



Sarasota County Fiscal Neutrality Guide

**Prepared for
Sarasota County
Sarasota, FL**

**Submitted by
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11.2.14.a. Intent.

1. What is a Fiscal Impact Analysis?

When referring to changes in land use or new developments, a fiscal impact analysis is, simply, looking at the public costs of a development compared to the public revenues. Municipalities provide services to residents and businesses (costs). These residents and businesses also pay taxes and other fees (revenues). Sarasota County's fiscal neutrality requirement seeks for the revenues and costs to be equal, so that the development "pays its own way." It is important to note that all fiscal impact studies looking at a future event are estimates; they should not be used to "predict" cash flow to the municipalities.

2. What is "Fiscal Neutrality"?

Sarasota 2050 Resource Management Area (RMA) System defines "fiscal neutrality" or "fiscally neutral" as, "New development within the Village/Open Space RMA and Urban/Suburban Settlement Area is required to pay the full costs of all public facilities and services that are necessary to support the development and that are required to meet or exceed the level of service standards adopted by the County. This requirement includes the initial construction of all infrastructure including schools as well as on-going costs of maintenance. The terms Fiscal Neutrality and Fiscally Neutral are synonymous."

3. What is the Purpose of this Guide?

When calculating the fiscal impacts of future events, it is impossible to know exactly what will happen. Analysts use assumptions which provide an estimate of what the future may bring. This is universal, no matter what method is used to calculate costs and revenues. These assumptions are based in reality, but are not exact. Because public officials and departmental staff are using the fiscal impact analysis to make decisions, Sarasota County wanted all analysts providing fiscal neutrality analyses to use similar assumptions. This will enable them to compare different developments to each other. The analysts, too, will know how the County wants the report presented for purposes of utility in the planning approval process and transparency for the general public.

4. Types of Fiscal Impact Analysis

There are a few key ways costs and revenues are estimated in a fiscal analysis. This section reviews some methods used for fiscal analysis, but is not exhaustive. Costs and revenues are either estimated on an average or marginal basis. It is probably easiest to understand the difference in methods by an example of how the need for fire protection would be determined for a new residential development of 1,000 persons.

- A. **One method is the *per capita* method**, which is an average basis method and the most commonly used type of analysis. This approach takes costs of providing services per unit. The "unit" can vary, depending on how the services are used, but can include: per person, per student, per household, per employee, per visitor, etc. An average *per capita* approach to determine the needs for fire protection would take the jurisdiction's budgeted costs for fire

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protection (for either capital costs—or buildings/equipment—and for operations (payroll of firefighters and other day to day costs) and divide them by the existing population. For the sake of this example, if the existing budget is \$1,000,000 per year and there are currently 10,000 residents, the average per capita cost would be \$100 per person. Thus, in a new development of 500 residents, the cost would be \$50,000 annually.

- B. Another method is a *service standard* method.** The service standard method evaluates government service needs based upon an acceptable level of service based on overall population. To determine the costs for fire services in our example, using this method, an analyst would take the acceptable level of service based on national standards (for example, if cities across the country typically have one firefighter per 2,000 persons) and apply to the development. Because the development will have 500 residents, the cost for one-quarter of a firefighter's salary and associated expenses would be applied to the development. If a firefighter's salary is \$50,000 and associated expenses are \$30,000, the cost for the development would be \$20,000. It is very similar to the *per capita* method, except that it is looking at the services behind the costs presented in the budget and may account for more or less than what is being spent at the time of the study. As you can see, however, the results can differ--\$20,000 for this method versus \$50,000 in the average *per capita* method.
- C. This method can also be adapted to be a *marginal* method.** Marginal methods examine excess capacity or thresholds that must be met to incur a cost. This may be appropriate in some cases, but in others, can cause a lag in services. For example, in the fire protection example, if the standard is 2,000 people to hire a firefighter and the new development has 500 persons, the cost of providing a firefighter would not be captured. In some cases, excess capacity is also considered. So, if a community has just hired new firefighters, and its ratio of population to firefighters has decreased from the acceptable service standard of one firefighter per 2,000 to one station for every 1,000 persons, there would be no cost captured because the community has excess capacity. However, after the new development of 500 is constructed and another applicant has a development of 500 persons, the second applicant would have costs of \$20,000.
- D. A *case study* method** is used when the current conditions of the local government's budget does not reflect likely future conditions. This involves interviewing departmental staff of the government for specific service needs. In the example of fire service, the analyst would speak with the department of public safety who would determine the cost needs based on the specifics of the situation. This can be useful in some occasions, but is difficult to apply across the board, particularly for the fiscal neutrality analyses. Case studies also require an ample amount of time and budget to conduct.
- E. The *proportional valuation* method** is prescribed for non-residential developments. The analyst estimates the property value of the incoming development and costs are assigned on the basis of its existing share of total property values. If the applicant is proposing a 50,000 square foot shopping center valued at \$100,000, which is 2 percent of the municipality's total property value of \$5 million, the cost would be 2% of the current cost for fire protection. If the operating budget of the jurisdiction is \$500,000, the proportional cost for the new development would be \$10,000 annually.

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- F. There are also methods that could be considered modified approaches or hybrid approaches** to the above. For example, if you were using a *per capita* average approach, but knew that a development was being constructed in a highly fire-prone area, the analyst would perhaps lower the typical number of households per firefighter to reflect this.
- G. There are also econometric models** and other approaches that have been tried for analyzing fiscal impacts. However, these are generally too complex and not applicable for single-site projects.

The ultimate objective of the fiscal neutrality study is to ensure that proposed developments that fall under the 2050 fiscal neutrality requirement can present a plan to ensure that no fiscal burden or diminished level of service will result as a consequence of the development rezoning approval. A successful fiscal neutrality plan will present how the minimum public revenue necessary will be produced to cover the public operating and capital costs associated with the development.

5. Conclusion

The “bottom line” of the fiscal neutrality analysis is a demonstration that a development will pay the full costs of all public facilities and services that are required to support the development and that are required to meet or exceed the level of service standards adopted by the County.

11.2.14.b. Fiscal Neutrality Requirements

1. Operating Revenues

Operating revenue details will be acquired through the budget and will be calculated as described below.

A. Property Taxes

Ad valorem property taxes will be calculated using the current millage rates. As of FY15, these are:

Operating	3.1386
Mosquito	0.0805

The millage rate will be applied to every thousand dollars in value of the weighted average value of all sold properties by year. Appendix Table 13 shows property millage rates currently in use.

Homestead Exemption

Because many homes will claim the homestead exemption, these must be accounted for in the calculations of property tax. According to literature by the state on homestead exemptions: “When someone owns property and makes it his or her permanent residence or the permanent residence of his or her dependent, the property owner may be eligible to receive a homestead exemption up to \$50,000. The first \$25,000 applies to all property taxes, including school district taxes. The additional exemption up to \$25,000 applies to the assessed value between \$50,000 and \$75,000 and only to non-school taxes [Section 196.031, Florida Statutes]” These exemptions of \$25,000 for schools and \$50,000 for non-school taxes should be applied according to home type:

- Single Family 71%
- Condominium Apartment (owner-occupied)/Work-Live 37%

Timing

Although tax bills are not prepared and paid immediately as a home is occupied, and there is typically a “lag” of one-year, for the sake of simplicity and understanding, revenue must be recognized for the unit in the year occupied. An example of residential input tables including an absorption schedule is found in Appendix Table 1.

B. Residential and Commercial Revenues

The following revenues apply on a *per capita* basis to both residential and commercial development, using the county’s “functional” population (population + seasonal population) and employment.

- Telecommunications Tax (non-Intergovernmental portion)
- Gas Tax (7 cent)
- Charges for Services (Except Utility and Solid Waste)
- Permits/Fees/Assessments (Except Utility and Solid Waste)
- Interest (Except Utility and Solid Waste)

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C. Residential-Only Revenues

The following revenues apply on a per capita basis to residential development—for the functional population of the county (Appendix Table 4) and applied to the residential population based on 100% occupancy of the development.

- Fines & Forfeitures

D. Population-Based Revenues

The following revenues apply on a per capita basis to residential development—for the actual population of the county (Appendix Table 4) and applied to 100% of the estimated residential population of the proposed development based on estimated occupied units.

- Intergovernmental: Gas Tax (3 cent)
- Intergovernmental: State Revenue Sharing (Growth portion—70.12%)
- Intergovernmental: Other

E. Tourism Revenues

For projects with a lodging component, Tourism Development Funds will use the millage rate in effect at the initiation of the application and apply to occupied room nights using Average Daily Rate (ADR) and Occupancy rates established in the market study. The ADR is a metric widely used in the hospitality industry to indicate the average realized room rental per day.

F. Excluded Revenues

The following revenues are excluded from analysis because they are not driven by growth:

- Intergovernmental: Fixed Portion of State Revenue Sharing
- Service Charges (Utilities and Solid Waste)
- Utility System Permits/Fees/Assessments (including utilities billing rates, miscellaneous charges, service charges, water and wastewater capacity fees, building permit review fees, and utility construction permit/inspection fees).
- Contributions and Donations
- Transfers In
- Cash Carry Forward
- Solid Waste Management Enterprise Fund Interest
- Miscellaneous (Utilities & Solid Waste)

2. Operating Expenses

Operating expenses are calculated by examining the portion of departmental expenditures funded by operating funds. See the appendix for a table of expenditures for FY15 and the basis used for calculation of impacts.

The methods of calculation are the same as for revenues. For expenses for which visitors have an impact (such as public safety and public works), a modified proportional per capita method is used. For these categories, the proportion of total ad Valorem assessed value attributable to hotels/lodging land uses (see Appendix 7 for Hotel Use Codes) is removed from the total. The remaining amount is calculated using the residential and employment per capita method

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employed elsewhere in the analysis. When a lodging property is included, the portion attributable to lodging properties is applied on a per room basis. Note that in this circumstance, hotel employment is included in categories calculated using the residential and employment per capita, but is NOT used in the “Modified Proportional” residential and employment calculation; it is accounted for in the proportional amount.

For tourism-specific expenditures, a “per room” analysis is applied, excluding other uses.

For departments where there are funding sources from sources other than operating funds, the share of expenditures attributable to the operating funding is used to reduce the total expenditures. See Appendix Tables 10 and 11 for a list of current departments and associated funding where this is applicable. For FY15, this results in the following shares of attributable expenses:

- Emergency Services 8%
- Human Resources 5%
- Public Utilities 0%

Public works includes both operating and capital funds and has several exclusions resulting for FY15 in an overall 32 percent of all expenses being attributable. See Appendix 12 for the functional areas of the department and share of funds that apply.

Exclusions: in general, all capital outlays (in other words, not an operating expense) are excluded, as are any non-growth related expenses. All others are 100% attributable, unless otherwise excluded.

3. Fire/Ambulance Revenues and Expenses

Fire and EMS operations are supported by two funds—Fund 130: Fire Assessments and User Fee Fund and Fund 153: Emergency Services MSTU Fund (a property tax). Fund 130 must be applied using a residential and employment *per capita* (functional population + employment) basis. Fund 153 must be calculated using the millage rate, for the average cumulative units constructed during the year in question. The 2014 millage rate for emergency medical services is 0.660.

