



Hernando County Fire/EMS Impact Fee Study

Final Report
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Executive Summary

Hernando County has a permanent population of approximately 215,700 and has been a moderate growth county. However, over the past several years following the pandemic, the rate of growth has been more significant with residential permitting levels at their highest since prior to the great recession. Over the past five years, residential permitting has averaged approximately 2,000 new homes per year. The county's population is expected to continue to grow with a projected annual growth rate of 0.8 percent through 2050 as estimated by the Bureau of Business & Economic Research (BEBR).

To address infrastructure needs due to new growth, Hernando County adopted a fire/EMS impact fee, which was last updated in 2022. The portion of this fee that was related to fire rescue facilities was collected countywide excluding the City of Brooksville. The City has implemented a separate fire impact fee in 2022 for capital facilities related to the City's Fire Department. In 2025, the City of Brooksville and Hernando County entered an interlocal agreement to consolidate fire rescue services and establish a new fire/EMS impact fee on a countywide basis.

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. In 2006, the Florida legislature passed the "Florida Impact Fee Act", which, for the most part, codified requirements and standards that were common to the practice based on case law. 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.

This report serves as the technical study to support the calculation of the fire/EMS impact fees. Data presented in this report represents the most recent and localized data available at the time of this study. All data and support material used in this analysis are incorporated by reference as set forth in this document.

This study uses a consumption-based impact fee methodology to calculate the fee levels, which is commonly used throughout Florida. In addition, a separate supplemental document

is prepared to fulfill the planned-based methodology requirements of HB 1329 that addresses demonstration of needs and became effective on July 1, 2026. 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.

The primary steps involved in the development of the impact fees included the following:

- Documentation of the capital inventory, service area, and level of service;
- Development of the cost component through estimation of the current value of capital assets (buildings, vehicles, and other equipment);
- Development of the credit component through a review of non-impact fee funding allocated for capital expansion projects;
- Calculation of the demand component; and
- Calculation of the impact fees.

The figures calculated in this study represent the technically defensible level of impact fees that the County could charge; however, the Board of County Commissioners may choose to discount the fees as a policy decision. **Table ES-1** outlines the calculated impact fees for fire/EMS under two scenarios. The first scenario reflects an impact fee that accounts for the use of non-impact fee revenues to fund a portion of capacity expansion projects based on historical and future programmed non-impact fee funding use. The second scenario assumes no such credit and may be adopted if the Board of County Commission makes the policy decision to fund future fire/EMS capacity expansion projects solely with impact fees.

Table ES-1
Calculated Fire/EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Calculated Impact Fee	
			Option #1-Credit for Other Revenue Sources ⁽¹⁾	Option #2-Capacity Projects Fully Funded with Impact Fees ⁽²⁾
RESIDENTIAL				
210	Single Family	du	\$458	\$779
220/221/222	Multi-Family	du	\$324	\$552
240	Mobile Home	du	\$316	\$538
251	Senior Adult Housing (Single Family)	du	\$275	\$468
252	Senior Adult Housing (Multi-Family)	du	\$193	\$329
TRANSIENT, ASSISTED, GROUP				
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	\$332	\$566
254	Assisted Living	bed	\$292	\$496
310	Hotel	room	\$245	\$417
320	Motel	room	\$218	\$371
620	Nursing Home	bed	\$286	\$487
RECREATIONAL				
416	RV Park	site	\$123	\$209
420	Marina	berth	\$33	\$56
430	Golf Course	hole	\$218	\$371
445	Movie Theater	screen	\$1,125	\$1,915
492	Health/Fitness Club	1,000 sf	\$510	\$867
INSTITUTIONAL				
520	Elementary School (Private)	student	\$27	\$46
522	Middle School (Private)	student	\$25	\$42
525	High School (Private)	student	\$22	\$37
540/550	University/Jr College (7,500 or fewer students) (Private)	student	\$27	\$46
	University/Jr College (more than 7,500 students) (Private)	student	\$22	\$37
560	Public Assembly	1,000 sf	\$114	\$195
565	Day Care Center	1,000 sf	\$188	\$320
MEDICAL				
610	Hospital	1,000 sf	\$360	\$612
630	Clinic	1,000 sf	\$392	\$668
OFFICE				
710	Office	1,000 sf	\$183	\$311
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	\$270	\$459
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	\$376	\$640
RETAIL				
812	Building Materials/Lumber Store	1,000 sf	\$101	\$172
813	Discount Superstore, Free-Standing	1,000 sf	\$646	\$1,099
816	Hardware/Paint Store	1,000 sf	\$63	\$107
822	Retail 40,000 sfgla or less	1,000 sfgla	\$537	\$914
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	\$722	\$1,229
820	Retail greater than 150,000 sfgla	1,000 sfgla	\$504	\$858
840/841	New/Used Auto Sales	1,000 sf	\$401	\$682
850	Supermarket	1,000 sf	\$619	\$1,053

