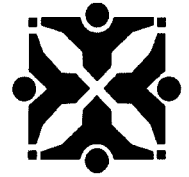


City of Columbia

701 East Broadway, Columbia, Missouri 65201



Agenda Item Number: B 230-14

Department Source: City Manager

To: City Council

From: City Manager & Staff

Council Meeting Date: July 21, 2014

Re: Calling a special election relating to an increase in the development charge for construction and maintenance of collector and arterial streets.

Documents Included With This Agenda Item

Council memo, Resolution/Ordinance, Exhibits to Resolution/Ordinance

Supporting documentation includes: Research Documents

Executive Summary

If passed this legislation will place a proposition on the 2014 November 4th ballot for an increase to and restructuring of the current Development Charge from \$0.50 per sq. ft. for new construction to \$1.00 per sq. ft. for new residential construction, \$1.50 per sq. ft. for low impact non-residential new construction, and \$2.00 per sq. ft. for high impact non-residential new construction. The increases would be phased in over 3 years.

Discussion

The current \$0.50 Development Charge for new construction is used as a road fee to recover the cost of constructing and improving roads to accommodate traffic generated by new construction. Local and regional analysis of Columbia's Development Charge has indicated that this fee is low when compared nationally, regionally, and to selected peer cities. Some of these studies have also indicated that the fee is not adequate to recover the cost for building and improving roads to accommodate new construction.

Several options for fee rates and structures were considered by a ballot team composed of council members and City staff. During the 7/7/14 Pre-council meeting Council agreed to the ballot team's recommended option 2, but with a lower rate: Residential - \$1 per sq. ft., low impact non-residential - \$1.50 per sq. ft., and high impact non-residential - \$2 per sq. ft. Low and high impact non-residential are determined by the land use of the new construction and the number of peak p.m. hour trips it generates as calculated by the Institute of Transportation Engineers Trip Generation Manual. Low impact non-residential new construction is classified as those land uses that generate less than 3 or more peak p.m. trips on adjacent streets per 1000 sq. ft. of floor space and high impact non-residential new construction as those land uses that generate 3 or more peak p.m. trips on adjacent streets per 1000 sq. ft. The methods of for trip calculation are described in the ITE Trip Generation Manual. The City of Columbia already purchases the most up to date version of this manual.

The aim of this increase and change in fee structure is both to raise the funds needed to recover

City of Columbia

701 East Broadway, Columbia, Missouri 65201



the cost associated with new construction for roads and to better assign cost to developments that have a greater impact on roads.

The research, trends, and analysis for the development fee are attached and were presented to Council during the 7/7/14 Pre-council meeting.

Fiscal Impact

Short-Term Impact: The cost of placing a proposition on the ballot will depend on the number of other entities using the ballot.

Long-Term Impact: The current Development Charge of \$0.50 per sq. ft. yields \$1.3 million to \$1.9 million a year. The impact of the fee increase will depend on amount of new construction in future years. If fully implemented the new fee structure could raise approximately \$3.5 million annually (estimated with 2013 approved building permit data).

Vision, Strategic & Comprehensive Plan Impact

Vision Impact: Community Facilities and Services, Development, Transportation

Strategic Plan Impact: Growth Management, Infrastructure

Comprehensive Plan Impact: Land Use & Growth Management, Infrastructure

Suggested Council Action

Staff recommends the passage of this bill if Council wishes to see this proposition on the 2014 November ballot.

Legislative History

During the March 18th and 19th Council Retreats Council discussed upcoming ballots and their timing.

During the 7/7/14 Pre-council Meeting the proposed ballot was discussed and Council agreed to place it on the Council Agenda for a vote.

Development Charge originally established by Ord 012175 on March 6, 1989 in the amount of \$0.061.

Revised by Ord 017437 on September 16, 2002 to increase charge to \$0.10.

Revised by Ord 018651 on August 15, 2005 to increase charge to \$0.50 to be phased in over 5 years:

- Ord 018789 increased charge to \$0.15 on November 21, 2005;

- Ord 019679 increased charge to \$0.25 on September 17, 2007; and

- Ord 020416 increased charge to \$0.50 on September 21, 2009.

City of Columbia

701 East Broadway, Columbia, Missouri 65201



A handwritten signature in black ink, appearing to be 'J. Miller', is written over a horizontal line.

Department Approved

A handwritten signature in black ink, appearing to be 'J. Miller', is written over a horizontal line.

City Manager Approved

Introduced by _____

First Reading _____

Second Reading _____

Ordinance No. _____

Council Bill No. B 230-14

AN ORDINANCE

calling a special election in the City of Columbia, Missouri, to be held on Tuesday, November 4, 2014, on the question whether to replace the current development charge for construction of collector and arterial streets with a new development charge for construction and maintenance of collector and arterial streets to be phased in over a period of three years; directing notification of the election authority; describing the form of the notice of election; and fixing the time when this ordinance shall become effective.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. A special election is hereby ordered to be held in the City of Columbia, Missouri, on Tuesday, November 4, 2014, on the following question:

PROPOSITION 2

Shall the City of Columbia, Missouri replace the current development charge for construction of collector and arterial streets of \$0.50 per square foot of total floor area of new construction with a development charge for construction and maintenance of collector and arterial streets as follows:

Residential - \$1.00 per square foot of total floor area of new construction; and

Non-residential Low Impact - \$1.50 per square foot of total floor area of new construction; and

Non-residential High Impact - \$2.00 per square foot of total floor area of new construction.

“Non-residential Low Impact” shall be defined as a trip generation rate of less than 3 trips per 1,000 square feet based on the weekday p.m. peak hour for non-residential land uses as set forth in the most recent edition of *Trip*

Generation, a manual published by the Institute of Transportation Engineers;

"Non-residential High Impact" shall be defined as a trip generation rate of 3 trips or more per 1,000 square feet based on the weekday p.m. peak hour for non-residential land uses as set forth in the most recent edition of *Trip Generation*, a manual published by the Institute of Transportation Engineers?

The increase would be phased in over a period of three (3) years.

YES ()
NO ()

SECTION 2. The form of the notice of election shall be substantially as set forth on "Exhibit A" attached hereto and made a part hereof as fully as if set forth herein verbatim.

SECTION 3. The City Clerk is hereby authorized and directed to notify the Clerk of the County Commission of Boone County, Missouri, of the adoption of this ordinance no later than 5 o'clock p.m. on August 26, 2014, and to include in the notification all of the terms and provisions required by Chapter 115, RSMo. as amended.

SECTION 4. The election shall be held and conducted, and the results thereof canvassed and returned, in all respects in accordance with the laws of the State of Missouri and the Charter and Ordinances of the City of Columbia, Missouri.

SECTION 5. This ordinance shall be in full force and effect from and after its passage.

PASSED this _____ day of _____, 2014

ATTEST:

City Clerk

Mayor and Presiding Officer

APPROVED AS TO FORM:

City Counselor

NOTICE OF SPECIAL ELECTION
City of Columbia, Missouri

Notice is hereby given to the qualified voters of the City of Columbia, Missouri, that the City Council of the City has called an election to be held in the City on Tuesday, November 4, 2014, commencing at six o'clock a.m. and closing at seven o'clock p.m., on the question contained in the following sample ballot:

OFFICIAL BALLOT
Special Election
City of Columbia, Missouri
Tuesday, November 4, 2014

PROPOSITION 2

Shall the City of Columbia, Missouri replace the current development charge for construction of collector and arterial streets of \$0.50 per square foot of total floor area of new construction with a development charge for construction and maintenance of collector and arterial streets as follows:

Residential - \$1.00 per square foot of total floor area of new construction; and

Non-residential Low Impact - \$1.50 per square foot of total floor area of new construction; and

Non-residential High Impact - \$2.00 per square foot of total floor area of new construction.

“Non-residential Low Impact” shall be defined as a trip generation rate of less than 3 trips per 1,000 square feet based on the weekday p.m. peak hour for non-residential land uses as set forth in the most recent edition of *Trip Generation*, a manual published by the Institute of Transportation Engineers;

“Non-residential High Impact” shall be defined as a trip generation rate of 3 trips or more per 1,000 square feet based on the weekday p.m. peak hour for non-residential land uses as set forth in the most recent edition of *Trip Generation*, a manual published by the Institute of Transportation Engineers?

The increase would be phased in over a period of three (3) years.

☐ YES

☐ NO

If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

The election will be held at the following polling places in the City:

[polling places to be added by election authority]

Dated this _____ day of _____, 2014.

Wendy Noren
Clerk of the County Commission



SUPPORTING DOCUMENTS INCLUDED WITH THIS AGENDA ITEM ARE AS FOLLOWS:

Research Documents

Development Fee Ballot Team Draft Proposal to Council

This document organizes and presents the research surrounding the work of the Development Fee Ballot Team and presents 3 options for increasing and changing the Development Charge. The final recommendation of the team is Option 2, which would replace the Development Charge of \$0.50 per sq. ft. with 2 per sq. ft. for residential, \$3.00 per sq. ft. for low-impact non-residential and \$4.00 per sq. ft. for high impact non-residential.

The team gathered and considered several reports and analysis of local development and impact fees. The general consensus of these reports is that an increase to Columbia's development charge for roads is justified. The questions become how much and by what model. A per sq. ft. charge, as it exist currently, is easy to understand and administer, but fails to account for the difference in traffic impacts created by certain kinds of development. A per trip charge based on the Institute of Traffic Engineers (ITE) Trip Generation Manual accounts for the traffic impacts created by certain developments, but can be viewed as overly burdensome on some developments and too complex to successfully implement.

The team has considered several development charge options. Each of these options is listed below and the annual yield from the changes is calculated using 2013 new construction data from approved building permits. Each of these options is significantly different from the current Development Charge so that the existing fee would need to be replaced not just increased.

Option 1: \$2.00 per sq. ft. for residential and \$5.00 per sq. ft. for non-residential. Option 1 is the simplest option and addresses both a needed increase and change in the model to recognize the difference between the traffic generated from a residential development vs. a non-residential development.

Estimated Annual Revenue Impact for Option 1			
	Total Sq. Ft. of New Construction (2013)	Current Development Charge (\$.50 per sq. ft.)	Option 1
Residential	3,007,168 sq. ft.	\$1,503,584.00	\$6,014,336.00
Non-residential	270,910 sq. ft.	\$135,455.00	\$1,354,550.00
Total		\$1,639,039.00	\$7,368,886.00

Option 2: \$2.00 per sq. ft. for residential, \$3.00 per sq. ft. for low impact non-residential, and \$4.00 per sq. ft. for high impact non-residential. Option 2 is more complex than option 1 and recognizes that not all non-residential developments have the same impact on traffic volume. Low and high impact developments are determined using ITE Trip Generation Table for non-residential land uses. Low impact developments are considered to be developments at 3 trips per 1000 sq. ft. or less and high impact developments are those with trips per 1000 sq. ft. higher than 3. The estimates for low and high impact fees from 2013 were created by matching the building permit fee code with the ITE table. The codes and land use categories in the table are not perfect matches and thus this is the best estimate of the impact

with current data. If implemented more refined categories for development would be required to determine if a development is a high or low impact development.

Estimated Annual Revenue Impact for Option 2			
	Total Sq. Ft. of New Construction (2013)	Current Development Charge (\$.50 per sq. ft.)	Option 2
Residential	3,007,168 sq. ft.	\$1,503,584.00	\$6,014,336.00
Non-residential Low Impact	75,490 sq. ft.	\$135,455.00	\$226,470.00
Non-residential High Impact	185,420 sq. ft.		\$741,680.00
Total		\$1,639,039.00	\$6,982,486.00

Option 3: \$2,470.00 per dwelling unit for residential, \$3.00 per sq. ft. for low impact commercial, and \$4.00 per sq. ft. for high impact residential. Option 3 is exactly like Option 2 except that the residential fee would be based on a per dwelling unit rate as opposed to a per sq. ft. rate. This model accounts for difference between a single family home and a high density apartment development. The City of Columbia Code of Ordinances defines a dwelling unit as: "One or more rooms arranged for the use of one or more individuals living together as a single housekeeping unit, with cooking, living, sanitary and sleeping facilities." (Section 22-183 Definitions).

Estimated Annual Revenue Impact of Option 3			
	Total Units and Sq. Ft. of New Construction (2013)	Current Development Charge (\$.50 per sq. ft.)	Option 3
Residential	1,009 units	\$1,503,584.00	\$2,492,230.00
Non-residential Low Impact	75,490 sq. ft.	\$135,455.00	\$226,470.00
Non-residential High Impact	185,420 sq. ft.		\$741,680.00
Total		\$1,639,039.00	\$3,460,380.00

Draft Ballot Language

Shall the City of Columbia, Missouri replace the current development charge for construction of collector and arterial streets of \$.50 per square foot of total floor area of new construction with a development charge for construction and maintenance of collector and arterial streets as follows:

Residential - \$2.00 per square foot of total floor area of new construction; and

Non-Residential Low Impact - \$3.00 per square foot of total floor area of new construction; and

Non-Residential High Impact - \$4.00 per square foot of total floor area of new construction.

“Low impact non-residential” shall be defined as a trip generation rate of less than 3 trips per 1000 square feet as set forth in the ITE Trip Generation Table for non-residential land uses;

“High impact non-residential” shall be defined as a trip generation rate of 3 trips or more per 1000 square feet as set forth in the ITE Trip Generation Table for non-residential land uses.?

The increase would be phased in over five (5) years.

Attachments

1. Summary of Research Documents
2. Transportation Infrastructure Financing Options, Columbia Missouri, Development Strategies, 2004
3. Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities, Ben Londeree, 2007
4. Greater Kansas City Municipal Development Report Card, Society for Industrial Office Realtors (SIOR), 2012
5. Needs and Options for Funding Major Street Improvements, Roy Dudark, 2014
6. Update of Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities, Ben Londeree, Lelande Rehard, 2014
7. Historical Budget Analysis of New Development Charges compared to Infrastructure Capacity Expansion Costs, Ian Thomas, 2014
8. Institute of Traffic Engineers Trip Generation Manual Table
9. City of Columbia List of Current Fees and Charges for Construction
10. National Impact Fee Study, Duncan’s Association, 2012

Summary of Research Documents

Transportation Infrastructure Financing Options, Columbia Missouri, Development Strategies, 2004

This report was created in 2004 as the City was considering revamping the \$0.10 per sq. ft. development charge. The Development Strategies consultants considered three potential sources for funding capacity improvements needed to accommodate growth: sales tax, property tax, and an excise tax on new development. Development Strategies determined the capacity of Columbia residents to take on additional tax burdens and concluded that an excise tax or impact fee on new development would be the most effective way to pay for needed road improvements. The report stated that Columbia was a good candidate for an excise tax and looked at national averages for impact fees to determine that a fee of \$3,000.00 per new house would be on par with the average nationwide and within Columbia residents' capacity to absorb the cost. The analysis went further to look into the body of literature surrounding development impact fees and determined that such fees have a neutral to positive impact on growth rates.

Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities, Ben Londeree, 2007

Ben Londeree's report took a comprehensive look at all impact fees and exactions placed upon developers for a 2,000 sq. ft. home in 40 cities across the Midwest. The report does not make recommendations about the appropriate level for fees in Columbia, but does point out that Columbia was the fourth lowest of cities that did charge development or impact fees.

Greater Kansas City Municipal Development Report Card, Society for Industrial Office Realtors (SIOR), 2012

Columbia was included in the KC area Report Card at the request of Columbia commercial real estate agent, Paul Land. Cities participating in the report card were presented identical site plans for a 60,000 sq. ft. office building and a 100,000 sq. ft. industrial building and asked to provide all the fees that would be associated with that development. The report looked at all building permit and review fees and all impact fees, as well as, the time it would take to process the plans by city staff. The report did not provide recommendations for fee increases, but Columbia was at the bottom for fees charged and provided one of the quickest processes for both site plans.

Needs and Options for Funding Major Street Improvements, Roy Dudark, 2014

Mr. Dudark's analysis examines future transportation infrastructure needs and the shortfall between the cost of these needs and projected revenue from current sources. The report recommends using some form of a trip generated charge based on a \$2,446.00 charge per trip and using the Institute of Traffic Engineers Trip Generation Manual for estimating the number of trips generated by certain developments. In this scenario a single family home produces 1.01 trips and would thus be charged \$2,470.00. In this model residential properties are charged on per dwelling unit rate and other properties are charged per sq. ft. rate.

Update of Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities, Ben Londeree, Lelande Rehard, 2014

These tables provide updated figures for Ben Londeree's 2007 report. The update was requested by Council during the 2014 Council Retreat. Additional tables show total fees charged, just road fees charged, population growth statistics for the cities, and some information about development cost in nearby communities and in Boone County.

Historical Budget Analysis of New Development Charges compared to Infrastructure Capacity Expansion Costs, Ian Thomas, 2014

Councilperson Thomas's analysis determines cost recovery of development charges for water, sewer, storm water, electric, and roads. Mr. Thomas compares costs for each infrastructure area since FY 2005 against the development fees collected for that area. Infrastructure costs are broken into: maintenance and service increase for existing customers, repair and expansion, expansion to meet future needs. The cost recovery rates for each area are calculated by comparing the cost for expansion with development charges. The cost recovery rate for roads is calculated to be 12.4% and the cost recovery for all infrastructure areas to be 16.1%.

Local Government Financing Capacity and
Impact Potential

**Transportation Infrastructure
Financing Options**
Columbia, Missouri

Prepared for
City of Columbia, Missouri

November 2004

Development Strategies®

CONSULTANTS IN REAL ESTATE, ECONOMIC, AND COMMUNITY DEVELOPMENT

10 S. Broadway • St. Louis, Missouri 63102-1743 • (314) 421-2800

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1.0 Introduction

The City of Columbia is considering a complex strategy to support local public financing for the construction new streets and roads as the city continues to grow and to support maintenance and upgrades of existing streets and roads. The pace of population and related land use growth and expansion in Columbia has outstripped the city's ability to finance necessary transportation infrastructure improvements under current budgeting and available revenue sources.

This report first summarizes key growth measures to illustrate that, indeed, Columbia and Boone County experienced above average rates of expansion during the 1990s and may be continuing that trend as the sluggish national economy of the early 2000s picks up steam in the next several years. The analysis then shifts to a specific look at three major tax sources for local infrastructure financing to determine the "capacity" of the city to absorb possible tax increases. These sources are:

- The sales tax because one financing option is to increase the tax rate on the local capital improvements sales tax.
- The property tax because a possible tax rate increase for the city is under consideration.
- A new excise tax that would be imposed on new development in the city to accumulate funds that would be used for transportation improvements to support that new development.

Because the excise tax would be a refinement of the existing "developer charge" of ten cents per square foot of building area in Columbia, the report concludes with analysis of the impacts of such taxes (and their cousins, impact fees) on the amount and rate of growth in the community. Of concern, of course, is that the imposition of a one-time, front-end tax on new development might slow development because of the higher costs involved, thereby slowing the economic expansion of Columbia which is, in many other respects, a desirable goal.

2.0 Historical Growth Trends

2.1 Population

Boone County was the eighth most populated county in Missouri in 2002 with 139,300 residents. This was up only one place since 1970 (32 years) when Boone was the ninth largest county with 81,100 residents. The move up in rank was due to shrinkage in Buchanan County (St. Joseph), which slipped from 8th in 1970 to 12th in 2002.¹

The largest county in the state is St. Louis County (just over a million people in 2002) followed by Jackson County (almost 660,000) and the City of St. Louis (an independent city with 336,000 residents in 2002).

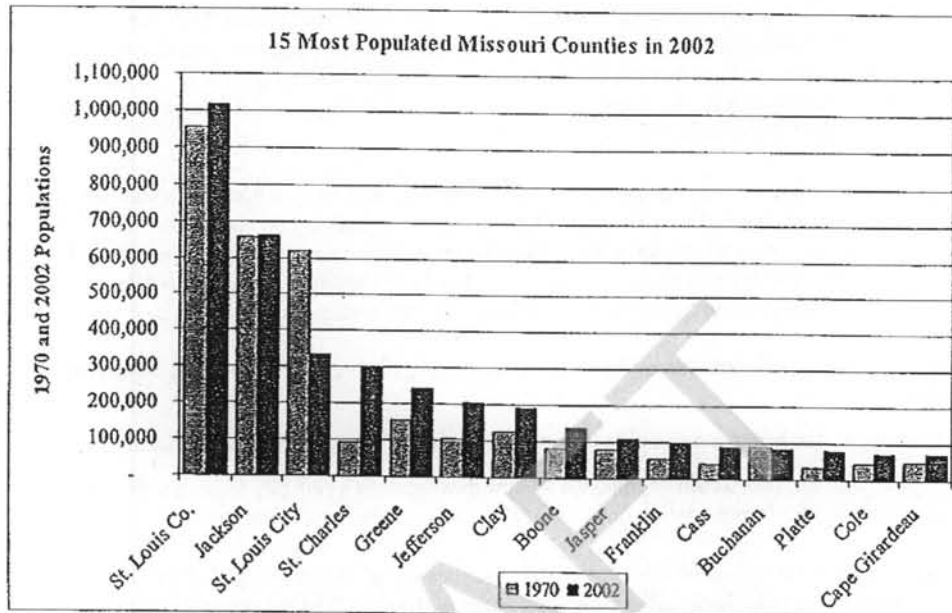
Of the top 15 counties, only Buchanan County and St. Louis City lost population between 1970 and 2002. St. Louis lost almost half its 1970 population while Buchanan lost just 2.1%.

St. Charles County in the St. Louis metro area grew the fastest at 224% between 1970 and 2002. St.

¹ Most of the information in this section on historic growth is based on data obtained from the *Regional Economic Information Systems (REIS)* of the U.S. Department of Commerce, Bureau of Economic Analysis. The present data base spans 1969 through 2002 but is a county system only. Thus, most of the following information focuses on Boone County as a whole. In 2002, by the way, Columbia made up 63.4% of the county's population, up from 61.2% in 1990.

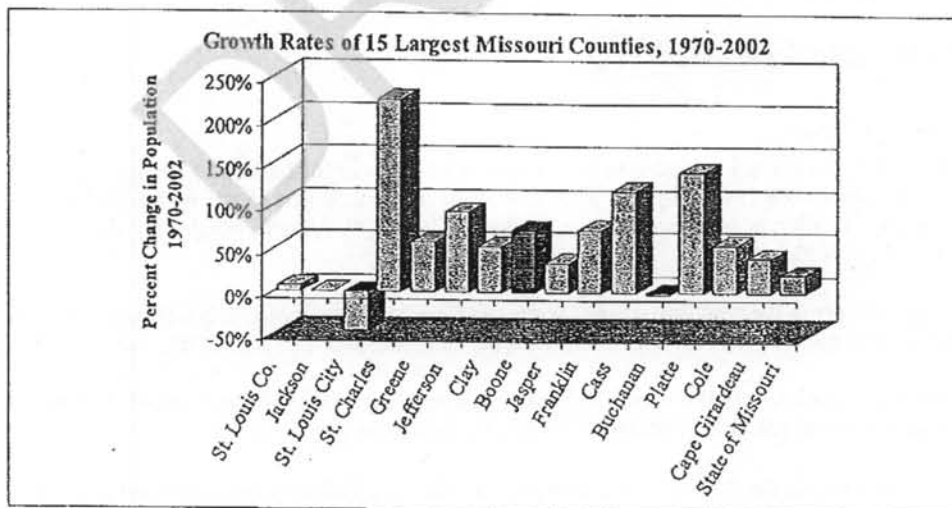
Local Government Financing Capacity and Impact Potential

Charles County had just over 303,000 residents in 2002, and increase of about 209,600 over the 32 years, increasing its rank from the 7th most populous county to 4th.



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis, *Regional Economic Information System*.

Boone County's rate of population growth over those 32 years was 71.9%, more than three times the statewide average of 21.0%. Boone had the fifth fastest rate of increase among the 15 largest counties.



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis, *Regional Economic Information System*.

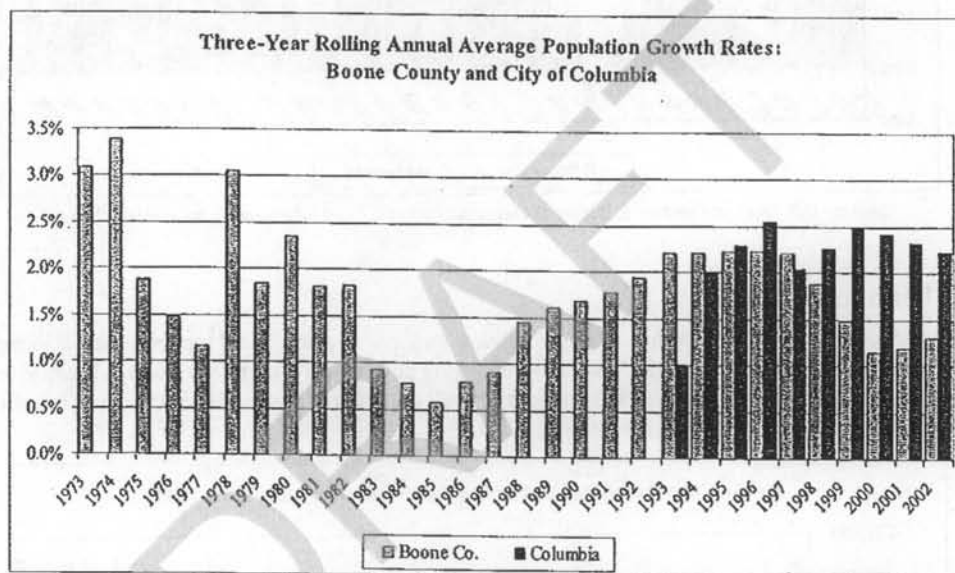
As shown on the following graph, Boone County's population growth rate was somewhat erratic in the 1970s and early 1980s, but then began a steady increase in the rate of growth into the 1990s. The mid-

Local Government Financing Capacity and Impact Potential

1990s experienced fairly steady annual average rates of growth, but these rates were much higher than in the previous decade and a half. In short, the county's population was increasing at an increasing rate and then at a relatively strong rate for several years.

While consistent data on Columbia's population does not go back as far as 1970, the city's rate of growth slightly lagged the overall county growth in the early 1990s, then exceeded the county. Since the late 1990s, the rate of growth for the county as a whole (which includes the city) has declined quite a bit, but the city's growth rate continues at a much higher level than the county.

This helps to explain the current pressures on financing of infrastructure to support this growth. The city's and the county's history had been one of slow growth for many years, but that rate slowly increased such that keeping up with the pace of population increases became progressively more difficult.



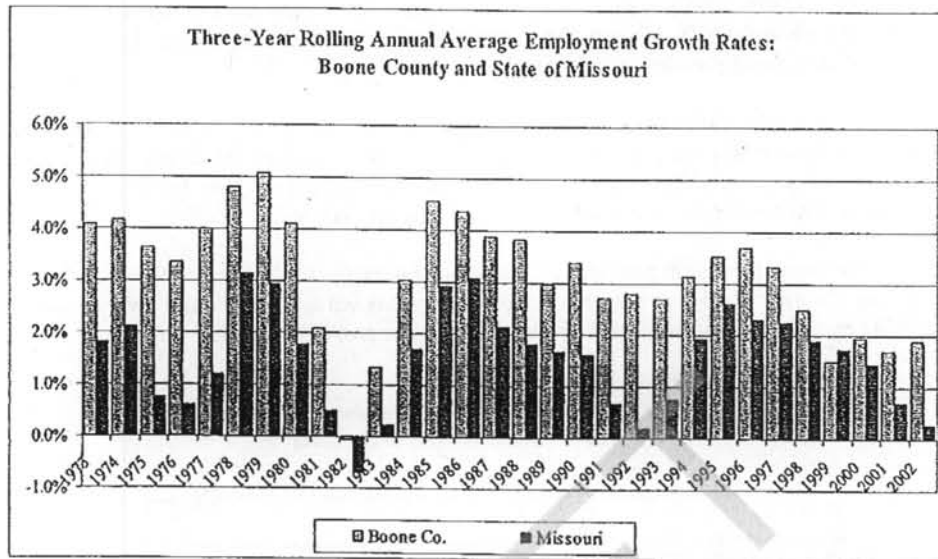
Sources: U.S. Dept. of Commerce, Bureau of Economic Analysis, *Regional Economic Information System*, and City of Columbia 1994-2003 Trends Manual from the Department of Finance.

2.2 Employment

Another dimension of the pressure on infrastructure within the city and the county is the employment growth—that is, jobs located in the county. The next graph illustrates that the rate of job growth in Boone County exceeded that of the state in virtually every one of the past 30 years. Jobs in the county totaled 103,200 in 2002, up 62% from 1970, compared to a 58% growth in the state as a whole.

As a result, the ratio of jobs-to-population in Boone County increased from 0.49 in 1970 to 0.74 in 2000 while the ratio in the state increase from 0.47 in 1970 (almost the same as Boone County) to 0.61. Clearly, the county has become a much more important employment center, attracting a larger and larger workforce that lives outside the county. Thus, in addition to internal population pressures on the infrastructure, the county (and, by extension, the city) is having to cope with a great many non-resident workers.

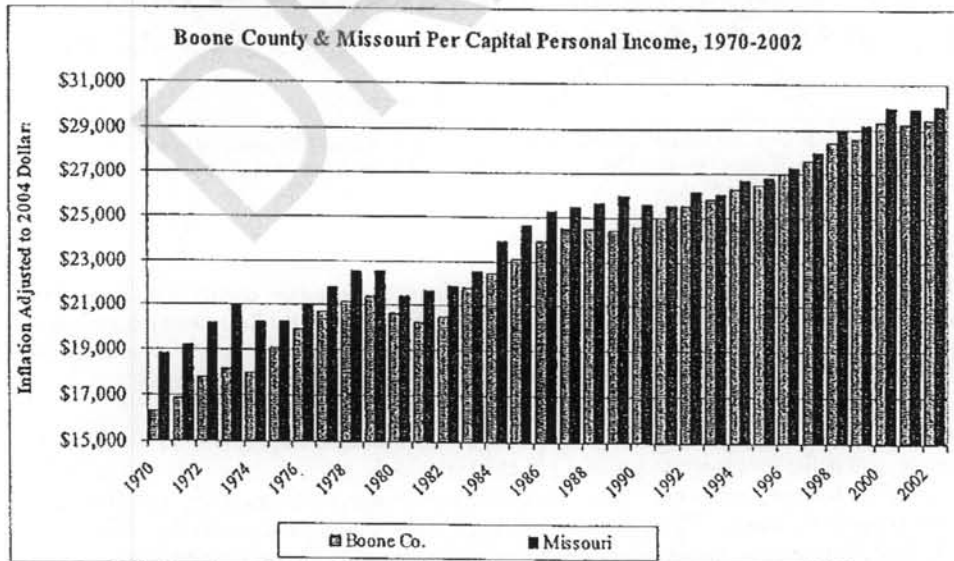
Local Government Financing Capacity and Impact Potential



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis, *Regional Economic Information System*.

2.3 Personal Income

Meanwhile, real income also has been rising, as shown on the next graph. Real income is actual income adjusted for inflation and thus shows the change in buying power even after prices increase because of inflation. The graph shows constant 2004 dollars (i.e., all dollars are converted to 2004 values based on changes in the national Consumer Price Index, CPI-U).



Source: U.S. Dept. of Commerce, Bureau of Economic Analysis, *Regional Economic Information System*.

Local Government Financing Capacity and Impact Potential

The actual dollar amounts on the graph are less important than two other factors:

- (1) Average income in Boone County has long been slightly less than the state as a whole (though the mid-1990s showed quite a bit of equality), and
- (2) real income has been rising quite steadily, thus increasing not only buying power but the tax base to afford a higher level of services.

Note that there are marked "dips" in the rate of change during recent national economic recessions: mid-1970s, early 1980s, and early 1990s. But the most recent recession of the early 2000s did not experience a dip so much as a leveling off.

Between population and employment growth and real personal income growth, the aggregate buying power and aggregate tax base of the county and the city have also been increasing. Affluence is stronger today than ever before. As the city and county consider alternative means for financing future infrastructure, it is well to keep in mind the historic changes that are putting more demand on existing infrastructure than ever before and the increased wealth that is present in the city and county.

3.0 Existing Tax Capacity Analysis

Separate analysis of the transportation infrastructure needs in Columbia over the next 25 years or so concludes that there are both current (i.e., existing) and future deficiencies in the road network and its quality to serve the Columbia area. To overcome these deficiencies, capital improvement costs have been projected and possible sources of additional financing to pay for these deficiencies have been identified. Key among those sources are three taxes discussed in this section:

1. The city's capital improvements sales tax which, today, is set at one-quarter percent of taxable retail sales taking place in the city ($\frac{1}{4}\%$ per \$1.00 of taxable sales). This tax is due to expire in late 2005 unless Columbia voters elect to extend it. Missouri state law enables communities to levy as much as a half-percent capital improvements sales tax ($\frac{1}{2}\%$) so, if Columbia voters elect to increase this tax, it could increase by as much as another $\frac{1}{4}\%$, but voters can also approve an option to increase by only another $\frac{1}{4}\%$ to a total of $\frac{1}{2}\%$. Or they can choose not to increase the tax at all—or even not to renew the tax.
2. The city's portion of the property tax which, today, is set at 41¢ per \$100 of assessed valuation. The overall property tax is much larger (approximately \$7.22 per \$100 A.V. within much of the city where the city's library district is established) but the bulk of the proceeds are earmarked for other jurisdictions such as the library district and the school district. Voters can elect to increase the city government's share of the tax rate from the 41¢ to a sufficient level to support some or all of the transportation infrastructure deficiencies.
3. The city's excise tax which, today, is charged as a flat rate on all new development of ten cents (10¢) per square foot of floor area in new structures, residential or non-residential. This is a one-time only tax levied at the time of development. Under consideration is a change in the excise tax rate to a system focused entirely on raising money for capital improvements in the street network where the tax is based on the number of automobile trips generated by particular land uses during the afternoon peak travel hour. Again, it would be a one-time only charge. City voters can elect to change this tax to a level sufficient to support certain infrastructure improvements.

Local Government Financing Capacity and Impact Potential

An overall goal of the Transportation Infrastructure Financing Options analysis is to determine how the added costs to pay for deficiencies might be apportioned among various sources, including these three taxes and other sources as identified separately. This report is directed only at the three taxes described above, however.

To inform the process of decision making toward possible changes in these three taxes, the "capacity" of Columbia tax payers to afford increased tax rates is addressed below. All three analyses compare the "burden" on Columbia residents' personal income to support an increase in taxes. That is, the analyses convert the tax revenue trends for all three sources in the City of Columbia (other taxing jurisdictions are excluded) into per capita measures and then are compared to per capita personal income. It is then pointed out whether the possible increase in tax rates would "burden" taxpayers at a rate that is consistent or not with trends in the past decade.

In general, increasing the capital improvements sales tax would raise the burden on local residents' incomes to a point above the historic average ratio of sales taxes per dollar of income. Likewise, increases in the city's share of the property tax would have a similar effect. These two major taxes—which make up 82% of all tax revenues in the city and some 55% of all city revenues—cannot be increased without raising them to per capita levels that are above recent averages.

An expanded excise tax would not be a direct impact on residents' personal income but would have the effect of raising development costs higher than at present so that developers would attempt to raise prices or rents over current market averages in order to cover those added excise tax costs.

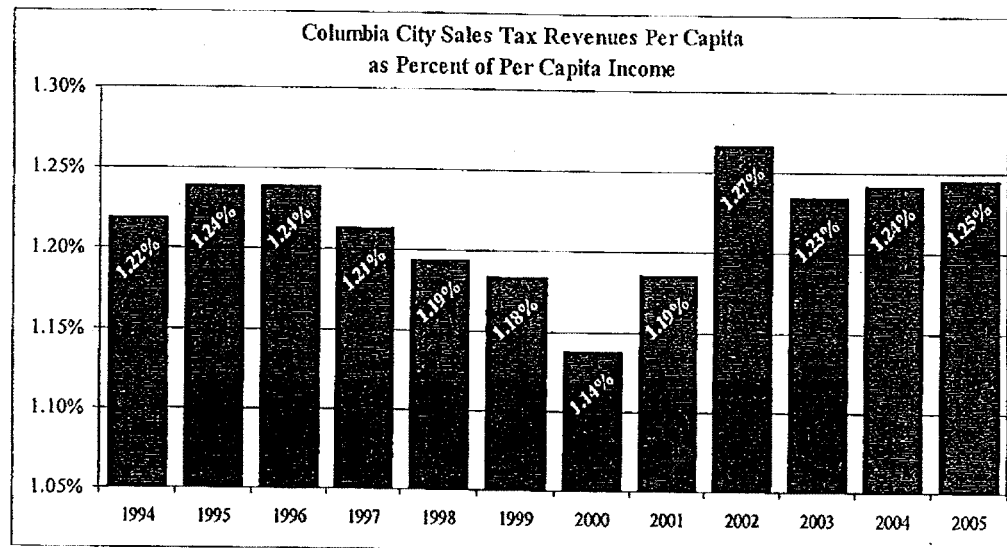
This is not to say that Columbians could not afford to pay more in local sales, property, and/or excise taxes. But doing so would effectively decrease their discretionary income (i.e., income after taxes) to below average proportions of their annual incomes.

For the analyses described on the following pages, tax and revenue data were obtained from the Columbia Finance Department. Personal income information was obtained from the U.S. Department of Commerce (Bureaus of the Census and Economic Analysis). Most dollar amounts discussed below are "nominal" figures, meaning they have not been adjusted for inflation. Those that were converted to "real" dollars were done so using the U.S. Department of Labor's Consumer Price Index (CPI). Development Strategies made adjustments and estimates to per capita income and the CPI for 2004 and 2005. DSI also estimated taxable retail sales based on review of the U.S. Department of Labor's *Consumer Expenditure Survey* (latest available is 2002) by comparing expenditures for various income categories to the 2000 Census breakdown of household income in Columbia. The Columbia Finance Department provided estimates of revenues for 2004 and projections for 2005.

3.1 Sales Tax Revenues

The city's Finance Department provided detail on sales tax revenues for the city (excluding other jurisdictions) for the time period of fiscal year (FY) 1994 through FY2005, which includes the current $\frac{1}{4}\%$ capital improvements sales tax. For FY 2003, sales tax revenues for the city commanded the equivalent of 1.23% of per capita income in the city, compared to an average between 1994 and 2003 of 1.22%—or slightly above average (see graph, below). FYs 2004 and 2005 are projected to attract an even higher percentage of personal income for sales tax revenues. Thus, it would appear that an increase in the local capital improvements sales tax would put a greater burden on the city's residents than what they have been accustomed to in the past.

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Review of the U.S. Department of Labor's *Consumer Expenditure Survey* (latest available is for 2002) shows that about 30% of pre-tax income in communities with an income structure such as Columbia's goes toward taxable retail sales.² Per capita income in Columbia in 2003 is estimated to have been about \$28,710, 30% of which is \$8,610. At the city's present 2.0% sales tax rate (which includes the current $\frac{1}{4}\%$ capital improvements tax), each resident of Columbia would spend about \$172 per year in sales taxes in the city. An added quarter cent sales tax on this amount would increase this amount to about \$194 per year, or about \$22.00 more than at present.³

If the added \$22.00 is increased to reflect 2005 dollar values to reflect the projections of dollar value of transportation infrastructure deficiencies, the added sales tax "burden" per capita becomes \$23.00. Applying this amount to the 2005 sales tax projections by the city would increase the percentage of per capita income supporting local sales tax revenues from 1.25% to 1.32%, above the average of the previous decade which was 1.22%.

While \$23 per year would be the expected added burden to the average a Columbia resident, the average sales tax revenue collections by the city currently average about \$47 per person. The difference between the \$23 and the \$47 is almost certainly explained by two primary factors:

- It is estimated that at least 30 percent of sales taxes paid in Columbia are paid by non-residents, such as those living in the surrounding parts of Boone County or in other counties. With all the major college athletic events at the University of Missouri that attract fans from all over the state as an example, not to mention all the other conferences and conventions that take advantage of Columbia's central location, it is not difficult to understand how the local sales tax is so strongly supported by non-residents who visit the city when they buy taxable goods.

² This is an estimate by Development Strategies using retail line items in the Consumer Expenditure Survey.

³ Indeed, the effect would technically not be this large because some retail sales tax dollars expended by Columbians is spent outside the city—in other counties, on vacations around the world, through Internet and catalog sales, etc. But the proportional analytical effects described here would be the same.

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- Private businesses also pay sales taxes on a great many purchases. This "burden" is also not counted against the per capita costs of operating a household in the city.

The precise breakdown of "who pays the sales tax" in Columbia is unknown, but local residents—who are the local voters—would not be directly burdened for the entirety of the revenue potential from an increased capital improvements sales tax rate.

If an increased capital improvements sales tax is enacted in Columbia by the voters, the question arises, "How much of it would be paid by existing residents and how much by future new residents?"

- If the $\frac{1}{4}\%$ sales tax represents an additional \$23 per person added to their cost of living, then the projected 2005 population of the city (90,967, according to the Columbia Department of Finance) would pay an additional \$2,092,000 in sales taxes (90,967 residents x \$23 per capita).
- Projections of growth assumed by the transportation planners for this study average 900 single family homes and 300 multifamily homes per year. Assuming a 2.5 percent vacancy rate for single family homes, a 5.0 percent vacancy rate for multifamily homes, 3.3 persons per household (pphh) for single family units, and 1.8 pphh for multifamily units, these projections would add an average of 3,400 new residents each year after 2005.
- At \$23 per resident (in 2005 dollars), the newcomers would pay an added \$78,000 in capital improvements sales taxes each year (3,400 x \$23). But, of course, they will also be paying the existing $\frac{1}{4}\%$ capital improvements sales tax, so the "new" amount from the capital improvements sales tax would double (2 x $\frac{1}{4}\%$) to \$156,000 in "new" money each year.
- In the first year of the larger tax, therefore, the city would collect, say, \$2.1 million from residents who lived in the city the prior year and another \$156,000 from newcomers. The newcomers, therefore, would contribute about 6.9 percent of *new* capital improvements sales tax revenues.
- The second year would double the amount of "new" taxes (to \$312,000), because another 3,400 residents would have been added to the city, while "existing" taxes would remain the same (\$2.1 million). In other words, the new people since the imposition of the tax would be contributing 12.9 percent of the capital improvements tax in the second year.
- In the third year, more newcomers would add another \$156,000 to a total of \$468,000, or about 18 percent of "new" money—again, while existing residents continue to generate \$2.1 million per year). And so on as time passes.

This explanation, of course, excludes assumptions about non-resident and business tax payments. If they were to increase at the same rate as population, then the dollar amounts would be roughly double what are described above. And "new" dollars would show similar percentage improvements.

- But will population growth alone increase non-resident sales by the same amount? If, for example, a sellout at a Mizzou football game currently contributes strongly to these out of town tax revenues, adding more population will not increase the number of fans.
- Business taxes, however, might be expected to grow proportionally as employment and commercial activity accommodate the added labor force and buying power.

Moreover, these assumptions assume that the per capita sales within the city limits will remain constant. They may, in fact, go up or down significantly depending on demographic and housing changes within the current city limits.

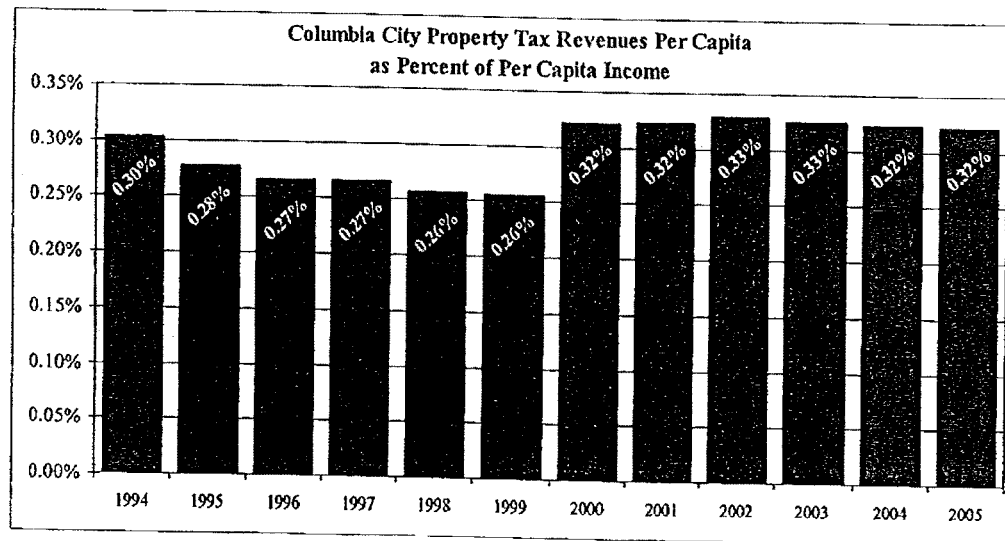
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The analysis of comparing sales tax revenues to per capita income over time is only accurate if the proportion between sales tax dollars paid by city residents and visitors remains constant. Over the past five years or so, the Columbia area has seen large stores like Walmart, Home Depot, and Lowes open in smaller communities surrounding Columbia, which undoubtedly slowed growth of tax revenues in the city as even Columbians shifted some of their spending to these big boxes. On the other hand, some of these "shifts" in spending might be made up with Columbia's recently exhibited ability to attract higher value stores that are opening within the city limits. The opening of the Bass Pro shop may also have a significant effect of attracting more sales tax dollars from non city residents.

In short, the assumptions used here—such as the \$23 and \$47 per capita averages—should be considered by policy makers as guides to future fiscal planning, not as firm constants. Columbia will need to make every effort to remain competitive in the retail sector to assure at least constancy, if not net tax revenue growth.

3.2 Property Tax Revenues

The previous two measures suggest that adding to the sales tax burden of Columbians would require that above average amounts of local income would have to be devoted to sales taxes. To increase prospective street and road funds, therefore, perhaps the property tax might be called on to absorb some of the necessary taxation.



In 2003, the city's property tax revenues⁴ commanded some 0.33% of local per capita income. While property taxes are not necessarily as closely associated with income as sales taxes, income is still a good proxy for the ability of residents to pay such taxes. In this case, the 0.33% in 2003 was above the 1994-2003 average of 0.30%. Indeed, the city is projecting that property tax revenues as a portion of personal income will decrease only slightly in 2004 and 2005 to 0.32% each year—still above the 1994-2005 average which is also 0.30%.

This measure suggests that shifting some of the sales tax increase proposal to property taxes would also

⁴ This excludes all other taxes by relevant taxing jurisdictions such as the county or the school district. But it includes the public library property taxes for the area of the city within the 1965 city limits which define the library district to this day.

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burden local residents in ways they have not generally experienced in the past.

3.3 Excise Tax Capacity Analysis

Columbia officials are considering an excise tax for new development to help raise funds for transportation improvements that are needed to support this new development. The excise tax would, effectively, be charged to land developers when they obtain building permits. The exact amount of the tax would be based on a formula for the number of vehicular trips that are generated at the afternoon peak hour by that particular kind of land use.

The easiest means for understanding and comparing excise taxes is to consider the impact on the street system of new single family detached homes. The formula for determining excise taxes for single family homes indicates that they generate 1.01 vehicular trips during the peak time frame. Thus, for all intents and purposes, an excise tax of a certain dollar amount *per trip* means that single family homes effectively represent the "per trip" basis. Other land uses would have taxes based also on a per trip measure, but comparisons with other communities is made simpler by referring to growth in single family homes, not numbers of trips. The following analysis, therefore, focuses on single family home comparisons.

A national database of a sample of impact fees and excise taxes was obtained from the National Association of Realtors (NAR) for 130 cities in 25 states. The database includes fees and taxes for a wide range of public works including streets, schools, libraries, sewers, and the like. This analysis dealt only with the total amounts, however. Development Strategies added a few selected Census 2000 data items to the database in order to conduct some statistical analysis, described below. The cities, their total taxes/fees, and the Census data are shown on the table following this analysis.

Most of the cities tend to be relatively small and are located in outer suburban areas where most metropolitan growth takes place and where the pressures for added infrastructure are greatest. The data are utilized in this study are for the lowest fees charged per single family dwelling unit. While provided by the NAR, there were too few "high" numbers, so this analysis is based on the lowest fees charged—for which every city on the list has an entry. The average nationwide is \$3,860 per single family unit.

At issue is whether Columbia might reasonably charge an excise tax of some amount and how this amount relates to, say, the value of housing. To evaluate that issue, the relative growth pressures for each city were estimated using a ratio of median housing value to median household income (using 2000 Census data). The reasoning is that a high value-to-income ratio indicates a community with relatively higher demand for housing and, therefore, higher pressure on growth and the need for infrastructure. The average ratio for the 130 cities is 3.30, while the ratio for Columbia is above average at 3.51, slightly above the national average. This suggests that the excise tax for Columbia could also be set above average, or at least as high as the average of all 130 cities.

Since the basis of the data is single family homes, the next analysis was to compare an index of the ratio between the data on excise taxes and impact fees charged to the median value of housing (again using the 2000 Census). A higher index means that the tax/fee charged is a higher proportion of housing value. The average index is 2.57. If Columbia set its ratio also at 2.57, the excise tax would come out at about \$3,000. This is not quite the average of all cities, but certainly approaches it.

In short, Columbia's growth rate is slightly above average for cities charging excise taxes and impact fees. Thus, Columbia is a good candidate for considering and adopting an excise tax so that its street construction and maintenance can keep better pace with the rate of growth. The above analysis suggests that a reasonable excise tax is likely to be in the range of \$3,000 to \$3,800 per single family unit. While

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the tax can certainly be set higher if political will allows, this range keeps Columbia well within the range of communities with similar housing value and growth rate characteristics.

As a point of information, almost all excise taxes (and their related development exactions) are attempted to be passed on to the ultimate home buyer (or commercial tenant, etc.) in the form of higher prices. Thus, the homebuyer, as an example, will likely include that amount in the borrowed funds for a mortgage, effectively spreading the cost of the tax over the life of the mortgage loan. This would add about \$20 per month (\$240 per year) to a mortgage that borrows \$150,000 for 30 years at a seven percent interest rate.

Adding, say, a \$3,000 excise tax to the cost of developing new homes in Columbia will, other things being equal, add \$3,000 to price that a homebuilder needs to receive in order to recover costs. In the specific case of Columbia and Boone County, could this cause builders to prefer unincorporated areas to the city?

An approach to that answer is complicated, but must deal with the differentials in marginal costs to develop in the city vs. the county. Assuming all normal construction costs are the same (materials, labor, etc.), discussions with county planners suggests that, at present, it is perhaps a few hundred dollars per home cheaper to build in Columbia rather than in unincorporated areas. This difference has to do with variations in hookup fees for sewers and water and the like.

But there can be many added costs external to the home in unincorporated areas that are not reflected in the city. For instance, homes annexed into the city would be on the public sewer line. But unincorporated developers and builders are as likely to have to create their own sewer treatment systems, thus adding to the overall cost per home. On the other hand, developers suggest that improvements in technology for sewer treatment are pushing these costs lower per unit, so the added burden is decreasing over time.

Discussions with planners and developers reveal, primarily, that there is no clear consensus on the differential costs of building in one location or another. The county would prefer that most new development be included inside the city limits through annexation. This keeps the county from having to raise and devote resources to, say, manage subdivision regulations, leaving this task instead to municipal officials. Thus, close cooperation between city and county officials in the implementation of an excise tax can help to assure that the county encourages city growth and, thus, the collection of the tax to fund road improvements.

While the research literature on the topic of development exactions finds little evidence that growth is slowed because of those exactions, this doesn't exclude marginal effects. Almost certainly, based on economic theory, there will be potential homebuyers for whom the added tax/cost will prevent them from making the purchase (all other factors assumed to be equal) and there will be developers in unincorporated areas who will exploit the fact that the county does not impose such a tax in order to lure buyers to presumably less expensive housing. Available evidence to date, however, suggests that this "border differential" has been inadequately documented to draw specific conclusions about the amount of marginal effect on growth or the ability of certain households to purchase a property.

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NATIONAL DATABASE OF CITIES IMPOSING EXCISE TAXES OR IMPACT FEES							
Sources: National Association of Realtors, 2003 for impact fee information. U.S. Census 2000 for population and housing information.							
State	Place	Sum of Fees and Taxes*	Population	Median Housing Value	Median Household Income	Median HH Income to Median Housing Value	INDEX of Median Housing Value to Total Tax/Fee
MO	Columbia		84,780	\$118,500	\$33,729		
MO	Boone County		135,454	\$107,400	\$37,485		
AZ	Apache Junction	\$2,321	31,281	\$98,400	\$33,170	2.97	2.36
AZ	Avondale	\$4,045	35,802	\$129,200	\$49,153	2.63	3.13
AZ	Fountain Hills	\$10,369	20,199	\$217,200	\$61,619	3.52	4.77
AZ	Gilbert	\$7,028	109,936	\$157,300	\$68,032	2.31	4.47
AZ	Mesa	\$2,914	397,215	\$122,100	\$42,817	2.85	2.39
AZ	Oro Valley	\$4,082	29,662	\$177,400	\$61,037	2.91	2.30
AZ	Sedona	\$7,683	10,178	\$253,700	\$44,042	5.76	3.03
CA	Bakersfield	\$4,914	247,385	\$106,500	\$39,982	2.66	4.61
CA	Calimesa	\$3,303	7,371	\$131,900	\$37,849	3.48	2.50
CA	Ceres	\$5,697	34,534	\$119,900	\$40,736	2.94	4.75
CA	Coronado	\$2	24,226	\$683,400	\$66,544	10.27	
CA	El Centro	\$2,154	37,801	\$104,300	\$33,161	3.15	2.07
CA	Escondido	\$13,966	133,528	\$192,600	\$42,567	4.52	7.25
CA	Folsom	\$13,147	51,912	\$228,700	\$73,175	3.13	5.75
CA	Garden Grove	\$2,745	165,710	\$199,700	\$47,754	4.18	1.37
CA	Hesperia	\$1,737	62,578	\$95,900	\$40,201	2.39	1.81
CA	Lemoore	\$5,608	19,524	\$110,900	\$40,314	2.75	5.06
CA	Montclair	\$2	33,119	\$135,700	\$40,797	3.33	
CA	Pismo Beach	\$8,239	8,537	\$313,100	\$46,396	6.75	2.63
CA	Rancho Sta Margarita	\$1,560	47,718	\$280,700	\$78,475	3.58	0.56
CA	Santa Maria	\$7,809	77,113	\$145,600	\$36,541	3.98	5.36
CA	Signal Hill	\$25,993	9,273	\$202,600	\$48,938	4.14	12.83
CA	Susanville	\$840	13,574	\$103,800	\$35,675	2.91	0.81
CA	Truckee	\$1,901	13,967	\$247,800	\$58,848	4.21	0.77
CA	Turlock	\$3,147	55,488	\$128,300	\$39,050	3.29	2.45
CA	Upland	\$7,902	68,427	\$211,000	\$48,734	4.33	3.75
CA	Victorville	\$2,343	64,516	\$98,700	\$36,187	2.73	2.37
CA	Yucaipa	\$14,179	41,299	\$140,000	\$39,144	3.58	10.13
CO	Boulder	\$10,063	94,510	\$304,700	\$44,748	6.81	3.30
CO	Breckenridge	\$3,200	2,366	\$580,100	\$43,938	13.20	0.55
CO	Brighton	\$10,907	20,882	\$146,500	\$46,779	3.13	7.45
CO	Colorado Springs	\$5,152	360,798	\$147,100	\$45,081	3.26	3.50
CO	Grand Junction	\$725	42,225	\$121,500	\$33,152	3.66	0.60
CO	Littleton	\$4,731	40,416	\$192,200	\$50,583	3.80	2.46
CO	Longmont	\$14,250	71,303	\$177,900	\$51,174	3.48	8.01
CO	Westminster	\$2,338	101,197	\$170,400	\$56,323	3.03	1.37
CO	Windsor	\$11,587	10,138	\$158,600	\$54,976	2.88	7.31

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DE	Lewes	\$1,750	2,902	\$241,500	\$48,707	4.96	0.72
FL	Aventura	\$1,555	25,267	\$225,900	\$44,526	5.07	0.69
FL	Cape Coral	\$4,137	102,206	\$110,800	\$43,410	2.55	3.73
FL	Clearwater	\$3,212	107,925	\$100,500	\$36,494	2.75	3.20
FL	Deltona	\$569	69,818	\$82,200	\$39,736	2.07	0.69
FL	Green Cove Springs	\$1,387	5,534	\$76,000	\$33,487	2.27	1.82
FL	Lakeland	\$2,639	78,162	\$81,100	\$33,119	2.45	3.25
FL	Melbourne	\$3,658	71,371	\$85,400	\$34,571	2.47	4.28
FL	Mount Dora	\$6,523	9,422	\$110,700	\$36,086	3.07	5.89
FL	Ocala	\$1,359	45,622	\$77,600	\$30,888	2.51	1.75
FL	Port St. Lucie	\$3,463	88,796	\$88,700	\$40,509	2.19	3.90
FL	Royal Palm Beach	\$1,121	21,564	\$114,900	\$54,766	2.10	0.98
FL	Tampa	\$2,445	303,512	\$81,500	\$34,415	2.37	3.00
FL	Wellington	\$1,743	38,036	\$164,800	\$70,271	2.35	1.06
GA	Acworth	\$500	13,494	\$128,100	\$50,918	2.52	0.39
GA	Hinesville	\$1,000	30,534	\$77,700	\$35,013	2.22	1.29
GA	Peachtree	\$1,193	31,896	\$190,900	\$76,458	2.50	0.62
GA	Roswell	\$1,937	79,844	\$207,700	\$71,726	2.90	0.93
GA	Tyrone	\$1,075	3,865	\$149,500	\$63,080	2.37	0.72
ID	Jerome	\$6,900	7,634	\$70,100	\$30,074	2.33	9.84
ID	McCall	\$7,315	2,175	\$151,300	\$36,250	4.17	4.83
ID	Meridian	\$529	34,858	\$121,200	\$53,276	2.27	0.44
ID	Mountain Home	\$2,441	11,458	\$91,400	\$37,307	2.45	2.67
ID	Sandpoint	\$372	6,913	\$111,100	\$32,461	3.42	0.33
IL	Carpentersville	\$2,365	30,287	\$116,300	\$54,526	2.13	2.03
IN	Fishers	\$3,817	38,937	\$161,500	\$75,638	2.14	2.36
KS	Tonganoxie	\$1,500	2,759	\$93,700	\$44,278	2.12	1.60
KS	Wichita	\$1,440	343,997	\$78,900	\$39,939	1.98	1.83
ME	Saco	\$2,465	16,822	\$119,800	\$45,105	2.66	2.06
MD	Centreville	\$2,335	1,925	\$123,800	\$41,100	3.01	1.89
NV	Sparks	\$2,897	66,532	\$143,700	\$45,745	3.14	2.02
NH	Bedford	\$6,709	18,274	\$218,300	\$84,392	2.59	3.07
NH	Manchester	\$1,822	107,006	\$114,300	\$40,774	2.80	1.59
NH	Bow	\$7,683	7,138	\$169,400	\$79,329	2.14	4.54
NH	Windham	\$2,500	10,709	\$230,100	\$94,794	2.43	1.09
NC	Carrboro	\$4,407	16,704	\$172,800	\$33,527	5.15	2.55
OH	Lebanon	\$4,290	16,848	\$129,900	\$46,856	2.77	3.30
OH	Oxford	\$20	22,087	\$139,400	\$25,164	5.54	0.01
OH	Sidney	\$580	20,264	\$87,600	\$38,663	2.27	0.66
OK	Norman	\$850	95,693	\$95,400	\$36,713	2.60	0.89
OK	Stillwater	\$493	38,968	\$96,700	\$25,432	3.80	0.51
OR	Cottage Grove	\$864	8,537	\$113,500	\$30,442	3.73	0.76
OR	Fairview	\$4,919	7,666	\$184,900	\$40,931	4.52	2.66
OR	Hermiston	\$907	13,417	\$99,700	\$35,354	2.82	0.91
OR	Irrigon	\$4,572	1,693	\$87,100	\$35,799	2.43	5.25
OR	Klamath Falls	\$3,078	19,335	\$86,600	\$28,498	3.04	3.55
OR	La Grande	\$525	12,253	\$91,700	\$31,576	2.90	0.57
OR	Molalla	\$8,347	5,543	\$146,900	\$42,672	3.44	5.68
OR	Newberg	\$4,280	18,113	\$141,500	\$44,206	3.20	3.02
OR	Redmond	\$3,369	13,815	\$111,800	\$33,701	3.32	3.01

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OR	Salem	\$6,478	136,694	\$131,100	\$38,881	3.37	4.94
OR	Tangent	\$1,461	917	\$153,000	\$44,231	3.46	0.96
OR	Tigard	\$8,280	41,261	\$188,600	\$51,581	3.66	4.39
OR	Veneta	\$5,552	2,529	\$128,200	\$37,326	3.43	4.33
OR	Wilsonville	\$10,237	13,905	\$227,900	\$52,515	4.34	4.49
RI	East Greenwich	\$8,178	12,948	\$244,900	\$70,063	3.50	3.34
TN	White House	\$1,245	7,241	\$116,100	\$51,649	2.25	1.07
TX	Boerne	\$2,637	6,108	\$114,500	\$42,009	2.73	2.30
TX	Carrollton	\$684	109,215	\$125,900	\$62,406	2.02	0.54
TX	Cibolo	\$1,227	3,169	\$127,400	\$53,780	2.37	0.96
TX	Colleyville	\$6,956	19,574	\$267,100	\$117,419	2.27	2.60
TX	McKinney	\$1,700	54,384	\$148,100	\$63,366	2.34	1.15
TX	Marble Falls	\$468	4,972	\$84,600	\$30,880	2.74	0.55
TX	Pflugerville	\$1,684	16,366	\$134,900	\$71,985	1.87	1.25
TX	Plano	\$1,708	222,301	\$162,300	\$78,722	2.06	1.05
TX	Saginaw	\$1,838	12,397	\$85,000	\$55,549	1.53	2.16
UT	Holladay	\$450	14,551	\$273,100	\$66,468	4.11	0.16
VT	Richmond	\$980	4,090	\$136,000	\$57,750	2.35	0.72
VT	Shelburne	\$1,658	6,944	\$184,600	\$68,091	2.71	0.90
VT	Burlington	\$1,956	38,889	\$131,200	\$33,070	3.97	1.49
WA	Bainbridge	\$4,390	20,308	\$335,000	\$70,110	4.78	1.31
WA	Carnation	\$1,378	1,905	\$198,400	\$60,156	3.30	0.69
WA	Duvall	\$6,435	4,647	\$252,200	\$71,300	3.54	2.55
WA	Federal Way	\$2,710	83,233	\$171,700	\$49,278	3.48	1.58
WA	George	\$2,530	510	\$85,000	\$21,181	4.01	2.98
WA	Gig Harbor	\$10,437	6,593	\$215,400	\$43,456	4.96	4.85
WA	Kenmore	\$3,308	18,540	\$246,000	\$61,756	3.98	1.34
WA	Kirkland	\$1,578	44,986	\$283,100	\$60,332	4.69	0.56
WA	Lynden	\$4,460	9,093	\$157,400	\$42,767	3.68	2.83
WA	Milton	\$2,134	5,831	\$161,100	\$48,166	3.34	1.32
WA	Mount Vernon	\$6,586	26,297	\$142,000	\$37,999	3.74	4.64
WA	North Bend	\$1,571	4,893	\$273,400	\$61,534	4.44	0.57
WA	Pasco	\$565	31,976	\$93,000	\$34,540	2.69	0.61
WA	Sedro-Woolley	\$5,715	8,698	\$123,400	\$37,914	3.25	4.63
WA	Snohomish	\$4,687	8,454	\$179,500	\$46,396	3.87	2.61
WI	Cedarburg	\$2,282	10,775	\$179,900	\$56,431	3.19	1.27
WI	Cottage Grove	\$1,490	3,962	\$163,600	\$66,628	2.46	0.91
WI	De Pere	\$350	20,545	\$122,100	\$50,282	2.43	0.29
WI	Franklin	\$983	29,556	\$156,400	\$64,315	2.43	0.63
WI	Grafton	\$10,000	10,319	\$145,800	\$53,918	2.70	6.86
WI	Mayville	\$200	4,891	\$102,100	\$42,393	2.41	0.20
WI	New Berlin	\$493	38,362	\$162,100	\$67,576	2.40	0.30
WI	Oak Creek	\$571	28,456	\$139,100	\$53,779	2.59	0.41
WI	Waunakee	\$939	8,975	\$175,300	\$59,225	2.96	0.54

* Includes fees and taxes for streets, libraries, schools, parks, sewers, and other public works.

