Hernando County
Impact Fee Update Study

FINAL REPORT

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I. Introduction

Hernando County is continuing to experience growth and is projected to add approximately 52,000 permanent residents by 2045, which is a 25 percent increase in population. To address infrastructure costs associated with new growth, the County implemented impact fees for nine service areas. Seven of these impact fees were last updated in 2012, including:

- Fire
- EMS
- Public Buildings
- Jail
- Law
- Libraries
- Parks

To comply with the legal requirements and to reflect most recent data, the County retained Benesch (formerly Tindale Oliver) to update the impact fee technical studies for these program areas. This report serves as the technical study to support the calculation of updated impact fees.

Methodology

In updating the County's impact fee program, a consumption-based impact fee methodology is utilized, which is commonly used throughout Florida. A consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). The demand component is measured in terms of population per unit in the case of all impact fee program areas included in this study.

A consumption-based impact fee charges new growth the proportionate share of the cost of providing additional infrastructure available for use by new growth. Unlike a "needs-based" approach, the consumption-based approach ensures that the impact fee is set at a rate that does not generate sufficient revenues to correct existing deficiencies. As such, the County does not need to go through the process of estimating the portion of each capacity expansion project that may be related to existing deficiencies. In addition, per legal requirements, a credit is subtracted from the total cost to account for the value of future tax contributions of new development toward any capacity expansion projects. In other words, case law requires that the new development should not be charged twice for the same service.

Legal Overview

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. Impact fees must comply with the "dual rational nexus" test, which requires that they:

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts (if needed) and a list of capacity-adding projects included in the County's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already.

More recent legislation further affected the impact fee framework in Florida, including the following:

- **HB 227 in 2009:** The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.
- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Economic Opportunity) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.
- **HB 7207 in 2011:** Required a dollar-for-dollar credit, for purposes of concurrency compliance, for impact fees paid and other concurrency mitigation required.

- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.3180(5)(f), Florida Statutes.
- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
    1. Impact fees cannot be collected prior to building permit issuance; and
    2. Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.
- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement will operate prospectively. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction. In addition, added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.
- **HB 1339 in 2020:** Requires reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.
- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body. This act is retroactive to January 1, 2021.

The following paragraphs provide further detail on the generally applicable legal standards applicable here.

<u>Impact Fee Definition</u>

- An impact fee is a one-time capital charge levied against new development.

- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.
- The principle purpose of an impact fee is to assist in funding the implementation of projects identified in the Capital Improvements Element (CIE) and other capital improvement programs for the respective facility/service categories.
- Examples of impact fee eligible projects include new/additional buildings, land, vehicles, equipment, as well as expansion of existing capital assets. In the case of assets that are currently rented or otherwise not-owned by the County, constructing or buying a similar asset that will be owned by the County is considered impact fee funding eligible project since the rented/leased assets are not included in the capital inventories used to calculate the fees.

Impact Fee vs. Tax

- An impact fee is generally regarded as a regulatory function established based upon the specific benefit to the user related to a given infrastructure type and is not established for the primary purpose of generating revenue for the general benefit of the community, as are taxes.
- Impact fee expenditures must convey a proportional benefit to the fee payer. This is accomplished through the establishment of benefit districts as needed, where fees collected in a benefit district are spent in the same benefit district.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements and documents the methodology used for impact fee calculations for each fee in the following sections, including an evaluation of the inventory, service area, level of service (LOS), cost, credit, and demand components. Information supporting this analysis was obtained primarily through September of 2020 from the County and other sources, as indicated.

The land use categories included in fee schedules in this report follow those included in the recently updated transportation impact fee schedule.

II. Fire Rescue & EMS

This section provides the results of the fire rescue/EMS impact fee analysis. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Fire/EMS Impact Cost
- Calculated Fire/EMS Impact Fee Schedule
- Impact Fee Schedule Comparison of Select Land Uses

These elements are summarized in the remainder of this section.

Facility Inventory

Table II-1 presents the buildings and land inventory associated with the fire/EMS impact fee for Hernando County. Included in the inventory are County-owned stations and other buildings.

Cost estimates for buildings are based primarily on the estimates for upcoming construction as well as costs observed in other Florida jurisdictions. Land values are based on a review of recent purchases, appraisals/estimates for upcoming purchases, current value of land where existing facilities are located based on information obtained from the Hernando County Property Appraiser as well as vacant land sales and values of similarly sized and located parcels.

Based on this review and analysis, the building value is estimated at $325 per square foot for buildings and the land value is estimated at $62,500 per acre. These unit cost estimates result in a total building and land value of approximately $28.4 million, of which $26.7 million is for buildings and the remaining $1.7 million is for land. A more detailed explanation of building and land value estimates is included in Appendix B.

In addition to land and buildings, the Hernando County fire/EMS impact fee inventory includes the necessary vehicles and equipment required to perform its services. As presented in Table II-2, the total vehicle and equipment value is approximately $18.1 million. Of this amount, approximately $4 million reflects the EMS vehicle and equipment value, which will be used to calculate an EMS impact fee schedule that will be used in the City of Brooksville. A more detailed explanation of this approach is provided later in this report.

Table II-1

Fire Rescue Buildings and Land Inventory

Description	Address	Number of Bays[1]	Year Built[2]	Square Footage[3]	Acres[4]	Building Value[5]	Land Value[6]	Building & Land Value[7]
Fire Rescue Headquarters	60 Veterans Ave, Brooksville, FL 34601	2	1965	8,997	0.20	$2,924,025	$12,500	$2,936,525
Fire Station 1	1479 Parker Ave, Spring Hill, FL 34606	2	1994	5,386	1.30	$1,750,450	$81,250	$1,831,700
Fire Station 2	3445 Bob Hartung Ct, Spring Hill, FL 34606	2	1976	5,850	2.30	$1,901,250	$143,750	$2,045,000
Fire Rescue Training Office		N/A	1990	3,735		$1,213,875		$1,213,875
Warehouse		3	2000	4,800		$768,000		$768,000
Fire Station 3	13240 Spring Hill Dr, Spring Hill, FL 34609	3	1985	7,510	1.50	$2,440,750	$93,750	$2,534,500
Fire Station 4	5083 Mariner Blvd, Spring Hill, FL 34608	2	1991	5,694	1.40	$1,850,550	$87,500	$1,938,050
Fire Station 5[8]	9490 Eldridge Rd, Spring Hill, FL 34608	N/A	2005	1,659	N/A	$539,175	N/A	$539,175
Fire Station 6	3451 Shoal Line Blvd, Hernando Beach, FL 34607	4	1981/2011	5,000	4.00	$1,625,000	$250,000	$1,875,000
Fire Station 7	26671 Mondon Hill Rd, Brooksville, FL 34601	3	1993	6,114	2.10	$1,987,050	$131,250	$2,118,300
Fire Station 8	32409 Cortez Blvd, Ridge Manor, FL 33523	2	1997	4,980	1.10	$1,618,500	$68,750	$1,687,250
Fire Station 9	24064 Lake Lindsey Rd, Brooksville, FL 34601	2	2004	3,456	2.00	$1,123,200	$125,000	$1,248,200
Fire Station 11	6388 Barclay Ave, Brooksville, FL 34613	3	1997	5,956	2.50	$1,935,700	$156,250	$2,091,950
Fire Station 12	6335 Ovenbird Rd, Brooksville, FL 34613	2	1991	4,890	5.70	$1,589,250	$356,250	$1,945,500
Fire Station 13	15370 Centralia Rd, Brooksville, FL 34614	2	1991	4,679	2.30	$1,520,675	$143,750	$1,664,425
Fire Station 14[9]	3001 Broad St, Brooksville, FL 34604	2	1996	6,003	N/A	$1,950,975	N/A	$1,950,975
Total				**84,709**	**26.40**	**$26,738,425**	**$1,650,000**	**$28,388,425**
Weighted Average Building Value per Square Foot[10]						**$325**		
Land Value per Acre[11]							**$62,500**	

1) Source: Hernando County
2) Source: Hernando County
3) Source: Hernando County
4) Source: Hernando County
5) Square footage (Item 3) multiplied by the estimated building value per square foot of $325 (Item 10). Appendix B provides further detail on unit cost estimate.
6) Acres (Item 4) multiplied by the estimated land value per acre (Item 11). Appendix B provides further detail on unit cost estimate.
7) Sum of building and land values (Items 5 and 6)
8) Station is co-located at Hernando County Utility Department site. Acreage is excluded from impact fee calculations
9) The land is leased from the Airport while the building is owned and maintained by the County Fire Rescue Department
10) Source: Appendix B
11) Source: Appendix B

Table II-2
Fire Rescue Vehicle and Equipment Inventory

Description	Unit Value[1]	Unit Count[2]	Total Value[3]
Vehicles [4]			
ATV	$16,921	1	$16,921
Boat	$29,675	1	$29,675
Brush Truck	$150,219	6	$901,314
Car	$27,362	3	$82,086
Engine	$563,975	17	$9,587,575
Express Van	$180,210	1	$180,210
Heavy Duty Truck	$57,797	2	$115,594
Ladder Truck	$638,847	1	$638,847
Medics[5]	$212,870	12	$2,554,440
Medium Size Truck	$45,021	5	$225,105
Pickup Truck	$36,242	5	$181,210
SUV	$33,925	7	$237,475
Tanker Truck	$185,504	3	$556,512
Van	$31,934	2	$63,868
Total Vehicle Value			**$15,370,832**
Additional Equipment [6]			
Antenna System	$11,080	1	$11,080
Breathing Air Compressor[5]	$28,600	1	$28,600
Breathing Air System[5]	$21,548	1	$21,548
Breathing Module[5]	$27,532	1	$27,532
Chest Compression System[5]	$13,719	7	$96,033
Control Station	$7,740	11	$85,140
Decontamination System	$12,249	1	$12,249
Defibrillator[5]	$27,966	31	$866,946
Engine	$5,286	6	$31,716
Fuel Tank	$10,932	1	$10,932
Generator	$18,273	10	$182,730
Lift	$8,638	6	$51,828
Manikin	$8,328	1	$8,328
Mask Fit Test Machine	$8,390	1	$8,390
Medical Supply Vending Machine[5]	$14,720	8	$117,760
MSA Packs	$5,364	116	$622,224
Page System	$5,743	2	$11,486
Patient Stimulator[5]	$36,729	1	$36,729
Portable Ventilator[5]	$12,072	6	$72,432
Pump	$11,400	1	$11,400
Radio	$5,392	6	$32,352
SCBA Testing Equipment	$5,936	1	$5,936
Spreader	$5,258	10	$52,580
Stretcher[5]	$18,812	8	$150,496
Thermal Imaging Camera	$7,900	17	$134,300
Trailer	$5,719	2	$11,438
Twin Power Unit	$5,790	5	$28,950
Vehicle Maintenance Equipment	$5,000	1	$5,000
Washer/Extractor	$10,000	2	$20,000
Total Equipment Value			**$2,756,135**
Total Vehicle & Equipment Value[7]			**$18,126,967**
EMS Related Vehicle & Equipment Value[5]			**$3,972,516**

1) Source: Hernando County Fire Rescue Department
2) Source: Hernando County Fire Rescue Department
3) Unit value (Item 1) multiplied by unit count (Item 2)
4) Represents "fully equipped" vehicle cost
5) Indicates EMS related items and associated total value
6) Represents additional equipment not included in value of vehicle fleet
7) Sum of vehicle and additional equipment value (Items 4 and 6)

Service Area and Demand Component

Hernando County Fire & Emergency Services provides EMS services throughout all of Hernando County. Fire rescue services are provided primarily countywide, excluding the City of Brooksville. The City has a separate fire department. However, given the integrated nature of fire/EMS infrastructure in terms of stations and the fact that the County Fire & Emergency Services Department also assists the City, countywide service area is used in this study. In addition, EMS vehicle/equipment value is separated to develop an "EMS only" impact fee to be collected in the City of Brooksville.

Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors that also benefit from fire/EMS services, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the county throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee equation. Appendix A provides further detail on the population analysis and demand calculations.

Level of Service

Hernando County is served by 14 stations, which results in a current level of service (LOS) of 14,150 weighted seasonal residents per station or 0.071 stations per 1,000 weighted seasonal residents. In terms of functional residents, the County's achieved LOS is 12,624 functional residents per station or 0.079 stations per 1,000 functional residents. Use of the current LOS in the impact fee calculations assumes that the County will continue to provide this LOS in the future.

Table II-3

Current Level of Service (2020)

Variable	2020	
	Weighted Population	Functional Population
Population[1]	198,124	176,733
Number of Stations[2]	14	14
Population per Station[3]	14,152	12,624
Current LOS (Stations per 1,000 Residents)[4]	**0.071**	**0.079**

1) Source: Appendix A, Table A-1 for weighted population and Table A-7 for functional population
2) Source: Table II-1
3) Population (Item 1) divided by the number of owned stations (Item 2)
4) Number of owned stations (Item 2) divided by the population (Item 1), multiplied by 1,000

Table II-4 compares the levels of service for other select Florida counties to the level of service of Hernando County. The LOS is displayed in terms of permanent population for 2020 for the service area of all entities.

Table II-4

Level of Service Comparison (2020)

Community	2020 Service Area Population[1]	Number of Stations[2]	Residents per Station[3]	LOS (Stations per 1,000 Residents)[4]
Hillsborough County	1,019,128	44	23,162	0.043
Pasco County	505,564	26	19,445	0.051
Sumter County	141,422	9	15,714	0.064
Hernando County	**183,203**	**14**	**13,086**	**0.076**
Citrus County	138,818	14	9,916	0.101
Marion County	306,112	31	9,875	0.101
Polk Couty	447,335	45	9,941	0.101
Lake County	187,278	25	7,491	0.133

1) Source: University of Florida, Bureau of Economic & Business Research, April 1, 2020 Final Population Estimates
2) Source: County websites and the US Fire Administration, National Fire Department Census
3) Service area population (Item 1) divided by the number of stations (Item 2)
4) Number of stations (Item 2) divided by the service area population (Item 1) multiplied by 1,000

Cost Component

The cost component of the study evaluates the cost of all capital assets, including buildings, land, vehicles and equipment. Table II-5 provides a summary of all capital costs, amounting to approximately $46.5 million.

In addition, Table II-5 also provides the impact cost per functional resident, which is calculated by multiplying the net asset value per station of $3.3 million by the current LOS (stations per 1,000 functional residents) of 0.079 and dividing by 1,000. As shown, this calculation results in approximately $262 per functional resident.

As mentioned previously, EMS vehicle/equipment value is separated to develop an "EMS only" impact fee to be collected in the City of Brooksville. As shown in Table II-5, the EMS portion amounts to 8.5 percent of all assets.

Table II-5

Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total(10)
Building Value(1)	$26,738,425	57.5%
Land Value(2)	$1,650,000	3.5%
Vehicle & Equipment Value(3)	$18,126,967	39.0%
Total Asset Value(4)	**$46,515,392**	**100.0%**
Number of Stations(5)	14	
Total Asset Value per Station(6)	$3,322,528	
Current LOS (Stations per 1,000 Functional Residents)(7)	0.079	
Total Impact Cost per Functional Resident(8)	**$262.48**	
EMS Asset Value(9)	**$3,972,516**	**8.5%**

1) Source: Table II-1
2) Source: Table II-1
3) Source: Table II-2
4) Sum of building value (Item 1), land value (Item 2), and vehicle/equipment value (Item 3)
5) Source: Table II-1
6) Net asset value (Item 4) divided by the number of stations (Item 5)
7) Source: Table II-3
8) Net asset value per station (Item 6) multiplied by the current LOS (Item 7) divided by 1,000
9) Source: Table II-2
10) Distribution of total asset value

Credit Component

To avoid overcharging new development for the fire/EMS impact fee, a review of the capital funding program for fire rescue and EMS services was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of capital facilities, land, vehicles, and equipment included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures cannot be funded with impact fee revenue.

Capital Expansion Credit

To calculate the capital expansion credit per functional resident, funding sources used for historical capacity projects and those programmed in the CIP are reviewed. During the time period from 2016 through 2025, the County has allocated an average annual non-impact fee funding of $345,000 toward fire/EMS capital facilities utilizing revenues from the Hernando County Consolidate Fire and EMS Funds and other contributions. The annual capital expansion expenditures were divided by the average annual functional residents for the same period to calculate the average annual capital expansion credit per functional resident. As presented in Table II-6, the result is approximately $2 per functional resident. The credit calculations also includes an adjustment for the residential credit that takes into account higher property taxes paid by new homes.

Table II-6
Capital Expansion Credit

Description[1]	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total 2016-2025
HC Consolidated Fire/Grants											
Fire Station No. 9 Relocation	$0	$0	$0	$0	$0	$192,000	$2,400,000	$0	$0	$0	$2,592,000
Equipment/Vehicle	$0	$0	$0	$29,675	$0	$0	$0	$0	$0	$0	$29,675
Station 6 Renovations	$0	$0	$0	$0	$0	$132,000	$0	$0	$0	$0	$132,000
Subtotal	**$0**	**$0**	**$0**	**$29,675**	**$0**	**$324,000**	**$2,400,000**	**$0**	**$0**	**$0**	**$2,753,675**
HC Consolidated EMS											
Equipment/Vehicle	$67,955	$0	$0	$86,955	$12,249	$0	$0	$0	$0	$0	**$167,159**
State Appropriations											
Station 6 Renovations	$0	$0	$0	$0	$0	$528,000	$0	$0	$0	$0	**$528,000**
Total Capital Expenditures	**$67,955**	**$0**	**$0**	**$116,630**	**$12,249**	**$852,000**	**$2,400,000**	**$0**	**$0**	**$0**	**$3,448,834**
Average Annual Capital Expansion Expenditures[2]											**$344,883**
Average Annual Functional Population[3]											**177,476**
Capital Expansion Credit per Functional Resident[4]											**$1.94**
- Portion Funded with Ad Valorem Tax Revenue[5]											$0.05
- Portion Funded with Other Sources[6]											$1.89
Credit Adjustment Factor (Residential Land Uses)[7]											1.50
Adjusted Capital Expansion Credit per Functional Resident (Residential Land Uses)[8]											$0.08
Total Capital Expansion Credit per Functional Resident (Residential Land Uses)[9]											**$1.97**

1) Source: Hernando County
2) Source: Average annual capital expansion expenditures over the 10-year period
3) Source: Appendix A, Table A-7
4) Average annual capital expansion expenditures (Item 2) divided by average annual functional population (Item 3)
5) Portion of total capital expansion expenditures funded by ad valorem tax revenue. Figure represents approximately 2.5% of total expenditures.
6) Capital expansion credit per functional resident (Item 4) less portion funded with ad valorem tax revenue (Item 5)
7) Adjustment factor to reflect higher ad valorem taxes paid by new homes
8) Portion funded with ad valorem tax revenue (Item 5) multiplied by the credit adjustment factor (Item 7)
9) Sum of the adjusted capital expansion credit per functional resident (Item 8) and the portion funded with other sources (Item 6)

Debt Service Credit

Any outstanding bond issues related to the fire/EMS facilities also will result in a credit to the impact fee. Hernando County used bond proceeds for several projects. In addition, the County is planning to issue bonds or notes for several upcoming projects. The capital expansion portion of the remaining payments of debt service are divided by the population during the same period to determine the debt service credit per resident. Table II-7 presents these calculations for individual bonds/notes.