Fire and EMS expenses are addressed by the expenses—less reserves—of the same funds as for revenues. However, both Fund 130 and Fund 153 expenses must be calculated on a residential and employment *per capita* basis.

4. Capital Revenues

The categories of capital revenues/expenses that are evaluated in a fiscal neutrality report are:

- Roads
- Parks
- Library
- Fire
- EMS
- General Government
- Justice
- Law Enforcement

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One method of estimating service demands of land use types on public safety and general government facilities is based on “functional population”. Functional population means the effective population of the county, including residents and nonresidents during a given period of time, which attempts to measure the expected usage of public facilities and infrastructure by estimating the presence of individuals through consideration of generally understood concepts concerning the time spent on employment, leisure activities and in their residences in proper proportions such that facility and infrastructure planning can be more closely approximate the actual usage. For nonresidential development in Sarasota County, functional population is based on a formula that factors trip generation rates, average vehicle occupancy and average number of hours spent by visitors at a land use. The functional population for various land use types are then converted to equivalent dwelling units (EDUs), based on the functional population of the average single family detached unit. Appendix Table 5 contains County service unit multipliers to be used in calculating impact fees.

Capital revenue sources include:

- Impact fees in effect at the time of the application (note that the full impact fee—in the event of any temporary reduction—must be used).

A temporary reduction of impact fees may result in a gap between revenues generated by fully calculated impact fees and the reduced fee revenue. In such case, the Fiscal Neutrality Plan submission must include a mitigation strategy to close that gap and achieve fiscal neutrality. Applicants may offer to reduce County capital expenses relative to the development, pay additional impact fees above and beyond the reduced fee amount, or identify other revenue sources.

- Capital costs for utility infrastructure are handled through impact fees, as described in the fiscal methodology section below. As stated in the County Comprehensive Plan, the “... intent of the County impact fee systems is to help ensure new development pays a proportionate share of capital facility capacity needs created by demand attributable to new development. One method for determining proportionate share and the one currently used in adopted Sarasota County impact fee systems is a “needs generated” approach where impact fee rates are generally based on the cost of the average amount of facility capacity consumed by new development. Impact fee revenues, must be spent in accordance with the purpose for which they were collected according to the capital improvements elements of the County or respective municipal comprehensive plan.
- Capital funds revenue includes the infrastructure surtaxes, the 5 cent local option gas tax, and intergovernmental capital revenue, all calculated using a residential and employment per capita method.
- Capacity fees for wastewater and water.

Note: See Appendix Table 8 for the County operational budget revenue and basis of fiscal analysis.

5. Capital Expenses

Capital expenses are treated on a hybrid per capita-marginal methodology. For each category of capital expenses, an evaluation of any extraordinary expenses must be discussed with county personnel. For areas where levels of service are adequate and there are no extraordinary expenses required by the development, the full impact fee structure will be considered an adequate representation of costs to the county. Total revenues from the analysis period must be applied on an average per unit basis across all years.

For projects that require improvements to roadways to ensure adequate capacity, the proportionate share of roadway improvements will also be considered an expense, which should be offset with lump sum payments recorded as revenues. The amount of proportionate share of improvements that is to be assigned to the new development is negotiated with County transportation and planning officials. That amount is credited against other fees that may be charged to the development.

6. Other Exclusions

A. Hospital

Hospital expenses and revenues should be excluded. Demand for hospitals and the permits to build them are not decided upon by the County and are not directly tied to population growth, but are determined at a state level using complex models of utilization and existing capacity. Unlike other County-provided services, hospitals are also not used exclusively by the jurisdiction population. People routinely go from one city or county to another to seek medical treatment.

B. Enterprise Fund

Enterprise funds may also be excluded. The 2015 adopted budget says that Enterprise Funds, "...are used to account for operations that are either financed or operated in a manner similar to private businesses..." These funds are usually self-supporting through user fees, which are routinely adjusted to respond to supply and demand.

7. School District

The Sarasota County School District has a separate budget from the County. Therefore, its operating and capital revenues and expenses are evaluated separately. Appendix Table 3 provides a sample table of Service Unit Equivalents using pupil generation rates. Appendix Table 18 provides school enrollment and cost per pupil.

A. School Operating Revenues

The general fund revenues for the school district are used as revenues in the fiscal analysis. A specific listing of these revenue sources and their basis of analysis is included in the Appendix. As in the County's operating budget, non-growth-related revenues are excluded. Most other categories are calculated on a cost per student basis on existing revenues and existing enrollment, applied to expected enrollment for the applicant's development. Property taxes are calculated using current millage rates and the cumulative average of property values. As of 2015, the millage rate for operating revenues is \$6.277. Appendix Table 19 contains school operating revenues.

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B. School Operating Expenses

School operating costs are calculated on a per pupil basis using school district-provided data. This amount will be updated as new data is available from the school district.

	Average Cost	Share by School Type
Elementary School	\$8,901	37%
Middle School	\$9,438	13%
High School	\$8,454	24%
Charter School	\$9,656	25%
Weighted Average	\$9,056	100%

Source: Sarasota County School District

C. School Capital Revenues

School district capital revenues include impact fees, as with other capital expenses (see Appendix Table 20 for school capital revenues). Additionally, *ad valorem* property taxes assigned to capital expenses are calculated as with property taxes in other revenue categories. The portion of the school millage rate for capital projects is \$1.50. However, there are also several additional funding sources to be included:

Calculated by Total Enrollment

- PECO Construction (Maintenance)
- PECO Construction (New Construction)
- CO & DS Distributed
- CO & DS Interest
- Miscellaneous State Revenue
- Miscellaneous Local Revenues

Calculated by County Population

- Local Sales Tax

D. School Capital Expenses

School capital expenses require additional analysis. Average per-student costs for school construction is not available in the school district’s annual budget. Considering only the school district’s debt payments or capital costs would not adequately represent the per-student cost of school facilities.

The Florida Department of Education also lists cost per student factors, which must be used unless other guidance is provided by the Sarasota County School District.

	Cost Per Student Station 3-2015	Share of Students in Sarasota County
Elementary	\$21,064	49%
Middle	\$22,747	18%
High	\$29,547	33%
Weighted Average Cost	\$24,141	

Source: "Student Station Cost Factors," Florida Department of Education, 2/23/2015.

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In the event that through concurrency discussions/analysis, the developer has agreed to construct a new school or dedicate land for a school, the value of these capital costs will be used to offset school district capital expenditures.

8. Sensitivity Analysis

With every fiscal neutrality analysis, a sensitivity analysis must be conducted to show the range of possibilities with changes in sales prices, absorption pace, etc. as part of a Fiscal Neutrality Plan. The analysis must show, at a minimum, a conservative scenario established by the market study. However, the analyst is encouraged to present additional scenarios that may further address the issue of fiscal neutrality of the project. For example, some analysis of the relative performance of pricing and absorption should address the possibility of not achieving the values from which County revenue would be projected to offset costs. What is the “floor” of pricing and absorption the development must reach to remain fiscally neutral?

As part of the Fiscal Neutrality Plan submission, applicants must include mitigation strategies that might be used to off-set situations that might result in the proposed development not realizing fiscal neutrality.

Summary of Categories – How to Address in Fiscal Neutrality

	Operating	Capital
Localized and Countywide impacts on County, City, State, and Federal Transportation facilities	Evaluated with other uses as part of the County operating budget	Impact Fees
Public Transit	Marginal—Discussion with SCAT	Marginal Approach—Discussion w/SCAT
Schools	School District general fund revenues	Impact Fees Ad valorem property taxes Other funding sources (see “School Capital Revenues” Section)
Water Supply and Delivery	Excluded from analysis as an enterprise fund, is supported by rate studies.	Capacity Fees
Sewage Transmission and Treatment	Excluded from analysis as an enterprise fund, is supported by rate studies.	Capacity Fees
Solid Waste	Excluded from analysis as an enterprise fund, is supported by rate studies.	Excluded from analysis as an enterprise fund, is supported by rate studies.
Storm and Surface Water Management	Evaluated with other uses as part of the County operating budget	Marginal—in analysis of stormwater impacts, a cost should be determined and a mitigation strategy applied.
Law Enforcement	Evaluated with other uses as part of the County operating budget	Impact Fee
Fire and Emergency Management	Fund 130 & Fund 153 from County Operating Budget	Impact Fee
Justice	Evaluated with other uses as part of the County operating budget	Impact Fee
General Government	Evaluated with other uses as part of the County operating budget	Impact Fee
Libraries	Evaluated with other uses as part of the County operating budget	Impact Fee
Parks and Recreation	Evaluated with other uses as part of the County operating budget	Impact Fee
Public Hospitals	Excluded from analysis.	Marginal approach—Discussion with Sarasota County Public Hospital Board.

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11.2.14.c. Fiscal Neutrality Plan: General Standards.

1. Development Program and Land Sales Value Assumptions.

The market analysis forms the foundation for the fiscal impact analysis. It outlines the number of homes or businesses that the development should contain based on market support, and what price they can sell or rent for. Because of this, it is important that the market analysis is thorough and reliable. The market analysis must be submitted for County review prior to embarking on the fiscal neutrality analysis. An example of possible residential input tables is found in Appendix Table 1. Appendix table 2 contains an example of residential comparable tables.

The market analysis must contain:

- Trade area information for each land use (description and map to describe where customers/home buyers are coming from)
- Population growth data for the trade area
- Employment growth data for the County and trade area
- Estimates of total demand and description of capture rates (or how much of the total demand the development will take, as a percentage)
- Comparable purchase/rental residential properties with descriptions of:
 - Location
 - Minimum, maximum, and average prices/rents asked and, if possible, achieved
 - Total number of units developed
 - Total number sold
 - Year sales started/finished
 - Sales/absorption pace
 - Defining features
 - If necessary, different projects should be used to evaluate the various types of housing included in the applicant’s development. An example of a comparable table:

Housing Type	Applicable for:	Comparable 1								
		Location	Year Built	Average Home Size	Minimum Sales /Month	Average Sales /Month	Maximum Sales /Month	Minimum Sales Price/SF	Average Sales Price/SF	Maximum Sales Price/SF
Estate Housing	H / V / SA									
Front-Loaded detached Single Family Residential Type 1	H / V / SA									

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Type 2	H / V / SA									
Type 3	V / SA									
Rear-Loaded detached Single Family Residential Type 1	H / V / SA									
Type 2	V / SA									
Attached Residential Type 1	H / V / SA									
Type 2	V / SA									
Apartment	V / SA									
Residential over non-residential	V / SA									
Live-work Unit	V / SA									
Total Units										

H=Hamlet, V=Village, SA=Settlement Area

- For commercial space, recent real estate performance data on rents, absorption, vacancy and other indicators must be provided for the applicable market area near the applicant’s development. A scan of competing projects under construction, planned or proposed gives an indication of potential market share. Comparable properties’ performance will also assist in making the market for the use clear to reviewers.
- For projects with a lodging component, recent published data on occupancy rates and average daily rates (ADR) for the county or a competitive set, as well as visitation trends must be included.
- Absorption must be provided on an annual basis for all uses and projected through buildout.
- Residential unit demand must be segmented into the residential types described by the 2050 legislation below and found in Appendix Table 3:

Development Program	Applicable for:
Estate House	Hamlet/Village/Settlement
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement
Front-Loaded Detached Single Family Residential Type 3	Village/Settlement
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement
Rear-Loaded Detached Single Family Residential Type 2	Village/Settlement
Attached Residential Type 1	Hamlet/Village/Settlement
Attached Residential Type 2	Village/Settlement
Apartment	Village/Settlement
Residential Over Non-Residential	Village/Settlement
Live-Work Unit	Village/Settlement

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- Source information for data must be clearly provided within the market study.
- Deviations from the baseline submitted development program are allowed. The deviations may present alternative development programs with unit counts, values and /or absorption that are supported by the market study, For example, if a deviation will substitute multifamily units for single family units, then market demand, pricing and absorption for multifamily must be supported by the market study. The fiscal impact of any deviation must present, at minimum, a fiscally neutral scenario.

