



Fire/EMS Impact Fee Study

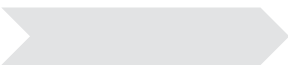
April 28, 2026



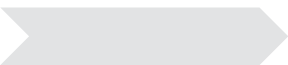
Presentation Overview



**Background/
Purpose**



**Technical
Study**



Next Steps



Background/Purpose

Hernando County:

- Permanent population of approximately **215,700**
- Residential permitting at its highest level since Great Recession (average of **2,000** new units per year over the past five years)



Background/Purpose

Impact Fee Study:

- Hernando County and the City of Brooksville consolidated Fire/EMS services in 2025
- Develop a new Fire/EMS impact fee
- Two Calculated Fee Options:
 1. Consideration of funding from other revenue sources
 2. Policy decision for all capacity projects funded through impact fees



Background/Purpose

Impact Fee Definition:

- One-time capital charge to new development
- Covers the cost of new capital facility capacity
 - Frees up other funds for maintenance/renovations
- Implements the CIP



Background/Purpose

Why Impact Fees?

- Maintain current level-of-service (LOS)
- Calculate the cost of growth
- Potential large developments
- Most needed when:
 - ✓ High growth
 - ✓ Limited funding



Background/Purpose

Legal Requirements - F.S. 163.31801:

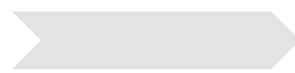
- **Most recent and localized data**
- Minimum of **90-day** notice for any fee increases after adoption
- May not collect prior to building permit
- Rational nexus in the amount of collection and expenditures
- May not use for prior debt or projects unless there is a nexus showing use for need due to new growth
- **In any action challenging the fee, the government has the burden of proof**
- Accounting of impact fee collections & expenditures

Background/Purpose

HB 479 (2024):

- Studies need to be completed and adopted in 12 months
- Studies need to use data available within the past four years

Presentation Overview



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Next Steps



Technical Study

Consumption-Based Methodology

- Common methodology used by many Florida jurisdictions
- Charges new growth based on its consumption of capacity
- Fees are calculated at a rate that cannot correct existing deficiencies



Technical Study

Impact Fee Components:

- Inventory
- Service Area
- Level of Service
- Cost Component
- Credit Component
- Demand Component
- Calculated Impact Fee
- Impact Fee Comparison



Fire/EMS

Inventory

- 14 Fire/EMS Stations
 - ✓ 134,300 square feet
 - ✓ 40 acres
- Vehicles/Equipment
- Unit Costs:
 - ✓ Stations: \$700 per square foot
 - ✓ Warehouse: \$100 per square foot
 - ✓ Land: \$100,000 per acre



Fire/EMS

Credit Component – Option #1

- To recognize non-impact fee funding contributions toward new capacity by new development
 - ✓ Grants
 - ✓ Fire Rescue Operating Budget
- Capital Expansion “Cash” Credit
 - ✓ Average expenditures of **\$2.66 M per year** (FY 21-FY 30)
- Capital Expansion “Debt Service” Credit
 - ✓ Outstanding debt service payments: **\$7.57 M**
 - ✓ Projects: Stations 2, 5, and 6



Fire/EMS

Calculated Impact Fee Schedule (Sample Land Uses)

Land Use	Unit	Functional Residents per Unit	Option #1-Credit for Other Revenue Sources	Option #2-Capacity Projects Fully Funded with Impact Fees
<i>Residential</i>				
Single Family	du	1.68	\$586	\$908
Multi Family	du	1.19	\$415	\$643
<i>Non-Residential</i>				
Light Industrial	1,000 sf	0.27	\$94	\$146
Office	1,000 sf	0.67	\$234	\$362
Retail (125k sq ft)	1,000 sfgla	2.65	\$925	\$1,432

Fire/EMS

Impact Fee Comparison (Sample Land Uses)

Land Use	Unit	Hernando Calculated		Martin County	Lake County	Polk County	Citrus County	Charlotte County	Manatee County
		Option #1	Option #2						
Study Date	-	2026	2026	2023	2022	2024	2025	2021	2025
Assessed Portion	-	N/A	N/A	Varies - SF@100%	Varies - SF@90%	100%	100%	100%	100%
Impact Fee Scope		Fire/EMS	Fire/EMS	Fire/EMS	Fire/EMS	Fire/EMS	Fire/EMS	Fire/EMS	EMS
Residential									
Single Family (2,000 sf)	du	\$586	\$908	\$708	\$536	\$530	\$483	\$362	\$345
Non-Residential									
Light Industrial	1,000 sf	\$94	\$146	\$18	\$161	\$171	\$93	\$92	\$93
Office (50,000 sq ft)	1,000 sf	\$234	\$362	\$120	\$322	\$306	\$317	\$270	\$197
Retail (125,000 sq ft)	1,000 sfgla	\$925	\$1,432	\$478	\$859	\$607	\$668	\$563	\$568

Revenue Projections

Revenue Projections Based on Calculated Impact Fees

*Impact fees phased over **four** years*

Land Use	Average Annual	5-Year Total
<i>Option #1-Credit for Other Revenue Sources</i>		
Low-End	\$730,000	\$3,650,000
High-End	\$1,055,000	\$5,275,000
<i>Option #2-Capacity Projects Fully Funded with Impact Fees</i>		
Low-End	\$1,055,000	\$5,275,000
High-End	\$1,525,000	\$7,625,000

Revenue Projections

Revenue Projections Based on Calculated Impact Fees

*Impact fees phased over **two** years*

Land Use	Average Annual	5-Year Total
<i>Option #1-Credit for Other Revenue Sources</i>		
Low-End	\$807,000	\$4,035,000
High-End	\$1,166,000	\$5,830,000
<i>Option #2-Capacity Projects Fully Funded with Impact Fees</i>		
Low-End	\$1,224,000	\$6,120,000
High-End	\$1,769,000	\$8,845,000

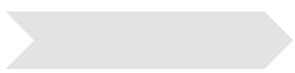
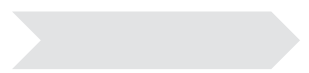
Revenue Projections

Revenue Projections Based on Calculated Impact Fees

*Impact fees fully implemented in **Year 1***

Land Use	Average Annual	5-Year Total
<i>Option #1-Credit for Other Revenue Sources</i>		
Low-End	\$845,000	\$4,225,000
High-End	\$1,221,000	\$6,105,000
<i>Option #2-Capacity Projects Fully Funded with Impact Fees</i>		
Low-End	\$1,309,000	\$6,545,000
High-End	\$1,892,000	\$9,460,000

Presentation Overview



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Next Steps



Next Steps

- County Input
- Final Report
- BCC Workshop
- Implementation Process



Questions?
Thank you!