4.0 Effects on Community Growth and Development

Of concern to many communities that consider excise taxes or impact fees is the potential for such "added

Local Government Financing Capacity and Impact Potential

costs" of development to discourage or slow down the growth process. This section summarizes a selection of professional literature that addresses that question. The crucial conclusion is that, in fact, excise taxes or impact fees (terms frequently lumped into "development exactions" in the literature when addressing this question) range from having a neutral effect to actually encouraging growth.

1. Downing, Paul and McCaleb, Thomas. "Chapter 3: The Economics of Development Exactions." Development Exactions. Ed. James E. Frank and Robert M. Rhodes. Chicago: American Planning Associations, 1987. 42-69.

The authors of this chapter address the economics of development fees, believing that extractions, or fees, provide an adequate means for addressing the costs of new development when the level of the funding is equal to the actual cost which the growth imposes on the community. The authors believe, however, that existing formulas used to calculate the cost of growth do not properly meet the criteria for economic efficiency. In essence, the analysis suggests that most exactions are under-priced in terms of the added public costs that development causes.

"To the extent that exactions reflect the true costs imposed by new development on the community, we treat them as prices to be paid for the public services provided to the new development rather than as prices paid for the right to develop." (43).

"Based only on the estimates of density costs, property value differentials would have to be quite large for the additional tax revenues to cover the full costs without increasing tax rates. Furthermore, the adoption of use valuation for property taxes impedes the operation of the prepayment mechanism. On balance then, the property taxes paid by new development are unlikely to be sufficient to cover the cost of the public services provided." (50).

2. American Planning Association: Policy Guide on Impact Fees. Ratified by Board of Directors, Cincinnati, Ohio, October 1988. Revised and updated, San Diego, California, April 1997. Ratified by Board of Directors, San Diego, California, April 1997.

The APA Board found that exactions do not appear to slow development but are necessary measures, in part, to meet the growing infrastructure needs of growing communities because of declines in revenue sharing programs from states and the federal government. Moreover, local governments seem to be using development exactions as a way to forestall increases in the general property tax—thus shifting more of the burden of new development onto that new development rather than spreading it over the entire community.

"There has been little to demonstrate that the imposition of a fee system has stifled development. The fees supplement local government resources that otherwise have decreased because of diminished state and federal transfers of funds. Local governments have also used impact fees to delay, or as a substitute for, general property tax increases." (Findings, 1).

The APA goes on to insist that local governments rely on a variety of tools to manage their growth, and that such tools as impact fees are but one approach. In this case, the APA also warns communities not to use such fees to stop growth—presumably by setting them so high that development could not afford to take place at all. Development Strategies found no evidence of this practice in other literature research.

Local Government Financing Capacity and Impact Potential

"It is important that communities rely on zoning and other land use regulations, consistent with a comprehensive plan, to influence patterns of growth and to more accurately predict new infrastructure needs. However, in areas facing development moratoria because of lack of adequate public facilities, impact fees may be viewed not as growth stopping measures, but rather as growth facilitators. Impact fees should not be considered a panacea for funding of general capital improvements, nor should they be used to 'stop growth'. They can do neither." (Findings, 1)

Finally, of note is APA's recognition that impact fees cannot be used for maintenance and repair, just as Columbia concludes. Instead, they are useful in raising funds to pay for new infrastructure which, when incorporated into the existing infrastructure, then becomes part of the larger community tax base.

"...Since impact fees cannot be used to cover the staggering costs of maintaining and repairing the existing infrastructure, they can augment resources available or new infrastructure necessary to accommodate new growth, for which general revenue funding must be made available." (Policy 2, 2).

3. Nelson, Arthur and Moody, Mitch. Paying for Prosperity: Impact Fees and Job Growth. The Brookings Institution Center on Urban and Metropolitan Policy: Washington D.C., 2003.

The authors limit their definition of economic development to job growth and then proceed to describe research conducted to ascertain the link between impact fees and job growth, using Florida impact fees as the primary data source. The authors conclude that job growth is not negatively affected by impact fees and that the presence of impact fees actually makes it more possible for local governments to prepare infrastructure to attract and produce growth and to generate jobs.

"Academic literature suggests that the aggregate benefits of impact fees improve efficiency in the provision of infrastructure." (vi).

"While impact fees often do not reflect the full price of infrastructure improvements, fees do make the economic linkage between those paying for and those receiving benefits more direct, and so promote economic efficiency." (iv).

"In the absence of impacts fees, local governments may not have the revenue to accommodate growth. With impact fees, they gain necessary infrastructure—water, sewer, drainage, and road facilities—to open new parcels of land development." (vii).

"Impact fees do not slow job growth. In this study, we find, at minimum, that impact fees are not a drag on local economies. At most, impact fees are the grease that helps sustain job growth in the local economy." (vii).

"In practice, impact fees bridge the gap between the cost of new municipal infrastructure and available funds." (1).

"The fundamental purpose of impact fees is to generate revenue to build infrastructure serving new development... In the absence of impact fees, local governments may have difficulty raising the revenues necessary to accommodate growth, in terms of paying for new and costly

Local Government Financing Capacity and Impact Potential

infrastructure." (7).

"From an economic development perspective, the availability of key infrastructure such as water, sewer, drainage, and roads to make land buildable is perhaps the important ingredient to increasing the supply of the land commensurate with development pressures." (7).

"...impact fees appeared to reduce the uncertainty and risk of development and are often used to leverage the use of other non-impact fee funds to expand infrastructure." (7).

"Our statistical analyses find a significant positive association between impact fees collected per building permit in one year and job growth over the next two years."

"...impact fees spent on infrastructure development are not a drag on local economies with respect to job growth but, instead can be beneficial to them. A conservative interpretation would at least claim that no discernable adverse economic impacts from impact fees could be found. A liberal interpretation of these model results would argue that the imposition of impact fees typically results in positive effects on local employment..." (15).

"Indeed, impact fees may be needed to sustain growth particularly if the alternative is an inability to expand infrastructure to meet the needs of new development." (15).

4. Theis, Joel R., and Giardina, Richard D. "Impact Fees: A Vote of Confidence for Economic Growth?" Published by Rick Giardina & Associates, Inc.

This essay seeks to examine the effect that impact fees have on growth in America's best performing cities. They conclude that the reports' findings are reasonable. The authors use data points from both reports to show that, in those cities where impact fees are in place, growth is not hindered.

"...Impact fees are a widely used infrastructure funding source that has been opposed by developers as a deterrent to economic growth."

"Although there are many who oppose impact fees under the premise that they limit or restrict growth and economic development, there is little empirical or quantitative evidence to support this conclusion. In fact, there is some evidence that impact fees can act as a precursor or impetus to growth, especially if implemented appropriately and with careful consideration of their application."

"In summary, with careful planning, impact fees can provide the funding source to maintain service levels in a growing community. As such, they can represent an affordable one-time entrance fee into a highly desirable place in which to live and conduct business... In this way, instead of being viewed as a deterrent to growth, impact fees may actually support growth."

Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities

Presented at City Council Meeting
September 17, 2007
City of Columbia, MO

By Ben R. Londeree
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one city missing
2005 - Trapper Generation
14 had trip generation
started in April
Evansford - needs more
info.

Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities

By Ben R. Londeree

This survey attempts to identify mechanisms used for financing off-site infrastructure to meet the needs of new development in 40 communities in 11 mid-western states. Of primary interest is the use of development fees, impact fees, excise taxes, exactions, etc. paid by developers and/or builders. However, general comments will be included about the financing of off-site infrastructure with general revenue of the community and financing of on-site infrastructure. The states are Arkansas, Colorado, Illinois, Iowa, Kansas, Kentucky, Missouri, Nebraska, Oklahoma, Tennessee, and Texas. The criteria for selection of the communities included: 1) large Missouri cities, 2) Missouri cities and cities in the Kansas City and St. Louis areas with a population increase of at least 15% from 1990 to 2005, 3) Big 12 communities, and 4) communities with a division la university in states abutting Missouri.

Community websites were studied to obtain as much information as possible about these financing issues. Some websites either didn't have the information needed for the survey or I was unable to locate it. The most difficult to pin down is the category of exactions for off-site infrastructure because these typically are negotiated at the time of annexation, rezoning, or plan approval.

After the website search, the data were e-mailed to each community's CEO (mayor or city manager) to verify for accuracy and completeness. A second request was e-mailed to non-responders about four weeks later. Since many still did not reply, telephone calls were made to planning departments and public works departments with excellent cooperation. In several cases, these calls helped to identify additional fees charged by a separate entity such as the county, metropolitan districts, benefit districts, co-ops, and private utilities.

The questions sent to the CEOs are shown below. The same information was requested during the telephone discussions, but the format varied depending on the responses from the responder.

1. When a new development occurs are there any development fees, impact fees, excise taxes, or tap fees that the developer or builder must pay to reimburse the city for **off-site infrastructure** that must exist or be enhanced to meet the needs of the development? I am referring to the water system, sewer system, arterial and collector roads, parks, stormwater system, library, fire stations, police stations, municipal buildings, schools, etc. I am **not** referring to fees for services such as inspections, plan reviews, or when the city connects a new structure to the water system. I am referring to charges to pay for the off-site water mains and treatment plant, etc. If your community has such fees, please enumerate them and provide details about and/or how to determine their magnitude for different types of developments/structures.
2. When a new development occurs are there any exactions of the developer that require him to:
 - a. upgrade roads and traffic control devices adjacent to the development
 - b. set aside land for a neighborhood park and/or equipping such park
 - c. extending off-site water mains, sewer mains, and roads to the edge of the development
 - d. set aside land for schools

e. other?

3. Does the developer pay for all on-site infrastructure or are some types of infrastructure supplied by the city or utility company? For example, some city utilities install on-site pipes or electrical equipment and recoup the cost in the monthly billings to all customers. Who pays for over-sizing of on-site infrastructure that is designed to meet the needs of future developments such as a planned city arterial road, water main, or sewer main?

4. Does the city have a stormwater ordinance that requires developers to detain stormwater on-site and release it over an extended period of time? If so, what is the allowable release rate? (This is a question for a stormwater engineer)

5. If your community has fees for off-site infrastructure, please provide an example of such fees for a typical 2,000 square foot single family detached home with 2 ½ baths and 2 car garage on a 10,000 square foot lot in a new medium-to-large subdivision. Please itemize the fees for each category of off-site infrastructure (roads, water, sewer, etc.) The examples provided will be used to generate a spreadsheet comparing the various categories of fees for off-site infrastructure for the different communities. (The purpose of specifying the characteristics in detail was to make the data comparable to the 2006 National Impact Fee Survey reported by Clancy Mullen of Duncan Associates.) (I don't recall any city supplying this information in this format.)

Results

Infrastructure within the development (on-site) typically is financed by the developer with the possible exception of over-sizing to meet the needs of other developments. On the other hand, the costs of off-site infrastructure needed by new development are financed through many different mechanisms. In 38 communities, the developer, builder, and/or the eventual owner/end user pay for some (usually the case) or all of the costs. In 39 communities there are developer exactions that may include one or more of the following: off-site roads or on-site over-sizing of roads, water line extensions and/or over-sizing, sanitary sewer extensions and/or over-sizing, on-site detention of stormwater, and donation of park land. Builders in 26 of the communities pay development fees/excise taxes/impact fees for roads (17 cities), water (18 cities), sanitary sewer (24 cities), parks (7 cities), and other categories (3 cities) typically with 2-3 different fees in each community with a range from 1 to 11 different fees. The total development fees/excise taxes/impact fees for a 2,000 sq. ft. home averaged \$4,217.00 with a median value of \$2,660.00 with a range from \$715.00 to \$22,786.35. Columbia at \$1,200.00 was the fourth lowest of cities with fees. (I assumed that stormwater fees are waived with on-site detention.) The developer and builder pass on these costs with markups to the eventual owner/end user. However, some costs may be financed more directly through benefit districts and property liens. Note that national averages reported on the last line of the spreadsheet are higher than those reported in this study.

**Development Fees for A Single Family House with 2,000 Square Feet, 2 1/2 Baths on A Lot of 10,000 Square Feet,
Developer Exactions, and Stormwater Controls In Forty Midwest Cities**

Community	1990 pop.	2005 pop.	Change	Road Fee	Water Fee	Sewer Fee	Park Fee	Other *	Exactions^	Stormwater#
Fayetteville, AR	42,099	66,655	58%		\$ 363.00	\$ 985.00		\$ 312.00	R,W,S,P	100 yr det.
Boulder, CO	83,312	91,685	10%	\$ 1,978.04	\$ 9,710.00	\$ 2,225.00	\$ 1,793.85	\$ 4,349.46	R,W,S,P	\$2,730.00
Champaign, IL	63,502	71,568	13%			\$ 1,697.50			R,W,S,P	100 yr. det.
Evanston, IL	73,233	75,236	3%						NA	100 yr. det.
Urbana, IL	36,344	38,533	6%			\$ 1,697.50			R,W,S	50 yr. det.
Ames, IA	47,198	52,263	11%						R,W,S	100 yr. det.
Iowa City, IA	59,738	62,887	5%			\$ ~500.00		\$ 5,928.70	R,W,P	Reg./mo.
Lawrence, KS	65,608	81,816	25%		\$ 1,350.00	\$ 1,310.00			R,W,S	Reg./mo.
Lenexa, KS	34,034	43,434	28%	\$ 316.80	\$ 3,610.00	\$ 3,501.00	\$ 410.00		P	\$905.00
Manhattan, KS	37,712	48,668	29%						R,W,S,+	Reg./mo.
Olathe, KS	63,352	111,334	76%	\$ 2,187.00	\$ 2,400.00	\$ 2,745.00	\$ 520.00		W,S	10 yr. det.
Overland Park, KS	111,790	164,811	47%	\$ 2,150.00	\$ 3,610.00	\$ 3,501.00			R	Var 100 yr det
Lexington, KY (@)	225,366	268,080	19%	\$ 1,110.00		\$ ~1,313.00	\$ ~846.00		R,S,P,St	\$ ~1052.00
Louisville, KY	269,063	556,429	107%						R large only	
Belton, MO	18,150	24,140	33%	\$ 809.01	\$ 2,857.00	\$ 500.00			R,W,S	100 yr. det.
Blue Springs, MO	40,153	53,094	32%						R,W,S,P	100 yr. det.
Chesterfield, MO	37,991	47,020	24%	\$ 887.89		\$ 1,072.00			R,W,S	100 yr. det.
Columbia, MO	69,101	91,814	33%	\$ 300.00	\$ <u>400.00</u>	\$ <u>500.00</u>			R,W,S,	100 yr. det.
Hazelwood, MO	15,324	25,535	67%	\$ 887.89		\$ 1,072.00			S	100 yr. det.
Independence, MO	112,301	110,208	-2%	\$ 1,807.00					St	100 yr. det.
Joplin, MO	40,961	47,183	15%						St	\$~2110.00
Kansas City, MO	435,146	444,965	2%	\$ 715.00					R	100 yr. det.
Lee's Summit, MO	46,418	80,338	74%	\$ 1,001.00	\$ 2,734.00	\$~ 756.00			R,W,S	var. detention
Liberty, MO	20,459	29,042	42%	\$ 1,500.00	\$ 2,225.00	\$ 925.00			R,W,S	10 yr. det.
O'Fallon, MO	18,698	69,694	273%		\$ 2,500.00	\$ 2,500.00			R,P	var. detention
Raymore, MO	5,592	15,530	178%	\$ 1,500.00	\$ 1,956.00	\$ 1,956.00			R,W,S,P	100 yr. det.
St. Charles, MO	54,555	62,304	14%						R,W,S	Reg.
St. Louis, MO	396,685	347,181	-12%							Reg./mo.
Springfield, MO	140,494	150,298	7%						R	100 yr. det.
Wildwood, MO >	32,884	34,831 (x3)	18%	\$ 887.89		\$ 1,072.00			R,W,S,P	100 yr. det.
Lincoln, NE	191,972	239,213	25%	\$ 2,466.00	\$ 1,261.00	\$ 624.00	\$ 334.00		R?,P	100 yr. det.
Norman, OK	80,071	101,719	27%		\$ 850.00	\$ 2,450.00	\$ 150.00		R,W,S,P	100 yr. det.
Stillwater, OK	36,676	40,906	12%	\$ 350.00	\$ ~141.50	\$ ~387.00			R,W,S	100 yr. det.

(cont.)

3

**Development Fees for A Single Family House with 2,000 Square Feet, 2 1/2 Baths on A Lot of 10,000 Square Feet,
Developer Exactions, and Stormwater Controls In Forty Midwest Cities (cont.)**

Community	1990 pop.	2005 pop.	Change	Road Fee	Water Fee	Sewer Fee	Park Fee	Other *	Exactions^	Stormwater#
Knoxville, TN	165,121	180,139	9%						R,W,S	100 yr. det.
Memphis, TN	610,337	672,277	10%						R,W,S	10 yr. det.
Nashville, TN	488,374	549,110	12%						R,W,S,P	100 yr. det.
Austin, TX	465,622	690,252	48%		\$ x 550.00	\$ x 550.00			R,W,S,P	variable
College Station, TX	52,456	72,388	38%		\$ 550.00	\$ 300.00	\$ 358.00		R,W,S,P	variable
Lubbock, TX	186,206	209,737	13%						R,W,S	Reg./mo.
Waco, TX	103,590	120,465	16%						R,W,S	100 yr. det.
National ave. n=271 by Duncan Assoc. "				\$ 2,305.00	\$ 2,671.00	\$ 2,588.00	\$ 2,068.00	\$ 6,183.00		\$1,187.00

A blank cell means a zero or unknown value that was omitted to reduce clutter.

* Other may include police, fire, library, city buildings, affordable housing, human services, parking garage, and/or education.

yr.=year, det.=detention, reg.=regional, mo.=billed monthly to all users

x Austin has four zones with combined water and sewer taps ranging from \$800 to \$2,700. The example is in the desired development zone at \$1,100

^ Developer responsibilities: R=off-site roads and/or on-site oversize, W=off-site water line extension and/or on-site oversize, S=off-site sewer line extension and/or on-site oversize, P=required parkland donation, St=off-site stormwater charge, +=others, and NA=Not available

(@) Lexington/Fayette Co., KY - fees are paid/acre by developer - fees shown are per acre charge/4 to provide comparisons- also shown as exactions

> Wildwood was incorporated in 1995 - census figure in the 1990 column actually is for 2000 - the percent change was multiplied by 3 for comparison

" 2006 National Impact Fee Survey, Clancey Mullen, Duncan Associates, www.Impactfees.com

Criteria for inclusion - at least one of the following

1. Large Missouri city
2. Population growth of at least 15% from 1990 to 2005 for cities in Missouri, Kansas near to Kansas City, or Illinois near to St. Louis
3. A Big 12 community
4. Cities in states abutting Missouri with division Ia universities

Survey conducted in 2007 by Ben R. Londeree of Columbia, Missouri Londereeb@missouri.edu

4

Community	Total
Boulder, CO	\$ 22,786.35
Overland Park, KS	\$ 9,261.00
Lenexa, KS	\$ 8,742.80
Olathe, KS	\$7,852.00
Iowa City, IA	\$6,428.70
Raymore, MO	\$ 5,412.00
O'Fallon, MO	\$ 5,000.00
Lincoln, NE	\$ 4,685.00
Liberty, MO	\$ 4,650.00
Lee's Summit, MO	\$ 4,491.00
Lexington, KY	\$ 4,321.00
Belton, MO	\$ 4,166.01
Norman, OK	\$ 3,450.00
Lawrence, KS	\$ 2,660.00
Joplin, MO	\$ 2,110.00
Wildwood, MO	\$ 1,959.89
Hazelwood, MO	\$ 1,959.89
Chesterfield, MO	\$ 1,959.89
Independence, MO	\$ 1,807.00
Champaign, IL	\$ 1,697.50
Urbana, IL	\$ 1,697.50
Fayetteville, AR	\$ 1,660.00
College Station, TX	\$ 1,208.00
Columbia, MO	\$ 1,200.00
Austin, TX	\$ 1,100.00
Stillwater, OK	\$ 878.50
Kansas City, MO	\$ 715.00
Average	\$ 4,217.00
S.D.	\$ 4,330.86
Median	\$ 2,660.00
P75-P25	\$ 2,961.88
National ave. n=271 by Duncan Assoc. "	\$ 8,868.00

~~Sanix Fall ?
Fort Collins Colorado
Ann Haskins Madison~~

Of particular interest on this front is Manhattan, KS where the developer (or the city or petition by citizens) can request a benefit district for all infrastructure costs – both on-site and off-site. The city might participate if there are benefits to the general public. Twice yearly the city bundles all benefit districts and sells bonds. The costs are prorated to the individual lots with tax liens with a payback over a 10 year or 20 year period. Before bonding, the lot owner has the option of paying in full. A number of communities use benefit districts to provide infrastructure ahead of development. Then development fees are charged when the developer and/or builder connect to the system or tax liens (with inflation adjustments and/or interest) are placed on each piece of property and become due with development. Usually the instigator is the city, but in some situations the original developer must pay for oversized infrastructure and he is reimbursed as others connect to the system.

At least two cities in the survey have no undeveloped land: St. Louis, MO and Evanston, IL and it follows that they don't have development fees. In fact, redevelopment in St. Louis usually is accompanied with state and/or federal grants for infrastructure improvements.

Fourteen cities had no development fees. However, nine of these had less than a 15% population increase in 15 years and therefore had less demand for new infrastructure. One of these, St. Charles, MO, receives \$8-10 million per year for capital spending from a local casino.

Twenty-four cities had a population increase of at least 15% in 15 years. Twenty of these cities had development fees.

Columbia, MO is the only city which uses planned districts as a way to exact off-site improvements from developers. Iowa City, IA primarily uses exactions for off-site improvements as a condition of annexation or zoning change, although I suspect that most communities use this form of leverage. It appeared that almost all of the other communities require off-site improvements with regular zoning if the development will place significant stress on the existing infrastructure.

Twenty cities require on-site detention of the 100 year design storm event. An additional five communities require on-site detention of the 100 year design storm event for some developments depending on size the development or its location in the watershed. Five cities use regional detention with a monthly fee on utility bills. In two cities, the developer pays a stormwater fee. Lenexa gives a credit for on-site detention. Some cities have not completed work on EPA Phase II stormwater compliance matters.

In the following communities, cooperative and/or legal alliances exist with other cities and/or other agencies for all or some types of infrastructure.

Champaign, IL and Urbana, IL have a combined sewer treatment system and interconnector mains. Each city owns its respective non-interconnector mains and laterals.

Johnson County, KS provides water and sewers for Lenexa and Overland Park

St. Louis Metropolitan Sewer District is in charge of wastewater treatment and stormwater control in Chesterfield, Hazelwood, and Wildwood

St. Louis County administers a Traffic Generation Assessment in Chesterfield, Hazelwood, and Wildwood. Wildwood actually administers its own program but the fee is the same in all three communities.

Missouri-American Water Company, a division of the American Water Co., provides water for Chesterfield, Hazelwood, and Wildwood, MO

Illinois-American Water Company, a division of the American Water Co., supplies water to Champaign and Urbana, IL.

Lexington, KY and Fayette County have a combined government

Louisville, KY and Jefferson County have a combined government

Mid-America Regional Council (MARC) is a cooperative council of Kansas City area cities and five counties in Kansas and Missouri to deal with common and regional issues. Individual governments may adopt MARC recommendations.

The following cities had a 2005 population between 60,000 and 140,000 and a population increase of at least 15% from 1990 to 2005 which makes them reasonable comparison cities to Columbia.

City	Development Fees	Exactions
Fayetteville, AR	W,S	R,W,S,P,St
Lawrence, KS	W,S	R,W,S
Olathe, KS	R,W,S,P	W,S,St
Columbia, MO	R,W,S	R,W,S,St
Lee's Summit, MO	R,W,S	R,W,S,St
O'Fallon, MO	W,S	R,P,St
Norman, OK	W,S,P	R,W,S,P,St
College Station, TX	W,S,P	R,W,S,P
Waco, TX	None	R,W,S,St

W=water, S=sewer, R=roads, P=parkland, St=on-site stormwater detention

Appendix

ARKANSAS

Fayetteville

- Water - buy in - \$308/service unit (water usage for an average single family detached home) (\$594 cost less debt and tax credits per service unit) (\$363.00 for a 2,000 sq. ft. single family home)
Treatment plant not included - owned by district of 4 cities
Other use groups pay fee based on number of service units times the fee per service unit
- Wastewater - buy in - \$835/service unit (\$1,097 less credits of \$262)
Other use groups pay fee based on number of service units times the fee per service unit (\$985.00 for a 2,000 sq. ft. single family residence)
- Parks - Donation of 24 acres of land per 1,000 homes
Fee in Lieu/single family unit or mobile home - \$555.000
/multi-family unit - \$393.00
No charge for other zoning categories
- Police & Public Safety - \$162/dwelling unit
- Fire Protection - \$150/dwelling unit
- Exactions - Abutting streets upgraded to standard at developer's expense. For large developments a traffic study is required and recommendations followed.
- Exaction - Water main extension at developer's expense with cost sharing for oversizing
- Exaction - Sewer main extended at developer's expense with cost sharing for oversizing
- Stormwater - Post-development peak discharge shall not exceed pre-development peak discharge for the 2, 10, and 100 year 24 hour design storm event.
- All on-site improvements are at developer's expense

COLORADO

Boulder

- Development Excise Tax (Non-residential - \$2.40/sq. ft.)
(Detached dwelling unit/attached or mobile)
 - Police - \$249.91/\$166.44
 - Library - \$390.40/\$260.13
 - Fire - \$208.55/\$138.89
 - Human Services - \$71.56/\$48.50
 - Municipal Space - \$260.56/\$173.52
 - Parks - \$1,793.85/\$1,196.50
 - Recreation - \$448.48/\$299.14
 - Transportation - \$1,978.04/\$1,194.13
- Housing Excise Tax - \$0.22/sq. ft. (for affordable homes)
- Education Excise Tax - \$1.14/sq. ft. (up to 6,000 sq. ft.)

Stormwater and Flood Management Plant Investment Fee which is equivalent to \$0.91/sf of new impervious area.

Water PIF- \$7,770 to \$11,650+/\$5,830 to \$9,710+ (based on # of bathrooms and water demand)

Wastewater PIF - \$1,485 to \$2,225+/\$1,115 to \$1,855+ (based on # of bathrooms and water demand))

Exaction – Roads - Exactions are evaluated case by case based on impacts. Upgrades to infrastructure are required regularly. The city pays for oversizing in some cases. In other cases, the developer may set up a reimbursement agreement under which other benefiting properties provide reimbursement over time.

Exaction – Water main extension – The developer pays for extending the water main. The city pays for oversizing in some cases. In other cases, the developer may set up a reimbursement agreement under which other benefiting properties provide reimbursement over time.

Exaction – Sewer main extension - The developer pays for extending the sewer main. The city pays for oversizing in some cases. In other cases, the developer may set up a reimbursement agreement under which other benefiting properties provide reimbursement over time.

Exaction – Parks – Large developments may be required to donate parkland.

Stormwater – Post-development runoff characteristics shall not exceed pre-development characteristics for minor (water quality storm event) or major events (100 year design storm).

All on-site improvements are at developer's expense

ILLINOIS

Champaign (Also see Urbana below)

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure charged by the city. All utilities are provided by private companies except sewage treatment and sewer interceptor mains which are owned by the Urbana-Champaign Sanitary District and other sewer lines which are owned by the respective cities and charge fees outlined below. However, the city paid for interceptors and mains to a large area opened for new development and is reimbursed as developers connect to the system.

Sewer Connection Fees – Champaign-Urbana Sanitary District

Interceptor Cost Recovery Fee – Developer pays \$180.00/population equivalent (PE) – Each single family residence is 3.5 PE. Used for maintenance of the interceptor lines.

Connection Fee - \$305.00/PE. Used for treatment plant maintenance.

Road Impact Fee – Under study for possible adoption.

Exaction – Developer pays to upgrade substandard abutting roads. For large developments the developer pays for a traffic study and makes recommended improvements.

Exaction – Developer pays for water main extension and is reimbursed as customers connect (1 ½ times cost of annual use until cost is recouped or 10 years, whichever is first). (Illinois-American Water Co.)

Exaction – Developer pays for sewer main extension.

Exaction – In large developments the developer may be required to include trails. Parkland dedication is under study for possible adoption.
Stormwater - Storm sewers designed to handle a 10 year design storm are required on site. The overall stormwater plan must handle the 100 year event on-site. A fee in lieu is an alternative when regional detention is available. The fee will approximate actual costs.
On-site improvements at developer's expense

Evanston

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure. The land area is fully developed so that only redevelopment can occur.
Exactions – Waiting for a response
Stormwater – On-site detention of the 100 year event. Runoff not to exceed the 3 year storm event.
On-site improvements at developer's expense

Urbana

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure charged by the city. All utilities are provided by private companies except sewage treatment and interceptor mains which are owned by the Urbana-Champaign Sanitary District and sewer mains which are owned by the respective cities and charge fees outlined below. However, the city paid for sewer interceptors and mains to a large area opened for new development and is reimbursed as developers connect to the system.
Sewer Connection Fees – Urbana-Champaign Sanitary District
 Interceptor Cost Recovery Fee – Developer pays \$180.00/population equivalent (PE) – Each single family residence is 3.5 PE. Used for maintenance of the interceptor lines.
 Connection Fee - \$305.00/PE. Used for treatment plant maintenance.
Exaction – Developer pays to upgrade substandard abutting roads. For large developments the developer pays for a traffic study and makes recommended improvements.
Exaction – Developer pays for water main extension and is reimbursed as customers connect. (1 ½ times cost of annual use until cost is recouped or 10 years, whichever is first). (Missouri-American Water Co.)
Exaction – Developer pays for sewer main extension.
Stormwater - Storm sewers designed to handle a 10 year design storm are required on site. The overall stormwater plan must handle the 50 year event on-site with a release rate equal to the 5 year predevelopment release rate
On-site improvements at developer's expense

IOWA

Ames

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

Exaction – Roads – City may require a developer financed traffic study with recommended improvements. City may share oversizing cost.

Exaction – Water – Developer responsible for extending water main.

Exaction – Wastewater – Developer responsible for extending sewer main.

*Note – If the city designates an area as a village, the city pays for extension of infrastructure.

Stormwater - Post-construction runoff shall be no more the pre-construction runoff as determined from storm events of 5-100 years. Includes a separate underground stormwater sewer system.

On-site improvements at developer's expense

Iowa City

Near Southside Parking Facility District - \$4,000 in 1992 dollars per dwelling unit

Sewer Districts (4) - \$208.08 to \$1,796.50/acre in sewer districts

Exactions - Connection to Water Main – total cost billed to developer

Exactions - Roads – prorated costs of abutting collector or arterial street upgrades including intersections and traffic signals as a negotiated condition for annexation and/or rezonings

Exaction - Open Space – Donation of 3 acres/1,000 people or fee equivalent to the value of 3 acres.

Stormwater - There is regional detention. Costs of the stormwater program are paid with a monthly Stormwater Utility Charge.

On-site improvements at developer's expense

KANSAS

Lawrence

Water system development charge – based on meter size and scheduled to increase each January 1st through 2009

5/8 “ \$1,350

1” \$3,370

1 ½ “ \$6,730

2 “ \$10,760

Progressively higher fees for larger connections

Wastewater system development charge - based on class or water meter size and scheduled to increase each January 1st through 2009

Residential \$1,310

All others

5/8 “ \$2,390

1” \$5,980

1 ½ “ \$11,950

Progressively higher fees for larger connections

Impact fees – Discussions are ongoing for possibly implementing impact fees for parks and traffic corridors.

Exaction – Water main extensions up to 12” are at developer's expense

- Exaction – Industrial and commercial developments may be required to pay a prorated traffic signal/control fee on nearby streets.
- Exaction – PUD/commercial/industrial development may be required to pay for other off-site improvements including but not limited to streets, traffic signals, street lights, extension of water mains or sewer mains, intersections, and sidewalks.
- Stormwater – The city has a major drainage area map. Generally stormwater is controlled regionally for the mapped area and supported by a monthly stormwater utility charge to all residents. On-site detention for a development only occurs if there are downstream flooding problems. The city will not pay anything or set up benefit districts for drainage of areas not on the map.
- On-site and off-site improvements of streets (including bridges), sidewalks, or sanitary sewers may be financed with benefit districts up to 75% of the total cost using various methods of assessing each lot owner. Developer must arrange for financing the remaining 25%. Oversizing of infrastructure may be paid for by the city.
- Other on-site improvements at developer's expense

Lenexa

- Parks and Recreation Impact Fee
 - Residential - \$410.00/unit
 - Others - \$0.1083/sq. ft. of structures
- Wastewater Connection Fee - \$2,334.00 per equivalent dwelling unit (EDU)
 - Wastewater is a function of Johnson County
- Wastewater System Development Charge - \$1,167.00 per EDU
 - Wastewater system is a function of Johnson County
- Water System Development Charge - Water District #1, Johnson County
 - A function of water meter size
 - 5/8 " \$3,610.00
 - 3/4 " \$5,415.00
 - 1 " \$9,025.00
 - 1 1/2 " \$18,050.00
 - 2" \$38,880.00
 - Progressively higher costs for larger sizes
- System Development Fee for stormwater flood control - \$905.00 per equivalent dwelling unit or 2,750 sq. ft. of imperviousness. Credit for on-site retention.
- Transportation Improvement Program Fee - \$31.68/trip generated per day
 - Single family home - \$316.80 based on 10 trips/home/day
 - Other use groups based on area of construction or appropriate unit
- Exaction - Excise Tax for Parks and Open Spaces - \$0.215/sq. ft. of plat area less rights of way for collector and arterial streets
- Stormwater - When detention is required:
 - Residential – 100 year storm event
 - Commercial – 10 year storm event
- On-site improvements at developer's expense

Manhattan

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

However, infrastructure costs can be financed with tax free bonds packaged by the city and sold twice per year. Essentially these are improvement or benefit districts that can be initiated by the developer, citizens, or the city. The City of Manhattan is second only to Wichita among Kansas cities in the amount of City-sponsored debt financing for development. The City may participate as a funding partner in these developments in an amount which is proportionate to the City at-large benefit of the new improvements (e.g.: arterial connections, water/sewer lines with greater capacity than would be necessary to serve the development only, community trails), but those improvements that solely benefit the residents of the district are assessed at 100% to the benefit district. Property owners have a choice to pay up front or over 10 (or 20) years through tax billing.

Exaction – Roads – Traffic study and follow recommendations with city paying for oversizing.

Exaction – Water – Developer pays for water main extension with city paying for oversizing.

Exaction – Sewer – Developer pays for sewer main extension with city paying for oversizing.

Stormwater - City management system funded by a monthly stormwater charge to all residents. Currently city has no enforcement power for stormwater problems with developers but this will change in a few weeks with passage of a stormwater ordinance.

On-site improvements at developer's expense

Olathe

Transportation Improvements Excise Tax

Initial Improvement (streets) Tax is \$0.215/sq. ft. of land

Traffic Signal Improvement Tax

Single family - \$0.0037/sq. ft.

Multi-family - \$0.0120/sq. ft.

Commercial - \$0.0576/sq. ft.

Others - \$0.0098/sq. ft.

Park Excise Tax

Residential - \$520/dwelling unit

Commercial - \$0.13/sq. ft.

Industrial - \$0.07/sq. ft.

System Development Fee for Water

Single Family & Duplex per dwelling unit \$2,400.00

Multifamily & Mobile Home per dwelling unit \$1,600.00

Non Residential - based on meter size

5/8 " \$2,400.00

1 " \$5,860.00

1 ½ " \$11,625.00

2" \$18,550.00

Progressively higher costs for larger sizes

System Development Fee for Sanitary Sewers

Single Family & Duplex per dwelling unit \$2,745.00

Multifamily & Mobile Home per dwelling unit \$1,825.00

Non Residential – based on water meter size

5/8 “ \$2,745.00

1 “ \$6,720.00

1 ½ “ \$13,355.00

2” \$21,310.00

Progressively higher costs for larger sizes

Exaction -Sewer taps and extensions – at developer’s expense

Exaction - Water taps and extensions – at developer’s expense, city may pay for
oversize

Stormwater - On-site detention of the 10 year design storm for residential
developments and the 25 year design storm for commercial
developments. Release rate limited to pre-construction release rate
of the 10 year storm.

On-site improvements at developer’s expense

Overland Park

Transportation Excise Tax - \$0.215/sq. ft. of land

Wastewater Connection Fee - \$2,334.00 per equivalent dwelling unit (EDU)

Wastewater is a function of Johnson County

Wastewater System Development Charge - \$1,167.00 per EDU

Wastewater system is a function of Johnson County

Water System Development Charge - Water District #1, Johnson County

A function of water meter size

5/8 “ \$3,610.00

¾ “ \$5,415.00

1 “ \$9,025.00

1 ½ “ \$18,050.00

2” \$38,880.00

Progressively higher costs for larger sizes

Exactions - Negotiated off-site traffic and roadway improvements for commercial
developments

Stormwater – Currently working on a new stormwater ordinance for new
developments. Currently detention is required only if there are
downstream problems – about 50% of the time. In such cases the post-
development runoff may not exceed pre-development runoff for the 5 to
100 year event.

On-site improvements at developer’s expense

KENTUCKY

Lexington and Fayette County

There is an urban growth boundary of 85 square miles and within this region there
are five expansion areas totaling 5,400 acres with varying exaction rate schedules
shown as ranges below.

Sewer Transmission - \$1,736-\$7,084/acre

Sewer Capacity - \$1,651.00/acre

Sewer Connection - \$420.00 for a ¼ acre lot - more if on larger lot (This appears to be a development fee rather than an exaction.)

Roads - \$1,729-\$4,441/acre

Parks - \$1,411-\$2,386/acre

Stormwater - \$3,451-\$4,209/acre

Open Space - \$1,000/acre

Stormwater – Regional treatment preferred for small developments (<5 acres) but on-site treatment for larger developments. Small developments pay a fee in lieu unless the Director of LFUCG determines that there is minimal impact downstream. On larger developments post-construction peak flows shall not exceed pre-construction peak flows and BMPs must be in place to handle the Quality Storm event.

On-site improvements at developer's expense

Louisville and Jefferson County

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

Exactions – Large developments may be required to improve abutting roads but it is decided case by case – occurs about 15% to 20% of the time.

Stormwater – Storm sewers are designed for the 10 year storm event. Discharge from development into channels must not cause an elevation downstream above the 100 year flood level.

On-site improvements at developer's expense

MISSOURI

Belton

Arterial street impact fee

Single family attached - \$809.01

Multi-family residential - \$496.62 per unit

Rental townhouse - \$576.72 per unit

Condo/townhouse owner occupied - \$416.52

Mobile home - \$472.59

Senior housing at lower rate

Hotel - \$472.59 per room

Motel - \$376.47 per room

Other - various rates (\$0.34-\$48.55 per sq. ft.)

Water tap fee – Based on meter size.

5/8 “ - \$2,857.00

¾ “ - \$4,762.00

1 “ - \$7,619.00

1 ½ “ - \$9,523.00 displacement meter

1 ½ “ - \$19,047.00 turbine meter

2 “ - \$19,047.00 displacement meter

2 “ - \$30,475.00 turbine meter

Progressively higher fees for larger connections

Sewer tap fee – includes a connection fee and an improvement fee

Connection fee - \$30.00 per drain opening

Improvement fee - \$33.48 or \$42.61 depending on district
 Residential fee is set at \$500.00
 Exactions - Water main extension at developer's expense
 City usually pays the cost of oversizing on-site and off-site
 Exactions - Sewer main extension at developer's expense
 City usually pays the cost of oversizing on-site and off-site
 Exactions - Negotiated road improvements based on developer financed traffic study
 Stormwater – Use the Kansas City Chapter American Public Works Association's 5600 Manual and Best Management Practices for Water Quality Manual. Post-development stormwater runoff must not exceed pre-development runoff for the 10, 25, and 100 year storm frequency of 24 hour duration.
 On-site improvements at developer's expense

Blue Springs

There are no development fees, impact fees, or excise taxes to fund off-site infrastructure.
 Exaction - Land must be dedicated for abutting arterial expansion if not accessed
 Improvements necessary for access to abutting arterials – improve to standards
 Build or escrow cash for ½ of abutting non-arterials
 Exaction – parkland dedication
 Water main extension – at developer's expense
 If oversizing is required, city pays for the differential material cost
 Sewer main extension – at developer's expense
 If oversizing is required, city pays for the differential material cost
 Stormwater – Use the Kansas City Chapter American Public Works Association's 5600 Manual and Best Management Practices for Water Quality Manual. Post-development stormwater runoff must not exceed pre-development runoff for the 10, 25, and 100 year storm frequency of 24 hour duration.
 On-site improvements at developer's expense

Chesterfield

Traffic Generation Assessment
 Single family - \$887.89
 Multifamily/retirement community – \$355.16/parking space
 Office/restaurant/research center - \$542.56/ parking space
 Motel/hotel - \$1,085.22/parking space
 General retail/medical offices/shopping centers/nursing home/high turn over sit down restaurant - \$1,627.78/parking space
 Hospital/bank/drive in fast food restaurant - \$3,255.67/ parking space
 Convenience store/gas station - \$10,851.97/parking space
 Manufacturing - \$434.06/parking space
 Warehouse - \$759.65/parking space
 Recreational use - \$374.94/parking space
 Mini warehouse - \$0.36/square foot
 Car wash - \$54,278.07/acre

Loading space - \$2,663.66/space
Chesterfield Valley has special rates
Commercial - \$2.07/square foot
Office - \$1.44/square foot
Industrial - \$4,986.59/acre

Water - If available from Missouri American Water Co., developer pays for extension. If not, developer drills a well on each lot or provides a private system. When the developer's plumber makes a tap for extending the water main, an inspector from the water company must be present. A water tap for a customer involves a fee for service provided by the water company. However, for each new tap, the developer receives \$200.00 from the water company at the end of the year.

Chesterfield Valley has a special rate - \$654.66/acre

Sewer - If available from Metropolitan St. Louis Sewer District (MSD), extension is a developer expense. Otherwise individual septic systems or subdivision package system must be provided by the developer.

Sewer connection charge

Single family dwellings - \$1,072.00

Others are based on the water meter size

¾ " \$1,072.00

1" 1,669.00

1 ½ " \$3,031.00

2" \$4,736.00

Incremental increases with larger sizes

Multi-family dwellings have the option of paying \$713.00 per unit

Stormwater – Part of MSD and follows their rules. If differential runoff for the 15 year, 20 minute event exceeds 2 cfs then retention is required. The post - development peak flow can not exceed pre-development peak flow for the 2 year and 100 year, 24 hour events. Some watersheds have more stringent regulations due to flooding problems.

Chesterfield Valley has a special rate - \$2,077.15/acre

Exaction - When a development is adjacent to an existing street, the developer shall improve that street to city standards.

Exaction – If a planned arterial passes through a development, oversizing is a developer expense.

On-site improvements are at developer's expense

Columbia

Development Fee - \$0.15/sq. ft. of total floor area for collector and arterial roads (will increase to \$0.25/sq. ft. in 2008)

Water Tap Fee – Currently \$400.00 across the spectrum of water meter sizes.

Fees likely will be increased in 2008 and in 2009 and be based on meter size and eventually represent an equity buy-in fee.

Sewer Tap Fee - based on water meter size

¾ " - \$500.00

1" - \$833.00

1 ½ " - \$1,666.25

2" - \$2,666.00

Progressively higher fees for larger connection

Fees likely will be increased in 2008 and in 2009 and be based on meter size and eventually represent an equity buy-in fee.

Stormwater Fee - 1-2 family residences \$0.09/sq.ft.

- Multi-family, offices, schools, churches \$0.16/sq. ft.
- Commercial, industrial \$0.195/sq. ft.

A new stormwater ordinance took effect in September 2007 and requires that flows from the development post-construction will be essentially the same as pre-construction for all design storm events from 1-100 years. It is performance based allowing developers to meet the prescribed level of service in numerous ways from a Design Manual. It is presumed that the above stormwater fee will be charged in rare instances with implementation of the new ordinance.

Exaction - A common requirement for annexations and/or rezonings is Planned Districts instead of open zoning for medium and large developments with exactions for abutting roads and intersections as well as more control of on-site improvements.

Exaction - Water main extension is a developer expense with city paying for oversizing.

Exaction - Sewer main extension is a developer expense, usually from an 80 acre point in the watershed. The city pays for oversizing. Discussions suggest that the 80 acre point may change to the 100 or 120 acre point.

On-site improvements at developer's expense except the city provides materials for the on-site electric infrastructure. Changes likely will occur as a result of a new electric rate study.

Hazelwood

Traffic Generation Assessment

Single family - \$887.89

Multifamily/retirement community - \$355.16/parking space

Office/restaurant/research center - \$542.56/ parking space

Motel/hotel - \$1,085.22/parking space

General retail/medical offices/shopping centers/nursing home/high turn over sit down restaurant - \$1,627.78/parking space

Hospital/bank/drive in fast food restaurant - \$3,255.67/ parking space

Convenience store/gas station - \$10,851.97/parking space

Manufacturing - \$434.06/parking space

Warehouse - \$759.65/parking space

Recreational use - \$374.94/parking space

Mini warehouse - \$0.36/square foot

Car wash - \$54,278.07/acre

Loading space - \$2,663.66/space

Water - If available from Missouri American Water Co., developer pays for extension. If not, developer drills a well on each lot or provides a private system. When the developer's plumber makes a tap for extending the water main, an inspector from the water company must be present. A water tap for a customer involves a fee for service provided by the water company. However, for each new tap, the developer receives \$200.00 from the water company at the end of the year.

Sewer - If available from Metropolitan St. Louis Sewer District (MSD), extension is a developer expense. Otherwise individual septic systems or subdivision package system must be provided by the developer.

Sewer connection charge – based on water meter size

- Single family dwellings - \$1,072.00
- ¾ “ \$1,072.00
- 1” 1,669.00
- 1 ½ “ \$3,031.00
- 2” \$4,736.00

Incremental increases with larger sizes

Multi-family dwellings have an option of \$713.00 per unit

Stormwater - Part of MSD and follows their rules. If differential runoff for the 15 year, 20 minute event exceeds 2 cfs then retention is required. The post-development peak flow can not exceed pre-development peak flow for the 2 year and 100 year, 24 hour events. Some watersheds have more stringent requirements because of flooding problems.

On-site improvements at developer's expense

Independence

License Surcharge - An excise tax based on trip generations by a structure. Trip generations are based on a peak hour trip schedule generated by the International Traffic Engineers. Full credits are applied to redevelopment areas – western portion of the city.

- Residential/warehouse - \$1,760.00/trip
- Residence - \$1,807.00 (1.01 peak hour trips)
- Office/industrial - \$564.00/trip
- Commercial/retail - \$1,760.00/trip

There are no other development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

Stormwater – Use Kansas City Chapter American Public Works Association's 5600 Manual and Best Management Practices for Water Quality Manual. Post-development stormwater runoff shall not exceed pre-development runoff for 1 year through 100 year storm event.

On-site improvements at developer's expense

Joplin

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure except for stormwater (see below). However, a sewer extension project was financed by special assessment on property owners.

A transportation sales tax funds road projects.

A parks/stormwater sales tax funds parks and stormwater projects.

Stormwater - Appears to be an option of on-site or regional control

- Regional buy-in for a residential development - \$8,441.32/acre
- Regional buy-in for other types of development - \$11,255.09/acre

On-site improvements at developer's expense

Kansas City

Transportation Excise Tax - 8 districts, 2 fee schedules

Taxed at 50% of cost
Single family detached – Tax - \$706 or \$715/dwelling unit
Multi-family – Tax - \$432 or \$437/dwelling unit
Mobile home park –Tax - \$391 or \$394/pad site
Other uses mostly per 1,000 sq. ft. Tax - \$64 to \$5,222/1,000 sq. ft. - an
extensive schedule.
Exactions - abutting roads with credit against Excise Tax
Stormwater – Use Kansas City Chapter American Public Works Association's
5600 Manual and Best Management Practices for Water Quality Manual.
Post-development stormwater runoff shall not exceed pre-development
runoff for 1 year through 100 year storm event. LID and rain gardens
encouraged.
On-site improvements at developer's expense

Lee's Summit

Water Tap - based on meter size
5/8 x 3/4 " \$2,734.00
3/4 " \$3,418.00
1" \$5,468.00
1 1/2" \$6,835.00
2" \$13,670.00
Progressively higher fees for larger meters
Sewer Tap - \$63.00/trap.
Two watersheds require \$72.00/trap
License Excise Tax for roads
Residential - \$1,001/dwelling unit
Manufacturing/Industrial - \$801 times sq. ft./1,000
Commercial/Retail - \$601 times sq. ft./1,000
Exaction - Water main extension is a developer expense. City pays for
oversizing.
Exaction - Sewer main extension is a developer expense. City pays for
oversizing.
Exaction - Traffic study required. Recommended road improvements required.
City pays for oversizing.
Stormwater - Stormwater Task Force is currently studying improving the
process of handling of stormwater. Require a stormwater engineering
study and generally follow the recommendations. Detention on-site
depending on downstream conditions.
On-site improvements at developer's expense

Liberty

Water System Charge – based on meter size
5/8 " \$2,225.00
1" \$5,560.00
1 1/2 " \$11,130.00
2 " \$17,800.00
> 2" individually determine
Sewer Connection Fee
5/8 " \$925.00

1 " \$2,310.00
 1 ½ " \$4,630.00
 2 " \$7,400.00
 > 2" individually determined
 Roadway Development Tax
 Residential - \$1,500/peak hour trip generated
 Industrial - \$1,050/peak hour trips generated
 Commercial - \$750/peak hour trips generated
 Exactions – Water main extension is a developer expense. City may reimburse for large oversizing (over 8").
 Exaction - Sewer main extension is a developer expense. City may reimburse for large oversizing (over 20").
 Exaction – Improvements required for abutting roads.
 Stormwater – Detention: residential - 10 year event;
 Commercial/industrial - 25 year event. Runoff not to exceed pre-construction runoff for the 10 year storm event.
 On-site improvements are at the developer's expense

O'Fallon

Water Tap
 Residential - \$2,500.00/lot
 Commercial - \$2,500.00/acre (\$2,500.00 minimum)
 Sewer Tap
 Residential - \$2,500.00/lot
 Commercial - \$2,500.00/acre (\$2,500.00 minimum)
 There are no other development fees, impact fees, or excise taxes.
 Stormwater – Post-construction runoff shall not exceed pre-construction runoff for the 2 year, 15 year, and 25 year 20 minute storm event. In two watersheds, the runoff for the 20 minute 100 year storm event is included as well.
 Exactions - Developments that front on an existing road must improve one-half of that road to city standards on the frontage side.
 Exaction – Oversizing of water main is a developer's expense.
 Exaction – Oversizing of sewer main is a developer's expense
 Exaction – Donation of open land is based on the city's perceived need.
 On-site improvements are at the developer's expense

Raymore

Road Excise Tax
 Residential - \$1,500.00/adjusted peak flow trip generated
 Commercial/Industrial - \$400.00/adjusted peak flow trip generated
 Park Land Dedication
 Residential - 20 acres/1,000 people
 (2.69 people/dwelling unit)
 Cash in lieu – greater of \$10,000/acre or purchase price
 Commercial/Industrial - \$750/acre of plat
 Sanitary Sewer Connection
 Residential - \$41/trap – minimum=\$1,956.00
 Other - \$51/trap – minimum=\$1,956.00

Water Tap Fee - based on meter size

¾ " \$1,956.00

1" \$3,130.00

1 ½ " \$3,912.00

2 " \$7,824.00

Larger meters progressively higher fee

Exaction - Traffic study required for large developments and recommendations generally are followed.

Exaction – Water main extension is a developer expense. If on master plan, the city reimburses for oversizing.

Exaction – Sewer main extension is a developer expense. If on the master plan, the city will reimburse for oversizing.

Stormwater – Use Kansas City Chapter American Public Works Association's 5600 Manual and Best Management Practices for Water Quality Manual. Post-development stormwater runoff shall not exceed pre-development runoff for 1 year through 100 year storm event.

On-site improvements at developer's expense

St. Charles

There are no development fees, impact fees, or excise taxes. There are water and sewer tap fees but they appear to be set to recover the actual cost of making the connections. Approximately 50% of the capital budget (excluding bond issues) is derived from gaming revenues from a local casino.

Exaction - Sewer main extension is a developer expense, including oversizing.

Exaction - Water main extension is a developer expense, including oversizing.

Exaction - Traffic study required and recommendations generally followed.

Stormwater – On-site detention required if runoff exceeds 1 cfs, which is always.

On-site improvements at developer's expense

St. Louis

There are no development fees, impact fees, excise taxes, tap fees, or exactions for off-site infrastructure. There are no new developments, only redevelopment. Therefore all infrastructure already is in place. Generally off-site improvements are funded with grants.

Stormwater - Monthly stormwater utility fee used by city to fund projects to reduce flooding

On-site improvements at developer's expense

Springfield

Water Tap Fee – based on meter size – appears to be for cost of installing meter and not for off-site infrastructure?

¾ " \$300.00

1 " \$500.00

1 ½ " \$1,000.00

2 " \$1,600.00

Larger meters progressively higher fee

Exactions - roads – Developer may have to improve abutting roads

Stormwater – On-site detention of the 1, 10, and 100 year event such that post-construction runoff does not exceed pre-construction runoff. One inch of rain must be detained for 24 to 48 hours
On-site improvements at developer's expense

Wildwood

Traffic Generation Assessment

Single family - \$887.89
Multifamily/retirement community – \$355.16/parking space
Office/restaurant/research center - \$542.56/ parking space
Motel/hotel - \$1,085.22/parking space
General retail/medical offices/shopping centers/nursing home/high turn over sit down restaurant - \$1,627.78/parking space
Hospital/bank/drive in fast food restaurant - \$3,255.67/ parking space
Convenience store/gas station - \$10,851.97/parking space
Manufacturing - \$434.06/parking space
Warehouse - \$759.65/parking space
Recreational use - \$374.94/parking space
Mini warehouse - \$0.36/square foot
Car wash - \$54,278.07/acre
Loading space - \$2,663.66/space

Water- If available from Missouri American Water Co., developer pays for extension. If not, developer drills a well on each lot or provides a private system. When the developer's plumber makes a tap for extending the water main, an inspector from the water company must be present. A water tap for a customer involves a fee for service provided by the water company. However, for each new tap, the developer receives \$200.00 from the water company at the end of the year.

Sewer - If available from Metropolitan St. Louis Sewer District (MSD), extension is a developer expense. Otherwise individual septic systems or if more than 7 lots a subdivision package system must be provided by the developer.

Sewer connection charge – based on water meter size

Single family dwellings - \$1,072.00

¾ " \$1,072.00

1" 1,669.00

1 ½ " \$3,031.00

2" \$4,736.00

Incremental increases with larger sizes

Multi-family dwellings have an option of \$713.00 per unit

Stormwater - Part of MSD and follows their rules. If differential runoff for the 15 year, 20 minute event exceeds 2 cfs then retention is required. The post - development peak flow must be significantly lower than pre- development peak flow for the 2 year and 100 year, 24 hour events. Some watersheds have more stringent requirements due to flooding problems.

Exactions - If the subdivision is adjacent to an existing street, the developer must provide additional right of way and improve his half of the street to city standards.

Exaction – Developer must donate public space or pay an in lieu fee

On-site improvements are at developer's expense

NEBRASKA

Lincoln

Impact fees are paid at time of building permit and apply to all types of development. For Arterial Street, Water Distribution and Neighborhood Park & Trail impact fees the city is divided into seven districts and all funds must be spent within the district they are collected. A large portion of the city is excluded from the Neighborhood Park and Trail impact fee since they are already adequately served. The Downtown area is also excluded from the Arterial Street impact fee.

Arterial Street Impact Fee - based on land use

- \$2,466.00 – single family detached residential
- \$1,301.00 – single family attached/duplex/townhouse
- \$1,501.00 – multi-family
- \$378.00 – multi-family elderly/retirement
- \$1,354.00 – mobile home
- \$2.70/sq. ft to 6.99/sq. ft. - commercial – varies with type and size
- \$882.00 per room – hotel/motel
- \$3.62/sq. ft. to \$6.92/sq. ft. – office – varies with type
- \$0.41/sq. ft. to \$4.49/sq. ft. – institutional – varies with type
- \$0.37/sq. ft. to \$2.22/sq. ft. – industrial – varies with type
- \$5.02/sq. ft. to \$5,612/acre – recreational – varies with type of recreation

Neighborhood Parks and Trail Impact Fee - residential areas only

- \$334.00 – single family detached
- \$267.00 – single family attached townhouse
- \$257.00 – single family attached duplex
- \$200.00 – multi-family
- \$284.00 – mobile home

Water System Impact Fee - based on meter size for system wide improvements

- ¾ " - \$778.00
- 1" - \$1,296.00
- 1 ½" - \$2,592.00
- 2" - \$4,147.00

Progressively higher fees for larger meters

Water Distribution Impact Fee – based on water meter size for distribution mains in new areas

- ¾ " - \$483.00
- 1" - \$805.00
- 1 ½" \$1,610.00
- 2" - \$2,576.00

Progressively higher fees for larger meters

Wastewater Impact Fee - based on water meter size for mains and treatment

- ¾ " - \$624.00
- 1" - \$1,039.00
- 1 ½" - \$2,079.00
- 2" - \$3,326.00

Progressively higher fees for larger meters

Exactions – Subdivision ordinance requires dedication of land for neighborhood parks as follows:

0.00558 acres per single family detached dwelling unit

0.00460 acres per single family attached dwelling unit

0.00414 acres per duplex dwelling unit

0.00328 acres per multi-family dwelling unit

Developers who dedicate land are reimbursed for the value of the land from the Neighborhood Park and Trail Impact Fees.

Exactions – Many commercial developments may be required to pay for off-site turn lanes and traffic signals on abutting streets.

Stormwater – On-site detention of 2, 10, and 100 year storm event such that runoff post-construction does not exceed pre-construction runoff.

On-site improvements at developer expense.

OKLAHOMA

Norman

Development Fees for parks

Neighborhood park - \$75.00/residence at the time of the building permit

Community parks - \$75.00/residence at the time of the building permit

Excise Tax for Wastewater System

Residential - \$850.00+\$2.00/sq. ft. above 1,200 sq. ft. of living space/dwelling unit

Nonresidential - \$3,025.00/1,000 gallons of waste projected plus \$90.75/employee

Water System Charge

Multi-family and single family with ¾ “ meter - \$850.00/unit

All others based on meter size

1 “ \$1,100.00

1 ½ “ \$2,200.00

2 “ \$3,850.00

Progressively higher fees for larger meters

Exactions for neighborhood parks - 2.5 acres/1,000 people (2.62 people/single family residence and 1.77 people/unit for higher densities) or if approved by the city a fee equivalent to the fair market value of the amount of land required. This requirement is the responsibility of the developer. (0.00655 acre/single family residence)

Exaction for water line extensions – The developer is responsible for all water line extensions. The city may agree to pay for oversizing costs; otherwise the developer pays for oversizing. If the oversizing cost is substantial, it is prorated and recorded as liens against each benefiting property with payment due to the lien holder (adjusted for inflation) when a final plat of the property is submitted. The cost is reduced by 20% each of the years 16-20 so there would be no lien after 20 years.

Exaction for waste water line extensions - The developer is responsible for all costs of line extension. The city may agree to pay for oversizing costs; otherwise the developer pays for oversizing. If the oversizing cost is substantial, it is prorated and recorded as liens against each benefiting

property with payment due to the lien holder (adjusted for inflation) when a final plat of the property is submitted. The cost is reduced by 20% each of the years 16-20 so there would be no lien after 20 years.

Exaction for arterial streets - The developer is responsible for all costs of improving ½ of the abutting streets. Improvement of other off-site streets may be required as well. The city may agree to participate financially. If the cost is substantial, it is prorated and recorded as liens against each benefiting property with payment due to the lien holder (adjusted for inflation) when a final plat of the property is submitted. The cost is reduced by 20% each of the years 16-20 so there would be no lien after 20 years.

Stormwater – Developer must conduct a stormwater study and requirements will be based on it. There is a fee of \$80.00.

On-site improvements at developer's expense.

Stillwater

Transportation Fee

Single family residence - \$350.00

All others - \$0.035/sq.ft. minimum of \$350.00

Water Tap Fee - \$566.00/acre

Sewer Tap Fee - \$0.035/sq. ft. However, credit is given for on-site sewers up to the value of the sewer tap fee so that usually the sewer tap fee is zero.

Water Closet Development Fee for the treatment plant. \$100.00/toilet

Reimbursement for oversized on-site streets, water lines, or sewers. There is a lease purchase option with the city. The city collects a connection fee from subsequent developers and then reimburses the original developer. In essence, a special benefit district is formed. There are several such sewer districts with connection fees ranging from \$1,100.00/acre to \$2,400.00/acre.

Sewer Benefit District – City built a sewer trunk line and one lateral ahead of development and charges a connection fee.

Connection to the trunk line - \$691.43/acre

Connection to lateral - \$1,548.10/acre

Exactions – If abutting streets are not paved, then developer must pave. Large developments are required to do a traffic study and follow its recommendations.

Exaction - Water main extension – developer's expense (reimbursed 75% in Urban Core or downtown)

Exaction - Sewers - Developer's expense for extension if reasonably close or septic systems or on-site system otherwise

Stormwater - on-site detention for storm durations of up to 24 hours and return periods up to 100 years

Cash in lieu for regional detention - equivalent to cost of on-site treatment if regional system is available.

On-site improvements at developer's expense

TENNESSEE

Knoxville

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

Exaction – Abutting roads must be improved

Exaction – Water main extension is a developer expense

Exaction – Sewer main extension is a developer expense

Stormwater – On-site detention of the 1, 2, 5, 10, and 100 year design storm events except single lots and certain developments in lower section of a watershed (still must detain Water Quality Storm Event).

On-site improvements at developer's expense

Memphis

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

Exaction – Developer must dedicate land and build one-half of the abutting roads per the city's major road plan including sidewalks and underground storm sewers.

Exaction – Water main extension is a developer expense.

Exaction – Sewer main extension is a developer responsibility including oversizing if needed.

Stormwater – Detention of the 10 year pre- to post- development differential in most cases. In the Fletcher Creek Basin detention must be provided for the 25 year pre- to post- development differential.

On-site improvements at developer's expense including oversizing of infrastructure if needed.

Nashville

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.

Stormwater - Generally stormwater post-construction runoff should approximate pre-construction runoff for storm events through the ten year design storm with emergency storage of the 100 year design storm. Stormwater quality treatment will handle the first inch of rainfall and these BMPs will be protected from larger rainfalls. In large developments stormwater must be handled on-site but smaller developments may use regional facilities if available.

Exaction – Abutting roads must be brought up to standards. Large developments must have a traffic study done and follow its directions.

Exaction – Water main extension is a developer expense

Exaction – Sewer main extension is a developer expense

Exaction – PUD developments must provide an on-site park.

On-site improvements at developer's expense

TEXAS

Austin

Traffic Impact Fee (not an up front fee)

Monthly charge for all citizens based on the estimated number of trips per day for different categories of uses.