11.2.14.c. Fiscal Neutrality Plan: General Standards.

2. Baseline Assumptions.

A. County Budgets

The most current available County budget at www.scgov.net is to form the basis of the revenues and expenses to be used for fiscal analysis. At the release of the budget, the County will also have an auxiliary sheet of fund reconciliation—which funds are used for operating, capital, and debt—as a “map” for applicants’ fiscal consultants. The current list of funds to be used, the basis of analysis, and the FY15 value is included as an appendix.

B. Student Generation Rates

Analysts must use the following rates by housing type and school type, unless otherwise guided by the school district. These multipliers will be updated periodically and adjusted to more accurately reflect the school age population. Analysts must ensure that the student generation numbers being employed in the calculations are current. Sarasota County Schools are the source for student generation multipliers used in fiscal neutrality analysis calculations.

	All	Elem	Middle	High
Composite Single Family	0.283	0.127	0.072	0.084
Multiplier Multi Family	0.061	0.029	0.016	0.015

Source: Impact Fees for Educational Facilities, Sarasota County: Henderson & Young, January 13, 2004; Composite multiplier developed by Department of Urban & Regional Planning, University of Florida. Retrieved from 2008 Sarasota City School facility Support Document

C. Employment Rates

Employment generation for commercial space must be evaluated using the following factors per square foot of employment as guidelines, realizing that actual employment density may vary by specific project details (see Appendix table 4 for sources for employment). If there is a rationale for using another method for employment, the consultant must clearly state the method and any sources. The following guidelines must be used in absence of other documented employment generation rates (Source: *Planners Estimating Guide: Projecting Land Use and Facility Needs* by Arthur C. Nelson, FAICP, Planners Press, American Planning Association, 2004):

- Office: 350 square feet per employee
- Retail: 671 square feet per employee
- Industrial: 500 square feet per employee
- Hotel: 0.74 employees/room

D. Vacancy Rates

For determining occupied housing and commercial space, unless otherwise indicated in the market study, assume a stabilized occupancy (Source: *Planners Estimating Guide: Projecting Land Use and Facility Needs* by Arthur C. Nelson, FAICP, Planners Press, American Planning Association, 2004):

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- Single Family Residential 97%
- Multifamily Residential 92%
- Commercial 95%
- Hotel 97%

E. Inflation

Fiscal results must be presented without inflation—in constant year dollars of the year of application—otherwise known as a “real dollar” analysis. This enables comparison between years and between projects. Any real growth in values or other costs must be supported with data from the market study or other reliable sources.

11.2.14.c. Fiscal Neutrality Plan: General Standards.

3. Facility Assessment.

A. Code Provision:

The level of service standards adopted in the Comprehensive Plan for each of the required services and facilities and which are consistent with the requirements of Article VII, Chapter 94 of the Sarasota County Code pertaining to Concurrency Management.

The additional level of service standard for Recreational Space, Schools, and Fire/Rescue Services that is required under these standards. (See subsections 11.2.10.e., 11.2.11.b, and 11.2.11.c.)

For those services and facilities that do not have either an adopted level of service standard in the Comprehensive Plan or Article VII, Chapter 94 of the Sarasota County Code pertaining to Concurrency Management or an alternate level of service standard adopted within the Village or Hamlet Planned Development District standards, the current delivered level of service for/within the urban area at the time of fiscal neutrality testing that is provided by the County or other applicable service provider for that facility or service is hereby adopted as the level of service standard for the purposes of Fiscal Neutrality.

B. Guidance:

For each category of capital expenses, an evaluation of any extraordinary expenses must be discussed with county personnel.

A complete Fiscal Neutrality Plan must present an analysis of the following facilities and services based on the proposed development program:

- Both localized and Countywide impacts on County, City, State, and Federal transportation facilities (Note: the transportation related components shall be analyzed as a separate item from the remaining items. See 5. Additional Facility Requirements below).
- Public transit
- Schools
- Water supply and delivery (Note: water supply facilities and services needs should be prepared in consultation with County water officials)
- Sewage transmission and treatment (prepared in consultation with County water services staff)
- Solid waste
- Storm and surface water management (in consultation with County staff)
- Law enforcement
- Fire and emergency management
- Justice
- General government
- Libraries

Sarasota County Fiscal Neutrality Guide for County Code Section 11.2.14. *Fiscal Neutrality*

- Parks and recreation
- Public hospitals

Use this guide and the tables in the Appendices to guide your calculations. If deviations from the proposed development program are included in the submission, those deviations should also be analyzed relative to their respective impacts on the facilities and services specified.

11.2.14.c. Fiscal Neutrality Plan: General Standards.

4. Capital Improvements Plan / Financing Program.

A. Code Provision:

The applicant will prepare and include a facilities or capital improvements plan and financing program that is designed to provide adequate facilities to serve the development in accordance with the level of service standards and to construct and maintain all required infrastructure. For off-site impacts, the total proportionate share cost of infrastructure shall be included.

The Plan shall include reasonable estimates of the cost of such facilities, prepared by a civil engineer, registered in the state of Florida.

The Plan shall include the methodology used to estimate the value of land for facility construction.

All calculations of costs shall be based on current cost data.

Fiscal Neutrality for funds that are not fungible (i.e., generally enterprise funds) shall be measured separately.

B. Guidance:

Use the recommended sources and tables from this guide and appendices to help calculate how the proposed development program impacts facilities or capital requirements to maintain level of service standards.

Cite all sources used for assumptions of pricing, absorption and value. A market analysis is required to back-up the development program assumptions to present evidence of market support for pricing and absorption assumptions.

The sample input tables in the appendices offer methods to calculate how the development program will impact measured facilities and services.

11.2.14.c. Fiscal Neutrality Plan: General Standards.

5. Additional Facility Requirements.

A. Code Provision:

Parks, Schools, Stormwater. Land dedications that are identified as a part of a development approval as a means of meeting the requirements of Fiscal Neutrality, including any required easements, dedications or reservations shall have their property value established for the purpose of fiscal neutrality at the time of approval of the Master Land Use Plan.

B. Guidance:

For projects that require improvements to roadways to ensure adequate capacity, the proportionate share of roadway improvements will also be considered an expense, which should be offset with lump sum payments recorded as revenues. The amount of proportionate share of improvements that is to be assigned to the new development is negotiated with County transportation and planning officials. That amount is credited against other fees that may be charged to the development.

11.2.14.c. Fiscal Neutrality Plan: General Standards.

6. Financing Strategy.

A. Code Provision:

The applicant shall prepare and submit a financial strategy to construct and maintain all required infrastructure and all required services. Community Development Districts are the preferred financing technique for infrastructure needs. The financial strategy shall not result in any increase in taxes, assessments, fees or indebtedness upon the people of Sarasota County other than the property owners within the Village, Hamlet or Settlement Area as applicable due to the project.

B. Guidance:

Prepare a financing strategy that clearly shows sources and uses of funds that will be necessary to construct and maintain all of the required infrastructure and services. Should the applicant choose not to use the preferred Community Development Districts (CDD) structure to finance infrastructure needs, the plan must clearly explain what alternative is being proposed and how that alternative will be sufficient to cover the costs.

11.2.14.d. Approval of Methodology.

A. Code provision:

An applicant shall provide a determination of Fiscal Neutrality and a Fiscal Neutrality Plan based upon a methodology approved by the County specifically for use in Fiscal Neutrality Plans.

B. Guidance:

This Fiscal Neutrality Guide serves as the approved methodology. The authorization of this Fiscal Neutrality Guide is not intended to prevent an applicant from seeking to utilize an alternate methodology that is demonstrated to be appropriate on a case-by-case basis. Any alternative methodology used must be approved by County planning and financial management staff to determine if it is adequate to accurately determine fiscal neutrality of the proposed development.

11.2.14.e. Administrative Procedures.

A. Code provision:

The applicant shall submit the Fiscal Neutrality Plan including the estimates and calculations for school demands to the School Board for review and action prior to submission and review by the Board of County Commissioners.

Fiscal Neutrality Plans shall be reviewed and, if found fully correct, sufficient and compliant, certified by independent advisors retained by Sarasota County at the expense of the landowner, developer, or Community Development District prior to acceptance by the Board of County Commissioners. If a Fiscal Neutrality Plan is found incorrect, insufficient or noncompliant in any material regard by the independent advisor or otherwise by the Board of County Commissioners, the Plan shall be rejected until revised to the satisfaction of the advisor and the Board.

B. Guidance:

The market analysis and any supporting material used to determine values and absorption of the proposed development should be submitted a minimum of three (3) weeks before submission of the Fiscal Neutrality Plan so that the sources, methods and assumptions may be reviewed by county staff and the independent advisors. Comments will be prepared for the analyst so that any discussion of sources and disagreements on those assumptions may be resolved in advance of preparation and submission of the fiscal neutrality analysis.

The final market analysis, pricing and absorption analysis will be submitted with the fiscal neutrality plan to present the basis for values used in the analysis.

The Fiscal Neutrality Plan should include:

- The market, pricing and absorption analysis used as a basis for determining the development program and assumptions used in the Fiscal Neutrality Plan;
- A narrative report presenting the methodology, sources of data, assumptions, calculations and distribution of public revenues and public costs that result in a demonstration of fiscal neutrality.
- Any deviations being presented as alternative development programs that will result in maintaining fiscal neutrality and any mitigation strategies that will be used to ensure that a state of fiscal neutrality can be maintained.
- Spreadsheets that present the calculations made to determine fiscal neutrality. The spreadsheets should be in a form that allows reviewers to follow formulae used and allows a reviewer to trace sources of revenue to those expense categories required to be fiscally neutral by ordinance.