Table ES-1 (Continued)
Calculated Fire/EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Calculated Impact Fee	
			Option #1-Credit for Other Revenue Sources ⁽¹⁾	Option #2-Capacity Projects Fully Funded with Impact Fees ⁽²⁾
RETAIL				
851	Convenience Market (24 hour)	1,000 sf	\$1,433	\$2,440
862	Home Improvement Superstore	1,000 sf	\$490	\$835
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	\$458	\$779
890	Furniture Store	1,000 sf	\$114	\$195
SERVICES				
912	Bank/Savings Drive-In	1,000 sf	\$381	\$649
931	Fine Dining Restaurant	1,000 sf	\$1,539	\$2,620
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	\$1,441	\$2,453
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	\$2,550	\$4,341
942	Automobile Care Center	1,000 sf	\$354	\$603
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	\$360	\$612
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	\$444	\$756
947	Self-Service Car Wash	wash stall	\$215	\$366
INDUSTRIAL				
110	General Light Industrial	1,000 sf	\$74	\$125
130	Industrial Park	1,000 sf	\$57	\$97
140	Manufacturing	1,000 sf	\$123	\$209
150	Warehousing	1,000 sf	\$25	\$42
151	Mini-Warehouse	1,000 sf	\$8	\$14

1) Source: Table 9

2) Source: Table 9

Introduction

Hernando County has a permanent population of approximately 215,700 and has been a moderate growth county. However, over the past several years following the pandemic, the rate of growth has been more significant with residential permitting levels at their highest since prior to the great recession. Over the past five years, residential permitting has averaged approximately 2,000 new homes per year. The county's population is expected to continue to increase with a projected annual growth rate of 0.8 percent through 2050 as estimated by the Bureau of Business & Economic Research (BEBR).

To address infrastructure needs due to new growth, Hernando County adopted a fire/EMS impact fee, which was last updated in 2022. The portion of this fee that was related to fire rescue facilities was collected countywide excluding the City of Brooksville. The City has implemented a separate fire impact fee in 2022 for capital facilities related to the City's Fire Department. In 2025, the City of Brooksville and Hernando County entered an interlocal agreement to consolidate fire rescue services and establish a new fire/EMS impact fee on a countywide basis.

This report serves as a technical study to support the calculated impact fees. Data presented in this report represents the most recent and localized data available at the time of this study. All data and support material used in this analysis are incorporated by reference as set forth in this document.

The figures calculated in this study represent the technically defensible level of impact fees that the County could charge; however, the Board of County Commissioners may choose to discount the fees as a policy decision.

Methodology

This study uses a consumption-based impact fee methodology to calculate fee levels, which is commonly used throughout Florida. In addition, a separate supplemental document is prepared to fulfill the planned-based methodology requirements of HB 1329 that became effective on July 1, 2026 and addresses demonstration of needs. 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.

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 proportionate rate that generates revenues sufficient to accommodate capital needs due to new growth and does not generate revenues at a level to correct existing deficiencies or to increase current levels of service. Under this methodology, 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.

