Impact Fee Update

for Parks, Library, Fire, EMS, Law Enforcement, Justice and General Government Facilities

Sarasota County, Florida

duncan | associates

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FINAL

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EXECUTIVE SUMMARY

This study updates Sarasota County's impact fees for parks, library, fire, emergency medical services (EMS), law enforcement, justice and general government facilities and equipment. The current fees are based on studies prepared in 2006 and 2007. The transportation and school impact fees were updated through separate studies completed in 2015.

Service Areas

The park, fire and EMS impact fees are charged to new development located within their respective service areas, which include the unincorporated area and some of the municipalities. The law enforcement fee applies only in the unincorporated area. The library, justice and general government impact fees apply county-wide. The general government fee has two fee schedules – the fees are lower in the municipalities to reflect only those general government services provided county-wide.

Current Fees

The current fees addressed by this study (i.e., excluding transportation and schools) are summarized in Table 1. The current fees for residential uses are based on square feet of living area, regardless of housing type. There are nine size categories, ranging from less than 500 square feet of living area to 4,000 square feet or more. For comparison purposes, the table also shows typical residential fees by housing type, based on median unit size. The table shows the current fee schedule for the unincorporated area (lower general government fees charged in the municipalities are not shown).

Table 1. Current Impact Fee Summary

Land Use Type	Unit	Parks	Library	Fire	EMS	Law	Justice	Gen. Gov't	Total
All Residential Units:									
Less than 500 sq. ft.	Dwelling	$1,240	$201	$119	$60	$103	$421	$179	$2,323
500 - 749 sq. ft.	Dwelling	$1,465	$237	$140	$71	$121	$497	$211	$2,742
750 - 999 sq. ft.	Dwelling	$1,644	$266	$158	$80	$136	$558	$237	$3,079
1,000 - 1,249 sq. ft.	Dwelling	$1,794	$291	$172	$87	$149	$608	$259	$3,360
1,250 - 1,499 sq. ft.	Dwelling	$1,916	$310	$184	$93	$159	$650	$276	$3,588
1,500 - 1,999 sq. ft.	Dwelling	$2,085	$338	$200	$101	$173	$706	$301	$3,904
2,000 - 2,999 sq. ft.	Dwelling	$2,348	$380	$225	$114	$195	$796	$339	$4,397
3,000 - 3,999 sq. ft.	Dwelling	$2,630	$426	$252	$128	$218	$892	$379	$4,925
4,000 sq. ft or more	Dwelling	$2,865	$464	$274	$139	$238	$972	$413	$5,365
Single-Family Det. (avg.)*	Dwelling	$2,348	$380	$225	$114	$195	$796	$339	$4,397
Multi-Family (avg.)*	Dwelling	$1,794	$291	$172	$87	$149	$608	$259	$3,360
Mobile Home Park	Space	$1,559	$253	$149	$76	$129	$529	$225	$2,920
Hotel/Motel	Room	$0	$0	$121	$61	$104	$427	$182	$895
Retail/Commercial	1,000 sq. ft.	$0	$0	$293	$149	$254	$1,037	$441	$2,174
Office/Institutional	1,000 sq. ft.	$0	$0	$118	$60	$102	$416	$177	$873
Industrial	1,000 sq. ft.	$0	$0	$70	$36	$61	$250	$106	$523
Warehouse	1,000 sq. ft.	$0	$0	$44	$22	$38	$155	$66	$325

* based on median size of occupied units built since 2000 from 2011 American Housing Survey: 2,200 sq. ft. for single-family detached, 1,093 sq. ft. for multi-family

Source: Adopted fees from Sarasota County website on February 27, 2015.

Updated Fees

The updated fees calculated in this study are summarized in Table 2. In this update, single-family and multi-family are differentiated from each other, because multi-family units tend to have fewer residents, even after controlling for unit size. Because mobile home parks are assessed per space, and mobile homes outside of mobile home parks are assessed the single-family rate, no separate size breakdown is used for mobile homes.

These changes in residential size categories reflect better data than were available when the previous studies were prepared ten years ago. The previous studies used an indirect approach for estimating the average number of residents by the size of the dwelling unit, because no local data source contains information on both the size of the unit in square feet and the number of residents. However, national data available from the American Housing Survey on units built in the last ten years directly link the number of residents to the size and type of the housing unit in which they reside and provide a much stronger nexus between unit size and average household size.

Analysis of the national data reveal that single-family units smaller than 1,250 square feet do not tend to have fewer residents as the units get smaller. The same is true for multi-family units smaller than 750 square feet. In the upper size ranges, single-family units larger than 3,000 square feet do not tend to have more residents as the units get larger, and the same is true for multi-family units above 1,250 square feet. In addition, there is almost no difference in household size between the 1,250-1,499 and 1,500-1,999 single-family categories. Consequently, the consultant recommends five size categories for single-family detached, and four size categories for multi-family, rather than the current nine categories for all housing types (see Appendix B for more detail).

The table below shows the updated fees for the recommended residential size categories. These fees are for the unincorporated area (lower general government fees charged in the municipalities are not shown).

Table 2. Updated Impact Fee Summary

Land Use Type	Unit	Parks	Library	Fire	EMS	Law	Justice	Gen. Gov't	Total
Single-Family Detached									
less than 1,250 sf	Dwelling	$2,428	$610	$252	$153	$252	$902	$557	$5,154
1,250-1,999 sf	Dwelling	$2,495	$627	$258	$157	$258	$926	$572	$5,293
2,000-2,499 sf	Dwelling	$2,719	$683	$281	$171	$281	$1,009	$623	$5,767
2500-2,999 sf	Dwelling	$2,865	$719	$296	$181	$296	$1,063	$657	$6,077
3,000 sf +	Dwelling	$3,077	$773	$319	$194	$319	$1,142	$706	$6,530
Multi-Family									
less than 750 sf	Dwelling	$1,779	$447	$184	$112	$184	$661	$408	$3,775
750-999 sf	Dwelling	$1,969	$495	$204	$124	$204	$731	$452	$4,179
1,000-1,249 sf	Dwelling	$2,137	$537	$222	$135	$222	$794	$491	$4,538
1,250 sf +	Dwelling	$2,204	$554	$228	$139	$228	$818	$506	$4,677
Mobile Home Park	Space	$1,880	$472	$195	$119	$195	$698	$431	$3,990
Hotel/Motel	Room	$0	$0	$182	$111	$182	$653	$403	$1,531
Retail/Commercial	1,000 sq. ft.	$0	$0	$368	$224	$368	$1,319	$815	$3,094
Office/Institutional	1,000 sq. ft.	$0	$0	$211	$129	$211	$756	$467	$1,774
Industrial/Warehouse	1,000 sq. ft.	$0	$0	$57	$35	$57	$205	$126	$480

Source: Park fees from Table 26, library from Table 38, fire from Table 47, EMS from Table 55, law enforcement from Table 63, justice from Table 72, and general government from Table 82.

Changes in Fees

In general, the updated fees higher than the current fees for most land use categories and fee types. If the updated fees are adopted at 100%, the sum of all seven fees would increase by $1,370 for a typical single-family unit between 2,000 and 2,500 square feet, as shown in Table 3. This is a 31% increase from the current total for the seven fees (see Table 4 on the following page for percentage increases). By way of context, the most widely-cited national construction cost index increased by 34% over the ten years since these fees were last updated.[1] The biggest increase is in the general government fees, which were discounted by 50% in the previous study – a discount that is not included in this update.

Smaller single-family and multi-family units would experience greater increases than larger units. This is due to more accurate data on the relationship between unit size and number of residents than were available ten years ago, as described on the previous page.

Table 3. Change from Current Fees

Land Use Type	Unit	Parks	Library	Fire	EMS	Law	Justice	Gen. Gov't	Total
Single-Family Det. (avg.)*	Dwelling	$371	$303	$56	$57	$86	$213	$284	$1,370
Less than 500 sq. ft.	Dwelling	$1,188	$409	$133	$93	$149	$481	$378	$2,831
500 - 749 sq. ft.	Dwelling	$963	$373	$112	$82	$131	$405	$346	$2,412
750 - 999 sq. ft.	Dwelling	$784	$344	$94	$73	$116	$344	$320	$2,075
1,000 - 1,249 sq. ft.	Dwelling	$634	$319	$80	$66	$103	$294	$298	$1,794
1,250 - 1,499 sq. ft.	Dwelling	$579	$317	$74	$64	$99	$276	$296	$1,705
1,500 - 1,999 sq. ft.	Dwelling	$410	$289	$58	$56	$85	$220	$271	$1,389
2,000 - 2,499 sq. ft.	Dwelling	$371	$303	$56	$57	$86	$213	$284	$1,370
2,500 - 2,999 sq. ft.	Dwelling	$517	$339	$71	$67	$101	$267	$318	$1,680
3,000 - 3,999 sq. ft.	Dwelling	$447	$347	$67	$66	$101	$250	$327	$1,605
4,000 sq. ft or more	Dwelling	$212	$309	$45	$55	$81	$170	$293	$1,165
Multi-Family (avg.)*	Dwelling	$343	$246	$50	$48	$73	$186	$232	$1,178
Less than 500 sq. ft.	Dwelling	$539	$246	$65	$52	$81	$240	$229	$1,452
500 - 749 sq. ft.	Dwelling	$314	$210	$44	$41	$63	$164	$197	$1,033
750 - 999 sq. ft.	Dwelling	$325	$229	$46	$44	$68	$173	$215	$1,100
1,000 - 1,249 sq. ft.	Dwelling	$343	$246	$50	$48	$73	$186	$232	$1,178
1,250 - 1,499 sq. ft.	Dwelling	$288	$244	$44	$46	$69	$168	$230	$1,089
1,500 - 1,999 sq. ft.	Dwelling	$119	$216	$28	$38	$55	$112	$205	$773
2,000 - 2,999 sq. ft.	Dwelling	-$144	$174	$3	$25	$33	$22	$167	$280
3,000 - 3,999 sq. ft.	Dwelling	-$426	$128	-$24	$11	$10	-$74	$127	-$248
4,000 sq. ft or more	Dwelling	-$661	$90	-$46	$0	-$10	-$154	$93	-$688
Mobile Home Park	Space	$321	$219	$46	$43	$66	$169	$206	$1,070
Hotel/Motel	Room	$0	$0	$61	$50	$78	$226	$221	$636
Retail/Commercial	1,000 sq. ft.	$0	$0	$75	$75	$114	$282	$374	$920
Office/Institutional	1,000 sq. ft.	$0	$0	$93	$69	$109	$340	$290	$901
Industrial	1,000 sq. ft.	$0	$0	-$13	-$1	-$4	-$45	$20	-$43
Warehouse	1,000 sq. ft.	$0	$0	$13	$13	$19	$50	$60	$155

* based on median size occupied unit built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)

Source: Change from current fees in Table 1 to updated fees from Table 2.

[1] *Engineering News-Record*, Construction Cost Index, August 2006 (7,723) to August 2016 (10,385).

Table 4. Percentage Change from Current Fees

Land Use Type	Unit	Parks	Library	Fire	EMS	Law	Justice	Gen. Gov't	Total
Single-Family Det. (avg.)*	Dwelling	16%	80%	25%	50%	44%	27%	84%	31%
Less than 500 sq. ft.	Dwelling	96%	203%	112%	155%	145%	114%	211%	122%
500 - 749 sq. ft.	Dwelling	66%	157%	80%	115%	108%	81%	164%	88%
750 - 999 sq. ft.	Dwelling	48%	129%	59%	91%	85%	62%	135%	67%
1,000 - 1,249 sq. ft.	Dwelling	35%	110%	47%	76%	69%	48%	115%	53%
1,250 - 1,499 sq. ft.	Dwelling	30%	102%	40%	69%	62%	42%	107%	48%
1,500 - 1,999 sq. ft.	Dwelling	20%	86%	29%	55%	49%	31%	90%	36%
2,000 - 2,499 sq. ft.	Dwelling	16%	80%	25%	50%	44%	27%	84%	31%
2,500 - 2,999 sq. ft.	Dwelling	22%	89%	32%	59%	52%	34%	94%	38%
3,000 - 3,999 sq. ft.	Dwelling	17%	81%	27%	52%	46%	28%	86%	33%
4,000 sq. ft or more	Dwelling	7%	67%	16%	40%	34%	17%	71%	22%
Multi-Family (avg.)*	Dwelling	19%	85%	29%	55%	49%	31%	90%	35%
Less than 500 sq. ft.	Dwelling	43%	122%	55%	87%	79%	57%	128%	63%
500 - 749 sq. ft.	Dwelling	21%	89%	31%	58%	52%	33%	93%	38%
750 - 999 sq. ft.	Dwelling	20%	86%	29%	55%	50%	31%	91%	36%
1,000 - 1,249 sq. ft.	Dwelling	19%	85%	29%	55%	49%	31%	90%	35%
1,250 - 1,499 sq. ft.	Dwelling	15%	79%	24%	49%	43%	26%	83%	30%
1,500 - 1,999 sq. ft.	Dwelling	6%	64%	14%	38%	32%	16%	68%	20%
2,000 - 2,999 sq. ft.	Dwelling	-6%	46%	1%	22%	17%	3%	49%	6%
3,000 - 3,999 sq. ft.	Dwelling	-16%	30%	-10%	9%	5%	-8%	34%	-5%
4,000 sq. ft or more	Dwelling	-23%	19%	-17%	0%	-4%	-16%	23%	-13%
Mobile Home Park	Space	21%	87%	31%	57%	51%	32%	92%	37%
Hotel/Motel	Room	n/a	n/a	50%	82%	75%	53%	121%	71%
Retail/Commercial	1,000 sq. ft.	n/a	n/a	26%	50%	45%	27%	85%	42%
Office/Institutional	1,000 sq. ft.	n/a	n/a	79%	115%	107%	82%	164%	103%
Industrial	1,000 sq. ft.	n/a	n/a	-19%	-3%	-7%	-18%	19%	-8%
Warehouse	1,000 sq. ft.	n/a	n/a	30%	59%	50%	32%	91%	48%

* based on median size occupied unit built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)

Source: Percentage change from current fees in Table 1 to updated fees from Table 2.

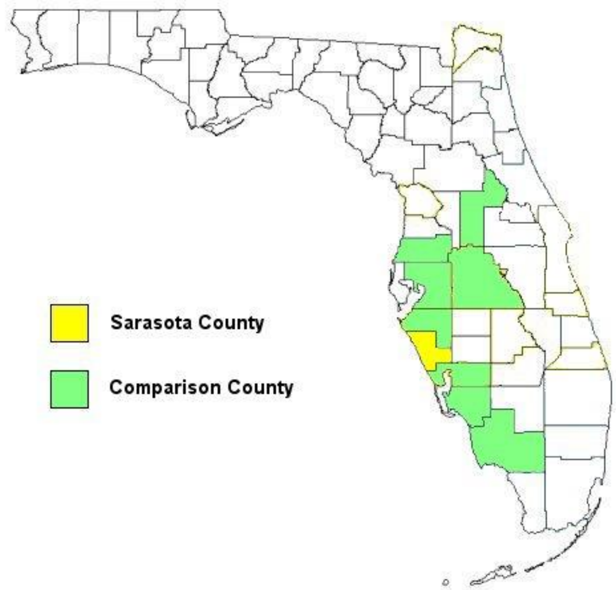
Time Limit on Expenditures

Our review of revenues and expenditures (see page 11) indicates that the County is approaching the five-year limit for expending law enforcement, justice and general government impact fees. In recognition of the economic slowdown of the last few years, County staff and the consultant recommend extending the time limit for expenditures to seven years, with a possible 3-year extension.

Comparative Fees

Sarasota County's current and updated impact fees are compared with current (or soon to be effective) fees charged by eight comparison counties: Charlotte, Collier, Hillsborough, Lake, Lee, Manatee, Pasco and Polk (see Figure 1). The fees under consideration in this update exclude what are typically the largest fees – roads and schools. Park and fire impact fees are the only fee types addressed in this study that are assessed by all of the comparison counties. Some of the comparison counties, including Polk, Lee and Charlotte, have recently or will soon end fee suspensions of some or all of these fees and are bringing the fees back initially at heavily discounted rates.

Figure 1. Comparison Counties



Fees charged by the comparison counties for the same seven facility categories addressed in this update are compared to current and updated Sarasota County fees for five major land use types (single-family detached, multi-family, retail, office and industrial) in the following five tables. In general, Sarasota County's current and updated total fees for these seven facilities are in the upper range of amounts currently charged by the comparison counties, as shown in Table 5 through Table 9 below. In large part, this is due to the fact that Sarasota County assesses impact fees for all seven of these facility types.

Table 5. Comparative Fees per Single-Family Unit

Comparison County	Parks	Library	Fire	EMS	Law Enf.	Jail	Gen. Gov't	Total
Polk (1)	$89	$41	$60	$16	n/a	$48	n/a	$254
Hillsborough	$354	n/a	$49	n/a	n/a	n/a	n/a	$403
Lake	$222	$191	$390	n/a	n/a	n/a	n/a	$803
Lee (2)	$678	n/a	$213	$38	n/a	n/a	n/a	$929
Charlotte (3)	$310	$64	$189	$37	$197	n/a	$296	$1,093
Pasco	$892	$145	$420	n/a	n/a	n/a	n/a	$1,457
Manatee (4)	$1,154	$255	n/a	$257	$477	n/a	n/a	$2,142
Sarasota (current)	$2,348	$380	$225	$114	$195	$796	$339	$4,397
Sarasota (updated)	$2,719	$683	$281	$171	$281	$1,009	$623	$5,767
Collier	$3,448	$349	$971	$94	$497	$472	$848	$6,679

Notes:
(1) fees effective January 1, 2016 (will be at 25% for one year)
(2) all fees at 45% for two years
(3) fees effective July 15, 2015 (40% of calculated amounts)
(4) fees effective April 18, 2016 (80% of calculated amounts, increasing to 100% on Aril 18, 2018)
Source: Fees for a 3-bedroom, 2,000 square foot single-family detached unit from Duncan Associates internet survey, July 6, 2015; Sarasota County's current fees from Table 1 and updated fees from Table 2.

Table 6. Comparative Fees per Multi-Family Unit

Comparison County	Parks	Library	Fire	EMS	Law Enf.	Jail	Gen. Gov't	Total
Polk (1)	$63	$29	$34	$12	n/a	$30	n/a	$168
Hillsborough	$230	n/a	$49	n/a	n/a	n/a	n/a	$279
Lake	$171	$146	$244	n/a	n/a	n/a	n/a	$561
Charlotte (3)	$164	$34	$100	$20	$104	n/a	$156	$578
Lee (2)	$504	n/a	$160	$29	n/a	n/a	n/a	$693
Manatee (4)	$430	$95	n/a	$96	$178	n/a	n/a	$799
Pasco	$627	$97	$420	n/a	n/a	n/a	n/a	$1,144
Collier	$1,685	$160	$486	$94	$242	$217	$388	$3,272
Sarasota (current)	$1,794	$291	$172	$87	$149	$608	$259	$3,360
Sarasota (updated)	$2,137	$537	$222	$135	$222	$794	$491	$4,538

Source: Fees for a 2-bedroom, 1,000 square foot unit (see source notes to Table 5).

Table 7. Comparative Fees per 1,000 sq. ft. of Shopping Center

Comparison County	Fire	EMS	Law Enf.	Jail	Gen. Gov't	Total
Hillsborough	$22	n/a	n/a	n/a	n/a	$22
Polk (1)	$67	$23	n/a	$95	n/a	$185
Lee (2)	$297	$45	n/a	n/a	n/a	$342
Pasco	$549	n/a	n/a	n/a	n/a	$549
Manatee (4)	n/a	$119	$473	n/a	n/a	$592
Charlotte (3)	$290	$62	$325	n/a	$487	$1,164
Lake	$1,301	n/a	n/a	n/a	n/a	$1,301
Sarasota (current)	$293	$149	$254	$1,037	$441	$2,174
Collier	$630	$151	$486	$587	$883	$2,737
Sarasota (updated)	$368	$224	$368	$1,319	$815	$3,094

Source: Fees for a 100,001 sq. ft. shopping center (see source notes to Table 5).

Table 8. Comparative Fees per 1,000 sq. ft. of Office

Comparison County	Fire	EMS	Law Enf.	Jail	Gen. Gov't	Total
Hillsborough	$41	n/a	n/a	n/a	n/a	$41
Polk (1)	$52	$17	n/a	$67	n/a	$136
Lee (2)	$117	$21	n/a	n/a	n/a	$139
Manatee (4)	n/a	$142	$185	n/a	n/a	$326
Charlotte (3)	$125	$27	$140	n/a	$210	$502
Pasco	$549	n/a	n/a	n/a	n/a	$549
Sarasota (current)	$118	$60	$102	$416	$177	$873
Lake	$1,301	n/a	n/a	n/a	n/a	$1,301
Collier	$630	$69	$222	$264	$404	$1,589
Sarasota (updated)	$211	$129	$211	$756	$467	$1,774

Source: Fees for a 100,001 sq. ft. office building (see source notes to Table 5).

Table 9. Comparative Fees per 1,000 sq. ft. of Industrial

Comparison County	Fire	EMS	Law Enf.	Jail	Gen. Gov't	Total
Hillsborough	$9	n/a	n/a	n/a	n/a	$9
Polk (1)	$9	$2	n/a	$15	n/a	$26
Lee (2)	$60	$11	n/a	n/a	n/a	$71
Lake	$104	n/a	n/a	n/a	n/a	$104
Manatee (4)	n/a	$98	$117	n/a	n/a	$215
Charlotte (3)	$86	$18	$96	n/a	$144	$344
Sarasota (updated)	$57	$35	$57	$205	$126	$480
Sarasota (current)	$70	$36	$61	$250	$106	$523
Pasco	$549	n/a	n/a	n/a	n/a	$549
Collier	$630	$46	$149	$180	$271	$1,276

Source: Fees for light industrial (see source notes to Table 5).

Table 10 compares current and updated total impact fees for a typical single-family home in Sarasota County, including road and school fees, to comparable total fees for the eight comparative counties. Note that Manatee County will join Collier and Pasco Counties in having higher total fees as its fees phase-in to 100% over the next two years.

Table 10. Comparative Fees per Single-Family Unit with Roads/Schools

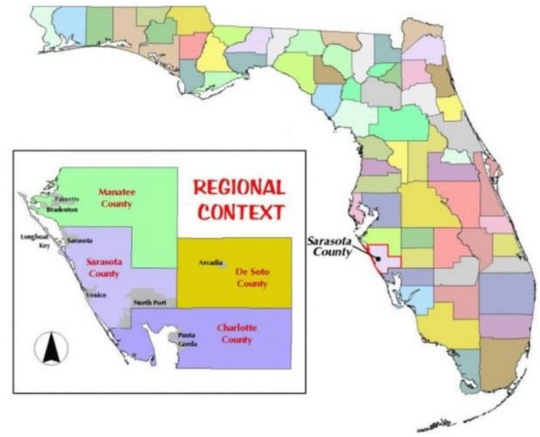
County	Park, Lib., Fire, EMS, Law, Jail, Gen. Gov't	Roads	Schools	Total
Charlotte (3)	$1,093	$2,389	$0	$3,482
Polk (1)	$508	$2,155	$4,717	$7,380
Hillsborough	$403	$1,475	$4,000	$5,878
Lee (2)	$929	$2,906	$2,043	$5,878
Sarasota (prior to 2016)	$4,397	$2,585	$0	$6,982
Manatee (4)*	$2,142	$5,010	$3,238	$10,390
Sarasota (current)	$4,397	$4,734	$2,032	$11,163
Lake	$803	$2,706	$7,719	$11,228
Sarasota (updated)	$5,767	$4,734	$2,032	$12,533
Pasco	$1,457	$8,570	$4,828	$14,855
Collier	$6,679	$7,017	$5,851	$19,547

* Total fee will be $15,415 when fees go to 100% on April 18, 2018

Source: See source and notes to Table 5.

OVERVIEW

Figure 2. Location Map

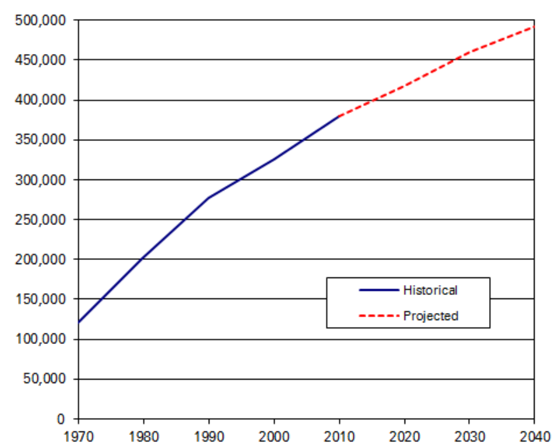


This study updates Sarasota County's impact fees for parks, library, fire, emergency medical services (EMS), law enforcement, justice and general government facilities and equipment. The current fees are based on studies prepared in 2006 and 2007.[2] The transportation and school impact fees are being addressed through separate studies. This chapter addresses topics of general applicability, including recent and long-term growth trends, County impact fee revenues and expenditures, legal framework, methodologies and future study updates.

The park, fire and EMS impact fees are charged to land uses located within their respective service areas, which include the unincorporated area as well as some municipalities. The law enforcement fee only applies to the unincorporated area of the county. The library, justice and general government impact fees apply county-wide to both the unincorporated and incorporated areas of the county. The general government impact fee has two fee schedules (the fee is lower in the municipalities to reflect only those general government services provided county-wide).

Location and Growth

Figure 3. County Population, 1970-2040



Sarasota County is located on the southwest coast of Florida, roughly 60 miles south of Tampa. Sarasota is the county seat. The county encompasses an area of about 575 square miles and includes the municipalities of Sarasota, Venice, North Port and Longboat Key.

Sarasota County's location on the Gulf Coast, pleasant sand beaches and warm climate provides a powerful attraction for visitors, tourists and retirees. The features that originally attracted seasonal visitors to the area now also attract year-round residents and help promote a diversified economy. Development in the county is currently concentrated along the Gulf Coast, with the area east of I-75 predominantly conservation land.