Appendix Tables

Table 1: Example Residential Input Tables

Table 2: Example Residential Comparable Tables

Table 3: Service Unit Equivalent Sample Table

Table 4: County Population

Table 5: County Service Unit Multipliers

Table 6: Share of Ad Valorem Property Taxes and Property Values by Land Use Type

Table 7: Hotel Land Use Codes

Table 8: Sarasota County FY15 Operational Budget Revenue and Basis of Fiscal Analysis

Table 9: Sarasota County Operational Budget Funds

Table 10: Sarasota County FY15 Operational Budget Expenditures and Basis of Fiscal Analysis

Table 11: Adjusted Operating Expenditure Detail

Table 12: Public Works Department Operating Expenditure Detail

Table 13: Property Millage Rates

Table 14: FY15 Gas Tax

Table 15: FY15 Communications Tax

Table 16: Net Impact Fee Costs

Table 17: Capacity Fees

Table 18: School Enrollment and Cost Per Pupil

Table 19: School Operating Revenues

Table 20: School Capital Revenues

**Appendix Table 3: Service Unit Equivalent Sample Table
Sarasota County Fiscal Neutrality Study**

Residential Characteristics	Applicable for:	Per Dwelling Unit						% Homestead Exemption	Occupancy
		Persons	Pupil Generation Rate			Vehicle Miles Traveled	Equivalent Dwelling Unit		
			Elementary	Middle	High				
Estate House	Hamlet/Village/Settlement							71%	95%
Front-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement							71%	95%
Front-Loaded Detached Single Family Residential Type 2	Hamlet/Village/Settlement							71%	95%
Front-Loaded Detached Single Family Residential Type 3	Village/Settlement							71%	95%
Rear-Loaded Detached Single Family Residential Type 1	Hamlet/Village/Settlement							71%	95%
Rear-Loaded Detached Single Family Residential Type 2	Village/Settlement							71%	95%
Attached Residential Type 1	Hamlet/Village/Settlement							71%	95%
Attached Residential Type 2	Village/Settlement							71%	95%
Apartment	Village/Settlement							37%	95%
Residential Over Non-Residential	Village/Settlement							37%	95%
Live-Work Unit	Village/Settlement							37%	95%

Note: Persons per household, pupil generation rate, vehicle miles traveled, and EDUs Should be Adjusted according to square footage as appropriate

**Appendix Table 4: County Population
Sarasota County Fiscal Neutrality Study**

	#	Source
County Population	390,429	2015 Adopted Budget
Seasonal Residents	115,099	2015 Adopted Budget
Functional County Population	505,528	Total resident population plus the total seasonal population and assumes all units occupied
County Employment	163,118	January 2015 Economic Report, Office of Financial Management, Sarasota County
Functional County Population + Employment	668,646	

**Appendix Table 5: County Service Unit Multipliers
Sarasota County Fiscal Neutrality Study**

Per Unit	Average Household Size ¹	Equivalent Dwelling Units (EDUs)/ Unit ¹	Vehicular Miles Traveled (VMTs)/ Unit ²	Homestead Exemption	Occupancy Rate ⁵	Pupil Generation Rate ⁴		
						Elementary	Middle	High
Less than 500 sq. ft.	1.32	0.556	8.47	71%	95%			
500 - 749 sq. ft.	1.56	0.657	11.35	71%	95%			
750 - 999 sq. ft.	1.75	0.738	13.25	71%	95%			
1,000 - 1,249 sq. ft.	1.91	0.805	14.67	71%	95%			
1,250 - 1,499 sq. ft.	2.04	0.86	15.8	71%	95%			
1,500 - 1,999 sq. ft.	2.22	0.935	17.17	71%	95%			
2,000 - 2,999 sq. ft.	2.5	1.053	19.18	71%	95%			
3,000 - 3,999 sq. ft.	2.8	1.18	21.09	71%	95%			
4,000 sq. ft. or more	3.05	1.285	22.49	71%	95%			
Mobile Home/RV	1.66	0.699	9.46	37%	95%	0.029	0.016	0.015
Hotel/Motel Room	1.34	0.565	6.72	n/a	85%	n/a	n/a	n/a

Per 1,000 Square Feet ³	Average Household Size	EDUs/ 1,000 SF	Vehicular Miles Traveled (VMTs)/ 1,000 SF ²	Homestead Exemption	Occupancy Rate	Pupil Generation Rate		
						Elementary	Middle	High
Retail/Commercial	n/a	1.372	42.05	n/a	90%	n/a	n/a	n/a
Office	n/a	0.551	22.32	n/a	90%	n/a	n/a	n/a
Industrial	n/a	0.329	14.76	n/a	90%	n/a	n/a	n/a
Warehouse	n/a	0.206	10.52	n/a	90%	n/a	n/a	n/a

¹ Impact Fee Study: Phase II, Sarasota County, Florida (Fire Protection, Emergency Medical Services, Law Enforcement, Justice Facilities, General Government), Duncan Associates, March 2007

² Sarasota County Road Impact Fee Technical Report Update, Duncan Associates, April 2013

³ Retail/Commercial uses the "Shopping Center/General Retail" category from the 2006 Impact Fee Study; Office uses "General Office"; Industrial uses "Industrial Park." The impact fee study table should be consulted for particular non-residential uses

⁴ "Appendix A: Student Generation Multipliers" adjusted by the University of Florida; Sarasota County Comprehensive Plan, Appendix F: Public Schools, August 2014.

⁵ Represents assumed stabilized occupancy rate. In years before buildout, actual occupancy as determined by market study absorption should be used

**Appendix Table 6: Share of Ad Valorem Property Taxes and Property Values by Land Use Type
Sarasota County Fiscal Neutrality Study**

	Tax by Property Type ¹	Value by Land Use ²
Residential	81.18%	77.2%
Vacant	2.3%	2.4%
Commercial	13.0%	10.3%
Industrial	1.9%	2.2%
Institutional	1.2%	6.0%
Agricultural	0.1%	0.5%
Other	0.3%	0.4%
Total	100.0%	99.0%

¹ "Distribution of Taxes Levied by Property Type, County and Municipal Governments, Fiscal Year 2014-2015," Sarasota, Florida Department of Revenue. (Shares by property type redistributed to account only for Ad Valorem Property Tax)

² As grouped by AECOM using land use codes for the property database, SCPAText.zip from the web site of the Sarasota County Property Appraiser. Retrieved March 2015.

**Appendix Table 7: Hotel Land Use Codes
Sarasota County Fiscal Neutrality Study**

Land Use Code	Land Use Description
2839	Transient lodging parking
3904	Hotel condo unit
3910	Hotels/motels/lodging (1-40 units)
3940	Hotels/motels/lodging (41 or more units)
9039	Lodging related long term leasehold
391X	Hotels/motels/lodging (1-40 units) - mixed use

Appendix Table 8: Sarasota County FY15 Operational Budget Revenue and Basis of Fiscal Analysis
Sarasota County Fiscal Neutrality Study

Type of Revenue	Revenue	Estimation Method	FY2015 Value	FY15 Basis	FY15 Per Unit Value	Notes
Property Taxes	Property Taxes	Calculated	\$126,291,065	n/a	n/a	From Property Tax on p Appendix-20
Property Taxes	Mosquito Control	Calculated	\$3,325,505	n/a	n/a	Property Taxes Less Taxes funding Fund 103 & 104
Other Taxes	Telecommunications Tax (not Intergovernmental)	Residential and Commercial Per Capita	\$10,150,486	668,646	15.180658	See Comm Tax Tab
Other Taxes	Other Taxes	Residential and Commercial Per Capita	\$885,697	668,646	1.3246127	Total "Other Taxes" from Appendix-20 less telecom taxes, gas tax, & tourism devel. Tax
Other Taxes	Gas Tax (7 cent)	Residential and Commercial Per Capita	\$7,234,749	668,646	10.819999	See Gas Tax Tab
Other Taxes	Tourism Development Tax (if applicable)	Calculated	\$16,866,777	n/a	n/a	Funds 103, 188, 186, & 189
Intergovernmental	Gas Tax (Intergovernmental 3 cent)	Per Capita--Population	\$4,471,786	390,429	11.453519	See Gas Tax Tab
Intergovernmental	Local Government Sales Tax	Per Capita--Population	\$27,570,506	390,429	70.615928	From Revenues on p. 1-5
Intergovernmental	State Revenue Sharing (Growth Portion)	Per Capita--Population	\$6,245,875	390,429	15.997467	Total State Rev Sharing from p. 1-5
Intergovernmental	Other Intergovernmental	Per Capita--Population	\$20,198,531	390,429	51.734198	Total Intergovernmental from Op Funds less Intergov expenses already accounted for
Intergovernmental	Fixed Portion of State Revenue Sharing	Excluded (Not Growth Related)	\$2,268,149	0	n/a	Total State Rev Sharing from p. 1-5
Charges for Services	Charges for Services (except Utility/Enterprise)	Residential and Commercial Per Capita	\$42,013,375	668,646	62.83351	Total Charges for services less funds 402 & 420
Charges for Services	Service Charges (Utilities and Solid Waste)	Excluded (Not Growth Related)	\$111,696,409	0	n/a	Funds 402 & 420
Fines & Forfeitures	Fines and Forfeiture	Residential Per Capita	\$1,077,955	505,528	2.1323349	
Licenses & Permits	Permits/Fees/Assessments	Residential and Commercial Per Capita	\$22,583,159	668,646	33.774462	
Licenses & Permits	Utility System Permits/Fees/Assessments	Excluded (Not Growth Related)	\$878,180	0	n/a	Permits/Fees/Assessments for Funds 402 & 420
Contributions and Donations	Contributions and Donations	Excluded (Not Growth Related)	\$436,622	0	n/a	
Transfers In	Transfers In	Excluded (Not Growth Related)	\$34,707,692	0	n/a	
Cash Carryforward	Cash Carry forward	Excluded (Not Growth Related)	\$87,006,389	0	n/a	
Interest	Interest	Residential and Commercial Per Capita	\$2,921,495	668,646	4.3692701	Total operating funds interest less funds 402 & 420
Interest	Interest--Utility System Op & Maint Enterprise Fund	Excluded (Not Growth Related)	\$1,027,900	0	n/a	Fund 402 interest
Interest	Solid Waste Mgt Enterprise Fund	Excluded (Not Growth Related)	\$617,500	0	n/a	Fund 420 interest
Miscellaneous	Miscellaneous (Not utility/enterprise)	Residential and Commercial Per Capita	\$2,601,414	668,646	3.8905699	Total Miscellaneous less funds 402 & 420
Miscellaneous	Miscellaneous--(Utilities/Solid Waste)	Excluded (Not Growth Related)	\$1,338,419	0	n/a	Funds 402&420
Total			\$534,415,635		\$284.13	
Cross-Check			\$534,498,858			

Appendix Table 9: Sarasota County Operational Budget Funds
Sarasota County Fiscal Neutrality Study