Stormwater - On-site detention or regional participation if no adverse effect nearby and downstream properties

Regional Stormwater Participation Fee – consists of two components applied on entire development. No regional detention facilities have been built to-date.

1) Land cost component

5% of appraised value or capped value

Single family development capped value - \$40,000/acre

Other uses capped value - \$120,000/acre

2) Construction cost component

\$35,000 for 1st acre of impervious cover

\$15,000 for 2nd acre of impervious cover

\$10,000 each for 3rd to 5th acres of impervious cover

\$7,000 each for 6th to 10th acres of impervious cover

\$5,000 each for 11th to 20th acres of impervious cover

\$3,000 each for 21st to 50th acres of impervious cover

\$2,000 each for 51st to 100th acres of impervious cover

\$1,500 for each acre over 100 acres

Reduced fee if impervious cover is less than 20%

2 to 5 acres – 50% reduction

5 acres or more – 75% reduction

Combined Water and Sewer tap fee is the base service fee times the number of service units determined by meter size

5/8 “ 1 service unit

3/4 “ 1 ½ service units

1 “ 2 ½ service units

1 ½ “ 5 service units

2” 8 service units

Size goes up to 12 “ with 330 service units

The base service fee depends on the service zone with most residential development occurring in the last two zones

Core Zone \$800.00

Urban Zone \$1,000.00

Desired Development Zone \$1,100.00

Drinking Water Protection Zone \$2,700.00

Exaction – Abutting roads must be improved with costs proportional to expected use.

Exaction – Water main extension is a developer expense with city paying for oversizing.

Exaction – Sewer main extension is a developer expense with the city paying for oversizing.

Exaction – Parkland in residential neighborhoods

Five acres per 1,000 residents

6 dwelling units/acre = 2.8 residents/dwelling unit

7-12 dwelling units/acre = 2.2 residents/dwelling unit

More than 12 dwelling units/acre = 1.7 residents/dwelling unit

Fee in Lieu of Land – actual cost for the amount of land from above
50% credit for private on-site parkland
Exaction – Large developments must dedicate land for a school, fire station, and police substation.
On-site improvements at developer's expense except oversizing is paid by the city.

College Station

Water Impact Fees in 1 district - \$550.00
Sewer Impact Fees in 4 districts with a range of \$232.00 to \$300.00
Park Development Fee
Single family - \$358.00/dwelling unit
Multi-family - \$292.00/dwelling unit
If the on-site land is developed as a park then the Park Development Fee is waived.
Other impact fees – The impact fee ordinance lists two topics that have reserved spaces: roadway and drainage. This suggests that such fees are being studied for future implementation.
Exaction - Park Land Dedication
Single family - 1 acre /101 dwelling units
Multi-family - 1 acre/125 dwelling units
Fee in lieu of land
Single family - \$198.00/dwelling unit
Multi-family - \$160.00/dwelling unit
Exaction – Large traffic generators do a traffic study and follow its recommendations.
Exaction – Water main extension is a developer expense.
Exaction – Sewer main extension is a developer expense.
Oversizing of infrastructure – City may share expenses with developer.
Stormwater – Storm sewers must accommodate the 5 year storm event and bridges must accommodate the 25 year event. Developments in the upper 1/3 of watershed must use detention for the 100 year storm event. Those in the lower 1/3 of the watershed are not required to use detention if they discharge directly into the main channel. All others are determined on a case by case basis.
On-site improvements at developer's expense

Lubbock

There are no development fees, impact fees, excise taxes, or tap fees for off-site infrastructure.
Exaction - Improvement of abutting streets charged to property owners
Exaction – Developer responsible for extending water main. City pays for oversizing.
Exaction – Developer responsible for extending sewer main. City pays for oversizing.
Stormwater - City responsible for providing drainage and has monthly charges to all citizens through a Municipal Drainage Utility. There are natural depressions called playa which are used for regional detention.

Developers pay for a drainage study and keep natural drainage paths to the playa intact.
On-site improvements at developer's expense

Waco

There are no development fees, impact fees, or excise taxes for off-site infrastructure.

Exactions - Developer initially pays for required offsite improvements and oversizing of on-site water lines and sewer lines but may be reimbursed by the city at 20% per year for five years.

Stormwater - Detention of stormwater is considered on a case by case basis based on size of development, known or projected downstream problems, location of the development in the watershed, etc. Where detention is required, post development runoff rates are required for 5 – 100 yr storms.

On-site improvements at developer's expense. Water costs can be refunded based on the number of homes completed annually up to ten years.

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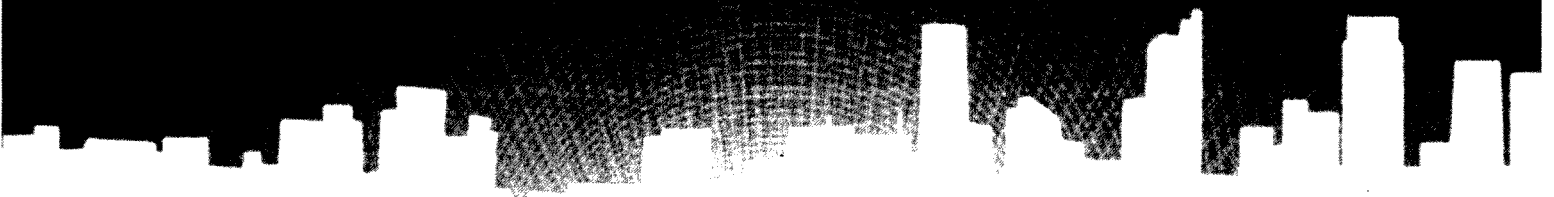
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SIOR
GREATER KANSAS CITY
MUNICIPAL DEVELOPMENT
REPORT CARD

October 9, 2012



Greater Kansas City Municipal Development Report Card

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Greater Kansas City Municipal Development Report Card



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Introduction

The Society for Industrial Office Realtors (SIOR) and a group of Real Estate students from the Lewis White Real Estate Center of the Bloch School of Business at UMKC (White Center) have come together to complete a Municipal Development Report Card. This project involves evaluating fourteen (17) municipalities in the Kansas City metropolitan area to determine general time tables and costing for typical commercial real estate developments.

Blue Springs, MO

Columbia, MO

Gardner, KS

Grandview, MO

Independence, MO

Kansas City, MO

Lawrence, KS

Leawood, KS

Lee's Summit, MO

Lenexa, KS

Liberty, MO

North Kansas City, MO

Olathe, KS

Overland Park, KS

Riverside, MO

Shawnee, KS

Unified Government of Kansas City, KS

As a team, we hope that the information contained in this report will provide valuable comparative data to those involved in city planning, economic development, and other municipality functions.

The Municipal Development Report Card is intended to help SIOR accomplish one its mission statement objectives outlined as follows:

“... (We) Represent the interest of developers, owners, asset managers, investors, and other professionals involved in industrial, office and mixed-use real estate throughout North America. Our organization provides communication, networking and business opportunities; creates a forum for continuing education;’ and promotes effective public policy, through its grassroots network to create, protect and enhance property values.”

It also enables the White Center to accomplish a portion of its mission as stated below:

“...to maintain and improve our communities through enhancing the skills of real estate development professionals, augmenting the knowledge of public officials, and creating knowledge for both to understand how best to develop and sustain livable communities

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Methods

Each municipality was visited by team members on separate occasions. The team members consisted of two students accompanied by a member of the local SIOR Chapter. An introductory letter was sent to each municipality advising them that students of UMKC would be contacting them to gather this type of information. Each team presented identical site plans to their assigned municipality. One site plan consisted of a typical 60,000 square foot office building and the other was a typical 100,000 square foot industrial building. Each team collected the fees and approval time requirements for their assigned site plans. This process often involved visiting multiple departments, speaking with various employees and some follow up on web sites, etc. After the teams turned in their reports to the White Center the information was reviewed and additional clarity of the data was obtained. The completed form was then sent to the City Planner for their final approval and comment.

Team members were also instructed to simply present the plans and list of fees and time requirements to employees of each municipality. We believe this process has enabled us to provide a more accurate picture of the type of information a developer might receive when beginning an actual project. Team members assumed the projects fit current zoning for each municipality and that a build site had not yet been selected. In municipalities where fees are site-specific, a high, typical, and low estimate were obtained. For this reason, fees may vary widely from the information in the report depending on location. It must be noted that it is not the purpose of this report to present a comprehensive list of all the building fees for each municipality. This report is intended to give examples of the range of fees that might be encountered in various municipalities and provide a comparison across different cities.

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Disclaimer

In preparing this report, we have endeavored to offer current, correct and clearly expressed information. However, since inadvertent errors can occur and since relevant laws and regulations often change, the information may be neither current nor accurate. The information contained in this report is provided in good faith, and a reasonable effort was made to ensure that it is accurate and up to date.

Further, the information contained in this report is intended to provide general information on matters of interest. Nothing in this report constitutes professional advice, nor does any information in this report constitute a comprehensive or complete statement of the issues discussed. This report does not and shall not intend or actually endorse or criticize any municipality.

In no event shall the Lewis White Real Estate Center of the Bloch School of Business and Public Administration of the University of Missouri in Kansas City, or the students involved in this report or SIOR be liable for any damage arising, directly or indirectly, from the use of the information contained in this report including damages arising from inaccuracies, omissions or errors. Any person relying on any of the information contained in this report or making any use of the information contained herein, shall do so at their own risk.

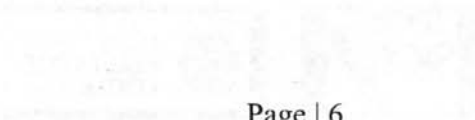
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Assumptions:
Properly zoned
No Special Use



Office Survey Summary

FEES	Blue Springs, MO	Columbia, MO	Gardner, KS	Grandview, MO
Final Plat Fee	\$246.00 (1)	\$200.00	\$257.00	No Charge
Site Plan Approval				
Preliminary Plan Review	\$550.00			
Final Plan Review			\$300.00	
1½" Water Hookup	\$24,000.00	\$4,378.00	\$13,500.00 (1)	\$7,580.00
Sanitary Sewer	\$1,500.00	\$48.60	\$16,650.00 (2)	\$100.00
Storm Drain Impact Fee				
Traffic/Road Impact Fee	(2)			
Parks/Open Space			\$6,600.00 (3)	
Other: Excise Tax			\$87,120.00 (4)	
Miscellaneous Fees	\$145.00	\$30,099.00 (1a)	\$100.00 (5)	\$25.00 (1)
BUILDING PERMIT FEES				
Building Permit	\$46,226.94	\$6,436.80	\$20,736.50	\$38,800.00
Valuation	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00
Mechanical		\$1,582.20	\$55.00	\$8,678.00
Electrical		\$480.25	\$55.00	\$8,678.00
Plumbing		\$158.22	\$55.00	\$2,918.00
Plan Check	\$25,424.82	\$3,218.40		\$25,200.00 (2)
Land Use/Disturbance		\$200.00		\$500.00 (3)
TOTAL FEES	\$98,092.76	\$46,801.47	\$145,428.50	\$92,479.00
TIME FRAME				
Site Plan Approval	5 weeks	2 weeks	9 weeks	3 weeks
Building Permit	2 weeks	2 weeks	4 weeks (6)	3 weeks
Fast Track? (Yes /No)	No	No	Yes	No
TOTAL TIMING	7 weeks	4 weeks	13 weeks	6 weeks

* Included in Building Permit fee.

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Office Survey Summary

FEES	Independence, MO	Kansas City, MO	Lawrence, KS	Leawood, KS
Final Plat Fee	\$203.00 (1)	\$675.00 (1)	\$100.00 (1)	\$402.00 (1)
Site Plan Approval				
Preliminary Plan Review		\$198.00		\$800.00
Final Plan Review	\$600.00	\$1,525.00	\$50.00	\$600.00
1½" Water Hookup	\$235.00 (2)	\$3,660.00 (2)	\$7,800.00 (2)	\$26,275.00
Sanitary Sewer		\$82.50	\$14,850.00	\$14,228.00
Storm Drain Impact Fee			\$192.73	
Traffic/Road Impact Fee		\$63,180.00 (3)		
Parks/Open Space				\$6,000.00 (2)
Other: Excise Tax	\$36,990.00 (3)			
Miscellaneous Fees	\$935.00 (4)	\$4,911.00 (4a)		\$9,275.00 (3)
BUILDING PERMIT FEES				
Building Permit	\$26,680.00	\$28,065.00	\$25,064.92	\$23,092.00
Valuation	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00
Mechanical	\$5,792.00	\$10,785.00		
Electrical	\$5,792.00	\$10,785.00		
Plumbing	\$1,952.00	\$4,885.00		
Plan Check	*	* (5)	*	\$15,009.80
Land Use/Disturbance		\$2,000.00		\$2,500.00 (4)
TOTAL FEES	\$79,179.00	\$130,751.50	\$48,057.65	\$98,181.80
TIME FRAME				
Site Plan Approval	4 weeks	6 weeks	6 weeks	6 weeks
Building Permit	4 weeks (5)	6 weeks	1 week (3)	6 weeks
Fast Track? (Yes /No)	Yes	Yes (6)	No	No
TOTAL TIMING	4 weeks	12 weeks	7 weeks	12 weeks

* Included in Building Permit fee.

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Office Survey Summary

FEES	Lee's Summit, MO	Lenexa, KS	Liberty, MO	North Kansas City, MO
Final Plat Fee	\$703.00 (1)	\$157.00 (1)	\$230.50 (1)	\$125.00
Site Plan Approval				
Preliminary Plan Review	\$2,730.00	\$300.00		
Final Plan Review	\$1,000.00	\$400.00	\$337.00	
1½" Water Hookup	\$11,680.05	\$26,275.00	\$11,130.00 (2)	\$4,200.00(1)
Sanitary Sewer	\$28,181.49 (2a)	\$19,651.21	\$4,630.00	\$500.00
Storm Drain Impact Fee		\$40,506.00		
Traffic/Road Impact Fee	\$50,881.00 (3a)	\$30,360.00 (2a)	\$61,800.00 (3a)	\$63,180.00
Parks/Open Space		\$17,882.94 (3a)		
Other: Excise Tax		\$93,654.00 (4)		
Miscellaneous Fees	\$160.00 (4)	\$200.00 (5)	\$45.00 (4)	\$120.00 (2)
BUILDING PERMIT FEES				
Building Permit	\$34,656.00	\$21,630.00	\$24,864.00	\$42,858.14
Valuation	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00
Mechanical				
Electrical				
Plumbing				
Plan Check	*	\$8,652.00	\$13,704.92	\$6,428.72
Land Use/Disturbance	\$1,000.00	\$1,650.00	\$350.00	\$5,000.00 (3)
TOTAL FEES	\$130,991.54	\$261,318.15	\$117,091.42	\$122,411.86
TIME FRAME				
Site Plan Approval	7 weeks	10 weeks	6 weeks	5 weeks
Building Permit	7 weeks	4 weeks	6 weeks	3 weeks
Fast Track? (Yes /No)	Yes	No	No	No
TOTAL TIMING	14 weeks	14 weeks	12 weeks	8 weeks

* Included in Building Permit fee.

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Office Survey Summary

FEES	Olathe, KS	Overland Park, KS	Riverside, MO
Final Plat Fee	\$150.00 (1)	\$137.50 (1)	\$250.00
Site Plan Approval			
Preliminary Plan Review		\$375.00	
Final Plan Review	\$428.00	\$625.00	
1½" Water Hookup	\$20,720.00 (2)	\$26,275.00	\$7,700.00
Sanitary Sewer	\$320.00	\$19,651.21	\$60.00
Storm Drain Impact Fee	\$21,800.00 (3)		
Traffic/Road Impact Fee	\$118,744.56 (4a)	\$60,000.00 (2)	
Parks/Open Space	\$7,800.00 (5a)		
Other: Excise Tax		\$93,650.00 (3)	
Miscellaneous Fees	\$215.00 (6)	\$60.00 (4)	\$100.00
BUILDING PERMIT FEES			
Building Permit	\$14,400.00	\$48,000.00	\$29,400.00
Valuation	\$9,600,000.00	\$9,600,000.00	\$9,600,000.00
Mechanical			
Electrical			
Plumbing			
Plan Check	\$4,320.00	*	*
Land Use/Disturbance	\$75.00		\$250.00
TOTAL FEES	\$188,972.56	\$248,773.71	\$37,760.00
TIME FRAME			
Site Plan Approval	7 weeks	12 weeks	1 week
Building Permit	6 weeks	4 weeks	1 week
Fast Track? (Yes /No)	No	No	No
TOTAL TIMING	13 weeks	16 weeks	2 weeks

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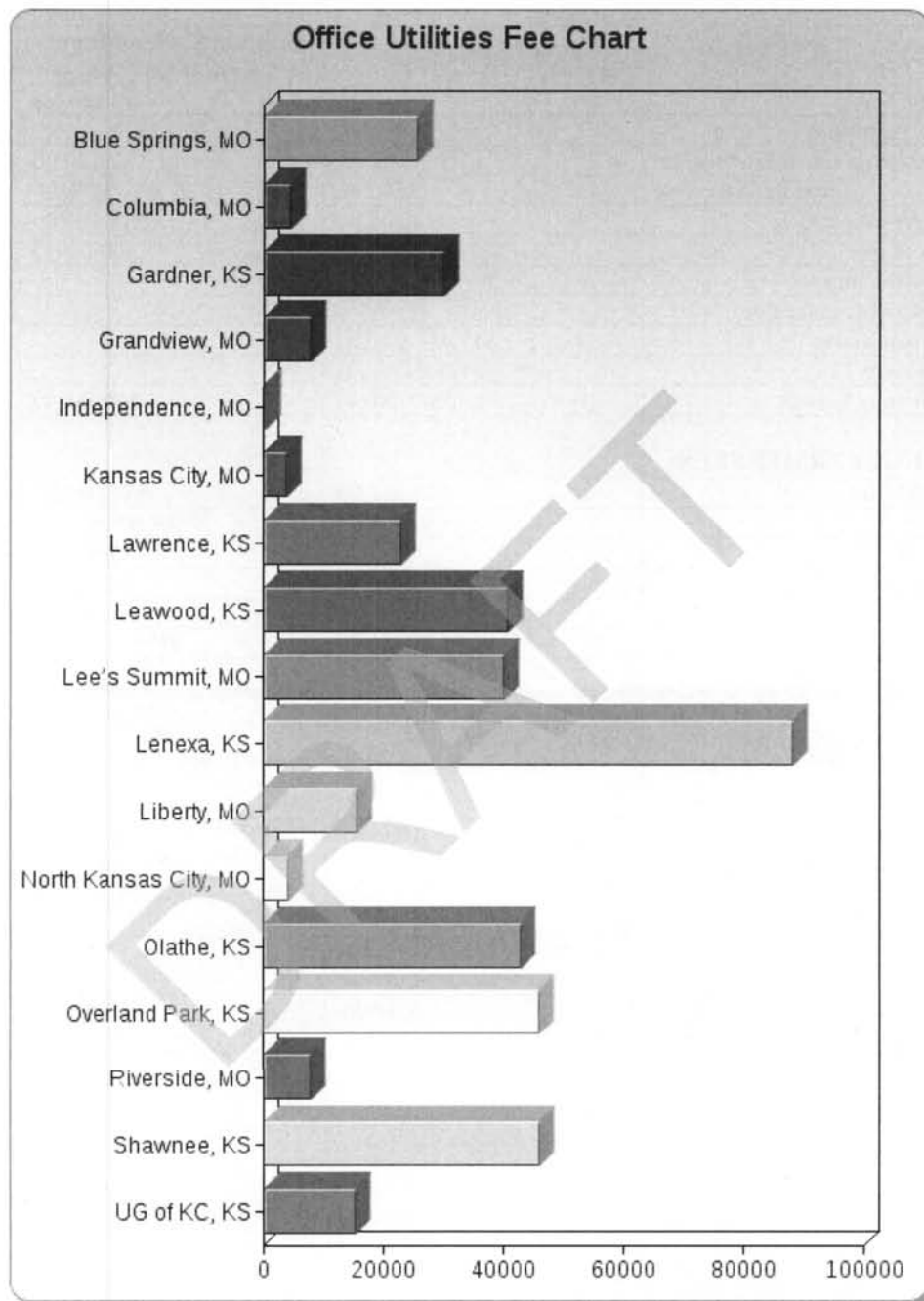
Office Survey Summary

FEES	Shawnee, KS	Unified Government of Kansas City, KS
Final Plat Fee	\$156.00 (1)	No Charge
Site Plan Approval		
Preliminary Plan Review		\$100.00
Final Plan Review	\$500.00	\$100.00
1½" Water Hookup	\$26,275.00	\$14,060.00
Sanitary Sewer	\$19,651.21	\$1,300.00 (1)
Storm Drain Impact Fee		
Traffic/Road Impact Fee		
Parks/Open Space	\$17,424.00 (2a)	
Other: Excise Tax	\$93,654.00 (3)	
Miscellaneous Fees	\$75.00 (4)	\$75.00 (2)
BUILDING PERMIT FEES		
Building Permit	\$24,183.00	\$26,065.00
Valuation	\$9,600,000.00	\$9,600,000.00
Mechanical		\$6,865.00
Electrical		\$6,865.00
Plumbing		\$2,605.00
Plan Check	\$15,718.95	\$19,980.50 (3)
Land Use/Disturbance	\$1,100.00 (5)	
TOTAL FEES	\$198,737.16	\$78,015.50
TIME FRAME		
Site Plan Approval	4 Weeks	12 Weeks
Building Permit	2 Weeks	3 Weeks (4)
Fast Track? (Yes /No)	No	No
TOTAL TIMING	6 weeks	12 weeks

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Utilities Fee Chart – Office Building

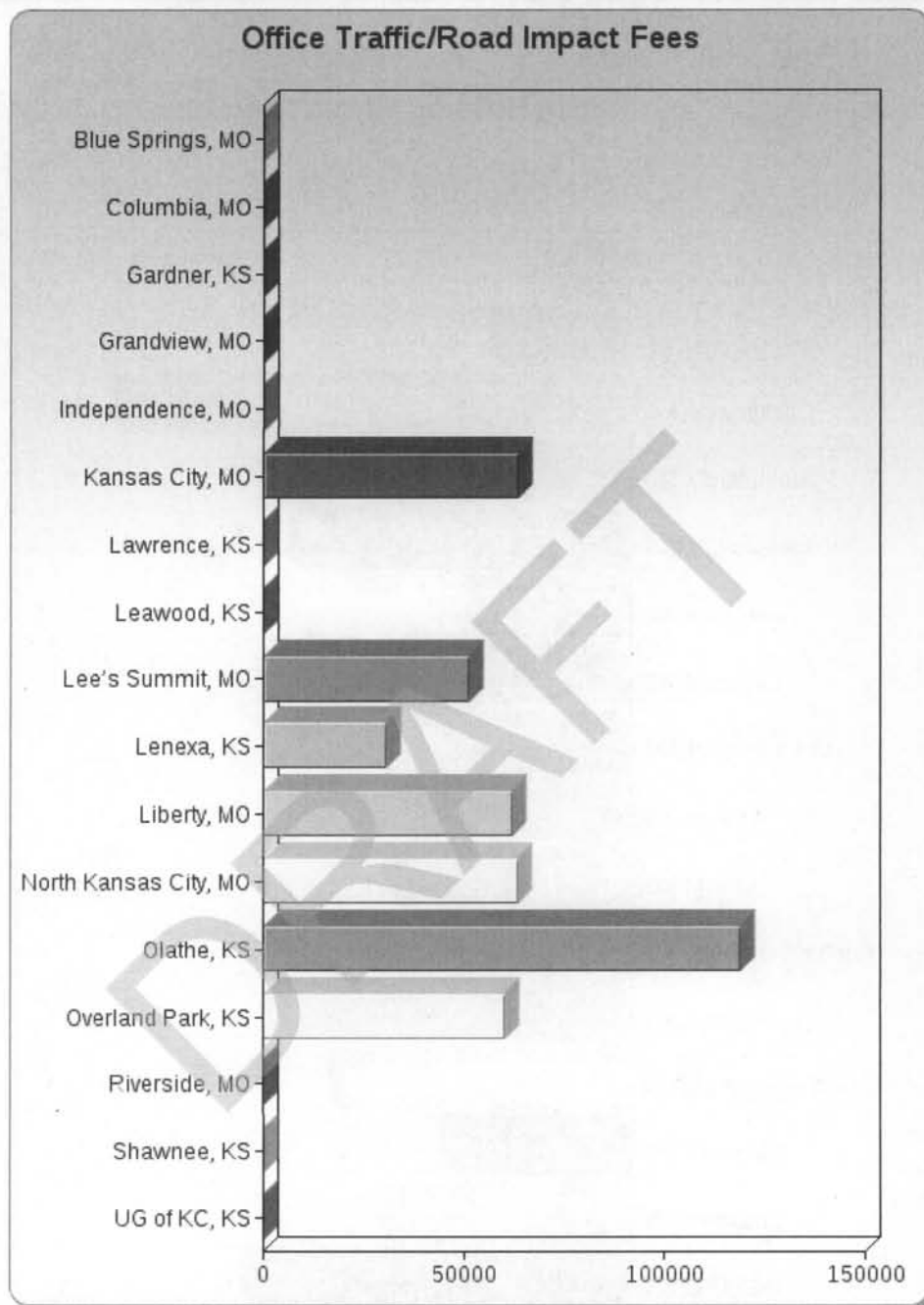


*Chart includes water hookup, sanitary sewer, and storm drain impact fee.

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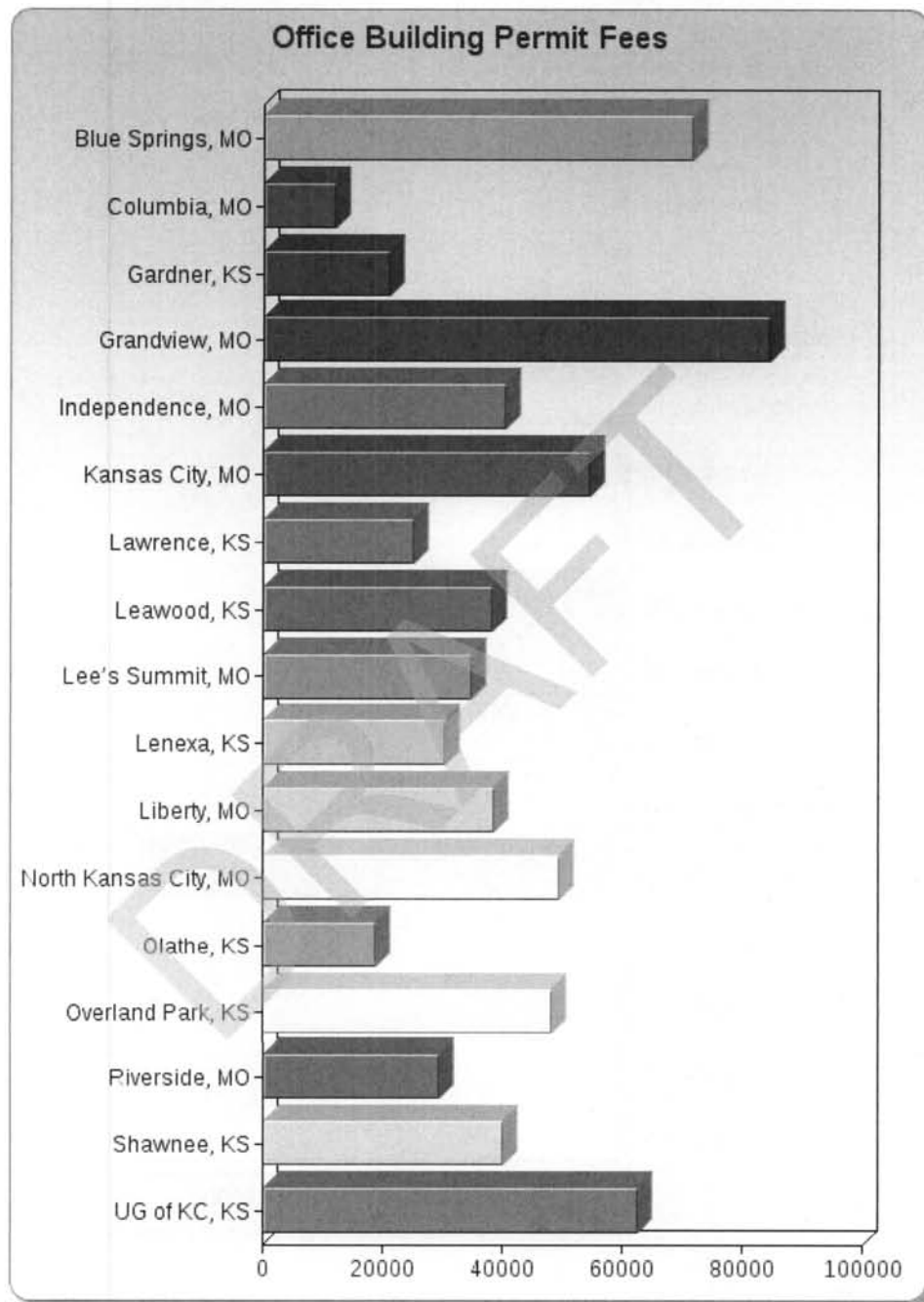
Traffic/ Road Impact Fee Chart – Office Building



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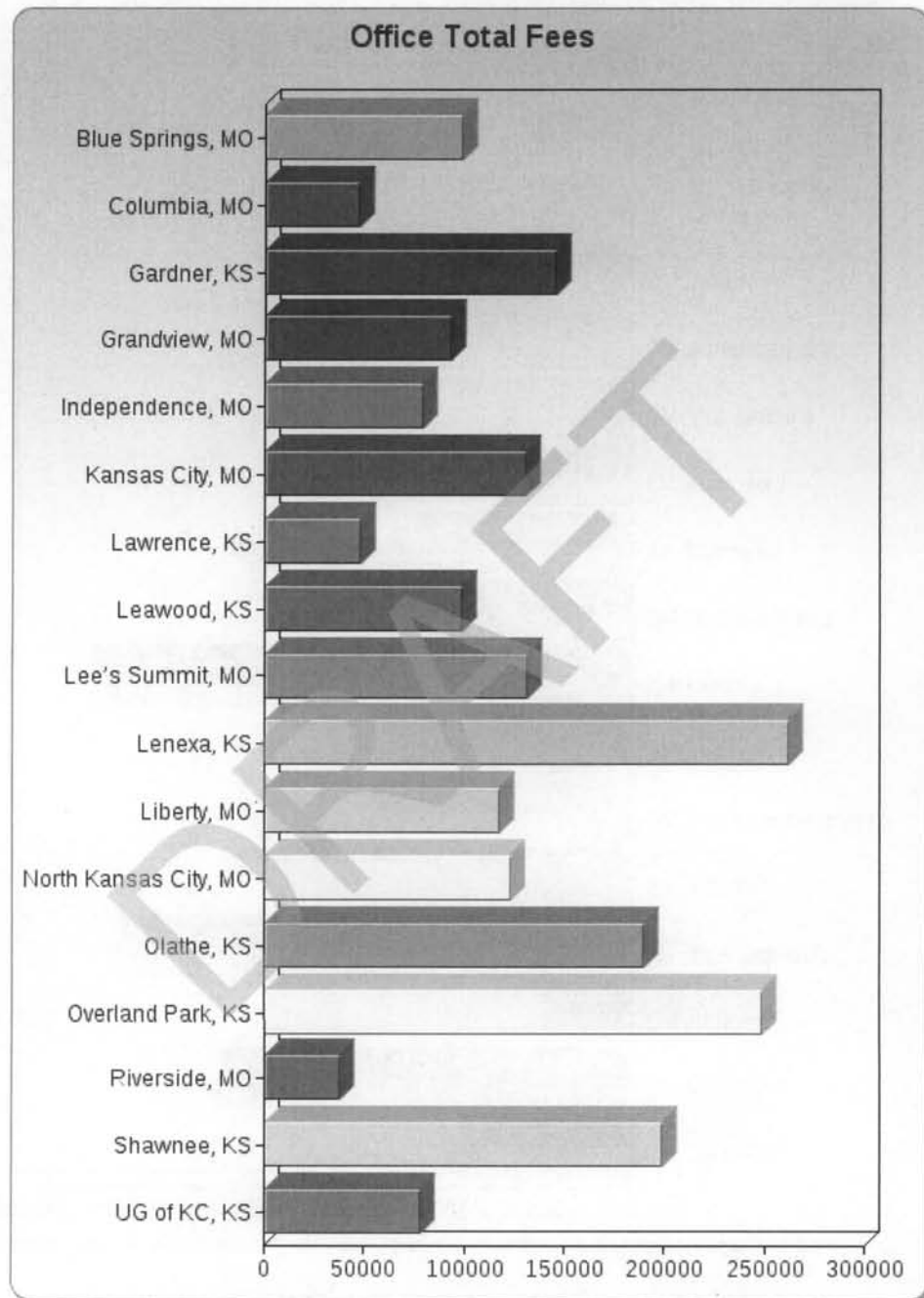
Building Permit Fee Chart – Office Building



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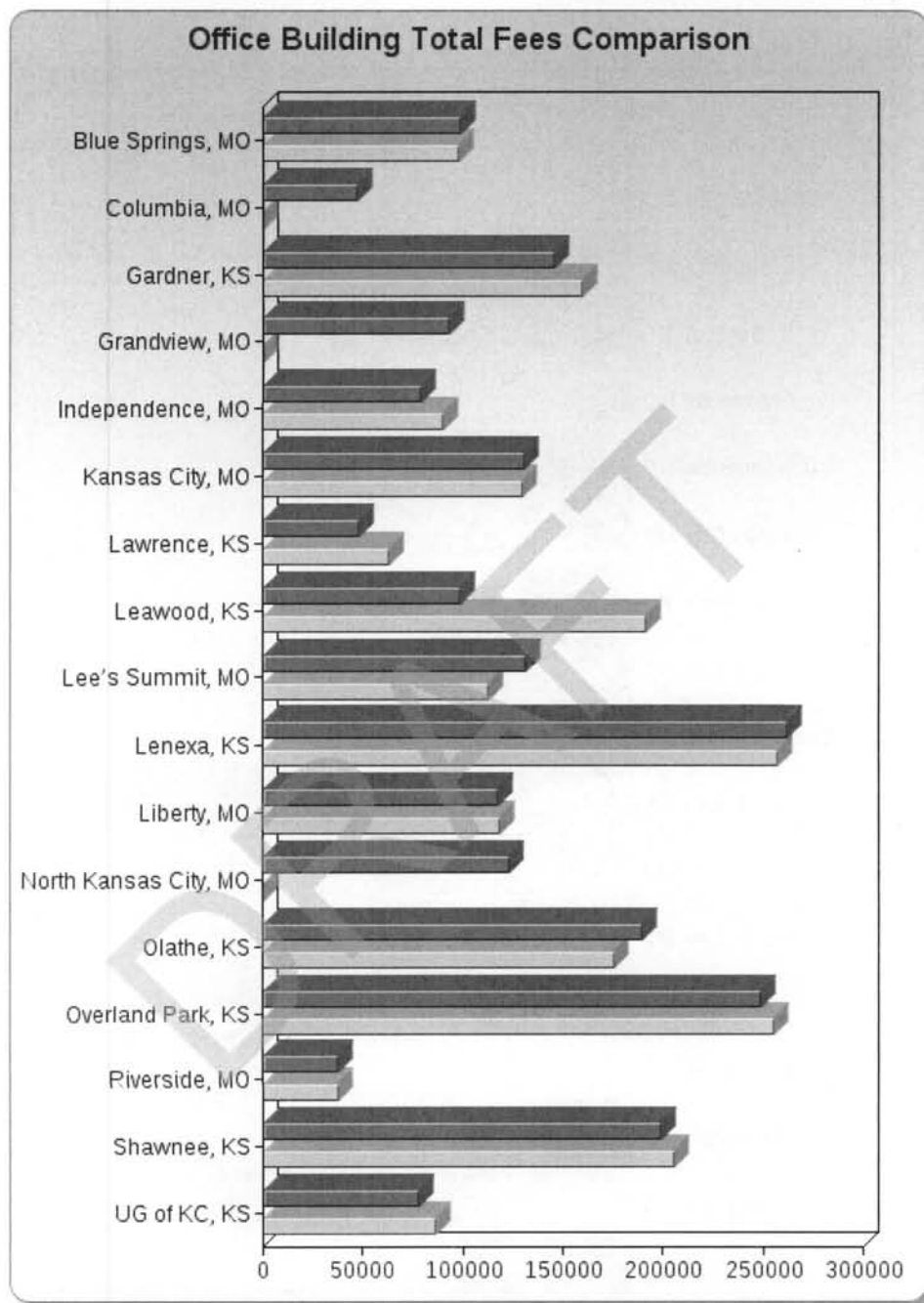
Total Fees Chart – Office Building



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Comparison Fees Chart – Office Building



2012 study is shown in RED.
2010 study is shown in GREEN.

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Building Size: 100,000 sq. ft.
Cost per square foot: \$100.00
Hard Construction Cost: \$10,000,000.00
Mechanical: \$500,000.00
Electrical: \$800,000.00
Plumbing: \$500,000.00
Land Area: 679,563 sq. ft. (15.6 acres)
Frontage Road: 800 ft
Impervious surface: 170,000 /sq ft

Assumptions:
Properly zoned
Warehouse Use
No Special Use



Industrial Survey Summary

FEES	Blue Springs, MO	Columbia, MO	Gardner, KS	Grandview, MO
Final Plat Fee	\$246.00 (1)	\$200.00	\$257.00	\$312.00
Site Plan Approval				
Preliminary Plan Review	\$550.00			
Final Plan Review			\$300.00	
1½" Water Hookup	\$24,000.00	\$4,378.00	\$13,500.00 (1)	\$7,580.00
Sanitary Sewer	\$1,500.00	\$48.60	\$16,650.00 (2)	\$100.00
Storm Drain Impact Fee				
Traffic/Road Impact Fee	(2)			
Parks/Open Space			\$11,000.00 (3)	
Other: Excise Tax			\$135,912.60 (4)	
Miscellaneous Fees	\$145.00	\$50,099.00 (1b)	\$100.00 (5)	\$25.00 (1)
BUILDING PERMIT FEES				
Building Permit	\$48,050.94	\$10,476.00	\$21,539.00	\$40,400.00
Valuation	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
Mechanical		\$567.00	\$55.00	\$3,038.00
Electrical		\$520.25	\$55.00	\$4,838.00
Plumbing		\$167.94	\$55.00	\$3,038.00
Plan Check	\$26,428.02	\$5,238.00		\$26,260.00 (2)
Land Use/Disturbance		\$200.00		\$500.00 (3)
TOTAL FEES	\$100,919.96	\$71,894.79	\$199,423.60	\$86,091.00
TIME FRAME				
Site Plan Approval	5 weeks	2 weeks	9 weeks	3 weeks
Building Permit	2 weeks	2 weeks	4 weeks (6)	3 weeks
Fast Track? (Yes /No)	No	No	Yes	No
TOTAL TIMING	7 weeks	4 weeks	13 weeks	6 weeks

* Included in Building Permit fee.

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Industrial Survey Summary

FEES	Independence, MO	Kansas City, MO	Lawrence, KS	Leawood, KS
Final Plat Fee	\$203.00 (1)	\$855.00 (1)	\$100.00 (1)	\$402.00 (1)
Site Plan Approval				
Preliminary Plan Review		\$198.00		\$800.00
Final Plan Review	\$1,100.00	\$2,065.00	\$50.00	\$600.00
1½" Water Hookup		\$3,660.00 (2)	\$7,800.00 (2)	\$26,275.00
	\$235.00 (2)			
Sanitary Sewer		\$82.50	\$14,850.00	\$14,228.00
Storm Drain Impact Fee			\$287.40	
Traffic/Road Impact Fee		\$65,100.00 (3)		
Parks/Open Space				\$10,000.00 (2)
Other: Excise Tax	\$138,600.00 (3)			
Miscellaneous Fees	\$935.00 (4)	\$7,926.00 (4b)		\$15,275.00 (3)
BUILDING PERMIT FEES				
Building Permit	\$37,500.00	\$35,121.00	\$25,680.92	\$23,892.00
Valuation	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
Mechanical	\$2,032.00	\$5,051.00		
Electrical	\$3,232.00	\$7,541.00		
Plumbing	\$2,032.00	\$5,051.00		
Plan Check	*	* (5)	*	\$15,590.25
Land Use/Disturbance		\$2,000.00		\$3,900.00 (4)
TOTAL FEES	\$185,869.00	\$134,650.50	\$48,768.32	\$110,962.25
TIME FRAME				
Site Plan Approval	4 weeks	6 weeks	6 weeks	6 weeks
Building Permit	4 weeks (5)	6 weeks	1 weeks(3)	6 weeks
Fast Track? (Yes /No)	Yes	Yes (6)	No	No
TOTAL TIMING	4 weeks	12 weeks	7 weeks	12 weeks

* Included in Building Permit fee.

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Industrial Survey Summary

FEES	Lee's Summit, MO	Lenexa, KS	Liberty, MO	North Kansas City, MO
Final Plat Fee	\$703.00 (1)	\$157.00 (1)	\$230.50 (1)	\$125.00
Site Plan Approval				
Preliminary Plan Review	\$2,730.00	\$300.00		
Final Plan Review	\$1,000.00	\$375.00	\$337.00	
1½" Water Hookup	\$11,680.05	\$26,275.00	\$11,130.00 (2)	\$4,200 (1)
Sanitary Sewer	\$30,181.49 (2b)	\$13,903.05	\$4,630.00	\$500.00
Storm Drain Impact Fee		\$60,398.00		
Traffic/Road Impact Fee	\$32,175.00 (3b)	\$18,300.00 (2b)	\$104,000.00 (3b)	\$105,300.00
Parks/Open Space		\$20,882.94 (3b)		
Other: Excise Tax		\$146,106.05 (4)		
Miscellaneous Fees	\$160.00 (4)	\$200.00 (5)	\$45.00 (4)	\$120.00 (2)
BUILDING PERMIT FEES				
Building Permit	\$36,100.00	\$32,430.00	\$25,852.00	\$44,554.14
Valuation	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
Mechanical				
Electrical				
Plumbing				
Plan Check	*	\$12,972.00	\$14,312.92	\$6,683.12
Land Use/Disturbance	\$1,000.00	\$2,574.00	\$350.00	\$7,800.00 (3)
TOTAL FEES	\$115,729.54	\$334,873.04	\$160,887.42	\$169,282.26
TIME FRAME				
Site Plan Approval	7 weeks	10 weeks	6 weeks	5 weeks
Building Permit	7 weeks	4 weeks	6 weeks	3 weeks
Fast Track? (Yes/No)	Yes	No	No	No
TOTAL TIMING	14 weeks	14 weeks	12 weeks	8 weeks

* Included in Building Permit fee.

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Industrial Survey Summary

FEES	Olathe, KS	Overland Park, KS	Riverside, MO
Final Plat Fee	\$150.00 (1)	\$137.50 (1)	\$250.00
Site Plan Approval			
Preliminary Plan Review		\$375.00	
Final Plan Review	\$428.00	\$625.00	
1½" Water Hookup	\$20,720.00 (2)	\$26,275.00	\$7,700.00
Sanitary Sewer	\$320.00	\$13,903.05	\$60.00
Storm Drain Impact Fee	\$21,800.00 (3)		
Traffic/Road Impact Fee	\$185,248.88 (4b)	\$100,000.00 (2)	
Parks/Open Space	\$7,800.00 (5b)		
Other: Excise Tax		\$146,106.45 (3)	
Miscellaneous Fees	\$215.00 (6)	\$60.00 (4)	\$100.00
BUILDING PERMIT FEES			
Building Permit	\$24,000.00	\$50,000.00	\$36,000.00
Valuation	\$10,000,000.00	\$10,000,000.00	\$10,000,000.00
Mechanical			
Electrical			
Plumbing			
Plan Check	\$7,200.00	*	*
Land Use/Disturbance			\$250.00
TOTAL FEES	\$267,881.88	\$337,482.00	\$44,360.00
TIME FRAME			
Site Plan Approval	7 weeks	12 weeks	1 weeks
Building Permit	6 weeks	14 weeks	1 week
Fast Track? (Yes /No)	No	No	No
TOTAL TIMING	13 weeks	6 weeks	2 weeks

* Included in Building Permit fee.

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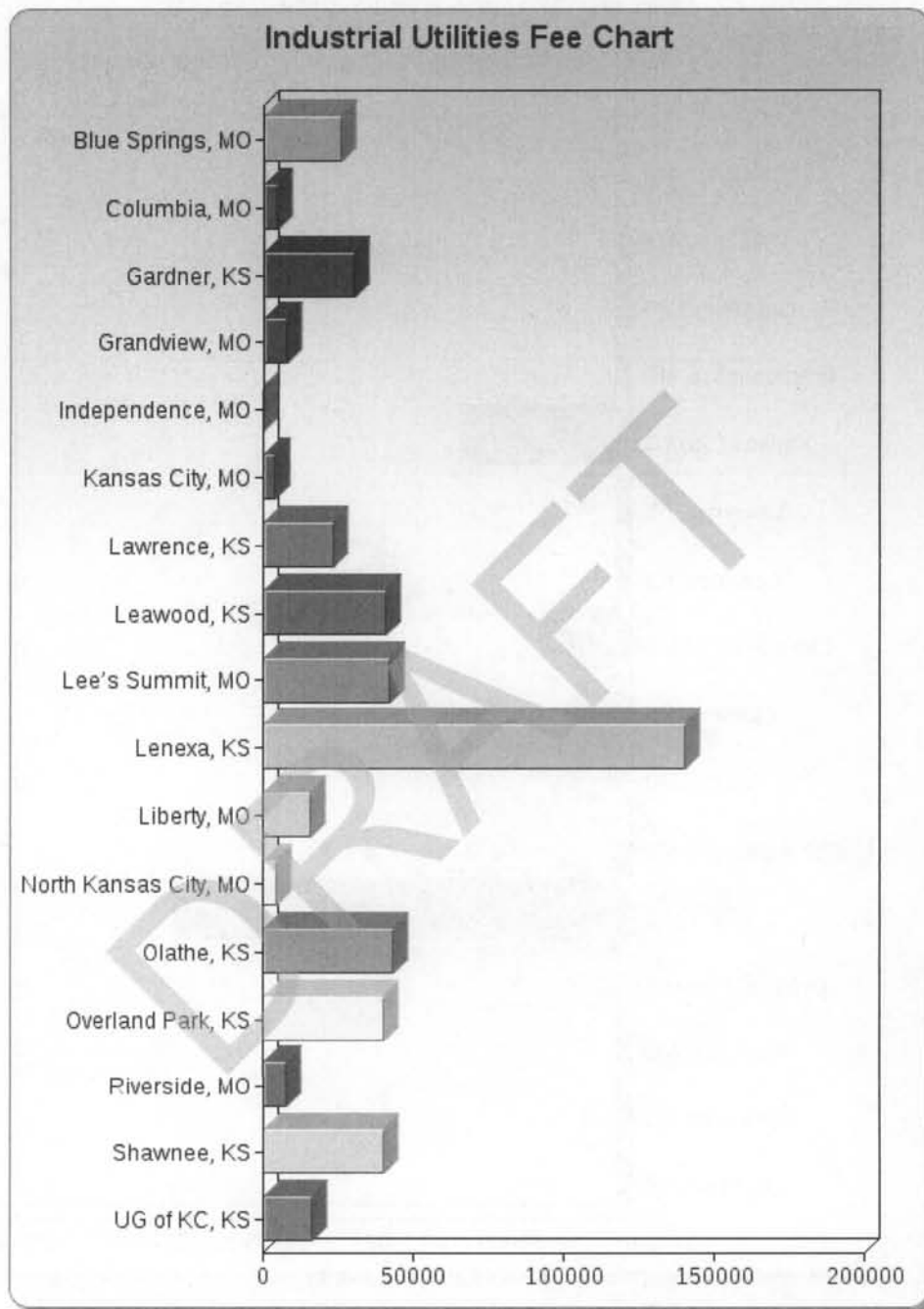
Industrial Survey Summary

FEES	Shawnee, KS	Unified Government of Kansas City, KS
Final Plat Fee	\$156.00 (1)	No Charge
Site Plan Approval		
Preliminary Plan Review		\$100.00
Final Plan Review	\$500.00	\$100.00
1½" Water Hookup	\$26,275.00	\$14,060.00
Sanitary Sewer	\$13,903.05	\$2,400.00 (1)
Storm Drain Impact Fee		
Traffic/Road Impact Fee		
Parks/Open Space	\$16,989.08 (2b)	
Other: Excise Tax	\$146,106.04 (3)	
Miscellaneous Fees	\$75.00 (4)	\$75.00 (2)
BUILDING PERMIT FEES		
Building Permit	\$25,183.00	\$33,905.00
Valuation	\$10,000,000.00	\$10,000,000.00
Mechanical		\$2,605.00
Electrical		\$4,105.00
Plumbing		\$2,605.00
Plan Check	\$16,368.95	\$20,780.50 (3)
Land Use/Disturbance	\$1,660.00 (5)	
TOTAL FEES	\$247,216.12	\$80,735.50
TIME FRAME		
Site Plan Approval	4 weeks	12 weeks
Building Permit	2 weeks	3 weeks (4)
Fast Track? (Yes /No)	No	No
TOTAL TIMING	6 weeks	12 weeks

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Utilities Fee Chart – Industrial Building

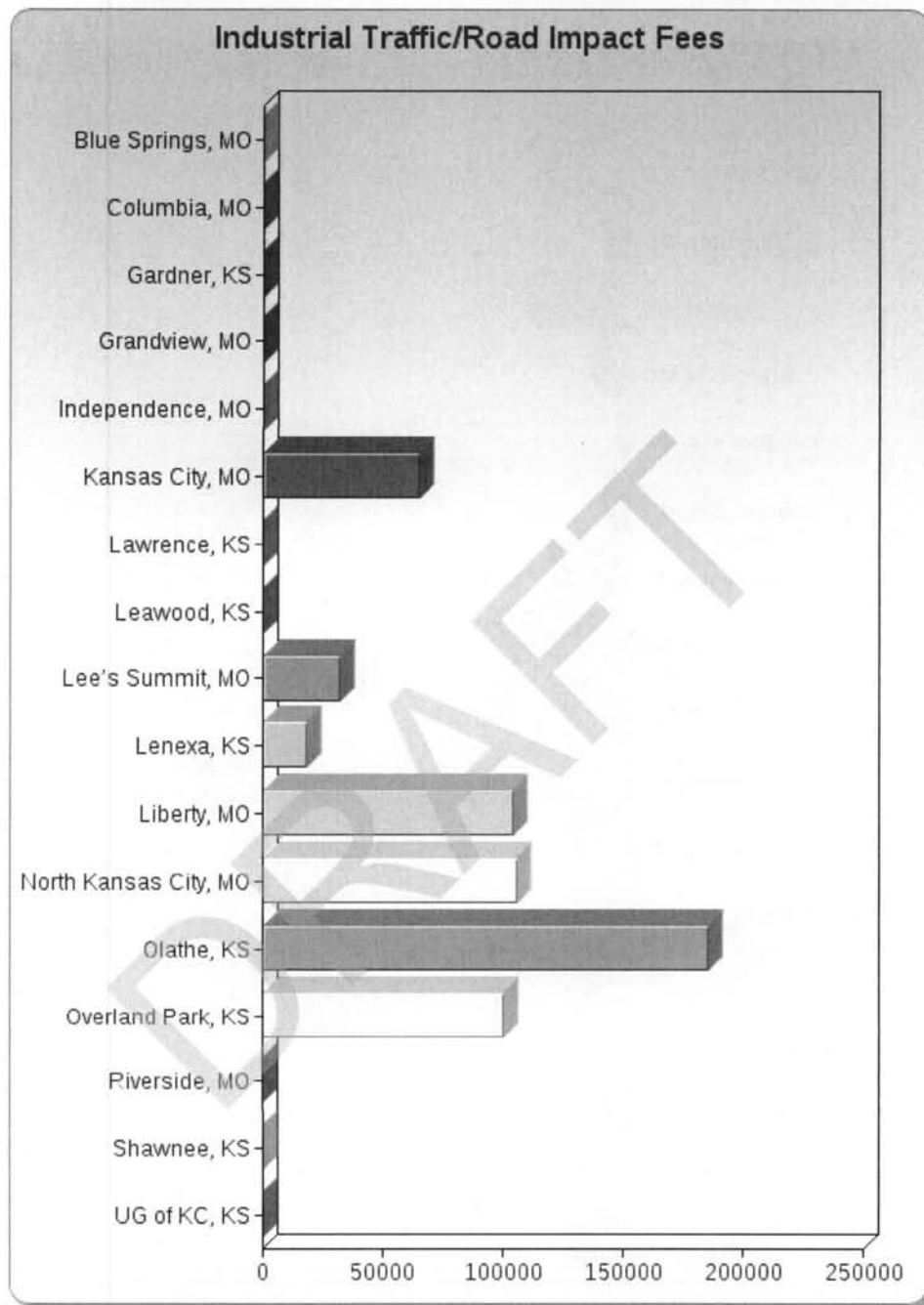


*Chart includes meter set up, sanitary sewer, and storm drain impact fees.

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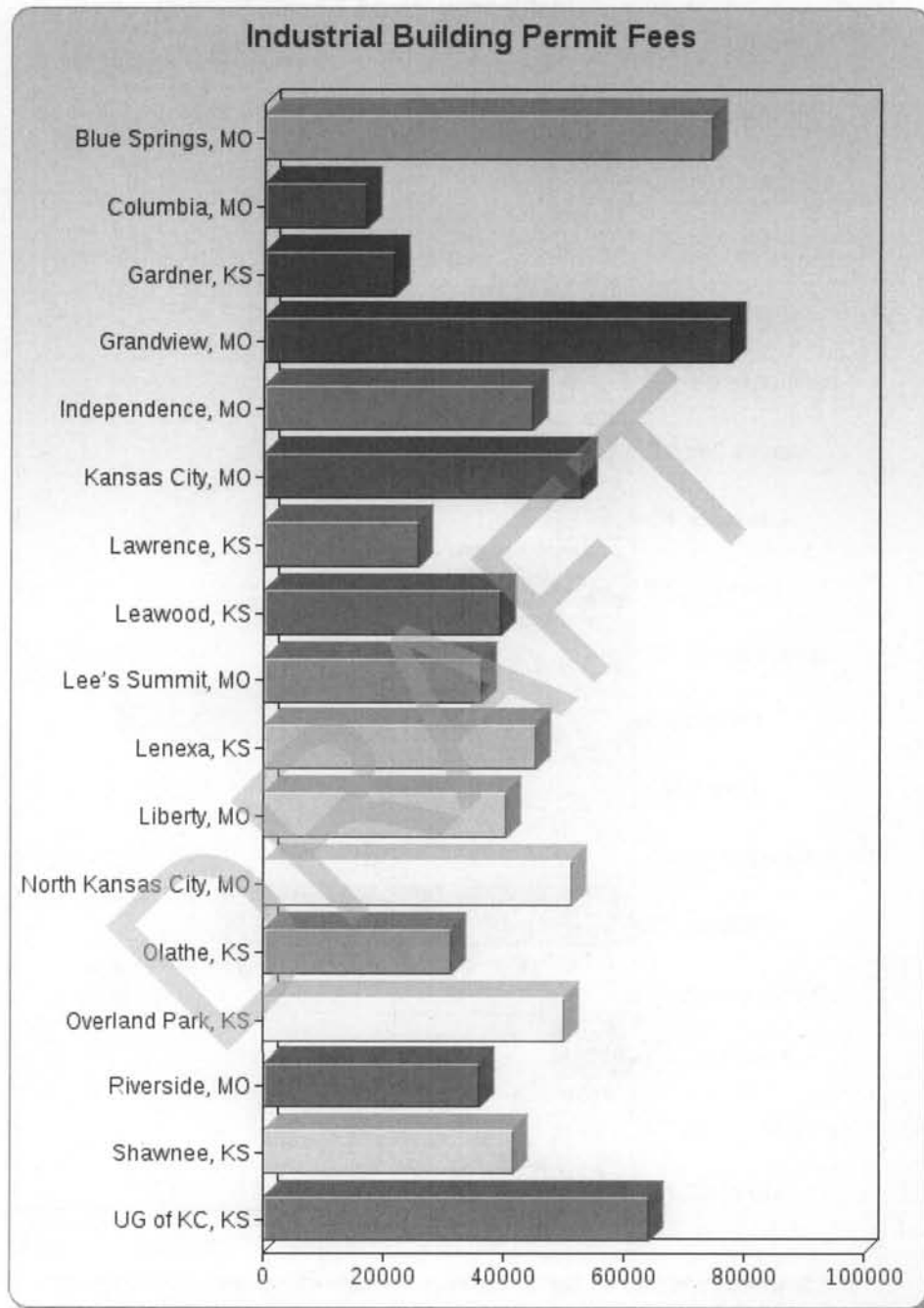
Traffic/ Road Impact Fee Chart – Industrial Building



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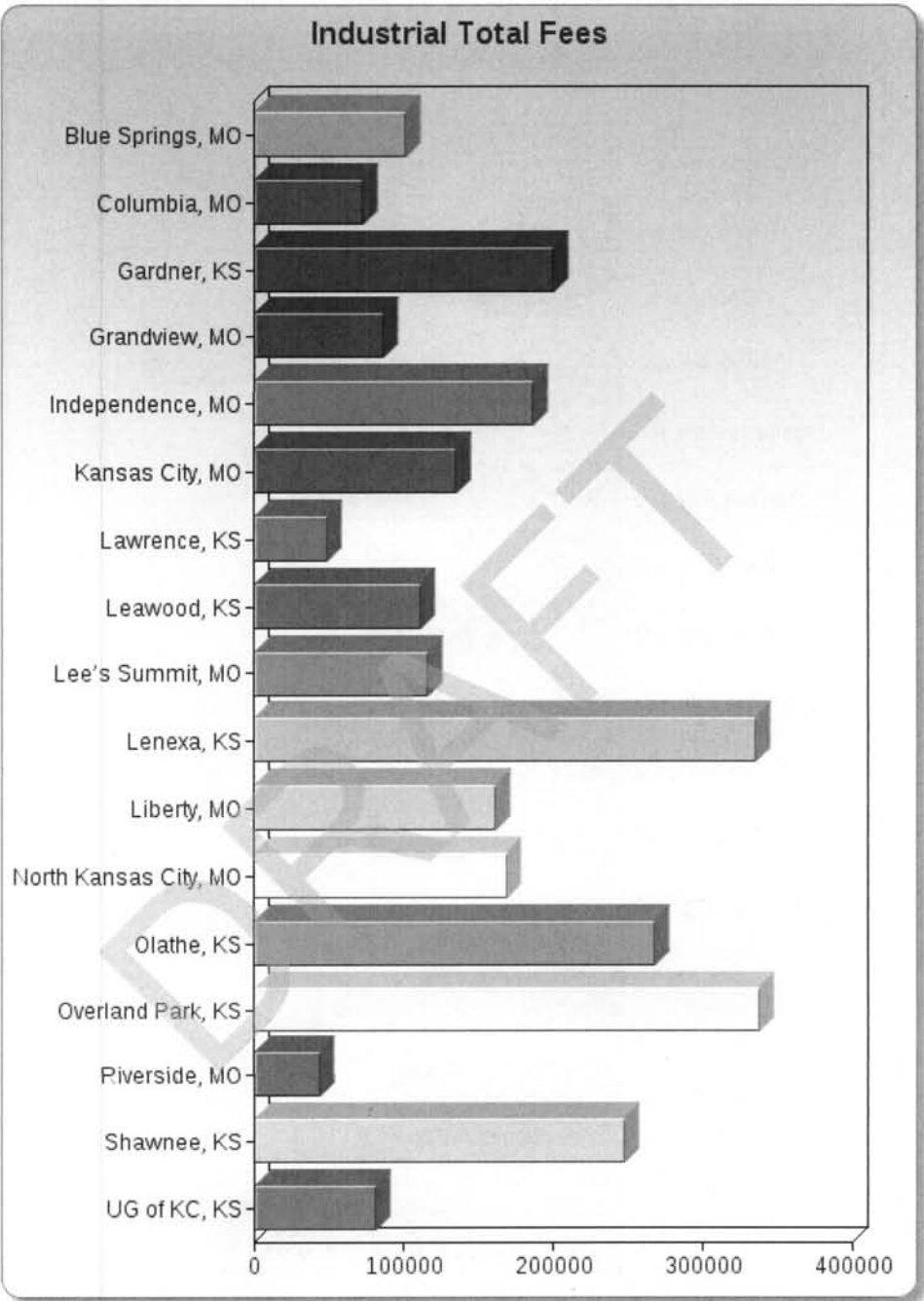
Building Permit Fee Chart – Industrial Building



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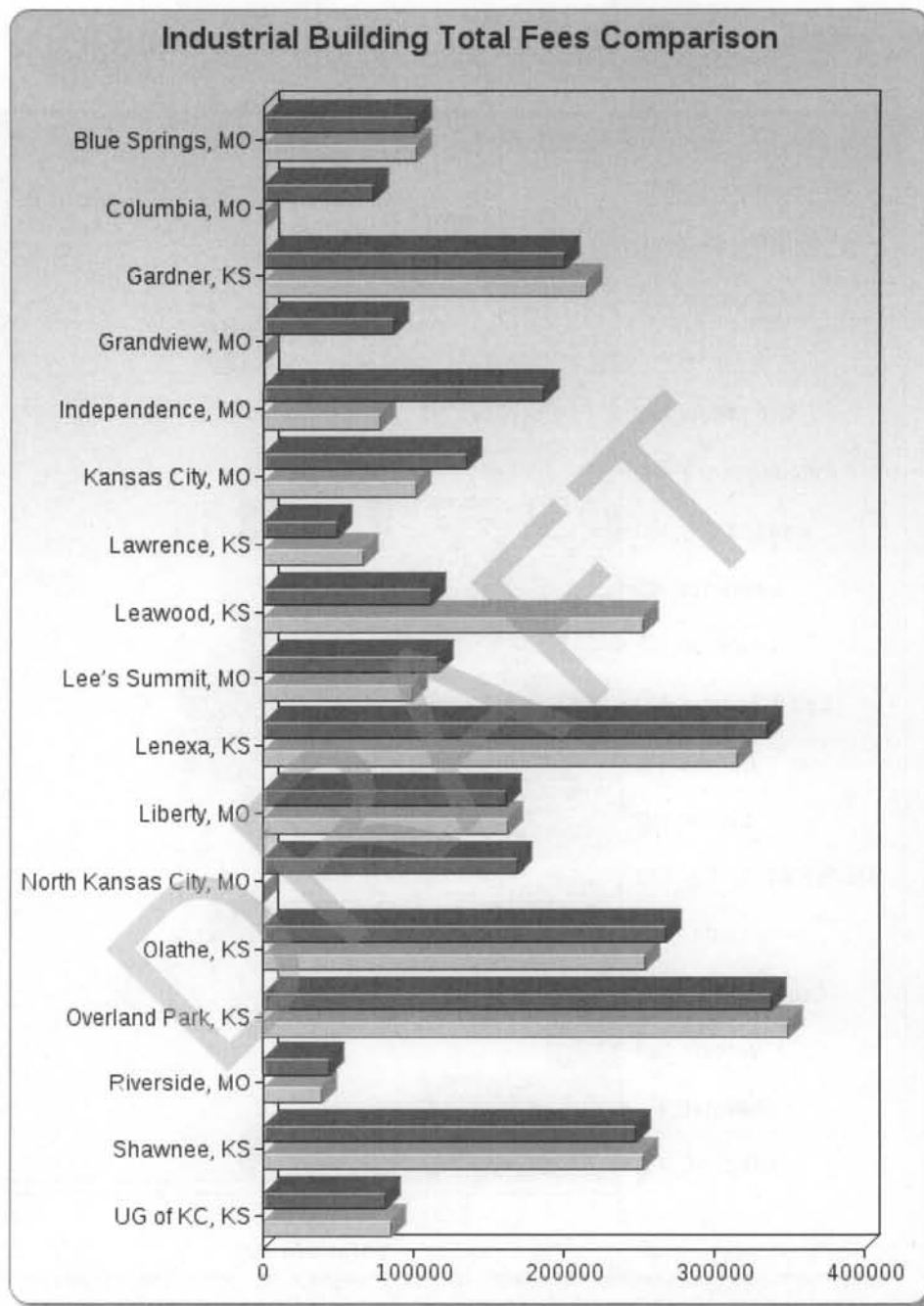
Total Fees Chart – Industrial Building



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Comparison Fees Chart – Industrial Building

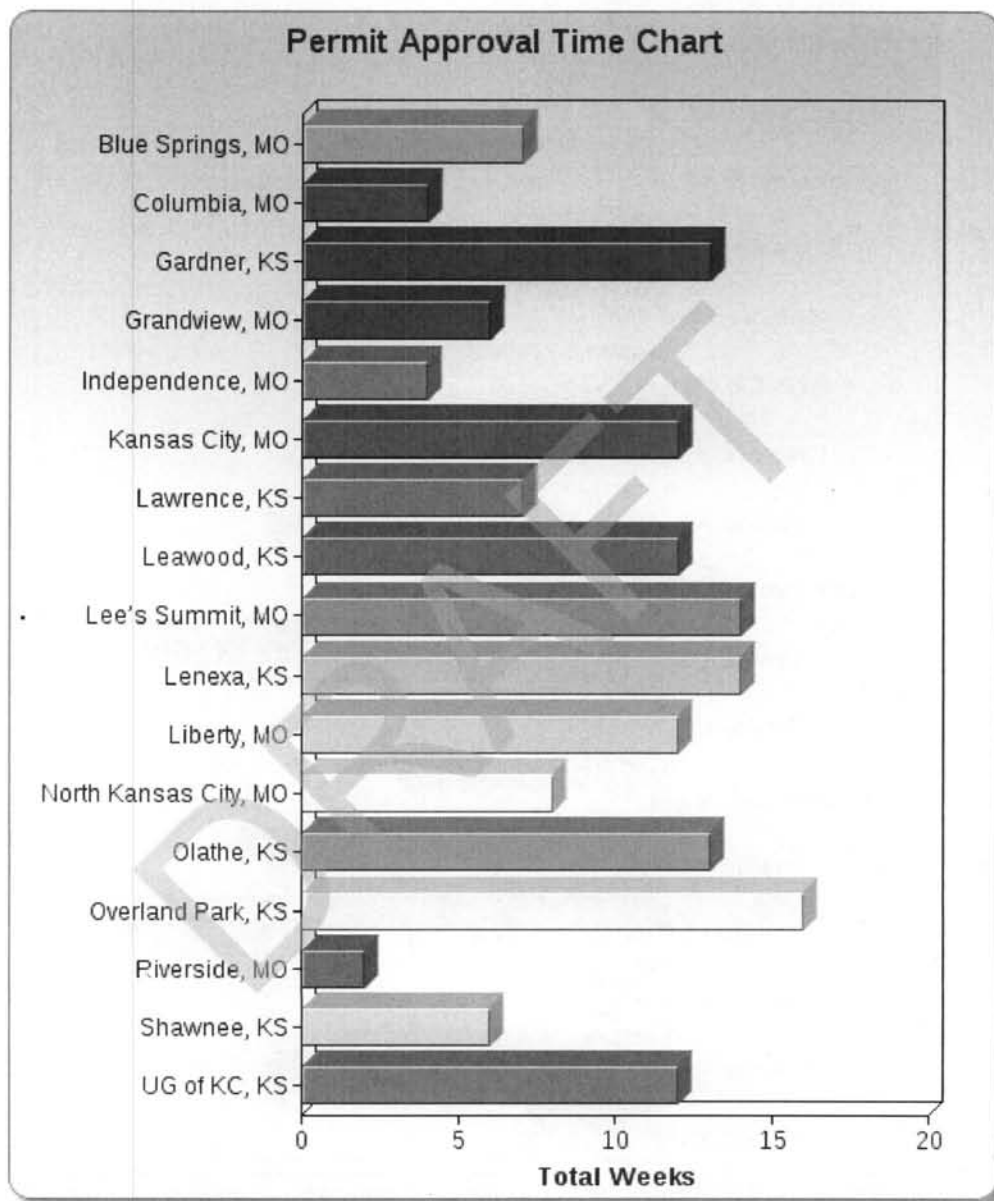


2012 study is shown in RED.
2010 study is shown in GREEN.