Table II-7

Debt Service Credit

Description[1]	Funding Source[1]	Years of Remaining Payments[1]	Present Value of Remaining Payments[2]	Average Annual Functional Population[3]	Credit per Functional Resident[4]
MSA Equipment	HC Consolidated Fire	FY 21-26	$667,102	185,535	$3.60
County Radio System	General Fund	FY 21-23	$593,251	181,728	$3.26
Station 5	HC Consolidated Fire	FY 22-51	$1,452,886	210,485	$6.90
Station 5	HC Consolidated EMS	FY 22-51	$968,591	210,485	$4.60
Ladder Engine	HC Consolidated Fire	FY 22-41	$1,500,000	202,506	$7.41
Station 2	HC Consolidated Fire	FY 23-52	$658,867	212,228	$3.10
Station 2	HC Consolidated EMS	FY 23-52	$439,245	212,228	$2.07
Admin/Training Complex	HC Consolidated Fire	FY 24-43	$1,765,205	206,313	$8.56
Admin/Training Complex	HC Consolidated EMS	FY 24-43	$1,176,803	206,313	$5.70

1) Source: Hernando County
2) Present value of remaining payments in 2020 dollars, adjusted to reflect capacity expansion portion
3) Source: Appendix A, Table A-7. Average annual functional population over remaining years of payments.
4) Present value of remaining payments (Item 2) divided by the average annual functional population (Item 3)

Because the payment periods of these bonds/notes are different, Table II-8 presents the payment schedule by year. This results in an average debt service credit of $33 per resident for residential land uses and $30 per resident for non-residential land uses.

Table II-8
Consolidated Debt Service Payment Schedule

Year	Debt Service Payment per Fn. Resident[1]	Ad Valorem Portion of Debt Service Payment[2]	Calculation
FY 2021	$6.86	$2.15	
FY 2022	$25.77	$4.54	
FY 2023	$30.94	$5.62	
FY 2024	$41.94	$6.43	
FY 2025	$41.94	$6.43	
FY 2026	$41.94	$6.43	
FY 2027	$38.34	$6.43	
FY 2028	$38.34	$6.43	
FY 2029	$38.34	$6.43	
FY 2030	$38.34	$6.43	
FY 2031	$38.34	$6.43	
FY 2032	$38.34	$6.43	
FY 2033	$38.34	$6.43	
FY 2034	$38.34	$6.43	
FY 2035	$38.34	$6.43	
FY 2036	$38.34	$6.43	
FY 2037	$38.34	$6.43	
FY 2038	$38.34	$6.43	
FY 2039	$38.34	$6.43	
FY 2040	$38.34	$6.43	
FY 2041	$38.34	$6.43	
FY 2042	$30.93	$6.43	
FY 2043	$30.93	$6.43	
FY 2044	$16.67	$3.47	
FY 2045	$16.67	$3.47	
FY 2046	$16.67	$3.47	
FY 2047	$16.67	$3.47	
FY 2048	$16.67	$3.47	
FY 2049	$16.67	$3.47	
FY 2050	$16.67	$3.47	
FY 2051	$16.67	$3.47	
FY 2052	$5.17	$1.08	
Average Annual Payment	**$30.15**	$5.30	
Portion Funded with Non-Ad Valorem Sources[3]			$24.85
Credit Adjustment Factor (Residential Land Uses)[4]			1.50
Adjusted Debt Service Credit per Functional Resident (Residential Land Uses)[5]			$7.95
Total Capital Expansion Credit per Functional Resident (Residential Land Uses)[6]			**$32.80**

1) Source: Table II-7
2) Portion of debt service paid with ad valorem taxes (66% of the General Fund and 52% of the Hernando County Consolidated EMS Fund)
3) Average annual payment less portion paid with ad valorem taxes
4) Adjustment factor to reflect higher ad valorem taxes paid by new homes
5) Portion funded with ad valorem tax revenue ($5.30) multiplied by credit adjustment factor (Item 4)
6) Sum of the adjusted debt service credit per functional resident (Item 5) and the portion funded with other sources (Item 3)

Net Fire/EMS Impact Cost

Table II-9 summarizes the net impact cost per functional resident, which is the difference between the cost component and the credit component. The resulting net impact cost is $195 per functional resident for residential land uses and $199 per resident for non-residential land uses.

Table II-9
Net Impact Cost per Resident

Variable	Impact Cost	Revenue Credits
Impact Cost		
Total Impact Cost per Functional Resident[1]	**$262.48**	
Revenue Credit		
Average Annual Capital Expenditure Credit per Functional Resident[2]		
- Residential Land Uses		$1.97
- Non-Residential Land Uses		$1.94
Capitalization Rate		3.00%
Capitalization Period (in years)		25
Total Capital Expenditure Credit per Functional Resident[3]		
- Residential Land Uses		$34.30
- Non-Residential Land Uses		$33.78
Debt Service Credit per Functional Resident[4]		
- Residential Land Uses		$32.80
- Non-Residential Land Uses		$30.15
Total Revenue Credit per Functional Resident[5]		
- Residential Land Uses		$67.10
- Non-Residential Land Uses		$63.93
Net Impact Cost		
Net Impact Cost per Functional Resident[6]		
- Residential Land Uses	**$195.38**	
- Non-Residential Land Uses	**$198.55**	

1) Source: Table II-5
2) Source: Table II-6
3) Present Value of annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 3.0%. Interest rate estimate is provided by Hernando County.
4) Source: Table II-8
5) Sum of total capital expenditure credit per functional resident (Item 3) and total debt service credit per functional resident (Item 4)
6) Total impact cost per functional resident (Item 1) less total revenue credit per functional resident (Item 5)

Calculated Fire/EMS Impact Fee Schedule

Table II-10 presents the calculated fire rescue/EMS impact fee schedule for Hernando County for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table II-9. Also presented is a comparison to the County's current adopted fee and percent change from the current fee.

Table II-10

Fire Rescue/EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Residential:						
210	Single Family (detached)	du	1.64	**$320**	$235	36.2%
220/221/222	Multi-Family (Apartment/Condominium/Townhouse)	du	1.20	**$234**	$177	32.2%
240	Mobile Home	du	1.25	**$244**	$196	24.5%
251	Senior Housing (Detached)	du	1.26	**$246**	$235	4.7%
252	Senior Housing (Attached)	du	0.91	**$178**	$165	7.9%
Transient, Assisted, Group:						
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.26	**$250**	N/A	N/A
254	Assisted Living	bed	0.98	**$195**	N/A	N/A
310	Hotel	room	1.16	**$230**	$109	111.0%
320	Motel	room	0.99	**$197**	$109	80.7%
620	Nursing Home	bed	1.10	**$218**	N/A	N/A
Recreational:						
416	RV Park	occupied site	0.47	**$93**	$109	-14.7%
420	Marina	boat berth	0.13	**$26**	N/A	N/A
430	Golf Course	acre	0.10	**$20**	N/A	N/A
445	Movie Theater	screen	5.19	**$1,030**	N/A	N/A
492	Health/Fitness Club	1,000 sf	2.41	**$479**	$328	46.0%
Institutional:						
520	Elementary School (Private)	student	0.10	**$20**	N/A	N/A
522	Middle School (Private)	student	0.09	**$18**	N/A	N/A
525	High School (Private)	student	0.08	**$16**	N/A	N/A
540	University 7,500 or fewer students (Private)	student	0.10	**$20**	N/A	N/A
550	University greater than 7,500 students (Private)	student	0.08	**$16**	N/A	N/A
560	Public Assembly	1,000 sf	0.41	**$81**	N/A	N/A
565	Day Care Center	1,000 sf	0.81	**$161**	$168	-4.2%
Medical:						
610	Hospital	1,000 sf	1.30	**$258**	$290	-11.0%
630	Clinic	1,000 sf	1.50	**$298**	$290	2.8%
Office:						
710	Office	1,000 sf	0.98	**$195**	$171	14.0%
720	Medical Office 10,000 sq ft or less	1,000 sf	1.20	**$238**	$290	-17.9%
720	Medical Office greater than 10,000 sq ft	1,000 sf	1.72	**$342**	$290	17.9%
Retail:						
812	Building Materials/Lumber Store	1,000 sf	0.54	**$107**	$328	-67.4%
813	Discount Superstore, Free-Standing	1,000 sf	1.72	**$342**	$328	4.3%
816	Hardware/Paint Store	1,000 sf	0.25	**$50**	$328	-84.8%
822	Retail/Shopping Center 40,000 sfgla or less	1,000 sfgla	2.08	**$413**	$328	25.9%
821	Retail/Shopping Center 40,001 to 150,000 sfgla	1,000 sfgla	2.58	**$512**	$328	56.1%
820	Retail/Shopping Center greater than 150,000 sfgla	1,000 sfgla	1.41	**$280**	$328	-14.6%
840/841	New/Used Auto Sales	1,000 sf	1.57	**$312**	$328	-4.9%
850	Supermarket	1,000 sf	2.45	**$486**	$328	48.2%
862	Home Improvement Superstore	1,000 sf	1.94	**$385**	$328	17.4%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	1.84	**$365**	$328	11.3%
890	Furniture Store	1,000 sf	0.32	**$64**	$328	-80.5%

Table II-10 (Continued)
Fire Rescue/EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Services:						
912	Bank/Savings Drive-In	1,000 sf	1.48	**$294**	$328	-10.4%
931	Fine Dining/Quality Restaurant	1,000 sf	5.76	**$1,144**	$510	124.3%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.42	**$1,076**	$510	111.0%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.77	**$1,940**	$510	280.4%
942	Automobile Care Center	1,000 sf	1.67	**$332**	$328	1.2%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.46	**$290**	N/A	N/A
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	2.30	**$457**	N/A	N/A
	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	3.00	**$596**	N/A	N/A
947	Self-Service Car Wash	service bay	0.96	**$191**	N/A	N/A
n/a	Convenience/Gasoline/Fast Food Restaurant	1,000 sf	7.97	**$1,582**	$328	382.3%
Industrial:						
110	General Light Industrial	1,000 sf	0.48	**$95**	$84	13.1%
130	Industrial Park	1,000 sf	0.35	**$69**	$84	-17.9%
140	Manufacturing	1,000 sf	0.55	**$109**	$84	29.8%
150	Warehouse	1,000 sf	0.11	**$22**	$62	-64.5%
151	Mini-Warehouse	1,000 sf	0.04	**$8**	$62	-87.1%

1) Source: Appendix A, Tables A-8 and A-9
2) Net impact cost per functional resident from Table II-9 multiplied by the functional resident coefficient (Item 1) for each land use
3) Source: Hernando County Planning & Development Department
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)

Note: "N/A" indicates a new land use category and/or a unit change from current impact fee schedule

Table II-11 presents a separate EMS impact fee calculated based on portion of the asset value associated with EMS vehicles and equipment. This fee is calculated to be used in the City of Brooksville since the City has a separate Fire Department and is in the process of implementing its own fire rescue fee.

Table II-11
EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated EMS Impact Fee Only[2]	Adopted EMS Impact Fee[3]	Percent Change[4]
Residential:						
210	Single Family (detached)	du	1.64	**$27**	$26	3.8%
220/221/222	Multi-Family (Apartment/Condominium/Townhouse)	du	1.20	**$20**	$19	5.3%
240	Mobile Home	du	1.25	**$21**	$21	0.0%
251	Senior Housing (Detached)	du	1.26	**$21**	$26	-19.2%
252	Senior Housing (Attached)	du	0.91	**$15**	$18	-16.7%
Transient, Assisted, Group:						
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.26	**$21**	N/A	N/A
254	Assisted Living	bed	0.98	**$17**	N/A	N/A
310	Hotel	room	1.16	**$20**	$12	66.7%
320	Motel	room	0.99	**$17**	$12	41.7%
620	Nursing Home	bed	1.10	**$19**	N/A	N/A
Recreational:						
416	RV Park	occupied site	0.47	**$8**	$12	-33.3%
420	Marina	boat berth	0.13	**$2**	N/A	N/A
430	Golf Course	acre	0.10	**$2**	N/A	N/A
445	Movie Theater	screen	5.19	**$88**	N/A	N/A
492	Health/Fitness Club	1,000 sf	2.41	**$41**	$36	13.9%
Institutional:						
520	Elementary School (Private)	student	0.10	**$2**	N/A	N/A
522	Middle School (Private)	student	0.09	**$2**	N/A	N/A
525	High School (Private)	student	0.08	**$1**	N/A	N/A
540	University 7,500 or fewer students (Private)	student	0.10	**$2**	N/A	N/A
550	University greater than 7,500 students (Private)	student	0.08	**$1**	N/A	N/A
560	Public Assembly	1,000 sf	0.41	**$7**	N/A	N/A
565	Day Care Center	1,000 sf	0.81	**$14**	$18	-22.2%
Medical:						
610	Hospital	1,000 sf	1.30	**$22**	$32	-31.3%
630	Clinic	1,000 sf	1.50	**$25**	$32	-21.9%
Office:						
710	Office	1,000 sf	0.98	**$17**	$18	-5.6%
720	Medical Office 10,000 sq ft or less	1,000 sf	1.20	**$20**	$32	-37.5%
720	Medical Office greater than 10,000 sq ft	1,000 sf	1.72	**$29**	$32	-9.4%
Retail:						
812	Building Materials/Lumber Store	1,000 sf	0.54	**$9**	$36	-75.0%
813	Discount Superstore, Free-Standing	1,000 sf	1.72	**$29**	$36	-19.4%
816	Hardware/Paint Store	1,000 sf	0.25	**$4**	$36	-88.9%
822	Retail/Shopping Center 40,000 sfgla or less	1,000 sfgla	2.08	**$35**	$36	-2.8%
821	Retail/Shopping Center 40,001 to 150,000 sfgla	1,000 sfgla	2.58	**$44**	$36	22.2%
820	Retail/Shopping Center greater than 150,000 sfgla	1,000 sfgla	1.41	**$24**	$36	-33.3%
840/841	New/Used Auto Sales	1,000 sf	1.57	**$27**	$36	-25.0%
850	Supermarket	1,000 sf	2.45	**$41**	$36	13.9%
862	Home Improvement Superstore	1,000 sf	1.94	**$33**	$36	-8.3%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	1.84	**$31**	$36	-13.9%
890	Furniture Store	1,000 sf	0.32	**$5**	$36	-86.1%
Services:						
912	Bank/Savings Drive-In	1,000 sf	1.48	**$25**	$36	-30.6%
931	Fine Dining/Quality Restaurant	1,000 sf	5.76	**$97**	$56	73.2%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.42	**$91**	$56	62.5%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.77	**$165**	$56	194.6%
942	Automobile Care Center	1,000 sf	1.67	**$28**	$36	-22.2%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.46	**$25**	N/A	N/A
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	2.30	**$39**	N/A	N/A
	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	3.00	**$51**	N/A	N/A
947	Self-Service Car Wash	service bay	0.96	**$16**	N/A	N/A
n/a	Convenience/Gasoline/Fast Food Restaurant	1,000 sf	7.97	**$134**	$36	272.2%
Industrial:						
110	General Light Industrial	1,000 sf	0.48	**$8**	$9	-11.1%
130	Industrial Park	1,000 sf	0.35	**$6**	$9	-33.3%
140	Manufacturing	1,000 sf	0.55	**$9**	$9	0.0%
150	Warehouse	1,000 sf	0.11	**$2**	$7	-71.4%
151	Mini-Warehouse	1,000 sf	0.04	**$1**	$7	-85.7%

1) Source: Appendix A, Tables A-8 and A-9

2) Net impact cost per functional resident from Table II-9 multiplied 8.5% to represent EMS portion, which is then multiplied by the functional resident coefficient (Item 1) for each land use
3) Source: Hernando County Planning & Development Department
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)

Fire/EMS Impact Fee Schedule Comparison of Select Land Uses

As part of the work effort in updating the Hernando County fire/EMS impact fee schedule, the County's calculated and adopted impact fee schedules were compared to the adopted fee schedules of other select Florida counties. Table II-11 presents this comparison.

Table II-12

Fire Rescue Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Citrus County[5]	Hillsborough County[6]	Lake County[7]	Pasco County[8]	Polk County[9]
		Existing[3]	Calculated[4]					
Date of Last Update		2012	**2020**	2021	2018	2003	2003	2019
Adoption percentage[1]		100%	**N/A**	100%	100%	95%	100%	100%
Residential:								
Single Family (2,000 sq ft)	du	$235	**$320**	$343	$335	$390	$420	$358
Multi-Family (1,300 sq ft)	du	$177	**$234**	$264	$249	$244	$420	$265
Non-Residential:								
Light Industrial	1,000 sf	$86	**$95**	$89	$57	$104	$549	$97
Office (50,000 sq ft)	1,000 sf	$171	**$195**	$206	$158	$1,301	$549	$229
Retail (125,000 sq ft)	1,000 sfgla	$334	**$512**	$433	$313	$1,301	$549	$366
Bank w/Drive-Thru	1,000 sf	$328	**$294**	$433	$313	$1,301	$549	$366
Fast Food w/Drive-Thru	1,000 sf	$510	**$1,940**	$433	$313	$1,301	$549	$366

1) Represents that portion of the maximum calculated fee for each respective county adopted. Fees may have been lowered through indexing or policy discounts. Does not account for moratoriums/suspensions.
2) Du = dwelling unit
3) Source: Hernando County Planning & Development Department (sum of fire and EMS fees is shown)
4) Source: Table II-10
5) Source: Citrus County Growth Management Department. Fees represent sum of fire and EMS impact fees.
6) Source: Hillsborough County Permits and Records Department. Fee shown represents a combined Fire/EMS "Fire Rescue Service" fee.
7) Source: Lake County Planning and Zoning Office. Fees shown represent fire impact fee only.
8) Source: Pasco County Central Permitting Department. Fee shown represents the sum of fire and EMS fees.
9) Source: Polk County. Rates shown represent the sum of fire and EMS impact fees.

Table II-13

EMS Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Citrus County[5]	Manatee County [6]	Pasco County[7]	Polk County[8]
		Existing[3]	Calculated[4]				
Date of Last Update		2012	**2020**	2021	2020	2003	2019
Adoption percentage[1]		100%	**N/A**	100%	N/A	100%	100%
Residential:							
Single Family (2,000 sq ft)	du	$26	**$27**	$62	$174	$172	$76
Multi-Family (1,300 sq ft)	du	$19	**$20**	$48	$113	$172	$56
Non-Residential:							
Light Industrial	1,000 sf	$9	**$8**	$16	$61	$224	$21
Office (50,000 sq ft)	1,000 sf	$18	**$17**	$37	$108	$224	$49
Retail (125,000 sq ft)	1,000 sfgla	$36	**$44**	$78	$184	$224	$78
Bank w/Drive-Thru	1,000 sf	$36	**$25**	$78	$184	$224	$78
Fast Food w/Drive-Thru	1,000 sf	$56	**$165**	$78	$184	$224	$78

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Hernando County Planning & Development Department
4) Source: Table II-10
5) Source: Citrus County Growth Management Department
6) Source: Manatee County Administration Department; Fee shown is for EMS only and represents the calculated fee by the on-going study.
7) Source: Pasco County Central Permitting Department. Fee shown is "Rescue" fee.
8) Source: Polk County

III. Public Buildings

This section provides the results of the public buildings impact fee analysis. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Public Buildings Impact Cost
- Calculated Public Buildings Impact Fee Schedule
- Impact Fee Schedule Comparison of Select Land Uses

These elements are summarized in the remainder of this section.

Facility Inventory

Table III-1 presents the buildings and land inventory associated with the public buildings impact fee for Hernando County. Included in the inventory general government buildings, law enforcement facilities and correctional facilities.

Cost estimate for buildings is based primarily on the insurance values of current buildings, estimates for upcoming buildings, and cost information from other jurisdictions. Land values are based on a review of appraisals/estimates for upcoming purchases, current value of land where existing facilities are located based on information obtained from the Hernando County Property Appraiser as well as vacant land sales and values of similarly sized and located parcels.

Based on this review and analysis, the building value is estimated at $230 per square foot for primary buildings, $80 per square foot for support buildings, and the land value is estimated at $50,000 per acre. These unit cost estimates result in a total building and land value of approximately $136.8 million, of which $131.2 million is for buildings and the remaining $5.6 million is for land. A more detailed explanation of building and land value estimates is included in Appendix B.