The quality of life has attracted a steady inflow of residents to Sarasota County since the early 20th century. In 1930, the county's population was approximately 12,000; by 1970 the population had grown to a little over 120,000. Since 1970, the population has tripled, growing to 379,448 by 2010. The county's population is projected to approach one-half million by 2040.[3]

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[2] Duncan Associates, *Road, Park and Library Impact Fee Study*, September 2006; *Impact Fee Study: Phase II*, March 2007.
[3] University of Florida, Bureau of Economic and Business Research, *Population Projections for Florida and Its Counties, 2015-2040, With Estimates for 2013*, July 15, 2014.

Residential development during the previous decade was divided between the City of North Port and the unincorporated areas of Sarasota County, with relatively little occurring in the other three municipalities, as indicated by 2000-2010 census data on population growth in Table 11.

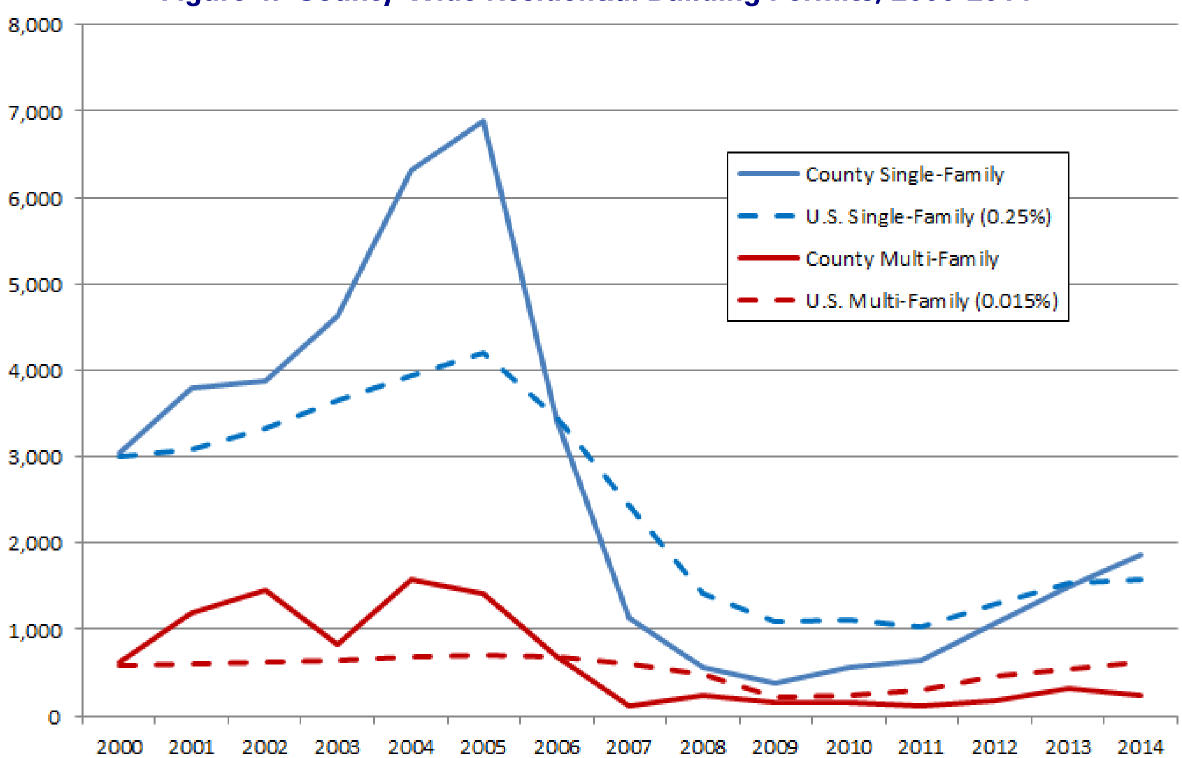
Table 11. Population Growth by Jurisdiction, 2000-2010

	Total Population		Growth	% of	Percent
Jurisdiction	2000	2010	2000-10	Growth	Increase
Sarasota	52,715	51,917	-798	-1.5%	-1.5%
North Port	22,797	57,357	34,560	64.6%	151.6%
Venice	17,764	20,748	2,984	5.6%	16.8%
Longboat Key	7,603	6,888	-715	-1.3%	-9.4%
Unincorporated Area	225,078	242,538	17,460	32.6%	7.8%
Total County	325,957	379,448	53,491	100.0%	16.4%

Source: 2000 and 2010 U.S. Census.

The growth during the last decade and the long-term projections don't convey the recent slowdown in development activity in Sarasota County, as well as state-wide and nationally, since the housing crisis of 2006/2007 and the subsequent economic recession. The local effect is illustrated in the annual number of single-family and total housing unit permits issued in Sarasota County, shown in Figure 4. Residential development activity in the county has begun to rebound in the last few years, but has yet to reach pre-housing boom levels. New home construction locally is back to the national level, while multi-family construction remains somewhat depressed.

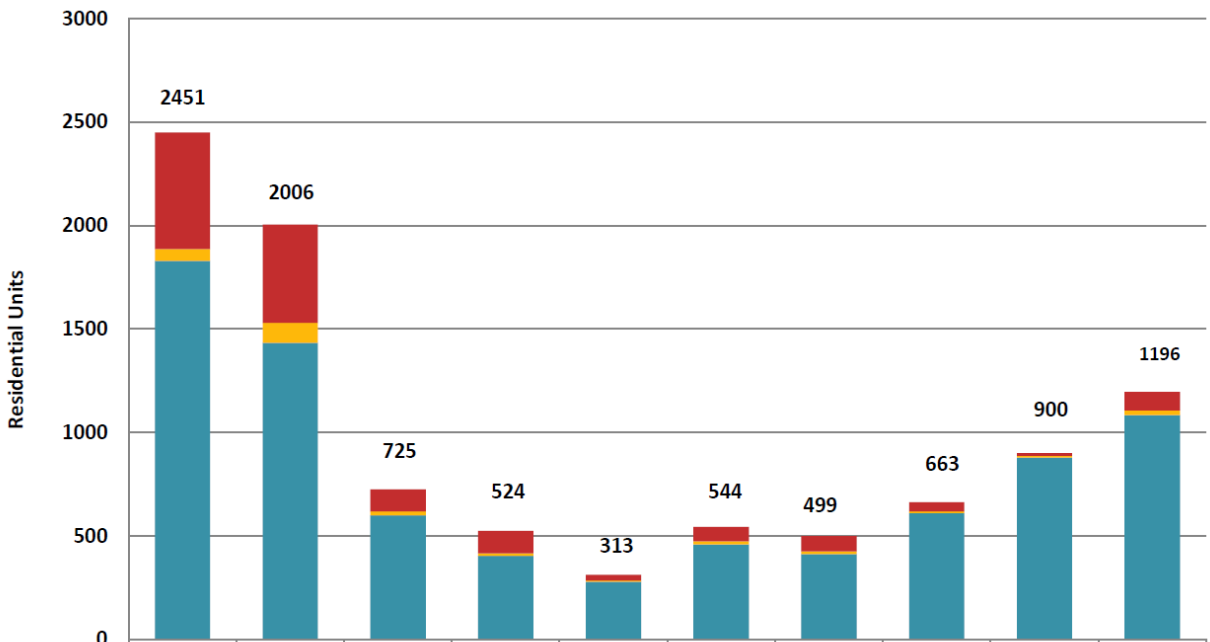
Figure 4. County-Wide Residential Building Permits, 2000-2014



Source: Number of units permitted from U.S. Census Bureau estimates (U.S. numbers scaled to match Sarasota County's 2000 construction level).

A similar trend is evident when looking just at permits issued in the unincorporated area since the peak year of FY 2005, as shown in Figure 5.

Figure 5. Unincorporated Area Residential Building Permits, FY 2005-2014



	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
3+ family	563	475	107	108	28	70	74	44	12	89
2 family	58	98	18	12	6	16	12	8	10	22
Single family	1830	1433	600	404	279	458	413	611	878	1085

Source: Sarasota County Planning and Development Services, November 2014 (number of new privately-owned units).

Impact Fee Revenues and Expenditures

Sarasota County's impact fee revenues and expenditures over the last six years are summarized in Table 12. Excluded are transportation impact fees, which are not addressed in this study, and park and fire revenues and expenditures by the participating cities. Over the last six years, the County has collected about $22 million and has spent about $8 million. The slowdown in growth and the economy has likely been responsible for the relative slowness in spending the funds. However, the County has recently earmarked $1.2 million in fire impact funds for a new fire station, $730,000 in law enforcement funds for a new office/storage facility, and $1.7 million in general government funds for a new tax collector building.

Table 12. Impact Fee Revenues and Expenditures, FY 2009-2014

Fee Type	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Parks (unincorp.)	$762,056	$848,182	$1,021,508	$1,175,790	$1,826,309	$2,520,900	$8,154,745
Library	$195,429	$175,331	$253,241	$279,066	$441,441	$593,148	$1,937,656
Fire Rescue	$117,473	$243,648	$213,487	$167,453	$466,729	$454,068	$1,662,858
EMS	$60,236	$86,135	$99,583	$127,390	$248,117	$226,929	$848,390
Law Enforcement	$106,018	$110,990	$102,337	$161,423	$192,665	$461,535	$1,134,968
Justice	$608,054	$707,409	$596,020	$1,104,869	$1,178,946	$2,341,576	$6,536,874
General Government	$195,463	$207,633	$193,911	$316,876	$358,455	$837,126	$2,109,464
Total Revenues	$2,044,729	$2,379,328	$2,480,087	$3,332,867	$4,712,662	$7,435,282	$22,384,955
Parks (unincorp.)	$1,818,551	$462,552	$345,615	$798,625	$423,270	$450,723	$4,299,336
Library	$230,427	$123,067	$275,838	$303,974	$404,430	$278,921	$1,616,657
Fire Rescue	$799,800	$684,043	$12,991	$3,057	$0	$3,938	$1,503,829
EMS	$546,217	$173,604	$0	$2,768	$0	$4,440	$727,029
Law Enforcement	$0	$0	$0	$0	$0	$56,398	$56,398
Justice	$0	$0	$0	$0	$0	$0	$0
General Government	$0	$0	$0	$0	$0	$0	$0
Total Expenditures	$3,394,995	$1,443,266	$634,444	$1,108,424	$827,700	$794,420	$8,203,249

Source: Sarasota County Planning and Development Services, November 25, 2014.

With the exception of mobility fees, which have a 10-year expenditure limit, Sarasota County's current ordinance requires impact fees to be spent within five years or refunded, unless the Board of County Commissioners makes findings identifying the specific projects included in the first two years of the current Capital Improvements Program on which the funds will be spent.

The five-year requirement is relatively restrictive. Table 13 provides information on impact fee refund provisions from an ordinance review of comparison Florida counties. The time limit for expenditures of impact fees for the comparison counties ranges from 5-20 years, although all but one (Lee County) require expenditure in 5-8 years. However, several counties allow for the Board of County Commissioners to extend the time limit by an additional 3-5 years. With a 5-year limit and possible extension to seven years, Sarasota County is relatively restrictive compared to the other counties.

In light of the economic slowdown, the County should consider extending the time limit for expenditures from five to seven years, with a possible three-year extension.

Table 13. Summary of Refund Provisions

County	Expenditure Time Limit	Possible Extension	Maximum Time Limit
Alachua	6	0	6
Charlotte	6	3	9
Collier	6	0	6
Hillsborough*	5-6	0-5	6-10
Lake	6	3	9
Lee	20	0	20
Manatee	7	3	10
Pasco	8	0	8
Pinellas	10	0	10
Polk	8	0	8
St. Lucie	10	0	10
Seminole	6	0	6
Volusia**	5-7	0	5-7
Sarasota***	5	2	7

* 5 years for school fees; no extension for roads, 1 for fire, and 5 for schools
** 5 years for fire and parks, 6 for schools, 7 for roads
*** 10 years for mobility fees, with no extension
Source: Duncan Associates, based on review of county ordinances.

Legal Framework

Impact fees are a way for local governments to require new developments to pay a proportionate share of the infrastructure costs they impose on the community. In contrast to traditional "negotiated" developer exactions, impact fees are charges that are assessed on new development using a standard formula based on objective characteristics, such as the number and type of dwelling units constructed. The fees are one-time, up-front charges, with the payment usually made at the time of issuance of the building permit or certificate of occupancy. Essentially, impact fees require that each new development project pay its pro-rata share of the cost of new capital facilities required to serve that development.

Since impact fees were pioneered in states like Florida that lacked specific enabling legislation, such fees have generally been legally defended as an exercise of local government's broad "police power" to regulate land development in order to protect the health, safety and welfare of the community. The courts have developed guidelines for constitutionally valid impact fees, based on "rational nexus" standards. The standards set by case law generally require that an impact fee meet a two-part test:

1) The need for new facilities must be created by new development, and

2) The expenditure of impact fee revenues must provide benefit to the fee-paying development.

A Florida district court of appeals described the dual rational nexus test in 1983 as follows, and this language was quoted and followed by the Florida Supreme Court in its 1991 St. Johns County decision:[4]

[4] 3 Hollywood, Inc. v. Broward County, 431 So. 2d 606, 611-612 (Fla. 4th DCA), review denied, 440 So. 2d 352 (Fla. 1983), quoted and followed in St. Johns County v. Northeast Florida Builders Ass'n, 583 So. 2d 635, 637 (Fla. 1991).

> *In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.*

Florida Statutes

The 2006 Florida Legislature passed Senate Bill 1194, which establishes certain requirements for impact fees in Florida. The bill, which became effective on June 14, 2006, created a new Section 163.31801, Florida Statutes. After two amendments that became effective in 2009, the section reads as follows:

> *163.31801 Impact fees; short title; intent; definitions; ordinances levying impact fees.--*
>
> *(1) This section may be cited as the "Florida Impact Fee Act."*
>
> *(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.*
>
> *(3) An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:*
>
> > *(a) Require that the calculation of the impact fee be based on the most recent and localized data.*
> >
> > *(b) Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.*
> >
> > *(c) Limit administrative charges for the collection of impact fees to actual costs.*
> >
> > *(d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.*
>
> *(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.*

> *(5) In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard.*

In addition to the provisions in Section 163.31801, public schools are exempted from the payment of impact fees in Section 1013.371(1)(a).

Impact Fee Principles

General legal guidelines for the calculation of impact fees in Florida have been provided by the Florida courts.[5] The following principles gleaned from these cases guide this report.

One of the most fundamental principles of impact fees, rooted in both case law and norms of equity, is that impact fees should not charge new development for a higher level of service than is provided to existing development. While impact fees can be based on a higher level of service than the one existing at the time of the adoption of the fees, two things are required if this is done. First, another source of funding other than impact fees must be identified and committed to fund the capacity deficiency created by the higher level of service. Second, the impact fees must generally be reduced to ensure that new development does not pay twice for the same level of service, once through impact fees and again through general taxes that are used to remedy the capacity deficiency for existing development. In order to avoid these complications, the general practice is to base the impact fees on the existing level of service.

A corollary principle is that new development should not have to pay more than its proportionate share when multiple sources of payment are considered. As noted above, if impact fees are based on a higher-than-existing level of service, the fees should be reduced by a credit that accounts for the contribution of new development toward remedying the existing deficiencies. A similar situation arises when the existing level of service has not been fully paid for. Outstanding debt on existing facilities that are counted in the existing level of service will be retired, in part, by revenues generated from new development. Given that new development will pay impact fees to provide the existing level of service for itself, the fact that new development may also be paying for the facilities that provide that level of service for existing development could amount to paying for more than its proportionate share. Consequently, impact fees should be reduced to account for future payments that will retire outstanding debt on existing facilities.

The issue is less clear-cut when it comes to other types of revenue that may be used to make capacity-expanding capital improvements of the same type being funded by impact fees. No credit is warranted in most cases because, while new development may contribute toward such funding, so does existing development, and both existing and new development benefit from the higher level of service that the additional funding makes possible. Impact fee studies in Florida, however, have traditionally given credit for the portion of dedicated revenues, such as gasoline taxes, that are used for capacity-expanding improvements. This study will provide revenue credits for these types of dedicated revenues. For Sarasota County, the only significant dedicated funding source for non-transportation improvements is the one-cent infrastructure sales tax, which is currently authorized through 2024.

[5] Some of the major cases include *Contractors and Builders Association of Pinellas County v. City of Dunedin*, 329 So.2d 314 (Fla. 1976); *Hollywood, Inc. v. Broward County*, 431 So.2d 606 (Fla. 1976); *Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County*, 446 So.2d 140 (Fla. 4th DCA 1983); *Seminole County v. City of Casselberry*, 541 So.2d 666 (Fla. 5th DCA 1989); *City of Ormond Beach v. County of Volusia*, 535 So.2d 302 (Fla. 5th DCA 1988); and *St. Johns County v. Northeast Florida Builders Association*, 16 FLW S264 (Fla. 1991).

Credit has also sometimes been provided for State and Federal grants for capacity improvements that can reasonably be anticipated in the future. In addition to the argument presented above (i.e., grants raise the level of service and benefit new development as well as existing development), two additional arguments can be made against applying credit for grants. First, new development in a community does not directly pay for State and Federal grants in the same way they pay local gasoline and property taxes. Second, future grant funding is far more uncertain than dedicated revenue streams. On the other hand, local governments have less discretion about whether to spend grant funding on capacity-expanding capital improvements. In this study, credit will be provided for anticipated future grant funding based on recent grant funding history.

Methodologies

A wide range of methodologies have been developed to calculate impact fees, consistent with the legal requirements and guidelines described above. Despite variations, there are two primary types of methodologies, which can be referred to as "standards-based" and "plan-based." Standards-based methodologies use a system-wide level of service standard, such as the number of park acres per 1,000 residents, or the existing capital investment per service unit. Plan-based methodologies are generally based on modeling and geographically-specific level of service standards (e.g., "all road segments and intersections shall function at LOS D or better"), and rely on a facility master plan to create the nexus between the cost of planned improvements and the projected growth over a defined time period. In general, the standards-based approach provides greater flexibility in expenditures (a plan-based approach requires a master plan update when planned projects change). The two approaches are described in more detail below.

Standards-Based

The "standards-based" methodology uses a generalized level-of-service standard to determine the costs to accommodate new development. This approach does not require that there be a master plan, or even a list of specific planned projects that will funded with the impact fees.

Most often, the standards-based approach uses the actual level of service (LOS) that exists at the time the study is prepared. This LOS standard can be expressed in terms of a physical ratio (e.g., park acres per 1,000 population), or in dollar terms (e.g., park cost per person). When based on the existing LOS, this approach is sometimes referred to as "incremental expansion." The basic assumption is that, as the community grows, it will be necessary to expand capital facilities proportional to growth. Basing the fees on the existing LOS assumes that there is little or no excess capacity in existing facilities to accommodate future growth. However, a standards-based methodology can also be based on a LOS that is lower or higher than the current existing LOS. When there is a significant amount of excess capacity, a lower-than-existing LOS may be used.

Plan-Based

In contrast to standards-based methodologies, which rely on generalized, system-wide LOS standards, plan-based methodologies rely on a specific list of planned improvements. A plan-based methodology basically divides the cost of planned improvements over a fixed time period by the anticipated growth in service units over the same time period. The least defensible of these approaches are those based on a Capital Improvements Plan, because there is not necessarily any strong correlation between short-term planned improvement costs and long-term costs to accommodate new development. Much more defensible are those based on a long-range master plan or build-out plan. Plan-based methodologies seldom account for the cost of existing excess capacity. Instead, they focus on future costs to be incurred, and generally exclude any future costs to retire debt on existing capacity.

Regardless of the methodology used, an impact fee calculation must comply with the legal principles established by impact fee case law, as described earlier. The most fundamental principle is that impact fees should only charge new development for the costs attributable to growth, and should not charge for the correction of existing capacity deficiencies. In addition, the fees should be proportional to the impact of the development. Finally, new development should not be required to pay twice for the same improvements through other taxes and fees.

Plan-based approaches are not exempt from the fundamental requirement that the fees do not exceed the existing level of service. For example, a fire impact fee based on a master plan that determines the cost provide a five-minute or better response time should identify any existing stations needed to provide that response time to existing development, and develop a funding plan to remedy the deficiencies. Because new development will generally contribute toward whatever funding source is used for this purpose, it is usually necessary to calculate a revenue credit that accounts for such contribution. Many impact fee studies that use the plan-based approach omit this critical component.

Recommended Methodologies

A standards-based methodology was used as the basis for all of the County's current fees addressed by this update. As noted above, plan-based approaches are rare for park, library, fire, EMS, law enforcement, justice (or jail) and general government fees. This is due to the fact that level of service standards for these facilities tend to be broad, jurisdiction-wide standards, such as park acres or library materials per thousand residents or capital investment per service unit, that are insensitive to the geographic distribution of new development. Of the facilities being studied, fire protection lends itself most readily to a plan-based approach, because of the rapid response times required and the need to optimally locate stations and equipment to minimize response times. However, few jurisdictions have long-range fire master plans that could be used as the basis of plan-based fire impact fee methodologies.

There have been no legislative changes or innovations in impact fee methodologies since the 2006-2007 updates of these fees that would warrant a different approach. The passage of the Florida Impact Fee Act in 2006 imposed mostly procedural requirements – the only provision with respect to methodology is that it be based on "the most recent and localized data," which has more to do with the frequency of updates than methodology. Recent methodological innovations have been restricted to transportation impact fees, which are not addressed in this study.

Updates

The County has requested any suggested changes to methodology that would permit County staff to update the studies in-house. However, the current methodologies are about the simplest that could be devised. The consultant will provide linked Word and Excel files that can be used with Windows 7 and Microsoft Office 2010 software, or more recent versions. The consultant will also provide guidance to staff on how to update these files.

Most of the data inputs used in this update are provided by County staff, available in published sources (e. g., ITE trip generation manual) or readily available on-line. The most difficult inputs to update would be data on average household size by housing type from the U.S. Census Bureau's *American Community Survey* microdata, and data on the average household size by unit size category from the U.S. Department of Housing & Urban Development's *American Housing Survey* microdata. These large downloadable files require database analysis software, such as SAS or SPSS, to access and extract the required information. Assuming that the County has and is familiar with such software, the consultant could provide guidance on how to update these inputs in-house.

PARKS

Sarasota County provides year-round and seasonal residents and visitors with opportunities for recreation and enjoyment of open space. The County's park facilities include community parks, athletic/sports complexes, and beach and boat access parks. The County's park impact fees were first implemented in 1983, with subsequent updates to the ordinance in 1989, 1994, 1999 and 2007. The purpose of this chapter is to update the fees to reflect the current level of service and current costs to provide park facilities.

Service Areas

There are two types of geographic areas that serve different functions in an impact fee system: service areas and benefit districts. Service areas (sometimes called assessment districts), define the area within which a set of common capital facilities provides service, and for which a fee schedule based on average costs within that district is calculated. Benefit districts, on the other hand, represent an area within which the fees collected must be spent.

The County has a single park impact fee service area/assessment district. The City of Sarasota, Venice and the unincorporated area of the county participate with a uniform park fee schedule based on a single service area calculation. North Port and Longboat Key do not assess the County park fee, and their park facilities and residents are not included in the fee calculations.

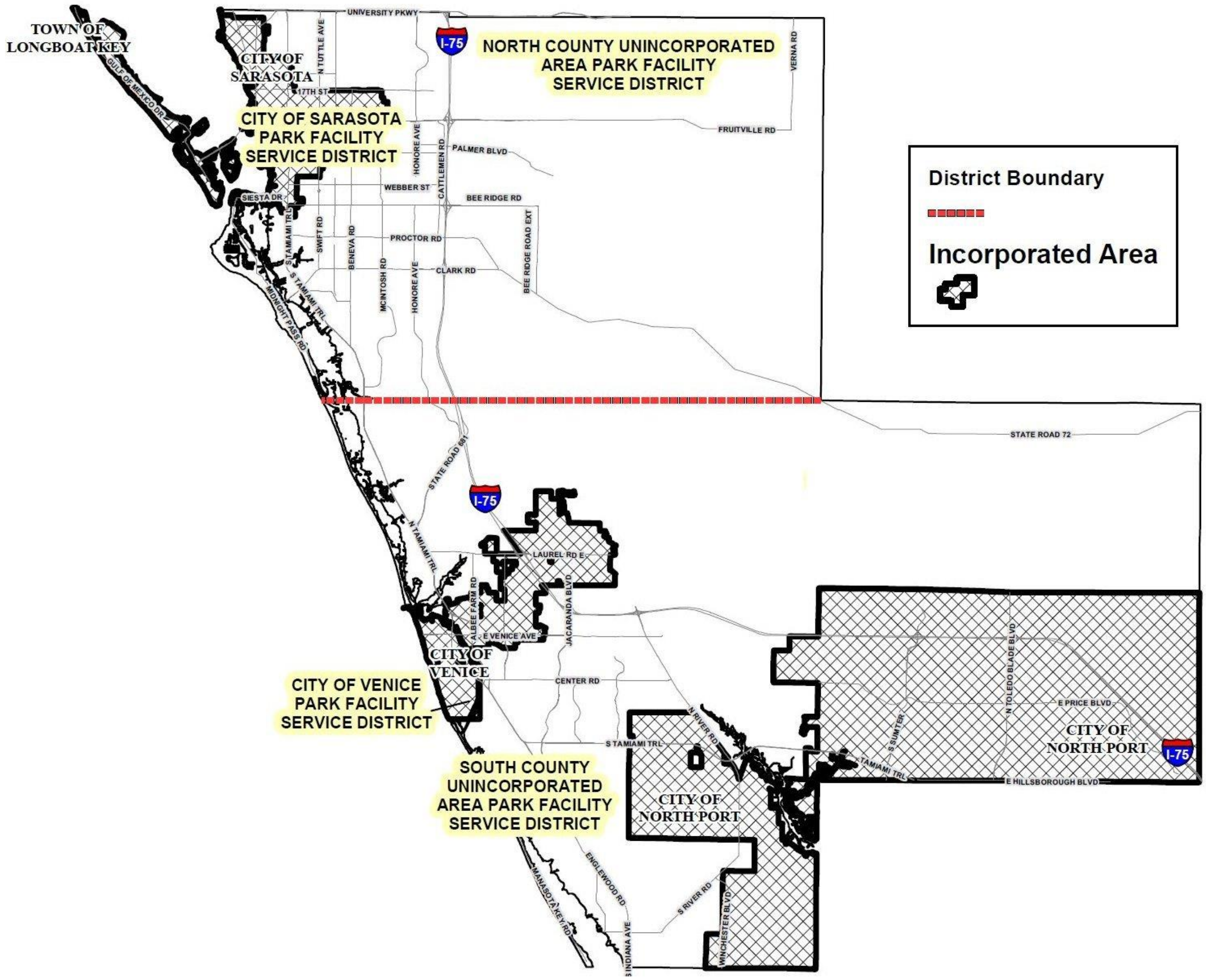
There are four benefit districts for parks: the municipalities of Sarasota and Venice and two areas of the unincorporated County defined as North County and South County park facility service districts. The current park impact fee benefit districts are shown in Figure 6. The park impact fee revenues collected in each benefit district over the last six years are summarized in Table 14.