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Permit Approval



*Chart shows approval time for Office or Industrial Building.

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Summary and Survey Footnotes

Blue Springs, MO:

- (1) \$245 + 1 per lot
- (2) The city requires that a Traffic Study be completed by the developer. If the study demonstrates additional infrastructure is needed, the developer will be responsible for same.

Columbia, MO:

- (1) Miscellaneous fees include:
 - Signage: \$45.00
 - Footings and Foundation: \$54.00
 - Development Fee: \$50.00/ sq ft of building
 - a. Office - \$30,000.00
 - b. Industrial- \$50,000.00

Gardner, KS:

- (1) Water Hookup includes meter install charge and water system development and based on the 2009 adopted System Development Fee rates.
- (2) Sewer includes tap and sewer system development fee based on the 2009 adopted System Development Fee rates.
- (3) Park Impact fee - \$.11/sq ft of building
- (4) Excise Tax – \$.20 /sq ft of land area
- (5) \$100 each monument sign
- (6) Site plan and building permit applications can be submitted at the same time.

Grandview, MO:

- (1) Signage Fee- \$25.00
- (2) Based on 65% of building permit fee.
- (3) \$500.00 permit fee required for projects in excess of 1 acre.

Independence, MO:

- (1) \$200 + \$3.00 per lot
- (2) Does not include meter, back flow presenter device, or inspection.
- (3) Surcharge applies only to developments east of M-291 and Lee's Summit Road.
- (4) Miscellaneous fees include:
 - Signage- \$125.00 per sign
 - Sidewalk- \$70.00 per sidewalk
 - Erosion Control- \$300.00
 - Commercial review- \$70.00
 - Commercial driveway-\$70.00 per driveway
 - Public works review fees- \$300.00
- (5) Site plan and building permit applications must be submitted together.

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Summary and Survey Footnotes

Kansas City, MO:

- (1) \$375 + \$30.00 per acre
- (2) Water Hookup requires a 4" Tap reduced to a 1 1/2". Fee is based off "Line of Site" tapped. Includes water hook up and meter fee.
- (3) Traffic Control Permit – Calculated using North Fee Scale (\$1,053 x (sq ft of building/1000)). Only required if located in an impact fee district.
- (4) Miscellaneous fees include:
 - Signage fee- \$126.00 per sign
 - Sidewalk fee-
 - a. \$4,785.00
 - b. \$7,800.00
- (5) Plan Check fee is 50% of the building permits fee payable at the time of application. This fee is applied towards the building permit fee for the project.
- (6) Fast track permit fee is \$74.00 in addition to all other fees due prior to plan approval.

Lawrence, KS:

- (1) \$100 (4 lots or less), \$200 + \$3.00 (per lot over 4)
- (2) Water Hookup includes water meter and inspection fee.
- (3) Site plan and building permit applications are submitted simultaneously.

Leawood, KS:

- (1) \$400 + \$2.00 per lot
- (2) Parks/ Open Space fee- \$.10 / sq ft
 - a. Office- \$6,000.00
 - b. Industrial- \$10,000.00
- (3) Miscellaneous fees include:
 - Public Art Impact Fee - .15/sq ft of building
 - a. Office- \$9,000
 - b. Industrial- \$15,000
 - Signage fee- \$200.00 for monument
 - Driveway fee- \$75.00 for each driveway
- (4) Land Disturbance- \$250.00 per acre

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Summary and Survey Footnotes

Lee's Summit, MO:

- (1) \$700 + 3.00 per lot
- (2) Sewer Connection Fees:
 - \$30.00 per drain opening (maximum 100 fixtures)
 - \$108.88 per locate
 - Inspection fee:
 - a. Office- \$28,000
 - b. Industrial- \$30,000
- (3) Traffic Impact Fees includes:
 - a. Office:
 - Traffic Study is approximately \$7,500
 - Traffic Tax – Trip rate for Office building is \$1.37 per trip based on 60 trips
 - Tax rate for Office building is \$619.00 per trip
 - b. Industrial:
 - Traffic Study is approximately \$7,500
 - Traffic Tax – Trip rate for Industrial building is \$0.39 per trip based on 100 trips
 - Tax rate for Industrial building is \$825.00 per trip
- (4) Miscellaneous fees include:
 - Right of Way- \$60.00
 - Signage- \$100.00 each

Lenexa, KS:

- (1) \$150 + \$7.00 per lot
- (2) Traffic/ Road Impact fee
 - a. Office- \$0.506/ sq ft of building
 - b. Industrial-\$0.183/ sq ft of building
- (3) Parks and Open Space fee includes:
 - 1 tree per 40 linear ft x \$200.00 per tree.
 - a. 85 trees based on perimeter of 3,400 linear ft.
 - b. 100 trees based on perimeter of 4,000 linear ft.
 - \$0.1213 x sq ft of building
- (4) \$0.215/ sq ft platted area
- (5) Signage fee- \$200.00 per sign

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Summary and Footnotes Survey

Liberty, MO:

- (1) \$225 + \$5.50 per lot
- (2) Includes cost of meter
- (3) Traffic/Road Impact Fee
 - a. Office- \$1.03/sq ft of building
 - b. Industrial - \$1.04/ sq ft of building
- (4) Right of Way- \$45.00

North Kansas City, MO:

- (1) \$3,700 installation + \$500.00 pulling the permit fee. Assumes meter will be inside of building.
- (2) Miscellaneous Fees include:
 - Excavation- \$50.00
 - Signage- \$20.00
 - Sidewalk- \$50.00
- (3) Includes grubbing and cleaning.

Olathe, KS:

- (1) \$143.00 + \$7.00 per lot
- (2) Includes meter, tap, and inspection fee.
- (3) 4.5% of construction cost
- (4) Traffic/Road Impact: Paid at time of platting (Arterial street right-of-way is exempt from street excise tax.)
 - Street excise tax = \$0.215 / sq ft of total plat
 - Signal excise tax = \$0.0576 / sq ft of total plat
 - a. Office = \$118,744.56
 - b. Industrial = \$185,248.88
- (5) Park excise tax
 - a. Office- \$.13 / sq ft of gross floor area
 - b. Industrial - \$.07 sq ft of gross floor area
- (6) Signage fee – 5% of cost of sign. (Minimum is \$30.00; Maximum is \$215.00)

Overland Park, KS:

- (1) \$125 + \$12.50 per lot
- (2) \$1/sq ft - This fee only applies to sites south of 103rd street.
- (3) Paid for at the time of plat recording (\$0.215/sq ft of gross land)
- (4) Signage-flat fee is \$60.00 plus \$1.25 per sq ft

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Survey and Footnotes Summary

Shawnee, KS:

- (1) \$150 + \$6.00 per lot up to 10
- (2) Fee is collected one time on the lot:
 - a. .04¢ per sq ft of land area
 - b. .025¢ per sq ft of land area
- (3) Excise tax –only charged when the sample development or larger business park has not participated in adjoining street improvements. Fee is \$.215 per sq ft of land area.
- (4) Signage fee- \$75.00 per sign
- (5) \$100 + \$100 per acre

Unified Government of Kansas City, KS:

- (1) Sanitary Sewer:
 - a. Based on one 4" main and one tap
 - b. \$0.01 /sq ft of impervious surface
- (2) Signage fee- ranges from \$20.00-\$75.00 depending on type.
- (3) Plan Check includes a plan review from the Board of Public Utilities.
- (4) Site plan and building permit applications can be submitted simultaneously.

The report's producers cannot be held accountable for the accuracy or inaccuracy of its information and are not liable for any damages caused by the use of this report. This report intends no endorsement or criticism of any municipality.



Terms & Definitions

The following are definitions or clarifications of the terms used within this report:

1½" Water Line: The size of the water supply line that leads to the building. A variety of sizes ranging from ½" to 8" are available to developers but all of our fees are based on 1½" lines unless otherwise stated.

4" Sewer Line: The size of the sewer line that leads to the building. A variety of sizes are available to developers but all of our fee calculations are based on 4" lines unless otherwise stated.

Impact Fees: Fees implemented by a municipality to help cover the additional costs that new development may place on the public services of a community.

Impervious Surface: An area covered by impenetrable materials such as asphalt, concrete, stone, or brick.

Platting: Submission of a detailed map of a section or subdivision showing the location and geographic boundaries as well as any easements and nearby streets of individual lots or parcels of real estate (plat).

Excise Tax: A tax collected based on the size of a property.

Transportation: Impact fees used towards the improvement of the general transportation infrastructure of a municipality.

Utilities Fees:

Plumbing: The general fees pertaining to the supply and drainage systems of a property.

Electrical: The general fees pertaining to the power systems of a property.

Mechanical: The general fees pertaining to all mechanical components within a property.

Water and Wastewater: Impact fees used towards the upkeep of plants and reservoirs, transmission mains, interceptors, and pump stations.

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Exhibits



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Exhibit 1 – Letter sent to Municipalities



LEWIS WHITE
REAL ESTATE
CENTER



March 7, 2012

RE: Planning department interview.

Dear City Official:

On behalf of the Society for Industrial and Office Realtors (SIOR) and the Lewis White Real Estate Center/UMKC, we seek your cooperation in a survey that we are conducting. The survey is to determine the timing and cost of having a typical commercial real estate building project approved by several municipalities in the greater Kansas City area. The results will be reported in a comparison format to our members, to you, each municipality, and to the public. The students participating in this study are participants in a graduate level Market Analysis and Feasibility Study course. The student's active role in this survey is designed to enable them to:

- A: Work alongside a full time professional in the commercial real estate business
- B: Personally engage in communication with a municipality about development
- C: Use the information from this interview to help estimate costs for a hypothetical development case study they are completing for their course work.

Your role is very important in shaping the future of these future real estate decision makers in our community. On behalf of the University and our students we thank you for your valuable investment of time in our community's future through these students.

The survey questions are based on a typical new office building project and an industrial building project subject to approval under existing municipal ordinances and procedures. A series of responses will be regarding the timing of the approval process and the fees charged to gain approval of the building permit stage of the project. We greatly appreciate your timely assistance in responding to this survey request within the next two months. Please be as specific as you possibly can to help them understand the entire process.

SIOR is the leading professional commercial and industrial real estate association. A professional affiliate of the National Association of Realtors, SIOR is dedicated to the practice and maintenance of the highest professional and ethical standards. SIOR maintains a commitment to business and industry by providing outstanding professional services, publications and educational programs.

The Lewis White Real Estate Center (White Center) at the Bloch School is the only comprehensive center for formal real estate education in the Kansas City area. Students study in a collaborative environment involving direct engagement with the real estate community to learn about the theoretical and applied aspects of real estate. The Center provides a strong hands-on learning experience in Kansas City's own urban laboratory. With you help we can continue our mission.

Sincerely,

Robert Galamba, SIOR
KC Chapter President

Walter Clements, Director
Lewis White Real Estate Center / UMKC

Lewis White Real Estate Center - 5110 Cherry Street, Kansas City, MO 64110 - (816) 235-5188

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Exhibit 2 – Student Data Collection Form



The report’s producers cannot be held accountable for the accuracy or inaccuracy of its information and are not liable for any damages caused by the use of this report. This report intends no endorsement or criticism of any municipality.



MUNICIPALITY:		CITY CONTACT:	
PHONE:		POSITION:	
BUILDING TYPE:	Office / General	HARD CONSTRUCTION COST:	\$9,600,000.00
SQUARE FOOTAGE:	60,000	COST/FOOT:	\$160.00
LAND AREA:	10 acres 435,600 sq. ft.	PERIMETER:	2,640
FRONTAGE ROAD:	660 ft.	IMPERVIOUS SURFACE:	114,000
MECHANICAL:	ELECTRICAL:	PLUMBING:	
15%	15%	5%	
\$1,440,000.00	\$1,440,000.00	\$480,000.00	
PLATTING:		NUMBER OF LOTS: 1	
PRELIMINARY PLAT FEE:	\$	FORMULA:	Note Reference Number:
FINAL PLAT FEE:	\$	FORMULA:	Note Reference Number:
EXCISE TAX	\$	FORMULA:	Note Reference Number:
SURVEY	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE: Note Reference Number:
ADDITIONAL FEES DUE AT THE TIME OF PLATTING:			
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
SITE PLANS:			
PRELIMINARY PLAN REVIEW FEE:	\$	FORMULA:	Note Reference Number:
FINAL PLAN REVIEW FEE:	\$	FORMULA:	Note Reference Number:
ADDITIONAL FEE TYPE:	\$	FORMULA:	Note Reference Number:

WATER / SEWER / STORM WATER			
METER SIZE:	1 1/2	DRAIN OPENINGS:	1
RIGHT OF WAY	1	TAP:	1
METER FEE:	\$	FORMULA:	Note Reference Number:
SANITARY SEWER	\$	FORMULA:	Note Reference Number:
WATER IMPACT STUDY: YES / NO	\$	FORMULA:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:	Note Reference Number:
PERMIT FEE:	\$	FORMULA:	Note Reference Number:
INSPECTION FEE:	\$	PAID TO:	Note Reference Number:
ADDITIONAL FEES DUE FOR WATER / SEWER / STORM WATER			
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:

IMPACT STUDIES AND FEES

TRAFFIC <u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
TRAFFIC TRIP RATE:	COST PER TRIP \$	NUMBER OF TRIPS:	FORMULA	Note Reference Number:
TRAFFIC IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:
PARKS / OPEN SPACE IMPACT <u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
PARKS / OPEN SPACE IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:

ADDITIONAL IMPACT STUDIES AND FEES

<u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:
<u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:
<u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:

MISCELLANEOUS FEES

SIGNAGE FEE:	\$	FORMULA:	Note Reference Number:
PRELIMINARY FINAL	\$		
LAND DISTURANCE:	\$	FORMULA:	Note Reference Number:
SIDEWALK FEE:	\$	FORMULA:	Note Reference Number:
TREE/FOLIAGE FEE:	\$	FORMULA:	Note Reference Number:

ADDITIONAL MISCELLANEOUS FEES[illegible]

BUILDING PERMIT FEES			
BUILDING PERMIT:	\$	FORMULA:	NOTES:
MECHANICAL:	\$	FORMULA:	NOTES:
ELECTRICAL:	\$	FORMULA:	NOTES:
PLUMBING:	\$	FORMULA:	NOTES:
PLAN CHECK:	\$	FORMULA:	NOTES:
ADDITIONAL BUILDING PERMIT FEES			
TYPE:	\$	FORMULA:	NOTES:
TYPE:	\$	FORMULA:	NOTES:

PERMIT APPROVAL TIME			
PLAT PRELIMINARY:		PLAT FINAL:	
SITE PLAN PRELIMINARY:		SITE PLAN FINAL:	
BUILDING PERMIT		FAST TRACK FEE:	YES / NO
What applications can be submitted at simultaneously?			
TOTAL TIME FRAME FOR ALL PERMITS:			

MUNICIPALITY:		CITY CONTACT:	
PHONE:		POSITION:	
BUILDING TYPE:	Industrial / Warehouse	HARD CONSTRUCTION COST:	\$10,000,000.00
SQUARE FOOTAGE:	100,000	COST/FOOT:	\$100.00
LAND AREA:	15.6 acres 679,563 sq. ft.	PERIMETER:	3,297
FRONTAGE ROAD:	800 ft.	IMPERVIOUS SURFACE:	170,000
MECHANICAL:	ELECTRICAL:	PLUMBING:	
5%	8%	5%	
\$500,000.00	\$800,000.00	\$500,000.00	
PLATTING			NUMBER OF LOTS: 1
PRELIMINARY PLAT FEE:	\$	FORMULA:	Note Reference Number:
FINAL PLAT FEE:	\$	FORMULA:	Note Reference Number:
EXCISE TAX	\$	FORMULA:	Note Reference Number:
SURVEY	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE: Note Reference Number:
ADDITIONAL FEES DUE AT THE TIME OF PLATTING:			
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
SITE PLANS			
PRELIMINARY PLAN REVIEW FEE:	\$	FORMULA:	Note Reference Number:
FINAL PLAN REVIEW FEE:	\$	FORMULA:	Note Reference Number:
ADDITIONAL FEE TYPE:	\$	FORMULA:	Note Reference Number:

WATER / SEWER / STORM WATER			
METER SIZE:	1 1/2	DRAIN OPENINGS:	1
RIGHT OF WAY	1	TAP:	1
METER FEE:	\$	FORMULA:	Note Reference Number:
SANITARY SEWER	\$	FORMULA:	Note Reference Number:
WATER IMPACT STUDY: YES / NO	\$	FORMULA:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:	Note Reference Number:
PERMIT FEE:	\$	FORMULA:	Note Reference Number:
INSPECTION FEE:	\$	PAID TO:	Note Reference Number:
ADDITIONAL FEES DUE FOR WATER / SEWER / STORM WATER			
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:
FEE TYPE:	\$	FORMULA:	Note Reference Number:

IMPACT STUDIES AND FEES

TRAFFIC <u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
TRAFFIC TRIP RATE:	COST PER TRIP \$	NUMBER OF TRIPS:	FORMULA	Note Reference Number:
TRAFFIC IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:
PARKS / OPEN SPACE IMPACT <u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
PARKS / OPEN SPACE IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:

ADDITIONAL IMPACT STUDIES AND FEES

<u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:
<u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:
<u>STUDY</u> :	REQUIRED: YES / NO	PERFORMED BY: CITY / PRIVATE	FEE:	Note Reference Number:
IMPACT FEE: YES / NO	\$	FORMULA:		Note Reference Number:

MISCELLANEOUS FEES

SIGNAGE FEE:		FORMULA:	Note
PRELIMINARY	\$		Reference
FINAL	\$		Number:
LAND DISTURANCE:	\$	FORMULA:	Note
			Reference
			Number:
SIDEWALK FEE:	\$	FORMULA:	Note
			Reference
			Number:
TREE/FOLIAGE FEE:	\$	FORMULA:	Note
			Reference
			Number:

ADDITIONAL MISCELLANEOUS FEES

[illegible]

BUILDING PERMIT FEES			
BUILDING PERMIT:	\$	FORMULA:	NOTES:
MECHANICAL:	\$	FORMULA:	NOTES:
ELECTRICAL:	\$	FORMULA:	NOTES:
PLUMBING:	\$	FORMULA:	NOTES:
PLAN CHECK:	\$	FORMULA:	NOTES:
ADDITIONAL BUILDING PERMIT FEES			
TYPE:	\$	FORMULA:	NOTES:
TYPE:	\$	FORMULA:	NOTES:

PERMIT APPROVAL TIME			
PLAT PRELIMINARY:		PLAT FINAL:	
SITE PLAN PRELIMINARY:		SITE PLAN FINAL:	
BUILDING PERMIT		FAST TRACK FEE:	YES / NO
What applications can be submitted at simultaneously?			
TOTAL TIME FRAME FOR ALL PERMITS:			

Needs and Options for Funding Major Street Improvements (1/27/2014)

Introduction

This report reviews the cost of needed improvements to the major street system of the City of Columbia compared to the amount of revenue currently available for such improvements over the coming 10 years. Next, it examines the pros and cons of using impact fees or excise taxes to raise needed funds from new development to pay for such improvements. It then determines what charge per vehicle trip would be necessary to cover the funding gap between total costs and revenues if such a mechanism were adopted. This is followed by examples of what the charge to some common developments would be on a per trip basis. Finally, information is presented on what three cities in the Kansas City area currently charge new development to pay for street construction along with some of their key implementation policies.

Using the Major Roadway Plan and the Long-Range Transportation Plan, the City has identified 70 street and sidewalk projects for inclusion in the 2014 10-Year Capital Improvement Program (CIP). Projects include new construction to develop the street and sidewalk network, capacity expansion or widening of existing streets, and the improvement of former county roads to current standards. To determine the unfunded capital cost, the following items have been excluded: 1) major maintenance of existing streets, and 2) projects in 2014 and 2015 (Years 1-2 of the CIP) as they are fully funded or need only a small amount of funding to be completed. The unfunded amount to complete the remaining 46 projects for Years 3-10 totals about \$165 million (see Appendix A).

The City of Columbia receives about \$19 million potentially available for street improvements each year. The bulk of this funding, however, is used for street maintenance (\$5.7 million), the transit system (\$2.5 million), the airport (\$2 million), debt service (\$3 million), and public buildings/other projects (\$1.2 million). This leaves about \$4.6 million for street improvements comprised of four main sources: ½ cent Transportation Sales Tax – \$0.4 million; ¼ cent Capital Improvement Sales Tax - \$1.0 million; County Road Tax Rebate - \$1.7 million; and Development Charge for new construction - \$1.5 million. The City also receives \$0.4 million from the Federal Highway Administration STP allocation. This brings total annual capital funding for street improvements to about \$5.0 million.

With revenues totaling only \$50 million over the next 10 years, a funding gap of about \$115 million exists. The gap could grow as some funding sources may lapse or be withdrawn. The Federal Highway Trust Fund has large shortfalls between revenues and outlays. In October 2013, Congress transferred \$10.4 billion from the General Fund to replenish it. Nationally, per capita vehicle miles travelled peaked in 2004 and declined each year since for a total decline of 7.5 percent. In 2012, VMT reached its lowest level since 1996. New vehicle gas mileage is also increasing resulting in less fuel demand and less gas taxes collected. While the federal 18.4 cents/gallon gas tax has not been increased since 1993, gas prices and construction costs have risen significantly. MoDOT funds are also becoming scarce. The state gas tax has remained at 17 cents/gallon since 1996. This along with less fuel demand and higher construction costs has resulted in the annual construction budget shrinking from \$1 billion to \$700 million. Recently, MoDOT suspended putting new projects in the Statewide Transportation Improvement Program (STIP) and awarding funds for new road projects in the 50/50 cost-share program for economic development purposes. Unless additional revenues are obtained, federal and state funds may have to be reserved solely for use on their own highways. Regarding the City, the recession and internet purchases have diminished local sales tax collections and the ¼ cent Capital Improvement Sales Tax expires on December 31, 2015. Recent increases in the sales tax for the 911 center, child mental health services, and for numerous TDD's may be making the voters tax weary.

With this as background, two principle funding sources are available to address the financial needs which new development imposes on the street and sidewalk network – impact fees and excise taxes.

Impact Fees

An impact fee is a monetary exaction imposed on new development as a part of the development approval process. Like planning and zoning laws, authority for impact fees is derived from the city's police power. A substantial body of case law has developed a legal test to establish the validity of impacts fees. The case law invariably applies a "relationship" analysis, wherein the court closely scrutinizes the relationship between the amount of the fee imposed on and the benefit received by the payer of the fee. The cost imposed must be "roughly proportional" to the benefit received.

Generally speaking, all fees collected from an individual fee payer must be spent for improvements to the street network that benefit that fee payer. The amount of the fee collected with respect to each development cannot exceed an amount that reflects the cost of constructing those improvements that are caused by the development. To ensure this legal requirement is met, separate zones or service areas must be created throughout the city. The configuration of these service areas is established by determining an area within which all owners of undeveloped or redeveloped property will benefit from any street improvements made in the area.

A comprehensive study is required to support the fee calculation methodology. In addition, fees paid by developers within the area must be accounted for separately from fees collected in other areas, and if they are not expended within a reasonable time (generally considered to be six years), the fees must be reimbursed to the fee payer. A system of credits against the fee for improvements completed by the developer is also generally required to protect against double payment toward project costs.

In 1985, the City adopted by ordinance an impact fee system. In 1988, a lawsuit was filed challenging the validity of the fee. The fee system was also difficult to administer because of the complicated calculations, accounting, spending and reimbursement requirements that must be complied with for impact fees based on the City's police power. Consequently, in 1989 the impact fee ordinance was repealed and an excise tax or development charge for street improvements was approved by the voters.

Excise Taxes

Initially, a development charge of 10 cents per square foot of floor area was adopted. In 2005, voters approved an increase in the charge and now when a building permit is issued for new construction, a charge of 50 cents/sq ft is collected. Because this charge is imposed by voter approval under the City's taxing power, rather than its police power, it is an excise tax. The \$1.5 million generated annually by this charge falls far short of covering the major street improvement needs created by new development.

The reason for the revenue falling short is the modest amount charged. In addition, there is very little relationship between the impact the specific type of new construction will have on the street network and the amount charged. For instance, a new house pays the same amount per square foot as a convenience store with gas pumps, a fast-food restaurant or a drive-thru bank even though there is a vast difference in their impact on the street system. Many cities employ a trip generation methodology to calculate excise taxes. In such systems, the key factor is the number of new vehicle trips generated by the development which thereby consumes existing street capacity.

Revenue Needed From New Development

Whether new funding would come from an impact fee or an excise tax, the total amount that new development should provide ought to be determined. By dividing the total cost of needed street improvements by the total number of new vehicular trips created by new development, the cost to serve

each new vehicle trip can be derived for the next 10 years. Then, by using the trip generation for each specific type of land use, a new development's share of the costs to pay for the major street improvements needed to serve the traffic it generates can be calculated.

According to CATSO, the population of the Metro Area is projected to grow from 134,572 in 2010 to 169,600 in 2025, an increase of 35,028 people. CATSO also projects that 22,024 new employees will be added during this period. Using these growth projections, Columbia Imagined, the new comprehensive plan, calculates the number of new dwelling units needed to house the growth in population and the amount of new development needed to provide working space for the new employees. The traffic generated by this new development results in new vehicle trips being added to the street network. Deducted from the number of vehicle trips are work trips made by bus, walking, biking, and those working at home. According to the 2008-2012 American Household Survey for Columbia, these add up to 13%. After deducting for these alternative modes, the resulting number of vehicle trips made during the PM peak hour by general type of land use is presented in Table 1.

Table 1

SF Homes	6,872 units x trip generation rate of 1.01 PM peak hour trips/unit	= 6,038 trips	13%
MF Units	4,266 units x " " " " 0.62 " " " " " "	= 2,301 "	5%
Commercial	250 acres (5.45 million sf*) x " " " " 6.0** " " " " "/1,000sf	= 28,423 "	64%
Office	260 " (5.67 " sf*) x " " " " 1.5 " " " " "/1,000 "	= 7,390 "	17%
Industrial	44 " (960,000 sf*) x " " " " 0.5** " " " " "/1,000 "	= 418 "	1%
Total***		44,570 "	100%

* Assumes site coverage by buildings of 50% of land area

** Average rate for all commercial and industrial uses

*** Trips have been reduced by 13% to reflect non-auto travel

Trips made by transit and non-motorized methods eliminate vehicular traffic and thus diminishes or postpones needed street improvements. This reduces capital costs from \$165 to \$144 million and thereby reduces the funding gap to \$94 million (\$144 less the \$50 million in available funds). Using this data, the charge per trip to produce sufficient revenue to cover the funding gap can be calculated. Assuming the existing 50 cent/sf development charge is repealed and replaced by a trip based charge, the total funding gap would be \$109 million (the \$94 million gap plus \$15 million from the current charge). Thus, a charge of \$2,446 per trip in 2013 dollars would be necessary (\$109 million /44,570 trips). The distribution of total charges by type of land use based on the amount of traffic they generate is shown above by percent of total trips.

Table 2 shows the amount of revenue produced if the existing 50 cents/sf development charge were to continue. As indicated, only about \$15 million of total needed funding would be collected over the next 10 years leaving the funding gap at \$94 million. To close this gap, the development charge would need to be increased by a factor of six to \$3.10 cents/sq ft. Furthermore, the relative cost burden would continue to fall much heavier on residential uses and much lighter on commercial uses which reflect exactly the reverse of the actual demand placed on the street system from the traffic these uses generate.

Table 2

SF Homes	+ 6,872 units x 2,000 sf on average x 50 cents/ sf	=	\$6.87 million	46%
MF Units	+ 4,266 units x 1,000 sf on average x 50 cents/sf	=	2.13 “	14%
Commercial	+ 5.45 million sf* x 50 cents/sf	=	2.73 “	18%
Office	+ 5.67 “ sf* x 50 cents/sf	=	2.84 “	19%
Industrial	+ 960,000 sf* x 50 cents/sf	=	0.48 “	3%
Total			\$15.05 “	100%

* Assumes site coverage by buildings of 50% of land area

To determine the charge for a specific development, the added vehicle trips are calculated during the afternoon time period or “PM peak hour” when traffic volume on adjacent streets is highest. The trip rate is determined by classifying the land use for the development using the Institute of Traffic Engineers Trip Generation Manual which covers all common types of uses (see Appendix B). The charge is calculated by multiplying the number of units (dwelling units or 1,000 sq. ft. of floor area) times the trip rate to determine the total number of trips generated. The number of trips is then multiplied by the dollar amount per trip to determine the total charge for a specific development.

Table 3 illustrates the application of a charge of \$2,446 per trip for common types of land uses.

Table 3

Single Family Dwelling	-	1 du x 1.01 x \$2,446	=	\$ 2,470
Multi- Family Dwelling (30 units)	-	30 du's x 0.62 x \$2,446	=	\$ 45,496
Fast Food Rest w/ Drive-thru (3,500 sf)	-	3.5 x 17.94 x \$2,446	=	\$153,584
Office Building (30,000 sf)	-	30 x 1.37 x \$2,446	=	\$100,531
Manufacturing Facility (30,000 sf)	-	30 x 0.67 x \$2,446	=	\$ 45,165

Some adjustments in the charge could be considered if a public purpose would be served. One option would be to phase the charges in over a few years to allow time for adjustment. A second option would be to enhance reasonableness by reducing some of the responsibility of new development for covering the funding gap. If dropped to 70 percent, the charge per trip would be \$1,712 and the above charges by use would decrease accordingly. A third option, although somewhat subjective, would be to set a different charge per trip for certain types of development. This raises the question of fairness as it would change the financial contribution made by such uses from their actual traffic impact on the street system to some arbitrary number. A fourth option would be to: 1) provide a credit for projects locating in areas targeted for redevelopment or for infill development locating on vacant land in the built-up portion of the city where street infrastructure generally has sufficient capacity, or 2) provide a credit for highly desirable economic activities based on the number and type of jobs created, the level of wages paid and the amount of taxes generated (see Appendix C).

To contrast the difference between a charge based on vehicle trips and a flat charge based on building square footage, the cost for several types of uses under the existing 50 cents/sq. ft. development charge is shown in Table 4. The amount paid and the relative cost burden is much lighter on commercial uses

but heavier on residential and industrial uses, again reflecting the reverse of the traffic impact placed on the street system. For instance, a fast-food restaurant w/ drive-thru now pays little more than a single-family home but creates almost 62 times the traffic.

Table 4

Single Family Dwelling	-	1 du x 2,000 sf x 50 cents/sf	=	\$ 1,000
Multi- Family Dwelling (30 units)	-	30 du's x 1,000 x " " "	=	\$15,000
Fast Food Rest w/ Drive-thru (3,500 sf)	-	3,500 sf x " " "	=	\$ 1,750
Office Building (30,000 sf)	-	30,000 sf x " " "	=	\$15,000
Manufacturing Facility (30,000 sf)	-	30,000 sf x " " "	=	\$15,000

Summary and Conclusion

New growth and development has resulted, and will continue to result in increased vehicular use, greater daily traffic volume and higher peak hour demand being placed on the existing street system of the City. This will require many street improvements to add capacity and to complete the future roadway network as identified in the Major Roadway Plan and the Capital Improvement Program. The cost to complete all identified capital improvements totals \$144 million after deducting trips made by transit, walking, biking, and working at home. Over the next 10 years, there would be a \$94 million funding gap after deducting the \$50 million of funds available from known sources, which includes the \$15 million that would be collected if the existing 50 cent development charge remains in place. If this charge were to be replaced with a per trip charge, the funding gap would be \$109 million or about \$11 million per year.

The fairest way to pay for needed street improvements is to assign the cost to the new developments that instigate their need. The most rational way to do this is by setting a traffic based charge per trip at a sufficient level to produce enough revenue to cover the \$109 million funding gap. Based on the projected number of afternoon peak hour trips, the charge would be \$2,446 per trip. The cost to new development could be lessened by phasing it in over a few years, reducing the responsibility of new development to substantially but not fully cover the funding gap, setting a different charge per trip, or providing credits for preferred types of new development.

There is little question that the City must assume the responsibility for, and be committed to, collecting sufficient revenue to construct an adequate street system to properly and safely serve the residents, businesses, institutions and visitors of the community. This task should be carried out by using all available revenue sources so as to ease the burden on the general taxpayer.

Because of the administrative complexity, the strict requirements of case law and the City's history, an impact fee may not be the best funding mechanism to address the needs generated by new development. Continuation of an excise tax or development charge but with replacement of the flat charge per sq. ft. on new building construction with one based on vehicle trip generation by land use appears to be the most legally permissible, administratively feasible and equitable method. A fair and reasonable system of charges per trip should be placed on the ballot for voter consideration as soon as possible.

Appendix A – 2014 Ten-Year CIP

Public Works Streets and Sidewalks CIP Projects

Project Name	Status	Ward	Begin Construction	Total Project Cost	Funding Still Needed	Unfunded/Future Ballot Amount
Current						
Sidewalks						
32 Texas Av Schwk - N Side Garth-Providence C00440 [ID: 142]	Bid	2	2013	\$130,000		
32 Projects				\$61,259,019	\$195,000	\$0
1-2 Years						
Streets						
1 College Avenue Crosswalks & Barrier-C00536 [ID: 1591]	Preliminary Design	1 & 6	2014	\$623,875		
2 GNM Bike Blvd: MKT north to Bus. Loop 70 C00521 [ID: 1571]	Preliminary Design	1, 4	2014	\$480,000		
3 GNM Bike Blvd upgrd-Wabash to Hominy Trail-C00546 [ID: 1592]	Preliminary Design	1 & 3	2014	\$250,000		
4 Providence Corridor- Burnham Inter PH1 C00290 [ID: 39]	Preliminary Design	1&5	2015	\$2,302,211		
5 Providence Road Shoulder Improvements [ID: 1738]	Preliminary Design	5 & 6	2014	\$170,000	\$170,000	
6 Ridgmont Bridge Repair C00566 [ID: 1764]	Proposed	4	2014	\$114,000	\$100,800	
7 Rustic Road C00531 [ID: 1322]	Final Design	6	2014	\$100,000		
8 Signal Improv@Green Meadows Grindstone Shop C00552 [ID: 1763]	Proposed	6	2014	\$80,000		
9 Stadium at Old 63 Intersection C00213 [ID: 146]	Preliminary Design	6	2015	\$482,050		
10 Trinity & Allen Speed Humps C00549 [ID: 1762]	Proposed	1	2014	\$10,000	\$10,000	
Sidewalks						
11 Audible Pedestrian Signals C00551 [ID: 1769]	Construction	Various	2014	\$40,000		
12 Downtown Ramps and Sidewalks 2014-C00539 [ID: 1569]	Final Design	1	2014	\$89,000	\$89,000	
13 Garth Avenue Sidewalk: Leslie to Parkade C00495 [ID: 1392]	Preliminary Design	2	2014	\$294,880		
14 GNM Ashland Road Sidewalk and Intersection C00524 [ID: 1575]	Preliminary Design	6	2015	\$256,000	\$204,800	
15 GNM Fairview Road Sidewalk C00525 [ID: 1573]	Final Design	4	2014	\$152,900		
16 GNM Forum Ped Bridge at Hinkson Creek C00527 [ID: 1574]	Preliminary Design	5	2015	\$881,000	\$704,800	
17 GNM Manor Drive Sidewalk C00526 [ID: 1572]	Preliminary Design	4	2014	\$436,800		
18 Nilong-Bethel Sidewalk C00501 [ID: 1538]	Proposed	5	2015	\$135,707		
19 Worley Street Sidewalks - Phase II C00509 [ID: 222]	Final Design	1 & 2	2014	\$204,500	\$164,500	
Major Maintenance						
20 Keene Street Broadway to I-70 Drive C00573 [ID: 1317]	Proposed	3	2014	\$350,000		
21 MM-Green Meadows Rd: Skylark Lane to Oaklawn Drive [ID: 1314]	Proposed	5	2015	\$254,000	\$254,000	\$254,000
22 MM-Katy Lane: Forum Blvd to Limeick Ln [ID: 1311]	Proposed	4	2015	\$873,000	\$873,000	\$873,000
23 MM-Royal Lytham Drive:Glen Eagle Dr to Chadwick Dr [ID: 1313]	Proposed	5	2015	\$122,000	\$122,000	\$122,000
23 Projects				\$8,863,723	\$2,692,700	\$1,249,000
3-5 Years						
Streets						
1 Discovery Parkway: Gans to New Haven [ID: 1155]	Final Design	6	2016	\$6,200,000	\$6,200,000	\$6,200,000
2 Fairview & Chapel Hill Intersection Imprvmts [ID: 184]	Proposed	5	2017	\$480,000	\$480,000	\$480,000
3 Forum Blvd: Chapel Hill to Woodmill (4 lane) [ID: 1335]	Proposed	4 & 5	2018	\$9,800,000	\$9,800,000	\$9,800,000
4 GNM Broadway & Donsey St. pedestrian signal-C00553 [ID: 1331]	Proposed	3 & 6	2016	\$228,000	\$198,000	
5 Highway Avenue: Jewell-Jefferson C00407 [ID: 1123]	Proposed	1	2018	\$380,000	\$340,000	
6 Maguire/Warren to New Haven - C00436 [ID: 1127]	Preliminary Design	6	2016	\$2,541,983	\$2,000,000	\$2,540,303
7 New Haven: Lemone to Warren [ID: 1205]	Proposed	6	2018	\$2,900,000	\$2,900,000	\$2,900,000
8 Old Mill Creek/Vawter-Nilong Intsrchn Impr [ID: 191]	Proposed	5	2017	\$750,000	\$750,000	\$750,000
9 Scott Blvd Phase 3: Vawter-KK - C00274 [ID: 125]	Preliminary Design	5	2016	\$10,941,396	\$5,381,686	
10 Sinclair - Nilong Intsrchn Imprvmts [ID: 190]	Proposed	5	2017	\$750,000	\$750,000	\$750,000

Public Works Streets and Sidewalks CIP Projects

Project Name	Status	Ward	Begin Construction	Total Project Cost	Funding Still Needed	Unfunded/Future Budget Amount
3-5 Years						
Streets						
11 Vandiver & Parker Roundabout [ID: 1360]	Proposed	2	2018	\$450,000	\$450,000	\$450,000
Sidewalks						
12 Carter Lane Sidewalk C00548 [ID: 1734]	Preliminary Design	6	2016	\$430,000	\$380,000	\$380,000
13 Clark Lane Non Motorized Improvement C00571 [ID: 1740]	Preliminary Design	3	2016	\$540,303		
14 GNM Clark Lane West C00570 [ID: 1767]	Preliminary Design	3	2016	\$410,325	\$369,293	
15 GNM County House Trail Phase 2 West [ID: 1742]	Preliminary Design	4	2016	\$445,000	\$445,000	
16 GNM Hinkson Creek trail, Corley to 63 [ID: 1744]	Preliminary Design	3	2016	\$555,000	\$555,000	\$555,000
17 GNM Shepard to Rollins C00572 [ID: 1766]	Preliminary Design	6	2017	\$1,740,000	\$1,566,000	
18 Hominy Trail Connection [ID: 1745]	Proposed	6	2016	\$180,000	\$180,000	\$180,000
19 Oakland Gravel Sidewalk - Blue Rdg to Edris C00157 [ID: 101]	Proposed	2 & 3	2017	\$311,500	\$286,843	\$286,843
Major Maintenance						
20 MM-Garth Avenue: BL 70 to Thurman [ID: 1316]	Proposed	1 & 2	2017	\$3,950,000	\$3,950,000	\$3,950,000
20 Projects				\$43,983,507	\$36,981,822	\$29,222,146
6-10 Years						
Streets						
1 Ash Street 4-Way Stop Removal [ID: 1525]	Proposed	1, 4	2020	\$1,200,000	\$1,200,000	\$1,200,000
2 Ballenger over I-70: Clark to 740 Ext/ Richland [ID: 23]	Proposed	3	2020	\$25,000,000	\$25,000,000	\$25,000,000
3 Broadway - Garth Ave to West Blvd - C00396 [ID: 1015]	Proposed	1 & 4	2021	\$5,882,876	\$5,708,454	\$5,708,454
4 Brown Station Rd-Statke Av to Rte. B C00409 [ID: 38]	Proposed	3	2020	\$5,500,320	\$5,500,000	\$5,500,000
5 Clark Ln - Woodland Springs Ct to Ballenger [ID: 1022]	Proposed	3	2019	\$4,200,000	\$4,200,000	\$4,200,000
6 Creasy Springs Rd: Bear Creek to Blue Ridge Rd [ID: 49]	Proposed	2	2019	\$9,600,000	\$9,600,000	\$9,600,000
7 Fairview at Ash Intersection Improvement [ID: 1211]	Proposed	1	2022	\$435,000	\$435,000	\$435,000
8 Forum & Green Meadows Int Imprvmt [ID: 187]	Proposed	5	2019	\$300,000	\$300,000	\$300,000
9 Grace Ln. - Richland to Stadium Extension [ID: 1535]	Proposed	3	2022	\$3,200,000	\$3,200,000	\$3,200,000
10 Nilong - Providence to Forum 4 Lane [ID: 97]	Proposed	5	2020	\$18,500,000	\$18,500,000	\$18,500,000
11 Northland Drive - Blue Ridge to Parker [ID: 1588]	Proposed	2	2020	\$3,775,000	\$3,775,000	\$3,775,000
12 Richland-St. Charles to Grace [ID: 112]	Proposed	3	2020	\$8,500,000	\$8,500,000	\$8,500,000
13 Rock Quarry Rd-Grindstone Pkwy to Stadium 9400 R [ID: 115]	Proposed	6	2020	\$10,000,000	\$10,000,000	\$10,000,000
14 Sinclair - Nilong S 9,000 Ft [ID: 132]	Proposed	5	2019	\$10,500,000	\$10,500,000	\$10,500,000
15 Sinclair - Rte K Northward 6,700 Feet [ID: 133]	Proposed	5	2019	\$6,700,000	\$6,700,000	\$6,700,000
16 St Charles Road-Keene to Richland Rd [ID: 138]	Proposed	3	2019	\$8,000,000	\$8,000,000	\$8,000,000
17 Stadium Extension East to I-70. C00408 [ID: 207]	Proposed	3	2020	\$10,173,000	\$10,173,000	\$10,173,000
18 Waco Rd at Bm Station Intersect (incl. roadC00435 [ID: 1189]	Proposed	3	2020	\$775,000	\$200,000	\$200,000
19 West Boulevard & Stewart Roundabout [ID: 1524]	Proposed	4	2020	\$300,000	\$300,000	\$300,000
Sidewalks						
20 Audubon Dr Sdwk-Shepard Blvd-N Azalea [ID: 228]	Proposed	6	2022	\$152,000	\$152,000	\$152,000
21 Broadway & 5th Sdwk-Intsrctn Imprvmts [ID: 33]	Proposed	1	2020	\$375,000	\$375,000	\$375,000
22 Bus Loop 70 Sdwk- Garth Av-Providence [ID: 212]	Proposed	1	2020	\$325,000	\$325,000	\$325,000
23 Bus Loop 70 Sdwk-Providence to Rangeline [ID: 213]	Proposed	1	2020	\$410,000	\$410,000	\$410,000
24 Oakland Sidewalk: Vandiver north to exist. sdwk [ID: 1394]	Proposed	3	2020	\$300,000	\$300,000	\$300,000
25 Primrose Drive Sidewalk [ID: 1697]	Proposed	2	2020	\$815,000	\$815,000	\$815,000
26 Shepard Blvd Sdwk - Old 63 to Danforth [ID: 227]	Proposed	6	2022	\$111,000	\$111,000	\$111,000
27 West Boulevard Sidewalk: Ash St. to Worley St. [ID: 1393]	Proposed	4	2020	\$501,000	\$501,000	\$501,000
27 Projects				\$133,330,196	\$132,580,454	\$132,580,454
111 Total Projects				\$257,448,063	\$173,279,843	\$182,714,100

APPENDIX B
ITE: TRIP GENERATION RATES

Land Use Category	ITE Land Use Codes	Land Use	Unit of Measure	Adjusted Peak Trips*
Residential	210	Single Family Detached/Modular Home	Dwelling Unit	1.01
Residential	220	Multi-Family Residential	Dwelling Unit	0.62
Residential	230	Condo/Townhouse	Dwelling Unit	0.54
Commercial	320	Hotel/Motel	1000 sq ft**	0.49
Commercial	444	Movie Theater	1000 sq ft	3.23
Commercial	493	Health Club	1000 sq ft	4.30
Commercial	560	Church/Synagogue	1000 sq ft	0.59
Commercial	565	Daycare Center	1000 sq ft	9.77
Commercial	610	Hospital	1000 sq ft	0.71
Commercial	620	Nursing Home	1000 sq ft	0.27
Commercial	812	Bldg Materials/Lumber Store	1000 sq ft	3.27
Commercial	813	Free Standing Discount Superstore	1000 sq ft	2.33
Commercial	814	Specialty Retail Store	1000 sq ft	1.27
Commercial	815	Discount Store	1000 sq ft	2.59
Commercial	816	Hardware/Paint Store	1000 sq ft	1.77
Commercial	817	Nursery/Garden Center	1000 sq ft	3.08
Commercial	820	Shopping Center	1000 sq ft	2.36
Commercial	831	Quality Restaurant	1000 sq ft	6.14
Commercial	832	High-Turnover Restaurant	1000 sq ft	6.52
Commercial	834	Fast Food Restaurant w/drive-thru	1000 sq ft	17.74
Commercial	840	Auto Care Center	1000 sq ft	2.81
Commercial	841	Car Dealership	1000 sq ft	2.21
Commercial	843	Automotive Parts Sales	1000 sq ft	5.98
Commercial	845	Service Station with Convenience Market	1000 sq ft	46.26
Commercial	848	Tire Store	1000 sq ft	3.42
Commercial	850	Supermarket	1000 sq ft	6.68
Commercial	851	Convenience Store-24 hours w/o pumps	1000 sq ft	21.49
Commercial	853	Convenience Store w/pumps	1000 sq ft	29.09
Commercial	860	Wholesale	1000 sq ft	0.19
Commercial	861	Discount Club	1000 sq ft	2.32
Commercial	862	Home Improvement Superstore	1000 sq ft	2.32
Commercial	880	Pharmacy/Drugstore w/o drive thru	1000 sq ft	4.65
Commercial	881	Pharmacy/Drugstore w/drive thru	1000 sq ft	6.34
Commercial	890	Furniture Store	1000 sq ft	0.36
Commercial	896	Video Rental Store	1000 sq ft	8.30
Commercial	911	Walk-in Bank	1000 sq ft	26.52
Commercial	912	Drive-thru Bank	1000 sq ft	33.41
Office	710	Office Building	1000 sq ft	1.37
Office	720	Medical-Dental Offices	1000 sq ft	2.82
Office	760	Research & Development Bldg.	1000 sq ft	0.99
Office	770	Business Park Building	1000 sq ft	1.19
Industrial	110	Light Industrial Manufacturing	1000 sq ft	0.99
Industrial	140	Manufacturing (Heavy)	1000 sq ft	0.68
Warehouse	150	Warehouse Storage	1000 sq ft	0.47
Warehouse	151	Mini-Warehouse	1000 sq ft	0.24

* Based on weekday p.m. peak hour of the adjacent road, one hour between 4 and 6 p.m.

** Based on .6 trips per occupied room, at 80% average occupancy and 600 sq ft per room.

Appendix C

Excise Taxes for Street Improvements

Lee's Summit, MO

A Road Excise Tax was approved by the voters of Lee's Summit on November 4, 1997. The road tax is an excise tax, in the form of a license tax on building contractors, for streets, roads, bridges, and related improvements. The license tax is applicable to development requiring a building permit and resulting in additional vehicle trips. Additional vehicle trips are calculated during the afternoon time period when traffic volume on adjacent streets is highest.

Lee's Summit adopted the ITE Trip Generation Manual to determine the number of new trips generated by land use. Traffic studies may also be conducted to determine the number of trips created by specific uses. Applicants can submit data for consideration as well. Residential uses are based on trips per number of dwelling units while commercial, office and industrial uses are based on trips per 1,000 square feet of building area. The tax rate for each land use is also provided on the table provided. The license tax for residential uses is paid when the building permit is issued. Non-residential uses may defer payment until a certificate of occupancy is issued, or until tenants finish permits on a shell building, or placed on a four (4) year payment plan. Applicants may request a tax credit for certain types of uses: a public body for governmental use, a school district of the state, tax exempt entities, damaged or underutilized facilities, changes in use, and redevelopment projects.

Examples of Lee's Summit Road Excise Tax

Single Family Dwelling	$1 \text{ du} \times 1.01 \times \$1,031 =$	\$1,031
Multi- Family Dwelling (30 units)	$30 \text{ du's} \times 0.62 \times \$1,031 =$	\$19,177
Fast Food Rest w/ Drive-thru (3,500 sf)	$3.5 \times 17.94 \times \$619 =$	\$38,867
Office Building (30,000 sf)	$30 \times 1.37 \times \$619 =$	\$25,441
Manufacturing Facility (30,000 sf)	$30 \times 0.67 \times \$825 =$	\$16,583

Independence, MO

A Construction License Surcharge excise tax was approved by the voters of Independence in November, 2000. The tax operates very much like Lee's Summit with regards to land use classifications, unit measurements, and trip generation rates. The program includes credits for the types of projects listed for Lee's Summit plus an additional one for projects locating on property targeted for redevelopment or infill development, which consists of the built-up portion of the city where street infrastructure generally has capacity for these types of development. A review committee was also created to monitor the license surcharge and to make annual recommendations to the City Council regarding any needed amendments to the ordinance, the trip generation rates and license surcharge rates, the streets to be constructed as specified in the Excise Tax Capital Improvement Plan, and any other matters.

Examples of Independence's Construction License Surcharge Tax

Single Family Dwelling	$1 \text{ du} \times 1.01 \times \$1,400 =$	\$ 1,400
Multi- Family Dwelling (30 units)	$30 \text{ du's} \times 0.62 \times \$1,400 =$	\$26,040
Fast Food Rest w/ Drive-thru (3,500 sf)	$3.5 \times 17.94 \times \$1,400 =$	\$87,906
Office Building (30,000 sf)	$30 \times 1.37 \times \$450 =$	\$18,495
Manufacturing Facility (30,000 sf)	$30 \times 0.67 \times \$450 =$	\$ 9,045

The License Surcharge tax program has been used to fund or leverage other sources of funding to complete 11 street projects since its inception. However, due to the unusual length of the current economic down-turn, a moratorium of the tax on new construction for commercial, office, warehouse and industrial uses began on October 1, 2012 and has recently been continued until October 31, 2014. The tax will still be applied to residential uses. If a permit is applied for during this period and the project subsequently does not progress or the permit becomes invalid, the moratorium will not apply and the project will subsequently be subject to the License Surcharge tax. The city believes the long-term benefits will outweigh the short-term moratorium, and will not undermine the community's future roadway system.

Liberty, MO

On November 13, 2001, the City of Liberty adopted a License Tax Surcharge or excise tax on new buildings that increase the use, burden and demand on arterial roadways so as to provide funds for roadway improvements that add capacity and complete the roadway network. In taking this action, the city stated it was exercising its constitutional home rule power pursuant to Article VI, Sec. 19 (a) of the Constitution of the State of Missouri, and including, but not limited to, the authority granted in Article III of the Special Charter of the City. Included in the ordinance was a statement that the city does not intend to impose a regulatory fee or other exaction pursuant to the general police powers of the city.

The terms and provisions are similar to the excise taxes of Lee's Summit and Independence, except a full credit may be granted for certain additional types of projects as follows: an existing development agreement contains a specific clause that provides that the person shall not be subject to further financial participation towards ultimate major street costs, other than as specifically provided for in the development agreement; a developer is required to construct any arterial street to comply with the city's Adequate Public Facilities Ordinance, provided that such credit does not exceed the projected total roadway development tax that would be assessed for the entire development; a development requiring a building permit and resulting in additional vehicle trips, that is constructed on a lot for which a final plat was approved and recorded on or before January 1, 2002, and for which a complete building permit application is submitted on or before January 1, 2004.

In addition, a 75% credit may be granted for a new manufacturing or industrial business of a certain magnitude in terms of dollars invested, number of new employees hired and wages paid to those employees; and a 100% credit may be granted for a new science, research technology, or engineering based business that is related to agricultural, biological, life sciences, informational technology, engineering research, or any business in a class A office building of at least three (3) or more stories located within a designated priority development area of the city. The tax rates are also somewhat different, as shown below:

Examples of Liberty's License Tax Surcharge

Single Family Dwelling	$1 \text{ du} \times 1.01 \times \$1,514 =$	\$1,514
Multi- Family Dwelling (30 units)	$30 \text{ du's} \times 0.62 \times \$1,514 =$	\$28,160
Fast Food Rest w/ Drive-thru (3,500 sf)	$3.5 \times 17.94 \times \$798 =$	\$50,106
Office Building (30,000 sf)	$30 \times 1.37 \times \$752 =$	\$30,907
Manufacturing Facility (30,000 sf)	$30 \times 0.67 \times \$1,075 =$	\$21,608

Update of Comparison of Infrastructure Financing Associated with New Development in Forty Midwest Cities, Ben Londeree, 2007

	2000 pop.	2010 pop.	Change	Road Fee	Water Fee	Sewer Fee	Park Fee	Stormwater Fee	Public Safety Fee	Other	Exactions	Stormwater	Total Fees
Fayetteville, AR	58,047	73,580	27%		\$971.00	\$872.00			\$312.00		R,W,S,P	100 yr det ³	\$2,155.00
Boulder, CO	94,673	97,385	3%	\$2,170.50	\$11,467.00	\$4,473.00	\$4,262.83	\$4,120.00	\$504.00	\$1,348.00	R,W,S,P	see fee	\$28,345.33
Champaign, IL	67,518	81,055	20%			\$1,942.50					R,W,S,P	100 yr det	\$1,942.50
Evanston, IL	74,239	74,486	0%								NA	100 yr det	\$0.00
Urbana, IL	36,395	41,250	13%			\$1,942.50					R,W,S	50 yr det	\$1,942.50
Ames, IA	50,731	58,965	16%								R,W,S	100 yr det	\$0.00
Iowa City, IA	62,220	67,862	9%			~\$500 ¹				\$6759.94 ²	R,W,S,P	100 yr det	\$500.00
Lawrence, KS	80,098	87,643	9%		\$1,580.00	\$1,860.00					R,W,S	Reg./mo	\$3,440.00
Lenexa, KS	40,238	48,190	20%	\$395.80	\$5,555.00	\$3,800.00	\$479.00	\$1,055.00			P	100 yr det	\$11,284.80
Manhattan, KS	44,831	52,281	17%								R,W,S	Reg./mo	\$0.00
Olathe, KS	92,962	125,827	35%	\$2,187.00	\$4,300.00	\$4,800.00	\$520.00			\$175.00	W,S	10 yr, 100 yr ⁴	\$11,982.00
Overland Park, KS	149,080	173,372	16%	\$2,150.00	\$4,855.00	\$3,800.00					R	100 yr det	\$10,805.00
Lexington, KY!	260,512	295,803	14%	\$1311.00-\$4265.98		\$2017.79-\$3257.00	\$0-\$1331.78	\$0-\$2517.16		\$1,000.00	R,S,P,St	see fee	\$12,971.92
Louisville, KY#	256,231	597,337	133%								R		\$0.00
Belton, MO	21,730	23,116	6%	\$809.01	\$3,090.00	\$2,000.00					R,W,S	100 yr det	\$5,899.01
Blue Springs, MO	48,080	52,575	9%								R,W,S,P	100 yr det	\$0.00
Chesterfield, MO	46,802	47,484	1%	\$1,055.10		\$1,072.00					R,W,S	100 yr det	\$2,127.10
Columbia, MO	84,531	108,500	28%	\$1,000.00	\$1,538.00	\$800.00		\$180.00			R,W,S	100 yr det	\$3,518.00
Hazelwood, MO	26,206	25,703	-2%	\$1,055.10		\$1,072.00					S	100 yr det	\$2,127.10
Independence, MO	113,288	116,830	3%	\$1,414.00							St	100 yr det	\$1,414.00
Joplin, MO	45,405	50,150	10%								St		\$0.00
Kansas City, MO	441,545	459,787	4%	\$715.00							R	100 yr det	\$715.00
Lee's Summit, MO	70,700	91,364	29%	\$1,031.00	\$3,166.00	\$360.00					R,W,S	var det	\$4,557.00
Liberty, MO	26,232	29,149	11%	\$379.00	\$1,006.00	\$231.00					R,W,S	10 yr det	\$1,616.00
O'Fallon, MO	46,169	79,329	72%		\$2,500.00	\$2,500.00					R,P	var det	\$5,000.00
Raymore, MO	11,146	19,206	72%	\$1,820.00	\$2,318.00	\$1,333.00					R,W,S,P	100 yr det	\$5,471.00
St. Charles, MO	60,321	65,794	9%								R,W,S	Reg.	\$0.00
St. Louis, MO	348,189	319,294	-8%									Reg./mo	\$0.00
Springfield, MO	151,580	159,498	5%								R	100 yr det	\$0.00
Wildwood, MO	32,884	35,517	8%	\$1,055.10		\$1,072.00					R,W,S,P	100 yr det	\$2,127.10
Lincoln, NE	225,581	258,379	15%	\$2,503.00	\$1,280.00	\$633.00	\$339.00				R,P	100 yr det	\$4,755.00
Norman, OK	95,694	110,925	16%		\$575.00	\$2,725.00	\$75.00				R,W,S, P	100 yr det	\$3,375.00
Stillwater, OK	39,065	45,688	17%	\$750.00	\$150.00	\$700.00					R,W,S	100 yr det	\$1,600.00
Knoxville, TN	173,890	178,874	3%								R,W,S	100 yr det	\$0.00
Memphis, TN	650,100	646,889	0%			\$240.00					R,W,S	10 yr det	\$240.00
Nashville, TN	545,524	601,222	10%								R,W,S,P	100 yr det	\$0.00
Austin, TX	656,562	790,390	20%		\$5,400.00	\$2,200.00					R,W,S,P	variable	\$7,600.00
College Station, TX	67,890	93,857	38%		\$996.03	\$44.71-\$339.63 ³	\$625.00				R,W,S,P	variable	\$1,960.66
Lubbock, TX	199,564	229,573	15%								R,W,S	Reg./mo	\$0.00
Waco, TX	117,326	124,805	6%								R,W,S	100 yr det	\$0.00
National Avg by Duncan Assoc. (n=271)				\$3,228	\$3,863	\$3,725	\$2,774	\$1,476	\$884.00	\$6,778.00			\$11,583.00

⁴ Low Impact Development - can replace some stormwater requirements.

¹ Varies depending on sewer district

² This fee only applies to a small area near downtown.

! Fees vary widely depending area of development.

Jump in population b/c of change to city/county urban government

³ Varies depending on Impact Fee Area.

⁴ 100 yr dentition may be required if development is in a place prone to flooding.

Exactions: R=off site roads and/or on site oversize, W=off site water line extension and/or on site oversize, S=off-site sewer line extension and/or on-site oversize, P=required parkland donation, St=off site stormwater

Stromwater: yr=year, det=detention, reg=regional, mo=billed monthly to all users.