Hernando County requested to review two options for the fee calculation. Option 1 provides fee levels that incorporate funding from other revenue sources based on historical and future programmed funding allocations and for which, a credit is subtracted from the total cost to account for the value of future contributions of new development toward capacity expansion projects through non-impact fee revenue sources. This credit does not include revenues generated by the existing population. Option 2 provides fee levels that require a policy decision from the Board of County Commission to fund all future capacity projects solely with impact fee revenues (including the repayment of debt service related to capacity expansion), eliminating the need to incorporate a credit.

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. In fact, which it was initially adopted, the Act largely codified requirements and standards common to the practice already.

However, the Legislature has amended the Impact Fee Act numerous times since 2006, significantly affecting the impact fee practice in Florida. For this reason, a summary of the key legislative changes since 2006 is provided:

- **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 Commerce) 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 was to operate prospectively; however, HB 337 that was signed in 2021 deleted that clause and making all outstanding credits eligible for this adjustment. HB 7103 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, and which receives benefit from the improvement or contribution that generated the credits. 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:** Required 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.
- **HB 479 in 2024:** Required interlocal agreements between counties and municipalities when both entities collect a transportation impact fee. Placed limits on timing of impact fee study completion and adoption and data used in the studies.
- **SB 1080 in 2025:** Changed the approval required for extraordinary circumstances established in HB 337 from two-thirds to unanimous support of the governing body. Furthermore, this bill disallowed increases beyond the phase-in limitations if the jurisdiction has not increased the fees within the past five years (with exception for any year the jurisdiction was unable to increase the fees due to being in a hurricane disaster zone).
- **HB 1329 in 2026:** For impact fees adopted or increased after July 1, 2026, required a demonstrated-need study that is plan-based methodology and provided a definition of the plan-based methodology.

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

Impact Fee Definition

- 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 principal 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.

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 the fire/EMS impact fee calculations, including an evaluation of the inventory, service area, level of service (LOS), cost, credit, and demand components. Information supporting this analysis was obtained from the County and other sources, as indicated.

Facility Inventory

Hernando County owns and operates 13 fire/EMS stations and, under the consolidation agreement, leases an additional station from the City of Brooksville. **Table 1** presents the buildings and land inventory associated with fire rescue services in Hernando County. The inventory includes a total of 134,300 square feet of building space and approximately 40 acres of land.

Building value estimates are based primarily on a review of recent and upcoming project costs and input from the County. Land values are based on a review of recent purchases, appraisals for planned purchases as well as vacant land sales and values of similar size parcels in Hernando County.

Based on this review and analysis, the building value is estimated at \$550 per square foot for stations and \$100 per square foot warehouse/support spaces. The land value is estimated at \$100,000 per acre.

Using these cost estimates results in a total fire/EMS building and land value of approximately \$62.6 million; of which \$58.6 million is for buildings and the remaining \$4.0 million is for land. A more detailed explanation of building and land value estimates is included in Appendix B.