Table III-1

Public Buildings and Land Inventory

Description[1]	Address	Building Type	Year Built[2]	Square Footage[3]	Acres[4]	Building Value[5]	Land Value[6]	Total Building and Land Value[7]
Courthouse	20 N Main St # 362, Brooksville, FL 34601	Primary	1913	52,885	3.26	$12,163,550	$163,000	$12,326,550
Government Center		Primary	1988	137,301		$31,579,230		$31,579,230
Records Center Building	234 E Jefferson St., Brooksville, FL 34601	Primary	1971	12,978	3.10	$2,984,940	$155,000	$3,139,940
Westside Complex	7499 Forest Oaks Blvd, Brooksville, FL 34601	Primary	1987	32,934	3.55	$7,574,820	$177,500	$7,752,320
Public Works/Fleet Complex	1525 E Jefferson St, Brooksville, FL 34601	Primary	N/A	36,655	24.00	$8,430,650	$1,200,000	$9,630,650
Animal Control Building - Administration	19450 Oliver St, Brooksville, FL 34601	Primary	2001	2,419	22.80	$556,370	$1,140,000	$1,696,370
Animal Control Building - Kennel		Support	2001	11,240		$899,200		$899,200
Animal Control Building - Barn		Support	2001	1,116		$89,280		$89,280
Emergency Operations Center/HCSO Complex	18900 Cortez Blvd, Brooksville, FL 34601	Primary	1991	89,768	14.70	$20,646,640	$735,000	$21,381,640
Surplus Yard Building	1545 E Jefferson St, Brooksville, FL 34601	Support	1986	1,650	1.02	$132,000	$51,000	$183,000
Public Works Warehouse	603 Union St, Brooksville, FL 34601	Support	1976	5,000	2.00	$400,000	$100,000	$500,000
Health Department	7551 Forest Oaks Blvd, Spring Hill, FL 34606	Primary	2011	56,947	3.46	$13,097,810	$173,000	$13,270,810
Aeriform Property Building	700 Aeriform Dr, Brooksville, FL 34601	Primary	1992	1,440	1.00	$331,200	$50,000	$381,200
Aeriform Property Warehouse		Support	2017	625		$50,000		$50,000
Health Department	300 S Main Street	Primary	1992	17,620	5.10	$4,052,600	$255,000	$4,307,600
Old Airport Admin Building (Extension Office)[8]	16110 Aviation Loop Dr.	Primary	1985	4,800	N/A	$1,104,000	N/A	$1,104,000
Peterson Port Authority Building[9]	6340 Shoal Line Blvd	Primary	N/A	1,232	N/A	$283,360	N/A	$283,360
Rock Cannery	15487 Citrus Way	Primary	1941	2,645	0.40	$608,350	$20,000	$628,350
County Jail Facilities								
County Jail	16425 Spring Hill Dr, Brooksville, FL 34601	Primary	1988	96,249	25.40	$22,137,270	$1,270,000	$23,407,270
Jail Work Release Building		Primary	2005	10,346		$2,379,580		$2,379,580
Jail Maintenance Building		Primary	2013	960		$220,800		$220,800
Jail Infirmary		Primary	2013	4,480		$1,030,400		$1,030,400
Jail Modular Building		Support	2002	1,380		$110,400		$110,400
HCSO @ South Brooksville Community Center	601 E Dr MLK Jr Blvd, Brooksville, FL 34601	Primary	2009	1,600	1.13	$368,000	$56,500	$424,500
Total				**584,270**	**110.92**	**$131,230,450**	**$5,546,000**	**$136,776,450**
Primary				**563,259**				
Support				**21,011**				
Building Value per Sq. Ft.[10]						**$225**		
Land Value per Acre[11]							**$50,000**	

1) Source: Hernando County
2) Source: Hernando County and the Hernando County Property Appraiser
3) Source: Hernando County and the Hernando County Property Appraiser
4) Source: Hernando County and the Hernando County Property Appraiser

5) Estimated building value of $230 per square foot multiplied by building square feet (Item 3) for primary buildings and $80 per square foot for support buildings.
6) Number of acres (Item 4) multiplied by the estimated land value per acre (Item 11)
7) Sum of building and land value (Items 5 and 6)
8) Land is leased by the County and is excluded from the impact fee
9) Facility is co-located at Linda Pederson Park. Acreage is included in the parks and recreation impact fee.
10) Total building value (Item 5) divided by total square feet (Item 2)
11) Source: Appendix B

Service Area and Demand Component

Hernando County provides public buildings countywide. As such, the proper benefit district is the entire county. In this technical study, the current 2020 weighted and functional population estimates are used. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from public buildings services, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the county throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee equation. Appendix A provides further detail on the population analysis and demand calculations.

Level of Service

Hernando County is served by 584,270 square feet of public buildings, which results in a current level of service (LOS) of 2,950 square feet per 1,000 weighted population. In terms of functional residents, the County's achieved LOS is approximately 3,300 square feet per 1,000 functional residents. Although the County has an adopted LOS standard that requires a minimum of 1,500 square feet per 1,000 residents, this is a standard that reflects the minimum level of public buildings needed. For impact fee calculations, the achieved LOS is used instead, which assumes that the County will continue to provide the current achieved LOS instead of the minimum adopted LOS standard in the future.

Table III-2

Current Level of Service (2020)

Variable	2020	
	Weighted Population	Functional Population
Population[1]	198,124	176,733
Public Buildings Square Footage[2]	584,270	584,270
Current LOS (Square Feet per 1,000 Residents)[3]	**2,949**	**3,306**
Adopted LOS Standard (Square Feet per 1,000 Residents)[4]	**1,500**	**1,682**

1) Source: Appendix A, Tables A-1 and A-7
2) Source: Table III-1
3) Total square footage (Item 2) divided by population (Item 1) divided by 1,000
4) Source: Hernando County Future Land Use Element. The adopted LOS Standard in terms of functional population is calculated by multiplying the adopted LOS standard of 1,500 (Item 4) by weighted population and dividing it by functional population (Item 1).

Cost Component

The cost component of the study evaluates the cost of all capital assets, including buildings and land. Table III-3 provides a summary of all capital costs, amounting to approximately $136.8 million.

In addition, Table III-3 also provides the impact cost per functional resident, which is calculated by multiplying the net asset value of $234 per square foot by the current LOS (square feet per 1,000 functional residents) of 3,306 and dividing by 1,000. As shown, this calculation results in approximately $774 per functional resident.

Table III-3
Public Building Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total[8]
Total Building Value[1]	$131,230,450	96%
Total Land Value[2]	$5,546,000	4%
Total Building and Land Value[3]	$136,776,450	100%
Building Square Footage[4]	584,270	
Total Building and Land Value per Square Foot[5]	$234.10	
Achieved LOS - Bldg. Sq. Ft. per 1,000 Functional Resident[6]	3,306	
Total Impact Cost per Functional Resident[7]	**$773.93**	

1) Source: Table III-1
2) Source: Table III-1
3) Sum of building value (Item 1) and land value (Item 2)
4) Source: Table III-1
5) Total building and land value (Item 3) divided by building square footage (Item 4)
6) Source: Table III-2
7) Building and land value per square foot (Item 5) multiplied by the achieved LOS (Item 6) multiplied by 1,000
8) Distribution of total capital asset value

Credit Component

To avoid overcharging new development, a review of the capital funding program for public buildings was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of capital facilities, land, vehicles, and equipment included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures cannot be funded with impact fee revenue.

Capital Expansion Credit

To calculate the capital expansion credit per functional resident, funding sources used for historical capacity projects and those programmed in the CIP are reviewed. Between 2016 through 2025, the County has allocated an average non-impact fee funding of $337,000 per year toward public buildings facilities utilizing revenues from the General Fund, Local Option Gas Tax, Court Fees, and Inmate Revenue Fund. The annual capital expansion expenditures were divided by the average annual functional residents for the same period to calculate the average annual capital expansion credit per functional resident. As presented in Table III-4, the result is approximately $2 per functional resident.

Table III-4

Capital Expansion Credit

Description[1]	Total 2016-2025
General Fund	
Transit Metal Operations Bldg	$80,431
Local Option Gas Tax	
Transit Metal Operations Bldg	$1,963
Inmate Revenue Fund	
Heavy Security Fence and Concrete Apron	$385,000
Mental Health Unit	$2,500,000
Warehouse Construction	$400,000
Subtotal - Inmate Revenue Fund	**$3,285,000**
Total Capital Expenditures	**$3,367,394**
Average Annual Capital Expansion Expenditures[2]	$336,739
Average Annual Functional Population[3]	177,476
Capital Expansion Credit per Functional Resident[4]	**$1.90**

1) Source: Hernando County
2) Source: Average annual capital expansion expenditures over the 10-year period
3) Source: Appendix A, Table A-7
4) Average annual capital expansion expenditures (Item 2) divided by average annual functional population (Item 3)

Net Public Buildings Impact Cost

Table III-5 summarizes the net impact cost per functional resident, which is the difference between the cost component and the credit component. The resulting net impact cost is $741 per functional resident.

Table III-5

Net Impact Cost per Resident

Variable	Impact Cost	Revenue Credits
Impact Cost		
Total Impact Cost per Functional Resident[1]	**$773.93**	
Revenue Credit		
Average Annual Capital Expenditure Credit per Functional Resident[2]		
- Residential/Non-Residential Land Uses		$1.90
Capitalization Rate		3.00%
Capitalization Period (in years)		25
Total Capital Expenditure Credit per Functional Resident[3]		**$33.08**
Net Impact Cost		
Net Impact Cost per Functional Resident[4]	**$740.85**	

1) Source: Table III-3
2) Source: Table III-4
3) Present value of annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 3.00%. Interest rate estimate is provided by Hernando County.
4) Total impact cost per functional resident (Item 1) less total revenue credit per functional resident (Item 3)

Calculated Public Buildings Impact Fee Schedule

Table III-6 presents the calculated public buildings impact fee schedule for Hernando County for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table III-5. Also presented is a comparison to the County's current adopted fee and percent change from the current fee.

Table III-6

Public Buildings Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Residential:						
210	Single Family (detached)	du	1.64	**$1,215**	$466	160.7%
220/221/222	Multi-Family (Apartment/Condominium/Townhouse)	du	1.20	**$889**	$352	152.6%
240	Mobile Home	du	1.25	**$926**	$390	137.4%
251	Senior Housing (Detached)	du	1.26	**$933**	$466	100.2%
252	Senior Housing (Attached)	du	0.91	**$674**	$327	106.1%
Transient, Assisted, Group:						
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.26	**$933**	$576/1,000 sf	N/A
254	Assisted Living	bed	0.98	**$726**	N/A	N/A
310	Hotel	room	1.16	**$859**	$217	295.9%
320	Motel	room	0.99	**$733**	$217	237.8%
620	Nursing Home	bed	1.10	**$815**	$576/1,000 sf	N/A
Recreational:						
416	RV Park	occupied site	0.47	**$348**	$217	60.4%
420	Marina	boat berth	0.13	**$96**	$335/1,000 sf	N/A
430	Golf Course	acre	0.10	**$74**	$651/1,000 sf	N/A
445	Movie Theater	screen	5.19	**$3,845**	$651/1,000 sf	N/A
492	Health/Fitness Club	1,000 sf	2.41	**$1,785**	$651	174.2%
Institutional:						
520	Elementary School (Private)	student	0.10	**$74**	$335/1,000 sf	N/A
522	Middle School (Private)	student	0.09	**$67**	$335/1,000 sf	N/A
525	High School (Private)	student	0.08	**$59**	$335/1,000 sf	N/A
540	University 7,500 or fewer students (Private)	student	0.10	**$74**	$335/1,000 sf	N/A
550	University greater than 7,500 students (Private)	student	0.08	**$59**	$335/1,000 sf	N/A
560	Public Assembly	1,000 sf	0.41	**$304**	N/A	N/A
565	Day Care Center	1,000 sf	0.81	**$600**	$335/1,000 sf	N/A
Medical:						
610	Hospital	1,000 sf	1.30	**$963**	$576	67.2%
630	Clinic	1,000 sf	1.50	**$1,111**	$576	92.9%
Office:						
710	Office	1,000 sf	0.98	**$726**	$335	116.7%
720	Medical Office 10,000 sq ft or less	1,000 sf	1.20	**$889**	$576	54.3%
720	Medical Office greater than 10,000 sq ft	1,000 sf	1.72	**$1,274**	$576	121.2%
Retail:						
812	Building Materials/Lumber Store	1,000 sf	0.54	**$400**	$651	-38.6%
813	Discount Superstore, Free-Standing	1,000 sf	1.72	**$1,274**	$651	95.7%
816	Hardware/Paint Store	1,000 sf	0.25	**$185**	$651	-71.6%
822	Retail/Shopping Center 40,000 sfgla or less	1,000 sfgla	2.08	**$1,541**	$651	136.7%
821	Retail/Shopping Center 40,001 to 150,000 sfgla	1,000 sfgla	2.58	**$1,911**	$651	193.5%
820	Retail/Shopping Center greater than 150,000 sfgla	1,000 sfgla	1.41	**$1,045**	$651	60.5%
840/841	New/Used Auto Sales	1,000 sf	1.57	**$1,163**	$651	78.6%
850	Supermarket	1,000 sf	2.45	**$1,815**	$651	178.8%
862	Home Improvement Superstore	1,000 sf	1.94	**$1,437**	$651	120.7%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	1.84	**$1,363**	$651	109.4%
890	Furniture Store	1,000 sf	0.32	**$237**	$651	-63.6%
Services:						
912	Bank/Savings Drive-In	1,000 sf	1.48	**$1,096**	$651	68.4%
931	Fine Dining/Quality Restaurant	1,000 sf	5.76	**$4,267**	$1,012	321.6%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.42	**$4,015**	$1,012	296.7%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.77	**$7,238**	$1,012	615.2%
942	Automobile Care Center	1,000 sf	1.67	**$1,237**	$651	90.0%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.46	**$1,082**	$651/1,000 sf	N/A
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	2.30	**$1,704**	$651/1,000 sf	N/A
	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	3.00	**$2,223**	$651/1,000 sf	N/A
947	Self-Service Car Wash	service bay	0.96	**$711**	$651/1,000 sf	N/A
n/a	Convenience/Gasoline/Fast Food Restaurant	1,000 sf	7.97	**$5,905**	$651	807.1%

Table III-6

Public Buildings Impact Fee Schedule (Continued)

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Industrial:						
110	General Light Industrial	1,000 sf	0.48	**$356**	$168	111.9%
130	Industrial Park	1,000 sf	0.35	**$259**	$168	54.2%
140	Manufacturing	1,000 sf	0.55	**$407**	$168	142.3%
150	Warehouse	1,000 sf	0.11	**$81**	$124	-34.7%
151	Mini-Warehouse	1,000 sf	0.04	**$30**	$124	-75.8%

1) Source: Appendix A, Table A-8 and Table A-9
2) Net impact cost per functional resident from Table III-5 is multiplied by the functional resident coefficient (Item 1) for each land use
3) Source: Hernando County Planning & Development Department
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)

Note: "N/A" indicates a new land use category and/or a unit change from current impact fee schedule

Public Buildings Impact Fee Schedule Comparison of Select Land Uses

As part of the work effort in updating Hernando County's public buildings impact fee schedule, the County's calculated and adopted impact fees for select land uses were compared to the adopted fee schedules of several Florida counties. Table III-7 presents this comparison.

Table III-7

Public Buildings Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Charlotte County [5]	Citrus County[6]	Collier County[7]	Indian River County [8]	Palm Beach County [9]
		Existing[3]	Calculated[4]					
Date of Last Update		2012	**2020**	2014	2021	2016	2020	2012
Assessed Portion of Calculated[1]		100%	**N/A**	51%	100%	100%	50%/26%	27%
Residential:								
Single Family (2,000 sq ft)	du	$466	**$1,215**	$374	$298	$934	$415	$223
Multi-Family (1,300 sq ft)	du	$352	**$889**	$198	$229	$444	$225	$171
Non-Residential:								
Light Industrial	1,000 sf	$168	**$356**	$182	$77	$359	$68	$74
Office (50,000 sq ft)	1,000 sf	$335	**$726**	$314	$179	$620	$121	$131
Retail (125,000 sq ft)	1,000 sf	$651	**$1,911**	$559	$377	$1,275	$205	$327
Bank w/Drive-In	1,000 sf	$651	**$1,096**	$601	$377	$1,187	$202	$382
Fast Food w/Drive-Thru	1,000 sf	$1,012	**$7,238**	$2,346	$377	$4,633	$1,316	$604

1) Represents that portion of the maximum calculated fee for each respective county adopted. Fees may have been lowered through indexing or policy discounts. Does not account for moratoriums/suspensions.
2) Du = dwelling unit
3) Source: Hernando County Planning & Development Department
4) Source: Table III-6
5) Source: Charlotte County Community Development Department
6) Source: Citrus County Growth Management Department
7) Source: Collier County Capital Project Planning
8) Source: Indian River County Planning Division
9) Source: Palm Beach County Administration Division

IV. Correctional Facilities

This section provides the results of the correctional facilities impact fee analysis. Several elements addressed in this section include:

- Vehicle and Equipment Inventory
- Service Area and Demand Component
- Cost Component
- Credit Component
- Net Correctional Facilities Impact Cost
- Calculated Correctional Facilities Impact Fee Schedule
- Impact Fee Schedule Comparison of Select Land Uses

These elements are summarized in the remainder of this section.

Vehicle and Equipment Inventory

Table IV-1 presents the vehicle and equipment inventory associated with the correctional facilities impact fee for Hernando County. Because jail buildings and land are included as part of the public buildings inventory, they are not shown in this section. As presented, the total vehicle and equipment value is approximately $1.7 million.

Table IV-1

Correctional Facilities Vehicle and Equipment Inventory

Description	Unit Count[1]	Unit Value[2]	Total Value[3]
Vehicles			
ATV	2	$14,508	$29,016
Bus	1	$52,080	$52,080
Car	10	$18,777	$187,772
SUV	4	$32,702	$130,808
Truck	3	$34,339	$103,018
Van	10	$32,945	$329,448
Subtotal - Vehicle Value	**30**	**-**	**$832,142**
Additional Equipment Inventory			
Alarm System	1	$8,341	$8,341
Badge/Card Reader	2	$5,812	$11,624
Camera/Camera System	3	$7,191	$21,572
Clothing Storage System	1	$8,274	$8,274
Computer Equipment - Copier/Scanner/Printer	1	$7,708	$7,708
Computer Equipment - Server	7	$12,680	$88,762
Computer Equipment - Voice Stress Analyzer	1	$8,605	$8,605
Contraband Detector	5	$7,645	$38,225
Dish Washer	1	$26,220	$26,220
DVR Equipment	4	$9,647	$38,588
Electronics - Software	2	$66,282	$132,563
Forklift	1	$11,445	$11,445
Greenhouse	1	$11,031	$11,031
Jail Management Software	1	$183,310	$183,310
Key Watch Equipment	3	$9,793	$29,379
Kitchen Equipment	3	$7,808	$23,424
Lawn Mower	3	$8,304	$24,913
Lift	1	$19,850	$19,850
Livescan Equipment	3	$28,451	$85,353
Inmate Cage Unit	1	$8,272	$8,272
Morpho Trak Live Scan Desktop/Software	1	$6,720	$6,720
Pallet Jack	1	$5,450	$5,450
Panic Alert System/Control Panel	1	$6,615	$6,615
Property Storage	2	$35,352	$70,703
Property/Evidence Pack. System	1	$7,114	$7,114
Shelter	1	$5,964	$5,964
Sterilizer	1	$5,769	$5,769
Subtotal - Equipment Value	**53**	**-**	**$895,794**
Total Vehicle and Equipment Value	**83**	**-**	**$1,727,936**

1) Source: Hernando County Sheriff's Office
2) Total value (Item 3) divided by unit count (Item 1)
3) Source: Hernando County Sheriff's Office

Service Area and Demand Component

Hernando County provides correctional facilities countywide. As such, the proper benefit district is the entire county. In this technical study, the current 2020 weighted and functional population estimates are used. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from correctional facility services, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the county throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee equation. Appendix A provides further detail on the population analysis and demand calculations.

Cost Component

The cost component of the study evaluates the cost of capital assets per functional resident. As presented in Table IV-2, the correctional facility vehicle and equipment capital asset value is almost $10 per resident. Given that the correctional facilities impact fee includes only the vehicles and equipment, the LOS is measured in terms of asset value per resident and assumes that the County will continue the same investment levels going forward.