Table 14. Park Impact Fee Revenue, 2009-2014

Benefit District	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
North County	$311,666	$325,907	$452,738	$466,961	$671,180	$1,329,945	$3,558,397
South County	$450,390	$522,275	$568,770	$708,829	$1,155,129	$1,190,955	$4,596,348
City of Sarasota	$14,979	$0	$203,517	$13,056	$11,703	$21,576	$264,831
City of Venice	$42,258	$14,605	$111,364	$201,909	$328,682	$365,921	$1,064,739
Total Parks	$819,293	$862,787	$1,336,389	$1,390,755	$2,166,694	$2,908,397	$9,484,315

Source: Sarasota County, March 26, 2015.

Figure 6. Park Benefit Districts



Service Units

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for park facilities. This unit of measurement is called a "service unit." Population is the most common service unit used in park impact fee analysis. The park service unit is "peak population," based on the assumption that all existing housing units are occupied.

In order to determine the existing level of service, it is necessary to estimate the total peak population in the park impact fee service area. Sarasota County currently does not collect County park impact fees in North Port and Longboat Key. As shown in Table 15, there are estimated to be 422,852 peak inhabitants in the service area (unincorporated areas of the county and the two cities that participate in the County's impact fee through interlocal agreements).

Table 15. Existing Park Service Units

Housing Type	Existing Units	Average HH Size	Peak Population
Single-Family Detached	112,588	2.45	275,841
Multi-Family	64,651	1.78	115,079
Mobile Home	19,007	1.68	31,932
Total Peak Population			422,852

Source: Existing units in park service area from Table 85 in Appendix A; average household size from Table 86 in Appendix B.

Cost per Service Unit

As mentioned above, this study bases the park and recreation impact fee on the existing level of service, and measures that level of service in terms of the ratio of the replacement value of existing facilities to existing residential development. The park impact fee includes community parks, athletic/sports complexes, linear parks (trails), beach parks and water access parks. These types of facilities provide basic recreational amenities and serve relatively large areas. Excluded from the park impact fee are natural area parks, preservation lands and bay islands. The County has purchased environmentally-sensitive lands through the voter-approved infrastructure sales tax program and grant funds. However, because public use is considered secondary to the protection of the lands as habitat for native plants and wildlife, these sites have been excluded from this impact fee study analysis.

The County's park inventory includes facilities maintained by the County, and owned by the County or the cities of Sarasota or Venice. City-owned parks not maintained by the County tend to be relatively small and are excluded from the park impact fee calculation. Parks owned by the City of North Port and maintained by the County have been excluded because North Port does not participate in the County park impact fee. Existing parks include both developed and undeveloped park land. The acres of land included in the park impact fee update are summarized in Table 16.

An issue is how to value the replacement cost of beach and water access parks, since the County will not be acquiring additional beach and shoreline acreage in the future at the same rate that it did in the past. Future beach and shoreline property acquisitions are likely to be limited to small sites that can accommodate parking, restrooms and/or boat ramps that provide additional public access to the beach or for boating. As a result, this analysis values the portion of beach and boat access park sites beyond three acres at the same value as community parks, consistent with the approach used in the previous study.

Table 16. Existing Park Land

Park Name	Primary Maint.	Primary Owner	Total Acres	Beach/ Water*	Other
Blind Pass Beach and Addition	County	County	66.44	3.00	63.44
Brohard Park	County	Venice	17.28	3.00	14.28
Caspersen Beach Park	County	County	157.07	3.00	154.07
Chauncy Howard Park	County	Venice	0.67	0.67	0.00
Lido Beach	County	Sarasota	13.71	3.00	10.71
Manasota Beach Park	County	County	21.41	3.00	18.41
Maxine Barritt Park	County	Venice	22.84	3.00	19.84
Nokomis Beach Park	County	County	23.87	3.00	20.87
North Jetty Park	County	County	19.13	3.00	16.13
North Lido Beach	County	Sarasota	67.61	3.00	64.61
Palmer Point Beach Park	County	County	39.54	3.00	36.54
Service Club Park	County	Venice	7.75	3.00	4.75
Siesta Beach	County	County	43.26	3.00	40.26
Siesta Key Beach Access 1	County	County	0.09	0.09	0.00
Siesta Key Beach Access 2	County	County	0.21	0.21	0.00
Siesta Key Beach Access 3	County	County	0.23	0.23	0.00
Siesta Key Beach Access 3B	County	County	0.19	0.19	0.00
Siesta Key Beach Access 4	County	County	0.23	0.23	0.00
Siesta Key Beach Access 5	County	County	0.47	0.47	0.00
Siesta Key Beach Access 7	County	County	3.80	3.00	0.80
Siesta Key Beach Access 8	County	County	0.46	0.46	0.00
Siesta Key Beach Access 9	County	County	0.47	0.47	0.00
Siesta Key Beach Access 10	County	County	0.41	0.41	0.00
Siesta Key Beach Access 11	County	County	0.69	0.69	0.00
Siesta Key Beach Access 12	County	County	0.44	0.44	0.00
Siesta Key Beach Access 13	County	County	0.24	0.24	0.00
Siesta Key Access Givens St	County	County	0.08	0.08	0.00
South Brohard Beach Park	County	Venice	20.98	3.00	17.98
South Brohard Beach Paw Park	County	Venice	1.10	1.10	0.00
South Lido Beach	County	County	151.94	3.00	148.94
Turtle Beach Park	County	County	16.00	3.00	13.00
Turtle Beach Campground	County	County	1.00	1.00	0.00
Venice Beach	County	Venice	6.88	3.00	3.88
Subtotal, Beach Access			706.49	57.98	648.51
Bay Island Park South	County	County	1.76	1.76	0.00
Bay Point Park	County	County	0.53	0.53	0.00
Blackburn Point Park and Addition	County	County	16.76	3.00	13.76
Centennial Park and Boat Ramp	County	Sarasota	9.54	3.00	6.54
Christopher Wheeler Park	County	County	0.31	0.31	0.00
Higel Marine Park	County	Venice	1.91	1.91	0.00
Indian Mound Park	County	County	10.37	3.00	7.37
Ken Thompson Park	County	Sarasota	29.56	3.00	26.56
Loreto Court Bay Access and Addition	County	County	0.78	0.78	0.00
Lyons Bay Park	County	County	0.20	0.20	0.00
Marina Park (Venice)	County	Venice	6.85	3.00	3.85
Osprey Fishing Pier	County	County	0.08	0.08	0.00
Senator Bob Johnson's Landing	County	County	6.64	3.00	3.64

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Table 16. Continued

Park Name	Primary Maint.	Primary Owner	Total Acres	Beach/ Water*	Other
Shoreland Park	County	County	0.79	0.79	0.00
Snook Haven and Addition	County	County	5.41	3.00	2.41
Tony Saprito Pier and Hart's Landing	County	Sarasota	0.24	0.24	0.00
Vamo Drive Park	County	County	0.48	0.48	0.00
Venice Myakka River Park	County	Venice	11.14	3.00	8.14
Wharf Road Park	County	County	0.22	0.22	0.00
Subtotal, Boat/Water Access			103.57	31.30	72.27
Ackerman Park	County	County	25.37	0.00	25.37
Bay Street Park	County	County	18.60	0.00	18.60
Boyd Park	County	County	0.77	0.00	0.77
Buchan Airport Community Park	County	County	16.53	0.00	16.53
Challenger Park (SV Park 28)	County	County	3.94	0.00	3.94
Englewood Recreation Center Park	County	School Bd	10.21	0.00	10.21
Hopewell Memorial Park	County	County	1.84	0.00	1.84
Lakeview Park and Paw Park	County	County	25.88	0.00	25.88
Lime Lake Park	County	County	5.67	0.00	5.67
Locklear Park	County	County	9.42	0.00	9.42
Merkle Park and Addition	County	County	0.55	0.00	0.55
Nightingale Park (SV Park)	County	County	5.25	0.00	5.25
Nokomis Riverview Park	County	County	2.46	2.46	0.00
North Water Tower Park Addition	County	County	6.20	0.00	6.20
Osprey Junction Trailhead	County	County	10.64	0.00	10.64
Patriots Park	County	County	3.53	0.00	3.53
Phillippi Creek Levee Trail	County	County	9.55	0.00	9.55
Phillippi Shores Park	County	County	7.25	0.00	7.25
Pinecraft Park	County	County	21.58	0.00	21.58
Plantation Park (undeveloped)	County	County	24.17	0.00	24.17
Red Rock Park	County	County	1.31	0.00	1.31
Ringling Blvd Site	County	County	0.38	0.00	0.38
Scenic Drive Park	County	County	3.58	0.00	3.58
Skip Stasko Park	County	County	6.33	0.00	6.33
Sorrento East	County	County	6.04	0.00	6.04
South Gate Circle	County	County	2.08	0.00	2.08
Tarpon Park (SV Park 23)	County	County	9.16	0.00	9.16
Tuscano Park Site	County	County	11.66	0.00	11.66
Venice Gardens Park	County	County	10.25	0.00	10.25
Subtotal, Neighborhood Parks			260.20	2.46	257.74
Arlington Park and Aquatic Complex	County	Sarasota	22.40	0.00	22.40
Bee Ridge Park	County	County	9.67	0.00	9.67
Colonial Oaks Park (North & South)	County	County	17.00	0.00	17.00
Hecksher Park	County	Venice	3.06	0.00	3.06
Laurel Park	County	County	14.29	0.00	14.29
Legacy Park	County	Venice	10.23	0.00	10.23
Longwood Park	County	County	19.80	0.00	19.80
Newtown Estates Park	County	County	10.47	0.00	10.47
Nokomis Community Park	County	County	17.49	0.00	17.49
Payne Park Tennis Center	County	Sarasota	9.21	0.00	9.21

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Table 16. Continued

Park Name	Primary Maint.	Primary Owner	Total Acres	Beach/ Water*	Other
Phillippi Estate Park	County	County	50.00	0.00	50.00
Pinebrook Park	County	Venice	80.98	0.00	80.98
Potter Park	County	County	37.16	0.00	37.16
Rothenbach Park (part)	County	County	50.00	0.00	50.00
Shamrock Park and Nature Center	County	County	87.57	0.00	87.57
Urfer Family Park	County	County	55.04	0.00	55.04
Venice Community Center	County	Venice	n/a	0.00	0.00
Venice Train Depot and Addition	County	County	3.78	0.00	3.78
Woodmere Park and Paw Park**	County	County	70.64	0.00	70.64
Subtotal, Community Parks			568.79	0.00	568.79
17th Street Park and Paw Park	County	County	83.98	0.00	83.98
Chuck Reiter Park	County	Venice	9.18	0.00	9.18
Ed Smith Sports Complex and Parking	County	County	50.83	0.00	50.83
Englewood Sports Complex	County	County	137.40	0.00	137.40
Babe Ruth Park	County	County	21.60	0.00	21.60
Foxworthy Campus . Bypass Park	County	County	38.46	0.00	38.46
Fruitville Park	County	County	20.39	0.00	20.39
Glebe Park	County	County	10.01	0.00	10.01
Lawn Bowling	County	Sarasota	2.94	0.00	2.94
Miss Sarasota Softball Complex	County	County	14.90	0.00	14.90
North County Sports Complex Site	County	County	115.00	0.00	115.00
Pine View School - Athletic Courts	County	County	2.11	0.00	2.11
Tatum Elementary School Soccer Fields	County	School Bd	7.82	0.00	7.82
Twin Lakes Park	County	County	122.69	0.00	122.69
Wellfield Park	County	Venice	79.43	0.00	79.43
Youth Athletic Complex	County	County	37.71	0.00	37.71
Subtotal, Athletic/Sports			754.45	0.00	754.45
Founder's Club Trail	County	County	12.00	0.00	12.00
Legacy Trail	County	County	129.70	0.00	129.70
Stoneybrook Nature Trail	County	County	5.13	0.00	5.13
Venetian Waterway Park	County	CV/WCIND/SC	59.07	0.00	59.07
Subtotal, Linear Parks/Trails			205.90	0.00	205.90
Knight Trail Park	County	County	377.10	0.00	377.10
Nathan Benderson Park	County	County	601.27	3.00	598.27
Subtotal, Specialized Facilities			978.37	3.00	975.37
Total			3,577.77	94.74	3,483.03

* maximum of three acres per park

** excludes 5.50 acres occupied by F.T. Bourne Jacaranda Library (see Table 31)

Source: Sarasota County Parks, Recreation and Natural Resources Department, May 11, 2015.

Land acquisition is the most significant cost related to park development in Sarasota County. The previous study used estimates of $1.5 million per acre for boat access and beach land and $100,000 per acre for other park land. Existing park land is valued at the average cost of recent park land purchases. Acquisition costs for boat/beach access sites and other active park sites purchased over the last ten years are summarized in Table 17. Park land acquisitions by the County over the last ten years averaged $1.28 million per acre for beach/boat access land and $52,000 per acre for other park land.

Table 17. Recent Park Land Acquisition Costs

Year	Site	Amount	Acres	Cost/Acre
FY06	Blackburn Point Park Addition	$15,999,999	11.00	$1,454,545
FY06	Snook Haven	$2,600,000	2.50	$1,040,000
FY06	Turtle Beach Campground	$6,225,000	1.82	$3,420,330
FY07	Bayfront Park Addition	$7,950,000	3.88	$2,048,969
FY07	Nokomis Riverview Park Addn	$20,000	0.04	$487,805
FY08	Siesta -Wood Site	$5,450,995	3.20	$1,703,436
FY08	Loreto Ct. Bay Access Addition	$384,928	0.50	$769,856
FY08	Siesta -Foran Site	$234,997	0.20	$1,174,985
FY09	Siesta Beach Access #7 Addition	$1,895,000	0.50	$3,790,000
FY09	Senator Bob Johnson's Landing	$2,070,000	7.10	$291,549
FY11	Snook Haven Addition	$332,000	2.92	$113,699
FY14	Blind Pass Beach Addition	$2,014,194	1.67	$1,206,104
Total, Boat/Beach Access		$45,177,113	35.33	$1,278,682
FY09	Shamrock Park Addition	$506,791	6.26	$80,957
FY09	Osprey Junction Trailhead	$2,987,500	10.00	$298,750
FY10	Venice Train Depot Addn	$215,600	0.25	$862,400
FY11	Ringling Boulevard Site	$214,450	0.38	$564,342
FY12	Merkle Park Addition	$70,500	0.26	$271,154
FY15	North Water Tower Park Addition	$1,200,000	6.20	$193,548
FY14	North County Sports Complex	$2,000,000	115.00	$17,391
Total, Other Parks		$7,194,841	138.35	$52,005

Note: Bayfront Park Addition is located in Longboat Key , although this park is excluded from the impact fee calculations, it is included as representative of beach property acquisition costs.
Source: Sarasota County Parks, Recreation and Natural Resources Department, September 4, 2015.

Based on average recent acquisition costs, the total replacement value of the parkland owned by the County and participating municipalities is $302.3 million, as shown in Table 18.

Table 18. Park Land Value

Park Land Type	Acres	Cost/Acre	Land Value
Beach/Boat Access Land	94.74	$1,278,682	$121,142,333
Other Park Land	3,483.03	$52,005	$181,134,975
Total	3,577.77		$302,277,308

Source: Acres from Table 16; cost per acre from Table 17.

The replacement costs of the recreational facilities and park amenities are based on standardized unit costs from recent park projects in the County. This analysis does not include the value of unique highly specialized facilities, since such facilities are unlikely to be replicated in other parks to accommodate the needs of population growth. As shown in Table 19, the replacement value of the

County's recreational facilities totals about $236 million. A full inventory of existing recreational improvements in County parks is provided in Appendix D.

Table 19. Park Facilities Replacement Cost

Park Improvement Type	No.	Unit Cost	Total Cost
Parking Spaces (paved)	5,417	$2,000	$10,834,000
Gymnasium/Rec/Nature Center	7	$10,000,000	$70,000,000
Nature Center/Community Center	4	$3,900,000	$15,600,000
Restroom (inland, at grade)	53	$400,000	$21,200,000
Restroom (coastal, elevated)	14	$1,100,000	$15,400,000
Large Shelter	44	$100,000	$4,400,000
Small Shelter	190	$12,000	$2,280,000
Playground (engineered mulch, shade structure)	40	$150,000	$6,000,000
Basketball Court (fencing, lighted)	26	$70,000	$1,820,000
Baseball Field (fenced, lighted, dugouts, bleachers)	38	$460,000	$17,480,000
ADA Baseball / Softball Field	1	$1,000,000	$1,000,000
Concession Stand (or Pressbox)	23	$250,000	$5,750,000
Concession / Restroom (or Pressbox / Restroom)	15	$350,000	$5,250,000
Concession / Restroom / Pressbox	5	$450,000	$2,250,000
Hike/Fitness Trail (mile; paved)	24.7	$350,000	$8,645,000
Football Field (fenced, lighted, bleachers)	4	$410,000	$1,640,000
Lawn Bowling	3	$100,000	$300,000
Multi-Purpose Field	3	$410,000	$1,230,000
Racquetball Court (3-wall, exterior court)	4	$35,000	$140,000
Shuffleboard Court	32	$8,000	$256,000
Soccer Field	22	$410,000	$8,815,000
Softball Field (fenced, lighted, bleachers)	24	$460,000	$11,040,000
Tennis Court (fenced, lighted)	76	$65,000	$4,940,000
Volleyball Court (sand)	24	$10,000	$240,000
Boat Launch Ramp (per lane)	33	$100,000	$3,300,000
Swimming Pool	2	$2,700,000	$5,400,000
Boardwalk	19	$186,000	$3,534,000
Dock	34	$160,000	$5,440,000
Fishing Pier	16	$92,000	$1,472,000
Total Existing Park Facility Replacement Cost			$235,656,000

Source: Improvement inventory from Table 93 in Appendix D; unit costs from Sarasota County Parks, Recreation and Natural Resources Department, September 4, 2014.

Dividing the total replacement cost of existing park land and capital improvements by the number of existing park service units (peak population) yields the cost per person to maintain the existing level of service. As shown in Table 20, the value of the existing park land and improvements is $538 million. The cost per service unit to maintain the current level of service based on both land and improvement costs is $1,272 per person.

Table 20. Park Cost per Service Unit

Park Improvement Cost	$235,656,000
Park Land Value	$302,277,308
Total Park Cost	$537,933,308
÷ Service Area Peak Population	422,852
Park Cost per Person	$1,272

Source: Improvement cost from Table 19; land value from Table 18; peak population from Table 15.

Net Cost per Service Unit

The County has traditionally funded park land acquisition and improvements through a mix of funds including impact fees, a portion of the County's infrastructure sales tax, a portion of the 0.25-mill ad valorem property tax dedicated to environmentally sensitive lands and park land acquisition, general fund revenue and bonds. This study includes a credit for outstanding debt as well as for infrastructure sales tax revenue programmed for park capacity improvements over the next five years. A credit is also provided for the 0.25-mill property tax. Finally, credit is provided for the share of new park facilities that will be funded through State or Federal grants based on capacity-expanding grants received over the past five years. No credit is provided for ad valorem or other general revenue that is not earmarked or dedicated for capital improvements.

The County has several outstanding debt issues related to parks. The County's debt related to the acquisition of environmentally sensitive lands/park land acquisition is being retired with the 0.25-mill property tax, for which a separate credit is provided. The outstanding debt of $19.5 million attributable to park improvements in the Infrastructure Sales Tax Revenue Bonds 2008A/B has been excluded from the debt credit, as has the $2 million in FLGFC Pooled Commercial Paper, because this debt is being retired with infrastructure sales tax revenues, for which a separate credit has been provided.

A straight-forward method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units (peak population). This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. Based on outstanding park debt, the debt credit is $42 per person, as shown in Table 21.

Table 21. Park Debt Credit

Bond Issue	Purpose	Outstanding as of 9/30/14
Comm Srvs Tax Rev Bonds, 2010	Aquatic Nature Center	$17,891,147
÷ Existing Service Area Peak Population		422,852
Park Debt Credit per Person		$42

Source: Outstanding debt from Sarasota County, January 12, 2015 (park debt related to Infrastructure Sales Tax Revenue Bonds 2008A/B and FLGFC Pooled Commercial Paper have been excluded, because credit is separately provided for the sales surtax); existing peak population from Table 15.

The County initiated an infrastructure sales tax of one cent by public referendum, and it has been renewed twice. The current infrastructure sales tax authorization expires in 2024. A portion of the tax proceeds are provided to the County and municipalities based on population. The infrastructure sales tax is utilized for capital projects that have a life expectancy of five or more years, land acquisition, land improvement, design and engineering costs.

As shown in Table 22, based on recent and planned surtax allocations, new development will generate $8.13 per person each year in infrastructure sales tax revenue that will be available for park capital projects. Over the nine years remaining in the current authorization, new development will generate the present value equivalent of $61 per person.

Table 22. Park Infrastructure Sales Tax Credit

Surtax-Funded Project	FY	Amount
Twin Lakes Park	2000	$3,822,981
Rotherbach Park	2000	$1,326,337
Blind Pass Beach Park Expansion	2000	$427,395
Englewood Sports Complex	2001	$2,610,590
Payne Park	2002	$300,043
Venetian Waterway (Linear) Park	2002	$78,422
Venice Community Center	2002	$522,943
Land Purchase - Honere & Bee Ridge	2002	$5,917,708
Diving Well Pool	2003	$160,740
School Facility Enhancements	2000-09	$428,454
Blackburn Point Park Addition	2006	$2,390,588
Glebe Park Enhancements	2006	$855,346
South Beach Enahncements	2008	$8,050,000
Siesta Key Beach Enhancements	2008-14	$20,000,000
Selected County Parks	2008-24	$14,590,370
School Parterships	2010	$162,044
Community Parks/Sports Complexes	2014-21	$3,000,000
Turtle Beach Improvements	Surtax III	$1,000,000
North County Sports Complex	Surtax III	$2,236,500
Athletic Field Additions	Surtax III	$763,500
Manasota Beach Restrooms	Surtax III	$2,555,199
North Jetty Beach Restrooms	Surtax III	$1,933,606
Casperson Beach Restrooms	Surtax III	$2,334,480
Lime Lake Neighborhood Park	Surtax III	$162,044
Senator Bob Johnson Park	Surtax III	$1,050,000
Snook Haven Addition	Surtax III	$1,000,000
Tuscano Park	Surtax III	$210,000
Benderson Park	Surtax III	$999,558
17th Street BMX Expansion	Surtax III	$175,000
Parks and Recreation Master Plan	Surtax III	$250,000
Blackburn Point Park Addition	Surtax III	$3,105,274
South Lido Beach Restrooms	Surtax III	$1,140,335
Beach/Shoreline Access Improvements	Surtax III	$869,459
Snook Haven Restrooms	Surtax III	$611,304
Legacy Park	Surtax III	$900,000
Surtax Allocation for Parks, FY 2000-2024		$85,940,220
÷ Years		25
Annual Surtax Expenditures for Parks, FY 2000-2024		$3,437,609
÷ Existing County-Wide Peak Population		422,852
Annual Park Sales Tax Revenue per Person		$8.13
x Net Present Value Factor (9 Years)		7.52
Park Sales Tax Credit Per Person		$61

Source: Sarasota County, *Infrastructure Surtax Program, Phase II Project Status/Update*, FY 2000 - FY 2009, and Sarasota County, Surtax III programmed funding, June 29, 2015; peak population from Table 15; discount rate for present value factor based on average interest rate on state and local bonds of 3.74% for August 2015 from the Federal Reserve at http://www.federalreserve.gov/ releases/h15/data/Monthly/H15_SL_Y20.txt.

In November 2005, the voters of Sarasota County approved a referendum authorizing the continuance of the levy of the not-to-exceed 0.25 mill ad valorem tax for the Environmentally Sensitive Lands Protection Program (ESLPP) through December 31, 2029, and the expansion of the program to include the acquisition and management of neighborhood parkland. While referred to as the Neighborhood Parkland Program (NPP), the program acquires other types of parkland as well.

The referendum authorized the issuance of up to $250 million in bonds to be retired by the 0.25-mill levy. After paying for debt service, the remainder of the funding is split 10% for maintenance, with the remaining 90% split 60% for ESLPP and 40% for NPP. Over the ten years the program has been in effect, it has funded acquisitions for the types of parks included in the park impact fee to the tune of $17.7 million, as shown in Table 23. Assuming that the program continues to fund impact fee-eligible parkland acquisition at the same rate for the remaining 15 years of the voter-approved authorization, new development will generate the present value equivalent of $47 per person over the next 15 years that will be available for parkland acquisition.