Table 1
Fire/EMS Building and Land Inventory

Building Name	Address	Type	Year Acquired/ Built	Number of Bays ⁽¹⁾	Square Feet ⁽²⁾	Acres ⁽³⁾	Building Value ⁽⁴⁾	Land Value ⁽⁵⁾	Total Building and Land Value ⁽⁶⁾
Training & Prevention	60 Veterans Avenue, Brooksville	Station	1965	2	8,997	0.20	\$4,948,350	\$20,000	\$4,968,350
Fire Station 1	1479 Parker Avenue, Spring Hill	Station	1994	2	5,386	1.30	\$2,962,300	\$130,000	\$3,092,300
Fire Station 2	3445 Bob Hartung Court, Spring Hill	Station	2025	3	9,717	2.30	\$5,344,350	\$230,000	\$5,574,350
Warehouse		Support	2000	3	4,800		\$480,000	-	\$480,000
Fire Station 3	13240 Spring Hill Drive, Spring Hill	Station	1985	3	7,510	1.50	\$4,130,500	\$150,000	\$4,280,500
Fire Station 4	5083 Mariner Boulevard, Spring Hill	Station	1991	2	5,694	1.40	\$3,131,700	\$140,000	\$3,271,700
Fire Station 5 ⁽⁷⁾	9252 Spring Hill Drive, Spring Hill	Station	2023	N/A	12,758	N/A	\$7,016,900	-	\$7,016,900
Fire Station 6	3451 Shoal Line Boulevard, Hernando Beach	Station	2025/2011	4	7,154	4.00	\$3,934,700	\$400,000	\$4,334,700
Fire Station 7	26671 Mondon Hill Road, Brooksville	Station	1993	3	6,114	2.10	\$3,362,700	\$210,000	\$3,572,700
Fire Station 8	32409 Cortez Boulevard, Ridge Manor	Station	1997	2	4,980	1.10	\$2,739,000	\$110,000	\$2,849,000
Fire Station 9	24064 Lake Lindsey Road, Brooksville	Station	2004	2	3,456	2.00	\$1,900,800	\$200,000	\$2,100,800
Fire Station 10 ⁽⁸⁾	85 Veterans Avenue, Brooksville	Station	1981	8	7,158	0.63	\$3,936,900	\$63,000	\$3,999,900
Vehicle Storage Building ⁽⁸⁾		Support	1998	N/A	5,000		\$500,000	-	\$500,000
Fire Station 11	6388 Barclay Avenue, Brooksville	Station	1997	3	5,956	2.50	\$3,275,800	\$250,000	\$3,525,800
Fire Station 12	6335 Ovenbird Road, Brooksville	Station	1991	2	4,890	5.70	\$2,689,500	\$570,000	\$3,259,500
Fire Station 13	15370 Centralia Road, Brooksville	Station	1991	2	4,679	2.30	\$2,573,450	\$230,000	\$2,803,450
Fire Station 14 ⁽⁹⁾	3001 Broad Street, Brooksville	Station	1996	2	6,003	N/A	\$3,301,650	-	\$3,301,650
Logistics & Facilities Warehouse	7300 Winter Street, Brooksville	Support	2007	0	24,049	2.40	\$2,404,900	\$240,000	\$2,644,900
Commercial Way & Atlanta Avenue	10270 Atlanta Avenue, Brooksville	Land	2023	0	0	5.70	-	\$570,000	\$570,000
Old Stage Coach Road	15011 Old Stage Coach Road, Brooksville	Land	2024	0	0	5.00	-	\$500,000	\$500,000
Total					134,301	40.13	\$58,633,500	\$4,013,000	\$62,646,500
Building Value per Square Foot⁽¹⁰⁾							\$437		
Land Value per Acre⁽¹¹⁾								\$100,000	

1) Source: Hernando County

2) Source: Hernando County

3) Source: Hernando County

4) Square feet (Item 2) multiplied by the estimated building value \$550 per square foot for stations and \$100 per square foot for warehouse/support buildings

5) Acres (Item 3) multiplied by land value per acre (Item 11)

6) Sum of building value (Item 4) and land value (Item 5)

7) Station is co-located at Hernando County Utility Department site. Acreage is excluded from impact fee calculations.

8) Building is owned by the City of Brooksville and leased by Hernando County for the duration of the Consolidation Agreement.

- 9) The land is leased from the Airport. Acreage is excluded from the impact fee calculations. Building is owned and maintained by Hernando County Fire Rescue Department.
- 10) Total building value (Item 4) divided by total square feet (Item 2)
- 11) Source: Appendix B

In addition to the buildings and land inventory, the fire/EMS capital asset inventory includes the vehicles and equipment required to perform its services. As presented in **Table 2**, the total vehicle and equipment value is approximately \$33.8 million.