Table IV-2
Total Impact Cost per Functional Resident

Variable	Figure
Vehicle and Equipment Value[1]	$1,727,936
Total Functional Population-Countywide[2]	176,733
Total Impact Cost per Functional Resident[3]	**$9.78**

1) Source: Table IV-1
2) Source: Appendix A, Table A-7
3) Vehicle and equipment value (Item 1) divided by number of beds (Item 2)

Credit Component

To avoid overcharging new development for the correctional facilities impact fee, a review of the capital funding program was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of

vehicles and equipment inventory included in the inventory. It should be noted that the credit component does not include any capital replacement, maintenance, or operational expenses.

Capital Expansion Credit

To calculate the capital expansion credit per functional resident, funding sources used for historical capacity projects and those programmed in the CIP are reviewed. Although there were no capacity projects related to vehicles and equipment over the past five years, the Sheriff is planning to purchase security equipment over the next five years using Inmate Revenue Fund. The annual capital expansion expenditures were divided by the average annual functional residents for the same period in order to calculate the average annual capital expansion credit per functional resident. As presented in Table IV-3, the result is approximately $0.03 per functional resident.

Table IV-3

Capital Expansion Credit

Description[1]	2021	2022	2023	2024	2025	Total
Inmate Revenue Fund						
Jail Security Bollards	$25,000	$0	$0	$0	$0	$25,000
Total Capital Expenditures	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$25,000**
Average Annual Capital Expansion Expenditures[2]						$5,000
Average Annual Functional Population[3]						184,296
Capital Expansion Credit per Functional Resident[4]						**$0.03**

1) Source: Hernando County Sheriff's Office
2) Source: Average annual capital expansion expenditures over the 5-year period
3) Source: Appendix A, Table A-7
4) Average annual capital expansion expenditures (Item 2) divided by average annual functional population (Item 3)

Net Correctional Facilities Impact Cost

Table IV-4 summarizes the net impact cost per functional resident, which is the difference between the cost component and the credit component. The resulting net impact cost is $9 per functional resident.

Table IV-4

Net Impact Cost per Resident

Variable	Impact Cost	Revenue Credits
Impact Cost		
Total Impact Cost per Functional Resident[(1)]	**$9.78**	
Capital Expansion Credit		
Capital Expansion Credit per Functional Resident[(2)]		$0.03
Capitalization Rate		3.00%
Capitalization Period (in years)		25
Present Value of Capital Expenditure Credit per Functional Resident[(3)]		**$0.52**
Net Impact Cost		
Net Impact Cost per Functional Resident[(4)]	**$9.26**	

1) Source: Table IV-2
2) Source: Table IV-3
3) Present value of annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 3.00%. Interest rate estimate is provided by Hernando County.
4) Total impact cost per functional resident (Item 1) less the present value capital expenditure credit per functional resident (Item 3)

Calculated Correctional Facilities Impact Fee Schedule

Table IV-5 presents the calculated correctional facilities impact fee schedule for Hernando County for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table IV-4. Also presented is a comparison to the County's current adopted fee and percent change from the current fee.

Table IV-5

Calculated Correctional Facilities Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Residential:						
210	Single Family (detached)	du	1.64	**$15.19**	$7	117.0%
220/221/222	Multi-Family (Apartment/Condominium/Townhouse)	du	1.20	**$11.11**	$5	122.2%
240	Mobile Home	du	1.25	**$11.58**	$6	93.0%
251	Senior Housing (Detached)	du	1.26	**$11.67**	$7	66.7%
252	Senior Housing (Attached)	du	0.91	**$8.43**	$5	68.6%
Transient, Assisted, Group:						
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.26	**$11.67**	$9	29.7%
254	Assisted Living	bed	0.98	**$9.07**	N/A	N/A
310	Hotel	room	1.16	**$10.74**	$3	258.0%
320	Motel	room	0.99	**$9.17**	$3	205.7%
620	Nursing Home	bed	1.10	**$10.19**	$9/1,000 sf	N/A
Recreational:						
416	RV Park	occupied site	0.47	**$4.35**	$3	45.0%
420	Marina	boat berth	0.13	**$1.20**	$5/1,000 sf	N/A
430	Golf Course	acre	0.10	**$0.93**	$10/1,000 sf	N/A
445	Movie Theater	screen	5.19	**$48.06**	$10/1,000 sf	N/A
492	Health/Fitness Club	1,000 sf	2.41	**$22.32**	$10	123.2%
Institutional:						
520	Elementary School (Private)	student	0.10	**$0.93**	$5/1,000 sf	N/A
522	Middle School (Private)	student	0.09	**$0.83**	$5/1,000 sf	N/A
525	High School (Private)	student	0.08	**$0.74**	$5/1,000 sf	N/A
540	University 7,500 or fewer students (Private)	student	0.10	**$0.93**	$5/1,000 sf	N/A
550	University greater than 7,500 students (Private)	student	0.08	**$0.74**	$5/1,000 sf	N/A
560	Public Assembly	1,000 sf	0.41	**$3.80**	N/A	N/A
565	Day Care Center	1,000 sf	0.81	**$7.50**	$5	50.0%
Medical:						
610	Hospital	1,000 sf	1.30	**$12.04**	$9	33.8%
630	Clinic	1,000 sf	1.50	**$13.89**	$9	54.3%
Office:						
710	Office	1,000 sf	0.98	**$9.07**	$5	81.4%
720	Medical Office 10,000 sq ft or less	1,000 sf	1.20	**$11.11**	$9	23.4%
720	Medical Office greater than 10,000 sq ft	1,000 sf	1.72	**$15.93**	$9	77.0%
Retail:						
812	Building Materials/Lumber Store	1,000 sf	0.54	**$5.00**	$10	-50.0%
813	Discount Superstore, Free-Standing	1,000 sf	1.72	**$15.93**	$10	59.3%
816	Hardware/Paint Store	1,000 sf	0.25	**$2.32**	$10	-76.8%
822	Retail/Shopping Center 40,000 sfgla or less	1,000 sfgla	2.08	**$19.26**	$10	92.6%
821	Retail/Shopping Center 40,001 to 150,000 sfgla	1,000 sfgla	2.58	**$23.89**	$10	138.9%
820	Retail/Shopping Center greater than 150,000 sfgla	1,000 sfgla	1.41	**$13.06**	$10	30.6%
840/841	New/Used Auto Sales	1,000 sf	1.57	**$14.54**	$10	45.4%
850	Supermarket	1,000 sf	2.45	**$22.69**	$10	126.9%
862	Home Improvement Superstore	1,000 sf	1.94	**$17.96**	$10	79.6%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	1.84	**$17.04**	$10	70.4%
890	Furniture Store	1,000 sf	0.32	**$2.96**	$10	-70.4%
Services:						
912	Bank/Savings Drive-In	1,000 sf	1.48	**$13.70**	$10	37.0%
931	Fine Dining/Quality Restaurant	1,000 sf	5.76	**$53.34**	$16	233.4%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.42	**$50.19**	$16	213.7%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.77	**$90.47**	$16	465.4%
942	Automobile Care Center	1,000 sf	1.67	**$15.46**	$10	54.6%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.46	**$13.52**	$10/1,000 sf	N/A
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	2.30	**$21.30**	$10/1,000 sf	N/A
	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	3.00	**$27.78**	$10/1,000 sf	N/A
947	Self-Service Car Wash	service bay	0.96	**$8.89**	$10/1,000 sf	N/A
n/a	Convenience/Gasoline/Fast Food Restaurant	1,000 sf	7.97	**$73.80**	$10	638.0%

Table IV-5

Calculated Correctional Facilities Impact Fee Schedule (Continued)

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Industrial:						
110	General Light Industrial	1,000 sf	0.48	**$4.44**	$3	48.0%
130	Industrial Park	1,000 sf	0.35	**$3.24**	$3	8.0%
140	Manufacturing	1,000 sf	0.55	**$5.09**	$3	69.7%
150	Warehouse	1,000 sf	0.11	**$1.02**	$2	-49.0%
151	Mini-Warehouse	1,000 sf	0.04	**$0.37**	$2	-81.5%

1) Source: Appendix A, Tables A-8 and A-9
2) Net impact cost per functional resident from Table IV-4 multiplied by the functional resident coefficient (Item 1) for each land use
3) Source: Hernando County Planning & Development Department
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)
   Note: "N/A" indicates a new land use category and/or a unit change from current impact fee schedule.

Correctional Facilities Impact Fee Schedule Comparison of Select Land Uses

As part of the work effort in updating Hernando County's correctional facilities impact fee schedule, the County's calculated and adopted impact fees for select land uses were compared to the adopted fee schedules of several Florida counties. Table IV-6 presents this comparison. In the case of some of the jurisdictions, the adopted fees include the value of jail buildings and land.

Table IV-6

Correctional Facilities Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Brevard County [5]	Collier County [6]	Polk County[7]
		Existing[3]	Calculated[4]			
Date of Last Update		2012	**2020**	2000	2015	2019
Assessed Portion of Calculated[1]		100%	**N/A**	100%	100%	100%
Residential:						
Single Family (2,000 sq ft)	du	$7	**$15**	$72	$499	$220
Multi-Family (1,300 sq ft)	du	$5	**$11**	$63	$229	$163
Non-Residential:						
Light Industrial	1,000 sf	$3	**$4**	N/A	$190	$59
Office (50,000 sq ft)	1,000 sf	$5	**$9**	$34	$328	$141
Retail (125,000 sq ft)	1,000 sfgla	$10	**$19**	$100	$621	$224
Bank w/Drive-Thru	1,000 sf	$10	**$14**	$81	$629	$224
Fast Food w/Drive-Thru	1,000 sf	$16	**$90**	$428	$2,455	$224

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Hernando County Planning & Development Department
4) Source: Table IV-5
5) Source: Brevard County Planning & Development
6) Source: Collier County Capital Project Planning
7) Source: Polk County Building Division

V. Law Enforcement

This section discusses the analysis used in developing the law enforcement impact fee. Several elements addressed in this section include:

- Vehicle and Equipment Inventory
- Service Area and Demand Component
- Cost Component
- Credit Component
- Net Law Enforcement Impact Cost
- Calculated Law Enforcement Impact Fee Schedule
- Impact Fee Schedule Comparison of Select Land Uses

These elements are summarized throughout this section.

Vehicle and Equipment Inventory

Table V-1 presents the vehicle and equipment inventory associated with the law enforcement impact fee for Hernando County. Because law enforcement buildings and land are included as part of the public buildings inventory, they are not shown in this section. As presented, the total vehicle and equipment value is approximately $17.7 million.

Table V-1
Law Enforcement Vehicle and Equipment Value

Description	Total Value[1]
Vehicles	$12,825,317
Equipment	$4,880,458
Total Vehicle & Equipment Value	**$17,705,775**

1) Source: Hernando County Sheriff's Office

Service Area and Demand Component

Hernando County provides law enforcement countywide. As such, the proper benefit district is the entire county. In this technical study, the current 2020 weighted and functional population estimates are used. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from law enforcement services, the "functional" weekly 24-hour population approach is used to establish

a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the county throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee formula. Appendix A provides further detail on the population analysis and demand calculations.

Cost Component

The cost component of the study evaluates the cost of capital assets per functional resident. As presented in Table V-2, the law enforcement vehicle and equipment capita asset value is almost $100 per resident. Given that the law enforcement impact fee includes only the vehicles and equipment, the LOS is measured in terms of asset value per resident and assumes that the County will continue the same investment levels going forward.

Table V-2
Total Impact Fee per Functional Resident

Variable	Figure
Vehicle and Equipment Value[(1)]	$17,705,775
Countywide Functional Population[(2)]	176,733
Total Asset Value per Functional Resident[(3)]	**$100.18**

1) Source: Table V-1
2) Source: Appendix A, Table A-7
3) Vehicle and equipment value (Item 1) divided by population (Item 2)

Credit Component

To avoid overcharging new development for the law enforcement impact fee, a review of the capital funding program was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of vehicles and equipment inventory included in the inventory. It should be noted that the credit component does not include any capital replacement, maintenance, or operational expenses.

Capital Expansion Credit

To calculate the capital expansion credit per functional resident, funding sources used for historical capacity projects and those programmed in the CIP are reviewed. The annual capital expansion expenditures were divided by the average annual functional residents for the same

period to calculate the average annual capital expansion credit per functional resident. As presented in Table V-3, the result is approximately $0.09 per functional resident.

Table V-3

Capital Expansion Credit

Description[1]	Funding Source	2016	2017	2018	2019	2020	Total
Equipment	General Fund	$0	$0	$5,375	$34,025	$0	$39,400
Equipment	Grants	$0	$0	$0	$35,115	$0	$35,115
Total Capital Expenditures		**$0**	**$0**	**$5,375**	**$69,140**	**$0**	**$74,515**
Average Annual Capital Expansion Expenditures[2]							$14,903
Average Annual Functional Population[3]							170,656
Capital Expansion Credit per Functional Resident[4]							**$0.09**

1) Source: Hernando County Sheriff's Office
2) Source: Average annual capital expansion expenditures over the 5-year period
3) Source: Appendix A, Table A-7
4) Average annual capital expansion expenditures (Item 2) divided by average annual functional population (Item 3)

Debt Service Credit

Any outstanding bond issues related to the law enforcement capital assets also will result in a credit to the impact fee. Hernando County used bond proceeds to fund the County radio system. The capital expansion portion of the remaining payments of debt service are divided by the population during the same period to determine the debt service credit per resident. Table V-4 presents these calculations.

Table V-4

Debt Service per Credit

Description[1]	Funding Source[1]	Number of Remaining Payments[1]	Present Value of Remaining Payments[2]	Average Annual Functional Population[3]	Credit per Functional Resident[4]
County Radio System	General Fund	3	$593,251	179,219	$3.31

1) Source: Hernando County
2) Present value of remaining payments in 2020 dollars
3) Source: Appendix A, Table A-7. Average annual weighted population over remaining years of payments
4) Present value of remaining payments (Item 2) divided by the average annual weighted population (Item 3)

Net Law Enforcement Impact Cost

Table V-5 summarizes the net impact cost per functional resident, which is the difference between the cost component and the credit component. The resulting net impact cost is approximately $95 per functional resident.

Table V-5

Net Impact per Functional Resident

Variable	Impact Cost	Revenue Credits
Impact Cost		
Total Impact Cost per Functional Resident[1]	**$100.18**	
Capital Expansion Credit		
Annual Capital Expansion Credit per Functional Resident[2]		$0.09
Capitalization Rate		3.00%
Capitalization Period (in years)		25
Present Value of Capital Expenditure Credit per Functional Resident[3]		**$1.57**
Debt Service Credit per Functional Resident[4]		**$3.31**
Total Revenue Credit per Functional Resident[5]		**$4.88**
Net Impact Cost		
Net Impact Cost per Functional Resident[6]	**$95.30**	

1) Source: Table V-2
2) Source: Table V-3
3) Present value of annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 3.00%. Interest rate provided by Hernando County.
4) Source: Table V-4
5) Sum of present value of capital expenditure credit per functional resident (Item 3) and debt service credit per functional resident (Item 4)
6) Total impact cost per functional resident (Item 1) less total revenue credit per functional resident (Item 5)

Calculated Law Enforcement Impact Fee Schedule

Table V-6 presents the calculated law enforcement impact fee schedule for Hernando County for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table V-5. Also presented is a comparison to the County's current adopted fee and percent change from the current fee.

Table V-6

Law Enforcement Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Resident Coefficient[1]	Calculated Impact Fee[2]	Adopted Impact Fee[3]	Percent Change[4]
Residential:						
210	Single Family (detached)	du	1.64	**$156**	$86	81.4%
220/221/222	Multi-Family (Apartment/Condominium/Townhouse)	du	1.20	**$114**	$65	75.4%
240	Mobile Home	du	1.25	**$119**	$72	65.3%
251	Senior Housing (Detached)	du	1.26	**$120**	$86	39.5%
252	Senior Housing (Attached)	du	0.91	**$87**	$61	42.6%
Transient, Assisted, Group:						
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.26	**$120**	$107 / 1,000 sf	N/A
254	Assisted Living	bed	0.98	**$93**	N/A	N/A
310	Hotel	room	1.16	**$111**	$40	177.5%
320	Motel	room	0.99	**$94**	$40	135.0%
620	Nursing Home	bed	1.10	**$105**	$107 / 1,000 sf	N/A
Recreational:						
416	RV Park	occupied site	0.47	**$45**	$40	12.5%
420	Marina	boat berth	0.13	**$12**	$62 / 1,000 sf	N/A
430	Golf Course	acre	0.10	**$10**	$121 / 1,000 sf	N/A
445	Movie Theater	screen	5.19	**$495**	$121 / 1,000 sf	N/A
492	Health/Fitness Club	1,000 sf	2.41	**$230**	$121 / 1,000 sf	N/A
Institutional:						
520	Elementary School (Private)	student	0.10	**$10**	$62 / 1,000 sf	N/A
522	Middle School (Private)	student	0.09	**$9**	$62 / 1,000 sf	N/A
525	High School (Private)	student	0.08	**$8**	$62 / 1,000 sf	N/A
540	University 7,500 or fewer students (Private)	student	0.10	**$10**	$62 / 1,000 sf	N/A
550	University greater than 7,500 students (Private)	student	0.08	**$8**	$62 / 1,000 sf	N/A
560	Public Assembly	1,000 sf	0.41	**$39**	N/A	N/A
565	Day Care Center	1,000 sf	0.81	**$77**	$62	24.2%
Medical:						
610	Hospital	1,000 sf	1.30	**$124**	$107	15.9%
630	Clinic	1,000 sf	1.50	**$143**	$107	33.6%
Office:						
710	Office	1,000 sf	0.98	**$93**	$62	50.0%
720	Medical Office 10,000 sq ft or less	1,000 sf	1.20	**$114**	$107	6.5%
720	Medical Office greater than 10,000 sq ft	1,000 sf	1.72	**$164**	$107	53.3%
Retail:						
812	Building Materials/Lumber Store	1,000 sf	0.54	**$51**	$121	-57.9%
813	Discount Superstore, Free-Standing	1,000 sf	1.72	**$164**	$121	35.5%
816	Hardware/Paint Store	1,000 sf	0.25	**$24**	$121	-80.2%
822	Retail/Shopping Center 40,000 sfgla or less	1,000 sfgla	2.08	**$198**	$121	63.6%
821	Retail/Shopping Center 40,001 to 150,000 sfgla	1,000 sfgla	2.58	**$246**	$121	103.3%
820	Retail/Shopping Center greater than 150,000 sfgla	1,000 sfgla	1.41	**$134**	$121	10.7%
840/841	New/Used Auto Sales	1,000 sf	1.57	**$150**	$121	24.0%
850	Supermarket	1,000 sf	2.45	**$233**	$121	92.6%
862	Home Improvement Superstore	1,000 sf	1.94	**$185**	$121	52.9%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	1.84	**$175**	$121	44.6%
890	Furniture Store	1,000 sf	0.32	**$30**	$121	-75.2%
Services:						
912	Bank/Savings Drive-In	1,000 sf	1.48	**$141**	$121	16.5%
931	Fine Dining/Quality Restaurant	1,000 sf	5.76	**$549**	$187	193.6%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.42	**$517**	$187	176.5%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.77	**$931**	$187	397.9%
942	Automobile Care Center	1,000 sf	1.67	**$159**	$121	31.4%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.46	**$139**	$121 / 1,000 sf	N/A
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	2.30	**$219**	$121 / 1,000 sf	N/A
	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	3.00	**$286**	$121 / 1,000 sf	N/A
947	Self-Service Car Wash	service bay	0.96	**$91**	$121 / 1,000 sf	N/A
n/a	Convenience/Gasoline/Fast Food Restaurant	1,000 sf	7.97	**$760**	$121	N/A
Industrial:						
110	General Light Industrial	1,000 sf	0.48	**$46**	$31	48.4%
130	Industrial Park	1,000 sf	0.35	**$33**	$31	6.5%
140	Manufacturing	1,000 sf	0.55	**$52**	$31	67.7%
150	Warehouse	1,000 sf	0.11	**$10**	$23	-56.5%
151	Mini-Warehouse	1,000 sf	0.04	**$4**	$23	-82.6%

1) Source: Appendix A, Table A-10 and Table A-12

2) Net impact cost per functional resident from Table 6 multiplied by the functional resident coefficient (Item 1) for each land use
3) Hernando County impact fee schedule adopted at the time of publication of this study
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)
Note: "N/A" indicates a new land use category and/or a unit change from current impact fee schedule

Law Enforcement Impact Fee Schedule Comparison of Select Land Uses

As part of the work effort in updating Hernando County's law enforcement impact fee schedule, the County's calculated and adopted impact fees for select land uses were compared to the adopted fee schedules of several Florida counties. Table V-7 presents this comparison. In some cases, building and land value are included in the shown fees.