Table 23. Parkland Acquisition Funding Credit

Acquisition	Park Type	Amount
Blind Pass Beach Addition	Beach Access	$2,014,194
Siesta Beach Access 3B	Beach Access	$234,997
Siesta Beach Access 7 Additions	Beach Access	$7,435,995
Loreto Court Bay Access Addition	Boat/Water Access	$384,928
Senator Bob Johnson's Landing	Boat/Water Access	$2,070,000
Snook Haven Addition	Boat/Water Access	$332,000
Merkle Park and Addition	Neighborhood	$70,500
North Water Tower Park Addition	Neighborhood	$1,200,000
Osprey Junction Trailhead	Neighborhood	$2,987,500
Ringling Blvd Site	Neighborhood	$214,450
Shamrock Park Addition	Community	$506,791
Venice Train Depot Addition	Community	$215,600
Total Ten-Year Parkland Acquisition Funding		$17,666,955
÷Years		10
Annual Parkland Acquisition Funding		$1,766,696
÷Existing Peak Population		422,852
Annual Parkland Acquisition Funding per Person		$4.18
x Net Present Value Factor (15 Years)		11.32
Parkland Acquisition Funding Credit Per Person		$47

Source: Ten-year funding from Sarasota County Parks, Recreation & Natural Resources Department, December 1, 2015; ; existing peak population from Table 15; discount rate for present value factor based on average interest rate on state and local bonds of 3.74% for August 2015 from the Federal Reserve at http://www.federalreserve.gov/releases/h15/data/Monthly/H15_SL_Y20.txt.

As noted above, the park impact fees will be reduced to account for the likelihood that some growth-related park costs can be paid from Federal or State grants. Over the last five years, the County has received some grants for the types of parks or park improvements included in the impact fees. If recent grant funding trends continue over long-term (approximated as the typical 20-year repayment period for long-term debt), the park grant credit is $3 per service unit, as calculated in Table 24.

Table 24. Park Grant Funding Credit

Grant Description	Amount
WCIND - Blind Pass Park, 2011	$200,000
SWFWMD/FDEP - Blackburn Point Park Addition, 2011	$270,000
Total Grant Funding	$470,000
÷Years	5
Annual Grant Funding	$94,000
÷Existing Peak Population	422,852
Annual Grant Funding per Person	$0.22
x Net Present Value Factor (20 Years)	13.91
Grant Funding Credit Per Person	$3

Source: Grant funding for last five years from Sarasota County, May 11, 2015; existing peak population from Table 15; discount rate for present value factor based on average interest rate on state and local bonds of 3.74% for August 2015 from the Federal Reserve at http://www.federalreserve.gov/ releases/h15/data/Monthly/H15_SL_Y20.txt.

Reducing the cost per service unit by the credits per service unit for outstanding debt, infrastructure sales surtax funding and grant funding leaves a park net cost of $1,119 per service unit, as shown in Table 25.

Table 25. Park Net Cost per Service Unit

Park Cost per Person	$1,272
– Debt Credit per Person	-$42
– Infrastructure Sales Tax Credit per Person	-$61
– Park Acquisiton Funding Credit per Person	-$47
– Grant Funding Credit per Person	-$3
Net Park Cost per Person	$1,119

Source: Cost per person from Table 20; debt credit from Table 21, surtax credit from Table 22; parkland acquisition funding credit from Table 23; grant credit from Table 24.

Net Cost Schedule

The maximum park impact fees that can be adopted by the County based on this study are derived by multiplying the peak population represented by each dwelling unit and mobile home park space by the net cost per person, as shown in Table 26.

Table 26. Park Net Cost Schedule

Housing Type/ Unit Size	Unit	Persons/ Unit	Net Cost/ Person	Net Cost/ Unit
Single-Family Detached				
less than 1,250 sf	Dwelling	2.17	$1,119	$2,428
1,250-1,999 sf	Dwelling	2.23	$1,119	$2,495
2,000-2,499 sf	Dwelling	2.43	$1,119	$2,719
2500-2,999 sf	Dwelling	2.56	$1,119	$2,865
3,000 sf +	Dwelling	2.75	$1,119	$3,077
Multi-Family				
less than 750 sf	Dwelling	1.59	$1,119	$1,779
750-999 sf	Dwelling	1.76	$1,119	$1,969
1,000-1,249 sf	Dwelling	1.91	$1,119	$2,137
1,250 sf +	Dwelling	1.97	$1,119	$2,204
Mobile Home Park	Space	1.68	$1,119	$1,880

Source: Persons per unit from Table 86 and Table 89 in Appendix B; net cost per person from Table 25.

The maximum park fees calculated in this report are compared with the current fees in Table 27. The current adopted fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and for multi-family. Consequently, the fees are compared based on average-sized units of the three housing types. The updated fees are higher than current fees.

Table 27. Park Fee Comparison

Housing Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$2,348	$2,719	16%
Multi-Family	Dwelling	$1,794	$2,137	19%
Mobile Home Park	Space	$1,559	$1,880	21%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)
Source: Current fees from Table 1; updated fees from Table 26.

LIBRARY

The purpose of this chapter is to update the County's library impact fees. Sarasota County extends free information services and recreational reading materials to County residents through the Sarasota County Public Library System. The County's library system includes nine branch libraries, with locations in the municipalities as well as in the unincorporated areas of the county, as illustrated in Figure 7.

Figure 7. Existing Library Locations

Service Area

The library impact fee is collected in all four municipalities, as well as in the unincorporated area. As is the current practice, library impact fees are appropriately assessed and spent in a single county-wide service area and benefit district. The county-wide library impact fee revenues collected in each municipality and the unincorporated area over the past six years are shown in Table 28.

Table 28. Library Impact Fee Revenue, FY 2009-2014

Jurisdiction	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Unincorporated	$130,659	$141,561	$166,810	$191,983	$296,031	$408,735	$1,335,779
City of Sarasota	$3,058	$0	$32,948	$1,734	$2,275	$3,299	$43,314
City of Venice	$7,271	$2,364	$24,146	$32,682	$53,256	$59,254	$178,973
City of North Port	$54,441	$31,406	$29,337	$52,667	$89,879	$119,049	$376,779
Town of Longboat Key	$0	$0	$0	$0	$0	$2,811	$2,811
Total Library	$195,429	$175,331	$253,241	$279,066	$441,441	$593,148	$1,937,656

Source: Sarasota County, March 26, 2015.

Service Unit

As with parks, most library impact fees are assessed only on new residential development. The common unit of measurement that reflects the impact of new development on the demand for capital facilities is called the "service unit." The library service unit is based on the peak population of the entire county, with the assumption that all existing housing units are occupied. As shown in Table 29, the peak population for Sarasota County is estimated to be 507,700.

Table 29. Existing Library Service Units

Housing Type	Existing Units	Average HH Size	Peak Population
Single-Family Detached	138,794	2.45	340,045
Multi-Family	75,077	1.78	133,637
Mobile Home	20,249	1.68	34,018
Total Peak Population			507,700

Source: Existing county-wide units from Table 85 in Appendix A; average household size from Table 86 in Appendix B.

Cost per Service Unit

The level of service for the library fee is expressed in terms of the ratio of the total replacement cost of facilities, equipment and circulation materials to peak population. The County's existing library facilities, equipment and collection materials are utilized to determine the cost per service unit. The population of the county is currently served by nine library facilities. The County owns each facility; however, several facilities are co-located on sites with other county facilities. The Frances T. Bourne Jacaranda Public Library is co-located on a site with Woodmere Park, with approximately 5.5 acres attributed to the library facility, and the Fruitville Library occupies approximately four acres of a 22-acre property.

The new Gulf Gate library was opened in January 2015, replacing the smaller library building previously on the site. The construction cost was $423 per square foot, but this included the cost of demolishing the old Gulf Gate library. To be conservative, a replacement cost of $360 per square foot, based on the average cost for two recently-built fire stations, will be used.

Table 30. Library Building Cost per Square Foot

Gulf Gate Library Construction Cost	$10,017,167
÷ Building Square Feet	$23,705
Construction Cost per Square Foot	$423
Assumed Cost per Square Foot	$360

Source: Golf Gate library construction cost and square feet from Sarasota County; assumed cost per square foot based on fire station construction costs from Table 41,

The existing facilities, their location, site and facility size, building values based on $360 per square foot, and land values based on recent park land acquisitions are summarized in Table 31.

Table 31. Existing Library Facility Cost

Library Facility	Location	Acres	Building Sq. Feet	Building Value	Land Value
North Sarasota Library	Unincorporated	5.71	25,285	$9,102,600	$296,949
Selby Public Library	City of Sarasota	2.30	71,744	$25,827,840	$119,612
Fruitville Public Library	Unincorporated	4.00	25,780	$9,280,800	$208,020
Gulf Gate Public Library	Unincorporated	2.52	23,705	$8,533,800	$131,053
Osprey Public Library*	Unincorporated	0.15	630	$226,800	$7,801
Venice Public Library	City of Venice	1.43	26,097	$9,394,920	$74,367
F. T. Bourne Jacaranda Library**	Unincorporated	5.50	24,109	$8,679,240	$286,028
North Port Public Library	City of North Port	1.61	20,793	$7,485,480	$83,728
Elsie Quirk Library	Unincorporated	2.85	15,638	$5,629,680	$148,214
Total		26.07	233,781	$84,161,160	$1,355,772

* portion of building and land at Historic Spanish Point occupied by library
** part of Woodmere Park occupied by library
Source: Acres from Sarasota County Public Libraries, January 21, 2015; building square feet (except for Osprey and Gulf Gate) from 2015 Sarasota County Property Appraiser data; building values based on assumed cost per square foot from Table 30; and values based on average community park land cost from Table 17.

The library system's current collection materials include approximately 0.9 million books, videos, CD's and audio books. As shown in Table 32, the total replacement cost of current library collection materials is about $70.9 million.

Table 32. Library Collection Cost

Type of Collection Material	Number	Unit Cost	Total Cost
Hardcover Books	701,557	$92.32	$64,767,742
Paperback Books*	49,132	$46.26	$2,272,846
Videos and Tapes (DVDs & VHS)	88,332	$29.95	$2,645,543
Audio Books and CDs	31,735	$37.43	$1,187,841
Total	870,756	n/a	$70,873,972

* excludes mass-market paperbacks
Source: Sarasota County Library, November 21, 2014.

The capital cost per person is calculated by dividing the total replacement cost of existing capital facilities by current peak county-wide residential population. As shown in Table 33, that cost is $308 per person.

Table 33. Library System Cost per Service Unit

Building Cost	$84,161,160
Land Cost	$1,355,772
Collection Material Cost	$70,873,972
Total Replacement Cost	$156,390,904
÷ Existing County-Wide Peak Population	507,700
Library Cost per Person	$308

Source: Building and land cost from Table 31; collection materials cost from Table 32; county-wide peak population from Table 29.

Net Cost per Service Unit

The library system has traditionally funded expansion through impact fee revenue, a portion of the infrastructure sales tax and grants. There is some outstanding long-term debt related to existing library facilities. This study also provides a credit for the County's infrastructure sales tax revenue allocated to the library system, as well as potential future grant funding.

The County has two outstanding debt issues related to libraries, but a debt credit is not provided for the Infrastructure Sales Surtax Revenue Bonds 2008A/B, which has $4.3 million in outstanding debt for libraries. This debt is excluded because it is being paid with infrastructure sales tax revenues, for which a separate credit is provided. A straight-forward method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units (peak population). This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. Based on current outstanding non-surtax library debt, the credit is $2 per person, as shown in Table 34.

Table 34. Library Debt Credit

Five Points Property Note (property for new library)	$835,879
÷Existing County-Wide Peak Population	507,700
Library Debt Credit per Person	$2

Source: Outstanding debt as of 9/30/14 from Sarasota County, January 12, 2015; existing peak population from Table 29.

The County initiated an infrastructure sales tax of one cent by public referendum, and it has been renewed twice. The current infrastructure sales tax authorization expires in 2024. A portion of the tax proceeds are provided to the County and municipalities based on population. The infrastructure sales tax is utilized for capital projects that have a life expectancy of five or more years, land acquisition, land improvement, design and engineering costs.

As shown in Table 35, based on recent and planned allocations of surtax revenue, new development will generate $1.87 per person each year in sales tax revenue that will be available for library capital projects. Over the nine years remaining in the current authorization, new development will generate the present value equivalent of $14 per person in future infrastructure sales tax funding for library improvements.

Table 35. Library Infrastructure Sales Tax Credit

	FY	Amount
North County Library	2000	$3,480,662
North Port Addition	2000	$912,901
Jacaranda Library Addition	2000	$1,495,616
Elsie Quirk Expansion	2002	$1,514,897
Mid-County Library	2008	$319,495
Fruitville Public Library	2006	$986,036
Library Technology	2008-24	$9,000,000
North Port II Library	2024	$6,000,000
Surtax Allocation for Libraries, FY 2000-2024		$23,709,607
÷ Years		25
Annual Surtax Allocation for Libraries, FY 2000-2024		$948,384
÷ Existing County-Wide Peak Population		507,700
Annual Library Sales Tax Revenue per Person		$1.87
x Net Present Value Factor (9 Years)		7.52
Library Sales Tax Credit Per Person		$14

Source: Sarasota County, *Infrastructure Surtax Program, Phase II Project Status/Update, FY 2000 - FY 2009* and Surtax III programmed funding, June 29, 2015; Sarasota Board of County Commissioners Resolution No. 2015-047, *Twentieth Revised Exhibit A: Sarasota County Governments Projects List for Infrastructure Surtax FY 2010 - FY 2024*, adopted March 4, 2015; county-wide population from Table 29; net present value factor from Table 22.

The County Library System receives grant funding from the State. These grants have been utilized for construction, additional collection materials and to support literacy and other library programs. A credit is required for grants that are primarily utilized for capacity expansion such as new construction, additional technology equipment for patron use and expansion of the library's collections. Assuming that the average level of grant funding over the past five years continues, over the typical 20-year repayment period for long-term debt, the Sarasota County Library System will receive grants with a present value equivalent to $11 per person, as shown in Table 36.

Table 36. Library Grant Funding Credit

Source	Purpose	Amount
State Aid	Collections	$1,365,105
Gulf Gate Friends	Purchase of Land for Parking	$290,000
Gulf Gate Friends	Creative Arts for the new Children's Area.	$270,100
Total Grant Funding		$1,925,205
÷ Years		5
Annual Grant Funding		$385,041
÷ Existing County-Wide Peak Population		507,700
Annual Grant Funding per Person		$0.76
x Net Present Value Factor (20 Years)		13.91
Library Grant Funding Credit Per Person		$11

Source: Grant funding from Sarasota County Library System, November 12, 2014; peak population from Table 29; discount rate for present value factor based on average interest rate on state and local bonds of 3.74% for August 2015 from the Federal Reserve at http://www.federalreserve.gov/releases/h15/data/Monthly/H15_SL_Y20.txt.

Reducing the cost per service unit by the appropriate debt, surtax and grant credits leaves a library net cost of $281 per person, as shown in Table 37.

Table 37. Library Net Cost per Service Unit

Cost per Person	$308
– Debt Credit per Person	-$2
– Infrastructure Sales Tax Credit per Person	-$14
– Grant Credit per Person	-$11
Net Cost per Person	$281

Source: Cost per person from Table 33; surtax funding credit from Table 35; grant funding credit from Table 36.

Net Cost Schedule

The maximum impact fees that the County can charge for library facilities needed to accommodate new development are shown in Table 38. The maximum fee is the product of the average household size for each type of residential housing times the net cost per person.

Table 38. Library Net Cost Schedule

Housing Type/ Unit Size	Unit	Persons/ Unit	Net Cost/ Person	Net Cost/ Unit
Single-Family Detached				
less than 1,250 sf	Dwelling	2.17	$281	$610
1,250-1,999 sf	Dwelling	2.23	$281	$627
2,000-2,499 sf	Dwelling	2.43	$281	$683
2500-2,999 sf	Dwelling	2.56	$281	$719
3,000 sf +	Dwelling	2.75	$281	$773
Multi-Family				
less than 750 sf	Dwelling	1.59	$281	$447
750-999 sf	Dwelling	1.76	$281	$495
1,000-1,249 sf	Dwelling	1.91	$281	$537
1,250 sf +	Dwelling	1.97	$281	$554
Mobile Home Park	Space	1.68	$281	$472

Source: Persons per unit from Table 89 in Appendix B; net cost per service unit from Table 37.

The updated library fees calculated in this report are compared with the current fees in Table 39 on the following page. The current adopted fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and multi-family. Consequently, the fees are compared based on average-sized units of the three housing types. Based on this comparison, the updated fees are 80% higher than the current fees for a typical single-family unit.

Table 39. Library Fee Comparison

Housing Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$380	$683	80%
Multi-Family	Dwelling	$291	$537	85%
Mobile Home Park	Space	$253	$472	87%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)
Source: Current fees from Table 1; updated fees from Table 38.

FIRE

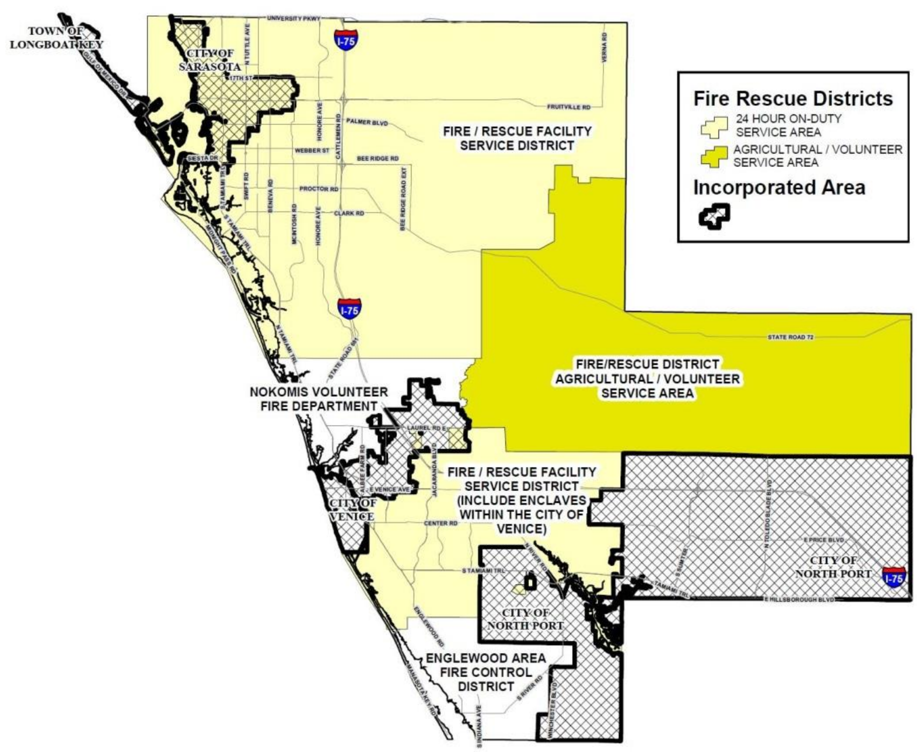
Sarasota County Fire Department provides fire suppression and rescue services to most of unincorporated Sarasota County and the City of Sarasota. The Fire Department funds the fire rescue portion of its operations through the Sarasota County Fire and Rescue District, which is a Municipal Services Benefit Unit (MSBU) that levies a non-ad valorem assessment. Sarasota County originally adopted impact fees for fire facilities in 1988. The fees were last updated in 2007.

The mission of the Fire Department is to provide effective life safety and emergency services to ensure public safety and to minimize economic loss. All Fire Department personnel are certified as firefighter/EMT's or firefighter/paramedics, and fire apparatus may be sent on medical calls. However, fire rescue and emergency medical services (EMS) functions serve somewhat different service areas and have different funding sources, and consequently are calculated as separate impact fees (EMS fees are calculated in the next chapter).

Service Area

The Sarasota County Fire Department provides 24-hour fire rescue service to a large portion of the unincorporated area and the City of Sarasota, as illustrated in Figure 8. While the service area is not contiguous, the north and south areas function as a combined unit. They are functionally unified for operational and taxing purposes, and fire apparatus from one area often assists in responding to calls in the other area.

Figure 8. Fire Impact Fee Service Area



Service Units

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for fire service. This common unit of measurement is referred to as a "service unit." Service units create the link between the supply of fire capital facilities and the demand for such facilities generated by new development.

The two most common methodologies used in calculating fire impact fees are the "calls-for-service" approach and the "functional population" approach. This update retains the functional population approach. The functional population approach is a more generalized approach than calls-for-service, and it presumes that the demand for fire services is strongly related to the presence of people at the site of a land use. Functional population is analogous to the concept of "full-time equivalent" employees. It represents the number of "full-time equivalent" people present at the site of a land use, and it is used for the purpose of determining the impact of a particular development on the need for fire facilities. For residential development, functional population is simply average household size times the percent of time people are assumed to spend at home. For nonresidential development, 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 each land use type is then converted to equivalent dwelling units (EDUs), based on the functional population of the average single-family detached unit. The calculations for the fire service area functional population and EDUs are presented in Appendix C. As shown in Table 92 in the appendix, there are 204,032 EDUs in the fire service area.

Cost per Service Unit

Fire impact fees are designed to charge new development the cost of providing the same level of service that is provided to existing development. The existing level of service for fire rescue service is based on the replacement cost of existing facilities and equipment. The facilities are allocated between fire and EMS based on the Fire Department's allocation of each service's operating costs. For most stations, the County allocates one-half of the fire station operating costs to fire and the other half to EMS.

As shown in Table 40, the Sarasota County currently operates fire-fighting and EMS apparatus out of 28 fire stations. Five of these are leased facilities, while the rest are County-owned. The Fire Department headquarters are located on the 6th floor of the County Administration Building. Fire Station #22 is co-located at the Sarasota County Safety Building with the Sheriff's Office administrative offices.

Table 40. Existing Fire Stations

Building Name	Fire/EMS Facilities Bldg (sf)	Fire/EMS Facilities Acres	% Fire	Fire Allocation Bldg (sf)	Fire Allocation Acres
Fire Station #1	15,650	1.6	50%	7,825	0.8
Fire Station #2	16,939	1.2	50%	8,470	0.6
Fire Station #3	11,489	1.8	50%	5,745	0.9
Fire Station #4	8,400	1.8	50%	4,200	0.9
Fire Station #5	8,036	7.8	50%	4,018	3.9
Fire Station #6	6,650	1.5	50%	3,325	0.8
Fire Station #7	4,800	2.0	50%	2,400	1.0
Fire Station #8	10,000	2.9	50%	5,000	1.5
Fire Station #9	1,720	2.0	50%	860	1.0
Fire Station #10	15,363	5.0	50%	7,682	2.5
Fire Station #11	8,400	0.5	50%	4,200	0.3
Fire Station #12	3,640	0.5	50%	1,820	0.3
Fire Station #13	5,080	1.7	50%	2,540	0.9
Fire Station #14	3,600	0.6	50%	1,800	0.3
Fire Station #15	8,400	1.0	50%	4,200	0.5
Fire Station #16	12,000	3.0	50%	6,000	1.5
Fire Station #17	12,000	2.0	50%	6,000	1.0
Fire Station #18	2,400	1.0	50%	1,200	0.5
Fire Station #19	2,400	1.0	50%	1,200	0.5
Fire Station #21	8,470	6.0	50%	4,235	3.0
Safety Bldg./FS #22*	8,383	1.2	50%	4,192	0.6
Fire Station #23	8,470	2.0	0%	0	0.0
Fire Station #26	8,470	2.0	50%	4,235	1.0
Fire Station #51**	2,000	2.0	0%	0	0.0
Fire Station #52**	2,000	2.0	0%	0	0.0
Fire Station #53**	1,800	2.0	0%	0	0.0
Fire Station #71**	2,000	0.0	0%	0	0.0
Fire Station #73**	2,000	0.0	0%	0	0.0
Fire Headquarters	3,149	n/a	50%	1,575	n/a
Logistics Warehouse**	5,000	2.0	0%	0	0.0
Total	208,709	58.1		92,722	24.3

* shared with the Sarasota County Sheriff's Office – the total size of the facility is 18,883 square feet with 8,383 square feet occupied by the Fire Department, total proportional acres allocated to fire/EMS based on share of facility square feet

** leased

Source: Sarasota County, December 23, 2014.

The replacement cost of the existing Fire Department facilities can be determined based on construction costs for two new fire stations scheduled for completion in 2015. The cost of the two stations, including project management, design/engineering, site work and construction, averages $360 per square foot, as shown in Table 41.

Table 41. Fire Station Construction Cost

	Station #16	Station #17	Total
Project Management	$133,158	$121,548	$254,706
Design/Engineering	$597,887	$366,907	$964,794
Site Improvement/Utilities/Fees	$801,109	$952,568	$1,753,677
Vertical Construction	$3,305,260	$3,425,054	$6,730,314
Total Construction Cost	$4,837,414	$4,866,077	$9,703,491
÷ Building Square Feet	13,671	13,300	26,971
Cost per Square Foot	$354	$366	$360

Source: Sarasota County Public Works Department, February 5, 2015.

Land costs are also based on recent experience. In 2005 and 2006, the County acquired five sites for new fire stations at an average cost of $96,850 per acre. In this update, the land costs will be based on community park land acquisitions since 2009, which averaged $52,005 per acre (see Table 17 in Parks chapter).

The replacement cost of fire-fighting apparatus is based on the current cost of a fully-equipped vehicle. Other operational vehicles and equipment include vehicles assigned to the Fire Marshal, training, staff, logistics and education. As shown in Table 42, the replacement cost of existing fire operations vehicles and equipment is $27.1 million.