Fund #	Fund	Cash Carry Forward	Charges for services	Contributions and donations	Interest income	Intergovernmental	Judgments, Fines, and Forfeits	Miscellaneous	Permits, Fees and Special Asse	Taxes	Transfers in	Total
001	General Fund	\$41,795,358	\$34,064,805	\$40,000	\$2,067,000	\$37,672,854	\$230,987	\$982,883	\$16,394,773	\$128,884,813	\$5,444,762	\$267,578,235
101	Transportation Fund	\$0	\$834,228	\$0	\$0	\$4,595,336	\$0	\$47,036	\$0	\$7,234,749	\$5,922,646	\$18,633,995
102	Development Services Fund	\$1,222,271	\$176,095	\$0	\$148,200	\$0	\$105,543	\$493,002	\$6,048,973	\$0	\$7,533	\$8,201,617
103	Tourist Development--Beach Maintenance Fund	\$1,277,975	\$0	\$0	\$62,600	\$0	\$0	\$0	\$0	\$4,238,026	\$0	\$5,578,601
104	Comm Devel Block Grant Fund	\$0	\$0	\$0	\$0	\$2,910,709	\$0	\$188,850	\$0	\$0	\$0	\$3,099,559
106	Sarasota Co Mosquito Mgt Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,325,505	\$55,676	\$3,381,181
107	Sarasota Co Mosquito Mgt State Grant Fund	\$0	\$0	\$0	\$1,004	\$28,453	\$0	\$0	\$0	\$0	\$0	\$29,457
108	Special Rec Programs Fund	\$337,304	\$419,805	\$950	\$8,667	\$0	\$0	\$424,650	\$0	\$0	\$0	\$1,191,376
109	Court Fund	\$319,806	\$2,597,482	\$0	\$85,674	\$0	\$294,084	\$0	\$0	\$0	\$160,820	\$3,457,866
110	Local Air Program Fund	\$231,510	\$0	\$0	\$3,183	\$213,750	\$0	\$0	\$0	\$0	\$0	\$448,443
113	Library Gifts Fund	\$218,330	\$0	\$133,153	\$11,444	\$0	\$0	\$0	\$0	\$0	\$18,040	\$380,967
114	Law Enforcement Blk Grant Fund	\$0	\$0	\$0	\$0	\$53,197	\$0	\$0	\$0	\$0	\$0	\$53,197
126	Law Enforcement Trust Fund	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
133	Advanced Grants Fund	\$0	\$100	\$0	\$6,669	\$1,953,201	\$0	\$304,040	\$0	\$0	\$0	\$2,264,010
135	Sarasota County Boating Improvement Program Fund	\$0	\$0	\$0	\$0	\$170,000	\$0	\$0	\$0	\$0	\$0	\$170,000
136	Reimbursement Grant Fund	\$0	\$0	\$0	\$0	\$4,888,938	\$0	\$0	\$0	\$0	\$0	\$4,888,938
137	Access Sarasota Fund	\$254,717	\$0	\$0	\$11,235	\$0	\$0	\$0	\$0	\$0	\$0	\$265,952
146	Housing & Community Devel Fund	\$5,270,122	\$0	\$0	\$33,250	\$0	\$0	\$95,000	\$0	\$0	\$0	\$5,398,372
149	9-1-1 Communications Fee Fund	\$259,942	\$0	\$0	\$1,066	\$1,650,814	\$0	\$0	\$0	\$0	\$0	\$1,911,822
154	Strategic Initiatives and Opportunities Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,492,095	\$263,232	\$3,755,327
155	Regional Mitigation Operating fund	\$0	\$100,000	\$0	\$36,811	\$0	\$0	\$0	\$0	\$0	\$0	\$136,811
169	Historical Resources Donations Fund	\$3,548	\$0	\$0	\$252	\$0	\$0	\$0	\$0	\$0	\$0	\$3,800
171	Pollution Recovery Fund	\$77,755	\$0	\$0	\$5,346	\$0	\$1,185	\$0	\$0	\$0	\$0	\$84,286
174	Land Devel Regulation Fund	\$379,532	\$562,965	\$0	\$11,400	\$0	\$0	\$0	\$60,154	\$0	\$233,832	\$1,247,883
176	Zoning Fund	\$0	\$747,800	\$0	\$1,900	\$0	\$0	\$36,510	\$79,259	\$0	\$135,079	\$1,000,548
177	Economic Development Fund	\$2,753,942	\$0	\$137,519	\$90,204	\$0	\$0	\$0	\$0	\$558,000	\$367,767	\$3,907,432
185	Moving Traffic Violation Surcharge Fund	\$71,680	\$0	\$0	\$1,234	\$0	\$344,075	\$0	\$0	\$0	\$0	\$416,989
186	Tourist Development--Project Related Fund	\$4,610,065	\$0	\$125,000	\$211,561	\$0	\$0	\$0	\$0	\$5,649,704	\$0	\$10,596,330
187	Disaster Recovery Fund	\$0	\$0	\$0	\$0	\$454,476	\$0	\$0	\$0	\$0	\$0	\$454,476
188	Tourist Dev Arts	\$582,105	\$0	\$0	\$7,300	\$0	\$0	\$0	\$0	\$1,661,678	\$0	\$2,251,083
189	Tourist Dev Promotions	\$1,347,895	\$0	\$0	\$16,805	\$0	\$0	\$0	\$0	\$5,317,369	\$0	\$6,682,069
191	Contracted Human Services Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,352,554	\$1,637,744	\$4,990,298
192	Arts in Public Places Fund	\$20,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,294
193	Reforestation Fund	\$0	\$0	\$0	\$0	\$0	\$2,081	\$0	\$0	\$0	\$49,925	\$52,006
198	Environmentally Sensitive Land Protection Program Fund	\$1,263,217	\$95	\$0	\$80,650	\$0	\$0	\$7,343	\$0	\$1,123,009	\$100,000	\$2,574,314
402	Sarasota Co Utility Sys Operations and Maintenance Fund	\$22,450,999	\$93,823,800	\$0	\$1,027,900	\$0	\$0	\$1,138,100	\$878,180	\$0	\$29,211	\$119,348,190
420	Solid Waste Mgt Fund	\$2,258,022	\$17,872,609	\$0	\$617,500	\$0	\$0	\$200,319	\$0	\$0	\$0	\$20,948,450
430	SCAT Fund	\$0	\$1,985,000	\$0	\$0	\$4,555,767	\$0	\$22,100	\$0	\$0	\$14,056,922	\$20,619,789
432	SCAT Community Transport coord	\$0	\$525,000	\$0	\$0	\$1,119,352	\$0	\$0	\$0	\$0	\$6,224,503	\$7,868,855
485	Stormwater Operating Grants	\$0	\$0	\$0	\$0	\$488,000	\$0	\$0	\$0	\$0	\$0	\$488,000
701	Library Endowments Fund	\$0	\$0	\$0	\$18,040	\$0	\$0	\$0	\$0	\$0	\$0	\$18,040
	Total	\$87,006,389	\$153,709,784	\$436,622	\$4,566,895	\$60,754,847	\$1,077,955	\$3,939,833	\$23,461,339	\$164,837,502	\$34,707,692	\$534,498,858
	Cross-Check w/ Operating Revenues (from p. Appendix-20)	87,006,389	153,709,784	436,622	4,566,895	60,754,847	1,077,955	3,939,833	23,461,339	\$164,754,279	34,707,692	\$534,415,635
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$83,223)	\$0	(\$83,223)

Appendix Table 10: Sarasota County FY15 Operational Budget Expenditures and Basis of Fiscal Analysis
Sarasota County Fiscal Neutrality Study