Table V-7
Law Enforcement Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Citrus County[5]	Manatee County[6]	Polk County[7]
		Existing[3]	Calculated[4]			
Date of Last Update		2012	**2020**	2021	2020	2019
Assessed Portion of Calculated[1]		100%	**N/A**	N/A	N/A	100%
Residential:						
Single Family (2,000 sq ft)	du	$86	**$156**	$416	$599	$283
Multi-Family (1,300 sq ft)	du	$65	**$114**	$320	$386	$209
Non-Residential:						
Light Industrial	1,000 sf	$31	**$46**	$108	$197	$76
Office (50,000 sq ft)	1,000 sf	$62	**$93**	$250	$351	$181
Retail (125,000 sq ft)	1,000 sfgla	$121	**$198**	$526	$595	$289
Bank w/Drive-Thru	1,000 sf	$121	**$141**	$526	$595	$289
Fast Food w/Drive-Thru	1,000 sf	$187	**$931**	$526	$595	$289

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Hernando County Planning & Development Department
4) Source: Table V-6
5) Source: Citrus County Growth Management Department
6) Source: Manatee County, fees shown represent the 2020 technical study results that are going through the implementation process
7) Source: Polk County

VI. Library Facilities

This section discusses the analysis used in updating the library facilities impact fee. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Library Facilities Impact Cost
- Calculated Library Facilities Impact Fee Schedule
- Impact Fee Schedule Comparison of Select Land Uses

These elements are summarized throughout this section.

Facility Inventory

Hernando County owns and operates four library facilities throughout the county and a book store. The inventory associated with library facilities includes 43,300 square feet of buildings and 19 acres of land.

As shown in Table VI-1, the total value of library facilities is estimated at $12.8 million, of which $12.2 million is the building value and the remaining $600,000 represents the land value. The building value is estimated at $300 per square foot for libraries and $50 per square foot for Little Red Schoolhouse, which are based primarily on insurance values of existing facilities, cost estimates obtained from other Florida jurisdictions and discussions with the representatives from Hernando County. Land value estimate is based on current value of land where existing facilities are located as well as vacant land sales and values of similarly sized and located parcels based on information obtained from the Hernando County Property Appraiser, and input from the County staff. Land value for library facilities is estimated at $30,000 per acre. Appendix B provides additional information.

Table VI-1

Library Facilities Building and Land Inventory

Description	Address	Year Built[1]	Square Footage[2]	Acres[3]	Building Value[4]	Land Value[5]	Building & Land Value[6]
Main Library[7]	238 Howell Avenue, Brooksville, FL 34601	1960	9,091	N/A	$2,727,300	N/A	$2,727,300
Little Red Schoolhouse[7]	1208 Kenlake Ave, Spring Hill, FL	1972	3,027	N/A	$151,350	N/A	$151,350
West Hernando Branch	6335 Blackbird Avenue, Brooksville, FL 34613	1985	13,076	5.00	$3,922,800	$150,000	$4,072,800
Spring Hill Branch	9220 Spring Hill Drive, Spring Hill, FL 34608	2005	10,055	7.60	$3,016,500	$228,000	$3,244,500
East Hernando Branch	6457 Windmere Road, Brooksville, FL 34602	2005	8,033	6.80	$2,409,900	$204,000	$2,613,900
Total			**43,282**	**19.40**	**$12,227,850**	**$582,000**	**$12,809,850**
Weighted Average Building Value per Square Foot[8]					**$283**		
Land Value per Acre[9]						**$30,000**	

1) Source: Hernando County
2) Source: Hernando County
3) Source: Hernando County Property Appraiser
4) Square footage (Item 2) multiplied by the estimated building value per square foot of $300 for libraries and $50 for Little Red Schoolhouse. Appendix B provides further detail on unit cost estimates.
5) Acres (Item 3) multiplied by the estimated land value per acre (Item 8). Appendix B provides further detail on land value estimates.
6) Sum of building and land values (Items 4 and 5)
7) Library facility is co-located with County parks. Acreage is included in the parks and recreation impact fee.
8) Total building value (Item 4) divided by total square footage (Item 2)
9) Source: Appendix B

In addition to buildings and land, the Hernando County Public Library System houses library collections/materials that are owned by the County and are available to the public. Table VI-2 presents the inventory of library materials with an estimated value of $7.1 million.

Table VI-2[1]

Library Facilities Material Inventory

Description	Unit Count	Unit Cost	Total Value
Materials			
Print Material			
Books / print materials	136,163	$31	$4,208,798
Periodical	1,753	$81	$141,415
Subtotal - Print Material	**137,916**	**-**	**$4,350,213**
Audio Visual Materials			
DVDs	9,928	$32	$320,873
Audiobooks	5,910	$50	$296,091
Subtotal - Audio Visual Materials	**15,838**		**$616,964**
Ebook/Eaudio Materials			
Ebook/Eaudio	34,236	$55	$1,897,701
Total Materials	**187,990**	**-**	**$6,864,878**
Equipment			
Electronic Access			
Electronic Databases	9	$7,717	$69,451
Technology Related Devices			
Public Computer	107	$1,049	$112,190
Launchpads	29	$146	$4,245
Chromebooks	13	$387	$5,032
Hotspots	18	$149	$2,684
Subtotal - Technology Related Devices	**167**		**$124,151**
Other			
STEM Kit	22	$68	$1,489
Total Equipment	**198**	**-**	**$195,091**
Total Value - All Materials and Equipment			**$7,059,969**

1) Source: Hernando County

Service Area and Demand Component

Hernando County provides library facilities and services throughout all of Hernando County. Therefore, the proper benefit district is countywide. Appendix A, Table A-1, provides the estimated population for 2020 and the projected population through 2045. Library impact fees are charged only to residential land uses. As such, the weighted seasonal population per housing unit is used to measure demand from each residential land use, which is presented in Appendix A.

Level of Service

Table VI-3 provides a summary of the current LOS as well as the adopted LOS standards for library buildings and materials in Hernando County. As presented, the County's current LOS is below the adopted LOS standards for library materials. Given this, for impact fee calculations, the current LOS is used to ensure new development is not overcharged. Because there are no

adopted LOS standards for buildings and equipment, the current LOS is also used for these assets, which assumes that the County will continue to provide this LOS going forward.

Table VI-3
Current Level of Service (2020)

Variable	2020 Population[1]	Square Footage/ Count[2]	Current LOS[3]	Adopted LOSS[4]
Hernando County	198,124			
Library Buildings		43,282	0.22	N/A
Materials		187,990	0.95	1.5
Equipment		198	0.0010	N/A

1) Source: Appendix A, Table A-1
2) Source: Table 1 for square footage of building and Table 2 for remaining items
3) Square footage/county (Item 2) divided by population (Item 1)
4) Source: Hernando County Comprehensive Plan

Table VI-4 provides a comparison of the current Hernando County LOS, the adopted LOS standard, the LOS of the other Florida counties, and State standards. The comparison includes counties with a population of 100,000 to 750,000 and is based on the information obtained from the Library Directory with Statistics, published by the Department of State, Division of Library and Information Services. State standards are obtained from the Florida Library Association.

Table VI-4
Level of Service Comparison

Category	2018			Adopted Level of Service[4]	2018			
	Square Footage/ Count [1]	Service Area Population[2]	Achieved Level of Service [3]		Average of Other FL Counties per Capita[5]	FLA Public Library Standards per Capita[6]		
						Essential	Enhanced	Exemplary
Library Buildings	40,255	185,604	0.22	N/A	0.42	0.60	0.70	1.00
Library Materials	175,525	185,604	0.95	1.50	1.84	2.00	3.00	4.00
Library Computers (Public)	107	185,604	0.0006	N/A	0.0007	0.0003	0.0005	0.0010

1) Source: Table VI-3
2) Source: Florida Department of State (Department), Division of Library and Information Services 2017-2018 Public Library Statistics
3) Square footage/count (Item 1) divided by service area population (Item 2)
4) Source: Hernando County Comprehensive Plan
5) Source: Florida Department of State (Department), Division of Library and Information Services 2017-2018 Public Library Statistics. Includes counties in the service population level of 100,001 to 750,000 as reported by the Department.
6) Source: Florida Library Association Standards for Florida Public Libraries 2004, 2006 Revision - Standard 52 updated April, 2013

Cost Component

The cost component of the study evaluates the cost of capital items, including buildings, land, and materials. Table VI-5 provides a summary of all capital costs, which amounts to approximately $19.9 million.

Table VI-5 also presents the cost per resident for the impact fee analysis. This cost is calculated by multiplying the total building and land value per square foot and total material value per unit by their current LOS of 0.22 square feet per resident and 0.95 material per resident. As shown, these calculations result in $65 per resident for buildings and land, and $35 per resident for materials, totaling approximately $100 per resident for all library assets considered in the impact fee calculations.

Table VI-5

Total Capital Asset Value per Resident

Variable	Figure	Percent of Total[13]
Building Value[1]	$12,227,850	61.6%
Land Value[2]	$582,000	2.9%
Materials/Equipment Value[3]	$7,059,969	35.5%
Total Capital Asset Value	**$19,869,819**	**100.0%**
Total Building and Land Value per Resident		
Total Building and Land Value[4]	$12,809,850	
Total Gross Square Footage[1]	43,282	
Total Building and Land Value per Square Foot[5]	$295.96	
Current Level ofService (Sq. Ft. per Resident)[6]	0.22	
Total Building and Land Value per Resident[7]	**$65.11**	
Materials/Equipment Value per Weighted Resident		
Total Materials/Equipment Value	$7,059,969	
Total Materials/Equipment Count[8]	188,188	
Total Materials/Equipment Value per Unit[9]	$37.52	
Current Level of Service (Material/Equipment Count per Resident)[10]	0.95	
Total Materials/Equipment Value per Weighted Resident[11]	**$35.64**	
Total Capital Asset Value		
Total Impact Cost per Resident[12]	**$100.75**	

1) Source: Table VI-1
2) Source: Table VI-1
3) Source: Table VI-2
4) Sum of building and land value (Items 1 and 2)
5) Total building and land value (Item 4) divided by total gross square footage
6) Source: Table VI-3
7) Total building and land value per square foot (Item 5) multiplied by the current level of service (Item 6)
8) Source: Table VI-2
9) Total materials/equipment value divided by the total count of materials/equipment (Item 8)
10) Source Table VI-3
11) Total materials/equipment value per unit (Item 9) multiplied by the current level of service (Item 10)
12) Sum of building and land value per resident and material/equipment value per resident (Items 7 and 11)
13) Distribution of asset value (Items 1 through 3)

Credit Component

To avoid overcharging new development, a review of funding for library capital expansion projects over the past five years and those programmed for the next five years was completed. The purpose of this review was to determine any potential revenues generated by new development, other than impact fees, that are being used or will be used to fund the expansion

of capital facilities, land, and materials for the County's libraries program. As mentioned previously, the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures do not add capacity and should not be considered for impact fee credit.

Capital Expansion Credit

There were no capacity projects funded with non-impact fee revenues over the past five years. Capital expansion expenditure credits per resident were calculated based on non-impact fee revenue funding for capital expansion projects programmed for next five years. To calculate the capital expenditure per resident, the average annual capital expansion expenditures are divided by average annual population for the same period.

As shown in Table VI-6, the average project funding over this five-year period amounts to approximately $60,000 per year or approximately $0.30 per resident per year.

Table VI-6
Capital Expansion Credit(1)

Description	FY 2021-2025
Grants	
Library Equipment	$300,000
Average Annual Capital Expansion Expenditures(2)	**$60,000**
Average Annual Population(3)	**206,660**
Capital Expansion Credit per Resident(4)	**$0.29**

1) Source: Hernando County
2) Average annual capital expansion expenditures over the 5-year period
3) Source: Appendix A, Table A-1
4) Average annual capital expansion expenditures (Item 2) divided by average annual population (Item 3)

Net Library Facilities Impact Cost

The net library facilities impact cost per resident is the difference between the cost component and the credit component. Table VI-7 summarizes the calculation of the net library facilities impact cost per resident. As presented, the net impact cost amounts to approximately $96 per resident.

Table VI-7

Net Library Facilities Impact Cost

Variable	Impact Cost	Revenue Credits
Impact Cost		
Total Impact Cost per Resident[1]	$100.75	
Impact Credit		
Average Annual Capital Improvement Credit[2]		$0.29
Capitalization Rate		3.0%
Capitalization Period (in years)		25
Capital Improvement Credit per Resident[3]		$5.05
Net Impact Cost		
Net Impact Cost per Resident[4]	**$95.70**	

1) Source: Table VI-5
2) Source: Table VI-6
3) Present Value of annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 3.00%. Interest rate provided by Hernando County.
4) Total impact cost per resident (Item 1) less capital improvement credit per resident (Item 3)

Calculated Library Facilities Impact Fee Schedule

Table VI-8 presents the calculated library facilities impact fee schedule for Hernando County for residential land uses, based on the net impact cost per resident previously presented in Table VI-7. Also presented is a comparison to the County's current adopted fee and percent change from the current fee.

Library Facilities Impact Fee Schedule Comparison of Select Land Uses

As part of the work effort in updating Hernando County's library facilities impact fee program, a comparison of the County's calculated and adopted library facilities impact fee schedules to fees schedules of other select Florida counties was completed. Table VI-9 presents this comparison.

Table VI-8

Calculated Library Facilities Impact Fee Schedule

Residential Land Use	Impact Unit	ITE LUC	Residents per Unit[1]	Calculated Impact Fee[2]	Current Adopted Fee[3]	% Change from Adopted[4]
Residential:						
Single Family (detached)	du	210	2.32	**$222**	$107	107%
Multi-Family (Apartment/Condo/Townhouse)	du	220/221/222	1.69	**$162**	$81	100%
Mobile Home	du	240	1.77	**$169**	$90	88%
Senior Housing (Detached)	du	251	1.78	**$170**	$107	59%
Senior Housing (Attached)	du	252	1.29	**$123**	$75	64%

1) Source: Appendix A, Table A-2
2) Net impact cost per functional resident from Table VI-7 multiplied by residents per unit (Item 1) for each residential category
3) Source: Hernando County Planning & Development Department
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)

Table VI-9

Calculated Library Facilities Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Citrus County[5]	Lake County[6]	Manatee County[7]	Pasco County[8]	Polk County[9]
		Existing[3]	Calculated[4]					
Date of Last Update		2012	**2020**	2021	2003	2020	2002	2019
Assessed Portion of Calculated[1]		100%	**N/A**	100%	95%	N/A	100%	100%
Residential:								
Single Family (2,000 sq ft)	du	$107	**$222**	$308	$191	$265	$145	$169
Multi-Family (1,300 sq ft)	du	$81	**$162**	$237	$146	$172	$97	$125
Mobile Home (1,300 sq ft)	du	$90	**$169**	$293	$152	$172	$97	$123

1) Represents the portion of the maximum calculated fee that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Hernando County Planning & Development Department
4) Source: Table VI-8
5) Source: Citrus County Growth Management Department
6) Source: Lake County Planning and Zoning Office
7) Source: Manatee County Administration Department – represents the fees calculated by the on-going update study, which is going through the implementation process.
8) Source: Pasco County Central Permitting Department
9) Source: Polk County

VII. Parks & Recreation Facilities

This section addresses the analysis used in developing the parks and recreation impact fee. Several elements addressed in the section include:

- Land and Recreation Facilities Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Parks and Recreation Facilities Impact Cost
- Calculated Parks and Recreation Facilities Impact Fee Schedule
- Impact Fee Schedule Comparison of Select Land Uses

These elements are summarized throughout this section.

Park Land and Recreation Facilities Inventory

According to information provided by Hernando County, the County's land and recreation facilities inventory utilized for impact fee purposes includes 25 parks totaling nearly 1,500 acres. The inventory excludes park land that is not owned by the County and parks that are operated by another entity and generate revenue. Table VII-1 presents a summary of the inventory included in the parks and recreation facilities impact fee.

Table VII-1

Park Land and Recreation Facility Inventory

Description	Classification	Acreage	Band Shell/ Stage	Boardwalk (sq. ft.)	Boat Ramp/ Canoe/ Kayak Launch (lanes)	Community/ Activity Center (sq. ft.)	Concession (sq. ft.)	Courts: Basketball	Courts: Bocce Ball	Courts: Shuffleboard	Courts: Tennis	Courts: Volleyball	Dog Park	Field: Baseball/ Softball (Lighted)	Field: Baseball/ Softball (Not Lighted)
Alfred McKethan / Pine Island Park	Community	7.60					286					1			
Anderson Snow Park	Community	100.00					3,299							6	
Bayport Park	Community	1.50		2,520	2										
Cypress Lake Preserve	Preserve	331.00													
Delta Woods Park	Community	19.50				1,440	806	4	4	6	8	1			
Ernie Wever Youth Park	Community	113.00					1,420	2						4	1
Fickett Hammock Preserve	Preserve	154.80													
Hernando Park	Community	2.40	1			4,800					4				
Hernando Beach Boat Ramp	Community	0.30			4										
Hill N Dale Park	Community	9.10						2							
Jenkins Creek Park	Community	2.30			1										
Kennedy Park	Community	25.00				2,640	948	4						2	
Lake Townsen Regional Park	Regional	375.00			1			1				1			1
Linda Pedersen Park @ Jenkins Creek	Community	135.00		1,600	1										
Nobleton Wayside Park	Community	3.00			1			0.5							
Peck Sink Preserve	Preserve	112.00													
Pioneer Park / Stewy's Skate Park	Community	7.60					640	1				1			
Ridge Manor Community Park	Community	40.00					1,200	1				1		3	
Rogers Park	Community	3.80			2							1			
Rotary Centennial Park	Community	7.80											1		
Veterans Memorial Park	Community	24.40					2,120							1	
Calienta St. Parking	Community	0.29													
Istachatta	Community	0.56				2,800									
Ken Lake Property & Boat Ramp	Community	17.00	1		1	3,640									
Spring Lake Community Center	Community	0.50				2,336									
Total	-	**1,493.45**	**2**	**4,120**	**13**	**17,656**	**10,719**	**15.50**	**4**	**6**	**12**	**6**	**1**	**16**	**2**
Community		520.65	2	4,120	12	17,656	10,719	14.50	4	6	12	5	1	16	1
Preserve		597.80	0	0	0	0	0	0.00	0	0	0	0	0	0	0
Regional		375.00	0	0	1	0	0	1.00	0	0	0	1	0	0	1
Total		**1,493.45**	**2**	**4,120**	**13**	**17,656**	**10,719**	**15.50**	**4**	**6**	**12**	**6**	**1**	**16**	**2**

Table VII-1 (Continued)

Park Land and Recreation Facility Inventory

Description	Classification	Acreage	Field: Mutli-Purpose (Not Lighted)	Field: Soccer/ Football (Lighted)	Field: Soccer /Football (Not Lighted)	Field: Tee-Ball (Not Lighted)	Fishing Pier	Gazebo	Horseshoes (pits)	Observation Deck	Observation Tower	Parking (spaces)	Pavilions	Picnic Shelters	Playgrounds	Restrooms (sq. ft.)	Skateboard Park	Walking/ Bike Trail (paved) - mile of trail	Walking/ Bike Trail (un-paved) - mile of trail
Alfred McKethan / Pine Island Park	Community	7.60								1		145	5	2	1	520			
Anderson Snow Park	Community	100.00		6		2						667	2	12	1	1,284		0.60	2.20
Bayport Park	Community	1.50					1					62	5	2		525			
Cypress Lake Preserve	Preserve	331.00																	2.50
Delta Woods Park	Community	19.50		2				1	6			143	1	20	1	530		0.60	
Ernie Wever Youth Park	Community	113.00		3	1	3						118	2	18	1	1,257			
Fickett Hammock Preserve	Preserve	154.80																	2.36
Hernando Park	Community	2.40										4			1	135			
Hernando Beach Boat Ramp	Community	0.30										76				165			
Hill N Dale Park	Community	9.10	1									23	6	5	1	192			
Jenkins Creek Park	Community	2.30					1					78		2		150			
Kennedy Park	Community	25.00										26		5	1	252			
Lake Townsen Regional Park	Regional	375.00					1		1			3	3	19	1	780			5.00
Linda Pedersen Park @ Jenkins Creek	Community	135.00									1	133	3	8	1	858			
Nobleton Wayside Park	Community	3.00												4					
Peck Sink Preserve	Preserve	112.00																	
Pioneer Park / Stewy's Skate Park	Community	7.60										51		3		276	1		
Ridge Manor Community Park	Community	40.00				1						129	1	6	1	340		0.60	
Rogers Park	Community	3.80										81		5	1	540			
Rotary Centennial Park	Community	7.80										49		3		180			
Veterans Memorial Park	Community	24.40		2	2							223		8	1	400		0.60	
Calienta St. Parking	Community	0.29										92							
Istachatta	Community	0.56																	
Ken Lake Property & Boat Ramp	Community	17.00										85							
Spring Lake Community Center	Community	0.50																	
Total	**-**	**1,493.45**	**1**	**13**	**3**	**6**	**3**	**1**	**7**	**1**	**1**	**2,188**	**28**	**122**	**12**	**8,384**	**1**	**2.40**	**12.06**
Community		520.65	1	13	3	6	2	1	6	1	1	2,185	25	103	11	7,604	1	2.40	2.20
Preserve		597.80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	4.86
Regional		375.00	0	0	0	0	1	0	1	0	0	3	3	19	1	780	0	0.00	5.00
Total		**1,493.45**	**1**	**13**	**3**	**6**	**3**	**1**	**7**	**1**	**1**	**2,188**	**28**	**122**	**12**	**8,384**	**1**	**2.40**	**12.06**

Source: Hernando County Parks and Recreation Department

Service Area and Demand Component

Based on a review of the park type definitions included in the County's Comprehensive Plan and amenities included at each park, it was determined service area of all parks included in the impact fee inventory is countywide. Therefore, the appropriate benefit district is countywide and a countywide service area is utilized in the impact fee calculations. Appendix A, Table A-1, provides the estimated population for 2020 and the projected population through 2045. Parks and recreation impact fees are charged only to residential land uses. As such, the weighted seasonal population per housing unit is used to measure demand from each residential land use, which is presented in Appendix A.