Table 42. Fire Vehicle and Equipment Cost

Description	Number	Unit Cost	Total Cost
Administration Vehicle	6	$35,000	$210,000
Engine	29	$610,000	$17,690,000
Ladder	4	$1,100,000	$4,400,000
Boat with Fire Pumps	1	$250,000	$250,000
Brush Truck	6	$110,000	$660,000
Training Vehicle	7	$35,000	$245,000
Support Vehicle	6	$35,000	$210,000
Heavy Rescue	1	$1,100,000	$1,100,000
Reserve Heavy Rescue	2	$400,000	$800,000
Battalion Vehicle	6	$40,000	$240,000
Fire Prevention	12	$25,000	$300,000
Tanker	2	$500,000	$1,000,000
Total			$27,105,000

Source: Sarasota County Fire Department, December 23, 2014 (EMS equipment is excluded).

Fire Department dispatch is provided by the County's Public Safety Communications Center (PSCC), which serves as the dispatch center and 9-1-1 call center for the County and municipal fire departments, EMS, County Sheriff and municipal police. The facility is owned by the County and staffed by the Sheriff's Office and is included in the county-wide justice impact fee calculation.

The cost per service unit based on the existing level of service can be determined by dividing the replacement cost of existing fire facilities and equipment by the existing number of fire service units. As shown in Table 43, the replacement value of existing fire facilities and equipment is about $62 million. Dividing this by the existing equivalent dwelling units (EDUs) yields the cost per service unit of $303 per EDU.

Table 43. Fire Cost per Service Unit

	Unit	Existing Units	Cost/ Unit	Replacement Cost
Buildings	Sq. Feet	92,722	$360	$33,379,920
Land	Acres	24.3	$52,005	$1,263,722
Vehicles	n/a	n/a	n/a	$27,105,000
Total Fire Replacement Cost				$61,748,642
÷ Existing EDUs, Fire Service Area				204,032
Fire Cost per EDU				$303

Source: Building square feet and acres of land from Table 40; construction cost per square foot from Table 41; land cost per acre based on community park land acquisitions from Table 17; vehicle cost from Table 42; existing EDUs from Table 92.

Net Cost per Service Unit

A reduction of impact fees to provide a credit for future funding to be generated by new development is generally only required for (a) outstanding debt on existing facilities that have been counted in the existing level of service, and (b) dedicated revenues used to pay for capacity-related capital improvements. The Fire Department has not received any grant funding over the past five years.

The County has some debt on existing fire stations, half of which is attributable to fire rescue and the other half to EMS. A straight-forward method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units (EDUs). This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. Based on current outstanding fire-related debt, the credit is $15 per service unit, as shown in Table 44.

Table 44. Fire Debt Service Credit

Bond Issue	Purpose	Outstanding as of 9/30/14
FLGFC Pooled Commercial Paper	Fire Stations 12, 14, 16 & 17	$6,168,000
x Portion Attributable to Fire		50%
Outstanding Fire Debt		$3,084,000
÷ Existing EDUs, Fire Service Area		204,032
Fire Debt Credit per EDU		$15

Source: Debt from Sarasota County, January 12, 2015; existing EDUs from Table 92.

The County initiated an infrastructure sales tax of one cent by public referendum, and it has been renewed twice. The current infrastructure sales tax authorization expires in 2024. A portion of the tax proceeds are provided to the County and municipalities based on population. The infrastructure sales tax is utilized for capital projects that have a life expectancy of five or more years, land acquisition, land improvement, design and engineering costs.

As shown in Table 45, recent and planned allocations of surtax revenue attributable to fire impact fee facilities total about $2.6 million over the 25-year period from FY 2000-2024. New development will generate $0.51 annually per service unit (EDU) in sales tax revenue that will be available for fire capital projects. Over the nine years remaining in the current authorization, new development will generate the present value equivalent of $4 per EDU in future infrastructure sales tax funding for fire improvements.

Table 45. Fire Infrastructure Sales Tax Credit

Surtax Funded Project	FY	Total	% Fire	Fire Portion
Fire Station #11	2000	$1,538,642	50%	$769,321
Venice Fire Station #1*	2000	$30,482	0%	$0
Venice Fire Station #2*	2000	$288,022	0%	$0
Fire Station #4	2002	$1,557,475	50%	$778,738
Fire Station #14	2002	$150,132	50%	$75,066
Traffic Control Signal Priority System Opticom	2011	$1,950,000	50%	$975,000
Surtax Allocation for Fire, FY 2000-2024				$2,598,125
÷ Years				25
Annual Surtax Expenditures for Fire, FY 2000-2024				$103,925
÷ Existing EDUs, Fire Service Area				204,032
Annual Fire Sales Tax Revenue per EDU				$0.51
x Net Present Value Factor (9 Years)				7.52
Fire Sales Surtax Credit Per EDU				$4

* not owned by County and not included in fee calculations

Source: Sarasota County, *Infrastructure Surtax Program, Phase II Project Status/Update, FY 2000 - FY 2009*; Sarasota County, Surtax III programmed funding, June 29, 2015; fire allocations for fire stations from Table 40; existing EDUs from Table 92; net present value factor from Table 22.

Reducing the cost per service unit by the appropriate debt and sales surtax credits leaves a fire net cost of $284 per EDU, as shown in Table 46.

Table 46. Fire Net Cost per Service Unit

Fire Cost per EDU	$303
– Debt Credit per EDU	-$15
– Infrastructure Sales Tax Credit per EDU	-$4
Net Fire Cost per EDU	$284

Source: Cost per EDU from Table 43; debt credit from Table 44; surtax credit from Table 45.

Net Cost Schedule

The updated fire impact fees, based on the information, analysis and assumptions described in this report, are calculated in Table 47 as the product of EDUs per unit times net cost per EDU.

Table 47. Fire Net Cost Schedule

Land Use Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached				
less than 1,250 sf	Dwelling	0.886	$284	$252
1,250-1,999 sf	Dwelling	0.910	$284	$258
2,000-2,499 sf	Dwelling	0.991	$284	$281
2500-2,999 sf	Dwelling	1.044	$284	$296
3,000 sf +	Dwelling	1.122	$284	$319
Multi-Family				
less than 750 sf	Dwelling	0.649	$284	$184
750-999 sf	Dwelling	0.718	$284	$204
1,000-1,249 sf	Dwelling	0.780	$284	$222
1,250 sf +	Dwelling	0.804	$284	$228
Mobile Home Park	Pad/Space	0.686	$284	$195
Hotel/Motel	Room	0.641	$284	$182
Retail/Commercial	1,000 sq. ft.	1.296	$284	$368
Office/Institutional	1,000 sq. ft.	0.743	$284	$211
Industrial/Warehouse	1,000 sq. ft.	0.201	$284	$57

Source: EDUs per unit from Table 90 and Table 91; net cost per EDU from Table 46.

The updated fire fees calculated in this report are compared with the current fees in Table 48. The current adopted residential fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and multi-family. Consequently, the residential fees are compared based on the average size of a unit by housing type. Based on this comparison, the updated fees are 25% higher than current fees for a typical single-family unit, and vary in percentage change for other land uses.

Table 48. Fire Impact Fee Comparison

Land Use Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$225	$281	25%
Multi-Family	Dwelling	$172	$222	29%
Mobile Home/RV Park	Pad/Space	$149	$195	31%
Hotel/Motel	Room	$121	$182	50%
Retail/Commercial	1,000 sq. ft.	$293	$368	26%
Office/Institutional	1,000 sq. ft.	$118	$211	79%
Industrial	1,000 sq. ft.	$70	$57	-19%
Warehouse	1,000 sq. ft.	$44	$57	30%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family).
Source: Current fees from Table 1; updated fees from Table 47 (single-family fee is for mid-size unit).

EMERGENCY MEDICAL SERVICES

Emergency medical service (EMS) for Sarasota County is provided by the Sarasota County Fire Department to the unincorporated areas of the county and the cities of Sarasota and Venice. Sarasota County Fire Department provides both fire rescue and EMS services. County ambulances are staffed with cross-trained firefighter/paramedic and firefighter/EMT personnel. The ambulances are co-located in County fire stations, as well as some municipal and fire district stations.

The largest revenue source for EMS services is the EMS Municipal Service Taxing Authority ad valorem tax. The Taxing Authority is a municipal service taxing unit (MSTU), which is a dependent special district of the County. Previously, both fire rescue and EMS were funded through non-ad valorem assessments imposed on properties located within the Fire-Rescue and Ambulance District. In fiscal year 2004, the funding mechanism for these services changed as the result of the Florida Supreme Court decision, *City of North Lauderdale v. SMM Properties, Inc.* In that case, the Court determined that the benefit provided by EMS was to persons, not property and, thus, was not properly funded through an ad valorem assessment.

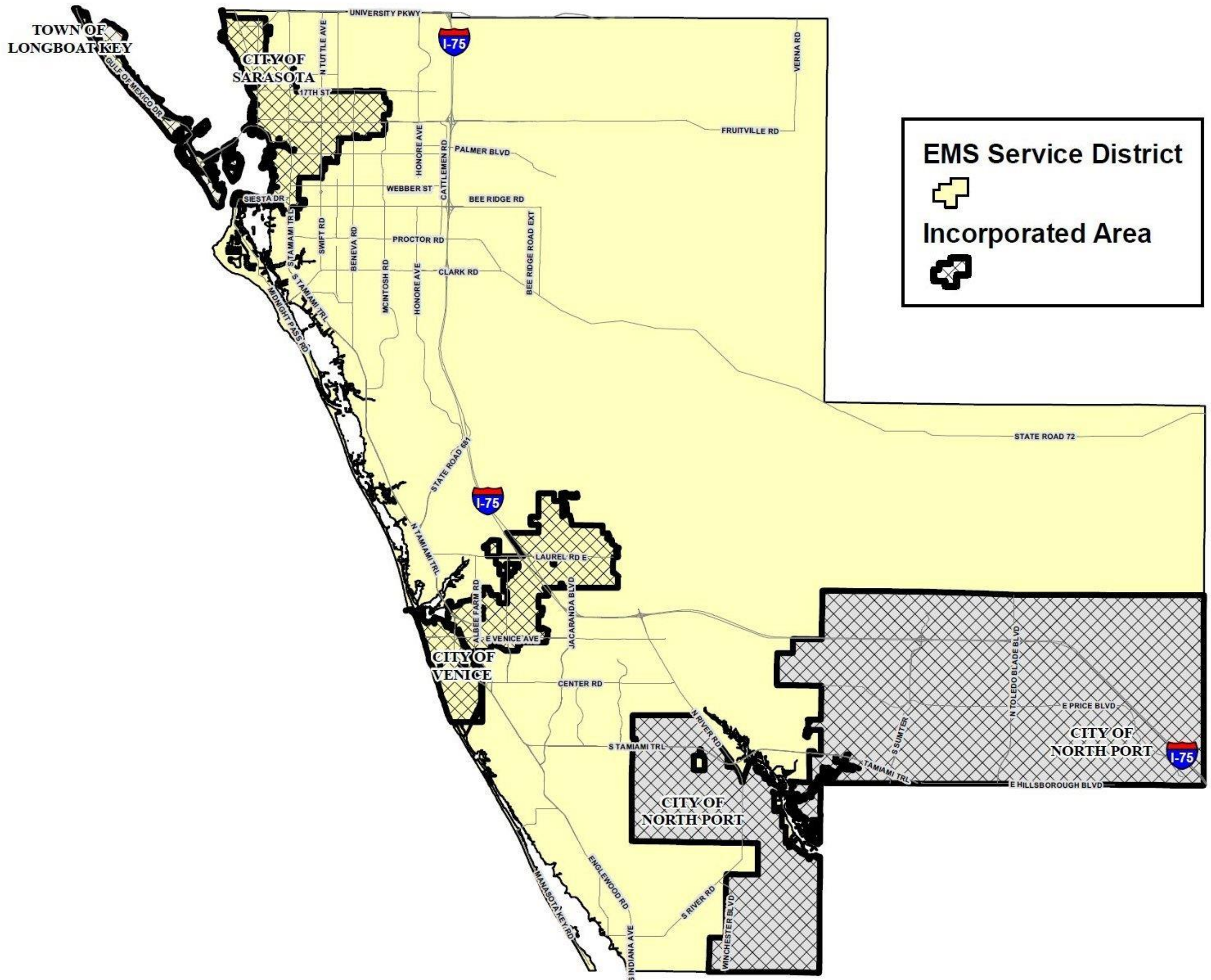
In addition relying on a different funding source, County EMS service is provided to a wider geographic area than the fire rescue service, which results in a different number of people and businesses served by EMS than fire. The City of Venice does not collect the County's EMS impact fee in return for providing space in its fire stations for the County's EMS personnel and equipment.

Sarasota County originally adopted impact fees for fire and EMS facilities in 1988. The EMS fees were last updated in 2007. This study updates the County's EMS fees.

Service Area

The Sarasota County Fire Department provides EMS response to calls for rescue and ambulance assistance throughout the unincorporated area of the county and the cities of Sarasota and Venice. The County's EMS impact fee service area is shown in Figure 9. The County's EMS impact fees are assessed and spent in a single benefit district that corresponds with the service area boundary. Due to the integrated nature of EMS response systems, the County should continue to assess and spend the EMS impact fees in a single benefit district.

Figure 9. EMS Impact Fee Service Area



Service Units

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for EMS service. This common unit of measurement is referred to as a "service unit." Service units create the link between the supply of EMS capital facilities and the demand for such facilities generated by new development.

The two most common methodologies used in calculating public safety impact fees are the "calls-for-service" approach and the "functional population" approach. This update retains the functional population approach. The functional population approach is a more generalized approach than calls-for-service, and it presumes that the demand for EMS services is strongly related to the presence of people at the site of a land use. Functional population is analogous to the concept of "full-time equivalent" employees. It represents the number of "full-time equivalent" people present at the site of a land use, and it is used for the purpose of determining the impact of a particular development on the need for EMS facilities. For residential development, functional population is simply average household size times the percent of time people are assumed to spend at home. For nonresidential development, functional population is based on a formula that includes trip generation rates, average vehicle occupancy and average number of hours spent by visitors at a land use. The functional population for each land use type is then converted to equivalent dwelling units (EDUs), based on the functional population of the average single-family detached unit. The calculations for the EMS service area functional population and EDUs are presented in Appendix C. As shown in Table 92 in the appendix, there are 250,495 EDUs in the EMS service area.

Cost per Service Unit

Impact fees are designed to charge new development the cost of providing the same level of service that is provided to existing development. The existing level of service for EMS is based on the replacement cost of existing facilities and equipment. The facilities are allocated between fire and EMS based on the Fire Department's allocation of each facility's operating costs. Except for the one station that is only used by EMS, the County allocates one-half of the operating costs of the fire stations to fire protection and other half to EMS.

As shown in Table 49, the Sarasota County currently operates EMS apparatus out of 23 County-owned fire stations. The Fire Department headquarters are located on the 6th floor of the County Administration Building. Fire Station #22 is co-located at the Sarasota County Safety Building with the Sheriff's Office administrative offices.

Table 49. Existing EMS Stations

	Fire/EMS Facilities			EMS Allocation	
Building Name	Bldg (sf)	Acres	% EMS	Bldg (sf)	Acres
Fire Headquarters	3,149	n/a	50%	1,575	n/a
Fire Station #1	15,650	1.6	50%	7,825	0.8
Fire Station #2	16,939	1.2	50%	8,470	0.6
Fire Station #3	11,489	1.8	50%	5,745	0.9
Fire Station #4	8,400	1.8	50%	4,200	0.9
Fire Station #5	8,036	7.8	50%	4,018	3.9
Fire Station #6	6,650	1.5	50%	3,325	0.8
Fire Station #7	4,800	2.0	50%	2,400	1.0
Fire Station #8	10,000	2.9	50%	5,000	1.5
Fire Station #9	1,720	2.0	50%	860	1.0
Fire Station #10	15,363	5.0	50%	7,682	2.5
Fire Station #11	8,400	0.5	50%	4,200	0.3
Fire Station #12	3,640	0.5	50%	1,820	0.3
Fire Station #13	5,080	1.7	50%	2,540	0.9
Fire Station #14	3,600	0.6	50%	1,800	0.3
Fire Station #15	8,400	1.0	50%	4,200	0.5
Fire Station #16	12,000	3.0	50%	6,000	1.5
Fire Station #17	12,000	2.0	50%	6,000	1.0
Fire Station #18	2,400	1.0	50%	1,200	0.5
Fire Station #19	2,400	1.0	50%	1,200	0.5
Fire Station #21	8,470	6.0	50%	4,235	3.0
Safety Bldg.FS#22*	8,383	1.2	50%	4,192	0.6
Fire Station #23	8,470	2.0	100%	8,470	2.0
Fire Station #26	8,470	2.0	50%	4,235	1.0
Total	193,909	50.1		101,192	26.3

* shared with Sheriff's Office – the total size of the facility is 18,883 square feet with 8,383 square feet occupied by the Fire Department, total proportional acres allocated to fire/EMS based on share of facility square feet

Source: Sarasota County, December 23, 2014.

The replacement cost of EMS vehicles is based on the current cost of a fully-equipped vehicle. As shown in Table 50, the replacement cost of existing EMS vehicles and equipment is $9.36 million.

Table 50. EMS Vehicle and Equipment Cost

Description	No.	Unit Cost	Total Cost
Ambulance, Heavy Duty	33	$277,000	$9,141,000
Tahoe	2	$35,000	$70,000
Trailer	2	$40,000	$80,000
Ford F150 Truck	2	$35,000	$70,000
Total			$9,361,000

Source: Sarasota County Fire Department, December 23, 2014.

EMS dispatch is provided by the County's Public Safety Communications Center (PSCC), which serves as the dispatch center and 9-1-1 call center for the County and municipal fire departments, EMS, County Sheriff and municipal police. The facility is owned by the County and staffed by the Sheriff's Office and is included under the county-wide justice impact fee calculation.

The cost per service unit based on the existing level of service can be determined by dividing the replacement cost of existing EMS buildings, land and equipment by the existing number of EMS service units. Costs per square foot for construction and per acre for land are the same used in the fire impact fee update. As shown in Table 51, the replacement value of existing EMS facilities and equipment is about $47 million. Dividing this by the existing equivalent dwelling units (EDUs) yields the cost per service unit of $188 per EDU.

Table 51. EMS Cost per Service Unit

	Unit	Existing Units	Cost/ Unit	Replacement Cost
Buildings	Sq. Feet	101,192	$360	$36,429,120
Land	Acres	26.3	$52,005	$1,367,732
Vehicles	n/a	n/a	n/a	$9,361,000
Total EMS Replacement Cost				$47,157,852
÷ Existing EDUs, EMS Service Area				250,495
EMS Cost per EDU				$188

Source: Building square feet and acres of land from Table 49; construction cost per square foot from Table 41; land cost per acre based on community park land acquisitions from Table 17; vehicle cost from Table 50; existing EDUs from Table 92 in Appendix C.

Net Cost per Service Unit

A reduction of impact fees to provide a credit for future funding to be generated by new development is generally only required for (a) outstanding debt on existing facilities that have been counted in the existing level of service, and (b) dedicated revenues used to pay for capacity-related capital improvements. The Fire Department has not received any grant funding for EMS facilities or equipment over the past five years.

The County has some debt on existing fire stations. A straight-forward method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units (EDUs). This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt. Based on current outstanding EMS-related debt, the credit is $12 per service unit, as shown in Table 52.

Table 52. EMS Debt Service Credit

Bond Issue	Purpose	Outstanding as of 9/30/14
FLGFC Pooled Commercial Paper	Fire Stations 12, 14, 16 & 17	$6,168,000
x Portion Attributable to EMS		50%
Outstanding EMS Debt		$3,084,000
÷ Existing EDUs, EMS Service Area		250,495
EMS Debt Credit per EDU		$12

Source: Debt from Sarasota County, January 12, 2015; existing EDUs from Table 92.

The County initiated an infrastructure sales tax of one cent by public referendum, and it has been renewed twice. The current infrastructure sales tax authorization expires in 2024. A portion of the tax proceeds are provided to the County and municipalities based on population. The infrastructure sales tax is utilized for capital projects that have a life expectancy of five or more years, land acquisition, land improvement, design and engineering costs.

As shown in Table 53, recent and planned allocations of surtax revenue attributable to EMS impact fee facilities total about $2.6 million over the 25-year period from FY 2000-2024. New development will generate $0.41 annually per service unit (EDU) in sales tax revenue that will be available for EMS capital projects. Over the nine years remaining in the current authorization, new development will generate the present value equivalent of $3 per EDU in future infrastructure sales tax funding for EMS improvements.

Table 53. EMS Infrastructure Sales Tax Credit

Surtax Funded Project	FY	Total	% EMS	EMS Portion
Fire Station $11	2000	$1,538,642	50%	$769,321
Venice Fire Station #1*	2000	$30,482	0%	$0
Venice Fire Station #2*	2000	$288,022	0%	$0
Fire Station #4	2002	$1,557,475	50%	$778,738
Fire Station #14	2002	$150,132	50%	$75,066
Traffic Control Signal Priority System Opticor	2011	$1,950,000	50%	$975,000
Surtax Allocation for EMS, FY 2000-2024				$2,598,125
÷ Years				25
Annual Surtax Expenditures for EMS, FY 2000-2024				$103,925
÷ Existing EDUs, EMS Service Area				250,495
Annual EMS Sales Tax Revenue per EDU				$0.41
x Net Present Value Factor (9 Years)				7.52
EMS Sales Surtax Credit Per EDU				$3

* not owned by the County and not included in fee calculation

Source: Sarasota County, *Infrastructure Surtax Program, Phase II Project Status/Update, FY 2000 - FY 2009*; Sarasota County, Surtax III programmed funding, June 29, 2015; EMS allocations for fire stations from Table 49; existing EDUs from Table 92; net present value factor from Table 22.

Reducing the cost per service unit by the appropriate debt and sales surtax credits leaves an EMS net cost of $173 per EDU, as shown in Table 54 below.

Table 54. EMS Net Cost per Service Unit

EMS Cost per EDU	$188
– Debt Credit per EDU	-$12
– Infrastructure Sales Tax Credit per EDU	-$3
Net EMS Cost per EDU	$173

Source: Cost per EDU from Table 43; debt credit from Table 44; surtax credit from Table 45.

Net Cost Schedule

The updated EMS impact fees, based on the information, analysis and assumptions described in this report, are calculated in Table 55 as the product of EDUs per unit times net cost per EDU.

Table 55. EMS Net Cost Schedule

Land Use Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached				
less than 1,250 sf	Dwelling	0.886	$173	$153
1,250-1,999 sf	Dwelling	0.910	$173	$157
2,000-2,499 sf	Dwelling	0.991	$173	$171
2500-2,999 sf	Dwelling	1.044	$173	$181
3,000 sf +	Dwelling	1.122	$173	$194
Multi-Family				
less than 750 sf	Dwelling	0.649	$173	$112
750-999 sf	Dwelling	0.718	$173	$124
1,000-1,249 sf	Dwelling	0.780	$173	$135
1,250 sf +	Dwelling	0.804	$173	$139
Mobile Home Park	Pad/Space	0.686	$173	$119
Hotel/Motel	Room	0.641	$173	$111
Retail/Commercial	1,000 sq. ft.	1.296	$173	$224
Office/Institutional	1,000 sq. ft.	0.743	$173	$129
Industrial/Warehouse	1,000 sq. ft.	0.201	$173	$35

Source: EDUs per unit from Table 90 and Table 91; net cost per EDU from Table 54.

The updated EMS fees calculated in this report are compared with the current fees in Table 56. The current adopted residential fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and multi-family. Consequently, the fees are compared for average size units of each housing type. Based on this comparison, the updated fees are 50% higher than the current fees for a typical single-family detached unit, and vary in percentage change for other land uses.

Table 56. EMS Impact Fee Comparison

Land Use Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$114	$171	50%
Multi-Family	Dwelling	$87	$135	55%
Mobile Home/RV Park	Pad/Space	$76	$119	57%
Hotel/Motel	Room	$61	$111	82%
Retail/Commercial	1,000 sq. ft.	$149	$224	50%
Office/Institutional	1,000 sq. ft.	$60	$129	115%
Industrial	1,000 sq. ft.	$36	$35	-3%
Warehouse	1,000 sq. ft.	$22	$35	59%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)

Source: Current fees from Table 1; updated fees from Table 55.

LAW ENFORCEMENT

The Sarasota County Sheriff's Office provides law enforcement and protection services throughout the unincorporated area. The law enforcement impact fee includes only the Sheriff's Office functions that serve the unincorporated areas of the county. The functional areas used to determine the fee include the patrol division, community policing, investigative services and mounted patrol. Other services, including corrections, court protection, public safety communications, and animal control are included under the justice impact fee calculation, because these functions serve the entire county.

In addition to facilities used directly in law enforcement patrol, the fee also is designed to recoup a pro rata share of the cost of support and administrative facilities of the Sheriff's Office. The Sheriff's Office administrative facilities and equipment are allocated based on the share of employment related to services that benefit the unincorporated area of the county versus the county-wide activities that will be included in the justice impact fee calculation. As shown in Appendix E, law enforcement amounts to 41.5% of non-administrative Sheriff's Office authorized positions.

Service Area

Law enforcement facilities and equipment consist primarily of centralized buildings and roving patrol cars. Law enforcement capital facilities and equipment do not serve defined geographic subareas, but instead form a mobile system that responds where it is needed throughout the unincorporated area it serves. Because of the mobile nature of law enforcement patrol, new development can reasonably be expected to benefit from additional buildings regardless of where they are constructed and new patrol vehicles regardless of where they are initially assigned. The County's unincorporated area should continue to serve as a unified service area and benefit district for the law enforcement fee.

Service Units

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for law enforcement. This common unit of measurement is referred to as a "service unit." Service units create the link between the supply of law enforcement capital facilities and the demand for such facilities generated by new development.

The two most common methodologies used in calculating public safety impact fees are the "calls-for-service" approach and the "functional population" approach. This update retains the functional population approach. The functional population approach is a more generalized approach than calls-for-service, and it presumes that the demand for public safety services is strongly related to the presence of people at the site of a land use. Functional population is analogous to the concept of "full-time equivalent" employees. It represents the number of "full-time equivalent" people present at the site of a land use, and it is used for the purpose of determining the impact of a particular development on the need for law enforcement facilities. The functional population for each land use type is then converted to equivalent dwelling units (EDUs), based on the functional population of the average single-family detached unit. These calculations for the law enforcement service area functional population and EDUs are presented in Appendix C. As shown in Table 92 in the appendix, there are 176,983 EDUs in the unincorporated area.