#	Department	Expenditure Name	Base Year Budget Amount	% Applicable (for Operating)	Adjusted Budget	Demand Base	Base Amt	Per Capita
1	Property Appraiser	Personnel Services	\$4,408,827	100%	\$4,408,827	Residential and Commercial Per Capita	668,646	\$6.59
2	Property Appraiser	Operating Expenditures	\$648,867	100%	\$648,867	Residential and Commercial Per Capita	668,646	\$0.97
3	Property Appraiser	Internal Services	\$61,154	100%	\$61,154	Residential and Commercial Per Capita	668,646	\$0.09
4	Property Appraiser	Internal Service EIT	\$452,511	100%	\$452,511	Residential and Commercial Per Capita	668,646	\$0.68
5	Property Appraiser	Capital Outlay	\$0	100%	\$0	Excluded	0	\$0.00
6	Tax Collector	Personnel Services	\$6,751,643	100%	\$6,751,643	Residential and Commercial Per Capita	668,646	\$10.10
7	Tax Collector	Operating Expenditures	\$616,894	100%	\$616,894	Residential and Commercial Per Capita	668,646	\$0.92
8	Tax Collector	Internal Services	\$58,661	100%	\$58,661	Residential and Commercial Per Capita	668,646	\$0.09
9	Tax Collector	Internal Service EIT	\$327,362	100%	\$327,362	Residential and Commercial Per Capita	668,646	\$0.49
10	Tax Collector	Capital Outlay	\$152,000	100%	\$152,000	Excluded	0	\$0.00
12	Clerk of Circuit Court	Personnel Services	\$4,722,877	100%	\$4,722,877	Residential and Commercial Per Capita	668,646	\$7.06
13	Clerk of Circuit Court	Operating Expenditures	\$1,405,096	100%	\$1,405,096	Residential and Commercial Per Capita	668,646	\$2.10
14	Clerk of Circuit Court	Internal Services	\$213,804	100%	\$213,804	Residential and Commercial Per Capita	668,646	\$0.32
15	Clerk of Circuit Court	Internal Service EIT	\$670,315	100%	\$670,315	Residential and Commercial Per Capita	668,646	\$1.00
16	Clerk of Circuit Court	Capital Outlay	\$135,500	100%	\$135,500	Excluded	0	\$0.00
18	Supervisor of Elections	Personnel Services	\$2,397,893	100%	\$2,397,893	Per Capita--Population	390,429	\$6.14
19	Supervisor of Elections	Operating Expenditures	\$1,046,537	100%	\$1,046,537	Per Capita--Population	390,429	\$2.68
20	Supervisor of Elections	Internal Services	\$45,664	100%	\$45,664	Per Capita--Population	390,429	\$0.12
21	Supervisor of Elections	Internal Service Automotive	\$0	100%	\$0	Per Capita--Population	390,429	\$0.00
22	Supervisor of Elections	Internal Service EIT	\$61,122	100%	\$61,122	Per Capita--Population	390,429	\$0.16
23	Supervisor of Elections	Capital Outlay	\$51,000	100%	\$51,000	Excluded	0	\$0.00
25	Sheriff's Office	Personnel Services	\$79,856,892	100%	\$79,856,892	Proportional Per Capita	0	\$0.00
26	Sheriff's Office	Operating Expenditures	\$14,558,148	100%	\$14,558,148	Proportional Per Capita	0	\$0.00
27	Sheriff's Office	Internal Services	\$1,100,028	100%	\$1,100,028	Proportional Per Capita	0	\$0.00
28	Sheriff's Office	Internal Service EIT	\$931,770	100%	\$931,770	Proportional Per Capita	0	\$0.00
29	Sheriff's Office	Capital Outlay	\$1,521,171	100%	\$1,521,171	Excluded	0	\$0.00
30	Sheriff's Office	Grants in Aid	\$100,000	100%	\$100,000	Excluded	0	\$0.00
32	Board of County Commissioners	Personnel Services	\$693,711	100%	\$693,711	Excluded	0	\$0.00
33	Board of County Commissioners	Operating Expenditures	\$32,400	100%	\$32,400	Residential and Commercial Per Capita	668,646	\$0.05
34	Board of County Commissioners	Internal Services	\$17,032	100%	\$17,032	Residential and Commercial Per Capita	668,646	\$0.03
35	Board of County Commissioners	Internal Service EIT	\$23,256	100%	\$23,256	Residential and Commercial Per Capita	668,646	\$0.03
36	Board of County Commissioners	Capital Outlay	\$1,000	100%	\$1,000	Excluded	0	\$0.00
38	Court Administration	Personnel Services	\$2,307,119	100%	\$2,307,119	Residential Per Capita	505,528	\$4.56
39	Court Administration	Operating Expenditures	\$1,861,812	100%	\$1,861,812	Residential Per Capita	505,528	\$3.68
40	Court Administration	Internal Services	\$206,581	100%	\$206,581	Residential Per Capita	505,528	\$0.41
41	Court Administration	Internal Service Automotive	\$0	100%	\$0	Residential Per Capita	505,528	\$0.00
42	Court Administration	Internal Service EIT	\$231,564	100%	\$231,564	Residential Per Capita	505,528	\$0.46
43	Court Administration	Capital Outlay	\$112,240	100%	\$112,240	Excluded	0	\$0.00
45	State Attorney	Personnel Services	\$69,401	100%	\$69,401	Excluded	0	\$0.00
46	State Attorney	Operating Expenditures	\$312,919	100%	\$312,919	Per Capita--Population	390,429	\$0.80
47	State Attorney	Internal Services	\$50,671	100%	\$50,671	Per Capita--Population	390,429	\$0.13
48	State Attorney	Internal Service EIT	\$309,171	100%	\$309,171	Per Capita--Population	390,429	\$0.79
49	State Attorney	Capital Outlay	\$2,000	100%	\$2,000	Excluded	0	\$0.00
51	Public Defender	Operating Expenditures	\$391,994	100%	\$391,994	Per Capita--Population	390,429	\$1.00
52	Public Defender	Internal Services	\$33,752	100%	\$33,752	Per Capita--Population	390,429	\$0.09
53	Public Defender	Internal Services EIT	\$202,340	100%	\$202,340	Per Capita--Population	390,429	\$0.52
54	Public Defender	Capital Outlay	\$35,970	100%	\$35,970	Excluded	0	\$0.00
56	Guardian Ad Litem	Personnel Services	\$99,418	100%	\$99,418	Per Capita--Population	390,429	\$0.25
57	Guardian Ad Litem	Operating Expenditures	\$25,721	100%	\$25,721	Per Capita--Population	390,429	\$0.07
58	Guardian Ad Litem	Internal Services	\$5,501	100%	\$5,501	Per Capita--Population	390,429	\$0.01
59	Guardian Ad Litem	Internal Service EIT	\$49,471	100%	\$49,471	Per Capita--Population	390,429	\$0.13
60	Guardian Ad Litem	Capital Outlay	\$1,000	100%	\$1,000	Excluded	0	\$0.00
62	Medical Examiner	Personnel Services	\$0	100%	\$0	Excluded	0	\$0.00
63	Medical Examiner	Operating Expenditures	\$2,727,316	100%	\$2,727,316	Per Capita--Population	390,429	\$6.99
64	Medical Examiner	Capital Outlay	\$151	100%	\$151	Excluded	0	\$0.00
66	County Attorney	Personnel Services	\$2,728,854	100%	\$2,728,854	Residential and Commercial Per Capita	668,646	\$4.08
67	County Attorney	Operating Expenditures	\$636,761	100%	\$636,761	Residential and Commercial Per Capita	668,646	\$0.95
68	County Attorney	Internal Services	\$20,993	100%	\$20,993	Residential and Commercial Per Capita	668,646	\$0.03
69	County Attorney	Internal Service Automotive	\$8,168	100%	\$8,168	Residential and Commercial Per Capita	668,646	\$0.01
70	County Attorney	Internal Service EIT	\$80,992	100%	\$80,992	Excluded	0	\$0.00
72	Charter Review Board	Operating Expenditures	\$3,800	100%	\$3,800	Excluded	0	\$0.00
74	Tourist Development	Personnel Services	\$20,000	100%	\$20,000	Proportional Share (If a hotel is included)	0	\$0.00
75	Tourist Development	Operating Expenditures	\$6,383,762	100%	\$6,383,762	Proportional Share (If a hotel is included)	0	\$0.00
76	Tourist Development	Capital Outlay	\$18,199	100%	\$18,199	Excluded	0	\$0.00
77	Tourist Development	Grants in Aid	\$3,948,150	100%	\$3,948,150	Excluded	0	\$0.00
78	Tourist Development	Reserves	\$2,768,041	100%	\$2,768,041	Excluded	0	\$0.00
79	Tourist Development	Transfers Out	\$8,718,347	100%	\$8,718,347	Excluded	0	\$0.00
81	Commissions Services	Personnel Services	\$309,144	100%	\$309,144	Excluded	0	\$0.00
82	Commissions Services	Operating Expenditures	\$14,000	100%	\$14,000	Excluded	0	\$0.00
83	Commissions Services	Internal Services	\$896	100%	\$896	Excluded	0	\$0.00
84	Commissions Services	Internal Service EIT	\$13,045	100%	\$13,045	Excluded	0	\$0.00
85	Commissions Services	Capital Outlay	\$1,000	100%	\$1,000	Excluded	0	\$0.00
87	Communications	Personnel Services	\$2,349,313	100%	\$2,349,313	Residential and Commercial Per Capita	668,646	\$3.51
88	Communications	Operating Expenditures	\$1,470,268	100%	\$1,470,268	Residential and Commercial Per Capita	668,646	\$2.20
89	Communications	Internal Services	\$28,010	100%	\$28,010	Residential and Commercial Per Capita	668,646	\$0.04
90	Communications	Internal Service Automotive	\$42,071	100%	\$42,071	Residential and Commercial Per Capita	668,646	\$0.06
91	Communications	Internal Service EIT	\$163,676	100%	\$163,676	Residential and Commercial Per Capita	668,646	\$0.24
92	Communications	Capital Outlay	\$186,082	100%	\$186,082	Excluded	0	\$0.00
93	Communications	Reserves	\$6,160	100%	\$6,160	Excluded	0	\$0.00
95	Economic Development	Personnel Services	\$325,159	100%	\$325,159	Excluded	0	\$0.00
96	Economic Development	Operating Expenditures	\$1,153,655	100%	\$1,153,655	Residential and Commercial Per Capita	668,646	\$1.73
97	Economic Development	Internal Services	\$2,024	100%	\$2,024	Excluded	0	\$0.00
98	Economic Development	Internal Service EIT	\$24,594	100%	\$24,594	Excluded	0	\$0.00
99	Economic Development	Grants in Aid	\$2,779,002	100%	\$2,779,002	Excluded	0	\$0.00
100	Economic Development	Reserves	\$60,000	100%	\$60,000	Excluded	0	\$0.00
101	Economic Development	Transfers Out	\$0	100%	\$0	Excluded	0	\$0.00
103	Emergency Services	Personnel Services	\$60,958,790	8%	\$5,126,915	Proportional Per Capita	0	\$0.00
104	Emergency Services	Operating Expenditures	\$10,075,328	8%	\$847,382	Proportional Per Capita	0	\$0.00
105	Emergency Services	Internal Services	\$4,341,938	8%	\$365,177	Proportional Per Capita	0	\$0.00
106	Emergency Services	Internal Service Automotive	\$7,273,364	8%	\$611,723	Proportional Per Capita	0	\$0.00
107	Emergency Services	Internal Service EIT	\$1,372,616	8%	\$115,443	Proportional Per Capita	0	\$0.00
108	Emergency Services	Capital Outlay	\$3,294,909	8%	\$277,117	Excluded	0	\$0.00
109	Emergency Services	Grants in Aid	\$9,900	8%	\$833	Proportional Per Capita	0	\$0.00
110	Emergency Services	Transfers Out	\$1,723,684	8%	\$144,970	Excluded	0	\$0.00
112	Enterprise Information Technology Support Services	Personnel Services	\$6,764,008	100%	\$6,764,008	Excluded	0	\$0.00
113	Enterprise Information Technology Support Services	Operating Expenditures	\$8,748,937	100%	\$8,748,937	Excluded	0	\$0.00
114	Enterprise Information Technology Support Services	Internal Services	\$919,880	100%	\$919,880	Excluded	0	\$0.00
115	Enterprise Information Technology Support Services	Internal Service Automotive	\$22,276	100%	\$22,276	Excluded	0	\$0.00
116	Enterprise Information Technology Support Services	Internal Service EIT	\$0	100%	\$0	Excluded	0	\$0.00
117	Enterprise Information Technology Support Services	Capital Outlay	\$1,691,000	100%	\$1,691,000	Excluded	0	\$0.00
118	Enterprise Information Technology Support Services	Transfers Out	\$996,132	100%	\$996,132	Excluded	0	\$0.00
120	Financial Management	Personnel Services	\$4,920,534	100%	\$4,920,534	Residential and Commercial Per Capita	668,646	\$7.36
121	Financial Management	Operating Expenditures	\$6,726,515	100%	\$6,726,515	Residential and Commercial Per Capita	668,646	\$10.06
122	Financial Management	Internal Services	\$42,471	100%	\$42,471	Residential and Commercial Per Capita	668,646	\$0.06
123	Financial Management	Internal Service Automotive	\$144,776	100%	\$144,776	Residential and Commercial Per Capita	668,646	\$0.22
124	Financial Management	Internal Service EIT	\$3,271,469	100%	\$3,271,469	Residential and Commercial Per Capita	668,646	\$4.89
125	Financial Management	Capital Outlay	\$15,000	100%	\$15,000	Excluded	0	\$0.00
126	Financial Management	Grants in Aid	\$4,886,396	100%	\$4,886,396	Residential and Commercial Per Capita	668,646	\$7.31
127	Financial Management	Reserves	\$800,000	100%	\$800,000	Excluded	0	\$0.00
128	Financial Management	Transfers Out	\$39,666,273	100%	\$39,666,273	Excluded	0	\$0.00
130	Health and Human Services	Personnel Services	\$2,474,287	100%	\$2,474,287	Per Capita--Population	390,429	\$6.34
131	Health and Human Services	Operating Expenditures	\$10,666,020	100%	\$10,666,020	Per Capita--Population	390,429	\$27.32
132	Health and Human Services	Internal Services	\$377,865	100%	\$377,865	Per Capita--Population	390,429	\$0.97
133	Health and Human Services	Internal Service Automotive	\$385,648	100%	\$385,648	Per Capita--Population	390,429	\$0.99
134	Health and Human Services	Internal Service EIT	\$200,527	100%	\$200,527	Per Capita--Population	390,429	\$0.51
135	Health and Human Services	Capital Outlay	\$35,000	100%	\$35,000	Excluded	0	\$0.00
136	Health and Human Services	Grants in Aid	\$9,893,521	100%	\$9,893,521	Per Capita--Population	390,429	\$25.34
137	Health and Human Services	Reserves	\$128,484	100%	\$128,484	Excluded	0	\$0.00
138	Health and Human Services	Transfers Out	\$0	100%	\$0	Excluded	0	\$0.00
140	Human Resources	Personnel Services	\$4,631,257	5%	\$212,441	Residential and Commercial Per Capita	668,646	\$0.32
141	Human Resources	Operating Expenditures	\$52,354,996	5%	\$2,401,578	Residential and Commercial Per Capita	668,646	\$3.59
142	Human Resources	Internal Services	\$972,577	5%	\$44,613	Residential and Commercial Per Capita	668,646	\$0.07

Appendix Table 10: Sarasota County FY15 Operational Budget Expenditures and Basis of Fiscal Analysis
Sarasota County Fiscal Neutrality Study