Level of Service

The current LOS for all County-owned and maintained parks is presented in Table VII-2. To determine the current LOS, the total acreage of each park type is divided by the countywide population for 2020 and multiplied by 1,000. As shown, the total achieved LOS in Hernando County of 7.54 acres per 1,000 weighted seasonal residents, while the adopted LOS standard is 4 acres per 1,000 residents. While the current achieved LOS measures the available inventory, adopted LOS standard indicates the LOS the County intends to provide going forward. Given this, the adopted LOS standard is used in the impact fee calculations, which results in a conservative fee.

Table VII-2
Current Level of Service (2020)

Park Classification/Variable	2020 Weighted Population[1]	Park Acreage[2]	Achieved LOS[3]	Adopted LOS[4]
Hernando County	198,124			
Level of Service (Acres per 1,000 Residents)				
Community		520.65	2.63	4.00
Preserve		597.80	3.02	
Regional		375.00	1.89	
Total Park Acreage/LOS - All Parks		**1,493.45**	**7.54**	

1) Source: Appendix A, Table A-1
2) Source: Table VII-1
3) Park acreage (Item 2) divided by population (Item 1) divided by 1,000
4) Source: Hernando County, Recreation and Open Space Element

Table VII-3 presents a comparison of the parks and recreation adopted LOS standards of other select Florida counties to Hernando County's adopted LOS standard in terms of acreage per

population. As shown, the County's adopted LOS standard is in the low end of the adopted LOS standards of the other counties reviewed.

Table VII-3
Level of Service Comparison

Community	LOS Standard (Acres per 1,000 Residents)
Marion County(1)	2.00
Hernando County(2)	**4.00**
Pasco County(3)	4.20
Polk County(4)	6.95
Lake County(5)	10.00
Citrus County(6)	13.00
Pinellas County(7)	14.00
Hillsborough County(8)	26.80
Manatee County(9)	N/A
Sumter County(10)	N/A

1) Source: Marion County 2035 Comprehensive Plan, Recreation and Open Space Element, Goal 1, Objective 1.1, Policy 1.1.1.
2) Source: Hernando County 2040 Comprehensive Plan, Section A. Chapter 7
3) Source: Pasco County 2025 Comprehensive Plan, Chapter 5 - Recreation and Open Space Element
4) Source: Polk County Comprehensive Plan, Chapter 3: Public Facilities Policies - Division 3.500 Recreation & Open Space Element
5) Source: Lake County
6) Source: Citrus County Comprehensive Plan, Chapter 2 - Recreation and Open Space Element
7) Source: Pinellas County Comprehensive Plan, Recreation, Open Space & Culture Element
8) Source: Comprehensive Plan for Unincorporated Hillsborough County Florida, Recreation and Open Space Element
9) Source: Manatee County Comprehensive Plan, Element 8- Recreation and Open Space – the standards are based on population per park.
10) Source: Unified Sumter County/Center Hill/Coleman/Webster Comprehensive Plan – within the unincorporated area the County is exempt from adopting a parks LOS standard.

Cost Component

The capital cost associated with parks and recreation facilities consists of two components: the cost of recreational facilities located at each park and the cost of purchasing and developing land for each park. The following paragraphs address park land and recreation facility value estimates.

Land Cost

The park land value per acre for the County's park inventory is calculated based on value of current park land by type, vacant land sales of similar size parcels over the past four years, value of similar size vacant parcels based on information obtained from the Hernando County Property Appraiser's database, and discussions with Hernando County representatives. This analysis resulted in an estimated average land value of $25,000 per acre for non-preserve park land and $5,000 per acre for preserve land as presented in Table VII-4. Appendix B provides further detail regarding the land value estimates.

The cost of land for parks and recreation facilities includes more than just the purchase cost of the land. Landscaping, site improvement, and parking costs are also considered. These costs can vary greatly, depending on the type of park. Based on information provided by Hernando County and other Florida jurisdictions, the estimated cost for landscaping, site preparation, and parking is $10,000 per acre for all parks except for preserves. These figures result in overall land value of $34 million or $23,000 per acre. This figure is converted to land value of $92 per resident using the adopted LOS standard for acreage.

Table VII-4

Land Cost per Resident

Variable	Park Type			
	Community	Preserve	Regional	Total
Land Purchase Cost per Acre(1)	$25,000	$5,000	$25,000	
Landscaping, Site Prep., and Irrigation Cost per Acre(2)	$10,000	$0	$10,000	
Total Land Cost per Acre(3)	**$35,000**	**$5,000**	**$35,000**	
Total Acres(4)	520.65	597.80	375.00	1,493.45
Total Land Value(5)	**$18,222,750**	**$2,989,000**	**$13,125,000**	**$34,336,750**
Total Land Value per Acre(6)				**$22,992**
Current LOS (Acres per 1,000 Residents)(7)				4.00
Total Land Cost per Resident(8)				**$91.97**

1) Source: Appendix B
2) Based on information from Hernando County and other jurisdictions
3) Sum of land purchase cost per acre and landscaping, site prep., and irrigation cost per acre (Items 1 and 2)
4) Source: Table VII-1
5) Total land cost per acre (Item 3) multiplied by total acres (Item 4)
6) Total land value (Item 5) divided by total acres (Item 4)
7) Source: Table VII-2
8) Total land value per acre (Item 6) multiplied by the achieved LOS (Item 6), divided by 1,000

Recreational Facility Value

To estimate current recreational facility value, multiple sources were reviewed to determine the unit cost of each recreational facility type, including insured values of the facilities, recent cost

information obtained for similar facilities from other jurisdictions and input from Hernando County representatives.

In addition to the construction cost of recreational facilities, the architectural, engineering and inspection (AE&I) costs associated with developing this infrastructure are also included. The AE&I cost is estimated at 10 percent of the construction cost based on estimates obtained from Hernando County. This percentage is also consistent with information obtained from other jurisdictions.

As shown in Table VII-5, the total recreational facility value for all parks is $36 million, which equates to an average of nearly $25,000 per acre and $183 per resident.

Table VII-5

Recreational Facility Values

Description	Unit	Unit Cost[1]	Unit Count by Park Classification[2]				Total Value by Park Type[3]			
			Community	Preserve	Regional	All	Community	Preserve	Regional	All
Band Shell/ Stage	shell/stage	$100,000	2	0	0	2	$200,000	$0	$0	**$200,000**
Boardwalk	sq. ft.	$175	4,120	0	0	4,120	$721,000	$0	$0	**$721,000**
Boat Ramp/ Canoe/ Kayak Launch	lane	$165,000	12	0	1	13	$1,980,000	$0	$165,000	**$2,145,000**
Community/Activity Center	sq. ft.	$130	17,656	0	0	17,656	$2,295,280	$0	$0	**$2,295,280**
Concession[4]	sq. ft.	$130	926	0	0	926	$120,380	$0	$0	**$120,380**
Courts:										
Basketball	court	$50,000	14.5	0.0	1.0	15.5	$725,000	$0	$50,000	**$775,000**
Bocce Ball	court	$11,000	4	0	0	4	$44,000	$0	$0	**$44,000**
Shuffleboard	court	$13,500	6	0	0	6	$81,000	$0	$0	**$81,000**
Tennis	court	$65,000	12	0	0	12	$780,000	$0	$0	**$780,000**
Volleyball	court	$7,300	5	0	1	6	$36,500	$0	$7,300	**$43,800**
Dog Park	park	$135,000	1	0	0	1	$135,000	$0	$0	**$135,000**
Fields:										
Baseball/Softball (Lighted)	field	$310,000	16	0	0	16	$4,960,000	$0	$0	**$4,960,000**
Baseball/Softball (Not Lighted)	field	$150,000	1	0	1	2	$150,000	$0	$150,000	**$300,000**
Mutli-Purpose (Not Lighted)	field	$110,000	1	0	0	1	$110,000	$0	$0	**$110,000**
Soccer/Football (Lighted)	field	$220,000	13	0	0	13	$2,860,000	$0	$0	**$2,860,000**
Soccer /Football (Not Lighted)	field	$170,000	3	0	0	3	$510,000	$0	$0	**$510,000**
Tee-Ball (Not Lighted)	field	$280,000	6	0	0	6	$1,680,000	$0	$0	**$1,680,000**
Fishing Pier	pier	$375,000	2	0	1	3	$750,000	$0	$375,000	**$1,125,000**
Gazebo	gazebo	$15,000	1	0	0	1	$15,000	$0	$0	**$15,000**
Horseshoes	pits	$1,400	6	0	1	7	$8,400	$0	$1,400	**$9,800**
Observation Deck	deck	$75,000	1	0	0	1	$75,000	$0	$0	**$75,000**
Observation Tower	tower	$200,000	1	0	0	1	$200,000	$0	$0	**$200,000**
Parking	space	$2,000	2,185	0	3	2,188	$4,370,000	$0	$6,000	**$4,376,000**
Pavilions	pavilion	$75,000	25	0	3	28	$1,875,000	$0	$225,000	**$2,100,000**
Picnic Shelters	shelter	$18,000	103	0	19	122	$1,854,000	$0	$342,000	**$2,196,000**
Playgrounds	playground	$200,000	11	0	1	12	$2,200,000	$0	$200,000	**$2,400,000**
Restrooms[4]	sq. ft.	$130	3,349	0	0	3,349	$435,370	$0	$0	**$435,370**
Skateboard Park	skatepark	$570,000	1	0	0	1	$570,000	$0	$0	**$570,000**
Walking/Bike Trail (paved)	mile of trail	$453,000	2.40	0.00	0.00	2.40	$1,087,200	$0	$0	**$1,087,200**
Walking/Bike Trail (un-paved)	mile of trail	$56,000	2.20	4.86	5.00	12.06	$123,200	$272,160	$280,000	**$675,360**
Facilities and Equipment Value							**$30,951,330**	**$272,160**	**$1,801,700**	**$33,025,190**
Architecture, Engineering, and Inspection @ 10%[5]										**$3,302,519**
Total Facilities and Equipment Value[6]										**$36,327,709**
Total Number of Acres[7]										1,493.45
Total Recreational Facility Cost per Acre[8]										**$24,325**
Total Weighted Seasonal Population[9]										198,124
Total Facilities and Equipment Cost per Resident[10]										**$183.36**

1) Estimates based on recent construction costs, insured values of the facilities, information provided by Hernando County representatives, and recent cost information obtained for similar facilities from other jurisdictions.
2) Source: Table VII-1
3) Inventory count by park type (Item 2) multiplied by the estimated unit cost (Item 1)
4) Concession and restroom facilities located at ballparks/fields are excluded since the cost of fields incorporates these facilities.
5) Facility and equipment value multiplied by 10% based on information provided by Hernando County and industry standards.
6) Sum of the facilities and equipment value and the architecture, engineering, and inspection cost (Item 5)
7) Source: Table VII-1
8) Total facilities and equipment value (Item 6) divided by total number of acres (Item 7)
9) Source: Appendix A, Table A-1
10) Total facilities and equipment value (Item 6) divided by the total weighted seasonal population (Item 9)

Total Impact Cost per Resident

Table VII-6 presents the total park land and recreation facilities value per resident as well as the distribution of asset value. As presented, the total park land and recreation facilities impact cost amounts to $275 per resident, of which $92 is for land and $183 is for recreational facilities.

Table VII-6

Total Impact Cost per Resident

Variable	Per Weighted Resident	% of Total[4]
Total Land Cost[1]	$91.97	33.4%
Facility & Equipment Cost[2]	$183.36	66.6%
Total Impact Cost[3]	**$275.33**	**100.0%**

1) Source: Table VII-4
2) Source: Table VII-5
3) Sum of land and facility and equipment cost per resident (Items 1 and 2)
4) Percentage of total parks and recreation facility cost per resident

Credit Component

To avoid overcharging new development for the capital cost of providing parks and recreation services, a review of the capital funding program for the parks and recreation program was completed. The purpose of this review is to estimate any future revenues generated by new development, other than impact fees, which will be used to fund the expansion of capital facilities and land related to the Hernando County's parks and recreation program. As mentioned previously, the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures do not add capacity and should not be considered for impact fee credit.

Capital Expansion Credit

Capital expansion expenditure credits per resident were calculated based on non-impact fee revenue funding for capital expansion projects over the past five years and programmed over the next five years. To calculate the capital expenditure per resident, the average annual capital expansion expenditures are divided by average population for the same period. As shown in Table VII-7, the average expenditures over this period amounts to approximately $550,000 per year and approximately $4 per resident per year, which takes into account higher property taxes paid by new homes.

Table VII-7

Capital Expansion Credit

Description[1]	Fiscal Year										Total
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
General Fund											
Ernie Wever Park Improvements	$0	$0	$0	$0	$0	$0	$0	$0	$637,000	$0	$637,000
Pine Island - Stem Wall	$0	$0	$0	$0	$0	$0	$0	$0	$0	$300,000	$300,000
Anderson Snow Sports Plex	$0	$0	$0	$0	$0	$0	$0	$0	$2,000,000	$1,800,000	$3,800,000
Lake Townsen - ADA Access Road	$0	$0	$0	$0	$0	$40,000	$20,000	$125,000	$0	$0	$185,000
Cypress Lakes Trailhead Parking	$0	$0	$0	$0	$0	$60,000	$0	$0	$0	$0	$60,000
Cypress Lakes Preserve Pavilion	$0	$0	$0	$0	$0	$0	$0	$75,000	$0	$0	$75,000
Cypress Lakes Preserve Observation Platform	$0	$0	$0	$0	$0	$0	$0	$0	$0	$100,000	$100,000
Cypress Lakes Kayak Launch	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	$75,000
Fickett Hammock Pavilion	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	$75,000
Pine Island Shed	$0	$6,732	$0	$0	$0	$0	$0	$0	$0	$0	$6,732
Playground Equipment Lake Townsen Regional Park	$0	$0	$60,029	$0	$0	$0	$0	$0	$0	$0	$60,029
Subtotal - General Fund	**$0**	**$6,732**	**$60,029**	**$0**	**$0**	**$100,000**	**$20,000**	**$200,000**	**$2,637,000**	**$2,350,000**	**$5,373,761**
Non-General Fund/Non-Ad Valorem (FL Boating Improvement Program/Grants/Other)											
Lake Townsen Park Boat Ramp	$0	$0	$0	$0	$122,000	$0	$0	$0	$0	$0	$122,000
Rogers Park Curbing And Ramps	$0	$0	$17,023	$0	$0	$0	$0	$0	$0	$0	$17,023
Subtotal - Other Revenue Sources	**$0**	**$0**	**$17,023**	**$0**	**$122,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$139,023**
Total Capital Expenditures	**$0**	**$6,732**	**$77,052**	**$0**	**$122,000**	**$100,000**	**$20,000**	**$200,000**	**$2,637,000**	**$2,350,000**	**$5,512,784**
Average Annual Capital Expansion Expenditures[2]											**$551,278**
Average Annual Weighted Seasonal Population[3]											**198,949**
Average Annual Capital Expansion Credit per Weighted Seasonal Resident[4]											**$2.77**
- Portion Funded with Ad Valorem Tax Revenue[5]											$1.77
- Portion Funded with Other Sources[6]											$1.00
Credit Adjustment Factor[7]											1.50
Adjusted Capital Expansion Credit per Weighted Seasonal Resident[8]											$2.66
Total Adjusted Capital Expansion Credit per Weighted Seasonal Resident[9]											**$3.66**

1) Source: Hernando County
2) Source: Average annual capital expansion expenditures over the 10-year period
3) Source: Appendix A, Table A-1
4) Average annual capital expansion expenditures (Item 2) divided by average annual population (Item 3)
5) Portion of total capital expansion expenditures funded by ad valorem tax revenue. Figure represents approximately 66 percent of total expenditures.
6) Capital expansion credit per resident (Item 4) less portion funded with ad valorem tax revenue (Item 5)
7) Adjustment factor to reflect higher ad valorem taxes paid by new homes
8) Portion funded with ad valorem tax revenue (Item 5) multiplied by the credit adjustment factor (Item 7)
9) Sum of the adjusted capital expansion credit per functional resident (Item 8) and the portion funded with other sources (Item 6)

Net Parks & Recreational Facilities Impact Cost

The net parks and recreational facilities impact cost per resident is the difference between the cost component and the credit component. Table VII-8 summarizes the calculation of the net library facilities impact cost per resident. As presented, the net impact cost amounts to approximately $212 per resident.

Table VII-8
Net Impact Cost per Resident

Variable	Impact Cost	Revenue Credits
Impact Cost		
Total Impact Cost per Resident[1]	$275.33	
Revenue Credit		
Avg Annual Capital Expansion Credit per Resident[2]		$3.66
Capitalization Rate		3.00%
Capitalization Period (in years)		25
Present Value Capital Improvement Credit per Resident[3]		$63.73
Net Impact Cost		
Net Impact Cost per Resident[4]	**$211.60**	

1) Source: Table VII 6
2) Source: Table VII-7
3) Present value of annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 3.00%. Interest rate provided by Hernando County.
4) Total impact cost per resident (Item 1) less the present value capital improvement credit per resident (Item 3)

Calculated Parks & Recreation Facilities Impact Fee Schedule

Table VII-9 presents the calculated parks and recreation facilities impact fee schedule for Hernando County for residential land uses, based on the net impact cost per resident previously presented in Table VII-8. Also presented is a comparison to the County's current adopted fee and percent change from the current fee.