Cost per Service Unit

As with the other impact fee methodologies utilized in this report, the law enforcement impact fee formula allocates existing capital costs among existing land uses, based on the relative demands for law enforcement service associated with a development unit of the various land uses. The capital costs included in the law enforcement impact fee include those associated with the Sheriff's Office patrol division.

Buildings and associated land used for law enforcement activities are summarized in Table 57. The Sheriff's Office occupies the first, second and part of the third floor of the Criminal Justice Center; the remaining floors are occupied by the Public Defender, State Attorney and other non-Sheriff entities. The County leases community policing, forensics, victims' assistance and training facilities, and these are not included in the impact fee calculations.

Table 57. Law Enforcement Buildings and Land

	Total			Law Enf. Share	
Building Name	Sq. Feet	Acres	% Law Enf	Sq. Feet	Acres
Criminal Justice Center*	51,336	0.37	41.50%	21,304	0.15
South County Public Safety Bldg.**	10,200	3.71	41.50%	4,233	1.54
Ringling Blvd Parking Garage***	45,992	0.50	41.50%	19,087	0.21
Sheriff Fleet	16,942	0.89	100.00%	16,942	0.89
17th Street Complex (PreFab)****	12,421	n/a	100.00%	12,421	0.00
Sheriff Fleet (PreFab)	2,914	n/a	100.00%	2,914	0.00
Total, Law Enforcement				76,901	2.79

* excludes portion used for justice fee activities
** excludes portion of building occupied by Fire Department
*** excludes shares used for general government and justice
**** excludes portions used for general government and leased to School Board
Source: Total square feet and acres (after excluding space used by courts and fire) from Sarasota County, March 5 and October 21, 2015; law enforcement share of Criminal Justice Center and Public Safety Building based on employment from Table 95 in Appendix E; allocation of Ringling Boulevard parking garage square feet from Sarasota County Facilities and Fleet Management, October 21, 2015.

The replacement cost for law enforcement vehicles includes the costs to equip the vehicles with radios, lights, computers and specialized equipment. The current inventory of law enforcement vehicles is summarized in Table 58 on the following page. Based on the current cost to purchase and outfit new vehicles, the total replacement cost for law enforcement vehicles is about $25 million.

Table 58. Law Enforcement Vehicle Cost

Vehicle Type	Vehicle Cost/Unit	Equipment Cost/Unit	Total Cost/Unit	No. of Units	Total Cost
FWD Sedan (Marked)	$26,375	$21,075	$47,450	153	$7,259,850
RWD Sedan (Marked)	$29,875	$21,075	$50,950	37	$1,885,150
FWD Sedan (Unmarked)	$24,650	$13,450	$38,100	136	$5,181,600
ATV (single rider)	$5,500	$250	$5,750	8	$46,000
UTV (2 to 4 passenger)	$10,500	$250	$10,750	5	$53,750
Motorcycles	$13,600	$13,400	$27,000	10	$270,000
Pick-up (Marked)	$29,875	$20,925	$50,800	31	$1,574,800
Pick-up (Unmarked)	$28,150	$13,300	$41,450	17	$704,650
SUV (Marked)	$29,875	$21,075	$50,950	70	$3,566,500
SUV (Unmarked)	$28,150	$13,450	$41,600	42	$1,747,200
Van (Marked)	$26,375	$13,975	$40,350	37	$1,492,950
Van (Unmarked)	$25,650	$12,250	$37,900	14	$530,600
Nonstandard Vehicles	n/a	n/a	n/a	n/a	$677,461
Total Replacement Cost					$24,990,511

Source: Sarasota County Sheriff's Office, January 12, 2015.

In addition to vehicles, the Sheriff's Office identified specialized equipment for law enforcement-related cost centers. The total cost is based on the original cost, because much of this equipment is replaced every five to ten years, with most of it acquired within the past five years. The law enforcement impact fee calculation includes a portion of the administrative equipment based on the law enforcement share of non-administrative employment. Based on the original cost, the value of law enforcement equipment is $6.87 million, as shown in Table 59 on the following page.

Table 59. Law Enforcement Equipment Cost

Cost Center Name	Total Cost	Law Enf. Share	Law Enf. Total
Property	$126,994	100.0%	$126,994
Law Enforcement Admin	$7,500	100.0%	$7,500
Investigations Admin	$36,644	100.0%	$36,644
Criminal Investigations	$122,063	100.0%	$122,063
Intelligence	$46,224	100.0%	$46,224
Special Investigations	$437,848	100.0%	$437,848
Forensics	$178,552	100.0%	$178,552
Victim Assistance	$2,471	100.0%	$2,471
Crime Lab	$177,732	100.0%	$177,732
A.F.I.S.	$280,689	100.0%	$280,689
Patrol Operations	$25,238	100.0%	$25,238
Tactical Unit	$15,366	100.0%	$15,366
Front Desk	$4,749	100.0%	$4,749
Crime Prevention	$9,409	100.0%	$9,409
Siesta Key Substation	$10,959	100.0%	$10,959
Fugitive Apprehension	$3,666	100.0%	$3,666
Agricultural Unit	$23,030	100.0%	$23,030
K-9	$56,761	100.0%	$56,761
Traffic	$225,454	100.0%	$225,454
Mounted Patrol	$29,699	100.0%	$29,699
Subtotal, Law Enforcement	$1,821,048		$1,821,048
Sheriff's Office Administration	$38,455	41.5%	$15,959
Central Records	$64,591	41.5%	$26,805
Media Liaison	$11,169	41.5%	$4,635
Internal Affairs	$5,340	41.5%	$2,216
Administrative Division	$6,053	41.5%	$2,512
Human Resources	$61,582	41.5%	$25,557
Information Technology	$4,362,388	41.5%	$1,810,391
Quartermaster	$1,768	41.5%	$734
Fleet Services	$856,050	41.5%	$355,261
Radio Services	$6,466,942	41.5%	$2,683,781
Training	$264,697	41.5%	$109,849
Records Management	$24,316	41.5%	$10,091
Subtotal, Mixed/Admin.	$12,163,351		$5,047,791
Total			$6,868,839

Source: Law enforcement and administrative equipment original cost from Sarasota County Sheriff's Office, January 12, 2015; law enforcement share of administrative equipment based on employment from Table 95 in Appendix E.

The cost per service unit is based on the existing level of service, derived by dividing the total law enforcement replacement costs by the existing equivalent dwelling units (EDUs). The replacement value of current law enforcement facilities is based upon the construction cost per square foot for the two new fire stations that will be completed this year. Since the law enforcement function accounts for most of the Sheriff's vehicles, the fleet facility is allocated to the law enforcement function. As shown in Table 60, the value of existing law enforcement facilities, vehicles and equipment amounts to $293 per service unit.

Table 60. Law Enforcement Cost per Service Unit

	Unit	Existing Units	Cost/ Unit	Replacement Cost
Buildings, Brick/Block	Sq. Feet	42,479	$360	$15,292,440
Buildings, Pre Fab*	Sq. Feet	34,422	$125	$4,302,750
Land	Acres	2.79	$52,005	$145,094
Central Energy Plant	n/a	n/a	n/a	$256,055
Vehicles	n/a	n/a	n/a	$24,990,511
Equipment	n/a	n/a	n/a	$6,868,839
Total Law Enforcement Replacement Cost				$51,855,689
÷ Existing EDUs, Unincorporated Area				176,983
Law Enforcement Cost per EDU				$293

* and parking garage

Source: Building square feet and acres from Table 57; building cost per square foot from Table 41; land cost per acre based on community park land acquisitions from Table 17; Central Energy Plant cost share from Table 98 in Appendix G; vehicle cost from Table 58; equipment cost from Table 59; existing EDUs from Table 92 in Appendix C.

Net Cost per Service Unit

The County primarily funds new law enforcement facilities and equipment through general revenue and the infrastructure surtax. The County has no outstanding debt on existing law enforcement facilities, and leased facilities and equipment are not included in the inventory utilized in developing the updated impact fee. The County has not programmed any of the County's infrastructure surtax funding during the previous and current authorization periods for law enforcement-related facilities and equipment.

The Sheriff's Office has acquired new equipment through grants. Over the last five years, law enforcement grant funding has amounted to $0.64 per law enforcement service unit. Assuming that this level of grant funding continues, over the typical 20-year repayment period for long-term debt, the County will receive law enforcement grants with a present value equivalent to $9 per service unit, as shown in Table 61 below.

Table 61. Law Enforcement Grant Funding Credit

	Total	Law Enf. Share	Law Enf. Total
Law Enforcement Grants	$513,879	100.0%	$513,879
Sheriff Administration Grants	$127,047	41.5%	$52,725
Total Law Enforcement Grant Funding, 2010-2014			$566,604
÷ Years			5
Annual Grant Funding			$113,321
÷ Existing Service Units (EDUs), Unincorporated Area			176,983
Annual Grant Funding per EDU			$0.64
x Net Present Value Factor (20 Years)			13.91
Law Enforcement Grant Funding Credit per EDU			$9

Source: Grant funding from Sarasota County Sheriff's Office, January 12, 2015; share of administrative grants based on employment from Table 95 in Appendix E; existing EDUs from Table 92 in Appendix C; discount rate for present value factor based on average interest rate on state and local bonds of 3.74% for August 2015 from the Federal Reserve at http://www.federalreserve.gov/ releases/h15/data/ Monthly/H15_SL_Y20.txt.

Reducing the cost per service unit by the grant credit results in a law enforcement net cost of $284 per EDU, as shown in Table 62.

Table 62. Law Enforcement Net Cost per Service Unit

Law Enforcement Cost per EDU	$293
– Grant Credit per EDU	-$9
Net Law Enforcement Cost per EDU	$284

Source: Cost per EDU from Table 60; grant credit from Table 61.

Net Cost Schedule

The updated law enforcement impact fees, based on the information, analysis and assumptions described in this report, are calculated in Table 63 as the product of EDUs per unit times net cost per EDU.

Table 63. Law Enforcement Net Cost Schedule

Land Use Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached				
less than 1,250 sf	Dwelling	0.886	$284	$252
1,250-1,999 sf	Dwelling	0.910	$284	$258
2,000-2,499 sf	Dwelling	0.991	$284	$281
2500-2,999 sf	Dwelling	1.044	$284	$296
3,000 sf +	Dwelling	1.122	$284	$319
Multi-Family				
less than 750 sf	Dwelling	0.649	$284	$184
750-999 sf	Dwelling	0.718	$284	$204
1,000-1,249 sf	Dwelling	0.780	$284	$222
1,250 sf +	Dwelling	0.804	$284	$228
Mobile Home Park	Pad/Space	0.686	$284	$195
Hotel/Motel	Room	0.641	$284	$182
Retail/Commercial	1,000 sq. ft.	1.296	$284	$368
Office/Institutional	1,000 sq. ft.	0.743	$284	$211
Industrial/Warehouse	1,000 sq. ft.	0.201	$284	$57

Source: EDUs per unit from Table 90 and Table 91; net cost per EDU from Table 62.

The updated law enforcement fees calculated in this report are compared with the current fees in Table 64. The current adopted residential fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and multi-family. Consequently, the residential fees are compared for an average size unit for each housing type. Based on this comparison, the updated fees are 44% higher than the current fees for a typical single-family detached unit, and vary in percentage change for other land uses.

Table 64. Law Enforcement Fee Comparison

Land Use Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$195	$281	44%
Multi-Family	Dwelling	$149	$222	49%
Mobile Home/RV Park	Pad/Space	$129	$195	51%
Hotel/Motel	Room	$104	$182	75%
Retail/Commercial	1,000 sq. ft.	$254	$368	45%
Office/Institutional	1,000 sq. ft.	$102	$211	107%
Industrial	1,000 sq. ft.	$61	$57	-7%
Warehouse	1,000 sq. ft.	$38	$57	50%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)
Source: Current fees from Table 1; updated fees from Table 63.

JUSTICE

This chapter updates the county-wide justice facility impact fee. The justice impact fee includes county-wide Sheriff's Office functions, the County Jail and the County court system. The County Sheriff administers the County Jail and provides protective services to the County court system.

The justice fee includes the Sheriff's Office functions that serve the entire county and a pro-rata share of the Sheriff's administrative facilities. The Sheriff's functional areas used to determine the fee include the courts and corrections division, the marine and aviation units, the S.W.A.T. and explosive ordinance units and animal services. The Sheriff's Office staff and equipment related to these functions are provided to municipal police departments because of their specialized nature.

In addition, the County's dispatch equipment housed in the Sarasota County Public Safety Communications Center (PSCC) is included in the justice fee, since the operation is managed by the Sheriff's Office and serves the entire county. The PSCC is a multi-agency communications center that provides full communication services for the Sarasota County Fire Department, Nokomis Fire Department, Venice Fire Department, North Port Fire Department, Englewood Fire Department, Sarasota Police Department, and the Sarasota County Sheriff. The Sheriff's Office staffs the center and the County provides the facility and equipment.

Sarasota County provides jail and detention facilities that serve the entire county from three jail facilities located at the Criminal Justice Center Complex and a small jail holding area in the City of Venice police department. All of the jail facilities included in the justice impact fee calculation are located at the Sarasota County Jail complex in downtown Sarasota.

The court portion of the justice impact fee includes the County and District Courts, Court Administration, programs and services administered by the Court Administration, States Attorney, Public Defender, and the County Clerk. Most of the court functions are currently located in downtown Sarasota in several separate buildings all within one block of each other. The downtown Sarasota court facilities include the Historic County Courthouse, the Judicial Center, and the Criminal Justice Center. In addition, some court functions are provided at the South County Court located in the R. L. Anderson Administrative Center in Venice; however, the space allocated to court functions in that facility is unavailable and is included in the general government fee.

Finally, in addition to facilities used directly in county-wide functions, the justice fee is also designed to recoup a pro rata share of the cost of support and administrative facilities of the Sheriff's Office. The Sheriff's Office administrative facilities and equipment are allocated based on the share of employment related to services that benefit the unincorporated area of the county versus the county-wide activities that are included in the justice impact fee calculation. As shown in Table 95 in Appendix E, justice-related employment amounts to 58.5% of non-administrative Sheriff's Office authorized positions.

Service Area

The Sheriff's activities included in the justice fee calculation, the correctional facilities and the court facilities are all county-wide functions. These facilities provide services to all areas of the county, take inmates from all areas of the county, and provide court services to all residents and businesses of the county, including within the municipalities. Given that justice facilities are centralized and do not serve geographic subareas, the practice of dividing a jurisdiction into "benefit districts" in order to demonstrate benefit to the new development paying the fees by virtue of proximity of the capital improvements funded by the fees is not appropriate. New development can reasonably be expected to benefit from new or expanded justice facilities, regardless of where those facilities are constructed.

Service Units

As with other public safety fees, the justice facility fee utilizes a common service unit based on the "equivalent dwelling unit" or EDU, which represents the impact of a typical single-family dwelling. The justice impact fee utilizes the county-wide functional population calculated in Appendix C. Such an approach is applicable for county-wide Sheriff's Office activities since there is no call-for-service data related to such functions and there is a relation between the demand for such services and the number of people. Similarly, there is a relation between people and court facilities. For example, a restaurant with many employees and customer visits is much more likely to generate court cases than a warehouse facility with few employees and visitors, even though the warehouse may be much larger than the restaurant. As shown in Table 92 in Appendix C, there are 290,892 county-wide EDUs

Cost per Service Unit

As with the other impact fee methodologies utilized in this report, the justice impact fee formula allocates existing capital costs among existing land uses, based on the relative demands for courts, jails and county-wide Sheriff's Office functions associated with a development unit of the various land uses. Buildings and associated land used for justice activities are summarized in Table 65.

Table 65. Justice Buildings and Land

	Total		Justice	Justice Total	
Building Name	Sq. Feet	Acres	Share	Sq. Feet	Acres
Courthouse	147,333	1.40	100.00%	147,333	1.40
Judicial Center	133,308	2.20	100.00%	133,308	2.20
Jails	332,209	2.90	100.00%	332,209	2.90
Criminal Justice Center (Courts)*	79,046	0.56	100.00%	79,046	0.56
Criminal Justice Center (Sheriff)**	51,336	0.37	58.50%	30,032	0.22
Ringling Blvd Parking Garage (Courts)	187,221	2.02	100.00%	187,221	2.02
Ringling Blvd Parking Garage (Sheriff)	45,992	0.50	58.50%	26,906	0.29
South County Public Safety Bldg.***	10,200	1.40	58.50%	5,967	0.82
Animal Services (PreFab)	11,900	1.60	100.00%	11,900	1.60
Total Justice				953,922	12.01

* excludes portion occupied by Sheriff's Office
** excludes portion occupied by courts
*** excludes portion of building occupied by Fire Department
Source: Sarasota County, March 5, 2015; law enforcement shares of Criminal Justice Center and Public Safety Building based on county-wide employment share from Table 95; allocation of Ringling Boulevard parking garage square feet from Sarasota County Facilities and Fleet Management, October 21, 2015.

The replacement cost for justice vehicles is based on original cost from fixed-asset listings. The total cost of the current inventory of justice vehicles is about $724,000, as summarized in Table 66.

Table 66. Justice Vehicle Cost

Vehicle	Original Cost
2008 Lenco Bearcat SWAT Vehicle	$246,273
2011 Workhorse 1 1/2-ton SWAT Command Vehicle	$167,627
2002 Workhorse 1 1/2 Ton Truck, Explosive Ordinance	$47,500
12-Chevrolet Express or GMC Savana 3500 Vans	$130,128
2002 Chev P.U. C3500 4X4 Animal Services. Dump Bed Truck	$30,586
11-Chevrolet Express or GMC Savana 3500 Vans, Prisoner Transport	$102,300
Total	$724,414

Source: Sarasota County Sheriff's Office, January 12, 2015.

In addition to vehicles, the Sheriff's Office inventory identifies specialized equipment for justice-related cost centers. The total cost is based on the original cost since much of this equipment is replaced every five to ten years, with most of it acquired within the past five years. The justice impact fee calculation includes a portion of the administrative equipment based on the justice share of non-administrative employment. Based on the original cost, the value of justice equipment is $9.15 million, as shown in Table 67 on the following page.

Table 67. Justice Equipment Cost

Cost Center Name	Total Cost	Justice Share	Justice Total
Courts/Corrections Division (Adm.)	$38,162	100.0%	$38,162
Courts/Security	$18,218	100.0%	$18,218
Civil	$12,848	100.0%	$12,848
Aviation	$653,375	100.0%	$653,375
Emergency Response Team	$24,525	100.0%	$24,525
S.U.R.F.	$34,106	100.0%	$34,106
Youth Services	$1,999	100.0%	$1,999
S.W.A.T.	$233,644	100.0%	$233,644
Explosive Ordinance	$402,986	100.0%	$402,986
Animal Services	$33,104	100.0%	$33,104
Corrections Administration	$353,780	100.0%	$353,780
Main Jail Staff	$160,196	100.0%	$160,196
Main Jail Food Service	$67,087	100.0%	$67,087
C.E.R.T.	$1,271	100.0%	$1,271
Main Jail Booking	$2,076	100.0%	$2,076
Subtotal, County-Wide	$2,037,377		$2,037,377
Sheriff's Office Administration	$38,455	58.5%	$22,496
Central Records	$64,591	58.5%	$37,786
Media Liaison	$11,169	58.5%	$6,534
Internal Affairs	$5,340	58.5%	$3,124
Administrative Division	$6,053	58.5%	$3,541
Human Resources	$61,582	58.5%	$36,025
Information Technology	$4,362,388	58.5%	$2,551,997
Quartermaster	$1,768	58.5%	$1,034
Fleet Services	$856,050	58.5%	$500,789
Radio Services	$6,466,942	58.5%	$3,783,161
Training	$264,697	58.5%	$154,848
Records Management	$24,316	58.5%	$14,225
Subtotal, Mixed/Admin.	$12,163,351		$7,115,560
Total			$9,152,937

Source: County-wide and administrative equipment original cost from Sarasota County Sheriff's Office, January 12, 2015; justice share of administrative equipment based on employment from Table 95 in Appendix E.

The cost per service unit is based on the existing level of service, which is the ratio of total justice replacement costs to existing equivalent dwelling units (EDUs). The replacement value of current justice facilities is based upon the construction cost per square foot for the two fire stations currently under construction. As shown in Table 68, the value of existing justice facilities, vehicles and equipment amounts to $1,060 per service unit.

Table 68. Justice Cost per Service Unit

	Unit	Existing Units	Cost/ Unit	Replacement Cost
Buildings, Brick/Block	Sq. Feet	727,895	$360	$262,042,200
Buildings, Pre Fab	Sq. Feet	226,027	$125	$28,253,375
Land	Acres	12.01	$52,005	$624,580
Central Energy Plant	n/a	n/a	n/a	$7,665,061
Vehicles	n/a	n/a	n/a	$724,414
Equipment	n/a	n/a	n/a	$9,152,937
Total Justice Replacement Cost				$308,462,567
÷ Existing EDUs, County-Wide				290,892
Justice Cost per EDU				$1,060

Source: Building square feet and acres from Table 65; building cost per square foot from Table 41; land cost per acre based on community park land acquisitions from Table 17; Central Energy Plant cost share from Table 98 in Appendix G; vehicle cost from Table 66; equipment cost from Table 67; existing EDUs from Table 92 in Appendix C.

Net Cost per Service Unit

The County primarily funds new justice facilities and equipment through general revenue and the infrastructure surtax. The County has no outstanding debt on existing justice facilities, and leased facilities and equipment are not included in the inventory utilized in developing the updated impact fee.

The County initiated an infrastructure sales tax of one cent by public referendum, and it has been renewed twice. The current infrastructure sales tax authorization expires in 2024. A portion of the tax proceeds are provided to the County and municipalities based on population. The infrastructure sales tax is utilized for capital projects that have a life expectancy of five or more years, land acquisition, land improvement, design and engineering costs.

As shown in Table 69, recent and planned allocations of surtax revenue attributable to justice impact fee facilities total about $29.8 million over the 25-year period from FY 2000-2024. At this rate of funding, new development will generate about $4 annually per service unit (EDU) in sales tax revenue that will be available for justice capital projects. Over the nine years remaining in the current authorization, new development will generate the present value equivalent of $31 per EDU in future infrastructure sales tax funding for justice facility improvements.

Table 69. Justice Infrastructure Sales Tax Credit

Surtax-Funded Project	FY	Total
Minimum/Medium Security Jail	1998	$18,880,934
800 Trunked Radio Expansion	2000	$394,152
Interim Courtrooms	2006	$719,622
Upgrade 888 MHz Emergency Comm System*	2011-2015	$7,343,742
Detention Facility	2023	$2,500,000
Surtax Allocation for Justice, FY 2000-2024		$29,838,450
÷ Years		25
Annual Surtax Expenditures for Justice, FY 2000-2024		$1,193,538
÷ Existing EDUs, County-Wide		290,892
Annual Justice Sales Tax Revenue per EDU		$4.10
x Net Present Value Factor (9 Years)		7.52
Justice Sales Surtax Credit Per EDU		$31

* partially replacement - 50% capacity assumed

Source: Sarasota County, *Infrastructure Surtax Program, Phase II Project Status/Update, FY 2000 - FY 2009*; Sarasota County, Surtax III programmed funding, June 29, 2015; existing EDUs from Table 92 in Appendix C; net present value factor from Table 22.

The Sheriff's Office has acquired new equipment through grants. Over the last five years, justice grant funding has amounted to $0.82 per justice service unit. Assuming that this level of grant funding continues, over the typical 20-year repayment period for long-term debt, the County will receive justice grants with a present value equivalent to $11 per service unit, as shown in Table 70.

Table 70. Justice Grant Funding Credit

	Total	Justice Share	Justice Total
Justice Grants	$1,122,759	100.0%	$1,122,759
Sheriff Administration Grants	$127,047	58.5%	$74,322
Total Justice Grant Funding, 2010-2014			$1,197,081
÷ Years			5
Annual Grant Funding			$239,416
÷ Existing Service Units (EDUs), County-Wide			290,892
Annual Grant Funding per EDU			$0.82
x Net Present Value Factor (20 Years)			13.91
Justice Grant Funding Credit per EDU			$11

Source: Grant funding from Sarasota County Sheriff's Office, January 12, 2015; share of administrative grants based on employment from Table 95 in Appendix E; existing EDUs from Table 92 in Appendix C; discount rate for present value factor based on average interest rate on state and local bonds of 3.74% for August 2015 from the Federal Reserve at: http://www.federalreserve.gov/releases/h15/data/Monthly/ H15_SL_Y20.txt.

Reducing the justice cost per service unit by the infrastructure sales tax and grant credits results in a net cost of $1,018 per EDU, as shown in Table 71.

Table 71. Justice Net Cost per Service Unit

Justice Cost per EDU	$1,060
– Infrastructure Sales Tax Credit per EDU	-$31
– Grant Credit per EDU	-$11
Net Justice Cost per EDU	$1,018

Source: Cost per EDU from Table 68; surtax credit from Table 69; grant credit from Table 70.

Net Cost Schedule

The updated impact fees, based on the information, analysis and assumptions described in this report, are calculated in Table 72 as the product of EDUs per unit times net cost per EDU.