#	Department	Expenditure Name	Base Year Budget Amount	% Applicable (for Operating)	Adjusted Budget	Demand Base	Base Amt	Per Capita
143	Human Resources	Internal Service Automotive	\$11,492	5%	\$527	Residential and Commercial Per Capita	668,646	\$0.00
144	Human Resources	Internal Service EIT	\$164,729	5%	\$7,556	Residential and Commercial Per Capita	668,646	\$0.01
145	Human Resources	Capital Outlay	\$47,000	5%	\$2,156	Excluded	0	\$0.00
146	Human Resources	Reserves	\$693,933	5%	\$31,831	Excluded	0	\$0.00
147	Human Resources	Transfers Out	\$0	5%	\$0	Excluded	0	\$0.00
149	Libraries and Historical Resources	Personnel Services	\$7,066,529	100%	\$7,066,529	Per Capita--Population	390,429	\$18.10
150	Libraries and Historical Resources	Operating Expenditures	\$2,010,281	100%	\$2,010,281	Per Capita--Population	390,429	\$5.15
151	Libraries and Historical Resources	Internal Services	\$268,458	100%	\$268,458	Per Capita--Population	390,429	\$0.69
152	Libraries and Historical Resources	Internal Service Automotive	\$24,963	100%	\$24,963	Per Capita--Population	390,429	\$0.06
153	Libraries and Historical Resources	Internal Service EIT	\$1,188,023	100%	\$1,188,023	Per Capita--Population	390,429	\$3.04
154	Libraries and Historical Resources	Capital Outlay	\$1,013,804	100%	\$1,013,804	Excluded	0	\$0.00
155	Libraries and Historical Resources	Reserves	\$2,685	100%	\$2,685	Excluded	0	\$0.00
156	Libraries and Historical Resources	Transfers Out	\$18,040	100%	\$18,040	Excluded	0	\$0.00
158	Office of County Administrator	Personnel Services	\$1,496,609	100%	\$1,496,609	Residential and Commercial Per Capita	668,646	\$2.24
159	Office of County Administrator	Operating Expenditures	\$94,000	100%	\$94,000	Residential and Commercial Per Capita	668,646	\$0.14
160	Office of County Administrator	Internal Services	\$11,024	100%	\$11,024	Residential and Commercial Per Capita	668,646	\$0.02
161	Office of County Administrator	Internal Service Automotive	\$0	100%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
162	Office of County Administrator	Internal Service EIT	\$38,049	100%	\$38,049	Residential and Commercial Per Capita	668,646	\$0.06
163	Office of County Administrator	Capital Outlay	\$1,000	100%	\$1,000	Excluded	0	\$0.00
165	Parks, Recreation, and Natural Resources	Personnel Services	\$11,667,436	100%	\$11,667,436	Per Capita--Population	390,429	\$29.88
166	Parks, Recreation, and Natural Resources	Operating Expenditures	\$8,985,238	100%	\$8,985,238	Per Capita--Population	390,429	\$23.01
167	Parks, Recreation, and Natural Resources	Internal Services	\$600,229	100%	\$600,229	Per Capita--Population	390,429	\$1.54
168	Parks, Recreation, and Natural Resources	Internal Service Automotive	\$2,213,723	100%	\$2,213,723	Per Capita--Population	390,429	\$5.67
169	Parks, Recreation, and Natural Resources	Internal Service EIT	\$641,297	100%	\$641,297	Per Capita--Population	390,429	\$1.64
170	Parks, Recreation, and Natural Resources	Capital Outlay	\$59,500	100%	\$59,500	Excluded	0	\$0.00
171	Parks, Recreation, and Natural Resources	Grants in Aid	\$50,000	100%	\$50,000	Excluded	0	\$0.00
172	Parks, Recreation, and Natural Resources	Reserves	\$0	100%	\$0	Excluded	0	\$0.00
173	Parks, Recreation, and Natural Resources	Transfers Out	\$346,820	100%	\$346,820	Excluded	0	\$0.00
175	Planning and Development Services	Personnel Services	\$11,368,777	100%	\$11,368,777	Residential and Commercial Per Capita	668,646	\$17.00
176	Planning and Development Services	Operating Expenditures	\$9,026,090	100%	\$9,026,090	Residential and Commercial Per Capita	668,646	\$13.50
177	Planning and Development Services	Internal Services	\$1,279,157	100%	\$1,279,157	Residential and Commercial Per Capita	668,646	\$1.91
178	Planning and Development Services	Internal Service Automotive	\$823,192	100%	\$823,192	Residential and Commercial Per Capita	668,646	\$1.23
179	Planning and Development Services	Internal Service EIT	\$1,076,317	100%	\$1,076,317	Residential and Commercial Per Capita	668,646	\$1.61
180	Planning and Development Services	Capital Outlay	\$138,000	100%	\$138,000	Excluded	0	\$0.00
181	Planning and Development Services	Grants in Aid	\$7,389,513	100%	\$7,389,513	Excluded	0	\$0.00
182	Planning and Development Services	Reserves	\$419,227	100%	\$419,227	Excluded	0	\$0.00
183	Planning and Development Services	Transfers Out	\$615,633	100%	\$615,633	Excluded	0	\$0.00
185	Public Utilities	Personnel Services	\$20,146,229	0%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
186	Public Utilities	Operating Expenditures	\$85,870,292	0%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
187	Public Utilities	Internal Services	\$6,241,907	0%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
188	Public Utilities	Internal Service Automotive	6,395,725	0%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
189	Public Utilities	Internal Service EIT	2,559,368	0%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
190	Public Utilities	Capital Outlay	201,470	0%	\$0	Excluded	0	\$0.00
191	Public Utilities	Grants in Aid	106,400	0%	\$0	Residential and Commercial Per Capita	668,646	\$0.00
192	Public Utilities	Reserves	0	0%	\$0	Excluded	0	\$0.00
193	Public Utilities	Transfers Out	66,586,157	0%	\$0	Excluded	0	\$0.00
194	Public Works	Capital Projects	7,712,230	0%	\$0	Excluded	0	\$0.00
195	Public Works	Facility and Fleet Management	46,245,915	31%	\$14,186,268	Proportional Per Capita	0	\$0.00
196	Public Works	Field Services	9,844,108	100%	\$9,844,108	Proportional Per Capita	0	\$0.00
197	Public Works	Transportation and Real Estate	11,416,570	79%	\$8,993,159	Proportional Per Capita	0	\$0.00
198	SCAT	Personnel Services	15,504,542	100%	\$15,504,542	Excluded	0	\$0.00
199	SCAT	Operating Expenditures	6,441,265	100%	\$6,441,265	Excluded	0	\$0.00
200	SCAT	Internal Services	2,316,811	100%	\$2,316,811	Excluded	0	\$0.00
201	SCAT	Internal Service Automotive	3,824,236	100%	\$3,824,236	Excluded	0	\$0.00
202	SCAT	Internal Service EIT	401,790	100%	\$401,790	Excluded	0	\$0.00
203	SCAT	Capital Outlay	0	100%	\$0	Excluded	0	\$0.00
204	SCAT	Transfers Out	0	100%	\$0	Excluded	0	\$0.00
205	UF/IFAS Extension Services	Personnel Services	725,998	100%	\$725,998	Excluded	0	\$0.00
206	UF/IFAS Extension Services	Operating Expenditures	959,896	100%	\$959,896	Excluded	0	\$0.00
207	UF/IFAS Extension Services	Internal Services	10,610	100%	\$10,610	Excluded	0	\$0.00
208	UF/IFAS Extension Services	Internal Service Automotive	19,241	100%	\$19,241	Excluded	0	\$0.00
209	UF/IFAS Extension Services	Internal Service EIT	76,245	100%	\$76,245	Excluded	0	\$0.00
210	UF/IFAS Extension Services	Grants in Aid	106,332	100%	\$106,332	Excluded	0	\$0.00

**Appendix Table 11: Adjusted Operating Expenditure Detail
Sarasota County Fiscal Neutrality Study**

Emergency Services		
General Fund	4,591,684	
9-1-1 Communications Fee Fund	1,911,822	
Advanced Grants Fund	276,280	
Reimbursement Grants Fund	292,785	
Moving Traffic Violation Surcharge Fund	416,989	
	7,489,560	8%
Emergency Services MSTU Fund	41,952,172	
Sarasota County Fire Assessments and User Fee Fund	39,608,797	
	89,050,529	

Human Resources		
General Fund	2,671,016	
Court Fund	29,687	
	2,700,703	5%
Risk Management Fund	5,081,761	
Medical Benefits Insurance Fund	45,759,276	
Workers' Compensation Insurance Fund	5,334,244	
	58,875,984	

Public Utilities		
Advanced Grants Fund	0	0%
General Fund	0	
Utility Franchise Fee Fund	161,559	
Sarasota County Utility System Operations and Maintenance	119,348,190	
Solid Waste Management Fund	20,948,450	
Bee Ridge Landfill Closure Fund	976,007	
Residential Franchise District Fund	23,881,940	
Stormwater Environmental Utility Fund	20,843,169	
Phillipi Creek Septic System Replacement Program Assess	1,393,776	
Lake Sarasota Assessments Fund	66,457	
Stormwater Operating Grants Fund	488,000	
	188,107,548	

**Appendix Table 12: Public Works Department Operating Expenditure Detail
Sarasota County Fiscal Neutrality Study**

Capital Projects

Expenditures	
Personnel Services	\$ 5,267,182
Operating Expenditures	\$ 743,185
Internal Services	\$ 927,147
Internal Service Automotive	\$ 200,779
Internal Service EIT	\$ 319,919
Net Operating Budget	\$ 7,458,212
Reserves	\$ 167,718
Transfers out	\$ 86,300
Total Budget	\$ 7,712,230

Fund Funding Sources			
115	Navigable Waterways Maintenance Fund	\$	202,957
155	Regional Mitigation Operating Fund	\$	25,132
157	Navigable Waterway Assessments Fund	\$	5,986
540	Public Works Fund	\$	7,224,137
Operating Revenues Excl. Reserves & Transfers		\$	7,458,212
		\$ -	
Reserves & Transfers:			
155	Navigable Waterways Maintenance Fund	\$	111,679
157	Navigable Waterway Assessments Fund	\$	142,339
Total Revenues		\$	7,712,230

Operating	Dedicated
	\$ 202,957
\$ 25,132	
	\$ 5,986
	\$ 7,224,137
\$ 25,132	\$ 7,433,080
N.B.: Capital Projects is fixed by definition	

Facilities and Fleet Management

Expenditures	
Personnel Services	\$ 6,050,944
Operating Expenditures	\$ 20,806,948
Internal Services	\$ 835,624
Internal Services Automotive	\$ 582,038
Internal Service EIT	\$ 638,717
Capital Outlay	\$ 16,015,314
Net Operating Budget	\$ 44,929,585
Reserves	\$ 16,330
Transfers out	\$ 1,300,000
Total Budget	\$ 46,245,915

Fund Funding Sources			
001	General Fund	\$	12,555,120
109	Court Fund	\$	1,610,854
192	Arts in Public Places Fund	\$	20,294
502	Automotive Resources Operating Fund	\$	13,348,296
503	Automotive Repl./Expansion Fund	\$	16,630,602
540	Public Works Fund	\$	210,752
550	General Services Materials Mgmt Fund	\$	553,667
Operating Revenues Excl. Reserves & Transfers		\$	44,929,585
		\$ -	
Reserves & Transfers:			
109	Court Fund	\$	16,330
502	Automotive Resources Operating Fund	\$	1,300,000
Total Revenues		\$	46,245,915