Table 2
Fire/EMS Vehicle and Equipment Inventory

Description	Unit Value ⁽¹⁾	Units ⁽²⁾	Total Value ⁽³⁾
Vehicles⁽⁴⁾			
ATV	\$16,921	1	\$16,921
Boat	\$29,675	1	\$29,675
Airboat	\$17,845	1	\$17,845
Brush Truck	\$262,303	9	\$2,360,727
Car/Small SUV	\$28,719	5	\$143,595
Engine	\$876,118	16	\$14,017,888
Quint Engine	\$1,486,720	3	\$4,460,160
Express Van	\$180,210	1	\$180,210
Heavy Duty Truck	\$57,797	2	\$115,594
Ladder Truck	\$1,549,700	1	\$1,549,700
Medics	\$303,500	15	\$4,552,500
Medium Size Truck (F-250)	\$68,399	8	\$547,192
Pickup Truck (Ranger/F-150)	\$64,233	17	\$1,091,961
SUV	\$33,925	2	\$67,850
Lg SUV (Tahoe)	\$54,848	7	\$383,936
Tanker Truck	\$470,715	3	\$1,412,145
Van	\$44,279	2	\$88,558
Subtotal -- Vehicle Value			\$31,036,457
Additional Equipment⁽⁵⁾			
Antenna System	\$11,080	1	\$11,080
Breathing Air Compressor	\$28,600	1	\$28,600
Breathing Air System	\$21,548	1	\$21,548
Breathing Module	\$27,532	1	\$27,532
Camera	\$13,948	1	\$13,948
Chest Compression System	\$13,719	7	\$96,033
Control Station	\$7,740	11	\$85,140
Decontamination System	\$12,249	1	\$12,249
Defibrillator	\$27,966	31	\$866,946
Engine	\$5,286	6	\$31,716

Table 2
Fire/EMS Vehicle and Equipment Inventory (Continued)

Description	Unit Value ⁽¹⁾	Units ⁽²⁾	Total Value ⁽³⁾
Additional Equipment⁽⁵⁾			
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	\$14,720	8	\$117,760
MSA Packs	\$5,364	116	\$622,224
Page System	\$5,743	2	\$11,486
Patient Stimulator	\$36,729	1	\$36,729
Portable Ventilator	\$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	\$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
Subtotal -- Equipment Value			\$2,770,083
Total Vehicle and Equipment Value⁽⁶⁾			\$33,806,540

1) Source: Hernando County

2) Source: Hernando County

3) Unit value (Item 1) multiplied by unit count (Item 2)

4) Vehicle unit values represent "fully equipped" vehicles and includes equipment associated with each vehicle type

5) Additional equipment items represent equipment not included in value of vehicle fleet, with a minimum useful life of five years.

6) Sum of vehicle and additional equipment value (Items 4 and 5)

Service Area and Demand Component

As mentioned previously, the City of Brooksville and Hernando County consolidated their fire rescue services in 2025, establishing a countywide service area. Similarly, EMS are provided countywide. Given this, the appropriate impact fee service area and the benefit district are countywide.

In this technical study, the current 2026 weighted and functional population estimates are used to develop the demand component. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from fire/EMS, 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 service area 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 conducted.

Level of Service

Hernando County is served by 14 fire/EMS stations, which results in a current level of service (LOS) of almost 15,800 weighted seasonal residents per station or 0.063 stations per 1,000 weighted seasonal residents. In terms of functional residents, the County's achieved LOS is 14,100 functional residents per station or 0.071 stations per 1,000 functional residents.

Table 3
Current Achieved Level of Service (2026)

Variable	Year 2026	
	Weighted Population	Functional Population
Population ⁽¹⁾	221,331	197,085
Number of Stations ⁽²⁾	14	14
Population per Station ⁽³⁾	15,809	14,078
Current LOS (Stations per 1,000 Residents)⁽⁴⁾	0.063	0.071

1) Source: Appendix A, Table A-1 and Table A-7

2) Source: Hernando County

3) Population (Item 1) divided by the number of stations (Item 2)

4) Number of stations (Item 2) divided by the population (Item 1) multiplied by 1,000

Table 4 compares the fire/EMS levels of service for other select Florida counties that of Hernando County. The LOS is displayed in terms of permanent population for 2025 for the service area of all entities. As shown, Hernando County's current LOS is in the mid-range of the LOS of the other jurisdictions reviewed.