Parks & Recreation Facilities Impact Fee Schedule Comparison of Select Land Uses

As part of the work effort in updating Hernando County's parks and recreation impact fee schedule, the County's calculated and adopted impact fee schedule was compared to the adopted fee schedules of select Florida counties. Table VII-9 presents this comparison.

Table VII-9

Calculated Parks & Recreation Facilities Impact Fee Schedule

Residential Land Use	Impact Unit	ITE LUC	Residents per Unit(1)	Calculated Impact Fee(2)	Current Adopted Fee(3)	% Change from Adopted(4)
Residential:						
Single Family (detached)	du	210	2.32	**$491**	$411	20%
Multi-Family (Apartment/Condominium/Townhouse)	du	220/221/222	1.69	**$358**	$311	15%
Mobile Home	du	240	1.77	**$375**	$344	9%
Senior Housing (Detached)	du	251	1.78	**$377**	$411	-8%
Senior Housing (Attached)	du	252	1.29	**$273**	$288	-5%

1) Source: Appendix A, Table A-2
2) Net impact cost per resident from Table VII-8 multiplied by residents per unit (Item 1) for each land use
3) Source: Hernando County Planning and Development Department
4) Percent change from the adopted impact fee (Item 3) to the calculated impact fee (Item 2)

Table VII-10

Parks & Recreation Facilities Impact Fee Schedule Comparison of Select Land Uses

Land Use	Unit[2]	Hernando County		Citrus County[5]	Hillsborough County[6]	Lake County[7]	Manatee County [8]	Pasco County[9]	Polk County[10
		Existing[3]	Calculated[4]						
Date of Last Update		2012	**2020**	2021	2020	2003	2020	2015	2019
Assessed Portion of Calculated[1]		100%	**N/A**	100%	55%	95%	N/A	56%	100%
Residential:									
Single Family (2,000 sq ft)	du	$411	**$491**	$661	$1,815	$222	$2,470	$892	$417
Multi-Family (1,300 sq ft)	du	$311	**$358**	$509	$1,447	$171	$1,603	$627	$309
Mobile Home (1,300 sq ft)	du	$411	**$375**	$628	$1,147	$177	$1,603	$627	$304

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Hernando County Planning & Development Department
4) Source: Table VII-9
5) Source: Citrus County Growth Management Department
6) Source: Hillsborough County Development Services Department
7) Source: Lake County Planning and Zoning Office
8) Source: Tindale Oliver Manatee County Impact Fee Study Update, December 2020. Fees shown are proposed fees that are going through the implementation process.
9) Source: Pasco County Central Permitting Department
10) Source: Polk County Fees

Appendix A
Demand Component
Population: Supplemental Information

Appendix A: Population

All impact fee programs included in this report require the use of population data in calculating current levels of service, performance standards, and demand and credit calculations. A consistent approach to developing population estimates and projections is an important component of the data compilation process. This report includes three types of population:

- Permanent residents, which represent year-round residents of Hernando County. These figures are obtained from the University of Florida, Bureau of Economic & Business Research (BEBR).
- Seasonal residents, which represents part-time residents of Hernando County, defined as those live in the county less than 6 months per year. In addition, this group also includes visitors that typically stay at hotels or with family and friends for shorter time frames. It is important to include this population in the calculations since they benefit from government infrastructure. Weighted seasonal population accounts for the fact that seasonal residents and visitors are in the county only part of the year.
- Functional population adds worker flow in and out of the county to arrive to annual population. It also distributes residents, visitors, and workers time among residential and non-residential land uses throughout the day. It is used for fees charged to both residential and non-residential land uses, such as fire/EMS, public buildings, etc. A more detailed explanation of functional population calculations is included later in this Appendix.

Hernando County provides countywide service for fire/EMS, law enforcement, correctional facilities, library and parks and recreation facilities. Although the City of Brooksville has a Fire Department, the County Fire Department assists the City.

Table A-1 presents the countywide weighted seasonal population trend. The projections indicate that the 2020 weighted seasonal population of the County is approximately 198,000 and is estimated to increase to 252,000 (increase of 54,000) by 2045. Based on these estimates, the projected population growth rate averages 1.0 percent per year between 2020 and 2045.

Table A-1
Weighted Seasonal Population Trends and Projections

Year	Hernando County[1]
2000	135,227
2001	138,175
2002	142,155
2003	147,067
2004	153,074
2005	160,148
2006	167,511
2007	173,861
2008	177,113
2009	177,695
2010	178,083
2011	178,426
2012	178,453
2013	179,179
2014	180,361
2015	182,283
2016	185,050
2017	187,502
2018	191,339
2019	194,179
2020	**198,124**
2021	200,918
2022	203,751
2023	206,624
2024	209,537
2025	212,468
2026	215,040
2027	217,642
2028	220,275
2029	222,940
2030	225,664
2031	227,695
2032	229,744
2033	231,812
2034	233,898
2035	235,973
2036	237,648
2037	239,335
2038	241,035
2039	242,746
2040	244,529
2041	245,996
2042	247,473
2043	248,958
2044	250,451
2045	251,952

1) Source: Table A-10

Apportionment of Demand by Residential Unit Type and Size

Table A-2 presents the population per housing unit (PPH) for the residential categories countywide based on weighted seasonal population. This analysis includes all housing units, both occupied and vacant.

Table A-2

Population per Housing Unit by Housing Type (Countywide)

Housing Type	Population[1]	Housing Units[2]	Population per Housing Unit[3]
Single Family (detached)	153,530	66,043	2.32
Multi-Family	9,967	5,887	1.69
Mobile Home	26,186	14,814	1.77
Total/Weighted Average	**189,683**	**86,744**	**2.19**
Senior Housing (Detached)[4]	117,404	66,043	1.78
Senior Housing (Attached)[5]	7,622	5,887	1.29
Congregate Care Facility/Continuing Care Retirement Center[6]	125,026	71,930	1.74

1) Source: 2019 American Community Survey (ACS); 5-Yr. Estimates, Table B25033 (adjusted for seasonal population)
2) Source: 2019 ACS, 5-Year Estimates, Table DP04
3) Population (Item 1) divided by housing units (Item 2)
4) Estimate for Senior Housing (Detached) is based on people per household figures for single family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation
5) Estimate for Senior Housing (Attached) is based on people per household figures for multi-family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation
6) Estimate for congregate care facility is based on people per household figures for single and multi-family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation

Note: Excludes boats, RVs, vans, etc.

Functional Population

Functional population, as used in the impact fee analysis, is a generally accepted methodology for several impact fee areas and is based on the assumption that demand for certain facilities is generally proportional to the presence of people at a land use, including residents, employees, and visitors. It is not enough to simply add resident population to the number of employees, since the service demand characteristics can vary considerably by type of industry.

Functional population is the equivalent number of people occupying space within a community on a 24-hour-day, 7-days-a-week basis. A person living and working in the community will have the functional population coefficient of 1.0. A person living in the community but working elsewhere may spend only 16 hours per day in the community on weekdays and 24 hours per day on weekends for a functional population coefficient of 0.76 (128-hour presence divided by 168 hours in one week). A person commuting into the county to work five days per week would have a functional population coefficient of 0.30 (50-hour presence divided by 168 hours in one week). Similarly, a person traveling into the community to shop at stores, perhaps averaging 8 hours per week, would have a functional population coefficient of 0.05.

Functional population thus tries to capture the presence of all people within the community, whether residents, workers, or visitors, to arrive at a total estimate of effective population needed to be served.

This form of adjusting population to help measure real facility needs replaces the population approach of merely weighting residents two-thirds and workers one-third (Nelson and Nicholas 1992)[1]. By estimating the functional and weighted population per unit of land use across all major land uses in a community, an estimate of the demand for certain facilities and services in the present and future years can be calculated. The following paragraphs explain how functional population is calculated for residential and non-residential land uses.

<u>Residential Functional Population</u>

Developing the residential component of functional population is simpler than developing the non-residential component. It is generally estimated that people spend one-half to three-fourths of their time at home and the rest of each 24-hour day away from their place of residence. In developing the residential component of Hernando County's functional population, an analysis

[1] Arthur C. Nelson and James C. Nicholas, "Estimating Functional Population for Facility Planning," *Journal of Urban Planning and Development* 118(2): 45-58 (1992)

of the County's population and employment characteristics was conducted. Tables A-3 and A-4 present this analysis for the County. Based on this analysis, Hernando County residents, on average, spend 16.8 hours each day at their place of residence. This corresponds to approximately 70 percent of each 24-hour day at their place of residence and the other 30 percent away from home.

Table A-3
Population & Employment Characteristics

Calculation Step	Figure
Total workers living in Hernando County[1]	59,332
Total Population (2016)[2]	179,503
Total workers as a percent of population[3]	**33%**
School age population (5-17 years) (2016)[4]	25,445
School age population as a percent of population[5]	**14%**
Population net of workers and school age population[6]	94,726
Other population as a percent of total population[7]	**53%**

1) Source: Census Transportation Planning Package (CTPP), 2010
2) Source: 2016 ACS 5-Yr Estimates, B01001
3) Total workers (Item 1) divided by population (Item 2)
4) Source: 2016 ACS 5-Yr Estimates, B01001
5) Total school age population (Item 4) divided by 2016 population (Item 2)
6) Total population (Item 2) less total workers (Item 1) and school age population (Item 4)
7) Population net of workers and school age population (Item 6) divided by 2016 population (Item 2)

Table A-4
Residential Coefficient for 24-Hour Functional Population

Population Group	Hours at Residence[1]	Percent of Population[2]	Effective Hours[3]
Workers	13	33%	4.3
Students	15	14%	2.1
Other	20	53%	10.6
Total Hours at Residence[4]			17.0
Residential Functional Population Coefficient[5]			**70.8%**

1) Estimated
2) Source: Table A-3
3) Hours at residence (Item 1) multiplied by the percent of population (Item 2)
4) Sum of effective hours (Item 3)
5) Sum of effective hours (Item 4) divided by 24

The resulting percentage from Table A-4 is used in the calculation of the residential coefficient for the 24-hour functional population. These actual calculations are presented in Table A-5.

Non-Residential Functional Population

Given the varying characteristics of non-residential land uses, developing the estimates of functional residents for non-residential land uses is more complicated than developing estimated functional residents for residential land uses. Nelson and Nicholas originally introduced a method for estimating functional resident population, which is now widely used in the industry. This method uses trip generation data from the Institute of Transportation Engineers' (ITE) Trip Generation Manual and Benesch's Trip Characteristics Database, information of passengers per vehicle, workers per vehicle, length of time spent at the land use, and other variables.

Specific calculations include:

- Total one-way trips per employee (ITE trips multiplied by 50 percent to avoid double counting entering and exiting trips as two trips).
- Visitors per impact unit based on occupants per vehicle (trips multiplied by occupants per vehicle less employees).
- Worker hours per week per impact unit (such as nine worker-hours per day multiplied by five days in a work week).
- Visitor hours per week per impact unit (visitors multiplied by number of hours per day times relevant days in a week, such as five for offices and seven for retail shopping).
- Functional population coefficients per employee developed by estimating time spent by employees and visitors at each land use.

Table A-5 shows the functional population coefficients for residential and non-residential uses in Hernando County, which are used to estimate the 2020 functional population for the countywide service area in Tables A-6.

Table A-5

General Functional Population Coefficients

Population/ Employment Category	ITE LUC	Employee Hours In-Place[1]	Trips per Employee[2]	One-Way Trips per Employee[3]	Journey-to-Work Occupants per Trip[4]	Daily Occupants per Trip[5]	Visitors per Employee[6]	Visitor Hours per Trip[1]	Days per Week[7]	Functional Population Coefficient[8]
Population									7.00	**0.708**
Natural Resources	N/A	9.00	3.10	1.55	1.32	1.38	0.09	1.00	7.00	**0.379**
Construction	110	9.00	3.10	1.55	1.32	1.38	0.09	1.00	5.00	**0.271**
Manufacturing	140	9.00	2.51	1.26	1.32	1.38	0.08	1.00	5.00	**0.270**
Transportation, Communication, Utilities	110	9.00	3.10	1.55	1.32	1.38	0.09	1.00	5.00	**0.271**
Wholesale Trade	150	9.00	5.05	2.53	1.32	1.38	0.15	1.00	5.00	**0.272**
Retail Trade	820	9.00	50.50	25.25	1.24	1.73	12.37	1.50	7.00	**1.148**
Finance, Insurance, Real Estate	710	9.00	3.33	1.67	1.24	1.73	0.82	1.00	5.00	**0.292**
Services[9]	N/A	9.00	20.32	10.16	1.24	1.73	4.98	1.00	6.00	**0.499**
Government[10]	730	9.00	7.45	3.73	1.24	1.73	1.83	1.00	7.00	**0.451**

(1) Estimated

(2) Trips per employee represents all trips divided by the number of employees and is based on Trip Generation 11th Edition (Institute of Transportation Engineers 2017) as follows:

ITE Code 110 at 3.10 weekday trips per employee, Volume 2 - Industrial Land Uses, page 39

ITE Code 140 at 2.51 weekday trips per employee, Volume 2 - Industrial Land Uses, page 76

ITE Code 150 at 5.05 weekday trips per employee, Volume 2 - Industrial Land Uses, page 104

ITE Code 710 at 3.33 weekday trips per employee, Volume 2 Office Land Uses, page 716

ITE Code 730 at 7.45 weekday trips per employee, Volume 2 Office Land Uses, page 795

ITE Code 820 (page 186) based on blended average of trips by retail center size calculated below.

Trips per retail employee from the following table:

Retail Scale	*Trip Rate*	*Sq Ft per Employee*[11]	*Trips per Employee*	*Share*	*Weighted Trips*
Less than 40k sq. ft.	54.45	802	44	50.0%	22.00
Retail (40k to 150k sq. ft.)	67.52	975	66	35.0%	23.10
Retail (greater than 150k sq. ft.	37.01	963	36	15.0%	5.40
Sum of Weighted Trips/1k sq.ft.					50.50

(3) Trip per employee (Item 2) multiplied by 0.5.

(4) Journey-to-Work Occupants per Trip from 2001 Nationwide Household Travel Survey (FHWA 2001) as follows:

1.32 occupants per Construction, Manufacturing, TCU, and Wholesale trip

1.24 occupants per Retail Trade, FIRE, and Services trip

(5) Daily Occupants per Trip from 2001 Nationwide Household Travel Survey (FHWA 2001) as follows:

1.38 occupants per Construction, Manufacturing, TCU, and Wholesale trip

1.73 occupants per Retail Trade, FIRE, and Services trip

(6) [Daily occupants per trip (Item 5) multiplied by one-way trips per employee (Item 3)] - [(Journey-to-Work occupants per trip (Item 4) multiplied by one-way trips per employee (Item 3)]

(7) Typical number of days per week that indicated industries provide services and relevant government services are available.

(8) Table A-7 for residential and the equation below to determine the Functional Population Coefficient per Employee for all land-use categories except residential includes the following:

$$\frac{(\text{Days per Week x Employee Hours in Place}) + (\text{Visitors per Employee x Visitor Hours per Trip x Days per Week})}{(\text{24 Hours per Day x 7 Days per Week})}$$

(9) Trips per employee for the services category is the average trips per employee for the following service related land use categories: fine dining, high-turnover restaurant, supermarket, hotel, motel, elementary school, middle school, high school, hospital, medical office, and church. Source for the trips per employee figure from ITE, 11th ed., when available.

(10) Includes Federal Civilian Government, Federal Military Government, and State and Local Government categories.

(11) Square feet per retail employee from the Energy Information Administration from Table B-1 of the Commercial Energy Building Survey, 2003

Table A-6

Countywide Functional Population (2020)

Population Category	Hernando County Baseline Data[1]	Functional Resident Coefficient[2]	Functional Population[3]
2020 Weighted Population	198,124	0.708	140,272
Employment Category			
Natural Resources	1,146	0.379	434
Construction	4,662	0.271	1,263
Manufacturing	2,770	0.270	748
Transportation, Communication, and Utilities	4,242	0.271	1,150
Wholesale Trade	949	0.272	258
Retail Trade	9,801	1.148	11,252
Finance, Insurance, and Real Estate	6,137	0.292	1,792
Services	33,529	0.499	16,731
Government Services	6,282	0.451	2,833
Total Employment by Category Population[4]			36,461
2020 Total Functional Population[5]			**176,733**

1) Source: Table A-1 for population and 2019 Woods & Poole for employment data (2020 estimates)
2) Source: Table A-5
3) Functional population is calculated by multiplying the baseline data (Item 1) multiplied by the functional resident coefficient (Item 2)
4) The total employment population by category is the sum of the employment figures from the nine employment categories (e.g., natural resources, construction, etc.)
5) The total functional population is the sum of the residential functional population and the employment functional population

Table A-7 presents the County's annual functional population figures from 2000 through 2045, based on the 2020 functional population figure from Table A-6, and the annual population growth rates from the population figures previously presented in Table A-1.

Table A-7
Functional Population (2000 - 2045)

Year	Hernando County[1]
2000	120,595
2001	123,248
2002	126,822
2003	131,261
2004	136,643
2005	142,929
2006	149,504
2007	155,185
2008	158,134
2009	158,608
2010	158,925
2011	159,243
2012	159,243
2013	159,880
2014	160,999
2015	162,770
2016	165,212
2017	167,360
2018	170,707
2019	173,268
2020	**176,733**
2021	179,207
2022	181,716
2023	184,260
2024	186,840
2025	189,456
2026	191,729
2027	194,030
2028	196,358
2029	198,714
2030	201,099
2031	202,909
2032	204,735
2033	206,578
2034	208,437
2035	210,313
2036	211,785
2037	213,267
2038	214,760
2039	216,263
2040	217,777
2041	219,084
2042	220,399
2043	221,721
2044	223,051
2045	224,389

Source: Tables A-6 for 2020. Remaining years are based on growth rates of the weighted seasonal population from Table A-1

Functional Residents by Specific Land Use Category

When a wide range of land uses impact services, an estimate of that impact is needed for each land use. This section presents functional population coefficient estimates by residential and non-residential land uses.

Residential and Transient Land Uses

As mentioned previously, different functional population coefficients need to be developed for each impact fee service area to be analyzed. For residential and transient land uses, these coefficients are displayed in Table A-8. In the case of transient land uses, secondary sources, such as Florida's Adventure Coast, Brooksville-Weeki Wachee and the Florida Department of Elderly Affairs, are used to determine the occupancy rate for hotels, motels, congregate care facilities (CCF), and nursing homes.

Non-Residential Land Uses

A similar approach is used to estimate functional residents for non-residential land uses. Table A-9 presents basic assumptions and calculations, such as trips per unit, trips per employee, employees per impact unit, one-way trips per impact unit, worker hours, occupants per vehicle trip, visitors (patrons, etc.) per impact unit, visitor hours per trip, and days per week for non-residential land uses. The final column shows the estimated functional resident coefficients by land use. These coefficients by land use create the demand component for the select impact fee programs and will be used in the calculation of the impact fee per unit for each land use category in the select impact fee schedules.

Table A-8

Functional Residents for Residential and Transient Land Uses – Countywide

Residential Land Use	Impact Unit	ITE LUC[1]	Residents/ Visitors Per Unit[2]	Occupancy Rate[3]	Adjusted Residents Per Unit[4]	Visitor Hours at Place[5]	Workers Per Unit[6]	Work Day Hours[7]	Days Per Week[8]	Functioanl Residents Per Unit[9]
Residential:										
Single Family (detached)	du	210	2.32	-	-	-	-	-	-	1.64
Multi-Family (Apartment/Condominium/Townhouse)	du	220/221/222	1.69	-	-	-	-	-	-	1.20
Mobile Home	du	240	1.77	-	-	-	-	-	-	1.25
Senior Housing (Detached)	du	251	1.78	-	-	-	-	-	-	1.26
Senior Housing (Attached)	du	252	1.29	-	-	-	-	-	-	0.91
Transient, Assisted, Group:										
Congregate Care Facility/Continuing Care Retirement Center	du	253/255	1.74	90%	1.57	16	0.56	9	7	1.26
Assisted Living	bed	254	1.00	90%	0.90	20	0.61	9	7	0.98
Hotel	room	310	3.00	63%	1.89	12	0.56	9	7	1.16
Motel	room	320	3.00	63%	1.89	12	0.13	9	7	0.99
Nursing Home	bed	620	1.00	90%	0.90	20	0.92	9	7	1.10

(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 11th Edition

(2) Estimates for the residential land uses and congregate care facility/continuing care retirement center from Table A-2; estimates for the hotel/motel land use is based on data obtained from Florida's Adventure Coast, Brooksville-Weeki Wachee; and the estimate used for assisted living facility/nursing home is based on 1 person per bed.