Population Growth Details

	2000 pop.	2010 pop.	2013 pop estimate	% change from 2000-2010	% change from 2010-2013	% change from 2000-2013
Fayetteville, AR	58,047	73,580	78,960	21.1%	6.8%	26.5%
Boulder, CO	94,673	97,385	103,166	2.8%	5.6%	8.2%
Champaign, IL	67,518	81,055	83,424	16.7%	2.8%	19.1%
Evanston, IL	74,239	74,486	75,570	0.3%	1.4%	1.8%
Urbana, IL	36,395	41,250	41,752	11.8%	1.2%	12.8%
Ames, IA	50,731	58,965	61,792	14.0%	4.6%	17.9%
Iowa City, IA	62,220	67,862	67,862	8.3%	0.0%	8.3%
Lawrence, KS	80,098	87,643	90,811	8.6%	3.5%	11.8%
Lenexa, KS	40,238	48,190	50,344	16.5%	4.3%	20.1%
Manhattan, KS	44,831	52,281	56,143	14.2%	6.9%	20.1%
Olathe, KS	92,962	125,827	131,885	26.1%	4.6%	29.5%
Overland Park, KS	149,080	173,372	181,260	14.0%	4.4%	17.8%
Lexington, KY	260,512	295,803	308,428	11.9%	4.1%	15.5%
Louisville, KY	256,231	597,337	609,893	57.1%	2.1%	58.0%
Belton, MO	21,730	23,116	23,175	6.0%	0.3%	6.2%
Blue Springs, MO	48,080	52,575	53,294	8.5%	1.3%	9.8%
Chesterfield, MO	46,802	47,484	47,749	1.4%	0.6%	2.0%
Columbia, MO	84,531	108,500	115,276	22.1%	5.9%	26.7%
Hazelwood, MO	26,206	25,703	25,668	-2.0%	-0.1%	-2.1%
Independence, MO	113,288	116,830	116,830	3.0%	0.0%	3.0%
Joplin, MO	45,405	50,150	50,789	9.5%	1.3%	10.6%
Kansas City, MO	441,545	459,787	467,007	4.0%	1.5%	5.5%
Lee's Summit, MO	70,700	91,364	93,184	22.6%	2.0%	24.1%
Liberty, MO	26,232	29,149	30,096	10.0%	3.1%	12.8%
O'Fallon, MO	46,169	79,329	82,809	41.8%	4.2%	44.2%
Raymore, MO	11,146	19,206	19,754	42.0%	2.8%	43.6%
St. Charles, MO	60,321	65,794	67,569	8.3%	2.6%	10.7%
St. Louis, MO	348,189	319,294	318,416	-9.0%	-0.3%	-9.4%
Springfield, MO	151,580	159,498	164,122	5.0%	2.8%	7.6%
Wildwood, MO	32,884	35,517	35,787	7.4%	0.8%	8.1%
Lincoln, NE	225,581	258,379	268,738	12.7%	3.9%	16.1%
Norman, OK	95,694	110,925	118,197	13.7%	6.2%	19.0%
Stillwater, OK	39,065	45,688	47,186	14.5%	3.2%	17.2%
Knoxville, TN	173,890	178,874	183,270	2.8%	2.4%	5.1%
Memphis, TN	650,100	646,889	653,450	-0.5%	1.0%	0.5%
Nashville, TN	545,524	601,222	634,464	9.3%	5.2%	14.0%
Austin, TX	656,562	790,390	885,400	16.9%	10.7%	25.8%
College Station, TX	67,890	93,857	100,050	27.7%	6.2%	32.1%
Lubbock, TX	199,564	229,573	239,538	13.1%	4.2%	16.7%
Waco, TX	117,326	124,805	129,030	6.0%	3.3%	9.1%

Total Fees per City				
Community	Total 2014	Total 2007	Change	Population Growth 2000-2013
Boulder, CO	\$28,345.33	\$22,786.35	24.4%	8.2%
Lexington, KY*	\$12,971.92	\$4,321.00	200.2%	15.5%
Olathe, KS	\$11,982.00	\$7,852.00	52.6%	29.5%
Lenexa, KS	\$11,284.80	\$8,742.80	29.1%	20.1%
Overland Park, KS	\$10,805.00	\$9,261.00	16.7%	17.8%
Austin, TX	\$7,600.00	\$1,100.00	590.9%	25.8%
Belton, MO	\$5,899.01	\$4,166.01	41.6%	6.2%
Raymore, MO	\$5,471.00	\$5,412.00	1.1%	43.6%
O'Fallon, MO	\$5,000.00	\$5,000.00	0.0%	44.2%
Lincoln, NE	\$4,755.00	\$4,685.00	1.5%	16.1%
Lee's Summit, MO	\$4,557.00	\$4,491.00	1.5%	24.1%
Columbia, MO	\$3,518.00	\$1,200.00	193.2%	26.7%
Lawrence, KS	\$3,440.00	\$2,660.00	29.3%	11.8%
Norman, OK	\$3,375.00	\$3,450.00	-2.2%	19.0%
Fayetteville, AR	\$2,155.00	\$1,660.00	29.8%	26.5%
Chesterfield, MO	\$2,127.10	\$1,959.89	8.5%	2.0%
Hazelwood, MO	\$2,127.10	\$1,959.89	8.5%	-2.1%
Wildwood, MO	\$2,127.10	\$1,959.89	8.5%	8.1%
College Station, TX	\$1,960.66	\$1,208.00	62.3%	32.1%
Champaign, IL	\$1,942.50	\$1,697.50	14.4%	19.1%
Urbana, IL	\$1,942.50	\$1,697.50	14.4%	12.8%
Liberty, MO	\$1,616.00	\$4,650.00	-65.2%	12.8%
Stillwater, OK	\$1,600.00	\$878.50	82.1%	17.2%
Independence, MO	\$1,414.00	\$1,807.00	-21.7%	3.0%
Kansas City, MO	\$715.00	\$715.00	0.0%	5.5%
Iowa City, IA*	\$500.00	\$6,428.70	-92.2%	8.3%
Memphis, TN	\$240.00	\$0.00		0.5%
Joplin, MO	\$0.00	\$2,110.00	-100.0%	10.6%
Average	\$5,165.59	\$4,217.00	22.5%	
Std Dev	\$5,783.14	\$4,348.03	33.0%	
Median	\$3,375.00	\$2,660.00	26.9%	
National Avg. by Duncan Assoc. (n=271)	\$11,583.00	\$8,868.00	30.6%	

*Fees for these cities are confined to a specific and small geographic area or vary widely based on location of development.

Road Fees per City			
Community	Road 2014	Road 2007	Change
Lexington, KY*	\$4,265.98	\$1,110.00	284.3%
Lincoln, NE	\$2,503.00	\$2,466.00	1.5%
Olathe, KS	\$2,187.00	\$2,187.00	0.0%
Boulder, CO	\$2,170.50	\$1,978.04	9.7%
Overland Park, KS	\$2,150.00	\$2,150.00	0.0%
Raymore, MO	\$1,820.00	\$1,500.00	21.3%
Independence, MO	\$1,414.00	\$1,807.00	-21.7%
Chesterfield, MO	\$1,055.10	\$887.89	18.8%
Hazelwood, MO	\$1,055.10	\$887.89	18.8%
Wildwood, MO	\$1,055.10	\$887.89	18.8%
Lee's Summit, MO	\$1,031.00	\$1,001.00	3.0%
Columbia, MO	\$1,000.00	\$300.00	233.3%
Belton, MO	\$809.01	\$809.01	0.0%
Stillwater, OK	\$750.00	\$350.00	114.3%
Kansas City, MO	\$715.00	\$715.00	0.0%
Lenexa, KS	\$395.80	\$316.80	24.9%
Liberty, MO	\$379.00	\$1,500.00	-74.7%
Average	\$1,456.21	\$1,226.68	18.7%
Std Dev	\$947.87	\$671.33	
Median	\$1,055.10	\$1,001.00	5.4%
National Avg. by Duncan Assoc. (n=271)	\$3,228.00	\$2,305.00	40.0%
*Fees for these cities are confined to a specific and small geographic area or vary widely based on location of development.			

Neighboring Communities and Boone County

Community	2000 pop.	2010 pop.	Change	Road Fee	Water Fee	Sewer Fee	Park Fee	Stormwater Fee	Public Safety Fee	Other	Exactions	Stormwater#	Total Fees
Ashland	2271	3719	63.8%		\$600.00	\$1,550.00					Case by Case		\$2,150.00
Hallsville													
Jefferson City						\$400.00					St.	Variable	
Moberly											R, St, P		
Fulton													
Boonville													
Centrallia													
Boone County													
BCRSD*						\$1,250.00					S**		
Private													

**Property owner responsible for all construction cost associated with connection.

*BCRSD Connection Fees.

Water Meter Size	Fee
3/4 in	\$1,250.00
1 in	\$2,087.50
1.5 in	\$4,175.00
2 in	\$6,680.00
Above 2 in	Determined by staff

While many communities in this group do not have impact or development fees ,they do often require the full cost of extending utilities to the development to be bore by the developer. A development will most likley have to pay to extend a sewer line or water line or upgrade it to meet the development's needs at expense of the developer.

Historical Budget Analysis of *New Development Charges* compared to *Infrastructure Capacity Expansion Costs*

Ian Thomas - Updated, 26th June, 2014

Introduction:

Let's start with a question:

What Percentage of Infrastructure Capacity Expansion Costs is Currently Recovered from New Development Charges?

I believe this is an extremely important question to answer as accurately as we can.

According my preliminary analyses, I believe the final figure is going to be far lower than 50% - possibly as low as 10-20%, depending on various assumptions/conventions. Having established a reasonably accurate number, we can have a community discussion about how high we want to set this percentage cost recovery in order to continue to encourage the rate of growth we desire, without burdening the community with unsustainable infrastructure construction and maintenance costs. Then we can set 'New Development Charges' at an appropriate level.

This, I believe will help address anti-development sentiment in the community that has arisen because of the appearance (rightly or wrongly) of a City government doing everything possible to help investor-driven development companies achieve their timelines and financial goals while ignoring serious infrastructure problems affecting current residents.

Definitions:

New Development Charges are payments made to the City by new development as part of the building permitting process. These payments are required by ordinance and are intended to help pay for new or expanded utilities, streets and other infrastructure. Examples include \$800 per dwelling unit (du) for sewers, \$634/du for water, and \$0.50/sq.ft. for collector and arterial roads.

Infrastructure Capacity Expansion Costs are the costs incurred by the City to expand or extend utilities, streets, and other infrastructure systems in order to meet the needs of new development. Columbia is currently adding 10,000 new residents every 3-4 years - therefore, a reliable source of significant funds is needed to continually expand the capacity of these systems, while keeping up with ongoing repairs and maintenance. These costs are partly recovered from New Development Charges and partly from utility rates and taxes levied on the entire community.

Repair and Maintenance Costs are the costs incurred by the City to fix problems or prolong the life of existing infrastructure in order to maintain or improve the service level to current residents. These costs are customarily recovered from utility rates and taxes levied on the entire community.

Possible Approaches:

Research Other Communities: In 2007, Ben Londeree conducted a study of New Development Charges in 40 similar communities. Columbia came in the lower half of that list, charging one-half as much as Lawrence, KS, one-fifth as much as Iowa City, IA, and one-twentieth as much as Boulder, CO. City staff are currently repeating the study and will present up-to-date data at the July 7th Council meeting. However, this will not tell us what percentage of Capacity Expansion Costs are being recovered from New Development Charges.

Benchmark Capital Construction Costs for each Different Type of Utility: It seems to me that the cost of building an entire sewer system (laterals, collectors, trunks, and the treatment plant) that has a capacity (say) of 10,000 toilets should be fairly easy to estimate. Similarly, the cost of expanding an existing system to accommodate an additional 10,000 users should be knowable within some reasonable error margins. However, my questions of city staff have not yielded any answers, and neither have my efforts to research these benchmarks, nationally.

Take a Historical Snapshot: This leaves a third option of taking a historical snapshot (ten years, say) and comparing the amount collected in New Development Charges during that period with the amount spent in Infrastructure Capacity Expansion Costs (as distinct from Repair and Maintenance Costs) during the same period. Interpretation of data from this approach makes the assumption that (over a ten-year window) capacity is increased at the same rate it is needed.

Historical Snapshot Approach:

In February, as part of the TIF District discussions, the City Manager presented the City Council with the total capital expenditures in the water, sewer, storm water, and electrical utilities for the ten years from FY2005 through FY2014. Following my request, City staff then classified the costs of those projects as either "Capacity Expansion" or "Repair and Maintenance," and provided the amount collected in New Development Charges during the same period (see Spreadsheet #1, p. 3).

Preliminary Analyses:

Analysis #1: Using the figures given in Spreadsheet #1, the ratios of New Development Charges collected to public funds spent on Infrastructure Capacity Expansion are as follows:

- Water: \$7.0 million : \$12.0 million = 58.3%
- Sewer: \$6.5 million : \$24.4 million = 26.6%
- Storm Water: \$3.4 million : \$5.2 million = 65.4%
- Electric: \$0 : \$19.8 million = 0.0% (no New Development Charge for the electric utility)
- **Aggregate: \$16.9 million : \$61.4 million = 27.5%**

Notes:

1. City staff initially stated that \$28.4 million of water utility projects and \$21.6 million of electric utility projects could not be accurately classified as either "Capacity Expansion" or "Repair and Maintenance." Since then, they have looked more closely at their data and allocated \$11.7 million (water) and \$6.7 million (electric) to "Capacity Expansion."

Actual Utility Capital Project Expenses

	Repair/Maintenance/ Increase Services to Existing Customers						New/Expansion/Meet Future Requirements				Connection/ Development
Fiscal Year Completed	# of Projects	Cost	% of Total Cost	# of Projects	Cost	% of Total Cost	# of Projects	Cost	% of Total Cost	Total Cost	Fees Collected
2005	2	\$1,726,950	21%	2	\$6,387,579	79%				\$8,114,529	\$939,266
2006	1	\$15,084	1%	1	\$1,186,929	99%				\$1,202,013	\$1,240,027
2007	1	\$5,014,846	83%	1	\$979,288	17%	1	\$27,461		\$6,021,595	\$1,070,064
2008	5	\$2,955,101	21%	5	\$11,254,414	79%				\$14,209,515	\$410,132
2009	3	\$3,788,319	90%	1	\$439,970	10%				\$4,228,289	\$314,015
2010	13	\$2,053,794	69%	2	\$812,970	27%	1	\$130,388	4%	\$2,997,152	\$349,756
2011	8	\$1,381,484	55%	1	\$1,109,978	45%				\$2,491,462	\$584,100
2012	10	\$3,536,899	87%	1	\$523,460	13%				\$4,060,359	\$479,098
2013	4	\$675,671	50%	1	\$530,076	39%	1	\$149,447	11%	\$1,355,194	\$1,081,597
2014	15	\$8,595,957	63%	5	\$5,125,995	37%				\$13,721,952	\$500,000
Water Total	62	\$29,744,105		20	\$28,350,659		3	\$307,296		\$58,402,060	\$6,968,055
10 Year Average	6.2	\$2,974,411	51%	2	\$2,835,066	48%	0.3	\$30,730	1%	\$5,840,207	\$696,806
2005	2	\$241,028	100%							\$241,028	
2006	2	\$3,266,323	99%				2	\$24,269	1%	\$3,290,592	
2007							2	\$3,284,574	100%	\$3,284,574	
2008	2	\$239,997	14%	1	\$66,222	4%	2	\$1,383,622	82%	\$1,689,841	
2009	3	\$2,358,831	23%	5	\$6,491,425	62%	2	\$1,557,052	15%	\$10,407,308	
2010	1	\$360,380	21%	1	\$200,336	11%	3	\$1,174,531	68%	\$1,735,247	
2011	4	\$1,276,368	51%				4	\$1,221,959	49%	\$2,498,327	
2012	2	\$697,949	31%				2	\$1,588,616	69%	\$2,286,565	
2013	4	\$9,299,312	82%				2	\$2,079,456	18%	\$11,378,768	
2014	11	\$10,119,113	39%	9	\$14,855,957	58%	5	\$804,735	3%	\$25,779,805	
Electric Total	31	\$27,859,301		16	\$21,613,940		24	\$13,118,814		\$62,592,055	\$0
10 Year Average	3.1	\$2,785,930	45%	1.6	\$2,161,394	34%	2.4	\$1,311,881	21%	\$6,259,205	\$0
2005	4	\$671,355	17%				5	\$3,188,876	83%	\$3,860,231	\$688,855
2006	1	\$30,124	2%				5	\$1,876,549	98%	\$1,906,673	\$740,668
2007	1	\$111,178	3%				6	\$3,258,723	97%	\$3,369,901	\$737,984
2008	3	\$2,140,644	77%				1	\$632,563	23%	\$2,773,207	\$336,556
2009	3	\$935,786	42%				4	\$1,270,556	58%	\$2,206,342	\$341,017
2010	7	\$819,246	23%				4	\$2,728,462	77%	\$3,547,708	\$417,561
2011	6	\$671,317	27%				7	\$1,857,956	73%	\$2,529,273	\$658,613
2012	4	\$333,564	7%				3	\$4,133,354	93%	\$4,466,918	\$584,505
2013	3	\$1,579,177	71%				1	\$643,018	29%	\$2,222,195	\$1,299,248
2014	18	\$6,190,106	56%				4	\$4,774,065	44%	\$10,964,171	\$650,000
Annual	1	\$5,066,450	100%							\$5,066,450	
Sewer Total	51	\$18,548,947					40	\$24,364,122		\$42,913,069	\$6,455,007
10 Year Average	5.1	\$1,854,895	43%				4	\$2,436,412	57%	\$4,291,307	\$645,501
2005	1	\$57,677	18%				9	\$264,074	82%	\$321,751	\$608,039
2006	2	\$303,683	19%				9	\$1,262,660	81%	\$1,566,343	\$629,529
2007	3	\$134,654	15%				10	\$736,839	85%	\$871,493	\$397,419
2008	3	\$30,267	28%				6	\$79,516	72%	\$109,783	\$371,838
2009	3	\$155,519	7%				8	\$1,937,860	93%	\$2,093,379	\$200,379
2010	1	\$13,620	3%				4	\$523,606	97%	\$537,226	\$148,869
2011	1	\$100,000	57%				2	\$75,882	43%	\$175,882	\$189,922
2012										\$256,711	
2013	2	\$140,813	75%				3	\$46,582	25%	\$187,395	\$282,586
2014	1	\$68,963	21%				5	\$259,934	79%	\$328,897	\$270,000
Storm Water Total	17	\$1,005,196					56	\$5,186,953		\$6,192,149	\$3,355,292
10 Year Average	0.1	\$100,520	16%				0.5	\$518,695	84%	\$619,215	\$335,529
GRAND TOTAL	161	\$77,157,549		36	\$49,964,599		123	\$42,977,185		\$170,099,333	\$16,778,354
10 Year Average	16.1	\$7,715,755	45%	3.6	\$4,996,460	29%	12.3	\$4,297,719	26%	\$17,009,934	\$1,677,835

These totals do not include the Sewer Waste Water Treatment Plant Expansion (\$67,084,897), purchase of the Columbia Energy Center (\$63,277,485), or the Water Treatment Plant Addition (\$9,804,648).

The City's accounting system does not track capital projects by maintenance, expansion, or repair. This spreadsheet was prepared with staff's review and analysis of the information currently available to allocate the projects into the above categories.

This spreadsheet does not include developer construction costs of water and sewer lines which are needed for new projects to be added to City systems.

Analysis #2: The first analysis did not include three major capital projects listed in a footnote below the spreadsheet - the Sewer Waste Water Treatment Plant Expansion (\$67.1 million), the Columbia Energy Center (\$63.3 million) and the Water Treatment Plant Addition (\$9.8 million). Discussions with city staff and other experts have led to the following initial assumptions:

1. John Glascock has stated that none of the cost of the Sewer Waste Water Treatment Plant Expansion should be considered to be Infrastructure Capacity Expansion Costs because all of the work consisted of rehabilitation and upgrades required by new federal regulations.
2. Construction of the Columbia Energy Center should not be considered an Infrastructure Capacity Expansion project at all. The purpose of the Columbia Energy Center was to provide peak-time energy (eg. late afternoons in the summer) at a much lower rate than it could be purchased on the open market.
3. Tad Johnsen has stated that \$6.0 million of the entire \$9.8 million cost of the Water Treatment Plant Addition cost should be considered to be an Infrastructure Capacity Expansion Cost.

After making these adjustments, the revised ratios of New Development Charges collected to public funds spent on Infrastructure Capacity Expansion are as follows:

- Water: \$7.0 million : \$18.0 million = 38.9%
- Sewer: \$6.5 million : \$24.4 million = 26.6%
- Storm Water: \$3.4 million : \$5.2 million = 65.4%
- Electric: \$0 : \$19.8 million = 0.0%
- **Aggregate: \$16.9 million : \$67.4 million = 25.1%**

Collector and Arterial Roads:

As Columbia adds population, it is necessary to build new roads and expand the capacity of existing roads. To help pay for these Infrastructure Capacity Expansion Costs, the City levies a New Development Charge of \$0.50/sq.ft. of internal building space for collector and arterial roads.

According to Spreadsheet #2 (pp. 6-10), the City completed forty "Road Capacity Expansion" projects during the 2005-2014 timeframe. The total cost of these projects was \$84.5 million and the total amount collected in New Development Charges (\$0.50/sq.ft.) was \$7.6 million - a recovery rate of 9.0%.

When these data for transportation infrastructure are aggregated with the equivalent data for the water, sewer, storm water, and electric utilities, the overall aggregated new development charge collection is \$24.5 million towards a total cost of \$151.9 million - a recovery rate is 16.1% This means about 84% of the cost of Infrastructure Capacity Expansion was paid for by the community in utility rates and taxes.

An important consideration regarding the \$84.5 million of Road Capacity Expansion projects is that a substantial portion of these public funds came from the state and federal governments, rather than local taxes.

Other Considerations

Historical Levels of New Development Charges

The dollar amounts of some of the New Development Charges have varied over the last ten years (for example, the sewer connection fee rose from \$400/du to \$800/du between 2006 and 2009, and the development fee for roads increased from \$0.10/sq.ft to \$0.50/sq ft during the same time period). In considering changes to the percentage of Infrastructure Capacity Expansion Costs recovered by New Development Charges, it should be noted that historical percentages may not reflect the current percentage.

On-Site Infrastructure Costs Borne by Developers

In large developments involving multiple housing and/or commercial units, on-site infrastructure (such as local roads and sewers) is often built to City specifications by private developers.

However, these construction costs (which can total millions or even tens of millions of dollars for one subdivision) are not relevant to this calculation. The goal of this calculation is to estimate what percentage of the amount ***the City pays for infrastructure capacity expansion*** to accommodate new development is recovered from New Development Charges. On-site infrastructure costs borne by developers do not feature in this calculation, although the City accepts ownership and perpetual maintenance responsibility for this infrastructure.

It could be argued that on-site infrastructure costs should be added to New Development Charges to calculate the complete contribution from new development. That same amount should then also be added to the Infrastructure Capacity Expansion Costs, when calculating the percentage recovery. This will compute a higher percentage recovery but the same "funding gap" between Infrastructure Capacity Expansion Costs and New Development Charges collected.

Increasing the New Development Charges by any specified amount will have the same impact on the "funding gap" whichever way the percentage recovery is calculated.

(4)

Development Fee for the Last 10 Years

	Development Fees Collected	Appropriations	
FY13	1,926,001.00	1,384,376.00	C00319 Scott Blvd Phase 2
FY13 Totals \$0.50/sq ft	\$ 1,926,001.00	\$ 1,384,376.00	
FY12	1,013,264.00	-	None
FY12 Totals \$0.50/sq ft	\$ 1,013,264.00	\$ -	
FY11	1,010,245.75	600,000.00	C00320 Rolling Hills Rd.
FY11 Totals \$0.50/sq ft	\$ 1,010,245.75	\$ 600,000.00	
FY10	549,523.50	-	None
FY10 Totals \$0.50/sq ft	\$ 549,523.50	\$ -	
FY09	368,591.38	597,000.00	C00128 Maguire
		45,000.00	C00241 Mexico Gravel Rd.
		500,000.00	C00149 Scott Blvd.
FY09 Totals \$0.25/sq ft	\$ 368,591.38	\$ 1,142,000.00	
FY08	524,493.80	280,000.00	C00236 Clark Lane
		500,000.00	C00239 Providence Rd.
		330,000.00	C00211 Vandiver Dr.
FY08 Totals \$0.25/sq ft	\$ 524,493.80	\$ 1,110,000.00	
FY07	485,742.00	374,000.00	C00240 Louisville Drive
FY07 Totals \$0.15/sq ft	\$ 485,742.00	\$ 374,000.00	
FY06	676,880.67	700,000.00	C00237 Gans Rd
FY06 Totals \$0.10/sq ft	\$ 676,880.67	\$ 700,000.00	
FY05	543,214.00	700,000.00	C00209 Southampton Nifong-St Farm
		1,086,500.00	C00202 Chapel Hill Rd Extension
FY05 Totals \$0.10/sq ft	\$ 543,214.00	\$ 1,786,500.00	
FY04	527,045.00	-	None
FY04 Totals \$0.10/sq ft	\$ 527,045.00	\$ -	
10 Year Totals	\$ 7,625,001.10	\$ 7,096,876.00	

PROJECT Description	Type	Expansion or repair/maint	PTD BUDGET	PTD TOTAL	PTD BALANCE	Yr Completed	Main Funding source
C00010 ROADWAY CORRID PRESERVATI	Other	Repairs/Maintenance	175,501.00	146,483.58	29,017.42	2007	Investment Income
C00039 PROV SW/LANDSCAPING N END	Landscaping	Other	49,395.00	49,476.28	-81.28	2005	C40158
C00041 GARTH-BEAR CR TO BLUE RID	Neighborhood	Capacity Expansion	784,600.00	823,021.78	161,578.22	2005	Spical Road District Tax
C00050 SMITH DR WINDERMRE W 1600	Neighborhood	Repairs/Maintenance	290,766.00	290,765.72	0.28	2006	C40158
C00053 BRN SCHOOL RD/AUBURN HLLS	Major Arterial	Capacity Expansion	400,000.00	323,956.44	76,043.56	2007	C40500
C00070 ROGER L WILSON DR REALIGN	Major Arterial	Repairs/Maintenance	918,906.00	918,905.15	0.85	2006	Developer Contribution
C00071 FORUM S TO OLD PLANK	Neighborhood	Capacity Expansion	1,017,636.00	1,017,635.77	0.23	2007	1/4 cent tax
C00072 BROADWAY: HWY 63 - OLD 63	Major Arterial	Capacity Expansion	5,473,947.00	5,473,358.39	588.61	2007	MoDOT
C00073 I-70 DR SW @ WEST	Major Collector	Repairs/Maintenance	313,354.00	314,003.63	-649.63	2005	C40160
C00086 3RD AVE RECONSTRUCTION	Local Residential	Repairs/Maintenance	202,686.00	196,284.17	4,401.83	2005	CDBG
C00088 SPRUCE DR.	Local Residential	Repairs/Maintenance	284,700.00	284,698.74	1.26	2005	C40158
C00092 SIXTH ST - WILKES/HICKMAN	Local Residential	Repairs/Maintenance	311,410.00	286,293.66	45,116.34	2006	CDBG
C00094 BLUE RIDGE - 763 TO GARTH	Major Collector	Capacity Expansion	1,364,573.00	1,364,572.72	0.28	2007	STP Grant
C00103 GREEN MEAD. TO SOUTHAMPTO	Major Collector	Capacity Expansion	1,558,033.00	1,526,424.95	31,608.05	2007	STP Grant
C00108 BUS LOOP 70 IMPROVEMENTS	Major Arterial	Capacity Expansion	380,870.00	276,619.09	104,250.91	2009	Special Assessment
C00119 HEATHER LANE	Local Residential	Repairs/Maintenance	165,149.00	165,357.94	-208.94	2006	Transportation Sales Tax
C00121 BALLENGER LN @ AZTEC BLVD	Major Arterial	Repairs/Maintenance	157,200.00	152,519.26	4,680.74	2007	C40159
C00126 EIGHTH ST PLAN AVE OF COL	Local Non-Residential	Repairs/Maintenance	1,547,448.00	1,116,530.75	430,917.25	Ongoing/2014	C00140
C00128 MAGUIRE BLVD N TO STADIUM	Major Collector	Capacity Expansion	7,498,231.00	7,498,230.02	0.98	2013	1/4 cent tax
C00129 GARTH: THURMAN TO BEAR CR	Neighborhood	Repairs/Maintenance	1,097,573.00	1,031,608.30	65,964.70	2006	Spical Road District Tax
C00145 MILLS DR TRAFFIC CALMING	Local Residential	Other	12,979.00	12,978.77	0.23	2006	C40159
C00147 DONNELLY ST.	Local Residential	Repairs/Maintenance	357,297.00	356,819.43	477.57	2007	CDBG
C00148 ANNUAL SIDEWALK MAINT.	Sidewalk	Repairs/Maintenance	342,500.00	229,526.50	112,973.50	Ongoing/2014	1/4 cent tax
C00149 SCOTT: ROLLINS/BROOKVIEW	Major Arterial	Capacity Expansion	15,177,704.00	15,158,302.16	19,401.84	Ongoing/2014	State of MO Ord 19990
C00153 PAQUIN ST TRAFFIC CALMING	Local Residential	Other	2,745.00	2,744.64	0.36	2007	C40159
C00155 NIFONG & FORUM TRAF SAFTY	Major Arterial	Other	7,187.00	7,157.00		2006	C40159
C00157 GNM OAKLAND GRAV SIDEWALK	Sidewalk	Capacity Expansion	24,657.00	24,656.99	0.01	2012	Non-Motorized Grant
C00160 FIRST WARD SIDEWALKS	Sidewalk	Repairs/Maintenance	82,802.00	82,801.77	0.23	2008	CDBG
C00161 HOPE PLACE	Local Residential	Repairs/Maintenance	211,158.00	211,155.53	2.47	2008	CDBG
C00170 RT B RR ROW LANDSCAPING	Landscaping	Other	23,380.00	23,379.97	0.03	2005	C40163
C00171 DOWNTOWN SIDEWALKS IMPROV	Sidewalk	Repairs/Maintenance	504,015.00	113,357.78	390,657.22	Ongoing/2014	1/4 cent tax
C00175 AUDUBON TRAFFIC CALMING	Local Residential	Other	2,037.00	2,036.16	0.82	2005	C40159
C00176 FY03 ANNUAL SIDEWALKS	Sidewalk	Repairs/Maintenance	125,795.00	125,865.49	-70.49	2006	Special Assessment
C00177 5TH & CHERRY SIDEWALK RAMP	Sidewalk	Repairs/Maintenance	85,498.00	85,497.51	0.49	2005	CDBG
C00183 LANDSCAPING RT AC	Landscaping	Other	49,463.00	49,462.27	0.73	2011	Transportation Sales Tax
C00202 CHAPEL HILL RD EXTENSION	Minor Arterial	Capacity Expansion	3,670,787.00	3,671,290.57	-503.57	2011	Special Road District Tax
C00204 ROWE LANE	Local Residential	Repairs/Maintenance	52,566.00	52,565.87	0.13	2005	CDBG
C00205 WEST WORLEY SIDEWALKS	Sidewalk	Capacity Expansion	64,245.00	64,244.50	0.5	2006	C00160
C00208 TRANS INFRASTRUCTURE STUD	Other	Other	75,837.00	75,836.03	0.97	2008	C40138
C00209 SOUTHAMPTON NIFONG-STFARM	Major Collector	Repairs/Maintenance	1,820,544.00	1,773,463.32	47,080.68	2009	STP Grant
C00210 BRN SCH RD 763 TO NW LOOP	Major Arterial	Repairs/Maintenance	2,042,009.00	2,042,008.56	0.44	2010	C40500
C00211 VANDIVER RAMP TO MEX GRAV	Major Arterial	Capacity Expansion	6,735,644.00	6,701,413.39	34,230.61	2011	C00210
C00212 OLD63/BWAY INTERSECT IMPR	Major Arterial	Repairs/Maintenance	303,723.00	303,722.06	0.94	2009	C40159
C00213 TRAFFIC ISLAND OLD63-STAD	Expressway	Repairs/Maintenance	762,050.00	14,714.98	747,335.02	Ongoing/2014	C40161
C00214 RT K SCOTT BLVD INTERSECT	Minor Arterial	Capacity Expansion	400,798.00	400,797.03	0.97	2008	Special Road District Tax
C00221 GRANT SCHOOL RADAR SIGNS	Major Arterial	Other	18,881.00	18,880.02	0.98	2005	C40159
C00222 GARTH AVE SCHOOL LIGHTS	Neighborhood	Other	6,065.00	6,065.00		2005	C40159

C00223	740 E EXTENS. CORR STUDY	Expressway	Capacity Expansion	500,000.00	500,000.00		2005 Transportation Sales Tax
C00224	SUDBURY TRAFFIC CALMING	Local Residential	Other	2,873.00	2,872.77	0.23	2006 C40159
C00234	ANNUAL BRICK ST RENOV	Other	Repairs/Maintenance	271,390.00	118,171.36	153,218.64	Ongoing/2014 C40158
C00236	CLARK LN - PP TO ST CHAS	Minor Arterial	Capacity Expansion	9,998,169.00	9,888,599.02	129,569.98	2014 2006B SO Bonds
C00237	GANS RD @63 INTERCHANGE	Freeway	Capacity Expansion	4,864,545.00	2,941,974.29	2,022,570.71	Ongoing/2013 Transportation Sales Tax
C00238	HARDIN ST	Local Residential	Repairs/Maintenance	260,000.00	245,180.22	14,819.78	2009 CDBG
C00239	PROV RD VAND TO BLUE RIDG	Minor Arterial	Capacity Expansion	4,679,428.00	4,679,297.48	130.52	2011 C40500
C00240	LOUISVILLE DR	Neighborhood	Capacity Expansion	166,759.00	166,758.83	0.17	2009 1/4 cent tax
C00241	MEX GRAVEL RD VAND TO PP	Major Arterial	Capacity Expansion	3,089,074.00	2,883,981.34	205,092.66	2012 Special Road District Tax
C00253	FY05 ANNUAL SIDEWALKS	Sidewalk	Repairs/Maintenance	39,854.00	39,853.20	0.8	2007 Designated Loan Fund
C00254	CREASY BEAR CR/OBERMILLER	Minor Arterial	Capacity Expansion	38,836.00	38,835.30	0.7	2008 C40161
C00268	RAIN FOREST PKWY HANDRAIL	Sidewalk	Other	5,620.00	5,620.00		2008 C40159
C00274	SCOTT - VAWTER TO KK III	Minor Arterial	Capacity Expansion	5,798,305.00	552,051.80	5,246,253.40	Ongoing/2014 County Road Tax
C00275	HUNT AVE	Local Residential	Repairs/Maintenance	543,393.00	523,505.98	19,887.02	2011 CDBG
C00290	BURNHAM/ROLLINS/PROV INT	Major Arterial	Capacity Expansion	2,302,211.00	461,384.73	1,840,826.27	Ongoing/2014 STP Funds
C00291	GNM EIGHT INTERSECTIONS	Non-Motorized	Capacity Expansion	514,999.00	514,998.09	0.91	2013 Non-Motorized Funds
C00292	QUAIL CR CURB DELINIATORS	Local Residential	Other	3,273.00	3,273.00		2008 C40159
C00293	CREASY: PRAIRIE VIEW N	Minor Arterial	Capacity Expansion	258,232.00	258,231.83	0.17	2012 C40158
C00298	WEST BROADWAY CORRIDOR	Major Arterial	Capacity Expansion	73,000.00	73,000.00		2007 C40500
C00302	ST CHARLES RD BRDGE REPAR	Major Collector	Repairs/Maintenance	21,900.00	21,900.00		2007 C40158 (Annual Streets)
C00303	GNM RT K BRIDGE HINKSON	Non-Motorized	Capacity Expansion	1,416,611.00	1,416,610.12	0.88	2011 Non-Motorized Funds
C00305	HIGHWAY 763	Major Arterial	Capacity Expansion	943,017.00	948,746.77	-5,729.77	2011 2006B SO Bonds
C00309	WORLEY SIDEWALK PH I	Major Collector	Capacity Expansion	277,658.00	189,329.98	88,329.02	2012 CDBG
C00310	BRISTOL LAKE PARKWAY	Local Residential	Repairs/Maintenance	121,499.00	121,499.00		2009 C40158
C00311	GNM GARTH TO GANS BIKEWAY	Non-Motorized	Capacity Expansion	285,406.00	285,405.57	0.43	2011 Non-Motorized Funds
C00312	I-70 INTERCHANGE PHASE I	Major Arterial	Capacity Expansion	706,833.00	706,832.22	0.78	2014 C40161
C00315	LANDSCAPING MAJ ENTRYWAYS	Other	Other	32,882.00	32,881.90	0.1	2012 C40500
C00316	CHATEAU RD EXTENSION	Local Non-Residential	Capacity Expansion	128,067.00	128,066.86	0.14	2010 C40158
C00317	STADIUM TOD PROJECTS	Expressway	Capacity Expansion	4,741,411.00	3,422,202.82	1,319,208.18	Ongoing/2014 MHTC Loan
C00318	GNM MU/ROCK BRIDGE BIKEWA	Non-Motorized	Capacity Expansion	189,558.00	189,557.50	0.5	2012 Non-Motorized Funds
C00319	SCOTT VAWTER TO MKT PH II	Major Arterial	Capacity Expansion	6,404,879.00	6,021,045.47	383,833.53	Ongoing/2014 County Road Tax
C00320	ROLLING HILLS OLD HAW/RIC	Minor Arterial	Capacity Expansion	3,861,405.00	3,861,404.22	0.78	2014 C40500
C00321	BUS LOOP SW JACKSON/JEFF	Major Arterial	Capacity Expansion	187,609.00	187,608.09	0.91	2013 C40162
C00322	GNM SW 763 BS LP/BIG BEAR	Non-Motorized	Capacity Expansion	581,507.00	581,506.42	0.58	2014 Non-Motorized Funds
C00323	GNM SW ASHLAND - MU/HINKS	Non-Motorized	Capacity Expansion	14,604.00	14,603.71	0.29	2009 Non-Motorized Funds
C00324	GNM SW BWAY - FAIRV/STAD	Non-Motorized	Capacity Expansion	256,936.00	256,935.90	0.1	2013 Non-Motorized Funds
C00326	GNM SW FAIRVIEW BWAY/HIGH	Non-Motorized	Capacity Expansion	19,010.00	19,009.98	0.02	2009 Non-Motorized Funds
C00327	GNM SW GARTH - TRUMAN/TEX	Non-Motorized	Capacity Expansion	11,930.00	11,929.44	0.56	2009 Non-Motorized Funds
C00328	GNM SW LEEWAY TO B STN RD	Non-Motorized	Capacity Expansion	49,723.00	49,722.04	0.96	2012 Non-Motorized Funds
C00329	GNM SW MANOR - BWAY/ROLLI	Non-Motorized	Capacity Expansion	24,724.00	24,723.15	0.85	2009 Non-Motorized Funds
C00330	GNM SW OAKLND GR - SMILEY	Non-Motorized	Capacity Expansion	5,565.00	5,564.16	0.84	2009 Non-Motorized Funds
C00331	GNM SW OLD 63 GRINDSTNE S	Non-Motorized	Capacity Expansion	1,213,633.00	1,148,744.20	64,888.80	Ongoing/2014 Non-Motorized Funds
C00332	GNM SW PROV BS LP/VANDIV	Non-Motorized	Capacity Expansion	538,544.00	533,130.62	5,413.38	Ongoing/2014 Non-Motorized Funds
C00334	GNM SW SMILEY E DERBY RID	Non-Motorized	Capacity Expansion	34,475.00	34,474.02	0.98	2012 Non-Motorized Funds
C00335	GNM SW STAD - PROV/COLLEG	Non-Motorized	Capacity Expansion	628,576.00	620,291.37	8,284.63	2013 Non-Motorized Funds
C00339	GNM SW WALNUT - WM/OLD 63	Non-Motorized	Capacity Expansion	243,147.00	243,146.46	0.54	2013 Non-Motorized Funds
C00340	GNM SW ASH - STAD/HEATHER	Non-Motorized	Capacity Expansion	47,653.00	47,652.94	0.06	2012 Non-Motorized Funds
C00341	GNM SW WEST - STEWRT/WEST	Non-Motorized	Capacity Expansion	20,118.00	20,117.72	0.28	2009 Non-Motorized Funds

C00342	GNM SW WEST - ASH/WORLEY	Non-Motorized	Capacity Expansion	6,702.00	6,701.58	0.42	2009 Non-Motorized Funds
C00352	GNM BCT CONNECT/IMPROV	Non-Motorized	Capacity Expansion	448,135.00	448,134.27	0.73	2012 Non-Motorized Funds
C00355	GNM COUNTY HOUSE TRL PH I	Non-Motorized	Capacity Expansion	980,700.00	980,699.29	0.71	2012 Non-Motorized Funds
C00358	GNM HINK TRL TO ROCKBRIDG	Non-Motorized	Capacity Expansion	1,231,503.00	1,220,341.51	11,161.49	ongoing/2014 Non-Motorized Funds
C00359	GNM HINK TO MU REC TRAIL	Non-Motorized	Capacity Expansion	845,575.00	811,488.26	34,086.74	ongoing/2014 Non-Motorized Funds
C00362	GNM HOMINY WOODRIDGE/CLARK	Non-Motorized	Capacity Expansion	295,211.00	277,664.77	17,546.23	ongoing/2014 Non-Motorized Funds
C00372	GNM PROVIDENCE BIKEWAY	Non-Motorized	Capacity Expansion	177,472.00	177,471.63	0.37	2013 Non-Motorized Funds
C00373	GNM KATY PLACE CONNECTION	Non-Motorized	Capacity Expansion	370,240.00	348,324.15	21,915.85	2014 Non-Motorized Funds
C00375	GNM STADIUM/MKT	Non-Motorized	Capacity Expansion	126,180.00	126,179.58	0.42	2014 Non-Motorized Funds
C00376	GNM GARTH EXTENSION	Non-Motorized	Capacity Expansion	545,694.00	545,693.07	0.93	2013 Non-Motorized Funds
C00379	GNM PYTHON CRT CONNECTION	Non-Motorized	Capacity Expansion	38,049.00	38,048.65	0.35	2011 Non-Motorized Funds
C00380	GNM BEAR CR TRAIL	Non-Motorized	Capacity Expansion	35,976.00	35,975.72	0.28	2011 Non-Motorized Funds
C00381	GNM BEAR CR TRAIL PLANS	Non-Motorized	Capacity Expansion	31,844.00	31,843.53	0.47	2012 Non-Motorized Funds
C00384	GNM COSMO PARK TRAIL	Non-Motorized	Capacity Expansion	27,418.00	27,417.31	0.69	2012 Non-Motorized Funds
C00385	GNM COUNTY HOUSE TRAILS	Non-Motorized	Capacity Expansion	110,652.00	110,651.30	0.7	2012 Non-Motorized Funds
C00386	GNM CHAPEL HILL BRIDGE REP	Non-Motorized	Capacity Expansion	39,562.00	39,561.95	0.05	2011 Non-Motorized Funds
C00387	GNM CTY HOUSE TRL STADIUM	Non-Motorized	Capacity Expansion	24,876.00	24,875.15	0.85	2012 Non-Motorized Funds
C00392	FAIRVIEW WORLEY RNDABOUT	Minor Arterial	Capacity Expansion	65,000.00	24,514.00	40,486.00	2013 Broadway/Fairview TDD (ORD 19989)
C00395	63 OVERPASS @ COLT	Freeway	Other	425,000.00	425,000.00		2010 C00209
C00396	BROADWAY: GARTH TO WEST	Major Arterial	Repairs/Maintenance	174,422.00	122,921.89	51,500.11	2012 C40500
C00399	GNM PROV SMILEY-BLUE RIDG	Non-Motorized	Capacity Expansion	350,902.00	350,901.45	0.55	2014 Non-Motorized Funds
C00400	GNM PROV/STADIUM INTERSEC	Non-Motorized	Capacity Expansion	336,260.00	336,259.37	0.63	2011 Non-Motorized Funds
C00401	GNM PROV/STEWART INTERSEC	Non-Motorized	Capacity Expansion	356,708.00	356,708.00		2011 Non-Motorized Funds
C00402	GNM FORUM/STADIUM INTERSC	Non-Motorized	Capacity Expansion	446,612.00	446,611.83	0.17	2011 Non-Motorized Funds
C00404	BROADWAY AT WALGREEN'S	Major Arterial	Repairs/Maintenance	7,778.00	7,777.22	0.78	2009 C40158
C00411	FAIRVIEW RD SIDEWALKS	Sidewalk	Capacity Expansion	500,000.00	269,609.45	230,390.55	Ongoing/2013 C40162
C00412	WACO RD SIDEWALK IMPROV	Sidewalk	Capacity Expansion	212,950.00	212,950.00		2012 C40500
C00426	WILLIAM ST	Neighborhood	Capacity Expansion	121,731.00	121,730.68	0.32	2012 C40158
C00429	GNM PROV & BS LP INTERSEC	Non-Motorized	Capacity Expansion	673,280.00	575,032.22	98,247.78	Ongoing/2013 Non-Motorized Funds
C00430	GNM PROV & GR MEADOWS INT	Non-Motorized	Capacity Expansion	436,596.00	436,595.04	0.96	2013 Non-Motorized Funds
C00431	GNM DOWNTOWN HUB PRV/FLAT	Non-Motorized	Capacity Expansion	255,372.00	232,400.67	22,971.33	Ongoing/2013 Non-Motorized Funds
C00433	ROLLING HILLS WW/NEW HAV.	Minor Arterial	Capacity Expansion	1,202,760.00	1,202,759.10	0.9	2013 C40158
C00436	MAGUIRE-WARREN EXTENSION	Local Non-Residential	Capacity Expansion	1,680.00	1,679.95	0.05	2014 C00128
C00440	TEXAS AVE SW GARTH/PROV	Sidewalk	Capacity Expansion	140,000.00	139,684.25	315.75	2014 C40158
C00442	BERRY BUILDING SIDEWALK	Sidewalk	Repairs/Maintenance	10,487.00	10,486.32	0.68	2010 C00171
C00443	EAST SIDE SIDEWALKS PH I	Sidewalk	Repairs/Maintenance	204,988.00	204,988.00		2012 CDBG
C00450	STADIUM RIGHT IN RT OUT	Expressway	Capacity Expansion	227,455.00	227,454.01	0.99	2012 Stadium TDD
C00451	RANGE LINE ROGERS/BUS LP	Major Collector	Other	72,732.00	72,732.00		2012 C40160
C00453	GNM SIDEWALK SEGMENTS	Non-Motorized	Capacity Expansion	261,741.00	261,740.58	0.42	2013 Non-Motorized Funds
C00455	BROADWAY SIDEWALK 8TH-9TH	Sidewalk	Repairs/Maintenance	144,301.00	121,441.71	22,859.29	Ongoing/2012 C00171
C00456	EAST SIDE SIDEWALKS PH II	Sidewalk	Repairs/Maintenance	290,227.00	261,033.97	29,193.03	2013 CDBG
C00465	EAST SIDE SIDEWALK PH III	Sidewalk	Repairs/Maintenance	308,339.00	308,338.67	0.33	2013 CDBG
C00468	GNM BIKEWAY TWN LK VANDER	Non-Motorized	Capacity Expansion	14,309.00	14,308.82	0.18	2014 Non-Motorized Funds
C00478	5TH STREET SIDEWALK	Sidewalk	Repairs/Maintenance	27,697.00	27,696.15	0.85	2011 C00171
C00479	TURN LNS FORUM @ MKT/VICT	Minor Arterial	Capacity Expansion	290,796.00	290,795.73	0.27	2014 C00396 (Broadway:Garth to West); C40158 (Annual Streets)
C00480	WORLEY @ COL MALL SIGNAL	Major Collector	Capacity Expansion	83,826.00	83,825.05	0.95	2013 Stadium TDD
C00485	PROV RD SW BLUE RIDGE TDD	Sidewalk	Capacity Expansion	7,318.00	14,634.66	-7,316.66	Ongoing/2011 C40162
C00492	PRAIRIE LANE CONNECTION	Local Residential	Capacity Expansion	332,000.00	264,303.29	67,696.71	Ongoing/2014 C40158

C00493	SHORT ST TRAF MITIGATION	Local Non-Residential	Repairs/Maintenance	460,000.00	158,092.20	301,907.80	Ongoing/2013	C40500
C00495	GARTH SW LESLIE/PARKADE	Sidewalk	Capacity Expansion	294,880.00	33,175.84	261,704.16	Ongoing/2013	STP Funds
C00499	SALT BRINE IMPROVEMENT	Other	Other	60,000.00	16,164.41	43,835.59	2013	C40500
C00500	SALT STORAGE AUGER	Other	Other	150,000.00	148,840.00	1,160.00	2014	C40500
C00501	NIFONG & BETHEL SIDEWALK	Sidewalk	Capacity Expansion	135,707.00	7,317.85	128,389.15	Ongoing/2013	C40162
C00502	BALLENGER LANE OVERPASS	Major Arterial	Capacity Expansion	165,087.00	165,087.00		2012	C40158
C00507	FAIRVIEW & ASH SIGNAL	Minor Arterial	Other	135,000.00	129,584.14	5,415.86	Ongoing/2014	C40159
C00509	WORLEY ST SIDEWALK PH II	Sidewalk	Capacity Expansion	70,000.00	68,465.16	1,534.84	Ongoing/2013	CDBG
C00521	GNM BIKE BLVD MKT/BS LOOP	Non-Motorized	Capacity Expansion	460,000.00	56.16	459,943.84	Ongoing/2013	Non-Motorized Funds
C00523	DOWNTOWN RAMPS/SW 2013	Sidewalk	Repairs/Maintenance	458,714.00	330,504.51	128,209.49	Ongoing/2014	
C00524	GNM ASHLAND RD SW/INTSCTN	Non-Motorized	Capacity Expansion	51,200.00	63.49	51,136.51	Ongoing/2013	Non-Motorized Funds
C00525	GNM FAIRVIEW RD SIDEWALK	Non-Motorized	Capacity Expansion	152,900.00	7,217.00	145,683.00	Ongoing/2014	Non-Motorized Funds
C00527	GNM FORUM PED BRDG/HINKSN	Non-Motorized	Capacity Expansion	328,699.00	267,554.75	61,144.25	Ongoing/2014	Non-Motorized Funds
C00531	RUSTIC RD BRIDGE REPLCMNT	Local Residential	Repairs/Maintenance	100,000.00	9,695.61	90,304.39	Ongoing/2013	
C00532	DELMAR COBBLE SIDEWALK	Sidewalk	Capacity Expansion	34,084.00	34,083.52	0.48	2014	
C00536	COLLEGE AVE CROSSWALKS	Sidewalk	Other	823,875.00	156,667.77	667,207.23	Ongoing/2013	STP Funds
C00546	GNM BIKE BLVD WABASH/HOM	Non-Motorized	Capacity Expansion	250,000.00	354	249,646.00	Ongoing/2014	Non-Motorized Funds
C00547	TROPS SIDEWALK	Sidewalk	Repairs/Maintenance	19,920.00	19,920.00		Ongoing/2014	
C00548	CARTER LANE SIDEWALK	Sidewalk	Capacity Expansion	50,000.00	15,006.74	34,993.26	Ongoing/2013	
C00550	10TH/ROGERS CROSSWK FLASH	Sidewalk	Other	12,820.00	12,819.55	0.45	2014	
C00552	SGNL IMP @ GRN MEADOWS RD	Major Collector	Other	80,000.00	7,814.70	72,185.30	ongoing/2014	
C00568	RIDGEMONT BRIDGE REPAIR	Local Residential	Repairs/Maintenance	114,000.00	13,400.00	100,600.00	Ongoing/2014	
C00571	CLARK LN NON-MTRZD ACCESS	Minor Arterial	Capacity Expansion	540,303.00	42,398.74	497,904.26	Ongoing/2014	
C00574	LIFESYTLES SIDEWALK REPL	Sidewalk	Repairs/Maintenance	20,955.00	20,545.00	410	Ongoing/2014	

APPENDIX B

ITE: TRIP GENERATION RATES

Land Use Category	Per	Trips*
Residential 210 Single Family Detached/Modular Home	Dwelling Unit	1.01
Residential 220 Multi-Family Residential	Dwelling Unit	0.62
Residential 230 Condo/Townhouse	Dwelling Unit	0.54
Commercial 860 Wholesale	1000 sq ft **	0.19
Warehouse 151 Mini-Warehouse	1000 sq ft	0.24
Commercial 620 Nursing Home	1000 sq ft	0.27
Commercial 890 Furniture Store	1000 sq ft	0.36
Warehouse 150 Warehouse Storage	1000 sq ft	0.47
Commercial 320 Hotel/Motel	1000 sq ft	0.49
Commercial 560 Church/Synagogue	1000 sq ft	0.59
Industrial 140 Manufacturing (Heavy)	1000 sq ft	0.68
Commercial 610 Hospital	1000 sq ft	0.71
Office 760 Research & Development Bldg.	1000 sq ft	0.99
Industrial 110 Light Industrial Manufacturing	1000 sq ft	0.99
Office 770 Business Park Building	1000 sq ft	1.19
Commercial 814 Specialty Retail Store	1000 sq ft	1.27
Office 710 Office Building	1000 sq ft	1.37
Commercial 816 Hardware/Paint Store	1000 sq ft	1.77
Commercial 841 Car Dealership	1000 sq ft	2.21
Commercial 862 Home Improvement Superstore	1000 sq ft	2.32
Commercial 861 Discount Club	1000 sq ft	2.32
Commercial 813 Free Standing Discount Superstore	1000 sq ft	2.33
Commercial 820 Shopping Center	1000 sq ft	2.36
Commercial 815 Discount Store	1000 sq ft	2.59
Commercial 840 Auto Care Center	1000 sq ft	2.81
Office 720 Medical-Dental Offices	1000 sq ft	2.82
Commercial 817 Nursery/Garden Center	1000 sq ft	3.08
Commercial 444 Movie Theater	1000 sq ft	3.23
Commercial 812 Bldg Materials/Lumber Store	1000 sq ft	3.27
Commercial 848 Tire Store	1000 sq ft	3.42
Commercial 493 Health Club	1000 sq ft	4.30
Commercial 880 Pharmacy/Drugstore w/o drive thru	1000 sq ft	4.65
Commercial 843 Automotive Parts Sales	1000 sq ft	5.98
Commercial 831 Quality Restaurant	1000 sq ft	6.14
Commercial 881 Pharmacy/Drugstore w/drive thru	1000 sq ft	6.34
Commercial 832 High-Turnover Restaurant	1000 sq ft	6.52
Commercial 850 Supermarket	1000 sq ft	6.68
Commercial 896 Video Rental Store	1000 sq ft	8.30
Commercial 565 Daycare Center	1000 sq ft	9.77
Commercial 834 Fast Food Restaurant w/drive-thru	1000 sq ft	17.74
Commercial 911 Walk-in Bank	1000 sq ft	26.52
Commercial 851 Convenience Store-24 hours w/o pumps	1000 sq ft	21.49
Commercial 853 Convenience Store w/pumps	1000 sq ft	29.09
Commercial 912 Drive-thru Bank	1000 sq ft	33.41
Commercial 845 Service Station with Convenience Market	1000 sq ft	46.26



Low Impact

High Impact

* Based on weekday p.m. peak hour of the adjacent road, one hour between 4 and 6 p.m.

** Based on .6 trips per occupied room, at 80% average occupancy and 600 sq. ft. per room.



Updated October 1, 2013

The fee for a building permit shall be as follows:

ALL CONSTRUCTION

Permit fees for new construction and additions shall be based upon the value of the construction as determined by the Division of Building and Site Development using the latest August publication of the International Code Council Building Valuation Data which shall be effective as of October 1st of the year it is published. **Remodeling, alterations and repair valuations shall be computed using fifty (50) percent of the value for new construction.**

The values determined in accordance with the above is for determining the building permit fee and is not intended to determine actual construction costs. The building permit fee shall be:

\$2.25 per thousand dollars of value (minimum fee \$21.60)

The current ICC Building Valuation Data can be found at:
<http://www.iccsafe.org/cs/Pages/BVD.aspx>

For a typical single or two family house use the following square foot prices:

Finished areas (all areas except below):	\$110.29/SF
Garage and deck:	42.06/SF
Unfinished basements:	15.00/SF

All construction

Footing & Foundation Only - The permit fee to do only footing and foundation for a building or structure shall be \$54.00.

This fee is in addition to the normal building permit fee and is not refundable or credited to the normal building permit fee.

Plan Review Fee - Fifty (50) percent of building permit fee. This fee is imposed whenever plans are required.

Reinspection: \$35.00 for each failed inspection
\$75.00 for each failed re-inspection

Exemption: Residential storage structure under 120 square feet shall be exempt from permit fees.

Building & Site Development
(573) 874-7474
Fax (573) 874-7283

Neighborhood Services
(573) 817-5050
Fax (573) 442-0022

Planning & Zoning
(573) 874-7239
Fax (573) 874-7546

MOVING OF BUILDINGS

The fee for a building permit for the removal of a building or structure from one (1) lot to another or to a new location on the same lot shall be fifty (50) percent of the fee for new buildings with a minimum fee of forty-five (\$45.00). There shall also be an inspection fee of twenty-five dollars (\$25.00) prior to moving the building or structure.

DEMOLITION

The fee for a permit for the demolition of a building or structure shall be:

Residential - \$50.00, Commercial - \$100.00

\$2,000 Cash Performance Bond is required for each permit.

SIGNS

The fee for signs, billboards and other display structures for which permits are required under the provisions of this code shall be \$45.00 for not more than fifty (50) square feet. For each sign over fifty (50) square feet - \$45.00 plus \$0.15 for each square foot over fifty (50).

ELECTRIC

For each service entrance panel 225 amperes or less.....	\$ 20.00
For each service entrance panel over 225 amperes.....	\$ 0.100/AMP
For each circuit (whether 2-wire, 3-wire or 3-phase)	
First fifteen.....	\$ 1.35 each
All over fifteen.....	\$ 1.20 each
For each connection of hot air or hot water heating plant.....	\$ 4.00 each
For each electric heating circuit (base board, etc.).....	\$ 4.00 each
For installation of or addition to sound, audio-visual or communication equipment	\$ 20.00 each
Commercial swimming pool.....	\$50.00
Residential swimming pool.....	\$ 50.00
For alterations of or extensions to existing wiring.....	\$ 20.00

PLUMBING

Each tap opening into any public sewer, or private sewer that is connected to a public sewer.....	\$48.60
Per fixture for the first 25 fixtures.....	\$ 3.78
Each additional fixture or opening.....	\$ 1.08
Each floor drain, garage drain, appliance, or any other fixture or waste line connecting directly with the drainage system of the building.....	\$ 2.16
Minimum fee.....	\$16.20

MECHANICAL & FUEL GAS

\$0.00 to \$1,000.00.....	\$10.80
\$1,000.01 to \$5,000.00.....	10.80 plus \$2.70 per thousand over \$1,000
\$5,000.01 to \$10,000.00.....	21.60 plus \$2.16 per thousand over \$5,000
\$10,000.01 to \$20,000.00.....	32.40 plus \$1.62 per thousand over \$10,000
Over \$20,000.00.....	48.60 plus \$1.08 per thousand over \$20,000

DEVELOPMENT CHARGE

Section 26-149A ARTICLE VI. DEVELOPMENT CHARGE

Section 26-150 Definitions and rules of construction.

New construction includes additions to existing structures which increase square footage but does not include the rebuilding, remodeling or alteration of existing structures which does not increase square footage of existing structures.

Person means any "person," as defined in chapter 1 of this Code, who is required to obtain a building permit pursuant to this Code.

***Total floor area* means the floor area within the perimeter of the outside walls of the building under consideration, including the basement floor area, without deduction for hallways, stairs, closets, thickness of walls, columns or other features.**

Section 26-151 Imposition of charge.

Every person issued a building permit for new construction shall pay a development charge of fifty cents (\$0.50) per square foot of **total floor area** of new construction.

Section 26-152 Time of payment.

The development charge shall be paid at the time the building permit is issued.
The following definitions and rules of construction apply to this article:

section 26-154 Administration.

The development charge shall be paid to the community development department, division of building and site development. The division shall promptly forward all development charge receipts to the finance department to be deposited in a special fund and administered in accordance with the provisions of this Code.

Section 26-155 Use of development charge revenue.

All revenue received from the development charge shall be used solely for construction of collector and arterial streets.

STORMWATER DEVELOPMENT CHARGE

Section 26-168A ARTICLE VII. STORMWATER DEVELOPMENT CHARGE

Section 26-169 Definitions and rules of construction.

The following definitions and rules of construction apply to this article:

New construction includes additions to existing structures which increase square footage but does not include the rebuilding, remodeling or alteration of existing structures which does not increase square footage of existing structures.

Person means any person, as defined in chapter 1 of this code, who is required to obtain a building permit pursuant to this code.

Total floor area includes the floor area within the perimeter of the outside walls of a building, including the basement floor area, without deduction for hallways, stairs, closets, thickness of walls, columns or other features. Total floor area also includes the entire floor area of carports, decks and other structures which do not have outside walls and which cannot be lawfully constructed without a building permit.

Section 26-170 Imposition of charge.

Every person issued a building permit for new construction shall pay a stormwater development charge in accordance with the following table:

Category	Rate per Square Foot of Total Floor Area of New Construction
Single-family residences; duplexes....	9 cents
Multiple-family buildings; offices; schools; churches....	16 cents
Commercial; industrial; use categories not listed above....	19.5 cents

Section 26-171 Time of payment.

The stormwater development charge shall be paid at the time the building permit is issued.

Section 26-174 Administration.

The stormwater development charge shall be paid to the public community development department, division of building and site development. The division shall promptly forward all stormwater development charge receipts to the finance department to be deposited in the stormwater utility fund.

Section 26-175 Use of stormwater development charge revenue.

All revenue received from the stormwater development charge shall be used solely for stormwater management purposes.

SEWER UTILITY CONNECTION FEE

Section 22-264 Connection fees.

(a) The following definitions apply to this section:

Expanded user of the wastewater system means the owner or occupant of property that has previously been connected to the wastewater system who is increasing the size or number of water meters serving the property.

New user of the wastewater system means the owner or occupant of property that is being connected to the wastewater system for the first time.

(b) Each new user of the wastewater system shall pay a wastewater system connection fee. The fee shall be eight hundred dollars (\$800.00) per dwelling unit. If there are uses on the property other than dwelling units, the new user of the wastewater system shall pay a wastewater system connection fee based on the size of the water meter that shall serve the property in accordance with the following table:

Size of Meter	Connection Fee
5/8" & 3/4"	\$800.00
1"	\$1422.00
1-1/2"	\$3200.00

Section 22-266 Computation of sewer charges and fees to users outside city.

Each user of the wastewater system of the city whose property or premises may be located outside the corporate limits of such city and within any unincorporated area, shall pay as a sewage service charge a sum equal to the charge computed under the provisions of section 22-263 of this Code plus fifty (50) per cent.

WATER SERVICE CHARGES

WATER SYSTEM EQUITY CHARGE AND TAP FEES

Size of Connection	Charge
5/8" & 3/4 "	\$1,000.00
1 inch	\$1,038.00
1-1/2 inch	\$1,023.00

WATER METER FEE INCL. METER BOX & APPURTENANCES

Size of Meter	Charge
5/8"	\$538.00
3/4"	\$555.00
1"	\$595.00

HEALTH DEPARTMENT PLAN REVIEW FEES

The Health Dept. will assess a plan review fee for the project based on the risk of the facility. (\$100 – low risk, \$150 – medium risk, \$300 –high risk)

NATIONAL IMPACT FEE SURVEY: 2012¹

This report summarizes the results of a detailed survey of impact fees that individual jurisdictions across the country are charging. Unlike in-kind developer exactions, impact fees are expressed in dollars and have published fee schedules, making it easy to compare fees charged by different jurisdictions. The results of the survey reveal where impact fees are most common, how much jurisdictions in various states are charging, and the types of facilities for which fees are being charged. Comparisons with surveys from previous years also show how fees have been changing over time.