Table 4
Level of Service Comparison (2025)

Jurisdiction	Service Area Population (2025) ⁽¹⁾	Number of Fire Rescue/EMS Stations ⁽²⁾	Residents per Station ⁽³⁾	LOS (Stations per 1,000 Residents) ⁽⁴⁾
Manatee County ⁽⁵⁾	466,845	18	25,936	0.039
Polk County	846,896	42	20,164	0.050
Citrus County	166,500	10	16,650	0.060
Hernando County	212,849	14	15,204	0.066
Charlotte County	223,430	18	12,413	0.081
Martin County	142,861	12	11,905	0.084
Lake County	222,157	28	7,934	0.126

- 1) Source: BEBR: April 1, 2025 Final Population Estimates. If fire rescue and EMS service areas differ, population estimate reflects the larger service area.
- 2) Source: County/department websites
- 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) divided by 1,000
- 5) Service area population and number of stations reflects the public safety program. Fire services provided by independent fire districts.

Cost Component

The cost component of the study evaluates the cost of all capital items, including buildings, land, vehicles and equipment. **Table 5** provides a summary of all capital assets, which amounts to approximately \$96.5 million for fire/EMS related services.

Under Option 1, which assumes use of other funding sources will continue and recognizes a credit for these revenue sources, the total impact cost is \$489 per functional resident.

Under Option #2, where all capacity is fully funded with impact fees, the portion of outstanding debt service related to capacity expansion (to be repaid with impact fees) is deducted from the total asset value. This results in a net asset value of \$91.5 million or a total impact cost of \$464 per functional resident.

Table 5
Total Impact Cost per Functional Resident

Variable	Option #1-Credit for Other Revenue Sources	Option #2- Capacity Projects Fully Funded with Impact Fees	Percent of Total ⁽¹¹⁾
Building Value ⁽¹⁾	\$58,633,500	\$58,633,500	61%
Land Value ⁽²⁾	\$4,013,000	\$4,013,000	4%
Vehicle and Equipment Value ⁽³⁾	\$33,806,540	\$33,806,540	35%
Total Asset Value⁽⁴⁾	\$96,453,040	\$96,453,040	100%
Portion Not Yet Owned - To be Paid with Impact Fees ⁽⁵⁾	\$0	\$5,001,130	
Net Asset Value⁽⁶⁾	\$96,453,040	\$91,451,910	
Number of Stations ⁽⁷⁾	14	14	
Net Asset Value per Station⁽⁸⁾	\$6,889,503	\$6,532,279	
Current Achieved LOS ⁽⁹⁾	0.071	0.071	
Total Impact Cost per Functional Resident⁽¹⁰⁾	\$489.15	\$463.79	

1) Source: Table 1

2) Source: Table 1

3) Source: Table 2

4) Sum of building, land, and vehicle/equipment values (Items 1, 2, and 3)

5) Source: Hernando County. Outstanding principal for the capacity portions of Station 2, Station 5, and Station 6.

6) Total asset value (Item 4) less portion not yet owned – to be repaid with impact fees (Item 5)

7) Source: Hernando County

8) Net asset value (Item 6) divided by the number of stations (Item 7)

9) Source: Table 3

10) Net asset value per station (Item 8) multiplied by the current achieved LOS (Item 9) divided by 1,000

11) Distribution of total asset value

Credit Component

As discussed previously, the County requested two options for the impact fee calculations to be presented:

- Option 1: The impact fee calculation incorporates a credit to account for future development contributions through alternative revenue sources based on a review of the historical and programmed future funding allocation for fire/EMS capital expansion projects. This review assumes historical/future programmed non-impact fee funding allocation will continue in the future, reducing the net impact fee levels.
- Option 2: This calculation reflects a potential Board of County Commission policy decision to only use impact fee revenues to fund future capacity projects, including repayment of debt service. In this scenario, a credit is not needed, and the impact fee levels are higher.

The following section is only relevant to the Option 1 impact fee calculation that assumes current funding sources and levels will continue in the future and includes a credit for other revenue sources.

Under this option, a review of the capital funding program for fire/EMS 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, and vehicles included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operations expenses, as these types of expenditure cannot be funded with impact fee revenues.