Operating	Dedicated
\$ 12,555,120	
\$ 1,610,854	
\$ 20,294	
	\$ 13,348,296
	\$ 16,630,602
	\$ 210,752
	\$ 553,667
\$ 14,186,268	\$ 30,743,317
32%	

Field Services

Expenditures	
Personnel Services	\$ 3,570,308
Operating Expenditures	\$ 4,223,382
Internal Services	\$ 611,228
Internal Service Automotive	\$ 1,200,578
Internal Service EIT	\$ 238,612
Net Operating Budget	\$ 9,844,108

Fund Funding Sources			
101	Transportation Fund	\$	9,844,108
Total Revenues		\$	9,844,108
		\$ -	

Operating	Dedicated
\$ 9,844,108	
\$ 9,844,108	
100%	

Transportation & Real Estate

Expenditures	
Personnel Services	\$ 3,996,894
Operating Expenditures	\$ 5,111,827
Internal Services	\$ 600,945
Internal Service Automotive	\$ 400,617
Internal Service EIT	\$ 443,538
Capital Outlay	\$ 4,000
Grants in Aid	\$ 591,245
Net Operating Budget	\$ 11,149,066
Reserves	\$ 87,967
Transfers out	\$ 179,537
Total Budget	\$ 11,416,570

Fund Funding Sources			
001	General Fund	\$	382,809
101	Transportation Fund	\$	8,610,350
118	Siesta Key Village PID Fund	\$	172,721
122	Warm Mineral Springs PID Fund	\$	9,671
150	Street Lighting Districts Fund	\$	974,090
152	Casey Key PID Fund	\$	-
540	Public Works Fund	\$	999,425
Operating Revenues Excl. Reserves & Transfers		\$	11,149,066
Reserves & Transfers:			
101	Transportation Fund	\$	179,537
122	Warm Mineral Springs PID Fund	\$	50,638
150	Street Lighting Districts Fund	\$	16,968
152	Casey Key PID Fund	\$	20,361
Total Revenues		\$	11,416,570

Operating	Dedicated
\$ 382,809	
\$ 8,610,350	
	\$ 172,721
	\$ 9,671
	\$ 974,090
	\$ -
	\$ 999,425
\$ 8,993,159	\$ 2,155,907
81%	

Appendix Table 13: Property Millage Rates
Sarasota County Fiscal Neutrality Study

Millage Rates	Per \$1,000 of Assessed Value	Source
Operating	\$3.1386	2015 Adopted Budget
Debt Service	\$0.1721	2015 Adopted Budget
Mosquito	\$0.0805	2015 Adopted Budget
Sarasota County Emergency Medical Services (SCEMS)	\$0.6600	2015 Adopted Budget
Sarasota Memorial Hospital District	\$1.0863	2015 Adopted Budget
West Coast Inland Navigation District (WCIND)	\$0.0394	2015 Adopted Budget
Southwest Florida Water Management District (SWFWMD)	\$0.3658	2015 Adopted Budget
School District Fund	\$6.2770	Sarasota Tax Collector
School Capital Improvement	\$1.5000	Sarasota Tax Collector
Total	\$13.3197	

**Appendix Table 14: FY15 Gas Tax
Sarasota County Fiscal Neutrality Study**

Gas Tax	FY2015	
Local Option Gas Tax	\$5,651,211	Local Tax
State Levied 7th Cent G	\$1,351,264	Intergov
Voted Gas Tax	\$1,583,538	Local Tax
Constitutional Gas Tax	\$3,120,522	Intergov
ELMS Gas Tax	\$4,333,923	Capital
Total	\$16,040,458	
	\$16,040,458	

**Appendix Table 15: FY15 Communications Tax
Sarasota County Fiscal Neutrality Study**

Tax	Amount	Notes
Communications Services Tax	\$10,150,486	
Communications Tax--Intergovernmental	\$410,920	FY15 Budget , Appendix-54
Total Communications Tax	\$10,561,406	

**Appendix Table 16: Net Impact Fee Costs
Sarasota County Fiscal Neutrality Study**

Net Impact Fee Costs and Credits	Net Costs (less credits)	Attributable Credits	Source
Fire Cost per EDU	\$213.53	None	Duncan Associates 2007 Impact Fee Study: Phase II
EMS Cost per EDU	\$108.31	None	Duncan Associates 2007 Impact Fee Study: Phase II
Law Enforcement Cost Per EDU	\$184.85	Grants, Fines/Forfeitures	Duncan Associates 2007 Impact Fee Study: Phase II
Justice: Sheriff Cost per EDU	\$83.83	Grants and Federal Forfeiture Funds and Infrastructure sales tax	Duncan Associates 2007 Impact Fee Study: Phase II
Justice: Court Cost per EDU	\$390.67	None	Duncan Associates 2007 Impact Fee Study: Phase II
Justice: Jail Cost per EDU	\$281.66	Infrastructure sales tax	Duncan Associates 2007 Impact Fee Study: Phase II
General Government Cost per EDU--County-wide	\$67.29	Debt, Surtax	Duncan Associates 2007 Impact Fee Study: Phase II
General Government Cost per EDU--Unincorporated	\$254.18	None	Duncan Associates 2007 Impact Fee Study: Phase II
Road Net Cost Per VMT	\$287.40	Gas Tax (Federal/State and Local), Infrastructure Sales Tax, Debt Service	Sarasota County Road Impact Fee Technical Report Update, April 2013
Park Net Cost per Person	\$939.23	Debt, Infrastructure Sales Tax, Grants	Duncan Associates 2006 Road, Park and Library Impact Fee Study for Sarasota County, Florida
Library Net Cost per Person	\$152.16	Infrastructure sales tax, Grant	Duncan Associates 2006 Road, Park and Library Impact Fee Study for Sarasota County, Florida

Appendix Table 17: Capacity Fees
Sarasota County Fiscal Neutrality Study

Water Facility Capacity Fee per EDU	\$2,720
Wastewater Facilities Capacity Fee per EDU	\$2,627

**Appendix Table 18: School Enrollment and Cost Per Pupil
Sarasota County Fiscal Neutrality Study**

School Enrollment			
Elementary	15,811	37%	Source: 2014-2015 General Fund Executive Summary
Middle	5,720	13%	Source: 2014-2015 General Fund Executive Summary
High	10,472	24%	Source: 2014-2015 General Fund Executive Summary
Other	10,948	25%	Source: 2014-2015 General Fund Executive Summary
Total	42,951	100%	

	Average Cost	Share by School Type	
Elementary School	\$8,901	37%	Source: 2014-2015 General Fund Executive Summary
Middle School	\$9,438	13%	Source: 2014-2015 General Fund Executive Summary
High School	\$8,454	24%	Source: 2014-2015 General Fund Executive Summary
Charter School	\$9,656	25%	Source: 2014-2015 General Fund Executive Summary
Weighted Average	\$9,056	100%	

Note: the Sarasota County Board of Education is conducting a long-range planning study. Confirm these data with the schools district before using.

Appendix Table 19: School Operating Revenues
Sarasota County Fiscal Neutrality Study

Revenue Name	14-'15 Amount	Basis of Analysis		Per Unit
ROTC / PELL / SEOG	\$350,500	Total Enrollment	42,951	\$8.16
Medicaid Reimbursement	\$1,938,298	Total Enrollment	42,951	\$45.13
Total Federal Direct	\$2,288,798			\$53.29
Florida Ed. Finance Program	\$502,969	Excluded		\$0.00
Florida Ed. Finance Program audit reduction from 2008-2009 and 2010-2011	\$0	Excluded		\$0.00
ESE Scholarships	(\$2,668,694)	Excluded		\$0.00
Work Force Development	\$7,447,645	Total Enrollment	42,951	\$173.40
Adults with Disabilities	\$437,887	Total Enrollment	42,951	\$10.20
Ed. Enhancement / Lottery		Total Enrollment	42,951	\$0.00
CO&DS Withheld for Admin	\$28,666	Excluded		
Race Track Funds	\$446,500	Total Enrollment	42,951	\$10.40
Class Size Reduction	\$46,541,551	Total Enrollment	42,951	\$1,083.60
Instructional Materials	\$3,422,376	Total Enrollment	42,951	\$79.68
State License Tax	\$246,258	Total Enrollment	42,951	\$5.73
Transportation	\$6,138,676	Total Enrollment	42,951	\$142.92
Safe Schools	\$1,004,546	Total Enrollment	42,951	\$23.39
Voluntary Pre K Program	\$0	Total Enrollment	42,951	\$0.00
Supplemental Academic Instruction	\$8,387,902	Total Enrollment	42,951	\$195.29
Reading Instruction	\$1,983,863	Total Enrollment	42,951	\$46.19
Teachers Lead Program	\$695,795	Total Enrollment	42,951	\$16.20
Florida School Recognition Program	\$2,229,226	Total Enrollment	42,951	\$51.90
Technology / Internet Bandwidth Access	\$584,171	Total Enrollment	42,951	\$13.60
Teacher Salary Increase	\$0	Total Enrollment	42,951	\$0.00
Other Miscellaneous State	\$301,145	Total Enrollment	42,951	\$7.01
Total State	\$77,730,482			\$1,859.50
District School Tax (Required Local Effort)	\$204,266,599	Calculated		Calculated
District School Tax (Discretionary)	\$33,736,237	Calculated		Calculated
Voted School Tax	\$45,101,921	Calculated		Calculated
Course Fees	\$1,839,173	Total Enrollment	42,951	\$42.82
Childcare Fees	\$1,619,933	Total Enrollment	42,951	\$37.72
Rent	\$319,609	Excluded		\$0.00
Interest	\$152,883	Total Enrollment	42,951	\$3.56
Food Service Indirect Cost	\$298,787	Total Enrollment	42,951	\$6.96
Federal Indirect Cost	\$813,675	Total Enrollment	42,951	\$18.94
Other Misc. Sources	\$4,197,937	Total Enrollment	42,951	\$97.74
Total Local	\$292,346,754			\$207.73
Total Revenues	\$372,366,034			\$2,120.53

**Appendix Table 20: School Capital Revenues
Sarasota County Fiscal Neutrality Study**

State Sources	14-'15 Budget	Basis of Analysis		Per Unit
PECO Construction (Maintenance)	\$730,373	Total Enrollment	42,951	\$17.00
PECO Construction (New Construction)	\$3,000,000	Total Enrollment	42,951	\$69.85
CO & DS Distributed	\$184,584	Total Enrollment	42,951	\$4.30
CO & DS Interest	\$18,069	Total Enrollment	42,951	\$0.42
Miscellaneous State Revenue	\$0	Total Enrollment	42,951	\$0.00
Charter School Class Size Transfer	\$2,076,175	Excluded	0	\$0.00
Total State Sources	\$6,009,201			
Local Sources				
Local Ad Valorem Taxes	\$67,652,881	Calculated		Calculated
Local Sales Tax	\$16,712,081	County Population	390,429	\$42.80
Interest	\$140,000	Excluded	0	\$0.00
Investment Net Increase (Decrease) - Fair Value	\$0	Excluded	0	\$0.00
Impact Fees	\$200,000	Calculated	0	Calculated
Miscellaneous Local Revenue	\$0	Total Enrollment	42,951	\$0.00
Total Local Sources	\$84,704,962			\$134.37
Total Revenues	\$90,714,163			
Beginning Balance	\$90,985,995			
Total Capital Funding	\$181,700,158			