Table 72. Justice Net Cost Schedule

Land Use Type	Unit	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached				
less than 1,250 sf	Dwelling	0.886	$1,018	$902
1,250-1,999 sf	Dwelling	0.910	$1,018	$926
2,000-2,499 sf	Dwelling	0.991	$1,018	$1,009
2500-2,999 sf	Dwelling	1.044	$1,018	$1,063
3,000 sf +	Dwelling	1.122	$1,018	$1,142
Multi-Family				
less than 750 sf	Dwelling	0.649	$1,018	$661
750-999 sf	Dwelling	0.718	$1,018	$731
1,000-1,249 sf	Dwelling	0.780	$1,018	$794
1,250 sf +	Dwelling	0.804	$1,018	$818
Mobile Home Park	Pad/Space	0.686	$1,018	$698
Hotel/Motel	Room	0.641	$1,018	$653
Retail/Commercial	1,000 sq. ft.	1.296	$1,018	$1,319
Office/Institutional	1,000 sq. ft.	0.743	$1,018	$756
Industrial/Warehouse	1,000 sq. ft.	0.201	$1,018	$205

Source: EDUs per unit from Table 90 and Table 91; net cost per EDU from Table 71.

The updated justice fees calculated in this report are compared with the current fees in Table 73. The current adopted residential fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and multi-family. Consequently, the residential fees are compared for an average size unit for each housing type. Based on this comparison, the updated fees are 27% higher than current fees for a typical single-family detached unit, although the percentage change varies for other land uses.

Table 73. Justice Fee Comparison

Land Use Type	Unit	Current Fee	Updated Fee	Percent Change
Single-Family Detached	Dwelling	$796	$1,009	27%
Multi-Family	Dwelling	$608	$794	31%
Mobile Home/RV Park	Pad/Space	$529	$698	32%
Hotel/Motel	Room	$427	$653	53%
Retail/Commercial	1,000 sq. ft.	$1,037	$1,319	27%
Office/Institutional	1,000 sq. ft.	$416	$756	82%
Industrial	1,000 sq. ft.	$250	$205	-18%
Warehouse	1,000 sq. ft.	$155	$205	32%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family).
Source: Current fees from Table 1; updated fees from Table 72.

GENERAL GOVERNMENT

This chapter updates the County's impact fees for general government facilities and equipment. The County's general government facilities include administrative buildings, fleet maintenance facilities, and other buildings not covered by the County's other impact fees. General government equipment includes the County's automobile and truck fleet and information technology infrastructure. Enterprise fund facilities and equipment are excluded, as well as facilities and equipment included in other types of impact fees.

Service Areas

There are two types of geographic areas that serve different functions in an impact fee system: assessment and benefit districts. Assessment districts, also called service areas, define the area within which a set of common capital facilities provides service, and for which a fee schedule based on average costs within that district is calculated. Benefit districts, on the other hand, represent an area within which the fees collected must be spent.

The County uses two assessment districts for general government impact fees, with the unincorporated area of the county as one district and the incorporated areas as another. The county-wide portion fee includes only the portion of the facilities and equipment that serve all county residents, while the unincorporated portion includes the portion of the facilities and equipment that primarily serve the unincorporated area.

General government facilities are not geographically distributed among all areas of the county. Existing facilities and employment tend to be concentrated geographically near the City of Sarasota. General government facilities provide service throughout the county or unincorporated area, regardless of where they are located. Consequently, a county-wide benefit district is appropriate.

Service Unit

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for general government services. This common unit of measurement is referred to as a "service unit." Service units create the link between the supply of general government facilities and equipment and new developments' demand for government services housed in those facilities and utilizing that equipment.

The "functional population" approach is one of the few techniques used in impact fee studies to estimate the demand for general government facilities. To a large extent, the demand for general government services is proportional to the presence of people. Functional population is analogous to the concept of "full-time equivalent" employees. It represents the number of "full-time equivalent" people present at the site of a land use, and it is used for determining the impact of a particular development on the need for general government facilities. The functional population for each land use type is then converted to equivalent dwelling units (EDUs), based on the functional population of a single-family detached unit.

Total existing EDUs for both the unincorporated area of Sarasota County and the entire county can be determined based on existing land use data and functional population ratios for various land use categories. As shown in Table 92 in Appendix C, there are 290,892 county-wide EDUs, of which 176,983 are in the unincorporated area.

Cost per Service Unit

The County's existing general government facilities are used to determine the cost per service unit. Currently, the County's general government facilities are provided throughout the county, but are concentrated in three areas, including downtown Sarasota, the Cattlemen Road Complex near Interstate 75 and the office and warehouse facility on Sarasota Center Boulevard east of Interstate 75. General government facilities exclude more specialized facilities, such as the police and fire stations and related administrative facilities, because those are covered by separate impact fees. The County's facilities included in the calculation of the general government impact fee are summarized in Table 74.

Table 74. General Government Facility Inventory

Building Name	Locaton	Sq. Feet	Acres
Administration Center*	1660 Ringling Blvd	168,417	2.86
Terrace Building	101 S Washington Blvd	85,306	0.92
Cattlemen Rd Complex, Bldgs B & F	1301 Cattlemen Rd	8,817	6.07
Emergency Operations Center	6050 Porter Way	40,502	11.22
Mictron Property (History Center))	6050 Porter Way	11,026	n/a
SCOC (Bob) Building	1001 Sarasota Center Blvd	118,517	27.91
Health Department	2200 Ringling Blvd	71,249	2.13
Sarasota Co. Road Bridge Admin/Ops Ctr	4531 Englewood Rd	11,535	4.19
R. L. Anderson Administration Ctr	4000 S Tamiami Trl	63,423	6.60
Walters Wood Working Bldg	305 East Venice Ave.	5,974	1.87
Subtotal, Standard Construction		584,768	63.77
Ringling Blvd Parking Garage	2150 Ringling Blvd	68,003	0.73
Northgate Records Center	1679 Northgate Blvd	13,565	1.50
Cattlemen Rd Complex Bldgs C & E	1451 Cattlemen Rd	19,159	6.38
Pinkney Complex Mosquito Admin.	5531 Pinkney Ave	19,156	3.53
Sarah Ave. Warehouse	5620 Sarah Ave.	16,800	0.55
Sarasota Co. Fleet/Road & Bridge Garage	4531 Englewood Rd	13,548	4.92
Little Bob	8781 Bee Ridge Rd	3,935	0.60
17th Street Complex**		11,600	n/a
Subtotal, Metal/Pre-Fab Construction		97,763	17.48
Total, General Government Facilities		682,530	81.25

* total square feet excludes 3,149 sq. ft. occupied by the Fire Department headquarters and included in the fire and EMS impact fee calculations

** excludes portion used by Sheriff's Office or leased to School Board

Source: Sarasota County facility listing, November 25, 2014; allocation of Ringling Boulevard parking garage square feet from Sarasota County Facilities and Fleet Management, October 21, 2015.

Sarasota County maintains a fleet of vehicles related to general government operations, maintenance and utilities. Given the quantity and variety of vehicles maintained and utilized by general government operations, the value of the vehicles presented in this report is a summary of the original cost based on an analysis of the County's comprehensive vehicle and equipment inventory. The vehicle inventory analysis identified and omitted vehicles included in other impact fee calculations including those attributed to sheriff, emergency medical service and fire department activities. The inventory excludes vehicles acquired through state and federal funds such as those associated with the state attorney, health department, and public transit vehicles. Based on the vehicle inventory presented in Table 96 of Appendix F, the total replacement value of the County's general government vehicles is about $21.3 million.

In addition to vehicles, the County has invested in information technology (IT) equipment in order to increase employee efficiency and provide general government services. The replacement value of the County's IT system is approximately $11.38 million, as shown in Table 75.

Table 75. General Government Information Technology Cost

Equipment	Units	Unit Cost	Total Cost
Laptop	672	2,077	$1,395,744
Rugged Laptop	182	2,759	$502,138
Computer-Standard Workstation	1,162	1,129	$1,311,898
Enhanced Workstation	30	2,650	$79,500
Server & SAN Equipment	n/a	n/a	$5,204,989
Networking	n/a	n/a	$2,890,079
Total			$11,384,348

Source: Sarasota County Information Technology Department, April 3, 2015.

The replacement values of the existing general government facilities are based on the construction costs utilized in the justice fee calculations. As shown in Table 76, the total replacement value of existing general government buildings is approximately $261 million.

Table 76. General Government Facilities Replacement Cost

Capital Cost Component	Unit	Existing Units	Cost/ Unit	Replacement Cost
Buildings, Brick/Block	Sq. Feet	584,768	$360	$210,516,394
Buildings, Pre Fab	Sq. Feet	97,763	$125	$12,220,314
Land	Acres	81.2	$52,005	$4,225,354
Central Energy Plant	n/a	n/a	n/a	$1,289,484
Vehicles	n/a	n/a	n/a	$21,324,557
Information Technology	n/a	n/a	n/a	$11,384,348
Total General Government Cost				$260,960,451

Source: Building square feet and acres from Table 74; costs per unit same as justice fee from Table 68; Central Energy Plant cost share from Table 98 in Appendix G; vehicle cost from Table 96 in Appendix F; IT equipment cost from Table 75.

The general government facilities benefit county residents disproportionately based on whether they live in the unincorporated area of the County or within a municipality. As a result, the facilities need to be apportioned to the population served by the departments housed in those facilities. The County does not maintain a detailed inventory of space allocation by department and division among the general government facilities. In order to allocate the County facilities between those that serve the unincorporated area and those that serve the entire county, the County employees were sorted by division and department, with each department defined by the primary area served by each. As shown in Table 94 of Appendix E, County employees are categorized in order to determine the share of general government facilities and equipment utilized by each department and allocates their costs county-wide or to just the unincorporated part of the county. The four department classifications used to allocate general government facility space include departments that serve just the unincorporated area of the county, the entire county, support service staff that serves all county employees, and enterprise- or self-funded departments that are funded through user fees. Employees associated with facilities that are part of other County impact fee calculations are not included in the allocation of general government facilities.

As shown in Table 77, the total cost of general government facilities are allocated based on their relative shares of County employment, excluding support services and employment related to other types of impact fee facilities. The county-wide share of general government costs is about $70.4 million, and the unincorporated area cost is about $82.6 million. The roughly $108 million attributable to enterprise and self-funded activities is excluded from the general government impact fee calculation because those enterprises are funded through user fees or receive significant Federal or State funding support. Enterprise fund departments, such as the water and wastewater utility, pay "rent" to the County for their space through enterprise funds.

Table 77. General Government Facility Allocation

Functional Area	Employees	Employment Share	Allocated Cost
County-Wide	329	26.99%	$70,431,492
Unincorporated	386	31.67%	$82,633,908
Enterprise	504	41.35%	$107,895,051
Total*	1,219	100.00%	$260,960,451

* excludes support service and other impact fee types
Source: Employment from Table 94 of Appendix E; total facility cost from Table 76.

Dividing the total costs of facilities and equipment by the appropriate county-wide and unincorporated area service units yields the cost per service unit, as shown in Table 78. The fees in the municipalities are based on the county-wide cost per service unit only ($242 per EDU), while the fees in the unincorporated area are based on the sum of both county-wide and unincorporated area ($709 per EDU).

Table 78. General Government Cost per Service Unit

	County-Wide	Unincorp.	Total
Total General Government Replacement Cost	$70,431,492	$82,633,908	n/a
÷ Existing EDUs	290,892	176,983	n/a
General Government Cost per EDU	$242	$467	$709

Source: Cost allocation from Table 77; EDUs from Table 92 in Appendix C.

Net Cost per Service Unit

The County has traditionally funded general government facilities through a mix of general fund revenue, long-term and short-term debt, and internal service fee revenue. Internal service fee revenues are typically utilized for information technology projects and paid by County departments. The County has programmed infrastructure sales tax funds for the third phase of the Robert L. Anderson Administrative Center. This study includes a credit for programmed infrastructure sales tax funding and outstanding debt related to general government facilities.

The County has several outstanding long-term debt issues related to general government facilities. A straight-forward method that ensures that new development is not required to pay for existing facilities, through funds used for debt retirement, as well as new facilities through impact fees, is to calculate the credit by dividing the outstanding debt by existing service units. This puts new development on the same footing as existing development in terms of the share of capital costs funded through debt.

The use of county-wide service units is appropriate for this calculation, because all county residents pay the same level of property tax for general government debt, regardless of whether the facility serves county-wide or unincorporated area. Based on outstanding general government debt, the credit is $60 per EDU, as shown in Table 79.

Table 79. General Government Debt Credit

Bond Issue	Purpose	Outstanding as of 9/30/14
Bank Term Rev Note, 2010B	Acquisition of Manatron Data System	$1,256,000
Limited Ad Val Tax Refunding Bond, 2010	Admin Bldg Improvements	$7,905,000
First Guar Entitlement Rev Refunding, 2012	Admin Bldg Improvements	$5,115,000
Cap Imp Rev Refunding, 2012	BOB Building Improvements	$3,297,000
Outstanding General Government Debt		$17,573,000
÷ Existing County-Wide Service Units (EDUs)		290,892
General Government Debt Credit per EDU		$60

Source: Total outstanding debt from Sarasota County, January 12, 2015; existing EDUs from Table 92

As shown in Table 80, recent and planned allocations of surtax revenue attributable to County general government facilities total $19 million over the over the 25-year period from FY 2000-2024. Average annual programmed sales tax funds are divided by the number of EDUs and multiplied by the equivalent current value of the future stream of funding over the nine years remaining in the current authorization. The use of county-wide service units is appropriate for this calculation, because all county residents pay the same level of sales tax, regardless of whether the facility serves the entire county or only the unincorporated area. Based on this analysis, the infrastructure sales tax credit for general government facilities is $20 per service unit.

Table 80. General Government Infrastructure Sales Tax Credit

Surtax-Funded Project	FY	Amount
Field Operations Ph I	1997	$9,914,471
Animal Shelter	1998	$1,671,011
Admin Center IV (Terrace Bldg)	1998	$1,715,420
R.L. Anderson Admin Center	2000	$516,929
Health Department Addition	2000	$2,371,983
Medical Examiner's Facility	2000	$5,328
Health Department South County Facility	2008	$3,040,000
Surtax Allocation for General Government, FY 2000-2024		$19,235,142
÷ Years		25
Annual Surtax Expenditures for General Government, FY 2000-2024		$769,406
÷ Existing County-Wide Service Units (EDUs)		290,892
Annual General Government Sales Tax Revenue per EDU		$2.64
x Net Present Value Factor (9 Years)		7.52
General Government Sales Surtax Credit Per EDU		$20

Source: Sarasota County, *Infrastructure Surtax Program, Phase II Project Status/Update, FY 2000 - FY 2009*; Sarasota County, Surtax III programmed funding, June 29, 2015; existing EDUs from Table 92 in Appendix C; net present value factor from Table 22.

Reducing the cost per service unit by the debt and sales tax credits results in the net cost for general government facilities per service unit. For municipalities, the updated net cost is $162 per EDU; for the unincorporated area, the updated net cost is $629 per EDU. The calculations are summarized in Table 81.

Table 81. General Government Net Cost per Service Unit

	Municipalities	Unincorp.
General Government Cost per EDU	$242	$709
– Debt Credit per EDU	-$60	-$60
– Infrastructure Sales Tax Credit per EDU	-$20	-$20
Net General Government Cost per EDU	$162	$629

Source: Cost per EDU from Table 78; debt credit from Table 79; surtax credit from Table 80.

Net Cost Schedule

The maximum fee is the product of the service units associated with each development unit times the net cost per service unit. The maximum impact fees that the County can charge in the municipalities and in the unincorporated area for general government facilities needed to accommodate new development based on this update are shown in Table 82.

Table 82. General Government Net Cost Schedule

		EDUs/	Net Cost/EDU		Net Cost/Unit	
Land Use Type	Unit	Unit	Cities	Unincorp.	Cities	Unincorp.
Single-Family Detached						
less than 1,250 sf	Dwelling	0.886	$162	$629	$144	$557
1,250-1,999 sf	Dwelling	0.910	$162	$629	$147	$572
2,000-2,499 sf	Dwelling	0.991	$162	$629	$161	$623
2500-2,999 sf	Dwelling	1.044	$162	$629	$169	$657
3,000 sf +	Dwelling	1.122	$162	$629	$182	$706
Multi-Family						
less than 750 sf	Dwelling	0.649	$162	$629	$105	$408
750-999 sf	Dwelling	0.718	$162	$629	$116	$452
1,000-1,249 sf	Dwelling	0.780	$162	$629	$126	$491
1,250 sf +	Dwelling	0.804	$162	$629	$130	$506
Mobile Home Park	Pad/Space	0.686	$162	$629	$111	$431
Hotel/Motel	Room	0.641	$162	$629	$104	$403
Retail/Commercial	1,000 sq. ft.	1.296	$162	$629	$210	$815
Office/Institutional	1,000 sq. ft.	0.743	$162	$629	$120	$467
Industrial/Warehouse	1,000 sq. ft.	0.201	$162	$629	$33	$126

Source: EDUs per unit from Table 90 and Table 91; net cost per EDU from Table 81.

The updated general government fees calculated in this report are compared with the current fees in Table 83. The current adopted residential fees are based on unit size for all housing types, whereas the updated fees use different size categories for single-family and multi-family. Consequently, the fees are compared for an average size unit of each housing type. The increases can generally be attributed to dropping the 50% discount provided in the previous study – this change alone would result in fees doubling.

Table 83. General Government Fee Comparison

		Current Fee		Updated Fee		Percent Change	
Land Use Type	Unit	Cities	Unincorp.	Cities	Unincorp.	Cities	Unincorp.
Single-Family Detached	Dwelling	$71	$339	$161	$623	127%	84%
Multi-Family	Dwelling	$54	$259	$126	$491	133%	90%
Mobile Home/RV Park	Pad/Space	$47	$225	$111	$431	136%	92%
Hotel/Motel	Room	$38	$182	$104	$403	174%	121%
Retail/Commercial	1,000 sq. ft.	$92	$441	$210	$815	128%	85%
Office/Institutional	1,000 sq. ft.	$37	$177	$120	$467	224%	164%
Industrial	1,000 sq. ft.	$37	$106	$33	$126	-11%	19%
Warehouse	1,000 sq. ft.	$22	$66	$33	$126	50%	91%

Note: Single-family and multi-family based on median size occupied units built since 2000 from 2011 American Housing Survey (2,200 sq. ft. for single-family detached and 1,093 for multi-family)
Source: Current fees for unincorporated area from Table 1; updated fees from Table 82.

APPENDIX A: EXISTING LAND USE

This appendix provides current information on existing residential and nonresidential development in Sarasota County.

The 2010 Census provides total housing unit counts by jurisdiction. The 2009-2013 American Community Survey data are used to determine the distribution of dwelling units by housing type for each jurisdiction. Multiplying the percentages by housing type by the total number yields estimates of 2010 dwelling units by housing type for each jurisdiction. Finally, the number of dwelling units permitted in the last five years is added to the 2010 estimates to estimate units by housing type and jurisdiction as of approximately April (the month of the U.S. Census) 2015, as shown in Table 84.

Table 84. Dwelling Units by Type and Jurisdiction, 2015

	Sara-sota	Long-boat*	North Port	Venice	Uninc.	County Total
2009-2013 5% Sample Data						
Single-Family Detached	13,257	2,127	22,421	6,052	89,719	133,576
Multi-Family	14,625	6,880	3,792	8,402	40,835	74,534
Mobile Home	1,088	324	907	2,890	15,076	20,285
Total	28,970	9,331	27,120	17,344	145,630	228,395
2009-2013 Distribution						
Single-Family Detached	45.8%	22.8%	82.7%	34.9%	61.6%	n/a
Multi-Family	50.5%	73.7%	14.0%	48.4%	28.0%	n/a
Mobile Home	3.8%	3.5%	3.3%	16.7%	10.4%	n/a
Total	100.0%	100.0%	100.0%	100.0%	100.0%	n/a
2010 Census						
Total	29,151	8,814	27,986	17,328	145,134	228,413
2010 Estimates						
Single-Family Detached	13,340	2,009	23,137	6,046	89,413	133,945
Multi-Family	14,716	6,499	3,913	8,395	40,696	74,219
Mobile Home	1,095	306	936	2,887	15,025	20,249
Total	29,151	8,814	27,986	17,328	145,134	228,413
Net New Building Permits, 2010-2014						
Single-Family Detached	236	30	1,030	432	3,121	4,849
Multi-Family	319	14	0	123	402	858
Mobile Home	0	0	0	0	0	0
Total	555	44	1,030	555	3,523	5,707
2015 Estimates						
Single-Family Detached	13,576	2,039	24,167	6,478	92,534	138,794
Multi-Family	15,035	6,513	3,913	8,518	41,098	75,077
Mobile Home	1,095	306	936	2,887	15,025	20,249
Total	29,706	8,858	29,016	17,883	148,657	234,120

* includes only portion of Town within Sarasota County

Source: 2009-2013 sample data for Sarasota County from U.S. Census, American Community Survey, 2009-2013; total 2010 units from 2010 U.S. Census; 2010 estimates are products of 2009-2013 distribution percentages (mobile home includes boat/van/RV) and total 2010 units; building permits from U.S. Census, with adjustment of 87.1% to account for demolitions (based on 445 single-family demolitions to 3,445 single-family permits in the unincorporated area from FY 2010-14, per Sarasota County, May 11, 2015).

Existing residential and nonresidential development by subarea of Sarasota County is summarized by land use type in Table 85. In addition to the county-wide total, the table shows existing development by the following subareas: municipalities, the unincorporated area, and the fire and park/EMS service areas.

Table 85. Existing Land Use by Subarea, Sarasota County, 2015

Land Use Type	Unit	Sara-sota	Long-boat	North Port	Venice	Uninc.	County Total	Fire	Park/ EMS
Single-Family Det.	Dwelling	13,576	2,039	24,167	6,478	92,534	138,794	83,219	112,588
Multi-Family	Dwelling	15,035	6,513	3,913	8,518	41,098	75,077	60,249	64,651
Mobile Home	Dwelling	1,095	306	936	2,887	15,025	20,249	14,842	19,007
Hotel/Motel	Room	2,916	100	46	505	1,966	5,533	4,585	5,387
Retail/Commercial	1,000 sf	7,973	224	1,997	2,272	18,500	30,966	24,693	28,745
Office/Institutional	1,000 sf	18,837	157	3,286	4,182	21,165	47,627	37,898	44,184
Industrial/Warehouse	1,000 sf	2,890	0	1,140	2,229	16,430	22,689	18,563	21,549

Source: Dwelling units except for fire service area from Table 84; dwelling units for fire service area from Sarasota County Property Appraiser, hotel/motel rooms and nonresidential square footage from Sarasota County Property Appraiser; park and EMS service area is unincorporated area, plus Sarasota and Venice.

APPENDIX B: AVERAGE HOUSEHOLD SIZE

An important input into the impact fee calculations is the number of persons associated with dwelling units of various housing types. The best available data source on average household size in Sarasota County is the U.S. Census Bureau's American Community Survey (ACS). The latest ACS data is a 5-percent sample covering the years 2009-2013. As shown in Table 86, average household size varies significantly by housing type, ranging from 1.68 persons per mobile home to 2.45 persons per single-family detached unit.

Table 86. Average Household Size by Housing Type

Housing Type	Household Population	Number of Households	Average HH Size
Single-Family Detached	274,978	112,026	2.45
Multi-Family	81,140	45,639	1.78
Mobile Home	21,628	12,889	1.68

Source: U.S. Census Bureau, 2009-2013 ACS microdata for Sarasota County.

The County's current impact fees (other than the school and mobility fees) for residential development are assessed based on unit size, regardless of housing type. There are nine size categories, ranging from less than 500 square feet of living area to 4,000 square feet or more. In this update, single-family and multi-family are differentiated from each other, because multi-family units tend to have fewer residents, even after controlling for unit size. Because mobile home parks are assessed per space, and mobile homes outside of mobile home parks are assessed the single-family rate, no size breakdown was developed for mobile home units.

Local data on average household size by unit size are not available, because the Census Bureau does not have information on unit size. However, national data from the American Housing Survey provide a reasonable guide. The data is in the form of a large microdata file that contains records for each housing unit. Variables for each record include type of housing, dwelling unit size in square feet, and year built. To ensure the data are representative of units built in the current era, only records for housing units built since 2000 were analyzed.

Analysis of the data revealed limited sample sizes for the smallest single-family units and for larger multi-family units. The data that are available in those ranges indicate that single-family units smaller than 1,250 square feet do not tend to have fewer residents as the units get smaller, and that multi-family units larger than 1,250 square feet do not tend to have more residents as the units get larger. In addition, there is very little difference in household size between the 1,250-1,499 and 1,500-1,999 single-family categories. Consequently, the consultant recommends five size categories for single-family detached, and four size categories for multi-family, rather than the current nine categories for all housing types.

The national data on average household size by housing type and unit size for the recommended size categories are summarized in Table 87.

Table 87. Average Household Size by Housing Type and Unit Size, U.S.

Housing Type/ Size Range	Sample Size	Household Residents	Occupied Units	Avg. HH Size
Single-Family Detached				
less than 1,250 sf	1,211	2,638,084	975,698	2.70
1,250-1,999 sf	3,248	8,781,593	3,157,181	2.78
2,000-2,499 sf	2,548	6,702,629	2,213,973	3.03
2500-2,999 sf	1,839	4,610,760	1,445,811	3.19
3,000 sf +	3,769	9,542,186	2,791,663	3.42
Total	12,615	32,275,252	10,584,326	3.05
Multi-Family				
less than 750 sf	10,697	12,527,658	6,765,234	1.85
750-999 sf	6,657	9,922,662	4,835,908	2.05
1,000-1,249 sf	5,435	9,149,795	4,102,481	2.23
1,250 sf +	5,526	10,858,056	4,720,652	2.30
Total	28,315	42,458,170	20,424,274	2.08

Source: National data extracted by Duncan Associates from U.S. Department of Housing and Urban Development 2011 American Housing Survey microdata file for occupied units built since 2000.

Households in Sarasota County tend to be somewhat smaller than the national average for both single-family and multi-family units. To adjust for this, average household sizes by unit size from the national data will be reduced by the local-to-national ratios, which are shown in Table 88.

Table 88. Average Household Size by Housing Type, Sarasota County and U.S.