Capital Expansion “Cash” Credit

To calculate the capital expansion “cash” credit per functional resident, funding sources used for the past five years as well as those programmed for the next five years are reviewed. Between FY 2021 and FY 2030, the County has allocated an average annual non-impact fee funding of \$2.7 million toward fire/EMS capacity expansion projects utilizing revenues from grants and the Fire Rescue Operating Budget. The average 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 6**, the result is approximately \$14 per functional resident.

Table 6
Capital Expansion "Cash" Credit

Description ⁽¹⁾	FY 2021 to FY 2025	FY 2026 to FY 2030	Total
Grants			
Fire Station 6 (Demo and Re-build) ⁽²⁾	\$360,000	-	\$360,000
Subtotal -- Grants	\$360,000	-	\$360,000
Fire Rescue Operating Budget			
Fire Station 6 (Demo and Re-build) ⁽²⁾	\$296,534	-	\$296,534
Fire Station 5 (Replacement Station) ⁽³⁾	\$846,316	-	\$846,316
Spring Lake Fire Station	\$59,418	-	\$59,418
US 19 & Atlanta Fire Station	\$526,944	-	\$526,944
Land Acquisition: 7300 Winter Street Warehouse	\$2,400,000	-	\$2,400,000
Land Acquisition: Landfill Road Fire Station	\$223,618	-	\$223,618
Land Acquisition: US 19 / Thrasher Area	-	\$2,000,000	\$2,000,000
Land Acquisition: SR 50/ US 301 Future Fire Station	-	\$1,200,000	\$1,200,000
Land Acquisition: County Line Road Future Fire Station	-	\$2,000,000	\$2,000,000
Land Acquisition: Fire Headquarters	-	\$3,500,000	\$3,500,000
Land Acquisition: Commercial Way & Atlanta Avenue	\$604,650	-	\$604,650
Land Acquisition: Old Stage Coach Road (Key 835920, 1087772)	\$76,114	-	\$76,114
Land Acquisition: Old Stage Coach Road (Key 327756)	\$145,000	-	\$145,000
New Vehicles	<u>\$4,416,864</u>	<u>\$7,982,385</u>	<u>\$12,399,249</u>
Subtotal -- Fire Rescue Operating Budget	\$9,595,458	\$16,682,385	\$26,277,843
Total Capital Expansion "Cash" Expenditures			\$26,637,843
Average Annual Capital Expansion "Cash" Expenditures ⁽⁴⁾			\$2,663,784
Average Annual Functional Population ⁽⁵⁾			194,782
Capital Expansion "Cash" Credit per Functional Resident⁽⁶⁾			\$13.68

1) Source: Hernando County

2) Expenditures reflect capacity expansion portion based on added square footage (30%)

3) Expenditures reflect capacity expansion portion based on added square footage (87%)

4) Average annual capital expansion "cash" expenditures over the 10-year period

5) Source: Appendix A, Table A-7

6) Average annual capital expansion "cash" expenditures (Item 4) divided by the average annual functional population (Item 5)

Capital Expansion "Debt Service" Credit

Any bond issues with outstanding debt service payments related to fire/EMS capacity expansion projects will also result in a credit to the impact fee. Hernando County used bond proceeds towards several projects, including Station 2, Station 5, and Station 6. The remaining debt service payments are divided by the functional population during the same period to determine the debt

service credit per functional resident. As shown in **Table 7**, the resulting debt service credit is approximately \$24 per functional resident.

Table 7
Capital Expansion "Debt Service" Service Credit

Description	Number of Remaining FY Payments ⁽¹⁾	Total Remaining Debt Service ⁽²⁾	Present Value of Payments Remaining ⁽³⁾	Average Annual Functional Population ⁽⁴⁾	Debt Service Credit per Functional Resident ⁽⁵⁾
Capacity Expansion					
Series 2022 (Station 2)	26	\$5,168,308	\$2,872,816	223,555	\$12.85
10 Year Credit Loan (Station 5)	5	\$2,322,516	\$2,186,220	205,352	\$10.65
10 Year Credit Loan (Station 6)	5	\$81,721	\$76,926	205,352	\$0.37
Capital Expansion "Debt Service" Credit per Functional Resident					\$23.87

1) Source: Hernando County

2) Source: Hernando County

3) Present value of the total remaining payments due, based on the interest rate of each payment and the number of years of remaining payments

4) Source: Appendix , Table A-7. Represents the average annual functional population over the remaining issue period.