Structure of the Survey

The survey that follows this introductory text² contains, for each jurisdiction, the amount of impact fees (and similar charges) by type of facility (roads, water, wastewater, etc.) for five typical land use types: single-family detached, multi-family, retail, office and industrial. Residential fees are per dwelling unit; nonresidential fees are per 1,000 square feet of building area. The “updated” column gives the date we last verified the fee amounts, not the date that the jurisdiction adopted the fees.

The survey data is presented in 35 sheets, seven sheets for each of the five land use types. The jurisdictions are listed in alphabetical order, by state, county and jurisdiction. The last page for each land use summarizes average fees by state and for the nation. For example, page seven (of the survey data, not this summary text) provides the average fees for single-family detached units.

What Qualifies as an Impact Fee?

The multitude of names used to refer to impact fees is one obstacle to developing an accurate survey of such fees. Common terms used to refer to impact fees include “capacity fees,” “facility fees,” “system development charges” and “capital recovery fees.” Their common characteristics are that (1) they are charged only to new development, (2) they are standardized fees as opposed to ad hoc, negotiated payments and (3) they are designed and used to fund capital improvements needed to serve growth.

Utility Connection Fees. Water and wastewater connection fees that are used to fund growth-related capital improvements should be classified as impact fees. However, connection fees often mix impact fee components with service fees that cover other types of costs, such as the purchase of a water meter, the inspection of the connection, or the administrative cost of establishing a new customer account. This presents the researcher with a problem. Counting only clearly-labeled water and wastewater impact fees is likely to under-represent them, but seldom are there sufficient resources to interview local officials to determine what portion of a connection fee is actually an impact fee. In addition, because water and wastewater fees preceded other kinds of impact fees, they are often less controversial than other types of impact fees. For these reasons, it is often useful to look at “non-utility” impact fees separately from total impact fees.

Fees-in-Lieu. Fees charged in-lieu of land dedication for parks and schools are conceptually very similar to impact fees, and should also be counted in an impact fee survey. Essentially, they function much like an impact fee for the land component of the facility. Indeed, some communities use an impact fee for the construction cost component, and combine that with a land dedication/fee-in-lieu

¹ prepared by Clancy Mullen, Duncan Associates, Austin, TX on August 20, 2012

² if the full survey is not attached, it can be obtained from www.impactfees.com

requirement for the land component. In California, park fees in-lieu of land dedication are known as “Quimby fees,” after the name of the 1966 state act authorizing such fees. Because they are not labeled as impact fees, land dedication fees-in-lieu are often overlooked in impact fee surveys.

Development Taxes. Another class of fee that is functionally very similar to an impact fee is the development tax, which is sometimes also referred to as a development excise tax, privilege tax or facilities tax. This is a tax that only applies to new development, often on a per square foot basis, and is earmarked for capital improvements. For example, Boulder, Colorado hired consultants to conduct a nexus study and adopted an ordinance that had all of the trappings of an impact fee ordinance, including earmarking of funds for specific types of capital facilities and providing credit against the charges for developer-constructed improvements, but instead of adopting them as impact fees the City adopted them as development taxes. This survey includes development taxes.

Some Caveats

The results of impact fee surveys can be misinterpreted. This can be avoided if the reader keeps the following caveats in mind.

Not Exhaustive Samples. Like most impact fee surveys, this survey only includes communities that charge some impact fees, and excludes those that do not (although some jurisdictions that have temporarily suspended fees have been retained). Thus, an “average impact fee” must be understood as an average fee for those communities that charge impact fees, not as an average for all communities (communities with suspended fees are not counted in the average). Although in California state limits on local taxing authority and relatively liberal impact fee enabling legislation have combined to make impact fees virtually universal, in most other parts of the country, communities that have impact fees (other than the ubiquitous water and wastewater connection fees) still tend to be in the minority.

Not Random Samples. Impact fee surveys tend to be opportunistic, and this one is no exception. For the most part, the inclusion of a community is determined by how readily available the information is. Communities that post their fee schedules on their web site are more likely to be included in a survey than communities that do not. Consultants who compile surveys are more likely to include communities that have been clients or that are in the same region with former clients. For example, our firm compiled extensive surveys of impact fees in Arizona and Florida for client communities in those states. For these reasons, the fact that a state is not well represented in a national survey does not necessarily mean that the state does not have many impact fees (although that may be true).

Average Total Fee or Sum of Average Fees. In this chapter, average fees are presented for a variety of capital facilities. These averages exclude communities that are represented in the survey but do not charge impact fees for the particular facility type. One could sum these average fees by facility type, but this “sum of the average fees” does not represent the average fee for communities that charge impact fees. A more meaningful statistic, and the one reported here, is the “average of the total impact fees” charged by all communities represented in the survey.

Only Published Fees. The fact that a community does not charge a particular impact fee does not mean that developers make no contributions to that type of capital facility. This is particularly true in the case of roads, because many communities without road impact fees require developers to dedicate right-of-way and often to make substantial improvements to abutting roadways as a condition of development approval. In communities with road impact fees, developers who are required to make in-kind contributions receive credit against their impact fees for the value of those contributions.

Thus, developers may contribute more on average to the cost of major road improvements in communities without road impact fees than in communities with modest road impact fees.

Eligible Facilities

State enabling legislation obviously influences the kind of impact fees that local governments enact. In most states, local governments have the authority to impose impact fees for water and wastewater facilities, although they may be called something else. The types of facilities that are eligible for impact fees in the various state impact fee acts are listed in Figure 1 (it should be noted that water and wastewater impact fees may be authorized under separate legislation).

Figure 1: Facilities Eligible for Impact Fees by State

State	Roads	Water	Sewer	Storm Water	Parks	Fire	Police	Library	Solid Waste	School
Arizona (cities)	■	■	■	■	■	■	■	■		
Arizona (counties)	■	■	■	■	■	■	■	■		
Arkansas (cities)	■	■	■	■	■	■	■	■		
California	■	■	■	■	■	■	■	■	■	■
Colorado	■	■	■	■	■	■	■	■	■	■
Florida	■	■	■	■	■	■	■	■	■	■
Georgia	■	■	■	■	■	■	■	■		
Hawaii	■	■	■	■	■	■	■	■	■	■
Idaho	■	■	■	■	■	■	■	■		
Illinois	■									
Indiana	■	■	■	■	■					
Maine	■	■	■	■	■	■			■	
Montana	■	■	■	■	*	■	■	*	*	*
Nevada	■	■	■	■	■	■	■	■		**
New Hampshire	■	■	■	■	■	■	■	■	■	■
New Jersey	■	■	■	■						
New Mexico	■	■	■	■	■	■	■	■		
Oregon	■	■	■	■	■					***
Pennsylvania	■									
Rhode Island	■	■	■	■	■	■	■	■	■	■
South Carolina	■	■	■	■	■	■	■	■		
Texas (cities)	■	■	■	■						
Utah	■	■	■	■	■	■	■	■		
Vermont	■	■	■	■	■	■	■	■	■	■
Virginia****	■									
Washington	■				■	■	■	■		■
West Virginia	■	■	■	■	■	■	■	■		■
Wisconsin (cities)	■	■	■	■	■	■	■	■	■	■

* can be imposed by super-majority vote of city council or unanimous vote of county commission

** school construction tax up to \$1,600 per unit authorized in districts with populations up to 50,000 (NRS 387.331)

*** development tax of up to \$1.00/sq. ft. for residential and \$0.50/sq. ft. for nonresidential may be imposed by school districts

**** impact fees may be imposed on by-right residential subdivision of agriculturally-zoned parcels for a broad array of facilities under certain circumstances

Source: Clancy Mullen, *Summary of State Impact Fee Acts*, January 2012 (www.impactfees.com - state information)

It is noteworthy that only 10 states authorize school impact fees or development taxes. School impact fees are found almost exclusively in Florida, California, Washington and Maryland (where they are authorized in some counties by special acts of the legislature). School impact fees tend to be high fees that are imposed only on residential development, and their prohibition in most of the country is an indication of the political clout of homebuilder associations.

Average Fees by State

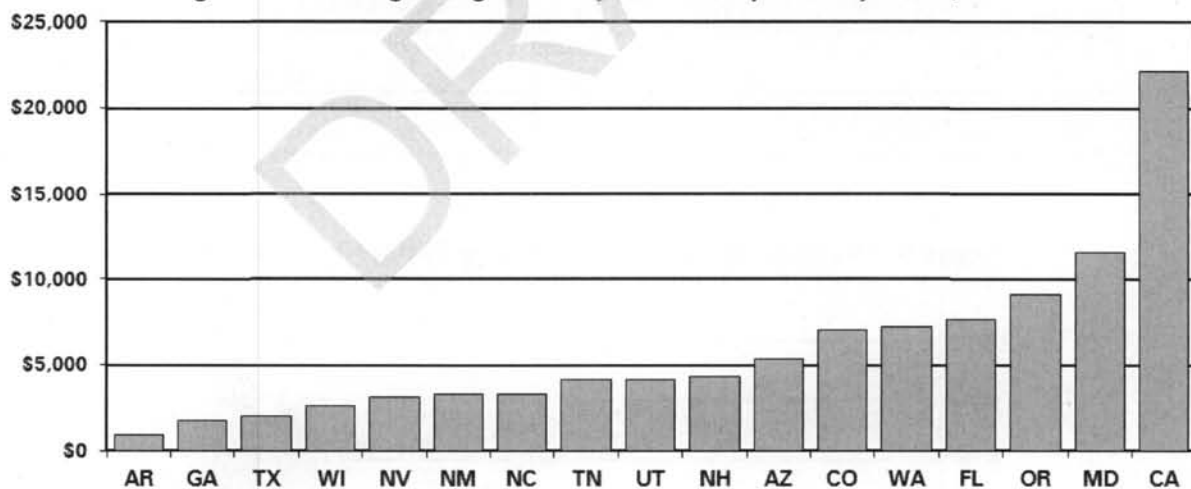
As noted earlier, this survey is opportunistic, so the number of jurisdictions represented in the survey is not proportional to the actual incidence of impact fees. Nevertheless, the survey jurisdictions do provide some indication of the states where impact fees are most common. The 2012 survey includes 271 jurisdictions (plus 10 Florida counties that have suspended all of their fees, and so are excluded from the average fee totals). Not surprisingly, the surveyed jurisdictions are concentrated in the South and West, especially Washington, Oregon, California, Arizona, Colorado and Florida (see Figure 2).

Figure 2: Survey Jurisdictions by State, 2012



Average impact fees vary significantly by state. As illustrated in Figure 3, the average total non-utility fee charged for a single-family detached unit is much higher in California than elsewhere in the country (the chart excludes states with fewer than four jurisdictions represented in the survey).

Figure 3. Average Single-Family Non-Utility Fees by State, 2012



Average Fees by Land Use

Average impact fees by land use and facility type are presented in Table 1 and illustrated in Figure 4 and Figure 5. Except in the few states where school fees are charged,³ road, park and utility fees are the primary components of total fees for residential land uses. Other types of fees tend to be small (fire, police, library) or infrequently charged (general government or drainage). For nonresidential land uses, park fees are seldom charged, and road and utility fees are the dominant components of the total fee.

Figure 4. Average Fees by Land Use, 2012

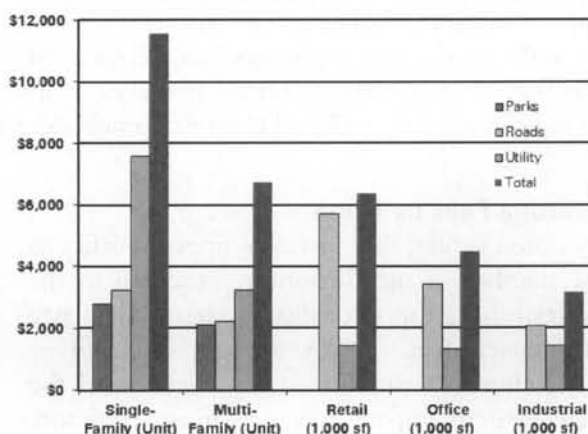


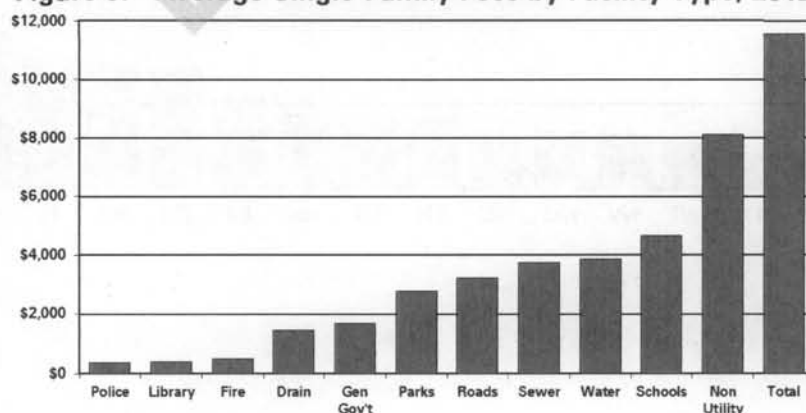
Table 1. Average Fees by Land Use and Facility Type, 2012

Facility Type	Single-Family (Unit)	Multi-Family (Unit)	Retail (1,000 sf)	Office (1,000 sf)	Industrial (1,000 sf)
Roads	\$3,228	\$2,202	\$5,685	\$3,430	\$2,076
Water	\$3,863	\$1,440	\$690	\$629	\$656
Wastewater	\$3,725	\$1,771	\$741	\$690	\$765
Drainage	\$1,476	\$790	\$1,013	\$868	\$983
Parks	\$2,774	\$2,086	**	**	**
Library	\$402	\$305	**	**	**
Fire	\$512	\$376	\$402	\$358	\$248
Police	\$372	\$295	\$401	\$260	\$180
General Government	\$1,699	\$1,285	\$618	\$607	\$385
Schools	\$4,677	\$2,494	**	**	**
Total Non-Utility*	\$8,111	\$5,359	\$6,174	\$4,172	\$2,763
Total*	\$11,583	\$6,718	\$6,347	\$4,483	\$3,190

* Average of total fees charged by jurisdictions, not sum of average fees by facility type (non-utility excludes water and wastewater)

** rarely charged to nonresidential land uses, with the exception of school fees in California

Figure 5. Average Single-Family Fees by Facility Type, 2012



³ Florida, Washington and Maryland have extensive and significant school impact fees. California's school fees are widespread, but are capped by State law at a relatively modest level.

Trends, 2008-2012

Average impact fees have been trending down over the last three to four years, although this has not been uniform in all parts of the country. In an attempt to quantify this trend, a constant sample was compiled from the last five annual surveys, consisting of 256 jurisdictions that were included in all five surveys and charged some non-utility fees in every year. This is consistent with the methodology used in this survey of not including jurisdictions that don't charge fees in computing average fees charged, but it does tend to understate fee reductions by not factoring in jurisdictions that eliminate or suspend all fees, a trend that has been seen mostly in Florida.

The three states with the most impact fees, Arizona, Florida and California, account for over half of all the jurisdictions in the survey and are shown in Table 2 along with the national averages. In Arizona, legislation was passed prohibiting new or increased impact fees from June 30, 2009 until January 1, 2012, accounting for the relative stability of impact fees in 2010 and 2011. A new law passed in 2011 outlawed some types of impact fees, including general government and solid waste, as well as fees for parks over 30 acres, libraries over 10,000 square feet and public safety training facilities after January 1, 2012, resulting in significant fee decreases in 2012. Unlike Arizona, where voluntary reductions or suspensions of impact fees have been rare, such actions have become common practice in Florida, beginning in 2008 following the collapse of the housing market. Some Florida jurisdictions have updated studies and lowered fees to reflect reduced land and construction costs, while others reduced or suspended some or all fees based on policy, in the hopes of stimulating new development. California came late to the fee-reduction party – although fee increases had been slowing, actual reductions were not seen until this year.

Table 2. Average Single-Family Non-Utility Fees, 2008-2012

	2008	2009	2010	2011	2012	2008-12
Arizona	\$6,053	\$6,458	\$6,440	\$6,501	\$5,383	na
Florida	\$9,832	\$9,397	\$9,112	\$7,924	\$7,662	na
California	\$19,669	\$21,928	\$23,441	\$23,849	\$22,154	na
National	\$8,235	\$8,628	\$8,736	\$8,630	\$8,233	na
Without CA	\$6,303	\$6,381	\$6,252	\$6,059	\$5,882	na
% Change						
Arizona	na	6.7%	-0.3%	1.0%	-17.2%	-11.1%
Florida	na	-4.4%	-3.0%	-13.0%	-3.3%	-22.1%
California	na	11.5%	6.9%	1.7%	-7.1%	12.6%
National	na	4.8%	1.3%	-1.2%	-4.6%	0.0%
Without CA	na	1.2%	-2.0%	-3.1%	-2.9%	-6.7%

Source: Duncan Associates' annual surveys, using constant sample of 256 jurisdictions that were included in all five surveys and charged some non-utility fees in every year.

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	7/28/12	\$3,789	\$1,306		\$1,366	\$1,117		\$791		\$515				
AR	Benton	Lowell	7/28/12	\$1,504	\$504			\$1,000				\$504				
AR	Faulkner	Conway	7/28/12	\$1,698	\$1,698	\$1,039				\$659						
AR	Washington	Fayetteville	7/28/12	\$2,155	\$312		\$971	\$872				\$150	\$162			
AZ	Cochise	Sierra Vista	7/28/12	\$4,818	\$4,818	\$1,531				\$1,988	\$609	\$436	\$509			
AZ	Gila	Sedona	7/28/12	\$16,351	\$8,822	\$1,917		\$7,529	\$660	\$5,932			\$313			
AZ	Maricopa	Avondale	7/28/12	\$17,934	\$7,190	\$1,857	\$5,251	\$5,493		\$2,501	\$345	\$952	\$326	\$905		\$304
AZ	Maricopa	Buckeye	7/28/12	\$11,062	\$3,204	\$246	\$3,689	\$4,169		\$1,109	\$165	\$1,178	\$506			
AZ	Maricopa	Chandler	7/28/12	\$20,009	\$8,403	\$3,983	\$6,167	\$5,439		\$3,740	\$75	\$344	\$164	\$97		
AZ	Maricopa	Fountain Hills	7/28/12	\$8,298	\$8,298	\$5,614				\$2,118	\$79	\$207	\$112	\$168		
AZ	Maricopa	Gilbert	7/28/12	\$18,532	\$6,269	\$423	\$6,397	\$5,866		\$4,030		\$821	\$612	\$383		
AZ	Maricopa	Glendale	7/28/12	\$6,186	\$2,286	\$694	\$3,420	\$480		\$625	\$398	\$317	\$252			
AZ	Maricopa	Goodyear	7/28/12	\$12,434	\$3,452	\$941	\$4,789	\$4,193		\$939	\$138	\$1,057	\$377			
AZ	Maricopa	Mesa	7/28/12	\$7,505	\$2,626		\$2,220	\$2,659	\$366	\$1,122	\$464	\$272	\$402			
AZ	Maricopa	Peoria	7/28/12	\$17,470	\$11,657	\$8,160	\$3,890	\$1,923		\$2,212	\$209	\$624	\$452			
AZ	Maricopa	Phoenix	7/28/12	\$11,729	\$3,441	\$1,273	\$5,110	\$3,178		\$1,613	\$53	\$325	\$177			
AZ	Maricopa	Scottsdale	7/28/12	\$10,321	\$0		\$6,450	\$3,871								
AZ	Maricopa	Surprise	7/28/12	\$15,873	\$8,143	\$5,396	\$4,691	\$3,039		\$785	\$133	\$688	\$371	\$661		\$109
AZ	Maricopa	Tempe	7/28/12	\$5,893			\$3,045	\$2,848								
AZ	Mojave	Bullhead City	7/28/12	\$726			\$726									
AZ	Navajo	Show Low	7/28/12	\$1,849	\$1,849	\$1,112				\$557	\$180					
AZ	Pima	Pima County	7/28/12	\$5,199	\$5,199	\$5,199										
AZ	Pima	Marana	7/28/12	\$17,541	\$10,666	\$7,372	\$2,331	\$4,544		\$3,294						
AZ	Pima	Oro Valley	7/28/12	\$10,333	\$2,784	\$1,933	\$7,549			\$555			\$296			
AZ	Pima	Tucson	7/28/12	\$9,194	\$7,683	\$4,300	\$1,511			\$1,720		\$488	\$674	\$501		
AZ	Pinal	Apache Junction	7/28/12	\$9,139	\$9,139	\$6,323				\$1,801	\$721		\$294			
AZ	Pinal	Casa Grande	7/28/12	\$11,067	\$6,777	\$3,465		\$4,290				\$646	\$359	\$892		\$1,415
AZ	Pinal	Eloy	7/28/12	\$4,443	\$1,516		\$1,617	\$1,310		\$539	\$151		\$345	\$481		
AZ	Pinal	Florence	7/28/12	\$10,884	\$3,449	\$583	\$3,330	\$4,105		\$857		\$1,096	\$913			
AZ	Pinal	Queen Creek	7/28/12	\$13,883	\$8,941	\$631		\$4,942		\$4,325	\$1,370	\$704	\$693	\$1,218		
AZ	Yavapai	Yavapai County	7/28/12	\$3,400	\$3,400	\$3,400										
AZ	Yavapai	Chino Valley	7/28/12	\$5,815			\$854	\$4,961		non-utility fees suspended						
AZ	Yavapai	Prescott	7/28/12	\$16,158	\$2,551	\$469	\$10,334	\$3,273		\$715	\$253	\$525	\$589			
AZ	Yuma	Yuma	7/28/12	\$2,772	\$2,772	\$856				\$1,011		\$399	\$506			
CA	Alameda	Fremont	7/29/12	\$77,194	\$77,194	\$3,879				\$29,093		\$386		\$3,336		\$40,500
CA	Alameda	Hayward	7/29/12	\$35,909	\$20,103	\$1,200	\$8,106	\$7,700		\$11,953					\$6,200	\$750
CA	Alameda	Livermore	7/29/12	\$40,667	\$32,243	\$10,172	\$3,646	\$4,778	\$1,120	\$13,334				\$1,677	\$5,940	
CA	Alameda	San Leandro	7/29/12	\$27,687	\$23,795	\$1,222		\$3,892		\$14,750					\$6,400	\$1,423
CA	Contra Costa	Orinda	7/29/12	\$21,096	\$21,096	\$6,093			\$5,080	\$9,923						
CA	El Dorado	El Dorado Co	7/29/12	\$28,344	\$28,344	\$22,404									\$5,940	
CA	Fresno	Clovis	7/29/12	\$19,934	\$7,390	\$4,573	\$4,380	\$8,164		\$1,984		\$514				\$319
CA	Kern	Bakersfield	7/29/12	\$24,702	\$20,702	\$12,870		\$4,000		\$1,716					\$5,580	\$536
CA	Los Angeles	Lancaster	7/29/12	\$13,881	\$13,881	\$2,841			\$4,659	\$3,534		\$1,751		\$119	\$800	\$177
CA	Los Angeles	Long Beach	7/29/12	\$16,817	\$16,817	\$1,125				\$4,613		\$496	\$703		\$9,880	
CA	Monterey	Salinas	11/5/11	\$11,803	\$7,395	\$3,110		\$4,408	\$1,404	\$2,409						\$472
CA	Napa	St. Helena	7/29/12	\$50,500	\$27,160	\$8,220	\$12,920	\$10,420	\$40				\$2,500	\$5,460	\$5,940	\$5,000
CA	Orange	Brea	7/29/12	\$26,810	\$12,876	\$1,974	\$13,934			\$9,818		\$1,029	\$55			
CA	Placer	Rocklin	7/29/12	\$16,116	\$16,116	\$6,578			\$293	\$2,696				\$6,549		
CA	Sacramento	Citrus Heights	7/29/12	\$17,137	\$9,687	\$2,434		\$7,450	\$1,894	\$1,079					\$4,280	
CA	Sacramento	Elk Grove	7/29/12	\$33,021	\$15,752	\$7,661	\$6,069	\$11,200		\$8	\$725	\$1,731	\$439	\$645		\$4,543

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																		
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
CA	Sacramento	Sacramento	7/29/12	\$42,492	\$33,660	\$7,013	\$1,382	\$7,450	\$3,780	\$7,393					\$5,940	\$9,533		
CA	San Bernardino	Highland	7/29/12	\$20,598	\$20,598	\$12,540			\$765	\$3,480	\$857	\$746	\$210	\$2,000				
CA	San Bernardino	Redlands	7/29/12	\$13,880	\$13,880	\$2,488			\$700	\$4,482	\$764	\$996	\$1,806	\$2,644				
CA	San Bernardino	Rialto	7/29/12	\$20,145	\$10,785	\$2,829	\$5,638	\$3,722	\$3,135	\$2,932	\$127	\$519	\$624	\$619				
CA	San Diego	Carlsbad	7/29/12	\$38,225	\$27,085	\$3,280	\$8,041	\$3,099	\$685	\$6,208				\$7,000	\$6,300	\$3,612		
CA	San Diego	Escondido	7/29/12	\$29,382	\$12,866	\$3,015	\$9,016	\$7,500	\$1,071	\$4,129				\$4,533		\$118		
CA	San Diego	San Diego	7/29/12	\$36,103	\$24,606	\$2,474	\$7,373	\$4,124							\$5,260	\$16,872		
CA	San Joaquin	Lodi	7/29/12	\$28,153	\$20,583	\$4,069	\$1,430	\$6,140	\$5,231	\$7,900		\$550	\$562	\$2,271				
CA	San Joaquin	Ripon	7/29/12	\$61,183	\$48,209	\$9,530	\$9,172	\$3,802	\$2,430	\$13,056	\$434	\$2,710	\$498	\$4,239	\$6,160	\$9,152		
CA	San Luis Obispo	Paso Robles	7/29/12	\$50,019	\$25,769	\$7,398	\$17,750	\$6,500	\$2,020	\$4,803	\$1,154	\$884	\$74	\$4,176	\$5,260			
CA	San Luis Obispo	San Luis Obispo	7/29/12	\$34,682	\$13,457	\$3,457	\$17,092	\$4,133								\$10,000		
CA	Santa Barbara	Carpinteria	7/29/12	\$37,086	\$37,086	\$13,066			\$2,333	\$15,433				\$1,654	\$4,100	\$500		
CA	Santa Barbara	Santa Maria	7/29/12	\$23,436	\$18,112	\$8,730	\$1,533	\$3,791		\$6,672	\$824	\$822	\$736	\$328				
CA	Santa Clara	Gilroy	7/29/12	\$45,934	\$28,167	\$11,809	\$5,236	\$12,531	\$158					\$16,200				
CA	Santa Clara	Palo Alto	7/26/12	\$28,975	\$16,475	\$3,017	\$5,000	\$7,500		\$12,556	\$902							
CA	Santa Cruz	Santa Cruz Co	7/29/12	\$10,440	\$10,440	\$6,000			\$4,440									
CA	Santa Cruz	Scotts Valley	7/29/12	\$22,267	\$16,130	\$4,855		\$6,137	\$330	\$8,933	\$748		\$882	\$382				
CA	Shasta	Redding	7/29/12	\$25,143	\$11,334	\$5,582	\$6,889	\$6,920	\$891	\$3,996		\$865						
CA	Solano	Vacaville	7/29/12	\$46,140	\$29,673	\$8,745	\$7,643	\$8,824	\$2,039	\$4,208		\$305	\$682	\$677	\$4,100	\$8,917		
CA	Sonoma	Windsor	7/29/12	\$48,396	\$27,004	\$10,527	\$7,161	\$14,231	\$3,036	\$8,870				\$4,571				
CA	Yolo	Davis	7/29/12	\$23,216	\$23,216	\$8,093			\$305	\$5,877			\$992	\$2,389	\$5,560			
CO	Adams	Adams Co	7/29/12	\$1,599	\$1,599	\$1,599												
CO	Adams	Commerce City	7/29/12	\$6,698	\$5,723	\$1,181	\$975		\$521	\$3,402					\$619			
CO	Boulder	Boulder	7/29/12	\$37,058	\$17,380	\$2,062	\$15,542	\$4,136	\$7,120	\$4,012	\$431	\$196	\$277	\$402	\$2,420	\$460		
CO	Eagle	Eagle Co	7/29/12	\$6,931	\$6,931	\$4,378						\$2,553						
CO	Eagle	Basalt	7/29/12	\$7,967	\$2,750	\$750	\$5,217									\$2,000		
CO	El Paso	Colorado Springs	7/29/12	\$17,148	\$5,083		\$10,197	\$1,868	\$1,770	\$1,781					\$1,532			
CO	Fremont	Canon City	7/29/12	\$304	\$304							\$304						
CO	Jefferson	Jefferson Co	7/29/12	\$3,276	\$3,276	\$3,276												
CO	La Plata	Durango	7/29/12	\$10,516	\$3,414	\$2,169	\$5,582	\$1,520		\$300					\$945			
CO	Larimer	Larimer Co	7/29/12	\$5,677	\$5,677	\$2,927				\$1,259					\$1,491			
CO	Larimer	Loveland	8/18/12	\$23,851	\$14,481	\$2,170	\$5,560	\$2,560	\$569	\$6,386	\$1,229	\$736	\$957	\$1,052	\$1,382	\$1,250		
CO	Larimer	Ft. Collins	7/29/12	\$20,502	\$12,432	\$2,792	\$4,630	\$3,440	\$733	\$3,419	\$540	\$194	\$134	\$245	\$1,591	\$2,784		
CO	Mesa	Mesa Co	7/29/12	\$2,748	\$2,748	\$1,678				\$150					\$920			
CO	Pitkin	Pitkin Co	7/29/12	\$21,674	\$21,674	\$6,883				\$10,900					\$917	\$2,974		
CO	Weld	Weld Co	7/29/12	\$3,305	\$3,305	\$2,269			\$400					\$636				
CO	Weld	Windsor	7/29/12	\$18,302	\$7,877	\$2,115	\$6,725	\$3,700	\$735	\$5,027								
CO	Weld	Greeley	7/29/12	\$5,433	\$5,433	\$1,571			\$280	\$3,174		\$275	\$133					
DE	New Castle	New Castle Co	7/29/12	\$9,321	\$1,157			\$8,164		\$328	\$138	\$517	\$62	\$112				
FL	Alachua	Alachua Co	8/4/12	\$9,412	\$9,412	\$5,372				\$2,520		\$1,520						
FL	Brevard	Brevard Co	8/4/12	\$4,834	\$4,834	rd fees susp until 3/1/2014					\$64	\$93			\$4,445	\$232		
FL	Brevard	Cocoa	8/4/12	\$6,530	\$4,780		\$1,750				\$64	\$39			\$4,445	\$232		
FL	Brevard	Melbourne	8/4/12	\$5,570	\$5,570					\$540	\$64	\$39		\$250	\$4,445	\$232		
FL	Brevard	Palm Bay	8/4/12	\$11,941	\$6,059		\$2,460	\$3,422		\$958	\$64	\$322	\$38		\$4,445	\$232		
FL	Brevard	Rockledge	8/4/12	\$4,780	\$4,780						\$64	\$39			\$4,445	\$232		
FL	Broward	Broward Co	8/4/12	\$10,494	\$10,494	\$3,556				\$894					\$6,044			
FL	Broward	Ft. Lauderdale	8/4/12	\$8,419	\$8,419					\$2,375					\$6,044			
FL	Charlotte	Charlotte Co	8/4/12	\$1,832	\$1,832	\$1,832	non-road fees suspended until 7/13/2013											
FL	Citrus	Citrus Co	8/4/12	\$5,672	\$5,672	\$1,985				\$566	\$238	\$393	\$290	\$264	\$1,936			

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Clay	Clay Co	8/4/12	\$7,034	\$7,034	road fee adopted/suspended 1/1/09 thru 6/30/13									\$7,034	
FL	Collier	Collier Co	8/4/12	\$23,817	\$17,392	\$5,753	\$3,205	\$3,220		\$3,133	\$315	\$1,200	\$359	\$766	\$5,378	\$488
FL	Columbia	Columbia Co	9/5/11	suspended fees through Jan. 1, 2010: moratorium extended one year to Jan. 1, 2011; 7/11/11 suspension extended indefinitely												
FL	Dade	Miami/Dade Co	8/4/12	\$9,824	\$9,824	\$3,698				\$2,789		\$386	\$503		\$2,448	
FL	Dade	Miami	8/4/12	\$14,245	\$14,245	\$3,698				\$6,818		\$704	\$164	\$413	\$2,448	
FL	DeSoto	DeSoto Co	8/4/12	suspended fees effective January 1, 2008 and refunded all fees collected since adoption in 2006												
FL	Flagler	Flagler Co	8/4/12	\$5,306	\$5,306	\$1,438				\$268					\$3,600	
FL	Flagler	Palm Coast	8/4/12	\$12,724	\$7,814	\$2,687	\$2,430	\$2,480		\$1,322		\$205			\$3,600	
FL	Gilchrist	Gilchrist Co	8/4/12	\$3,500	\$3,500	\$1,750								\$1,000	\$750	
FL	Glades	Glades Co	8/4/12	all fees suspended eff 11/24/2008 until 12/1/2010, then until 2/12/2013												
FL	Hardee	Hardee Co	8/4/12	all fees suspended indefinitely effective 1/1/2009												
FL	Hendry	Hendry Co	8/4/12	all fees suspended through December 31, 2012. Effective Jan 1, 2013, fees at 50% of stated amount in schedule.												
FL	Hernando	Hernando Co	8/4/12	all fees suspended for one year effective 11/15/2011												
FL	Highlands	Highlands Co	8/6/12	all fees suspended for 1 yr eff. 7/1/2009; 3 add'l 1-yr extensions until 7/1/2013												
FL	Hillsborough	Hillsborough Co	8/4/12	\$9,428	\$5,878	\$1,475	\$1,650	\$1,900		\$354		\$49			\$4,000	
FL	Hillsborough	Plant City	8/4/12	\$11,787	\$7,877	\$1,856	\$790	\$3,120		\$582	\$538	\$363	\$538		\$4,000	
FL	Hillsborough	Tampa	8/4/12	\$5,581	\$5,581	\$1,581									\$4,000	
FL	Indian River	Indian River Co	8/4/12	\$8,708	\$8,708	\$4,483				\$1,463	\$483	\$278	\$245		\$1,756	
FL	Lake	Lake Co	8/4/12	\$803	\$803	rd fees susp until 3/1/2013				\$222	\$191	\$390	sch fees susp until 4/1/2013			
FL	Lake	Eustis	8/4/12	\$4,699	\$1,177		\$854	\$2,668		\$599	\$293	\$147	\$138			
FL	Lee	Lee Co	8/4/12	\$12,612	\$12,612	\$6,701				\$1,463		\$524			\$3,924	
FL	Lee	Bonita Springs	8/4/12	\$14,002	\$14,002	\$8,719				\$872		\$487			\$3,924	
FL	Lee	Cape Coral	8/4/12	\$13,971	\$9,593	\$3,347	\$1,516	\$2,862		\$1,115		\$610	\$597		\$3,924	
FL	Lee	Ft. Myers	8/4/12	\$14,985	\$10,996	\$6,701	\$2,023	\$1,966				\$371			\$3,924	
FL	Levy	Levy Co	8/4/12	\$2,066	\$2,066	\$1,046				\$150		\$53			\$817	
FL	Manatee	Manatee Co	8/4/12	\$6,249	\$6,249	\$3,946				\$1,427		\$304	\$572			
FL	Marion	Marion Co	8/4/12			all fees suspended until 12/31/2013										
FL	Marin	Martin Co	8/4/12	\$14,525	\$14,525	\$4,209				\$2,969	\$515	\$355	\$423	\$487	\$5,567	
FL	Monroe	Monroe Co	8/6/12	\$1,534	\$1,534	\$633				\$340	\$242	\$105	\$150			\$64
FL	Nassau	Nassau Co	2/2/12	\$3,726	\$3,726	all fees exc school susp until 12/31/2012										\$3,726
FL	Okaloosa	Destin	8/18/12	\$2,087	\$2,087	\$1,425				\$479	\$160		\$23			
FL	Orange	Orange Co.	8/18/12	\$10,760	\$10,760	\$2,869				\$1,043		\$167	\$156		\$6,525	
FL	Orange	Ocoee	8/18/12	\$17,819	\$10,850	\$2,976	\$1,756	\$5,213		\$780		\$318	\$251		\$6,525	
FL	Orange	Orlando	11/6/11	\$11,843	\$9,306	\$2,781		\$2,537							\$6,525	
FL	Orange	Winter Garden	8/18/12	\$14,166	\$11,313	\$3,517	\$1,086	\$1,767		\$671		\$340	\$260		\$6,525	
FL	Osceola	Osceola Co	8/18/12	\$8,742	\$8,742	non-school fees susp until 9/30/2012										\$8,742
FL	Palm Beach	Palm Beach Co	8/18/12	\$11,367	\$11,367	\$4,822				\$1,540	\$161	\$528	\$170	\$148	\$3,998	
FL	Palm Beach	Palm Beach Gardens	8/18/12	\$15,394	\$11,103	\$6,449				\$3,737	\$161	\$390	\$511	\$148	\$3,998	
FL	Pasco	Pasco Co	8/18/12	\$17,689	\$13,398	\$8,570	\$1,561	\$2,730		park/lib/fire susp til 1/1/2013						\$4,828
FL	Pinellas	Pinellas Co	8/18/12	\$2,418	\$2,066	\$2,066	\$352									
FL	Polk	Polk Co	8/18/12	\$4,160	\$4,160	all fees exc school susp 2 yrs until 7/31/2012, ext to 1/31/2014										\$4,160
FL	Polk	Lakeland	8/18/12	\$12,702	\$12,702	\$4,895				\$2,707		\$349	\$591		\$4,160	
FL	Putnam	Putnam Co	9/7/11	all fees suspended for 2 yrs eff. 3/1/2009; in 2010, extended until 3/1/2013												
FL	Santa Rosa	Santa Rosa Co	8/18/12	all fees suspended for 2 yrs eff. 1/1/2008 (extended through 2010, then 2011, then 2012)												
FL	St Johns	St. Johns Co	8/18/12	\$11,795	\$11,795	\$4,292				\$449		\$657	\$80	\$538	\$5,779	
FL	St Lucie	St. Lucie Co	8/18/12	\$13,075	\$13,075	\$4,523				\$1,466	\$208	\$533	\$197	\$322	\$5,826	
FL	Sarasota	Sarasota Co	8/18/12	\$12,035	\$7,284	\$2,887	\$2,720	\$2,031		\$2,348	\$380	\$339	\$195	\$339		\$796
FL	Sarasota	North Port	8/18/12	\$1,485	\$1,485	rd fees susp 1/31/12-1/31/14				\$559	\$380	\$207	\$195	\$144		
FL	Seminole	Seminole Co	8/18/12	\$6,251	\$6,251	\$1,025					\$54	\$172			\$5,000	

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																			
State	County	Jurisdiction	Updated		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
FL	Seminole	Altamonte Springs	8/18/12		\$6,747	\$6,747	\$996				\$302	\$91	\$172	\$186		\$5,000			
FL	Seminole	Winter Springs	8/18/12		\$10,823	\$10,823	\$3,167				\$1,200		\$700	\$356	\$400	\$5,000			
FL	Sumter	Sumter Co	8/18/12		\$2,997	\$2,997	\$2,600						\$397						
FL	Volusia	Volusia Co	8/18/12		\$6,065	\$6,065	rd, park, fire fees for resid. In non-growth areas susp. 7/1/11-7/1/13											\$6,065	
FL	Volusia	Daytona Beach	8/18/12		\$9,707	\$7,543		\$931	\$1,233		\$1,478						\$6,065		
FL	Volusia	Deland	8/18/12		\$6,065	\$6,065		all City fees suspended two years from 10/1/2011-9/30/2013)											\$6,065
FL	Volusia	Deltona	8/18/12		\$13,800	\$8,995	\$1,044	\$1,429	\$3,376		\$1,556		\$214	\$116			\$6,065		
FL	Volusia	Ormond Beach	8/18/12		\$10,721	\$6,771	\$90	\$2,000	\$1,950	\$69	\$547						\$6,065		
FL	Volusia	Port Orange	8/18/12		\$11,467	\$8,372	\$902	\$1,555	\$1,540		\$1,275		\$130				\$6,065		
GA	Cherokee	Canton	8/18/12		\$3,293	\$3,293	\$1,760				\$1,054		\$385	\$94					
GA	Cherokee	Cherokee Co	8/18/12		\$1,952	\$1,952	\$590				\$284	\$281	\$537	\$260					
GA	Effingham	Effingham Co	8/18/12		\$4,600			\$2,000	\$2,600										
GA	Forsyth	Forsyth Co	8/18/12		\$1,030	\$1,030					\$686	\$116	\$228						
GA	Fulton	Alpharetta	8/18/12		\$1,940	\$1,940	\$1,131				\$545		\$264						
GA	Fulton	Atlanta	8/18/12		\$1,544	\$1,544	\$987				\$410		\$114	\$33					
GA	Fulton	Roswell	8/18/12		\$1,998	\$1,998	\$162				\$1,303		\$533						
GA	Hall	Hall Co	8/18/12		\$1,242	\$1,242											\$1,242		
GA	Henry	Henry Co	8/18/12		\$1,662	\$1,662											\$1,662		
GA	Henry	McDonough	8/18/12		\$1,105	\$1,105											\$1,105		
HI	Honolulu	Honolulu	8/18/12		\$1,836	\$1,836	\$1,836												
ID	Ada	Boise	8/18/12		\$5,068	\$5,068	\$3,047				\$1,355		\$515	\$151					
ID	Kootenai	Post Falls	8/18/12		\$10,600	\$2,471	\$852	\$2,212	\$5,917		\$1,284			\$307			\$28		
IL	DeKalb	DeKalb (city)	8/18/12		\$4,622	\$4,622					\$3,435					\$1,187			
IL	DuPage	DuPage County	8/18/12		\$624	\$624	\$624												
IL	Kane	Kane County	8/18/12		\$1,842	\$1,842	\$1,842												
IN	Hamilton	Fishers	8/18/12		\$5,745	\$3,345	\$2,275		\$2,400		\$1,070								
IN	Hamilton	Noblesville	8/18/12		\$4,904	\$2,189	\$1,053		\$2,715		\$1,136								
KS	Johnson	Lenexa	8/18/12		\$4,052	\$4,052	\$2,539			\$977	\$461						\$75		
KS	Johnson	Olathe	8/18/12		\$11,292	\$2,902	\$2,382	\$4,030	\$4,360		\$520								
KS	Johnson	Overland Park	11/13/11		\$2,341	\$2,341	\$2,341												
LA	E Baton Rouge	Baton Rouge	8/18/12		\$2,910	\$760	\$760		\$2,150										
LA	St Tammany	St Tammany Parish	8/18/12		\$3,077	\$3,077	\$1,468			\$1,609									
MD	Anne Arundel	Anne Arundel Co	8/18/12		\$25,195	\$11,295	\$3,894	\$6,300	\$7,600					\$260		\$7,141			
MD	Calvert	Calvert Co	8/18/12		\$21,350	\$12,950	\$3,500	\$3,000	\$5,400		\$1,300					\$7,800	\$350		
MD	Carroll	Carroll Co	11/13/11		\$6,836	\$6,836					\$533					\$6,303			
MD	Charles	Charles Co	8/18/12		\$22,760	\$12,097		\$3,988	\$6,675							\$12,097			
MD	Frederick	Frederick Co	8/18/12		\$26,885	\$15,185		\$4,884	\$6,816			\$759				\$14,426			
MD	Harford	Harford Co	8/18/12		\$6,000	\$6,000										\$6,000			
MD	Howard	Howard Co	8/18/12		\$2,160	\$2,160	\$2,160												
MD	Montgomery	Montgomery Co	8/18/12		\$41,383	\$36,293	\$12,425	\$2,240	\$2,850							\$23,868			
MD	Queen Anne's	Queen Anne's Co	8/18/12		\$8,500	\$8,500					\$760		\$800			\$6,940			
MD	St. Mary's	St. Mary's Co	8/18/12		\$4,500	\$4,500	\$450				\$675					\$3,375			
MO	Clay/Jackson	Kansas City	8/18/12		\$711	\$711	\$711												
MO	Jackson	Lee's Summit	8/18/12		\$1,041	\$1,041	\$1,041												
MT	Gallatin	Bozeman	8/18/12		\$11,803	\$4,516	\$3,642	\$3,850	\$3,437				\$874						

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	8/18/12	\$6,948	\$3,448		\$3,500			\$548					\$2,900		
NC	Durham	Durham	8/18/12	\$6,054	\$3,615	\$968	\$1,524	\$915		\$647					\$2,000		
NC	Orange	Orange Co.	8/18/12	\$11,017	\$5,623		\$1,895	\$3,499							\$5,623		
NC	Wake	Cary	8/18/12	\$5,681	\$1,243	\$1,243	\$1,471	\$2,967									
NC	Wake	Raleigh	8/18/12	\$5,412	\$2,741	\$1,578	\$1,679	\$992		\$1,163							
NE	Lancaster	Lincoln	8/18/12	\$4,685	\$2,800	\$2,466	\$1,261	\$624		\$334							
NH	Hillsborough	Manchester	8/19/12	\$2,923	\$2,923							\$190			\$2,733		
NH	Merrimack	Concord	8/19/12	\$5,022	\$5,022	\$2,002				\$960					\$2,060		
NH	Rockingham	Salem	8/19/12	\$5,532	\$5,532												
NH	Rockingham	Fremont	8/19/12	\$3,761	\$3,761										\$3,761		
NM	Bernalillo	Albuquerque	8/19/12	\$11,732	\$3,893	\$1,831	\$5,765	\$2,074	\$645	\$1,210			\$207				
NM	Bernalillo	Bernalillo Co	8/19/12	\$4,162	\$4,162	\$1,309			\$1,334	\$1,048		\$353				\$117	
NM	Dona Ana	Las Cruces	8/19/12	\$4,459	\$1,439		\$1,855	\$1,165		\$800		\$639					
NM	Lincoln	Ruidoso	8/19/12	\$5,895			\$3,839	\$2,056									
NM	Sandoval	Rio Rancho	8/19/12	\$14,347	\$8,785	\$2,691	\$3,264	\$2,298	\$4,465	\$1,258		\$339				\$32	
NM	Santa Fe	Santa Fe	7/28/12	\$2,748			\$2,013	\$735	Non-utility residential fees suspended 2 years eff. 1-23-2012								
NM	Santa Fe	Santa Fe County	8/19/12	\$550	\$550							\$550					
NM	Valencia	Los Lunas	8/19/12	\$3,227	\$850		\$898	\$1,479		\$850							
NV	Churchill	Churchill County	8/19/12	\$4,200	\$4,200	\$2,300				\$1,000					\$900		
NV	Clark	Las Vegas	8/19/12	\$3,861	\$1,841	\$995		\$2,020		\$720						\$126	
NV	Clark	Mesquite	8/19/12	\$1,237	\$1,237	\$1,111										\$126	
NV	Washoe	Reno	8/19/12	\$5,177	\$5,177	\$4,177				\$1,000							
OH	Butler	Middletown	12/13/09	\$500	\$500					\$500							
OH	Delaware	Delaware (city)	8/19/12	\$13,103	\$2,068		\$5,650	\$5,385		\$1,226		\$314	\$162	\$366			
OK	Cleveland	Moore	8/19/12	\$1,347	\$647	\$647		\$700									
OR	Clackamas	Clackamas Co.	8/19/12	\$20,844	\$14,039	\$5,621	\$205	\$6,600		\$6,418					\$2,000		
OR	Clackamas	West Linn	8/19/12	\$32,554	\$18,839	\$6,810	\$8,775	\$4,940	\$1,005	\$10,516						\$508	
OR	Deschutes	Bend	8/19/12	\$16,986	\$9,626	\$4,576	\$4,520	\$2,840		\$5,050							
OR	Josephine	Grants Pass	8/19/12	\$8,690	\$3,516	\$1,971	\$2,663	\$2,511	\$422	\$1,123							
OR	Lane	Eugene	8/19/12	\$8,236	\$6,107	\$1,793		\$2,129	\$557	\$3,757							
OR	Lane	Springfield	8/19/12	\$5,744	\$2,207	\$1,187		\$3,537	\$1,020								
OR	Marion	Salem	8/19/12	\$13,193	\$6,193	\$1,954	\$3,500	\$3,500	\$494	\$3,745							
OR	Marion	Silverton	8/19/12	\$19,233	\$9,606	\$3,135	\$4,964	\$4,663	\$2,072	\$4,399							
OR	Multnomah	Portland	8/19/12	\$17,460	\$11,308	\$2,773	\$1,817	\$4,335	\$783	\$7,752							
OR	Washington	Tigard	8/19/12	\$16,284	\$11,537	\$6,665	\$4,747			\$4,872							
OR	Washington	Washington Co	8/19/12	\$11,830	\$7,165	\$6,665		\$4,665	\$500								
PA	Montgomery	Towamencin Twp	8/19/12	\$2,220	\$2,220	\$2,220		\$1,711	\$1,610	\$1,000						\$250	
SC	Beaufort	Beaufort Co	8/19/12	\$2,811	\$2,811	\$1,126				\$627	\$553	\$505					
SC	Beaufort	Hilton Head	8/19/12	\$8,562	\$3,122	\$1,942	\$2,400	\$3,040		\$627	\$553						
SC	Berkeley	Mt. Pleasant	8/19/12	\$8,291	\$1,791	\$958	\$2,000	\$4,500		\$358		\$231	\$60			\$184	

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	8/19/12		\$5,045	\$2,695	\$884	\$500	\$1,850		\$311						\$1,500
TN	Rutherford	Smyrna	8/19/12		\$3,201	\$3,201	\$851				\$611		\$239				\$1,500
TN	Sumner	Portland	8/19/12		\$3,065	\$3,065					\$1,228					\$1,400	\$437
TN	Sumner	White House	8/19/12		\$1,525	\$1,525	\$38				\$40		\$19	\$28		\$1,400	
TN	Williamson	Franklin	8/19/12		\$12,927	\$7,294	\$3,514	\$2,089	\$3,544								\$3,780
TN	Williamson	Nolensville	8/19/12		\$6,912	\$6,912	\$2,912										\$4,000
TX	Brazos	College Station	8/19/12		\$3,149	\$2,021		\$770	\$358		\$2,021						
TX	Collin	Allen	8/19/12		\$2,350	\$650	\$650	\$1,200	\$500								
TX	Collin	McKinney	8/19/12		\$5,334	\$3,500	\$3,500	\$1,628	\$206								
TX	Denton	Denton	8/19/12		\$5,430			\$3,700	\$1,730								
TX	Tarrant	Arlington	8/19/12		\$2,813	\$1,953	\$670	\$480	\$380		\$1,283						
TX	Tarrant	Colleyville	8/19/12		\$5,321	\$2,187	\$2,187	\$2,491	\$643								
TX	Tarrant	Ft. Worth	8/19/12		\$3,052		\$2,000	\$867	\$185								
TX	Williamson	Georgetown	8/19/12		\$2,785			\$1,530	\$1,255								
UT	Cache	Logan	8/19/12		\$2,451	\$1,258	\$669	\$258	\$935	\$77			\$118	\$34			\$360
UT	Davis	Layton	8/19/12		\$7,612	\$7,012	\$2,399	\$600		\$2,239	\$1,873		\$501				
UT	Salt Lake	Draper	8/19/12		\$8,841	\$7,428	\$1,749	\$1,413		\$1,161	\$3,990		\$310	\$218			
UT	Salt Lake	Salt Lake City	8/19/12		\$1,992	\$1,992				\$374	\$681		\$485	\$452			
UT	Salt Lake	Sandy City	8/19/12		\$6,213	\$4,684		\$1,529		\$1,133	\$3,315		\$165	\$71			
UT	Salt Lake	West Jordan City	8/19/12		\$12,178	\$5,403	\$1,891	\$3,944	\$2,831	\$1,527	\$1,633		\$247	\$105			
UT	Salt Lake	West Valley City	8/19/12		\$3,216	\$3,216	\$846			\$181	\$2,032		\$91	\$66			
UT	Tooele	Tooele	8/19/12		\$8,310	\$2,475		\$4,320	\$1,515		\$2,125			\$350			
UT	Utah	Payson	8/19/12		\$7,415	\$3,205		\$1,620	\$2,590					\$405			
UT	Utah	Provo	8/19/12		\$6,954	\$4,964	\$986	\$760	\$1,230	\$890	\$3,088						
VA	Loudoun	Leesburg	8/19/12		\$11,975			\$4,683	\$7,292								
VA	Stafford	Stafford Co	8/19/12		\$12,003	\$1,603	\$1,603	\$6,900	\$3,500								
VT	Chittenden	Burlington	8/19/12		\$4,918	\$4,918	\$364				\$1,392	\$862	\$416	\$84		\$1,800	
VT	Chittenden	Williston	8/19/12		\$11,857	\$11,857	\$303				\$840					\$10,714	
WA	Clark	Vancouver	8/19/12		\$11,146	\$8,246	\$1,778	\$2,900			\$2,084					\$4,384	
WA	Cowlitz	Woodland	8/19/12		\$12,446	\$5,396		\$2,800	\$4,250		\$1,116		\$1,530			\$2,750	
WA	King	King Co	8/19/12		\$7,103	\$7,103	\$1,228									\$5,875	
WA	King	Bellevue	8/19/12		\$1,768	\$1,768	\$1,768										
WA	King	Bothell	8/19/12		\$13,077	\$8,352	\$5,181	\$3,093	\$1,632	\$1,826	\$1,345						
WA	King	Issaquh	8/19/12		\$13,298	\$13,298	\$1,739				\$6,998		\$688	\$171	\$134	\$3,568	
WA	King	Kirkland	8/19/12		\$25,340	\$13,151	\$3,825	\$9,133	\$3,056	\$481	\$3,845					\$5,000	
WA	Kitsap	Kitsap Co	8/19/12		\$2,428	\$2,428	\$640				\$604					\$1,184	
WA	Pierce	Pierce Co	8/19/12		\$5,119	\$5,119	\$1,759				\$355					\$3,005	
WA	Skagit	Anacortes	8/19/12		\$14,535	\$4,045	\$900	\$3,062	\$7,428	\$2,530	\$615						
WA	Skagit	Burlington	8/19/12		\$6,289	\$3,159	\$1,835		\$3,130	\$549	\$625		\$150				
WA	Snohomish	Snohomish Co	8/19/12		\$6,245	\$6,245	\$2,369				\$544					\$3,332	
WA	Thurston	Olympia	8/19/12		\$11,091	\$11,091	\$3,054				\$5,068					\$2,969	
WA	Thurston	Tumwater	8/19/12		\$14,295	\$9,990	\$2,828		\$4,305		\$3,727		\$203			\$3,233	
WA	Whatcom	Bellingham	8/19/12		\$20,756	\$9,271	\$1,931	\$3,848	\$7,637	\$678	\$4,808					\$1,854	
WV	Jefferson	Jefferson Co	8/19/12		\$13,070	\$13,070					\$752		\$698	\$262		\$11,358	
WI	Dane	Fitchburg	8/19/12		\$4,900	\$4,900					\$4,900						
WI	Jefferson	Oconomowoc	8/19/12		\$6,120	\$1,814	\$103	\$877	\$3,429		\$1,310		\$218	\$183			
WI	Ozaukee	Cedarburg	8/19/12		\$4,761	\$2,559		\$1,640	\$562		\$996	\$729		\$834			
WI	St Croix	Hudson	8/19/12		\$2,839	\$1,297		\$1,177	\$365	\$785		\$512					

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
		National Average	\$11,583	\$8,111	\$3,228	\$3,863	\$3,725	\$1,476	\$2,774	\$402	\$512	\$372	\$1,699	\$4,677	\$2,762		
		Sample Size	271	261	206	130	138	63	187	58	116	91	50	107	52		
		National Avg w/o CA	\$8,510	\$5,791	\$2,545	\$3,144	\$3,059	\$1,158	\$1,864	\$342	\$446	\$300	\$465	\$4,520	\$891		
		Sample Size w/o CA	234	224	169	109	113	39	156	49	101	77	29	90	35		
State Average Fees (sample size)																	
AR	4		\$2,287	\$955	\$1,039	\$1,169	\$996	n/a	\$725	n/a	\$390	\$162	n/a	n/a	n/a		
AZ	30		\$10,227	\$5,383	\$2,820	\$4,169	\$3,906	\$513	\$1,917	\$334	\$616	\$420	\$590	n/a	\$609		
CA	37		\$31,014	\$22,154	\$6,348	\$7,591	\$6,737	\$1,993	\$7,350	\$726	\$954	\$769	\$3,403	\$5,508	\$6,613		
CO	17		\$11,352	\$7,064	\$2,521	\$6,804	\$2,871	\$1,516	\$3,619	\$733	\$710	\$375	\$584	\$1,313	\$1,894		
DE	1		\$9,321	\$1,157	n/a	n/a	\$8,164	n/a	\$328	\$138	\$517	\$62	\$112	n/a	n/a		
FL	58		\$9,014	\$7,662	\$3,294	\$1,670	\$2,589	\$69	\$1,397	\$225	\$365	\$281	\$401	\$4,682	\$313		
GA	10		\$2,037	\$1,752	\$926	\$2,000	\$2,600	n/a	\$714	\$199	\$344	\$129	n/a	n/a	\$1,336		
HI	1		\$1,836	\$1,836	\$1,836	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
ID	2		\$7,834	\$3,770	\$1,950	\$2,212	\$5,917	n/a	\$1,320	n/a	\$515	\$229	n/a	n/a	\$28		
IL	3		\$2,363	\$2,363	\$1,233	n/a	n/a	n/a	\$3,435	n/a	n/a	n/a	n/a	\$1,187	n/a		
IN	2		\$5,324	\$2,767	\$1,664	n/a	\$2,558	n/a	\$1,103	n/a	n/a	n/a	n/a	n/a	n/a		
KS	3		\$5,895	\$3,098	\$2,421	\$4,030	\$4,360	\$977	\$491	n/a	n/a	n/a	n/a	n/a	\$75		
LA	2		\$2,994	\$1,919	\$1,114	n/a	\$2,150	\$1,609	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MD	10		\$16,557	\$11,582	\$4,486	\$4,082	\$5,868	n/a	\$817	\$759	\$800	\$260	n/a	\$9,772	\$350		
MO	2		\$876	\$876	\$876	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MT	1		\$11,803	\$4,516	\$3,642	\$3,850	\$3,437	n/a	n/a	n/a	\$874	n/a	n/a	n/a	n/a		
NC	5		\$7,022	\$3,334	\$1,263	\$2,014	\$2,093	n/a	\$786	n/a	n/a	n/a	n/a	\$3,508	n/a		
NE	1		\$4,685	\$2,800	\$2,466	\$1,261	\$624	n/a	\$334	n/a	n/a	n/a	n/a	n/a	n/a		
NH	4		\$4,310	\$4,310	\$2,002	n/a	n/a	n/a	\$960	n/a	\$190	n/a	n/a	\$2,851	n/a		
NM	8		\$5,890	\$3,280	\$1,944	\$2,939	\$1,635	\$2,148	\$1,033	n/a	\$470	\$207	n/a	n/a	\$75		
NV	4		\$3,619	\$3,114	\$2,146	n/a	\$2,020	n/a	\$907	n/a	n/a	n/a	n/a	\$900	\$126		
OH	2		\$6,802	\$1,284	n/a	\$5,650	\$5,385	n/a	\$863	n/a	\$314	\$162	\$366	n/a	n/a		
OK	1		\$1,347	\$647	\$647	n/a	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
OR	11		\$15,550	\$9,104	\$3,923	\$3,899	\$3,972	\$857	\$5,292	n/a	n/a	n/a	n/a	\$2,000	\$508		
PA	1		\$2,220	\$2,220	\$2,220	n/a	\$1,711	\$1,610	\$1,000	n/a	n/a	n/a	n/a	n/a	\$250		
SC	3		\$6,555	\$2,575	\$1,342	\$2,200	\$3,770	n/a	\$537	\$553	\$368	\$60	n/a	n/a	\$184		
TN	6		\$5,446	\$4,115	\$1,640	\$1,295	\$2,697	n/a	\$547	n/a	\$129	\$28	n/a	\$1,400	\$2,243		
TX	8		\$3,779	\$2,062	\$1,801	\$1,583	\$657	n/a	\$1,652	n/a	n/a	n/a	n/a	n/a	n/a		
UT	10		\$6,518	\$4,164	\$1,423	\$1,806	\$1,820	\$948	\$2,393	n/a	\$274	\$213	n/a	n/a	\$360		
VA	2		\$11,989	\$1,603	\$1,603	\$5,792	\$5,396	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
VT	2		\$8,387	\$8,387	\$334	n/a	n/a	n/a	\$1,116	\$862	\$416	\$84	n/a	\$6,257	n/a		
WA	15		\$10,996	\$7,244	\$2,202	\$4,139	\$4,491	\$1,213	\$2,441	n/a	\$643	\$171	\$134	\$3,378	n/a		
WV	1		\$13,070	\$13,070	n/a	n/a	n/a	n/a	\$752	n/a	\$698	\$262	n/a	\$11,358	n/a		
WI	4		\$4,655	\$2,643	\$103	\$1,231	\$1,452	\$785	\$2,402	\$621	\$218	\$509	n/a	n/a	n/a		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$1,122	\$938		\$116	\$68		\$568		\$370					
AR	Benton	Lowell	\$1,173	\$373			\$800				\$373					
AR	Faulkner	Conway	\$1,218	\$1,218	\$771				\$447							
AR	Washington	Fayetteville	\$1,623	\$312		\$691	\$620				\$150	\$162				
AZ	Cochise	Sierra Vista	\$3,345	\$3,345	\$1,076				\$1,373	\$421	\$302	\$350				
AZ	Gila	Sedona	\$8,189	\$8,189	\$1,346		\$1,255	\$247	\$5,073			\$268				
AZ	Maricopa	Avondale	\$7,232	\$5,091	\$1,137	\$1,225	\$916		\$1,970	\$272	\$742	\$257	\$713			
AZ	Maricopa	Buckeye	\$2,830	\$2,344	\$124	\$269	\$217		\$832	\$124	\$884	\$380				
AZ	Maricopa	Chandler	\$10,677	\$5,831	\$2,446	\$2,356	\$2,490		\$2,865	\$58	\$263	\$125	\$74			
AZ	Maricopa	Fountain Hills	\$6,626	\$6,626	\$3,942				\$2,118	\$79	\$207	\$112	\$168			
AZ	Maricopa	Gilbert	\$11,818	\$5,524	\$297	\$2,767	\$3,527		\$3,465		\$821	\$612	\$329			
AZ	Maricopa	Glendale	\$2,245	\$1,663	\$408	\$529	\$53		\$492	\$314	\$250	\$199				
AZ	Maricopa	Goodyear	\$4,175	\$2,977	\$575	\$737	\$461		\$898	\$132	\$1,011	\$361				
AZ	Maricopa	Mesa	\$4,728	\$1,947		\$1,265	\$1,516	\$195	\$802	\$332	\$230	\$388				
AZ	Maricopa	Peoria	\$8,899	\$8,134	\$5,730	\$571	\$194		\$1,520	\$144	\$429	\$311				
AZ	Maricopa	Phoenix	\$5,098	\$1,886	\$879	\$2,438	\$774		\$581	\$41	\$250	\$135				
AZ	Maricopa	Scottsdale	\$5,365			\$2,754	\$2,611									
AZ	Maricopa	Surprise	\$6,869	\$5,815	\$3,789	\$722	\$332		\$580	\$98	\$508	\$274	\$489		\$77	
AZ	Maricopa	Tempe	\$1,185			\$711	\$475									
AZ	Mojave	Bullhead City	\$600			\$600										
AZ	Navajo	Show Low	\$1,458	\$1,458	\$874				\$441	\$143						
AZ	Pima	Pima County	\$3,900	\$3,900	\$3,900											
AZ	Pima	Marana	\$9,301	\$8,000	\$5,529	\$544	\$757		\$2,471							
AZ	Pima	Oro Valley	\$5,463	\$1,843	\$1,331	\$3,620			\$336			\$176				
AZ	Pima	Tucson	\$4,593	\$4,240	\$2,150	\$353			\$860		\$360	\$499	\$371			
AZ	Pinal	Apache Junction	\$6,871	\$6,871	\$4,440				\$1,555	\$622		\$254				
AZ	Pinal	Casa Grande	\$4,785	\$4,313	\$2,384		\$472				\$435	\$234	\$315		\$945	
AZ	Pinal	Eloy	\$1,773	\$1,405		\$237	\$131		\$391	\$109		\$260	\$645			
AZ	Pinal	Florence	\$3,690	\$2,472	\$410	\$648	\$570		\$617		\$788	\$657				
AZ	Pinal	Queen Creek	\$6,425	\$5,882	\$415		\$543		\$2,846	\$901	\$456	\$463	\$801			
AZ	Yavapai	Yavapai County	\$3,400	\$3,400	\$3,400											
AZ	Yavapai	Chino Valley	\$961			\$134	\$827									
AZ	Yavapai	Prescott	\$4,703	\$2,551	\$469	\$1,606	\$546		\$715	\$253	\$525	\$589				
AZ	Yuma	Yuma	\$2,053	\$2,053	\$590				\$797		\$267	\$399				
CA	Alameda	Fremont	\$44,617	\$44,617	\$3,009				\$21,329		\$283		\$2,446		\$17,550	
CA	Alameda	Hayward	\$21,479	\$13,113	\$960	\$1,513	\$6,853		\$9,653					\$2,050	\$450	
CA	Alameda	Livermore	\$26,339	\$21,825	\$6,772	\$851	\$3,663	\$560	\$10,225				\$1,298	\$2,970		
CA	Alameda	San Leandro	\$21,914	\$18,674	\$1,222		\$3,240		\$12,892					\$3,200	\$1,360	
CA	Contra Costa	Orinda	\$12,540	\$12,540	\$3,838			\$2,540	\$6,162							
CA	El Dorado	El Dorado Co	\$17,553	\$17,553	\$14,583									\$2,970		
CA	Fresno	Clovis	\$8,877	\$6,494	\$3,811	\$1,022	\$1,361		\$1,984		\$514				\$185	
CA	Kern	Bakersfield	\$13,443	\$10,898	\$6,213		\$2,545		\$1,716					\$2,790	\$179	
CA	Los Angeles	Lancaster	\$12,162	\$12,162	\$2,648			\$4,659	\$3,284		\$876		\$119	\$400	\$177	
CA	Los Angeles	Long Beach	\$10,543	\$10,543	\$1,125				\$3,563		\$378	\$537		\$4,940		
CA	Monterey	Salinas	\$8,818	\$4,846	\$2,068		\$3,972	\$936	\$1,606						\$236	
CA	Napa	St. Helena	\$19,250	\$12,290	\$2,820	\$2,810	\$4,150	\$20				\$1,250	\$2,730	\$2,970	\$2,500	
CA	Orange	Brea	\$11,086	\$7,835	\$1,453	\$3,251			\$5,611		\$731	\$40				
CA	Placer	Rocklin	\$10,443	\$10,443	\$4,100			\$116	\$2,368				\$3,859			
CA	Sacramento	Citrus Heights	\$6,060	\$4,818	\$2,013		\$1,242		\$665					\$2,140		
CA	Sacramento	Elk Grove	\$16,133	\$13,075	\$5,415	\$566	\$2,492		\$3,063	\$479	\$1,139	\$290	\$425		\$2,264	