	Single-Family	Multi-Family
Average Household Size, Sarasota County	2.45	1.78
÷ Average Household Size, United States	3.05	2.08
Sarasota Co./U.S. Average Household Size Ratio	0.803	0.856

Source: Sarasota County average household size from Table 86; US data from Table 87.

Applying those ratios yields the estimates of average household size by housing type and unit size for Sarasota County in Table 89.

Table 89. Average Household Size by Housing Type and Unit Size

Housing Type/ Size Range	United States	Adjustment Factor	Sarasota County
Single-Family Detached			
less than 1,250 sf	2.70	0.803	2.17
1,250-1,999 sf	2.78	0.803	2.23
2,000-2,499 sf	3.03	0.803	2.43
2500-2,999 sf	3.19	0.803	2.56
3,000 sf +	3.42	0.803	2.75
Total	3.05	0.803	2.45
Multi-Family			
less than 750 sf	1.85	0.856	1.59
750-999 sf	2.05	0.856	1.76
1,000-1,249 sf	2.23	0.856	1.91
1,250 sf +	2.30	0.856	1.97
Total	2.08	0.856	1.78

Source: National data from Table 87; adjustment factors from Table 88..

APPENDIX C: FUNCTIONAL POPULATION

One approach for estimating the service demands of various land use types on public safety and general government facilities is known in impact fee literature as "functional population." Functional population can then be converted into "equivalent dwelling units." The equivalent dwelling unit, or EDU, represents the impact of a typical single-family dwelling on the demand for public safety and general government services.

To a large extent, the demands for general government services and public safety functions, including fire, EMS, law enforcement and justice facilities, are proportional to the presence of people. The functional population concept is analogous to the concept of "full-time equivalent" employees. It represents the number of "full-time equivalent" people present at the site of a land use.

The residential functional population methodology estimates that people spend 15 hours per day at home during week days and 19 hours per day during weekends. In total, people are estimated to spend 113 hours per week, or two-thirds of their time, at home. The other third of their time spent away from home accounts for working, shopping and other away-from-home activities. For residential uses, then, equivalent dwelling units are calculated by first multiplying average household size by two-thirds to determine functional population per unit, then dividing by the functional population per single-family unit to determine equivalent dwelling units. The equivalent dwelling units are shown in Table 90.

Table 90. Residential Equivalent Dwelling Unit Multipliers

Housing Type/ Unit Size	Unit	Average Household Size	Occupancy Factor	Functional Population per Unit	EDUs/ Unit
Single-Family Detached					
less than 1,250 sf	Dwelling	2.17	0.67	1.454	0.886
1,250-1,999 sf	Dwelling	2.23	0.67	1.494	0.910
2,000-2,499 sf	Dwelling	2.43	0.67	1.628	0.991
2500-2,999 sf	Dwelling	2.56	0.67	1.715	1.044
3,000 sf +	Dwelling	2.75	0.67	1.843	1.122
Average	Dwelling	2.45	0.67	1.642	1.000
Multi-Family					
less than 750 sf	Dwelling	1.59	0.67	1.065	0.649
750-999 sf	Dwelling	1.76	0.67	1.179	0.718
1,000-1,249 sf	Dwelling	1.91	0.67	1.280	0.780
1,250 sf +	Dwelling	1.97	0.67	1.320	0.804
Average	Dwelling	1.78	0.67	1.193	0.727
Mobile Home	Dwelling	1.68	0.67	1.126	0.686
Hotel/Motel	Room	1.57	0.67	1.052	0.641

Source: Average household size by housing type from Table 89 in Appendix B; average hotel room occupants estimated based on one-half the average vehicle occupancy on vacation trips from the U.S. Department of Transportation, *National Household Travel Survey*, 2009; occupancy factor estimated (see text); EDUs per unit is ratio of functional population to functional population of single-family detached unit.

The functional population methodology for nonresidential uses is based on national trip generation data compiled by the Institute of Transportation Engineers (ITE). Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a day by 24 hours. Employees are assumed to spend eight hours per day at their place of employment, and visitors are assumed to spend one-half to one hour per visit depending on land use. The formula used to derive the nonresidential functional population estimates is summarized in Figure 10.

Figure 10. Nonresidential Functional Population Formula

Functional population/1000 sf = (employee hours/1000 sf + visitor hours/1000 sf) ÷ 24 hours/day

<u>Where:</u>

Employee hours/1000 sf = employees/1000 sf x 8 hours/day

Visitor hours/1000 sf (retail, office and public/institutional) = visitors/1000 sf x 1 hour/visit

Visitor hours/1000 sf (industrial and warehouse) = visitors/1000 sf x ½ hour/visit

Visitors/1000 sf = weekday ADT/1000 sf x avg. vehicle occupancy - employees/1000 sf

Weekday ADT/1000 sf = one-way average daily trips (total trip ends ÷ 2)

Using the functional population formula and information on trip generation rates from the ITE manual, nonresidential functional population estimates per 1,000 square feet of gross floor area were calculated. These functional population estimates are then converted into equivalent dwelling units by dividing them by the functional population per single-family unit calculated in the preceding table. Table 91 presents the results of these calculations for general nonresidential land use categories.

Table 91. Nonresidential Equivalent Dwelling Unit Multipliers

Land Use Type	Unit	Trip Rate	Persons/ Trip	Employ./ Unit	Visitors/ Unit	Functional Pop./Unit	EDUs/ Unit
Retail/Commercial	1,000 sq. ft.	21.35	1.75	1.96	35.40	2.128	1.296
Office/Institutional	1,000 sq. ft.	5.25	1.15	3.32	2.72	1.220	0.743
Industrial/Warehouse	1,000 sq. ft.	1.78	1.15	0.92	1.13	0.33	0.201

Source: Trip rates are one-half average daily trip ends from Institute of Transportation Engineers (ITE) *Trip Generation*, 9th Edition, 2012 for shopping center, general office and warehousing; persons per trip are published average vehicle occupancies from U.S. Department of Transportation, *National Household Travel Survey*, 2009 for following trip purposes: "shopping" for retail/commercial and "to work" for office /institutional and industrial/warehouse; employees per 1,000 sq. ft. is the ratio of daily trips per 1,000 sq. ft. to daily trips per employee from ITE manual for general office and warehousing, and for retail from *National Association of Office and Industrial Parks, America's Future Office Space Needs*, 1990, p 22; visitors/unit and functional population calculated based on formula in Figure 10; EDUs per unit is ratio of functional population to functional population of single-family detached unit from Table 90.

The total existing functional population service units in Sarasota County, the unincorporated area and the park, fire and EMS service areas are estimated in Table 92. Existing units are multiplied by EDUs per unit to determine the number of existing EDUs.

Table 92. Total Equivalent Dwelling Units

Land Use Type	Unit	County-Wide	Unin-corp.	Fire	EMS
Existing Units					
Single-Family Detached	Dwelling	138,794	92,534	83,219	112,588
Multi-Family	Dwelling	75,077	41,098	60,249	64,651
Mobile Home/RV	Dwelling	20,249	15,025	14,842	19,007
Hotel/Motel	Room	5,533	1,966	4,585	5,387
Retail/Commercial	1,000 sq. ft.	30,966	18,500	24,693	28,745
Office/Institutional	1,000 sq. ft.	47,627	21,165	37,898	44,184
Industrial/Warehouse	1,000 sq. ft.	22,689	16,430	18,563	21,549
x EDUs per Unit					
Single-Family Detached	Dwelling	1.000	1.000	1.000	1.000
Multi-Family	Dwelling	0.727	0.727	0.727	0.727
Mobile Home/RV	Dwelling	0.686	0.686	0.686	0.686
Hotel/Motel	Room	0.641	0.641	0.641	0.641
Retail/Commercial	1,000 sq. ft.	1.296	1.296	1.296	1.296
Office/Institutional	1,000 sq. ft.	0.743	0.743	0.743	0.743
Industrial/Warehouse	1,000 sq. ft.	0.201	0.201	0.201	0.201
EDUs					
Single-Family Detached	Dwelling	138,794	92,534	83,219	112,588
Multi-Family	Dwelling	54,581	29,878	43,801	47,001
Mobile Home/RV	Dwelling	13,891	10,307	10,182	13,039
Hotel/Motel	Room	3,547	1,260	2,939	3,453
Retail/Commercial	1,000 sq. ft.	40,132	23,976	32,002	37,254
Office/Institutional	1,000 sq. ft.	35,387	15,726	28,158	32,829
Industrial/Warehouse	1,000 sq. ft.	4,560	3,302	3,731	4,331
Total EDUs		290,892	176,983	204,032	250,495

Source: Existing units from Table 85; EDUs/unit from Table 90 and Table 91; EDUs is product of existing units and EDUs/unit.

APPENDIX D: PARK IMPROVEMENT INVENTORY

Table 93. Existing Park Improvements

Park	Parking (sp.)	Gym/Rec Center	Nature/Comm Ctr	Restroom (inland)	Restroom (coastal)	Large Shelter	Small Shelter	Playground	Boardwalk	Dock	Fishing Pier	Basketball	Baseball	ADA Base/Softball
17th Street Park and Paw Park	270			1			3							
Ackerman Park	0						6							
Arlington Park & Aquatic Complex	79	1		0				1				1		
Babe Ruth Park	0			0									4	
Bay Island Park	0													
Bay Street Park	11			1		1		1						
Bee Ridge Park	100		1	1		1	3	1				1		
Blackburn Point Park	144			1	1	1	6			8	1			
Blind Pass Beach Park	0				1	1		1	2	1				
Boyd Park														
Brohard Beach Park	147				1				4					
Buchan Airport Community Park	15			1				1						
Caspersen Beach Park	5			1	1	2	3	1	2		1			
Centennial Park and Boat Ramp	155			1										
Challenger Park	0						4	1						
Chauncy Howard Park														
Christopher Wheeler Park	3													
Chuck Reiter Stadium	2			2				1					4	
Colonial Oaks Park	66	1		0		0	4	1				1		
Englewood Recreation Center Park	62							1				2	1	
Englewood Sports Complex	700	1		3		1		1				1	6	
Foxworthy Campus/Bypass Pk	195			1				1				1		
Fruitville Park	5			1		1		1				3		
Glebe Park	40			0		1	3	1				1	1	
Hart's Landing/Tony Saprito Pier	35										1			
Hecksher Park	40					1		1				1		
Higel Marine Park	21			1		1				2				
Indian Mound Park	0				1	1	4			3				
Ken Thompson Park	57			2			8	1	1	4	3			
Knight Trail Park/Shooting Complex	0			2		0								
Lakeview Park and Paw Park	2			1		1						0		
Laurel Park	70	1		1		1	4	1				1		
Legacy Trail	0			2										
Lawn Bowling	42						13							
Lido Beach	0			0		0								
Lime Lake Park	4					2					1			
Locklear Park	10			1		1			1			0		
Longwood Park	108	1		2		1	2	1				1		1
Loreto Court Bay Access										2				
Lyons Bay Park														

Table 93. Continued

Park	Concession	Concess/Restroom	Concess/RR/Pressbox	Trail (mi.)	Football Field	Lawn Bowling	Multi-Purpose Field	Racquetball Ct	Shuffleboard	Soccer Fields	Softball Fields	Tennis Courts	Volleyball Ct	Boat Ramp (lane)	Pool
17th Street Park and Paw Park		1								2	4				
Ackerman Park														0	
Arlington Park & Aquatic Complex								1				4	0		2
Babe Ruth Park	2	1	1												
Bay Island Park															
Bay Street Park															
Bee Ridge Park											2		5		
Blackburn Point Park														2	
Blind Pass Beach Park														0	
Boyd Park															
Brohard Beach Park															
Buchan Airport Community Park															
Caspersen Beach Park														0	
Centennial Park and Boat Ramp														6	
Challenger Park													1		
Chauncy Howard Park															
Christopher Wheeler Park														0	
Chuck Reiter Stadium	4														
Colonial Oaks Park												2	0		
Englewood Recreation Center Park									6			6			
Englewood Sports Complex	1	1								4	4	6	0		
Foxworthy Campus/Bypass Pk											4	2			
Fruitville Park	0	1								2.5	2	2	1		
Glebe Park	0	1					0			2.5					
Hart's Landing/Tony Saprito Pier															
Hecksher Park									18			6			
Higel Marine Park														2	
Indian Mound Park														4	
Ken Thompson Park														5	
Knight Trail Park/Shooting Complex															
Lakeview Park and Paw Park													0	0	
Laurel Park							1					2	0		
Legacy Trail						3									
Lawn Bowling				10.0											
Lido Beach	0														0
Lime Lake Park															
Locklear Park													0	0	
Longwood Park												2			
Loreto Court Bay Access														1	
Lyons Bay Park															

Continued on next page

Table 93. Continued

Park	Parking (sp.)	Gym/Rec Center	Nature/Comm Ctr	Restroom (inland)	Restroom (coastal)	Large Shelter	Small Shelter	Playground	Boardwalk	Dock	Fishing Pier	Basketball	Baseball	ADA Base/Softball
Manasota Beach Park	10				1	1	4		1	2				
Marina Boat Ramp Park (Venice)	47						3			2				
Maxine Barritt Park	149			2		1	5	1						
Miss Sarasota Softball Complex	0			0		1								
Nathan Benderson Park	138			1						2				
Newtown Estates Park	86	1		0		1	2	1				2	2	
Nokomis Beach Park	6				2		9	1	1	2	3			
Nokomis Community Park	17		1	0		1	6	1			1	1		
Nokomis Riverview Park	2													
North Jetty Park	10				1	1	7	1						
North Lido Beach														
Osprey Fishing Pier											1			
Osprey Junction Trailhead	0						1							
Palmer Point Beach Park														
Patriots Park at Venetia Bay	14			1		0								
Payne Park Tennis Center	24			1										
Phillippi Creek Levee Trail	10						2							
Phillippi Estate Park	78			1		1		1			3			
Phillippi Shores Park	0					0	5	1						
Pine View School Athletic Court Complx	0			1								2	0	
Pinebrook Park														
Pinecraft Park	24			1		1	3	1				1		
Potter Park	86			1		2		1				2		
Red Rock Park	5			1			2	1						
Rothenbach Park	29			1		1	3	1	2					
Service Club Park	22			1		0	10		1					
Shamrock Park & Nature Center	80		1	0		1	10	1				2		
Shoreland Park	0			0										
Siesta Beach Park	840				2	3	10	1						
Siesta Key Beach Access #1	17					0	0							
Siesta Key Beach Access #10	0													
Siesta Key Beach Access #11														
Siesta Key Beach Access #12	21													
Siesta Key Beach Access #13	0													
Siesta Key Beach Access #2														
Siesta Key Beach Access #3														
Siesta Key Beach Access #3B														
Siesta Key Beach Access #4														
Siesta Key Beach Access #5	0													
Siesta Key Beach Access #7	0								1					

Continued on next page

Table 93. Continued

Park	Concession	Concess/Restroom	Concess/RR/Pressbox	Trail (mi.)	Football Field	Lawn Bowling	Multi-Purpose Field	Racquetball Ct	Shuffleboard	Soccer Fields	Softball Fields	Tennis Courts	Volleyball Ct	Boat Ramp (lane)	Pool
Manasota Beach Park														2	
Marina Boat Ramp Park (Venice)														2	
Maxine Barritt Park				0.7											
Miss Sarasota Softball Complex	1	4									6				
Nathan Benderson Park				3.4			0							2	
Newtown Estates Park	0	1										2	0		
Nokomis Beach Park														2	
Nokomis Community Park												2	2	0	
Nokomis Riverview Park															
North Jetty Park	1													0	
North Lido Beach															
Osprey Fishing Pier															
Osprey Junction Trailhead															
Palmer Point Beach Park															
Patriots Park at Venetia Bay															
Payne Park Tennis Center								0				12			
Phillippi Creek Levee Trail				0.7											
Phillippi Estate Park														0	
Phillippi Shores Park															
Pine View School Athletic Court Complx								1		0		6	2		
Pinebrook Park															
Pinecraft Park				0.0					8				1	0	
Potter Park				1.2								4			
Red Rock Park															
Rothenbach Park				3.7											
Service Club Park													1		
Shamrock Park & Nature Center				3.0								4			
Shoreland Park													0		
Siesta Beach Park	2			1.0								4	10	0	
Siesta Key Beach Access #1	0											0	0	0	
Siesta Key Beach Access #10															
Siesta Key Beach Access #11															
Siesta Key Beach Access #12															
Siesta Key Beach Access #13															
Siesta Key Beach Access #2															
Siesta Key Beach Access #3															
Siesta Key Beach Access #3B															
Siesta Key Beach Access #4															
Siesta Key Beach Access #5															
Siesta Key Beach Access #7															

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Table 93. Continued

Park	Parking (sp.)	Gym/Rec Center	Nature/Comm Ctr	Restroom (inland)	Restroom (coastal)	Large Shelter	Small Shelter	Playground	Boardwalk	Dock	Fishing Pier	Basketball	Baseball	ADA Base/Softball
Siesta Key Beach Access #8	0													
Siesta Key Beach Access #9	0													
Siesta Key Beach Access-Givens														
Skip Stasko Park	11						1							
Snook Haven Park				1						4	1			
South Brohard Beach	36			1					2					
South Brohard Beach Paw Park	11						1							
Tatum Ridge Soccer Complex	59			0			1							
Ted Sperling Park at S Lido-Nature Pk	26			1			2							
Ted Sperling Park at S Lido Beach					1		4	1						
Turtle Beach Campground					1		2							
Turtle Beach Park	85			1		2	5	1						
Tuscano Park Site	0					0	2	1						
Twin Lakes Park	185			1		1	9	1					9	
Urfer Family Park	96			1		1	7	1	1					
Vamo Drive Park	0			0		0	0	0						
Venice Beach	140				1									
Venice Community Center	428		1	0										
Venice Gardens Park	0					1	1	1						
Venice Myakka River Park	2			1		1				1				
Venice Train Depot	37			1										
Wellfield Park	120			4		1		1				1	3	
Wharf Road Park	0					1	0			1				
Woodmere Park and Paw Park	68	1		0		1	8	1				1		
Youth Athletic Complex	10			3		2	2	1					8	
Total	5,417	7	4	53	14	44	190	40	19	34	16	26	38	1

Continued on next page

Table 93. Continued

Park	Concession	Concess/Restroom	Concess/RR/Pressbox	Trail (mi.)	Football Field	Lawn Bowling	Multi-Purpose Field	Racquetball Ct	Shuffleboard	Soccer Fields	Softball Fields	Tennis Courts	Volleyball Ct	Boat Ramp (lane)	Pool
Siesta Key Beach Access #8															
Siesta Key Beach Access #9															
Siesta Key Beach Access-Givens															
Skip Stasko Park															
Snook Haven Park	1													1	
South Brohard Beach														0	
South Brohard Beach Paw Park															
Tatum Ridge Soccer Complex	0	1								4					
Ted Sperling Park at S Lido-Nature Pk														0	
Ted Sperling Park at S Lido Beach															
Turtle Beach Campground														0	
Turtle Beach Park														4	
Tuscano Park Site															
Twin Lakes Park		1	3		1			2		3.5		2			
Urfer Family Park				0.7											
Vamo Drive Park													0	0	
Venice Beach	1												1	0	
Venice Community Center															
Venice Gardens Park															
Venice Myakka River Park	0			0.3									0		
Venice Train Depot															
Wellfield Park	2	1	1		1		2			3	2	2			
Wharf Road Park														0	
Woodmere Park and Paw Park												2	0		
Youth Athletic Complex	8	2			2							4			
Total	23	15	5	24.7	4	3	3	4	32	22	24	76	24	33	2

Source: Sarasota County Parks, Recreation and Natural Resources Department, September 4, 2015.

APPENDIX E: COUNTY EMPLOYMENT

Table 94. Sarasota County Employment by Department

Department	Division/Function	Employees
Elected Officials	County Commission	5
Elected Officials	Property Appraiser	60
Elected Officials	Elections	27
Elected Officials	Guardian Ad Litem	2
Appointed Officials	County Attorney	20
Health and Human Services	Health/Human Services	38
Public Works (part)	Facilities/Fleet/CIP/Real Estate	166
Community Services (part)	Cooperative Extension	11
Total, County-wide		329
Public Works (part)	Transportation (exc. Transit)	240
Planning	Planning	146
Total, Unincorporated		386
Appointed Officials	County Admin	14
Office of Financial Management	Finance	63
Org Performance	Human Resources	40
Enterprise Info Tech	Information Technology	71
Community Services (part)	Public Communications	40
Total, County Support Services		228
Public Utilities	Utilities	278
Public Works (part)	Transit (SCAT)	226
Total, Enterprise		504
Elected Officials	Sheriff	929
Elected Officials	Circuit Court	213
Elected Officials	Court Admin	39
Community Services (part)	Parks	186
Community Services (part)	Library	157
Community Services (part)	Fire/EMS	559
Total, Other Fee		2,083
Total Employees		3,530

Source: Sarasota County, January 13 and October 13, 2015.

Table 95. Sheriff's Office Employment

Sheriff's Office Unit	Employees	Employment Share	Facility Share
Corrections	274	28.2%	31.0%
Public Safety Comm.	113	11.6%	12.8%
Special Operations	45	4.6%	5.1%
Courts	85	8.8%	9.6%
Subtotal, County-wide	517	53.2%	58.5%
Law Enforcement Division	367	37.8%	41.5%
Subtotal, Non-Administrative	884	91.0%	100.0%
Office of the Sheriff	4	0.4%	
Office of Chief Deputy	11	1.1%	
Technical Operations	26	2.7%	
Training Services	14	1.4%	
Administrative Division	32	3.3%	
Subtotal, Administrative/Training	87	9.0%	
Total Employment	971	100.0%	

Source: Sarasota County Sheriff's Office, authorized positions, January 12, 2015.

APPENDIX F: GENERAL GOVERNMENT VEHICLES

Table 96. General Government Vehicles

Department	Original Cost	Replacement Cost
Air & Water Quality	$28,944	$33,988
Auto. Resources Pinkney/Sarah	$22,457	$31,911
Beach Lifesaving Services	$237,887	$275,025
Clerk Of The Circuit Court	$59,094	$70,335
Coastal Resources	$211,808	$222,930
Communications	$21,541	$28,347
Community Standards	$264,557	$286,276
Conservation & Environmental	$161,760	$177,117
Cooperative Extension Service	$36,431	$40,964
Court Administrator	$24,090	$26,154
Development Reviews	$120,954	$129,170
Drainage	$2,313,702	$2,603,021
Emergency Management	$147,966	$178,889
Facilities Maintenance	$628,674	$688,402
Field Services (Stormwater)	$982,691	$1,117,687
Fleet Loaner Pool	$543,249	$599,905
Fleet Management	$3,856,006	$4,847,663
Health & Human Services	$559,000	$620,552
Horticulture	$405,162	$457,153
Local Air Program	$60,812	$74,186
Logistics & Support	$16,068	$17,668
Mail Services	$107,060	$109,693
Mosquito Services	$458,677	$498,700
O & M Material Management	$75,390	$85,790
O & M Road ROW	$1,435,341	$1,586,121
O&M Signs and Signals	$583,431	$629,506
Office of Community Redevelopment Area	$112,789	$115,938
Office of the County Attorney	$13,918	$16,344
Parks & Recreation	$2,445,635	$2,717,732
Planning & Development Svcs	$560,724	$583,011
Property Appraiser	$163,762	$186,980
Public Safety Communications	$47,503	$47,896
Public Works	$512,613	$576,192
Resource Management	$208,226	$235,108
Risk Management	$27,931	$31,891
Solid Waste	$471,994	$555,738
Stormwater Management	$127,832	$147,601
Supervisor Of Elections	$42,128	$47,414
Survey/Mapping	$63,695	$67,721
Tax Collector	$42,680	$55,581
Traffic Operations	$408,444	$475,158
Transportation Admin. (PW)	$21,062	$27,099
Total	$18,633,688	$21,324,557

Source: Original cost from Sarasota County fixed asset listings (excluding enterprise-funded departments), December 23, 2014; replacement cost based on original purchase price updated by Bureau of Labor Statistics (BLS) Consumer Price Index (CPI), U.S. City Average All Items (annual average 2014 = 236.736).

APPENDIX G: CENTRAL ENERGY PLANT

The Central Energy Plant is a chilled water station that serves a number of County buildings on Ringling Boulevard in downtown Sarasota. The facility, which was built in 1999, is now at full capacity and needs to be expanded.

The planned new facility will provide an approximately 52% capacity increase. Twenty percent of that increase will serve the existing Health Department building, which is not currently on the system; the remaining 32% increase will accommodate future buildings and needs along the Ringling corridor.

The existing facility was built in 1999 at a cost of $6.9 million. Based on the estimated cost of the new facility, the replacement value of the existing capacity is about $9.2 million, as shown in Table 97.

Table 97. Central Energy Plant Replacement Cost

Estimated Cost of Planned Replacement Facility	$14,000,000
x Existing Capacity as Percent of Planned Capacity	65.79%
Estimated Replacement Cost of Current Capacity	$9,210,600

Source: Cost estimate from Sarasota County, June 3, 2015; percentage is ratio of existing to planned capacity (100%/152%).

The replacement value of the existing facility is allocated among the buildings and types of fees based on the current usage of the facility, as shown in Table 98.

Table 98. Central Energy Plant Cost Allocation

Fscilities Served	Law	Justice	General Gov't	Total Usage
Courthouse		10.00%		10.00%
Judicial Center		22.00%		22.00%
North Jail		14.00%		14.00%
West Jail		7.00%		7.00%
East Jail		16.00%		16.00%
Terrace Building			14.00%	14.00%
Criminal Justice Center	2.78%	14.22%		17.00%
CEP Usage Allocation	2.78%	83.22%	14.00%	100.00%
x Replacement Cost	$9,210,600	$9,210,600	$9,210,600	$9,210,600
Allocated Replacement Cost	$256,055	$7,665,061	$1,289,484	$9,210,600

Source: Total usage from Sarasota County, June 19, 2015 (Criminal Justice Center usage allocated between law and justice based on square footage usage of the building) replacement cost from Table 97;