(3) Source for hotel/motel occupancy: Florida's Adventure Coast, Brooksville-Weeki Wachee. Average hotel/motel occupancy rate for 2016 through 2019. Source for assisted living facility/nursing home occupancy rate is the Florida Department of Elder Affairs, Hernando County Profile. Average occupancy rate for 2016-2018.

(4) Residents per unit times occupancy rate (Item 3)

(5), (7), (8) Estimated

(6) Adapted from ITE Trip Generation Handbook, 11th Edition

(9) For residential this is Residents Per Unit times 0.708. For Transient, Assisted, and Group it is:

$$\frac{[(\text{Adjusted Residents per Unit X Hours at Place X Days per Week}) + (\text{Workers Per Unit X Work Hours Per Day X Days per Week})]}{(\text{24 Hours per Day X 7 Days per Week})}$$

Table A-9

Functional Resident Coefficients for Non-Residential Land Uses

ITE LUC[1]	Land Use	Impact Unit	Trips Per Unit[2]	Trips Per Employee[3]	Employees Per Unit[4]	One-Way Factor @ 50%[5]	Worker Hours[6]	Occupants Per Trip[7]	Visitors[8]	Visitor Hours Per Trip[9]	Days Per Week[10]	Functional Resident Coefficient[11]
	RECREATIONAL:											
416	RV Park	occupied site	1.62	n/a	1.20	0.81	9	1.87	0.31	1.50	7	0.47
420	Marina	boat berth	2.41	20.52	0.12	1.21	9	1.87	2.14	1.00	7	0.13
430	Golf Course	acre	3.74	20.52	0.18	1.87	9	1.87	3.32	0.25	7	0.10
445	Movie Theater	screen	114.83	53.12	2.16	57.42	9	1.87	105.22	1.00	7	5.19
492	Health/Fitness Club	1,000 sf	34.50	27.25	1.27	17.25	9	1.87	30.99	1.50	7	2.41
	INSTITUTIONAL:											
520	Elementary School (Private)	student	2.27	22.50	0.10	1.14	9	1.11	1.17	2.00	5	0.10
522	Middle School (Private)	student	2.10	23.41	0.09	1.05	9	1.11	1.08	2.00	5	0.09
525	High School (Private)	student	1.94	21.95	0.09	0.97	9	1.11	0.99	2.00	5	0.08
540	University 7,500 or fewer students (Private)	student	2.00	11.75	0.17	1.00	9	1.11	0.94	2.00	5	0.10
550	University greater than 7,500 students (Private)	student	1.50	11.75	0.13	0.75	9	1.11	0.70	2.00	5	0.08
560	Public Assembly	1,000 sf	7.60	20.64	0.37	3.80	9	1.79	6.43	1.00	7	0.41
565	Day Care Center	1,000 sf	49.63	21.38	2.32	24.82	9	1.79	42.11	0.15	5	0.81
	MEDICAL:											
610	Hospital	1,000 sf	10.77	3.77	2.86	5.39	9	1.54	5.44	1.00	7	1.30
630	Clinic	1,000 sf	37.39	13.90	2.69	18.70	9	1.54	26.11	1.00	5	1.50
	OFFICE:											
710	Office	1,000 sf	10.84	3.33	3.26	5.42	9	1.27	3.62	1.00	5	0.98
720	Medical Office 10,000 sq ft or less	1,000 sf	23.83	8.71	2.74	11.92	9	1.54	15.62	1.00	5	1.20
	Medical Office greater than 10,000 sq ft	1,000 sf	34.21	8.71	3.93	17.11	9	1.54	22.42	1.00	5	1.72
	RETAIL:											
812	Building Materials/Lumber Store	1,000 sf	17.05	25.77	0.66	8.53	9	1.72	14.01	0.50	7	0.54
813	Discount Superstore, Free-Standing	1,000 sf	50.58	21.90	2.31	25.29	9	1.72	41.19	0.50	7	1.72
816	Hardware/Paint Store	1,000 sf	8.07	27.69	0.29	4.04	9	1.72	6.66	0.50	7	0.25
822	Retail/Shopping Center 40,000 sfgla or less	1,000 sfgla	54.45	17.42	3.13	27.23	9	1.72	43.71	0.50	7	2.08
821	Retail/Shopping Center 40,001 to 150,000 sfgla	1,000 sfgla	67.52	17.42	3.88	33.76	9	1.72	54.19	0.50	7	2.58
820	Retail/Shopping Center greater than 150,000 sfgla	1,000 sfgla	37.01	17.42	2.12	18.51	9	1.72	29.72	0.50	7	1.41
840/841	New/Used Auto Sales	1,000 sf	24.58	11.84	2.08	12.29	9	1.72	19.06	1.00	7	1.57
850	Supermarket	1,000 sf	94.48	43.86	2.15	47.24	9	1.72	79.10	0.50	7	2.45
862	Home Improvement Superstore	1,000 sf	30.74	n/a	2.50	15.37	9	1.72	23.94	1.00	7	1.94
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	103.86	69.17	1.50	51.93	9	1.72	87.82	0.35	7	1.84
890	Furniture Store	1,000 sf	6.30	10.93	0.58	3.15	9	1.72	4.84	0.50	7	0.32
	SERVICES:											
912	Bank/Savings Drive-In	1,000 sf	103.73	32.73	3.17	51.87	9	1.72	86.05	0.15	6	1.48
931	Fine Dining/Quality Restaurant	1,000 sf	86.03	17.90	4.81	43.02	9	2.32	95.00	1.00	7	5.76
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	103.46	21.26	4.87	51.73	9	2.32	115.14	0.75	7	5.42
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	481.99	44.52	10.83	241.00	9	2.32	548.29	0.25	7	9.77
942	Automobile Care Center	1,000 sf	28.19	14.30	1.97	14.10	9	1.72	22.28	1.00	7	1.67

Table A-9 (Continued)

Functional Resident Coefficients for Non-Residential Land Uses

ITE LUC[1]	Land Use	Impact Unit	Trips Per Unit[2]	Trips Per Employee[3]	Employees Per Unit[4]	One-Way Factor @ 50%[5]	Worker Hours[6]	Occupants Per Trip[7]	Visitors[8]	Visitor Hours Per Trip[9]	Days Per Week[10]	Functional Resident Coefficient[11]
	SERVICES:											
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	172.01	275.78	0.62	86.01	9	1.72	147.32	0.20	7	1.46
945	Gas Station w/Convenience Market 2,000-2,999 sq ft	fuel pos.	264.38	241.21	1.10	132.19	9	1.72	226.27	0.20	7	2.30
	Gas Station w/Convenience Market 3,000+ sq ft	fuel pos.	345.75	241.21	1.43	172.88	9	1.72	295.92	0.20	7	3.00
947	Self-Service Car Wash	service bay	43.94	n/a	0.50	21.97	9	1.72	37.29	0.50	7	0.96
n/a	Convenience/Gasoline/Fast Food Restaurant	1,000 sf	984.59	n/a	2.50	492.30	9	1.72	844.26	0.20	7	7.97
	INDUSTRIAL:											
110	General Light Industrial	1,000 sf	4.87	3.10	1.57	2.44	9	1.46	1.99	1.00	5	0.48
130	Industrial Park	1,000 sf	3.37	2.91	1.16	1.69	9	1.46	1.31	1.00	5	0.35
140	Manufacturing	1,000 sf	4.75	2.51	1.89	2.38	9	1.46	1.58	1.00	5	0.55
150	Warehouse	1,000 sf	1.71	5.05	0.34	0.86	9	1.46	0.92	0.75	5	0.11
151	Mini-Warehouse	1,000 sf	1.46	61.90	0.02	0.73	9	1.46	1.05	0.75	7	0.04

Sources:
(1) Land use code found in the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 11th Edition
(2) Land uses and trip generation rates consistent with those included in the Roads Impact Fee Update Study, FINAL June 29, 2020
(3) Trips per employee from ITE Trip Generation Handbook, 11th Edition, when available
(4) Trips per impact unit divided by trips per person (usually employee). When trips per person are not available, the employees per unit is estimated.
(5) Trips per unit (Item 2) multiplied by 50 percent
(6), (9), (10) Estimated
(7) Nationwide Personal Transportation Survey
(8) [(One-way Trips/Unit X Occupants/Trip) - Employees].
(11) [(Workers X Hours/Day X Days/Week) + (Visitors X Hours/Visit X Days/Week)]/(24 Hours x 7 Days)

Table A-10
Weighted Seasonal Population Projections Countywide

Year	Permanent Population[1]	Seasonal Population[2]	Total Weighted Season Population[3]
2000	130,802	4,425	135,227
2001	133,652	4,523	138,175
2002	137,502	4,653	142,155
2003	142,254	4,813	147,067
2004	148,063	5,011	153,074
2005	154,905	5,243	160,148
2006	162,028	5,483	167,511
2007	168,170	5,691	173,861
2008	171,316	5,797	177,113
2009	171,878	5,817	177,695
2010	172,778	5,305	178,083
2011	173,078	5,348	178,426
2012	173,104	5,349	178,453
2013	173,808	5,371	179,179
2014	174,955	5,406	180,361
2015	176,819	5,464	182,283
2016	179,503	5,547	185,050
2017	181,882	5,620	187,502
2018	185,604	5,735	191,339
2019	188,358	5,821	194,179
2020	**192,186**	**5,938**	**198,124**
2021	194,896	6,022	200,918
2022	197,644	6,107	203,751
2023	200,431	6,193	206,624
2024	203,257	6,280	209,537
2025	206,100	6,368	212,468
2026	208,594	6,446	215,040
2027	211,118	6,524	217,642
2028	213,673	6,602	220,275
2029	216,258	6,682	222,940
2030	218,900	6,764	225,664
2031	220,870	6,825	227,695
2032	222,858	6,886	229,744
2033	224,864	6,948	231,812
2034	226,888	7,010	233,898
2035	228,900	7,073	235,973
2036	230,525	7,123	237,648
2037	232,162	7,173	239,335
2038	233,810	7,225	241,035
2039	235,470	7,276	242,746
2040	237,200	7,329	244,529
2041	238,623	7,373	245,996
2042	240,055	7,418	247,473
2043	241,495	7,463	248,958
2044	242,944	7,507	250,451
2045	244,400	7,552	251,952

1) Source: 2000 through 2020 is the U.S. Census and the Bureau of Economic and Business Research (BEBR).
2) Seasonal population is estimated by multiplying permanent population (Item 1) by the ratio of seasonal to permanent population from the 2000 U.S. Census for years 2001-2009 and the 2010 U.S. Census for years 2011-2045. The figures are weighed by 0.42 to account for seasonal residents only residing in the County for a portion of the year (assume 5 months; 5 months divided by 12 months = 0.42). Hotel/motel visitors are estimated based on information obtained from Florida's Adventure Coast, Brooksville-Weeki Wachee.
3) Sum of permanent population (Item 1) and seasonal population (Item 2)

Appendix B
Cost Component
Building and Land Values:
Supplemental Information

Appendix B: Building and Land Values

This Appendix provides a summary of building and land value estimates for fire/EMS, public buildings, libraries, and parks and recreation facilities impact fees.

Building Values

To estimate building and recreational facility value, the following information was reviewed:

- Recent construction by Hernando County, as applicable;
- Cost estimates for future facilities;
- Insurance values of existing facilities;
- Data from other jurisdictions; and
- Discussions with the representatives from Hernando County.

The following paragraphs provide a summary for each service area**.**

<u>Fire/EMS Stations and Buildings</u>

Fire/EMS building inventory includes stations as well as other support facilities. As part of the cost estimates the following was considered:

- The County has not built any new station over the past five years.
- The 2012 study used a building cost of $300 per square foot. Bringing this cost to 2020 dollars using the Engineering News-Records (ENR) Building Cost Index results in $360 per square foot.
- The insured values of the stations average $130 per square foot while the warehouse is insured for $90 per square foot. Insurance values tend to be conservative estimates because insurance companies exclude the value of the foundation and other more permanent parts of the structure since they would not have to be rebuilt if the structure was damaged or lost.
- Cost estimates for future stations ranges from $275 per square foot to $422 per square foot.
- Benesch supplemented the local data with cost estimates utilized in recently completed fire/EMS impact fee studies. This analysis reviewed data from studies conducted between 2016 and 2020, which ranged from $250 per square foot to $465 per square foot for building construction only.

Given this information an average construction cost of $325 per square foot is used for all buildings, except for the warehouse, which is valued at $160 per square foot. Table B-1 provides a summary of this information.

Table B-1

Fire Rescue Building Value Estimates

Facility/Source	Year	Cost per Square Foot
2012 Study [(1)]		
Estimated Cost	2012	$300
Indexed Value	2020	$357
Upcoming Construction [(2)]		
Station 2	2021	$364
Station 5	2021	$276
Station 9	2022	$390
Station 15	2024	$422
Admin/Training Complex	2022	$321
Insurance Values [(3)]		
- Fire Stations	2020	$128
- Warehouse	2020	$90
Other Florida Jurisdictions [(4)]		
- Fire Stations	2016 - 2020	$250 to $465
Estimates Used in the Study		
- Fire Stations	**2020**	**$325**
- Warehouse/Support		**$160**

1) Source: Hernando County. 2012 cost is indexed using Engineering News-Records' Building Cost Index
2) Source: Hernando County
3) Source: Hernando County
4) Source: Recent impact fee studies

Public Buildings

Public buildings inventory include general government buildings, law enforcement buildings and correctional facilities. For public buildings cost estimates, the following analysis was used.

- The County has not built any new government buildings over the past five years.
- The insured values of the primary buildings averaged $200 per square foot while the support buildings averaged $20 per square foot. Insurance values are viewed as conservative estimates since not all component of a building is insured.
- Cost estimate for the new Government Center is $400 per square foot.

- Building cost data from other jurisdictions ranged from $155 per square foot to $300 per square foot.

Given this information an average construction cost of $230 per square foot is used for primary buildings and $80 per square foot for support buildings. Table B-2 provides a summary of this information.

Table B-2
Public Buildings -- Building Value Estimates

Facility/Source	Year	Cost per Square Foot
Upcoming Construction [(1)]		
New Government Center	FY 21-23	$397
Insurance Values [(2)]		
- Primary Buildings	2020	$203
- Support Buildings	2020	$19
Other Florida Jurisdictions [(3)]		
- Public Buildings	2016 - 2020	$155 to $300
Estimates Used in the Study		
- Primary Buildings	**2020**	**$230**
- Support Buildings		**$80**

1) Source: Hernando County
2) Source: Hernando County
3) Source: Recent impact fee studies

Libraries

The following analysis was conducted for library cost estimates:

- Hernando County has not built any new libraries over the past five years and there are no estimates available for future libraries.
- The 2012 study estimate was $260 per square foot. With indexing based on ENR Building Cost Index, the cost would be $310 in 2020 dollars.
- The insurance values of the existing libraries averaged $235 per square foot. Insurance values tend to be conservative estimates because insurance companies exclude the value of the foundation and other more permanent parts of the structure since they would not have to be rebuilt if the structure was damaged or lost.
- Benesch supplemented the local data with cost estimates utilized in recently completed library impact fee studies. This analysis reviewed data from studies conducted between

2014 and 2020, which ranged from $230 per square foot to $370 per square foot for building construction only.

Given this information, library building cost is estimated at $300 per square foot for impact fee calculation purposes.

Recreational Facilities

Similar to other facilities, recreational facility values are based on the following:

- Insurance values of existing facilities;
- Facility values obtained from other jurisdictions; and
- Discussions with the County representatives.

The resulting estimates are presented in Table VII-5, earlier in this report.

Land Values

For each impact fee program area, land values were determined based on the following analysis, as data available:

- Recent land purchases or appraisals for the related infrastructure (if any);
- Land value of current inventory as reported by the Hernando County Property Appraiser (HCPA);
- Value of vacant land by size and by land use;
- Vacant land sales between 2017 and 2020 by size and by land use; and
- Discussions with the County representatives.

Fire/EMS

The following was considered in estimating the land value for fire/EMS facilities:

- The County estimates the cost of purchasing land for the Administrative/Training Facility at $62,500 per acre.
- The value of parcels where current stations are located averages $37,000 per acre, with a range of $8,200 per acre to $194,000 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- Vacant land sales of similarly sized parcels (1 to 6 acres) between 2017 and 2020 averaged $48,000 per acre with a median value of $36,000 per acre for all vacant land use types.

These prices were higher for commercial properties, with an average of $139,000 per acre and a median value of $106,000 per acre.

- Similarly, the value of vacant land reported by the Property Appraiser averaged $40,000 per acre with a median value of $16,000 per acre for all vacant properties. For commercial properties, the average value is estimated at $112,000 per acre with a median value of $96,000 per acre.

Given this information, the average land value of **$62,500 per acre** is determined to be a reasonable estimate for fire/EMS impact fee calculation purposes.

Public Buildings

The land value estimate for public buildings is based on the following:

- Land cost for the new government center is estimated at $100,000 per acre based on a recent appraisal.
- The value of parcels where current public buildings are located averages $43,000 per acre, with a range of $8,000 per acre to $131,000 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- Vacant land sales of similarly sized parcels (1 to 25 acres) between 2017 and 2020 averaged $41,000 per acre with a median value of $35,000 per acre for all vacant land use types. These prices were lower for residential properties, with an average of $25,000 per acre and a median value of $26,000 per acre.
- Similarly, the value of vacant land reported by the Property Appraiser averaged $38,000 per acre with a median value of $17,000 per acre for all vacant properties. For residential properties, the average value is estimated at $18,000 per acre with a median value of $14,000 per acre.

Given this information and based on discussions with representatives from Hernando County, an average land value of **$50,000 per acre** is determined to be a reasonable estimate for public buildings impact fee calculation purposes.

Libraries

The land value estimate for libraries is based on the following:

- Value of land where existing libraries are located averages $43,000 per acre, with a range of $16,000 per acre to $150,000 per acre. When the high end of this range ($150,000 per

acre associated with the Main Library) is excluded, the average value decreases to $28,000 per acre. As mentioned previously, Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.

- Vacant land sales of similarly sized parcels (5 acres to 10 acres) between 2017 and 2020 averaged $15,000 per acre, which is also the median value for all vacant land use types.
- The value of vacant land reported by the Property Appraiser averaged $39,000 per acre with a median value of $30,000 per acre for all vacant properties.

Given this information and based on discussions with representatives from Hernando County, an average land value of **$30,000 per acre** is determined to be a reasonable estimate for library impact fee calculation purposes.

Parks

The park land value estimate is based on the following:

- The value of parcels where current parks are located averages $10,000 per acre. However, depending on park type, there is a variation in land value. For example, while land value of preserves averages $5,000 per acre while non-preserve park land is valued at $13,000 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- Vacant land sales of similarly sized parcels between 2017 and 2020 averaged $58,000 per acre with a median value of $46,000 per acre. In the case of residential properties, the average sales price was $50,000 per acre with a median of $44,000 per acre.
- Similarly, the value of non-preserve land reported by the Property Appraiser averaged $42,000 per acre with a median value of $37,000 per acre for all vacant land. In the case of residential properties, the average land value was $27,000 per acre and the median was $35,000 per acre.

Given this information, an average land value of **$25,000 per acre** is determined to be a reasonable estimate for non-preserve park land and **$5,000 per acre** for preserve park land for impact fee calculation purposes.