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$23,340	\$17,462	\$5,895	\$291	\$5,588	\$1,060	\$4,359					\$2,970	\$3,178	
CA	San Bernardino	Highland	\$15,406	\$15,406	\$8,372			\$327	\$3,348	\$825	\$242	\$332	\$1,960			
CA	San Bernardino	Redlands	\$9,608	\$9,608	\$1,747			\$343	\$3,151	\$538	\$700	\$1,270	\$1,859			
CA	San Bernardino	Rialto	\$11,470	\$7,410	\$1,958	\$872	\$3,188	\$864	\$2,327	\$112	\$524	\$1,031	\$594			
CA	San Diego	Carlsbad	\$19,073	\$17,212	\$1,968	\$1,344	\$517	\$416	\$5,025				\$3,500	\$3,150	\$3,154	
CA	San Diego	Escondido	\$21,914	\$12,123	\$2,675	\$4,166	\$5,625	\$428	\$4,129				\$4,533		\$358	
CA	San Diego	San Diego	\$24,328	\$16,501	\$1,979	\$3,703	\$4,124							\$2,630	\$11,892	
CA	San Joaquin	Lodi	\$24,853	\$17,049	\$4,137	\$1,664	\$6,140	\$1,744	\$7,373		\$791	\$885	\$2,120			
CA	San Joaquin	Ripon	\$35,867	\$27,376	\$4,956	\$6,115	\$2,376	\$555	\$8,160	\$271	\$1,807	\$312	\$3,063	\$3,080	\$5,172	
CA	San Luis Obispo	Paso Robles	\$27,943	\$19,284	\$5,919	\$2,759	\$5,900	\$995	\$4,208	\$1,013	\$774	\$87	\$3,658	\$2,630		
CA	San Luis Obispo	San Luis Obispo	\$25,047	\$8,068	\$3,068	\$13,673	\$3,306								\$5,000	
CA	Santa Barbara	Carpinteria	\$24,882	\$24,882	\$8,583			\$829	\$11,670				\$1,250	\$2,050	\$500	
CA	Santa Barbara	Santa Maria	\$16,200	\$11,249	\$4,511	\$1,533	\$3,418		\$5,379	\$412	\$411	\$368	\$168			
CA	Santa Clara	Gilroy	\$32,191	\$23,292	\$9,572	\$2,118	\$6,781	\$90					\$13,630			
CA	Santa Clara	Palo Alto	\$12,655	\$10,618	\$1,852	\$788	\$1,250		\$8,227	\$539						
CA	Santa Cruz	Santa Cruz Co	\$6,420	\$6,420	\$4,200			\$2,220								
CA	Santa Cruz	Scotts Valley	\$16,453	\$12,013	\$2,881		\$4,440	\$165	\$6,955	\$748		\$882	\$382			
CA	Shasta	Redding	\$10,603	\$7,842	\$3,593	\$1,607	\$1,153	\$438	\$3,115		\$696					
CA	Solano	Vacaville	\$31,702	\$21,656	\$5,421	\$2,987	\$7,059	\$1,738	\$2,894		\$105	\$595	\$418	\$2,050	\$8,435	
CA	Sonoma	Windsor	\$29,784	\$18,779	\$6,462	\$1,113	\$9,892	\$3,036	\$6,124				\$3,157			
CA	Yolo	Davis	\$14,873	\$14,873	\$4,942			\$85	\$4,486			\$757	\$1,823	\$2,780		
CO	Adams	Adams Co	\$983	\$983	\$983											
CO	Adams	Commerce City	\$2,172	\$2,172	\$726			\$174	\$1,134					\$138		
CO	Boulder	Boulder	\$21,763	\$10,870	\$1,528	\$8,530	\$2,363	\$3,560	\$3,165	\$354	\$265	\$228	\$330	\$1,210	\$230	
CO	Eagle	Eagle Co	\$4,174	\$4,174	\$3,034						\$1,140					
CO	Eagle	Basalt	\$3,910	\$1,750	\$750	\$2,160									\$1,000	
CO	El Paso	Colorado Springs	\$8,730	\$2,222		\$5,295	\$1,213	\$590	\$1,264					\$368		
CO	Fremont	Canon City	\$304	\$304							\$304					
CO	Jefferson	Jefferson Co	\$2,725	\$2,725	\$2,725											
CO	La Plata	Durango	\$8,995	\$1,893	\$1,298	\$5,582	\$1,520		\$300					\$295		
CO	Larimer	Larimer Co	\$4,365	\$4,365	\$2,055				\$819					\$1,491		
CO	Larimer	Loveland	\$18,631	\$13,511	\$1,508	\$3,370	\$1,750	\$250	\$5,898	\$1,132	\$678	\$881	\$968	\$946	\$1,250	
CO	Larimer	Ft. Collins	\$13,637	\$9,737	\$1,929	\$1,490	\$2,410	\$266	\$2,529	\$400	\$144	\$98	\$181	\$923	\$3,267	
CO	Mesa	Mesa Co	\$2,259	\$2,259	\$1,189				\$150					\$920		
CO	Pitkin	Pitkin Co	\$12,456	\$12,456	\$5,025				\$5,450					\$340	\$1,641	
CO	Weld	Weld Co	\$2,158	\$2,158	\$1,486			\$200					\$472			
CO	Weld	Windsor	\$8,696	\$6,977	\$1,483	\$1,234	\$485	\$467	\$5,027							
CO	Weld	Greeley	\$3,790	\$3,790	\$1,082			\$202	\$2,221		\$192	\$93				
DE	New Castle	New Castle Co	\$6,025	\$762			\$5,263		\$225	\$95	\$322	\$43	\$77			
FL	Alachua	Alachua Co	\$4,706	\$4,706	\$2,686				\$1,260		\$760					
FL	Brevard	Brevard Co	\$3,046	\$3,046						\$38	\$53			\$2,794	\$161	
FL	Brevard	Cocoa	\$4,449	\$3,049		\$1,400				\$38	\$34			\$2,794	\$183	
FL	Brevard	Melbourne	\$3,722	\$3,722					\$450	\$38	\$34		\$223	\$2,794	\$183	
FL	Brevard	Palm Bay	\$3,800	\$3,800					\$524	\$38	\$233	\$28		\$2,794	\$183	
FL	Brevard	Rockledge	\$3,049	\$3,049						\$38	\$34			\$2,794	\$183	
FL	Broward	Broward Co	\$6,337	\$6,337	\$2,471				\$638					\$3,228		
FL	Broward	Ft. Lauderdale	\$5,103	\$5,103					\$1,875					\$3,228		
FL	Charlotte	Charlotte Co	\$1,287	\$1,287	\$1,287											
FL	Citrus	Citrus Co	\$4,168	\$4,168	\$1,137				\$425	\$179	\$296	\$218	\$198	\$1,715		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co	\$3,236	\$3,236										\$3,236		
FL	Collier	Collier Co	\$13,608	\$9,304	\$4,314	\$2,147	\$2,157		\$1,685	\$160	\$640	\$193	\$388	\$1,672	\$252	
FL	Columbia	Columbia Co														
FL	Dade	Miami/Dade Co	\$6,712	\$6,712	\$2,597				\$1,696		\$386	\$503		\$1,530		
FL	Dade	Miami	\$7,299	\$7,299	\$2,597				\$3,959		\$409	\$95	\$239			
FL	DeSoto	DeSoto Co														
FL	Flagler	Flagler Co	\$2,599	\$2,599	\$1,400				\$268					\$931		
FL	Flagler	Palm Coast	\$5,965	\$4,985	\$2,527	\$567	\$413		\$1,322		\$205			\$931		
FL	Gilchrist	Gilchrist Co	\$3,500	\$3,500	\$1,750								\$1,000	\$750		
FL	Glades	Glades Co														
FL	Hardee	Hardee Co														
FL	Hendry	Hendry Co														
FL	Hernando	Hernando Co														
FL	Highlands	Highlands Co														
FL	Hillsborough	Hillsborough Co	\$6,249	\$4,094	\$1,022	\$825	\$1,330		\$230		\$49			\$2,793		
FL	Hillsborough	Plant City	\$8,202	\$5,834	\$1,290	\$184	\$2,184		\$503	\$486	\$308	\$454		\$2,793		
FL	Hillsborough	Tampa	\$3,608	\$3,608	\$815									\$2,793		
FL	Indian River	Indian River Co	\$4,381	\$4,381	\$2,428				\$844	\$285	\$176	\$148		\$500		
FL	Lake	Lake Co	\$561	\$561					\$171	\$146	\$244					
FL	Lake	Eustis	\$3,764	\$842		\$708	\$2,214		\$428	\$210	\$105	\$99				
FL	Lee	Lee Co	\$7,364	\$7,364	\$4,659				\$1,089		\$393			\$1,223		
FL	Lee	Bonita Springs	\$8,292	\$8,292	\$6,116				\$588		\$365			\$1,223		
FL	Lee	Cape Coral	\$8,968	\$5,892	\$2,347	\$1,046	\$2,030		\$1,115		\$610	\$597		\$1,223		
FL	Lee	Ft. Myers	\$9,579	\$6,160	\$4,659	\$1,734	\$1,685				\$278			\$1,223		
FL	Levy	Levy Co	\$1,327	\$1,327	\$734				\$124		\$53			\$416		
FL	Manatee	Manatee Co	\$2,830	\$2,830	\$1,627				\$702		\$181	\$320				
FL	Marion	Marion Co														
FL	Martin	Martin Co	\$13,502	\$13,502	\$4,047				\$2,856	\$495	\$342	\$407		\$5,355		
FL	Monroe	Monroe Co	\$1,331	\$1,331	\$430				\$340	\$242	\$105	\$150			\$64	
FL	Nassau	Nassau Co	\$3,726	\$3,726										\$3,726		
FL	Okaloosa	Destin	\$1,479	\$1,479	\$1,016				\$335	\$112		\$16				
FL	Orange	Orange Co.	\$6,879	\$6,879	\$2,011				\$752		\$146	\$49		\$3,921		
FL	Orange	Ocoee	\$13,137	\$7,332	\$2,062	\$1,463	\$4,342		\$780		\$318	\$251		\$3,921		
FL	Orange	Orlando	\$7,802	\$5,874	\$1,953		\$1,928							\$3,921		
FL	Orange	Winter Garden	\$7,537	\$6,989	\$2,470	\$253	\$295		\$598					\$3,921		
FL	Osceola	Osceola Co	\$10,675	\$10,675	\$4,126				\$679		\$165			\$5,705		
FL	Palm Beach	Palm Beach Co	\$7,614	\$7,614	\$3,375				\$1,778	\$123	\$248	\$46	\$113	\$1,931		
FL	Palm Beach	Palm Beach Gardens	\$10,324	\$10,324	\$4,610				\$2,858	\$123	\$298	\$391	\$113	\$1,931		
FL	Pasco	Pasco Co	\$9,814	\$7,700	\$5,845	\$769	\$1,345							\$1,855		
FL	Pinellas	Pinellas Co	\$1,596	\$1,420	\$1,420	\$176										
FL	Polk	Polk Co	\$1,571	\$1,571										\$1,571		
FL	Polk	Lakeland	\$6,663	\$6,663	\$2,261				\$2,123		\$263	\$445		\$1,571		
FL	Putnam	Putnam Co														
FL	Santa Rosa	Santa Rosa Co														
FL	St Johns	St. Johns Co	\$8,259	\$8,259	\$3,470				\$363		\$531	\$64	\$435	\$3,396		
FL	St Lucie	St. Lucie Co	\$8,293	\$8,293	\$3,298				\$1,308	\$135	\$108	\$176	\$288	\$2,980		
FL	Sarasota	Sarasota Co	\$8,895	\$5,569	\$2,209	\$1,904	\$1,422		\$1,794	\$291	\$259	\$149	\$259		\$608	
FL	Sarasota	North Port	\$942	\$942					\$329	\$291	\$122	\$115	\$85			
FL	Seminole	Seminole Co	\$3,011	\$3,011	\$685					\$54	\$172			\$2,100		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Seminole	Altamonte Springs	\$3,482	\$3,482	\$692				\$259	\$91	\$172	\$168		\$2,100		
FL	Seminole	Winter Springs	\$6,979	\$6,979	\$2,224				\$1,200		\$700	\$356	\$400	\$2,100		
FL	Sumter	Sumter Co	\$2,176	\$2,176	\$1,779						\$397					
FL	Volusia	Volusia Co	\$6,065	\$6,065										\$6,065		
FL	Volusia	Daytona Beach	\$9,232	\$7,068		\$931	\$1,233		\$1,003					\$6,065		
FL	Volusia	Deland	\$6,065	\$6,065										\$6,065		
FL	Volusia	Deltona	\$11,701	\$7,857	\$774	\$1,143	\$2,701		\$839		\$116	\$63		\$6,065		
FL	Volusia	Ormond Beach	\$7,488	\$6,592	\$90	\$333	\$563	\$21	\$416					\$6,065		
FL	Volusia	Port Orange	\$11,055	\$7,960	\$665	\$1,555	\$1,540		\$1,100		\$130			\$6,065		
GA	Cherokee	Canton	\$1,673	\$1,673	\$906				\$527		\$193	\$47				
GA	Cherokee	Cherokee Co	\$1,775	\$1,775	\$413				\$284	\$281	\$537	\$260				
GA	Effingham	Effingham Co	\$3,038			\$1,322	\$1,716									
GA	Forsyth	Forsyth Co	\$515	\$515					\$343	\$58	\$114					
GA	Fulton	Alpharetta	\$1,722	\$1,722	\$1,123				\$396		\$203					
GA	Fulton	Atlanta	\$857	\$857	\$470				\$285		\$79	\$23				
GA	Fulton	Roswell	\$1,775	\$1,775	\$110				\$1,303		\$362					
GA	Hall	Hall Co	\$1,242	\$1,242											\$1,242	
GA	Henry	Henry Co	\$1,662	\$1,662											\$1,662	
GA	Henry	McDonough	\$1,105	\$1,105											\$1,105	
HI	Honolulu	Honolulu	\$1,245	\$1,245	\$1,245											
ID	Ada	Boise	\$3,735	\$3,735	\$1,870				\$1,199		\$515	\$151				
ID	Kootenai	Post Falls	\$7,206	\$2,200	\$721	\$347	\$4,659		\$1,171			\$280			\$28	
IL	DeKalb	DeKalb (city)	\$2,108	\$2,108					\$1,907					\$201		
IL	DuPage	DuPage County	\$564	\$564	\$564											
IL	Kane	Kane County	\$1,131	\$1,131	\$1,131											
IN	Hamilton	Fishers	\$4,269	\$2,589	\$1,572		\$1,680		\$1,017							
IN	Hamilton	Noblesville	\$4,420	\$1,705	\$739		\$2,715		\$966							
KS	Johnson	Lenexa	\$2,285	\$2,285	\$1,038			\$711	\$461						\$75	
KS	Johnson	Olathe	\$6,929	\$1,344	\$824	\$2,685	\$2,900		\$520							
KS	Johnson	Overland Park	\$780	\$780	\$780											
LA	E Baton Rouge	Baton Rouge	\$1,845	\$660	\$660		\$1,185									
LA	St Tammany	St Tammany Parish	\$1,487	\$1,487	\$902			\$585								
MD	Anne Arundel	Anne Arundel Co	\$11,935	\$8,692	\$3,041	\$1,470	\$1,773					\$204		\$5,447		
MD	Calvert	Calvert Co	\$9,710	\$7,750	\$3,500	\$700	\$1,260		\$1,300					\$2,600	\$350	
MD	Carroll	Carroll Co	\$2,787	\$2,787					\$530					\$2,257		
MD	Charles	Charles Co	\$10,774	\$8,730		\$931	\$1,113							\$8,730		
MD	Frederick	Frederick Co	\$5,575	\$2,845		\$1,140	\$1,590			\$477				\$2,368		
MD	Harford	Harford Co	\$1,200	\$1,200										\$1,200		
MD	Howard	Howard Co	\$1,080	\$1,080	\$1,080											
MD	Montgomery	Montgomery Co	\$21,300	\$19,264	\$7,906	\$896	\$1,140							\$11,358		
MD	Queen Anne's	Queen Anne's Co	\$4,250	\$4,250					\$380		\$400			\$3,470		
MD	St. Mary's	St. Mary's Co	\$4,500	\$4,500	\$450				\$675					\$3,375		
MO	Clay/Jackson	Kansas City	\$435	\$435	\$435											
MO	Jackson	Lee's Summit	\$639	\$639	\$639											
MT	Gallatin	Bozeman	\$4,459	\$2,988	\$2,254	\$898	\$573				\$734					

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.		\$1,417	\$950		\$467								\$950	
NC	Durham	Durham		\$2,410	\$1,956	\$288	\$302	\$152		\$513					\$1,155	
NC	Orange	Orange Co.		\$6,148	\$1,743		\$1,321	\$3,084							\$1,743	
NC	Wake	Cary		\$4,241	\$762	\$762	\$1,164	\$2,315								
NC	Wake	Raleigh		\$4,280	\$1,900	\$1,054	\$1,605	\$775		\$846						
NE	Lancaster	Lincoln		\$1,966	\$1,701	\$1,501	\$196	\$69		\$200						
NH	Hillsborough	Manchester		\$1,315	\$1,315							\$146			\$1,169	
NH	Merrimack	Concord		\$2,911	\$2,911	\$1,376				\$613					\$922	
NH	Rockingham	Salem		\$2,923	\$2,923											
NH	Rockingham	Fremont		\$2,438	\$2,438										\$2,438	
NM	Bernalillo	Albuquerque		\$2,290	\$1,630	\$760	\$430	\$230	\$161	\$605			\$104			
NM	Bernalillo	Bernalillo Co		\$2,381	\$2,381	\$919			\$417	\$716		\$248				\$80
NM	Dona Ana	Las Cruces		\$1,618	\$1,266		\$243	\$109		\$800		\$466				
NM	Lincoln	Ruidoso		\$1,239			\$896	\$343								
NM	Sandoval	Rio Rancho		\$5,303	\$4,158	\$1,887	\$762	\$383	\$1,191	\$832		\$225				\$23
NM	Santa Fe	Santa Fe		\$896			\$335	\$561								
NM	Santa Fe	Santa Fe County		\$275	\$275							\$275				
NM	Valencia	Los Lunas		\$1,260	\$850		\$189	\$221		\$850						
NV	Churchill	Churchill County		\$4,200	\$4,200	\$2,300				\$1,000					\$900	
NV	Clark	Las Vegas		\$2,957	\$1,341	\$935		\$1,616		\$360						\$46
NV	Clark	Mesquite		\$1,053	\$1,053	\$1,007										\$46
NV	Washoe	Reno		\$3,845	\$3,845	\$2,845				\$1,000						
OH	Butler	Middletown		\$500	\$500					\$500						
OH	Delaware	Delaware (city)		\$3,511	\$1,295		\$1,318	\$898		\$767		\$197	\$101	\$230		
OK	Cleveland	Moore		\$1,347	\$647	\$647		\$700								
OR	Clackamas	Clackamas Co.		\$11,561	\$10,413	\$3,847	\$48	\$1,100		\$5,566					\$1,000	
OR	Clackamas	West Linn		\$15,491	\$12,290	\$4,181	\$2,048	\$1,153	\$503	\$7,294						\$312
OR	Deschutes	Bend		\$13,413	\$7,525	\$2,813	\$3,616	\$2,272		\$4,712						
OR	Josephine	Grants Pass		\$5,635	\$2,421	\$1,298	\$1,607	\$1,607		\$1,123						
OR	Lane	Eugene		\$5,786	\$3,752	\$1,030		\$2,034	\$346	\$2,376						
OR	Lane	Springfield		\$3,818	\$2,177	\$1,667		\$1,641	\$510							
OR	Marion	Salem		\$5,050	\$4,123	\$1,372	\$541	\$386	\$302	\$2,449						
OR	Marion	Silverton		\$9,057	\$7,767	\$2,178	\$772	\$518	\$2,072	\$3,517						
OR	Multnomah	Portland		\$11,286	\$7,399	\$1,984	\$419	\$3,468	\$328	\$5,087						
OR	Washington	Tigard		\$10,026	\$8,228	\$4,325	\$1,798			\$3,903						
OR	Washington	Washington Co		\$8,557	\$4,825	\$4,325		\$3,732	\$500							
PA	Montgomery	Towamencin Twp		\$1,362	\$1,362	\$1,362		\$1,425	\$583	\$1,000						\$250
SC	Beaufort	Beaufort Co		\$2,392	\$2,392	\$791				\$627	\$553	\$421				
SC	Beaufort	Hilton Head		\$7,911	\$2,471	\$1,291	\$2,400	\$3,040		\$627	\$553					
SC	Berkeley	Mt. Pleasant		\$2,599	\$1,382	\$664	\$467	\$750		\$358		\$231	\$69			\$60

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	\$4,751	\$2,289	\$543	\$587	\$1,875		\$246						\$1,500	
TN	Rutherford	Smyrna	\$2,660	\$2,660	\$521				\$458		\$181				\$1,500	
TN	Sumner	Portland	\$1,931	\$1,931					\$907					\$700	\$324	
TN	Sumner	White House	\$779	\$779	\$26				\$25		\$12	\$17		\$700		
TN	Williamson	Franklin	\$8,552	\$4,046	\$2,336	\$1,671	\$2,835								\$1,710	
TN	Williamson	Nolensville	\$4,043	\$4,043	\$2,043										\$2,000	
TX	Brazos	College Station	\$2,492	\$1,646		\$578	\$269		\$1,646							
TX	Collin	Allen	\$763	\$400	\$400	\$280	\$83									
TX	Collin	McKinney	\$4,260	\$3,985	\$3,985	\$252	\$23									
TX	Denton	Denton	\$1,151			\$863	\$288									
TX	Tarrant	Arlington	\$2,112	\$1,953	\$670	\$107	\$52		\$1,283							
TX	Tarrant	Colleyville	\$2,030	\$1,342	\$1,342	\$581	\$107									
TX	Tarrant	Ft. Worth	\$1,461		\$1,228	\$202	\$31									
TX	Williamson	Georgetown	\$726			\$517	\$209									
UT	Cache	Logan	\$1,202	\$986	\$461	\$60	\$156	\$37			\$100	\$28			\$360	
UT	Davis	Layton	\$6,781	\$6,532	\$1,508	\$249		\$3,252	\$1,381		\$391					
UT	Salt Lake	Draper	\$6,085	\$5,003	\$1,202	\$1,082		\$1,161	\$2,463		\$107	\$70				
UT	Salt Lake	Salt Lake City	\$1,743	\$1,743				\$125	\$681		\$485	\$452				
UT	Salt Lake	Sandy City	\$2,835	\$2,349		\$357	\$129	\$378	\$1,841		\$92	\$38				
UT	Salt Lake	West Jordan City	\$8,230	\$3,612	\$1,523	\$2,688	\$1,930	\$509	\$1,301		\$196	\$83				
UT	Salt Lake	West Valley City	\$2,181	\$2,181	\$514			\$181	\$1,379		\$62	\$45				
UT	Tooele	Tooele	\$3,361	\$1,456		\$1,523	\$382		\$1,250			\$206				
UT	Utah	Payson	\$2,798	\$2,405		\$151	\$242		\$2,000			\$405				
UT	Utah	Provo	\$4,381	\$3,999	\$657	\$177	\$205	\$556	\$2,786							
VA	Loudoun	Leesburg	\$9,596			\$3,744	\$5,852									
VA	Stafford	Stafford Co	\$3,588	\$1,395	\$1,395	\$1,610	\$583									
VT	Chittenden	Burlington	\$2,459	\$2,459	\$182				\$696	\$431	\$208	\$42		\$900		
VT	Chittenden	Williston	\$4,412	\$4,412	\$186				\$667					\$3,559		
WA	Clark	Vancouver	\$5,680	\$4,814	\$1,249	\$866			\$1,523					\$2,042		
WA	Cowlitz	Woodland	\$3,432	\$2,907		\$280	\$245		\$831		\$1,426			\$650		
WA	King	King Co	\$2,602	\$2,602	\$737									\$1,865		
WA	King	Bellevue	\$907	\$907	\$907											
WA	King	Bothell	\$5,624	\$4,658	\$2,983	\$694	\$272	\$913	\$762							
WA	King	Issaquah	\$6,623	\$6,623	\$1,057				\$4,408		\$944	\$142	\$72			
WA	King	Kirkland	\$10,415	\$6,328	\$2,242	\$2,131	\$1,956	\$185	\$2,515					\$1,386		
WA	Kitsap	Kitsap Co	\$1,397	\$1,397	\$420				\$294					\$683		
WA	Pierce	Pierce Co	\$2,811	\$2,811	\$1,046				\$180					\$1,585		
WA	Skagit	Anacortes	\$6,359	\$2,780	\$900	\$2,341	\$1,238	\$1,265	\$615							
WA	Skagit	Burlington	\$4,783	\$2,280	\$1,126		\$2,503	\$275	\$625		\$254					
WA	Snohomish	Snohomish Co	\$4,214	\$4,214	\$1,663				\$376					\$2,175		
WA	Thurston	Olympia	\$5,267	\$5,267	\$1,982				\$3,050					\$235		
WA	Thurston	Tumwater	\$5,503	\$4,785	\$1,836		\$718		\$2,413		\$101			\$435		
WA	Whatcom	Bellingham	\$8,229	\$6,315	\$1,185	\$641	\$1,273	\$452	\$3,524					\$1,154		
WV	Jefferson	Jefferson Co	\$7,594	\$7,594					\$566		\$525	\$197		\$6,306		
WI	Dane	Fitchburg	\$4,457	\$4,457					\$4,457							
WI	Jefferson	Oconomowoc	\$2,438	\$1,661	\$103	\$205	\$572		\$1,310		\$133	\$115				
WI	Ozaukee	Cedarburg	\$3,302	\$1,699		\$1,230	\$373		\$661	\$484		\$554				
WI	St Croix	Hudson	\$1,928	\$622		\$941	\$365	\$366		\$256						

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
	National Average		\$6,718	\$5,359	\$2,202	\$1,440	\$1,771	\$790	\$2,086	\$305	\$376	\$295	\$1,285	\$2,494	\$1,676	
	Sample Size		271	260	207	128	138	61	187	58	116	90	49	105	51	
	National Avg w/o CA		\$4,807	\$3,822	\$1,760	\$1,212	\$1,276	\$632	\$1,378	\$260	\$333	\$236	\$356	\$2,455	\$674	
	Sample Size w/o CA		234	223	170	107	113	38	156	49	101	76	28	88	34	
State Average Fees																
AR			\$1,284	\$710	\$771	\$404	\$496	n/a	\$508	n/a	\$298	\$162	n/a	n/a	n/a	
AZ			\$4,975	\$4,145	\$1,985	\$1,204	\$933	\$221	\$1,461	\$253	\$485	\$332	\$434	n/a	\$511	
CA			\$18,807	\$14,618	\$4,236	\$2,607	\$4,011	\$1,051	\$5,647	\$549	\$665	\$617	\$2,523	\$2,692	\$3,682	
CO			\$7,044	\$4,844	\$1,787	\$3,952	\$1,624	\$714	\$2,542	\$629	\$454	\$325	\$488	\$737	\$1,478	
DE			\$6,025	\$762	n/a	n/a	\$5,263	n/a	\$225	\$95	\$322	\$43	\$77	n/a	n/a	
FL			\$5,948	\$5,181	\$2,325	\$1,008	\$1,711	\$21	\$1,015	\$172	\$261	\$220	\$312	\$2,908	\$227	
GA			\$1,536	\$1,370	\$604	\$1,322	\$1,716	n/a	\$523	\$170	\$248	\$110	n/a	n/a	\$1,336	
HI			\$1,245	\$1,245	\$1,245	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID			\$5,471	\$2,968	\$1,296	\$347	\$4,659	n/a	\$1,185	n/a	\$515	\$216	n/a	n/a	\$28	
IL			\$1,268	\$1,268	\$848	n/a	n/a	n/a	\$1,907	n/a	n/a	n/a	n/a	\$201	n/a	
IN			\$4,344	\$2,147	\$1,155	n/a	\$2,198	n/a	\$992	n/a	n/a	n/a	n/a	n/a	n/a	
KS			\$3,331	\$1,470	\$881	\$2,685	\$2,900	\$711	\$491	n/a	n/a	n/a	n/a	n/a	\$75	
LA			\$1,666	\$1,074	\$781	n/a	\$1,185	\$585	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD			\$7,311	\$6,110	\$3,195	\$1,027	\$1,375	n/a	\$721	\$477	\$400	\$204	n/a	\$4,534	\$350	
MO			\$537	\$537	\$537	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT			\$4,459	\$2,988	\$2,254	\$898	\$573	n/a	n/a	n/a	\$734	n/a	n/a	n/a	n/a	
NC			\$3,699	\$1,462	\$701	\$972	\$1,582	n/a	\$680	n/a	n/a	n/a	n/a	\$1,283	n/a	
NE			\$1,966	\$1,701	\$1,501	\$196	\$69	n/a	\$200	n/a	n/a	n/a	n/a	n/a	n/a	
NH			\$2,397	\$2,397	\$1,376	n/a	n/a	n/a	\$613	n/a	\$146	n/a	n/a	\$1,510	n/a	
NM			\$1,908	\$1,760	\$1,189	\$476	\$308	\$590	\$761	n/a	\$304	\$104	n/a	n/a	\$52	
NV			\$3,014	\$2,610	\$1,772	n/a	\$1,616	n/a	\$787	n/a	n/a	n/a	n/a	\$900	\$46	
OH			\$2,006	\$898	n/a	\$1,318	\$898	n/a	\$634	n/a	\$197	\$101	\$230	n/a	n/a	
OK			\$1,347	\$647	\$647	n/a	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR			\$9,062	\$6,447	\$2,638	\$1,356	\$1,791	\$651	\$4,003	n/a	n/a	n/a	n/a	\$1,000	\$312	
PA			\$1,362	\$1,362	\$1,362	n/a	\$1,425	\$583	\$1,000	n/a	n/a	n/a	n/a	n/a	\$250	
SC			\$4,301	\$2,082	\$915	\$1,434	\$1,895	n/a	\$537	\$553	\$326	\$69	n/a	n/a	\$60	
TN			\$3,786	\$2,625	\$1,094	\$1,129	\$2,355	n/a	\$409	n/a	\$96	\$17	n/a	\$700	\$1,407	
TX			\$1,874	\$1,865	\$1,525	\$422	\$133	n/a	\$1,465	n/a	n/a	n/a	n/a	n/a	n/a	
UT			\$3,960	\$3,026	\$977	\$786	\$507	\$775	\$1,676	n/a	\$205	\$166	n/a	n/a	\$360	
VA			\$6,592	\$1,395	\$1,395	\$2,677	\$3,218	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
VT			\$3,436	\$3,436	\$184	n/a	n/a	n/a	\$682	\$431	\$208	\$42	n/a	\$2,230	n/a	
WA			\$4,923	\$3,913	\$1,381	\$1,159	\$1,172	\$618	\$1,624	n/a	\$681	\$142	\$72	\$1,221	n/a	
WV			\$7,594	\$7,594	n/a	n/a	n/a	n/a	\$566	n/a	\$525	\$197	n/a	\$6,306	n/a	
WI			\$3,031	\$2,110	\$103	\$792	\$437	\$366	\$2,143	\$370	\$133	\$335	n/a	n/a	n/a	

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$528	\$180		\$191	\$156				\$180					
AR	Benton	Lowell	\$504	\$455			\$49				\$455					
AR	Faulkner	Conway	\$1,915	\$1,915	\$1,915											
AR	Washington	Fayetteville	\$976	\$681		\$155	\$140				\$293	\$388				
AZ	Cochise	Sierra Vista	\$3,130	\$3,130	\$2,440						\$210	\$210				
AZ	Gila	Sedona	\$8,535	\$7,330	\$6,830		\$1,205					\$500				
AZ	Maricopa	Avondale	\$7,627	\$6,470	\$3,960	\$562	\$595				\$607	\$1,153	\$750			
AZ	Maricopa	Buckeye	\$3,736	\$3,107	\$1,137	\$295	\$334				\$1,378	\$592				
AZ	Maricopa	Chandler	\$9,991	\$8,140	\$7,390	\$981	\$870				\$430	\$200	\$120			
AZ	Maricopa	Fountain Hills	\$4,139	\$4,139	\$3,835						\$129	\$70	\$105			
AZ	Maricopa	Gilbert	\$4,525	\$2,562	\$1,593	\$1,024	\$939				\$438	\$327	\$204			
AZ	Maricopa	Glendale	\$3,089	\$2,660	\$2,156	\$376	\$53				\$200	\$304				
AZ	Maricopa	Goodyear	\$4,235	\$3,150	\$2,240	\$583	\$502				\$510	\$400				
AZ	Maricopa	Mesa	\$1,552	\$771		\$355	\$425	\$238			\$215	\$318				
AZ	Maricopa	Peoria	\$20,100	\$19,526	\$18,490	\$390	\$184				\$602	\$434				
AZ	Maricopa	Phoenix	\$3,410	\$2,404	\$1,948	\$767	\$239		\$148	\$29	\$181	\$98				
AZ	Maricopa	Scottsdale	\$1,350			\$708	\$642									
AZ	Maricopa	Surprise	\$12,323	\$11,501	\$9,570	\$500	\$322				\$604	\$428	\$493		\$406	
AZ	Maricopa	Tempe	\$825			\$426	\$399									
AZ	Mojave	Bullhead City	\$116			\$116										
AZ	Navajo	Show Low	\$609		\$609											
AZ	Pima	Pima County	\$2,116	\$2,116	\$2,116											
AZ	Pima	Marana	\$1,100			\$373	\$727									
AZ	Pima	Oro Valley	\$5,243	\$3,527	\$3,436	\$1,716						\$91				
AZ	Pima	Tucson	\$5,751	\$5,509	\$4,282	\$242					\$269	\$699	\$259			
AZ	Pinal	Apache Junction	\$14,960	\$14,960	\$13,220							\$1,740				
AZ	Pinal	Casa Grande	\$8,518	\$8,061	\$6,912		\$457				\$442	\$375	\$332			
AZ	Pinal	Eloy	\$1,296	\$972		\$183	\$141					\$375	\$597			
AZ	Pinal	Florence	\$4,378	\$3,585	\$2,618	\$356	\$438		\$167		\$629	\$171				
AZ	Pinal	Queen Creek	\$5,430	\$4,903	\$3,063		\$527				\$869	\$180	\$791			
AZ	Yavapai	Yavapai County														
AZ	Yavapai	Chino Valley	\$1,461			\$84	\$1,377									
AZ	Yavapai	Prescott	\$2,177			\$1,653	\$524									
AZ	Yuma	Yuma	\$2,087	\$2,087	\$986						\$152	\$949				
CA	Alameda	Fremont	\$9,769	\$9,769	\$8,700						\$146		\$923			
CA	Alameda	Hayward	\$6,589	\$6,589	\$3,960	\$1,037	\$1,232							\$360		
CA	Alameda	Livermore	\$28,226	\$28,226	\$22,958	\$583	\$1,060	\$560	\$1,690				\$5	\$470	\$900	
CA	Alameda	San Leandro	\$5,043	\$5,043	\$3,790		\$623							\$510	\$120	
CA	Contra Costa	Orinda	\$5,130	\$5,130	\$2,590			\$2,540								
CA	El Dorado	El Dorado Co	\$9,258	\$9,258	\$8,788									\$470		
CA	Fresno	Clovis	\$10,646	\$8,639	\$6,999	\$701	\$1,306		\$830		\$625				\$185	
CA	Kern	Bakersfield	\$9,081	\$8,441	\$7,643		\$640							\$470	\$328	
CA	Los Angeles	Lancaster	\$3,443	\$3,443	\$1,760			\$760			\$876		\$47			
CA	Los Angeles	Long Beach	\$4,179	\$4,179	\$3,000						\$267	\$442		\$470		
CA	Monterey	Salinas	\$15,441	\$14,736	\$13,354		\$705	\$909							\$472	
CA	Napa	St. Helena	\$64,570	\$45,370	\$36,870	\$10,690	\$8,510	\$20				\$1,250	\$1,680	\$470	\$5,080	
CA	Orange	Brea	\$4,825	\$2,596	\$2,350	\$2,229					\$191	\$55				
CA	Placer	Rocklin	\$11,233	\$11,233	\$9,727			\$106					\$1,400			
CA	Sacramento	Citrus Heights	\$10,637	\$9,445	\$8,155		\$1,192		\$180					\$340	\$770	
CA	Sacramento	Elk Grove	\$16,216	\$12,340	\$9,030	\$388	\$3,488		\$840		\$1,500	\$80	\$120		\$770	

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
CA	Sacramento	Sacramento		\$26,430	\$24,957	\$13,621	\$280	\$1,192	\$2,840	\$390					\$470	\$7,636
CA	San Bernardino	Highland		\$12,471	\$12,471	\$11,779			\$170			\$182	\$121	\$219		
CA	San Bernardino	Redlands		\$12,714	\$12,714	\$11,164			\$170		\$110	\$500	\$310	\$460		
CA	San Bernardino	Rialto		\$9,525	\$8,221	\$6,500	\$564	\$740	\$1,105	\$140		\$238	\$112	\$126		
CA	San Diego	Carlsbad		\$11,661	\$10,352	\$5,668	\$813	\$496	\$763					\$3,500		\$420
CA	San Diego	Escondido		\$8,653	\$6,490	\$3,360	\$883	\$1,280	\$700					\$2,130		\$300
CA	San Diego	San Diego		\$16,100	\$14,537	\$13,183	\$903	\$660				\$294			\$420	\$640
CA	San Joaquin	Lodi		\$16,091	\$14,549	\$5,182	\$560	\$982	\$4,259	\$1,548		\$905	\$1,418	\$1,237		
CA	San Joaquin	Ripon		\$28,327	\$20,994	\$13,562	\$2,800	\$4,533	\$2,333	\$1,200		\$1,536	\$200	\$1,277	\$470	\$416
CA	San Luis Obispo	Paso Robles		\$12,449	\$10,020	\$7,620	\$1,775	\$654	\$1,380			\$550	\$50	\$420		
CA	San Luis Obispo	San Luis Obispo		\$20,274	\$17,282	\$7,282	\$2,393	\$599								\$10,000
CA	Santa Barbara	Carpinteria		\$41,839	\$41,839	\$37,430				\$1,714	\$2,060			\$260	\$330	\$45
CA	Santa Barbara	Santa Maria		\$12,044	\$9,080	\$8,306	\$1,612	\$1,352		\$24	\$155	\$59	\$368	\$168		
CA	Santa Clara	Gilroy		\$27,216	\$22,412	\$19,687	\$838	\$3,966	\$285					\$2,440		
CA	Santa Clara	Palo Alto		\$35,013	\$33,813	\$11,142		\$1,200		\$4,473	\$228					\$17,970
CA	Santa Cruz	Santa Cruz Co		\$27,984	\$27,984	\$25,764			\$2,220							
CA	Santa Cruz	Scotts Valley		\$14,052	\$14,052	\$9,650		\$982	\$165				\$3,101	\$154		
CA	Shasta	Redding		\$16,037	\$16,037	\$12,669	\$1,102	\$1,107	\$559			\$600				
CA	Solano	Vacaville		\$12,772	\$12,772	\$4,728	\$1,773	\$1,760	\$1,502			\$188	\$1,270	\$379	\$330	\$841
CA	Sonoma	Windsor		\$15,140	\$15,140	\$8,790	\$716	\$2,277	\$2,453					\$903		
CA	Yolo	Davis		\$23,559	\$23,559	\$20,239			\$118	\$856			\$1,078	\$928	\$340	
CO	Adams	Adams Co		\$2,131	\$2,131	\$2,131										
CO	Adams	Commerce City		\$4,808	\$4,808	\$3,229			\$319	\$1,260						
CO	Boulder	Boulder		\$9,408	\$6,260	\$2,480	\$2,487	\$662	\$2,340			\$360	\$450	\$130		\$500
CO	Eagle	Eagle Co		\$9,652	\$9,652	\$9,026						\$626				
CO	Eagle	Basalt		\$2,690	\$2,000	\$1,000	\$690									\$1,000
CO	El Paso	Colorado Springs		\$3,552	\$1,084		\$2,044	\$424	\$1,084							
CO	Fremont	Canon City		\$152	\$152							\$152				
CO	Jefferson	Jefferson Co		\$7,120	\$7,120	\$7,120										
CO	La Plata	Durango		\$4,534	\$3,810	\$3,810	\$558	\$166								
CO	Larimer	Larimer Co		\$7,728	\$7,728	\$7,728										
CO	Larimer	Loveland		\$6,552	\$6,552	\$5,020			\$452			\$290	\$380	\$410		
CO	Larimer	Ft. Collins		\$13,590	\$10,484	\$9,120	\$1,653	\$1,453	\$782			\$207	\$144	\$231		
CO	Mesa	Mesa Co		\$2,647	\$2,647	\$2,647										
CO	Pitkin	Pitkin Co		\$40,045	\$40,045	\$10,710				\$4,100						\$25,235
CO	Weld	Weld Co		\$3,954	\$3,954	\$3,146			\$200					\$608		
CO	Weld	Windsor		\$6,085	\$4,640	\$3,476	\$932	\$513	\$1,164							
CO	Weld	Greeley		\$7,458	\$7,458	\$6,491			\$298			\$499	\$170			
DE	New Castle	New Castle Co		\$1,603	\$297			\$1,306				\$169	\$33	\$95		
FL	Alachua	Alachua Co		\$9,734	\$9,734	\$8,974						\$760				
FL	Brevard	Brevard Co		\$367	\$367							\$207				\$160
FL	Brevard	Cocoa		\$526	\$246		\$280					\$86				\$160
FL	Brevard	Melbourne		\$914	\$914							\$86		\$668		\$160
FL	Brevard	Palm Bay		\$517	\$517							\$291	\$66			\$160
FL	Brevard	Rockledge		\$246	\$246							\$86				\$160
FL	Broward	Broward Co		\$15,152	\$15,152	\$15,152										
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co		\$2,287	\$2,287	\$2,287										
FL	Citrus	Citrus Co		\$2,882	\$2,882	\$1,787						\$455	\$335	\$305		

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co														
FL	Collier	Collier Co	\$13,887	\$12,859	\$10,247	\$513	\$515				\$743	\$389	\$883		\$597	
FL	Columbia	Columbia Co														
FL	Dade	Miami/Dade Co	\$8,606	\$8,606	\$7,844						\$413	\$349				
FL	Dade	Miami	\$8,775	\$8,775	\$7,844						\$227	\$609	\$95			
FL	DeSoto	DeSoto Co														
FL	Flagler	Flagler Co	\$1,997	\$1,997	\$1,997											
FL	Flagler	Palm Coast	\$6,647	\$5,861	\$5,602	\$389	\$397				\$259					
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60			
FL	Glades	Glades Co														
FL	Hardee	Hardee Co														
FL	Hendry	Hendry Co														
FL	Hernando	Hernando Co														
FL	Highlands	Highlands Co														
FL	Hillsborough	Hillsborough Co	\$3,942	\$3,374	\$3,352	\$264	\$304				\$22					
FL	Hillsborough	Plant City	\$3,218	\$2,601	\$1,562	\$119	\$499				\$533	\$506				
FL	Hillsborough	Tampa	\$3,797	\$3,797	\$3,797											
FL	Indian River	Indian River Co	\$4,107	\$4,107	\$3,163						\$503	\$441				
FL	Lake	Lake Co	\$1,301	\$1,301							\$1,301					
FL	Lake	Eustis	\$2,101	\$941		\$280	\$880				\$485	\$456				
FL	Lee	Lee Co	\$8,550	\$8,550	\$7,933						\$617					
FL	Lee	Bonita Springs	\$12,733	\$12,733	\$12,160						\$573					
FL	Lee	Cape Coral	\$6,735	\$6,035	\$5,709	\$243	\$458				\$162	\$163				
FL	Lee	Ft. Myers	\$9,060	\$8,370	\$7,933	\$354	\$335				\$437					
FL	Levy	Levy Co	\$1,790	\$1,790	\$1,710						\$80					
FL	Manatee	Manatee Co	\$7,796	\$7,796	\$7,152						\$128	\$516				
FL	Marion	Marion Co														
FL	Martin	Martin Co	\$6,177	\$6,177	\$4,324						\$520	\$619	\$714			
FL	Monroe	Monroe Co	\$3,398	\$3,398	\$1,168						\$64	\$112			\$2,054	
FL	Nassau	Nassau Co														
FL	Okaloosa	Destin	\$1,800	\$1,800	\$1,752							\$48				
FL	Orange	Orange Co.	\$11,019	\$11,019	\$10,585						\$186	\$249				
FL	Orange	Ocoee	\$7,574	\$5,246	\$4,846	\$587	\$1,741				\$235	\$165				
FL	Orange	Orlando	\$9,659	\$9,253	\$9,253		\$406									
FL	Orange	Winter Garden	\$9,183	\$8,755	\$7,645	\$163	\$265				\$610	\$500				
FL	Osceola	Osceola Co	\$300	\$300							\$300					
FL	Palm Beach	Palm Beach Co	\$6,767	\$6,767	\$6,256						\$226	\$71	\$214			
FL	Palm Beach	Palm Beach Gardens	\$8,930	\$8,930	\$8,257						\$214	\$245	\$214			
FL	Pasco	Pasco Co	\$7,695	\$7,051	\$7,051	\$234	\$410									
FL	Pinellas	Pinellas Co	\$3,683	\$3,627	\$3,627	\$56										
FL	Polk	Polk Co														
FL	Polk	Lakeland	\$7,996	\$7,996	\$6,754						\$461	\$781				
FL	Putnam	Putnam Co														
FL	Santa Rosa	Santa Rosa Co														
FL	St Johns	St. Johns Co	\$5,062	\$5,062	\$3,678						\$119	\$163	\$1,102			
FL	St Lucie	St. Lucie Co	\$6,323	\$6,323	\$5,011						\$495	\$335	\$482			
FL	Sarasota	Sarasota Co	\$8,784	\$7,834	\$5,660	\$544	\$406				\$442	\$254	\$441		\$1,037	
FL	Sarasota	North Port	\$666	\$666							\$252	\$238	\$176			
FL	Seminole	Seminole Co	\$2,901	\$2,901	\$2,741						\$160					

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs		\$4,397	\$4,397	\$3,744						\$160	\$493			
FL	Seminole	Winter Springs		\$6,679	\$6,679	\$4,298						\$1,264	\$355	\$762		
FL	Sumter	Sumter Co		\$4,147	\$4,147	\$3,637						\$510				
FL	Volusia	Volusia Co		\$3,080	\$3,080	\$3,080										
FL	Volusia	Daytona Beach		\$5,165	\$5,165	\$3,080						\$359	\$610	\$1,116		
FL	Volusia	Deland		\$3,080	\$3,080	\$3,080										
FL	Volusia	Deftona		\$7,053	\$5,227	\$5,227	\$543	\$1,283								
FL	Volusia	Ormond Beach		\$4,227	\$3,595	\$3,519	\$320	\$312	\$76							
FL	Volusia	Port Orange		\$5,270	\$4,775	\$4,575	\$249	\$246				\$200				
GA	Cherokee	Canton		\$2,644	\$2,644	\$2,256				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co		\$1,338	\$1,338	\$845						\$325	\$168			
GA	Effingham	Effingham Co		\$501			\$213	\$288								
GA	Forsyth	Forsyth Co		\$216	\$216							\$216				
GA	Fulton	Alpharetta		\$4,424	\$4,424	\$4,166				\$14		\$244				
GA	Fulton	Atlanta		\$1,983	\$1,983	\$1,189				\$584		\$163	\$47			
GA	Fulton	Roswell		\$736	\$736	\$426						\$310				
GA	Hall	Hall Co		\$86	\$86											\$86
GA	Henry	Henry Co		\$361	\$361											\$361
GA	Henry	McDonough		\$344	\$344											\$344
HI	Honolulu	Honolulu		\$4,053	\$4,053	\$4,053										
ID	Ada	Boise		\$6,960	\$6,960	\$6,690						\$210	\$60			
ID	Kootenai	Post Falls		\$3,282	\$2,114	\$1,450	\$221	\$947					\$650			\$14
IL	DeKalb	DeKalb (city)														
IL	DuPage	DuPage County		\$916	\$916	\$916										
IL	Kane	Kane County		\$4,413	\$4,413	\$4,413										
IN	Hamilton	Fishers		\$8,689	\$7,121	\$7,121		\$1,568								
IN	Hamilton	Noblesville		\$5,158	\$4,723	\$4,723		\$434								
KS	Johnson	Lenexa		\$4,484	\$4,484	\$3,013			\$1,184	\$121						\$165
KS	Johnson	Olathe		\$3,206	\$1,947	\$1,817	\$605	\$654		\$130						
KS	Johnson	Overland Park		\$1,433	\$1,433	\$1,433										
LA	E Baton Rouge	Baton Rouge		\$1,652	\$1,044	\$1,044		\$608								
LA	St Tammany	St Tammany Parish		\$3,003	\$3,003	\$1,833			\$1,170							
MD	Anne Arundel	Anne Arundel Co		\$10,194	\$7,970	\$7,032	\$1,008	\$1,216					\$938			
MD	Calvert	Calvert Co		\$1,454	\$110		\$480	\$864								\$110
MD	Carroll	Carroll Co														
MD	Charles	Charles Co		\$1,706			\$638	\$1,068								
MD	Frederick	Frederick Co		\$1,872			\$781	\$1,091								
MD	Harford	Harford Co														
MD	Howard	Howard Co		\$1,080	\$1,080	\$1,080										
MD	Montgomery	Montgomery Co		\$10,962	\$10,150	\$10,150	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co		\$1,050	\$1,050							\$1,050				
MD	St. Mary's	St. Mary's Co														
MO	Clay/Jackson	Kansas City		\$1,458	\$1,458	\$1,458										
MO	Jackson	Lee's Summit		\$1,913	\$1,913	\$1,913										
MT	Gallatin	Bozeman		\$7,663	\$6,498	\$6,298	\$616	\$549				\$200				

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	\$300			\$300										
NC	Durham	Durham	\$3,833	\$3,450	\$3,450	\$223	\$160									
NC	Orange	Orange Co.	\$1,553			\$574	\$979									
NC	Wake	Cary	\$2,051	\$1,341	\$1,341	\$235	\$475									
NC	Wake	Raleigh	\$4,160	\$2,561	\$2,561	\$854	\$744									
NE	Lancaster	Lincoln	\$3,461	\$3,260	\$3,260	\$134	\$67									
NH	Hillsborough	Manchester														
NH	Merrimack	Concord	\$3,470	\$3,470	\$3,470											
NH	Rockingham	Salem	\$570	\$570								\$570				
NH	Rockingham	Fremont														
NM	Bernalillo	Albuquerque	\$2,814	\$2,297	\$1,804	\$295	\$222	\$323				\$171				
NM	Bernalillo	Bernalillo Co	\$1,115	\$1,115	\$564			\$383			\$168					
NM	Dona Ana	Las Cruces	\$1,031			\$182	\$114				\$735					
NM	Lincoln	Ruidoso	\$943			\$614	\$329									
NM	Sandoval	Rio Rancho	\$7,320	\$6,430	\$4,196	\$522	\$368	\$1,430			\$755				\$49	
NM	Santa Fe	Santa Fe	\$5,350	\$4,896	\$4,597	\$314	\$140				\$221	\$78				
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460					
NM	Valencia	Los Lunas	\$375			\$146	\$229									
NV	Churchill	Churchill County														
NV	Clark	Las Vegas	\$1,414	\$1,091	\$1,007		\$323								\$84	
NV	Clark	Mesquite	\$1,068	\$1,068	\$984										\$84	
NV	Washoe	Reno	\$7,611	\$7,611	\$7,611											
OH	Butler	Middletown														
OH	Delaware	Delaware (city)	\$2,960	\$1,194		\$904	\$862				\$389	\$456	\$349			
OK	Cleveland	Moore	\$250	\$250	\$250											
OR	Clackamas	Clackamas Co.	\$1,306		varies		\$1,056							\$250		
OR	Clackamas	West Linn	\$21,260	\$19,066	\$17,100	\$1,404	\$790	\$690							\$1,276	
OR	Deschutes	Bend	\$9,735	\$8,999	\$8,999	\$452	\$284									
OR	Josephine	Grants Pass	\$8,218	\$7,414	\$7,414	\$402	\$402									
OR	Lane	Eugene	\$7,071	\$6,730	\$5,982		\$341	\$384	\$364							
OR	Lane	Springfield	\$8,329	\$7,763	\$6,597		\$566	\$1,166								
OR	Marion	Salem	\$9,839	\$9,069	\$8,767	\$385	\$385	\$302								
OR	Marion	Silverton	\$2,388	\$1,360		\$530	\$498	\$1,360								
OR	Multnomah	Portland	\$7,533	\$6,570	\$5,900	\$269	\$694	\$328	\$342							
OR	Washington	Tigard	\$10,062	\$9,302	\$8,968	\$760			\$334							
OR	Washington	Washington Co	\$10,214	\$9,468	\$8,968		\$746	\$500								
PA	Montgomery	Towamencin Twp	\$5,109	\$5,109	\$5,109		\$342	\$161	\$500						\$300	
SC	Beaufort	Beaufort Co	\$2,374	\$2,374	\$2,319						\$55					
SC	Beaufort	Hilton Head	\$6,506	\$5,636	\$5,636	\$384	\$486									
SC	Berkeley	Mt. Pleasant	\$4,187	\$3,280	\$2,840	\$187	\$720				\$190	\$120			\$130	

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	\$1,318	\$942	\$942	\$80	\$296									
TN	Rutherford	Smyrna	\$1,261	\$1,261	\$711						\$550					
TN	Sumner	Portland													\$400	
TN	Sumner	White House	\$289	\$289	\$155						\$53	\$81				
TN	Williamson	Franklin	\$8,593	\$7,016	\$4,836	\$585	\$992								\$2,180	
TN	Williamson	Nolensville	\$2,849	\$2,849	\$849										\$2,000	
TX	Brazos	College Station	\$180			\$123	\$57									
TX	Collin	Allen	\$1,772	\$1,500	\$1,500	\$192	\$80									
TX	Collin	McKinney	\$4,424	\$4,131	\$4,131	\$260	\$33									
TX	Denton	Denton	\$1,222			\$833	\$389									
TX	Tarrant	Arlington	\$1,635	\$1,393	\$1,393	\$135	\$107									
TX	Tarrant	Colleyville	\$2,009	\$1,508	\$1,508	\$399	\$103									
TX	Tarrant	Ft. Worth	\$2,202		\$1,973	\$189	\$40									
TX	Williamson	Georgetown	\$556			\$355	\$201									
UT	Cache	Logan	\$691	\$511	\$270	\$39	\$140	\$90			\$118	\$33				
UT	Davis	Layton	\$13,486	\$13,342	\$3,730	\$144		\$8,957			\$655					
UT	Salt Lake	Draper	\$7,119	\$6,907	\$5,859	\$212		\$371			\$410	\$267				
UT	Salt Lake	Salt Lake City	\$8,849	\$8,849	\$8,000			\$229			\$320	\$300				
UT	Salt Lake	Sandy City	\$1,670	\$1,227		\$443		\$694	\$78		\$322	\$133				
UT	Salt Lake	West Jordan City	\$6,297	\$5,574	\$4,340	\$421	\$302	\$934			\$140	\$160				
UT	Salt Lake	West Valley City	\$1,797	\$1,797	\$1,343			\$185			\$156	\$113				
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320				
UT	Utah	Payson	\$604	\$225		\$146	\$233				\$225					
UT	Utah	Provo	\$3,263	\$2,952	\$2,396	\$114	\$197	\$556								
VA	Loudoun	Leesburg	\$1,916			\$749	\$1,167									
VA	Stafford	Stafford Co	\$3,700	\$2,036	\$2,036	\$1,104	\$560									
VT	Chittenden	Burlington	\$1,596	\$1,596	\$689				\$392		\$186	\$329				
VT	Chittenden	Williston	\$1,125	\$1,125	\$1,125											
WA	Clark	Vancouver	\$8,646	\$7,978	\$7,978	\$668										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510					
WA	King	King Co														
WA	King	Bellevue	\$2,740	\$2,740	\$2,740											
WA	King	Bothell	\$11,587	\$10,803	\$9,890	\$523	\$261	\$913								
WA	King	Issaquah	\$5,823	\$5,823	\$4,230						\$708	\$840	\$45			
WA	King	Kirkland	\$6,615	\$4,665	\$4,480	\$1,461	\$489	\$185								
WA	Kitsap	Kitsap Co	\$910	\$910	\$910											
WA	Pierce	Pierce Co	\$2,151	\$2,151	\$2,151											
WA	Skagit	Anacortes	\$2,654	\$1,265		\$201	\$1,188	\$1,265								
WA	Skagit	Burlington	\$8,071	\$7,777	\$6,776		\$294	\$275	\$500		\$227					
WA	Snohomish	Snohomish Co	\$9,035	\$9,035	\$9,035											
WA	Thurston	Olympia	\$4,900	\$4,900	\$4,900											
WA	Thurston	Tumwater	\$5,666	\$5,011	\$4,910		\$655				\$101					
WA	Whatcom	Bellingham	\$10,476	\$8,638	\$7,132	\$616	\$1,222	\$1,507								
WV	Jefferson	Jefferson Co	\$1,740	\$1,740							\$1,653	\$87				
WI	Dane	Fitchburg														
WI	Jefferson	Oconomowoc	\$1,497	\$808	\$358	\$140	\$549				\$225	\$225				
WI	Ozaukee	Cedarburg	\$564	\$212		\$262	\$90					\$212				
WI	St Croix	Hudson	\$2,560	\$673		\$1,440	\$447	\$673								

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)															
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
		National Average	\$6,347	\$6,174	\$5,685	\$690	\$741	\$1,013	\$837	\$131	\$402	\$401	\$618	\$411	\$1,957
		Sample Size	255	234	201	124	134	60	28	4	118	91	51	15	44
		National Avg w/o CA	\$4,605	\$4,523	\$4,486	\$509	\$521	\$896	\$575		\$380	\$346	\$425		\$1,452
		Sample Size w/o CA	217	196	163	104	109	37	16		102	77	30		27
State Average Fees															
AR	4	4	\$981	\$808	\$1,915	\$173	\$115	n/a	n/a	n/a	\$309	\$388	n/a	n/a	n/a
AZ	29	22	\$4,959	\$5,482	\$4,706	\$585	\$545	\$238	\$158	\$29	\$463	\$458	\$406	n/a	\$406
CA	37	37	\$16,612	\$14,965	\$11,000	\$1,632	\$1,701	\$1,201	\$1,186	\$164	\$541	\$704	\$894	\$423	\$2,758
CO	17	17	\$7,771	\$7,090	\$5,142	\$1,394	\$644	\$830	\$2,680	n/a	\$356	\$286	\$345	n/a	\$8,912
DE	1	1	\$1,603	\$297	n/a	n/a	\$1,306	n/a	n/a	n/a	\$169	\$33	\$95	n/a	n/a
FL	54	54	\$5,356	\$5,105	\$5,323	\$321	\$564	\$76	n/a	n/a	\$371	\$349	\$517	n/a	\$561
GA	10	9	\$1,263	\$1,348	\$1,776	\$213	\$288	n/a	\$257	n/a	\$238	\$86	n/a	n/a	\$264
HI	1	1	\$4,053	\$4,053	\$4,053	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ID	2	2	\$5,121	\$4,537	\$4,070	\$221	\$947	n/a	n/a	n/a	\$210	\$355	n/a	n/a	\$14
IL	2	2	\$2,665	\$2,665	\$2,665	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
IN	2	2	\$6,924	\$5,922	\$5,922	n/a	\$1,001	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KS	3	3	\$3,041	\$2,621	\$2,088	\$605	\$654	\$1,184	\$126	n/a	n/a	n/a	n/a	n/a	\$165
LA	2	2	\$2,327	\$2,024	\$1,439	n/a	\$608	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD	7	5	\$4,045	\$4,072	\$6,087	\$652	\$940	n/a	n/a	n/a	\$1,050	\$938	n/a	n/a	\$110
MO	2	2	\$1,685	\$1,685	\$1,685	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT	1	1	\$7,663	\$6,498	\$6,298	\$616	\$549	n/a	n/a	n/a	\$200	n/a	n/a	n/a	n/a
NC	5	3	\$2,379	\$2,451	\$2,451	\$437	\$590	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE	1	1	\$3,461	\$3,260	\$3,260	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NH	2	2	\$2,020	\$2,020	\$3,470	n/a	n/a	n/a	n/a	n/a	n/a	\$570	n/a	n/a	n/a
NM	8	5	\$2,426	\$3,040	\$2,790	\$346	\$234	\$712	n/a	n/a	\$468	\$124	n/a	n/a	\$49
NV	3	3	\$3,364	\$3,257	\$3,201	n/a	\$323	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84
OH	1	1	\$2,960	\$1,194	n/a	\$904	\$862	n/a	n/a	n/a	\$389	\$456	\$349	n/a	n/a
OK	1	1	\$250	\$250	\$250	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR	11	10	\$8,723	\$8,574	\$8,744	\$600	\$576	\$676	\$347	n/a	n/a	n/a	n/a	\$250	\$1,276
PA	1	1	\$5,109	\$5,109	\$5,109	n/a	\$342	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300
SC	3	3	\$4,356	\$3,763	\$3,598	\$285	\$603	n/a	n/a	n/a	\$123	\$120	n/a	n/a	\$130
TN	5	5	\$2,862	\$2,471	\$1,499	\$333	\$644	n/a	n/a	n/a	\$302	\$81	n/a	n/a	\$1,527
TX	8	4	\$1,750	\$2,133	\$2,101	\$311	\$126	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT	10	10	\$4,457	\$4,170	\$3,705	\$234	\$199	\$1,502	\$78	n/a	\$293	\$189	n/a	n/a	n/a
VA	2	1	\$2,808	\$2,036	\$2,036	\$927	\$863	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT	2	2	\$1,361	\$1,361	\$907	n/a	n/a	n/a	\$392	n/a	\$186	\$329	n/a	n/a	n/a
WA	14	14	\$5,729	\$5,158	\$5,428	\$611	\$619	\$829	\$500	n/a	\$387	\$840	\$45	n/a	n/a
WV	1	1	\$1,740	\$1,740	n/a	n/a	n/a	n/a	n/a	n/a	\$1,653	\$87	n/a	n/a	n/a
WI	3	3	\$1,540	\$564	\$358	\$614	\$362	\$673	n/a	n/a	\$225	\$219	n/a	n/a	n/a

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	\$658	\$310		\$191	\$156				\$310				
AR	Benton	Lowell	\$698	\$649			\$49				\$649				
AR	Faulkner	Conway	\$1,280	\$1,280	\$1,280										
AR	Washington	Fayetteville	\$976	\$681		\$155	\$140				\$293	\$388			
AZ	Cochise	Sierra Vista	\$1,230	\$1,230	\$970						\$70	\$70			
AZ	Gila	Sedona	\$3,665	\$3,665	\$2,280		\$1,205					\$180			
AZ	Maricopa	Avondale	\$4,548	\$3,391	\$1,286	\$562	\$595				\$917	\$341	\$847		
AZ	Maricopa	Buckeye	\$2,978	\$2,349	\$379	\$295	\$334				\$1,378	\$592			
AZ	Maricopa	Chandler	\$8,311	\$6,460	\$5,880	\$981	\$870				\$330	\$160	\$90		
AZ	Maricopa	Fountain Hills	\$4,072	\$4,072	\$3,835						\$62	\$70	\$105		
AZ	Maricopa	Gilbert	\$3,502	\$1,539	\$570	\$1,024	\$939				\$438	\$327	\$204		
AZ	Maricopa	Glendale	\$3,050	\$1,034	\$2,173	\$376	\$53				\$302	\$146			
AZ	Maricopa	Goodyear	\$2,655	\$1,570	\$680	\$583	\$502				\$770	\$120			
AZ	Maricopa	Mesa	\$1,552	\$771		\$355	\$425	\$238			\$215	\$318			
AZ	Maricopa	Peoria	\$7,915	\$7,341	\$6,305	\$390	\$184				\$602	\$434			
AZ	Maricopa	Phoenix	\$3,008	\$2,002	\$1,337	\$767	\$239		\$313	\$33	\$207	\$112			
AZ	Maricopa	Scottsdale	\$1,350			\$708	\$642								
AZ	Maricopa	Surprise	\$5,863	\$5,041	\$3,128	\$500	\$322				\$911	\$126	\$745		\$131
AZ	Maricopa	Tempe	\$825			\$426	\$399								
AZ	Mojave	Bullhead City	\$116			\$116									
AZ	Navajo	Show Low	\$410		\$410										
AZ	Pima	Pima County	\$1,721	\$1,721	\$1,721										
AZ	Pima	Marana	\$1,100			\$373	\$727								
AZ	Pima	Oro Valley	\$3,033	\$1,317	\$1,290	\$1,716						\$27			
AZ	Pima	Tucson	\$6,556	\$6,314	\$5,087	\$242					\$269	\$699	\$259		
AZ	Pinal	Apache Junction	\$4,850	\$4,850	\$4,330							\$520			
AZ	Pinal	Casa Grande	\$3,999	\$3,542	\$2,261		\$457				\$667	\$112	\$502		
AZ	Pinal	Eloy	\$1,248	\$924		\$183	\$141					\$124	\$800		
AZ	Pinal	Florence	\$4,378	\$3,585	\$2,618	\$356	\$438		\$167		\$629	\$171			
AZ	Pinal	Queen Creek	\$2,982	\$2,455	\$940		\$527				\$267	\$55	\$1,193		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$1,461			\$84	\$1,377								
AZ	Yavapai	Prescott	\$2,177			\$1,653	\$524								
AZ	Yuma	Yuma	\$1,261	\$1,261	\$535						\$258	\$468			
CA	Alameda	Fremont	\$12,477	\$12,477	\$10,766						\$234		\$1,477		
CA	Alameda	Hayward	\$5,629	\$5,629	\$3,000	\$1,037	\$1,232							\$360	
CA	Alameda	Livermore	\$23,491	\$23,491	\$17,814	\$583	\$1,060	\$560	\$2,418				\$7	\$470	\$579
CA	Alameda	San Leandro	\$4,643	\$4,643	\$3,390		\$623							\$510	\$120
CA	Contra Costa	Orinda	\$5,130	\$5,130	\$2,590			\$2,540							
CA	El Dorado	El Dorado Co	\$2,719	\$2,719	\$2,249									\$470	
CA	Fresno	Clovis	\$11,015	\$9,008	\$6,999	\$701	\$1,306		\$830		\$625				\$554
CA	Kern	Bakersfield	\$3,102	\$2,462	\$1,795		\$640							\$470	\$197
CA	Los Angeles	Lancaster	\$3,443	\$3,443	\$1,760			\$760			\$876		\$47		
CA	Los Angeles	Long Beach	\$3,333	\$3,333	\$2,000						\$325	\$538		\$470	
CA	Monterey	Salinas	\$5,147	\$4,442	\$3,424		\$705	\$546							\$472
CA	Napa	St. Helena	\$27,280	\$17,480	\$9,460	\$5,390	\$4,410	\$20				\$1,250	\$2,270	\$470	\$4,010
CA	Orange	Brea	\$4,923	\$2,694	\$2,350	\$2,229					\$267	\$77			
CA	Placer	Rocklin	\$13,424	\$13,424	\$11,410			\$64					\$1,950		
CA	Sacramento	Citrus Heights	\$7,712	\$6,520	\$4,840		\$1,192		\$370					\$340	\$970
CA	Sacramento	Elk Grove	\$14,147	\$11,190	\$7,180	\$388	\$2,569		\$1,210		\$1,500	\$130	\$200		\$970

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)																
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
CA	Sacramento	Sacramento		\$21,374	\$19,901	\$10,310	\$280	\$1,192	\$2,840	\$530					\$470	\$5,752
CA	San Bernardino	Highland		\$12,471	\$12,471	\$11,779			\$170			\$182	\$121	\$219		
CA	San Bernardino	Redlands		\$5,033	\$5,033	\$2,863			\$170		\$150	\$720	\$460	\$670		
CA	San Bernardino	Rialto		\$7,910	\$5,631	\$3,910	\$564	\$1,715	\$1,105	\$140		\$238	\$112	\$126		
CA	San Diego	Carlsbad		\$6,973	\$5,663	\$1,453	\$813	\$496	\$458					\$3,500		\$252
CA	San Diego	Escondido		\$6,003	\$3,840	\$710	\$883	\$1,280	\$700					\$2,130		\$300
CA	San Diego	San Diego		\$6,717	\$5,154	\$3,380	\$903	\$660				\$294			\$420	\$1,060
CA	San Joaquin	Lodi		\$12,869	\$11,551	\$4,888	\$336	\$982	\$2,555	\$1,567		\$497	\$768	\$1,276		
CA	San Joaquin	Ripon		\$17,708	\$13,228	\$7,572	\$1,760	\$2,720	\$1,400	\$720		\$1,807	\$120	\$890	\$470	\$249
CA	San Luis Obispo	Paso Robles		\$12,449	\$10,020	\$7,620	\$1,775	\$654	\$1,380			\$550	\$50	\$420		
CA	San Luis Obispo	San Luis Obispo		\$19,925	\$16,933	\$6,933	\$2,393	\$599								\$10,000
CA	Santa Barbara	Carpinteria		\$41,153	\$41,153	\$37,430			\$1,028	\$2,060				\$260	\$330	\$45
CA	Santa Barbara	Santa Maria		\$8,258	\$5,294	\$4,520	\$1,612	\$1,352		\$24	\$155	\$59	\$368	\$168		
CA	Santa Clara	Gilroy		\$27,102	\$22,298	\$19,687	\$838	\$3,966	\$171					\$2,440		
CA	Santa Clara	Palo Alto		\$28,322	\$27,122	\$4,451		\$1,200		\$4,473	\$228					\$17,970
CA	Santa Cruz	Santa Cruz Co		\$8,826	\$8,826	\$6,606			\$2,220							
CA	Santa Cruz	Scotts Valley		\$12,812	\$12,812	\$9,650		\$982	\$165				\$1,861	\$154		
CA	Shasta	Redding		\$13,463	\$13,463	\$9,853	\$1,102	\$1,107	\$513			\$888				
CA	Solano	Vacaville		\$11,309	\$11,309	\$3,590	\$1,773	\$2,240	\$901			\$113	\$671	\$292	\$330	\$1,399
CA	Sonoma	Windsor		\$12,676	\$12,676	\$6,706	\$716	\$2,277	\$1,472					\$1,505		
CA	Yolo	Davis		\$8,512	\$8,512	\$5,192			\$118	\$856			\$1,078	\$928	\$340	
CO	Adams	Adams Co		\$1,178	\$1,178	\$1,178										
CO	Adams	Commerce City		\$2,688	\$2,688	\$1,741			\$191	\$756						
CO	Boulder	Boulder		\$9,408	\$6,260	\$2,480	\$2,487	\$662	\$2,340			\$360	\$450	\$130		\$500
CO	Eagle	Eagle Co		\$5,790	\$5,790	\$5,164						\$626				
CO	Eagle	Basalt		\$3,035	\$2,000	\$1,000	\$1,035									\$1,000
CO	El Paso	Colorado Springs		\$3,118	\$650		\$2,044	\$424	\$650							
CO	Fremont	Canon City		\$152	\$152							\$152				
CO	Jefferson	Jefferson Co		\$4,790	\$4,790	\$4,790										
CO	La Plata	Durango		\$3,547	\$2,823	\$2,823	\$558	\$166								
CO	Larimer	Larimer Co		\$3,779	\$3,779	\$3,779										
CO	Larimer	Loveland		\$4,852	\$4,852	\$3,020			\$752			\$290	\$380	\$410		
CO	Larimer	Ft. Collins		\$7,535	\$4,429	\$3,378	\$1,653	\$1,453	\$469			\$207	\$144	\$231		
CO	Mesa	Mesa Co		\$1,801	\$1,801	\$1,801										
CO	Pitkin	Pitkin Co		\$48,044	\$48,044	\$5,040				\$4,100						\$38,904
CO	Weld	Weld Co		\$2,577	\$2,577	\$2,075			\$200					\$302		
CO	Weld	Windsor		\$4,983	\$3,538	\$2,840	\$932	\$513	\$698							
CO	Weld	Greeley		\$3,526	\$3,526	\$2,560			\$254			\$623	\$89			
DE	New Castle	New Castle Co		\$1,759	\$453			\$1,306				\$297	\$14	\$142		
FL	Alachua	Alachua Co		\$5,035	\$5,035	\$4,275						\$760				
FL	Brevard	Brevard Co		\$78	\$78							\$44				\$34
FL	Brevard	Cocoa		\$332	\$52		\$280					\$18				\$34
FL	Brevard	Melbourne		\$239	\$239							\$18		\$187		\$34
FL	Brevard	Palm Bay		\$230	\$230							\$153	\$43			\$34
FL	Brevard	Rockledge		\$52	\$52							\$18				\$34
FL	Broward	Broward Co		\$4,214	\$4,214	\$4,214										
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co		\$656	\$656	\$656										
FL	Citrus	Citrus Co		\$2,346	\$2,346	\$1,803						\$226	\$166	\$151		

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co														
FL	Collier	Collier Co	\$9,316	\$8,288	\$6,758	\$513	\$515				\$668	\$178	\$404		\$280	
FL	Columbia	Columbia Co														
FL	Dade	Miami/Dade Co	\$5,011	\$5,011	\$4,356						\$306	\$349				
FL	Dade	Miami	\$5,038	\$5,038	\$4,356						\$336	\$206	\$140			
FL	DeSoto	DeSoto Co														
FL	Flagler	Flagler Co	\$1,500	\$1,500	\$1,500											
FL	Flagler	Palm Coast	\$4,771	\$3,985	\$3,726	\$389	\$397				\$259					
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60			
FL	Glades	Glades Co														
FL	Hardee	Hardee Co														
FL	Hendry	Hendry Co														
FL	Hernando	Hernando Co														
FL	Highlands	Highlands Co														
FL	Hillsborough	Hillsborough Co	\$2,502	\$1,934	\$1,893	\$264	\$304				\$41					
FL	Hillsborough	Plant City	\$2,433	\$1,815	\$1,281	\$119	\$499				\$262	\$272				
FL	Hillsborough	Tampa	\$3,425	\$3,425	\$3,425											
FL	Indian River	Indian River Co	\$4,260	\$4,260	\$3,798						\$246	\$216				
FL	Lake	Lake Co	\$1,301	\$1,301							\$1,301					
FL	Lake	Eustis	\$2,426	\$666		\$430	\$1,330				\$343	\$323				
FL	Lee	Lee Co	\$5,643	\$5,643	\$5,355						\$288					
FL	Lee	Bonita Springs	\$7,364	\$7,364	\$7,097						\$267					
FL	Lee	Cape Coral	\$3,660	\$2,960	\$2,634	\$243	\$458				\$162	\$163				
FL	Lee	Ft. Myers	\$6,249	\$5,559	\$5,355	\$354	\$335				\$204					
FL	Levy	Levy Co	\$898	\$898	\$818						\$80					
FL	Manatee	Manatee Co	\$2,562	\$2,562	\$1,823						\$133	\$606				
FL	Marion	Marion Co														
FL	Martin	Martin Co	\$2,676	\$2,676	\$1,970						\$198	\$236	\$272			
FL	Monroe	Monroe Co	\$2,914	\$2,914	\$684						\$64	\$112			\$2,054	
FL	Nassau	Nassau Co														
FL	Okaloosa	Destin	\$1,429	\$1,429	\$1,404							\$25				
FL	Orange	Orange Co.	\$4,285	\$4,285	\$4,071						\$152	\$62				
FL	Orange	Ocoee	\$6,409	\$4,081	\$3,681	\$587	\$1,741				\$235	\$165				
FL	Orange	Orlando	\$3,814	\$3,408	\$3,408		\$406									
FL	Orange	Winter Garden	\$6,004	\$5,576	\$4,466	\$163	\$265				\$610	\$500				
FL	Osceola	Osceola Co	\$90	\$90							\$90					
FL	Palm Beach	Palm Beach Co	\$2,359	\$2,359	\$2,026						\$151	\$64	\$118			
FL	Palm Beach	Palm Beach Gardens	\$3,241	\$3,241	\$2,725						\$184	\$214	\$118			
FL	Pasco	Pasco Co	\$1,495	\$851	\$851	\$234	\$410									
FL	Pinellas	Pinellas Co	\$2,823	\$2,767	\$2,767	\$56										
FL	Polk	Polk Co														
FL	Polk	Lakeland	\$4,790	\$4,790	\$4,233						\$207	\$350				
FL	Putnam	Putnam Co														
FL	Santa Rosa	Santa Rosa Co														
FL	St Johns	St. Johns Co	\$2,597	\$2,597	\$1,913						\$164	\$67	\$453			
FL	St Lucie	St. Lucie Co	\$3,496	\$3,496	\$2,594						\$315	\$303	\$284			
FL	Sarasota	Sarasota Co	\$4,827	\$3,877	\$3,004	\$544	\$406				\$178	\$102	\$177		\$416	
FL	Sarasota	North Port	\$322	\$322							\$122	\$115	\$85			
FL	Seminole	Seminole Co	\$1,944	\$1,944	\$1,872						\$72					

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)																
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs		\$1,523	\$1,523	\$1,176						\$72	\$275			
FL	Seminole	Winter Springs		\$7,156	\$7,156	\$4,775						\$1,264	\$355	\$762		
FL	Sumter	Sumter Co		\$3,389	\$3,389	\$3,269						\$120				
FL	Volusia	Volusia Co		\$2,310	\$2,310	\$2,310										
FL	Volusia	Daytona Beach		\$2,310	\$2,310	\$2,310										
FL	Volusia	Deland		\$2,662	\$2,662	\$2,310	\$0	\$0				\$22	\$30	\$300		
FL	Volusia	Deltona		\$5,404	\$3,578	\$3,578	\$543	\$1,283								
FL	Volusia	Ormond Beach		\$3,129	\$2,497	\$2,435	\$320		\$62							
FL	Volusia	Port Orange		\$4,114	\$3,619	\$3,419	\$249	\$246				\$200				
GA	Cherokee	Canton		\$1,377	\$1,377	\$989				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co		\$1,611	\$1,611	\$631						\$646	\$334			
GA	Effingham	Effingham Co		\$501			\$213	\$288								
GA	Forsyth	Forsyth Co		\$86	\$86							\$86				
GA	Fulton	Alpharetta		\$1,423	\$1,423	\$1,211				\$14		\$198				
GA	Fulton	Atlanta		\$1,935	\$1,935	\$1,608				\$241		\$67	\$19			
GA	Fulton	Roswell		\$897	\$897	\$280						\$617				
GA	Hall	Hall Co		\$172	\$172											\$172
GA	Henry	Henry Co		\$1,225	\$1,225											\$1,225
GA	Henry	McDonough		\$684	\$684											\$684
HI	Honolulu	Honolulu		\$3,403	\$3,403	\$3,403										
ID	Ada	Boise		\$4,765	\$4,765	\$4,495						\$210	\$60			
ID	Kootenai	Post Falls		\$1,942	\$774	\$540	\$221	\$947					\$220			\$14
IL	DeKalb	DeKalb (city)														
IL	DuPage	DuPage County		\$2,114	\$2,114	\$2,114										
IL	Kane	Kane County		\$2,717	\$2,717	\$2,717										
IN	Hamilton	Fishers		\$3,210	\$2,610	\$2,610		\$600								
IN	Hamilton	Noblesville		\$1,646	\$1,211	\$1,211		\$434								
KS	Johnson	Lenexa		\$2,847	\$2,847	\$1,376			\$1,184	\$121						\$165
KS	Johnson	Olathe		\$2,479	\$1,220	\$1,090	\$605	\$654		\$130						
KS	Johnson	Overland Park		\$860	\$860	\$860										
LA	E Baton Rouge	Baton Rouge		\$1,403	\$795	\$795		\$608								
LA	St Tammany	St Tammany Parish		\$3,343	\$3,343	\$2,173			\$1,170							
MD	Anne Arundel	Anne Arundel Co		\$8,399	\$6,175	\$5,846	\$1,008	\$1,216					\$329			
MD	Calvert	Calvert Co		\$1,454	\$110		\$480	\$864								\$110
MD	Carroll	Carroll Co														
MD	Charles	Charles Co		\$1,706			\$638	\$1,068								
MD	Frederick	Frederick Co		\$1,872			\$781	\$1,091								
MD	Harford	Harford Co														
MD	Howard	Howard Co		\$1,080	\$1,080	\$1,080										
MD	Montgomery	Montgomery Co		\$12,112	\$11,300	\$11,300	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co		\$1,580	\$1,580							\$1,580				
MD	St. Mary's	St. Mary's Co														
MO	Clay/Jackson	Kansas City		\$1,049	\$1,049	\$1,049										
MO	Jackson	Lee's Summit		\$848	\$848	\$848										
MT	Gallatin	Bozeman		\$3,447	\$2,282	\$2,082	\$616	\$549				\$200				

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	\$300			\$300										
NC	Durham	Durham	\$2,089	\$1,706	\$1,706	\$223	\$160									
NC	Orange	Orange Co.	\$1,553			\$574	\$979									
NC	Wake	Cary	\$2,543	\$1,833	\$1,833	\$235	\$475									
NC	Wake	Raleigh	\$3,039	\$1,953	\$1,953	\$598	\$488									
NE	Lancaster	Lincoln	\$3,821	\$3,620	\$3,620	\$134	\$67									
NH	Hillsborough	Manchester														
NH	Merrimack	Concord	\$1,620	\$1,620	\$1,620											
NH	Rockingham	Salem	\$560	\$560								\$560				
NH	Rockingham	Fremont														
NM	Bernalillo	Albuquerque	\$2,456	\$1,939	\$1,708	\$295	\$222	\$194				\$38				
NM	Bernalillo	Bernalillo Co	\$1,117	\$1,117	\$753			\$230			\$134					
NM	Dona Ana	Las Cruces	\$660			\$182	\$114				\$364					
NM	Lincoln	Ruidoso	\$943			\$614	\$329									
NM	Sandoval	Rio Rancho	\$5,785	\$4,895	\$3,094	\$522	\$368	\$1,430			\$335				\$36	
NM	Santa Fe	Santa Fe	\$3,051	\$2,597	\$2,429	\$314	\$140				\$124	\$44				
NM	Santa Fe	Santa Fe County	\$335	\$335							\$335					
NM	Valencia	Los Lunas	\$375			\$146	\$229									
NV	Churchill	Churchill County														
NV	Clark	Las Vegas	\$1,390	\$1,067	\$983		\$323								\$84	
NV	Clark	Mesquite	\$1,078	\$1,078	\$994										\$84	
NV	Washoe	Reno	\$3,991	\$3,991	\$3,991											
OH	Butler	Middletown														
OH	Delaware	Delaware (city)	\$3,096	\$1,330		\$904	\$862				\$574	\$240	\$516			
OK	Cleveland	Moore	\$250	\$250	\$250											
OR	Clackamas	Clackamas Co.	\$8,165	\$7,109	\$6,859		\$1,056							\$250		
OR	Clackamas	West Linn	\$12,405	\$10,211	\$8,860	\$1,404	\$790	\$690							\$661	
OR	Deschutes	Bend	\$4,048	\$3,312	\$3,312	\$452	\$284									
OR	Josephine	Grants Pass	\$2,864	\$2,060	\$2,060	\$402	\$402									
OR	Lane	Eugene	\$4,405	\$4,064	\$2,680		\$341	\$384	\$1,000							
OR	Lane	Springfield	\$2,961	\$2,395	\$1,229		\$566	\$1,166								
OR	Marion	Salem	\$3,320	\$2,550	\$2,248	\$385	\$385	\$302								
OR	Marion	Silverton	\$2,388	\$1,360		\$530	\$498	\$1,360								
OR	Multnomah	Portland	\$5,285	\$4,322	\$3,560	\$269	\$694	\$328	\$434							
OR	Washington	Tigard	\$8,397	\$7,637	\$6,869	\$760			\$768							
OR	Washington	Washington Co	\$8,115	\$7,369	\$6,869		\$746	\$500								
PA	Montgomery	Towamencin Twp	\$6,549	\$3,274	\$3,274		\$571	\$161	\$500						\$300	
SC	Beaufort	Beaufort Co	\$1,320	\$1,320	\$1,265						\$55					
SC	Beaufort	Hilton Head	\$4,123	\$3,253	\$3,253	\$384	\$486									
SC	Berkeley	Mt. Pleasant	\$2,447	\$1,540	\$1,100	\$187	\$720				\$190	\$120			\$130	

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	\$1,681	\$1,305	\$1,305	\$80	\$296									
TN	Rutherford	Smyrna	\$1,566	\$1,566	\$1,256						\$310					
TN	Sumner	Portland													\$400	
TN	Sumner	White House	\$155	\$155	\$93						\$25	\$37				
TN	Williamson	Franklin	\$7,048	\$5,471	\$3,291	\$585	\$992								\$2,180	
TN	Williamson	Nolensville	\$2,753	\$2,753	\$753										\$2,000	
TX	Brazos	College Station	\$180			\$123	\$57									
TX	Collin	Allen	\$1,022	\$750	\$750	\$192	\$80									
TX	Collin	McKinney	\$3,564	\$3,271	\$3,271	\$260	\$33									
TX	Denton	Denton	\$1,222			\$833	\$389									
TX	Tarrant	Arlington	\$1,495	\$1,253	\$1,253	\$135	\$107									
TX	Tarrant	Colleyville	\$1,280	\$779	\$779	\$399	\$103									
TX	Tarrant	Ft. Worth	\$2,244		\$2,015	\$189	\$40									
TX	Williamson	Georgetown	\$556			\$355	\$201									
UT	Cache	Logan	\$419	\$239	\$112	\$39	\$140	\$47			\$62	\$18				
UT	Davis	Layton	\$11,759	\$11,615	\$2,190	\$144		\$8,957			\$468					
UT	Salt Lake	Draper	\$3,329	\$3,117	\$2,331	\$212		\$137			\$542	\$107				
UT	Salt Lake	Salt Lake City	\$4,337	\$4,337	\$3,580			\$137			\$320	\$300				
UT	Salt Lake	Sandy City	\$1,199	\$756		\$443		\$416	\$49		\$206	\$85				
UT	Salt Lake	West Jordan City	\$3,407	\$2,684	\$1,470	\$421	\$302	\$934			\$200	\$80				
UT	Salt Lake	West Valley City	\$1,547	\$1,547	\$1,245			\$111			\$111	\$80				
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320				
UT	Utah	Payson	\$604	\$225		\$146	\$233				\$225					
UT	Utah	Provo	\$1,481	\$1,170	\$614	\$114	\$197	\$556								
VA	Loudoun	Leesburg	\$1,916			\$749	\$1,167									
VA	Stafford	Stafford Co	\$4,270	\$2,606	\$2,606	\$1,104	\$560									
VT	Chittenden	Burlington	\$1,541	\$1,541	\$634				\$392		\$186	\$329				
VT	Chittenden	Williston	\$447	\$447	\$447											
WA	Clark	Vancouver	\$2,714	\$2,046	\$2,046	\$668										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510					
WA	King	King Co														
WA	King	Bellevue	\$3,420	\$3,420	\$3,420											
WA	King	Bothell	\$11,717	\$10,933	\$10,020	\$523	\$261	\$913								
WA	King	Issaquah	\$2,679	\$2,679	\$2,300						\$221	\$113	\$45			
WA	King	Kirkland	\$9,535	\$7,585	\$7,400	\$1,461	\$489	\$185								
WA	Kitsap	Kitsap Co	\$430	\$430	\$430											
WA	Pierce	Pierce Co	\$1,795	\$1,795	\$1,795											
WA	Skagit	Anacortes	\$2,654	\$1,265		\$201	\$1,188	\$1,265								
WA	Skagit	Burlington	\$4,002	\$3,708	\$2,707		\$294	\$275	\$500		\$227					
WA	Snohomish	Snohomish Co	\$2,318	\$2,318	\$2,318											
WA	Thurston	Olympia	\$6,540	\$6,540	\$6,540											
WA	Thurston	Tumwater	\$6,836	\$6,181	\$6,080		\$655				\$101					
WA	Whatcom	Bellingham	\$5,591	\$3,753	\$2,849	\$616	\$1,222	\$904								
WV	Jefferson	Jefferson Co	\$577	\$577							\$548	\$29				
WI	Dane	Fitchburg														
WI	Jefferson	Oconomowoc	\$1,497	\$808	\$358	\$140	\$549				\$225	\$225				
WI	Ozaukee	Cedarburg	\$564	\$212		\$262	\$90					\$212				
WI	St Croix	Hudson	\$1,536	\$404		\$864	\$268	\$404								

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
		National Average	\$4,483	\$4,172	\$3,430	\$629	\$690	\$868	\$888	\$142	\$358	\$260	\$607	\$411	\$2,195	
		Sample Size	255	235	202	125	135	60	28	4	118	91	51	15	44	
		National Avg w/o CA	\$3,183	\$2,926	\$2,623	\$501	\$509	\$816	\$604		\$324	\$209	\$334		\$1,915	
		Sample Size w/o CA	218	198	165	105	110	37	16		102	77	30		27	
State Average Fees																
AR			\$903	\$730	\$1,280	\$173	\$115	n/a	n/a	n/a	\$417	\$388	n/a	n/a	n/a	
AZ			\$3,097	\$3,020	\$2,286	\$585	\$545	\$238	\$240	\$33	\$488	\$246	\$527	n/a	\$131	
CA			\$12,148	\$10,837	\$7,030	\$1,304	\$1,486	\$950	\$1,266	\$178	\$573	\$543	\$997	\$423	\$2,641	
CO			\$6,518	\$5,816	\$2,911	\$1,452	\$644	\$694	\$2,428	n/a	\$376	\$266	\$268	n/a	\$13,468	
DE			\$1,759	\$453	n/a	n/a	\$1,306	n/a	n/a	n/a	\$297	\$14	\$142	n/a	n/a	
FL			\$3,141	\$2,878	\$2,953	\$311	\$557	\$62	n/a	n/a	\$257	\$211	\$251	n/a	\$365	
GA			\$991	\$1,046	\$944	\$213	\$288	n/a	\$143	n/a	\$298	\$132	n/a	n/a	\$694	
HI			\$3,403	\$3,403	\$3,403	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID			\$3,354	\$2,770	\$2,518	\$221	\$947	n/a	n/a	n/a	\$210	\$140	n/a	n/a	\$14	
IL			\$2,416	\$2,416	\$2,416	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
IN			\$2,428	\$1,910	\$1,910	n/a	\$517	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
KS			\$2,062	\$1,642	\$1,109	\$605	\$654	\$1,184	\$126	n/a	n/a	n/a	n/a	n/a	\$165	
LA			\$2,373	\$2,069	\$1,484	n/a	\$608	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD			\$4,029	\$4,049	\$6,075	\$652	\$940	n/a	n/a	n/a	\$1,580	\$329	n/a	n/a	\$110	
MO			\$949	\$949	\$949	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT			\$3,447	\$2,282	\$2,082	\$616	\$549	n/a	n/a	n/a	\$200	n/a	n/a	n/a	n/a	
NC			\$1,905	\$1,831	\$1,831	\$386	\$525	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
NE			\$3,821	\$3,620	\$3,620	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
NH			\$1,090	\$1,090	\$1,620	n/a	n/a	n/a	n/a	n/a	n/a	\$560	n/a	n/a	n/a	
NM			\$1,840	\$2,177	\$1,996	\$346	\$234	\$618	n/a	n/a	\$258	\$41	n/a	n/a	\$36	
NV			\$2,153	\$2,045	\$1,989	n/a	\$323	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84	
OH			\$3,096	\$1,330	n/a	\$904	\$862	n/a	n/a	n/a	\$574	\$240	\$516	n/a	n/a	
OK			\$250	\$250	\$250	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR			\$5,668	\$4,763	\$4,455	\$600	\$576	\$676	\$734	n/a	n/a	n/a	n/a	\$250	\$661	
PA			\$6,549	\$3,274	\$3,274	n/a	\$571	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300	
SC			\$2,630	\$2,038	\$1,873	\$285	\$603	n/a	n/a	n/a	\$123	\$120	n/a	n/a	\$130	
TN			\$2,641	\$2,250	\$1,340	\$333	\$644	n/a	n/a	n/a	\$167	\$37	n/a	n/a	\$1,527	
TX			\$1,446	\$1,513	\$1,614	\$311	\$126	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
UT			\$2,888	\$2,601	\$1,649	\$234	\$199	\$1,412	\$49	n/a	\$267	\$141	n/a	n/a	n/a	
VA			\$3,093	\$2,606	\$2,606	\$927	\$863	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
VT			\$994	\$994	\$541	n/a	n/a	n/a	\$392	n/a	\$186	\$329	n/a	n/a	n/a	
WA			\$4,369	\$3,797	\$3,992	\$611	\$619	\$708	\$500	n/a	\$265	\$113	\$45	n/a	n/a	
WV			\$577	\$577	n/a	n/a	n/a	n/a	n/a	n/a	\$548	\$29	n/a	n/a	n/a	
WI			\$1,199	\$475	\$358	\$422	\$302	\$404	n/a	n/a	\$225	\$219	n/a	n/a	n/a	

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$538	\$190		\$191	\$156				\$190					
AR	Benton	Lowell	\$469	\$420			\$49				\$420					
AR	Faulkner	Conway	\$808	\$808	\$808											
AR	Washington	Fayetteville	\$567	\$272		\$155	\$140				\$117	\$155				
AZ	Cochise	Sierra Vista	\$720	\$720	\$670						\$40	\$40				
AZ	Gila	Sedona	\$2,675	\$2,675	\$1,400		\$1,205					\$70				
AZ	Maricopa	Avondale	\$3,268	\$2,111	\$672		\$562	\$595			\$632	\$209	\$598			
AZ	Maricopa	Buckeye	\$2,241	\$1,612	\$232		\$295	\$334			\$965	\$415				
AZ	Maricopa	Chandler	\$3,701	\$1,850	\$1,660		\$981	\$870			\$110	\$50	\$30			
AZ	Maricopa	Fountain Hills	\$1,472	\$1,472	\$1,235						\$62	\$70	\$105			
AZ	Maricopa	Gilbert	\$3,337	\$1,374	\$405		\$1,024	\$939			\$438	\$327	\$204			
AZ	Maricopa	Glendale	\$1,476	\$1,047	\$735		\$376	\$53			\$208	\$104				
AZ	Maricopa	Goodyear	\$2,095	\$1,010	\$410		\$583	\$502			\$530	\$70				
AZ	Maricopa	Mesa	\$1,878	\$1,097			\$355	\$425	\$238		\$215	\$318	\$326			
AZ	Maricopa	Peoria	\$5,275	\$4,701	\$3,665		\$390	\$184			\$602	\$434				
AZ	Maricopa	Phoenix	\$2,204	\$1,198	\$814		\$767	\$239	\$110	\$26	\$161	\$87				
AZ	Maricopa	Scottsdale	\$1,350				\$708	\$642								
AZ	Maricopa	Surprise	\$4,039	\$3,217	\$1,918		\$500	\$322			\$628	\$77	\$513		\$81	
AZ	Maricopa	Tempe	\$825				\$426	\$399								
AZ	Mojave	Bullhead City	\$116				\$116									
AZ	Navajo	Show Low	\$525		\$525											
AZ	Pima	Pima County	\$2,187	\$2,187	\$2,187											
AZ	Pima	Marana	\$1,100				\$373	\$727								
AZ	Pima	Oro Valley	\$2,437	\$721	\$705		\$1,716					\$16				
AZ	Pima	Tucson	\$3,665	\$3,423	\$2,196		\$242				\$269	\$699	\$259			
AZ	Pinal	Apache Junction	\$2,530	\$2,530	\$2,260							\$270				
AZ	Pinal	Casa Grande	\$2,718	\$2,261	\$1,385			\$457			\$460	\$70	\$346			
AZ	Pinal	Eloy	\$953	\$629			\$183	\$141				\$77	\$552			
AZ	Pinal	Florence	\$1,770	\$977	\$425		\$356	\$438	\$92		\$362	\$98				
AZ	Pinal	Queen Creek	\$2,247	\$1,720	\$668			\$527			\$190	\$39	\$823			
AZ	Yavapai	Yavapai County														
AZ	Yavapai	Chino Valley	\$1,461				\$84	\$1,377								
AZ	Yavapai	Prescott	\$2,177				\$1,653	\$524								
AZ	Yuma	Yuma	\$806	\$806	\$339						\$171	\$296				
CA	Alameda	Fremont	\$4,408	\$4,408	\$3,552						\$117		\$739			
CA	Alameda	Hayward	\$4,069	\$4,069	\$1,440		\$1,037	\$1,232						\$360		
CA	Alameda	Livermore	\$14,637	\$14,637	\$11,281		\$583	\$270	\$560	\$1,193			\$3	\$470	\$277	
CA	Alameda	San Leandro	\$2,343	\$2,343	\$1,090			\$623						\$510	\$120	
CA	Contra Costa	Orinda	\$5,130	\$5,130	\$2,590				\$2,540							
CA	El Dorado	El Dorado Co	\$1,900	\$1,900	\$1,430									\$470		
CA	Fresno	Clovis	\$11,015	\$9,008	\$6,999		\$701	\$1,306		\$830	\$625				\$554	
CA	Kern	Bakersfield	\$2,734	\$2,094	\$1,296			\$640						\$470	\$328	
CA	Los Angeles	Lancaster	\$2,353	\$2,353	\$670				\$760		\$876		\$47			
CA	Los Angeles	Long Beach	\$1,920	\$1,920	\$1,100						\$132	\$218		\$470		
CA	Monterey	Salinas	\$4,254	\$3,549	\$2,168			\$705	\$909						\$472	
CA	Napa	St. Helena	\$23,730	\$10,530	\$5,980		\$7,350	\$5,850	\$20			\$1,250	\$1,580	\$470	\$1,230	
CA	Orange	Brea	\$3,657	\$1,428	\$1,250		\$2,229				\$138	\$40				
CA	Placer	Rocklin	\$7,027	\$7,027	\$5,951				\$106				\$970			
CA	Sacramento	Citrus Heights	\$6,672	\$5,480	\$4,440			\$1,192	\$90					\$340	\$610	
CA	Sacramento	Elk Grove	\$10,176	\$6,300	\$4,640		\$388	\$3,488	\$410		\$560	\$30	\$50		\$610	

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$15,504	\$14,032	\$4,266	\$280	\$1,192	\$1,890	\$160					\$470	\$7,246	
CA	San Bernardino	Highland	\$8,676	\$8,676	\$8,193			\$203			\$54	\$7	\$219			
CA	San Bernardino	Redlands	\$2,622	\$2,622	\$1,812			\$150		\$50	\$240	\$150	\$220			
CA	San Bernardino	Rialto	\$4,780	\$3,476	\$2,220	\$564	\$740	\$1,023	\$120		\$26	\$26	\$61			
CA	San Diego	Carlsbad	\$6,913	\$5,604	\$920	\$813	\$496	\$763					\$3,500		\$420	
CA	San Diego	Escondido	\$4,463	\$2,950	\$340	\$883	\$630	\$700					\$1,610		\$300	
CA	San Diego	San Diego	\$5,057	\$3,494	\$2,140	\$903	\$660				\$294			\$420	\$640	
CA	San Joaquin	Lodi	\$12,772	\$11,562	\$4,982	\$228	\$982	\$4,259	\$1,112		\$215	\$103	\$890			
CA	San Joaquin	Ripon	\$22,002	\$12,736	\$6,989	\$2,933	\$6,333	\$2,800	\$467		\$994	\$67	\$533	\$470	\$416	
CA	San Luis Obispo	Paso Robles	\$7,254	\$4,825	\$3,715	\$1,775	\$654	\$910			\$50	\$20	\$130			
CA	San Luis Obispo	San Luis Obispo	\$14,994	\$12,002	\$2,002	\$2,393	\$599								\$10,000	
CA	Santa Barbara	Carpinteria	\$21,599	\$21,599	\$17,830			\$1,714	\$1,490				\$190	\$330	\$45	
CA	Santa Barbara	Santa Maria	\$7,358	\$4,394	\$3,620	\$1,612	\$1,352		\$24	\$155	\$59	\$368	\$168			
CA	Santa Clara	Gilroy	\$11,272	\$6,468	\$5,178	\$838	\$3,966	\$210					\$1,080			
CA	Santa Clara	Palo Alto	\$26,768	\$25,568	\$2,897		\$1,200		\$4,473	\$228					\$17,970	
CA	Santa Cruz	Santa Cruz Co	\$6,402	\$6,402	\$4,182			\$2,220								
CA	Santa Cruz	Scotts Valley	\$10,147	\$10,147	\$5,750		\$982	\$165				\$3,101	\$149			
CA	Shasta	Redding	\$8,131	\$8,131	\$5,068	\$1,102	\$1,107	\$374			\$480					
CA	Solano	Vacaville	\$16,245	\$16,245	\$2,627	\$1,773	\$8,842	\$1,502			\$188	\$190	\$204	\$330	\$588	
CA	Sonoma	Windsor	\$10,431	\$10,431	\$4,339	\$716	\$2,277	\$2,453					\$645			
CA	Yolo	Davis	\$1,682	\$1,682	\$480			\$118	\$223			\$280	\$241	\$340		
CO	Adams	Adams Co	\$776	\$776	\$776											
CO	Adams	Commerce City	\$2,725	\$2,725	\$1,146			\$319	\$1,260							
CO	Boulder	Boulder	\$9,408	\$6,260	\$2,480	\$2,487	\$662	\$2,340			\$360	\$450	\$130		\$500	
CO	Eagle	Eagle Co	\$3,816	\$3,816	\$3,190						\$626					
CO	Eagle	Basalt	\$2,518	\$2,000	\$1,000	\$518									\$1,000	
CO	El Paso	Colorado Springs	\$3,552	\$1,084		\$2,044	\$424	\$1,084								
CO	Fremont	Canon City	\$152	\$152							\$152					
CO	Jefferson	Jefferson Co	\$2,060	\$2,060	\$2,060											
CO	La Plata	Durango	\$2,687	\$1,963	\$1,963	\$558	\$166									
CO	Larimer	Larimer Co	\$2,538	\$2,538	\$2,538											
CO	Larimer	Loveland	\$1,698	\$1,698	\$870			\$708			\$30	\$40	\$50			
CO	Larimer	Ft. Collins	\$6,090	\$2,984	\$2,042	\$1,653	\$1,453	\$782			\$57	\$39	\$64			
CO	Mesa	Mesa Co	\$1,249	\$1,249	\$1,249											
CO	Pitkin	Pitkin Co	\$16,734	\$16,734	\$2,520				\$4,100						\$10,114	
CO	Weld	Weld Co	\$2,395	\$2,395	\$2,043			\$200					\$152			
CO	Weld	Windsor	\$4,224	\$2,779	\$1,799	\$932	\$513	\$980								
CO	Weld	Greeley	\$1,733	\$1,733	\$1,144			\$136			\$403	\$50				
DE	New Castle	New Castle Co	\$1,578	\$272			\$1,306				\$177	\$7	\$88			
FL	Alachua	Alachua Co	\$3,617	\$3,617	\$2,857						\$760					
FL	Brevard	Brevard Co	\$78	\$78							\$44				\$34	
FL	Brevard	Cocoa	\$332	\$52		\$280					\$18				\$34	
FL	Brevard	Melbourne	\$128	\$128							\$18		\$76		\$34	
FL	Brevard	Palm Bay	\$210	\$210							\$157	\$19			\$34	
FL	Brevard	Rockledge	\$52	\$52							\$18				\$34	
FL	Broward	Broward Co	\$2,891	\$2,891	\$2,891											
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co	\$1,182	\$1,182	\$1,182											
FL	Citrus	Citrus Co	\$844	\$844	\$628						\$90	\$66	\$60			

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co														
FL	Collier	Collier Co	\$6,572	\$5,544	\$4,333	\$513	\$515				\$645	\$119	\$271		\$176	
FL	Columbia	Columbia Co														
FL	Dade	Miami/Dade Co	\$4,318	\$4,318	\$2,720						\$1,249	\$349				
FL	Dade	Miami	\$3,124	\$3,124	\$2,720						\$210	\$107	\$87			
FL	DeSoto	DeSoto Co														
FL	Flagler	Flagler Co	\$794	\$794	\$794											
FL	Flagler	Palm Coast	\$3,227	\$2,441	\$2,182	\$389	\$397				\$259					
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60			
FL	Glades	Glades Co														
FL	Hardee	Hardee Co														
FL	Hendry	Hendry Co														
FL	Hernando	Hernando Co														
FL	Highlands	Highlands Co														
FL	Hillsborough	Hillsborough Co	\$1,571	\$1,003	\$994	\$264	\$304				\$9					
FL	Hillsborough	Plant City	\$1,240	\$622	\$278	\$119	\$499				\$139	\$205				
FL	Hillsborough	Tampa	\$1,359	\$1,359	\$1,359											
FL	Indian River	Indian River Co	\$2,629	\$2,629	\$2,404						\$120	\$105				
FL	Lake	Lake Co	\$104	\$104							\$104					
FL	Lake	Eustis	\$2,127	\$367		\$430	\$1,330				\$189	\$178				
FL	Lee	Lee Co	\$4,773	\$4,773	\$4,626						\$147					
FL	Lee	Bonita Springs	\$6,154	\$6,154	\$6,017						\$137					
FL	Lee	Cape Coral	\$3,336	\$2,636	\$2,310	\$243	\$458				\$162	\$163				
FL	Lee	Ft. Myers	\$5,420	\$4,730	\$4,626	\$354	\$335				\$104					
FL	Levy	Levy Co	\$789	\$789	\$709						\$80					
FL	Manatee	Manatee Co	\$994	\$994	\$776						\$76	\$142				
FL	Marion	Marion Co														
FL	Martin	Martin Co	\$2,008	\$2,008	\$1,601						\$114	\$136	\$157			
FL	Monroe	Monroe Co	\$2,543	\$2,543	\$406						\$64	\$19			\$2,054	
FL	Nassau	Nassau Co														
FL	Okaloosa	Destin	\$894	\$894	\$888							\$6				
FL	Orange	Orange Co.	\$2,636	\$2,636	\$2,565						\$33	\$38				
FL	Orange	Ocoee	\$5,224	\$2,896	\$2,496	\$587	\$1,741				\$235	\$165				
FL	Orange	Orlando	\$2,275	\$1,869	\$1,869		\$406									
FL	Orange	Winter Garden	\$2,942	\$2,514	\$1,404	\$163	\$265				\$610	\$500				
FL	Osceola	Osceola Co	\$50	\$50							\$50					
FL	Palm Beach	Palm Beach Co	\$1,263	\$1,263	\$1,064						\$145	\$5	\$49			
FL	Palm Beach	Palm Beach Gardens	\$1,786	\$1,786	\$1,439						\$279	\$19	\$49			
FL	Pasco	Pasco Co	\$1,644	\$1,000	\$1,000	\$234	\$410									
FL	Pinellas	Pinellas Co	\$1,470	\$1,414	\$1,414	\$56										
FL	Polk	Polk Co														
FL	Polk	Lakeland	\$945	\$945	\$675						\$100	\$170				
FL	Putnam	Putnam Co														
FL	Santa Rosa	Santa Rosa Co														
FL	St Johns	St. Johns Co	\$1,728	\$1,728	\$1,482						\$17	\$29	\$200			
FL	St Lucie	St. Lucie Co	\$952	\$952	\$770						\$71	\$46	\$65			
FL	Sarasota	Sarasota Co	\$3,460	\$2,510	\$1,987	\$544	\$406				\$106	\$61	\$106		\$250	
FL	Sarasota	North Port	\$216	\$216							\$82	\$77	\$57			
FL	Seminole	Seminole Co	\$768	\$768	\$762						\$6					

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Seminole	Altamonte Springs	\$820	\$820	\$725						\$6	\$89				
FL	Seminole	Winter Springs	\$5,785	\$5,785	\$3,404						\$1,264	\$355	\$762			
FL	Sumter	Sumter Co	\$1,674	\$1,674	\$1,584						\$90					
FL	Volusia	Volusia Co	\$1,220	\$1,220	\$1,220											
FL	Volusia	Daytona Beach	\$1,220	\$1,220	\$1,220											
FL	Volusia	Deland	\$1,489	\$1,489	\$1,220	\$0	\$0				\$51	\$15	\$203			
FL	Volusia	Deltona	\$3,767	\$1,941	\$1,941	\$543	\$1,283									
FL	Volusia	Ormond Beach	\$1,975	\$1,343	\$1,274	\$320	\$312	\$69								
FL	Volusia	Port Orange	\$2,572	\$2,077	\$1,877	\$249	\$246				\$200					
GA	Cherokee	Canton	\$522	\$522	\$134				\$173		\$173	\$43				
GA	Cherokee	Cherokee Co	\$1,082	\$1,082	\$399						\$450	\$233				
GA	Effingham	Effingham Co	\$501			\$213	\$288									
GA	Forsyth	Forsyth Co	\$52	\$52							\$52					
GA	Fulton	Alpharetta	\$799	\$799	\$513				\$14		\$272					
GA	Fulton	Atlanta	\$1,255	\$1,255	\$1,025				\$169		\$47	\$14				
GA	Fulton	Roswell	\$606	\$606	\$177						\$429					
GA	Hall	Hall Co	\$119	\$119											\$119	
GA	Henry	Henry Co	\$499	\$499											\$499	
GA	Henry	McDonough	\$476	\$476											\$476	
HI	Honolulu	Honolulu	\$2,019	\$2,019	\$2,019											
ID	Ada	Boise	\$3,196	\$3,196	\$2,926						\$210	\$60				
ID	Kootenai	Post Falls	\$1,662	\$494	\$340	\$221	\$947					\$140			\$14	
IL	DeKalb	DeKalb (city)														
IL	DuPage	DuPage County	\$1,049	\$1,049	\$1,049											
IL	Kane	Kane County	\$1,769	\$1,769	\$1,769											
IN	Hamilton	Fishers	\$1,782	\$1,652	\$1,652		\$130									
IN	Hamilton	Noblesville	\$1,201	\$767	\$767		\$434									
KS	Johnson	Lenexa	\$2,926	\$2,926	\$1,620			\$1,184	\$121							
KS	Johnson	Olathe	\$3,146	\$1,887	\$1,817	\$605	\$654		\$70							
KS	Johnson	Overland Park	\$1,433	\$1,433	\$1,433											
LA	E Baton Rouge	Baton Rouge	\$1,111	\$503	\$503		\$608									
LA	St Tammany	St Tammany Parish	\$2,132	\$2,132	\$1,254			\$878								
MD	Anne Arundel	Anne Arundel Co	\$6,552	\$4,328	\$4,174	\$1,008	\$1,216					\$154				
MD	Calvert	Calvert Co	\$1,454	\$110		\$480	\$864								\$110	
MD	Carroll	Carroll Co														
MD	Charles	Charles Co	\$1,706			\$638	\$1,068									
MD	Frederick	Frederick Co	\$1,872			\$781	\$1,091									
MD	Harford	Harford Co														
MD	Howard	Howard Co	\$550	\$550	\$550											
MD	Montgomery	Montgomery Co	\$6,462	\$5,650	\$5,650	\$352	\$460									
MD	Queen Anne's	Queen Anne's Co	\$1,008	\$1,008							\$1,008					
MD	St. Mary's	St. Mary's Co														
MO	Clay/Jackson	Kansas City	\$647	\$647	\$647											
MO	Jackson	Lee's Summit	\$743	\$743	\$743											
MT	Gallatin	Bozeman	\$2,911	\$1,746	\$1,546	\$616	\$549				\$200					

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.		\$300			\$300									
NC	Durham	Durham		\$1,092	\$709	\$709	\$223	\$160								
NC	Orange	Orange Co.		\$1,553			\$574	\$979								
NC	Wake	Cary		\$1,841	\$1,131	\$1,131	\$235	\$475								
NC	Wake	Raleigh		\$2,972	\$1,234	\$1,234	\$913	\$825								
NE	Lancaster	Lincoln		\$2,421	\$2,220	\$2,220	\$134	\$67								
NH	Hillsborough	Manchester														
NH	Merrimack	Concord		\$1,030	\$1,030	\$1,030										
NH	Rockingham	Salem		\$300	\$300								\$300			
NH	Rockingham	Fremont														
NM	Bernalillo	Albuquerque		\$2,554	\$2,037	\$1,673	\$295	\$222	\$323				\$42			
NM	Bernalillo	Bernalillo Co		\$1,006	\$1,006	\$477			\$383			\$146				
NM	Dona Ana	Las Cruces		\$481			\$182	\$114				\$185				
NM	Lincoln	Ruidoso		\$943			\$614	\$329								
NM	Sandoval	Rio Rancho		\$4,475	\$3,585	\$1,955	\$522	\$368	\$1,430			\$177				\$23
NM	Santa Fe	Santa Fe		\$2,164	\$1,710	\$1,610	\$314	\$140				\$74	\$26			
NM	Santa Fe	Santa Fe County		\$460	\$460							\$460				
NM	Valencia	Los Lunas		\$375			\$146	\$229								
NV	Churchill	Churchill County														
NV	Clark	Las Vegas		\$1,319	\$996	\$912		\$323								\$84
NV	Clark	Mesquite		\$1,181	\$1,181	\$1,097										\$84
NV	Washoe	Reno		\$2,534	\$2,534	\$2,534										
OH	Butler	Middletown														
OH	Delaware	Delaware (city)		\$2,583	\$817		\$904	\$862				\$359	\$135	\$323		
OK	Cleveland	Moore		\$360	\$360	\$360										
OR	Clackamas	Clackamas Co.		\$5,645	\$4,589	\$4,339		\$1,056							\$250	
OR	Clackamas	West Linn		\$12,405	\$10,211	\$8,860	\$1,404	\$790	\$690							\$661
OR	Deschutes	Bend		\$5,179	\$4,443	\$4,443	\$452	\$284								
OR	Josephine	Grants Pass		\$1,731	\$927	\$927	\$402	\$402								
OR	Lane	Eugene		\$3,024	\$2,683	\$1,686		\$341	\$384	\$613						
OR	Lane	Springfield		\$2,553	\$1,987	\$821		\$566	\$1,166							
OR	Marion	Salem		\$2,495	\$1,725	\$1,423	\$385	\$385	\$302							
OR	Marion	Silverton		\$1,890	\$1,360		\$530		\$1,360							
OR	Multnomah	Portland		\$3,757	\$2,794	\$2,250	\$269	\$694	\$328	\$216						
OR	Washington	Tigard		\$5,776	\$5,016	\$4,682	\$760			\$334						
OR	Washington	Washington Co		\$5,928	\$5,182	\$4,682		\$746	\$500							
PA	Montgomery	Towamencin Twp		\$2,154	\$2,154	\$2,154		\$171	\$161	\$500						\$300
SC	Beaufort	Beaufort Co		\$945	\$945	\$890						\$55				
SC	Beaufort	Hilton Head		\$2,355	\$1,485	\$1,485	\$384	\$486								
SC	Berkeley	Mt. Pleasant		\$1,957	\$1,050	\$700	\$187	\$720				\$190	\$30			\$130

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	\$1,234	\$858	\$858	\$80	\$296									
TN	Rutherford	Smyrna	\$943	\$943	\$747						\$196					
TN	Sumner	Portland	\$400	\$400											\$400	
TN	Sumner	White House	\$58	\$58	\$28						\$12	\$18				
TN	Williamson	Franklin	\$6,391	\$4,814	\$2,634	\$585	\$992								\$2,180	
TN	Williamson	Nolensville	\$2,498	\$2,498	\$498										\$2,000	
TX	Brazos	College Station	\$180			\$123	\$57									
TX	Collin	Allen	\$872	\$600	\$600	\$192	\$80									
TX	Collin	McKinney	\$1,317	\$1,024	\$1,024	\$260	\$33									
TX	Denton	Denton	\$1,222			\$833	\$389									
TX	Tarrant	Arlington	\$715	\$473	\$473	\$135	\$107									
TX	Tarrant	Colleyville	\$2,623	\$2,122	\$2,122	\$399	\$103									
TX	Tarrant	Ft. Worth	\$1,444		\$1,215	\$189	\$40									
TX	Williamson	Georgetown	\$556			\$355	\$201									
UT	Cache	Logan	\$362	\$183	\$59	\$39	\$140	\$79			\$35	\$10				
UT	Davis	Layton	\$11,727	\$11,583	\$2,552	\$144		\$8,957			\$74					
UT	Salt Lake	Draper	\$1,796	\$1,584	\$1,275	\$212		\$228			\$43	\$38				
UT	Salt Lake	Salt Lake City	\$2,229	\$2,229	\$1,380			\$229			\$320	\$300				
UT	Salt Lake	Sandy City	\$1,352	\$909		\$443		\$694	\$31		\$130	\$54				
UT	Salt Lake	West Jordan City	\$2,607	\$1,884	\$770	\$421	\$302	\$934			\$130	\$50				
UT	Salt Lake	West Valley City	\$1,086	\$1,086	\$815			\$185			\$50	\$36				
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320				
UT	Utah	Payson	\$604	\$225		\$146	\$233				\$225					
UT	Utah	Provo	\$1,256	\$945	\$389	\$114	\$197	\$556								
VA	Loudoun	Leesburg	\$1,916			\$749	\$1,167									
VA	Stafford	Stafford Co	\$3,174	\$1,510	\$1,510	\$1,104	\$560									
VT	Chittenden	Burlington	\$1,153	\$1,153	\$246				\$395		\$183	\$329				
VT	Chittenden	Williston	\$294	\$294	\$294											
WA	Clark	Vancouver	\$1,963	\$1,295	\$1,295	\$668										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510					
WA	King	King Co														
WA	King	Bellevue	\$2,190	\$2,190	\$2,190											
WA	King	Bothell	\$8,127	\$7,343	\$6,430	\$523	\$261	\$913								
WA	King	Issaquqh	\$1,879	\$1,879	\$1,500						\$221	\$113	\$45			
WA	King	Kirkland	\$8,035	\$6,085	\$5,900	\$1,461	\$489	\$185								
WA	Kitsap	Kitsap Co	\$220	\$220	\$220											
WA	Pierce	Pierce Co	\$1,582	\$1,582	\$1,582											
WA	Skagit	Anacortes	\$2,654	\$1,265		\$201	\$1,188	\$1,265								
WA	Skagit	Burlington	\$3,057	\$2,764	\$1,762		\$294	\$275	\$500		\$227					
WA	Snohomish	Snohomish Co	\$1,467	\$1,467	\$1,467											
WA	Thurston	Olympia	\$3,790	\$3,790	\$3,790											
WA	Thurston	Tumwater	\$4,756	\$4,101	\$4,000		\$655				\$101					
WA	Whatcom	Bellingham	\$5,199	\$3,361	\$1,855	\$616	\$1,222	\$1,507								
WV	Jefferson	Jefferson Co	\$356	\$356							\$338	\$18				
WI	Dane	Fitchburg														
WI	Jefferson	Oconomowoc	\$1,067	\$378	\$176	\$140	\$549				\$102	\$100				
WI	Ozaukee	Cedarburg	\$564	\$212		\$262	\$90					\$212				
WI	St Croix	Hudson	\$2,560	\$673		\$1,440	\$447	\$673								

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
		National Average	\$3,190	\$2,763	\$2,076	\$656	\$765	\$983	\$689	\$115	\$248	\$180	\$385	\$411	\$1,471	
		Sample Size	256	236	202	125	134	60	28	4	118	91	52	15	43	
		National Avg w/o CA	\$2,217	\$1,894	\$1,660	\$504	\$506	\$882	\$544	\$26	\$237	\$137	\$220		\$824	
		Sample Size w/o CA	219	199	165	105	109	37	16	1	102	77	31		26	
State Average Fees																
AR			\$595	\$423	\$808	\$173	\$115	n/a	n/a	n/a	\$242	\$155	n/a	n/a	n/a	
AZ			\$2,112	\$1,788	\$1,167	\$585	\$545	\$238	\$101	\$26	\$355	\$183	\$376	n/a	\$81	
CA			\$8,949	\$7,438	\$3,930	\$1,455	\$1,893	\$1,146	\$883	\$144	\$315	\$418	\$630	\$423	\$2,460	
CO			\$3,786	\$3,114	\$1,788	\$1,365	\$644	\$819	\$2,680	n/a	\$271	\$145	\$99	n/a	\$3,871	
DE			\$1,578	\$272	n/a	n/a	\$1,306	n/a	n/a	n/a	\$177	\$7	\$88	n/a	n/a	
FL			\$2,069	\$1,807	\$1,804	\$311	\$557	\$69	n/a	n/a	\$201	\$122	\$157	n/a	\$331	
GA			\$591	\$601	\$450	\$213	\$288	n/a	\$119	n/a	\$237	\$97	n/a	n/a	\$365	
HI			\$2,019	\$2,019	\$2,019	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID			\$2,429	\$1,845	\$1,633	\$221	\$947	n/a	n/a	n/a	\$210	\$100	n/a	n/a	\$14	
IL			\$1,409	\$1,409	\$1,409	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
IN			\$1,492	\$1,209	\$1,209	n/a	\$282	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
KS			\$2,502	\$2,082	\$1,624	\$605	\$654	\$1,184	\$96	n/a	n/a	n/a	n/a	n/a	n/a	
LA			\$1,621	\$1,318	\$879	n/a	\$608	\$878	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD			\$2,801	\$2,329	\$3,458	\$652	\$940	n/a	n/a	n/a	\$1,008	\$154	n/a	n/a	\$110	
MO			\$695	\$695	\$695	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT			\$2,911	\$1,746	\$1,546	\$616	\$549	n/a	n/a	n/a	\$200	n/a	n/a	n/a	n/a	
NC			\$1,552	\$1,025	\$1,025	\$449	\$610	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
NE			\$2,421	\$2,220	\$2,220	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
NH			\$665	\$665	\$1,030	n/a	n/a	n/a	n/a	n/a	n/a	\$300	n/a	n/a	n/a	
NM			\$1,557	\$1,759	\$1,429	\$346	\$234	\$712	n/a	n/a	\$208	\$34	n/a	n/a	\$23	
NV			\$1,678	\$1,570	\$1,514	n/a	\$323	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84	
OH			\$2,583	\$817	n/a	\$904	\$862	n/a	n/a	n/a	\$359	\$135	\$323	n/a	n/a	
OK			\$360	\$360	\$360	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR			\$4,580	\$3,720	\$3,411	\$600	\$585	\$676	\$388	n/a	n/a	n/a	n/a	\$250	\$661	
PA			\$2,154	\$2,154	\$2,154	n/a	\$171	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300	
SC			\$1,752	\$1,160	\$1,025	\$285	\$603	n/a	n/a	n/a	\$123	\$30	n/a	n/a	\$130	
TN			\$1,921	\$1,595	\$953	\$333	\$644	n/a	n/a	n/a	\$104	\$18	n/a	n/a	\$1,527	
TX			\$1,116	\$1,055	\$1,087	\$311	\$126	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
UT			\$2,382	\$2,095	\$1,034	\$234	\$199	\$1,483	\$31	n/a	\$126	\$115	n/a	n/a	n/a	
VA			\$2,545	\$1,510	\$1,510	\$927	\$863	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
VT			\$724	\$724	\$270	n/a	n/a	n/a	\$395	n/a	\$183	\$329	n/a	n/a	n/a	
WA			\$3,275	\$2,704	\$2,666	\$611	\$619	\$829	\$500	n/a	\$265	\$113	\$45	n/a	n/a	
WV			\$356	\$356	n/a	n/a	n/a	n/a	n/a	n/a	\$338	\$18	n/a	n/a	n/a	
WI			\$1,397	\$421	\$176	\$614	\$362	\$673	n/a	n/a	\$102	\$156	n/a	n/a	n/a	