5) Present value of payments remaining (Item 3) divided by the average annual functional population over the life of remaining payments (Item 4)

Net Impact Cost

Table 8 summarizes the net impact cost per functional resident. For Option 1, the net impact cost per functional resident is the difference between the cost component and credit component which results in \$272 per functional resident. For Option 2, the net impact cost per functional resident is equal to the total impact cost per functional resident which amounts to \$464 per functional resident.

Table 8
Net Impact Cost per Functional Resident

Variable	Option #1- Credit for Other Revenue Sources	Option #2- Capacity Projects Fully Funded with Impact Fees
Total Impact Cost		
Total Impact Cost per Functional Resident ⁽¹⁾	\$489.15	\$463.79
Total Revenue Credit		
Capital Expansion "Cash" Credit per Functional Resident ⁽²⁾	\$13.68	\$0.00
Capitalization Rate	5.00%	-
Capitalization Period (years)	25	-
Capital Expansion Credit per Functional Resident ⁽³⁾	\$192.81	\$0.00
Capital Expansion "Debt Service" Credit per Functional Resident ⁽⁴⁾	<u>\$23.87</u>	<u>\$0.00</u>
Total Capital Expansion Credit per Functional Resident⁽⁵⁾	\$216.68	\$0.00
Net Impact Cost		
Net Impact Cost per Functional Resident⁽⁶⁾	\$272.47	\$463.79

1) Source: Table 5

2) Source: Table 6

3) Average annual capital expansion "cash" credit per functional resident (Item 2) over a capitalization rate of 5% for 25 years. The capitalization rate estimate was provided by Hernando County.

4) Source: Table 7

5) Sum of capital expansion "cash" credit per functional resident (Item 3) and capital expansion "debt service" credit per functional resident (Item 4)

6) Total impact cost per functional resident (Item 1) less total capital expansion credit per functional resident (Item 5)

Calculated Fire/EMS Impact Fee Schedule

Based on the analysis presented in this report, fire/EMS impact fee schedules were developed for residential and non-residential land uses. **Table 9** presents the calculated impact fees and maximum impact fees in compliance with F.S. 163.31801 for both options.

Table 9
Calculated Fire/EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit ⁽¹⁾	Option #1-Credit for Other Revenue Sources					Option #2-Capacity Projects Fully Funded with Impact Fees				
				Calculated Impact Fee ⁽²⁾	Current Adopted Impact Fee ⁽³⁾	Percent Change ⁽⁴⁾	F.S. 163.31801 Maximum Impact Fee ⁽⁵⁾	Percent Change ⁽⁶⁾	Calculated Impact Fee ⁽⁷⁾	Current Adopted Impact Fee ⁽⁸⁾	Percent Change ⁽⁹⁾	F.S. 163.31801 Maximum Impact Fee ⁽¹⁰⁾	Percent Change ⁽¹¹⁾
RESIDENTIAL													
210	Single Family	du	1.68	\$458	\$320	43%	\$458	43%	\$779	\$320	143%	\$480	50%
220/221/222	Multi-Family	du	1.19	\$324	\$234	38%	\$324	38%	\$552	\$234	136%	\$351	50%
240	Mobile Home	du	1.16	\$316	\$244	30%	\$316	30%	\$538	\$244	120%	\$366	50%
251	Senior Adult Housing (Single Family)	du	1.01	\$275	\$246	12%	\$275	12%	\$468	\$246	90%	\$369	50%
252	Senior Adult Housing (Multi-Family)	du	0.71	\$193	\$178	8%	\$193	8%	\$329	\$178	85%	\$267	50%
TRANSIENT, ASSISTED, GROUP													
253/255	Congregate Care Facility/Continuing Care Retirement Center	du*	1.22	\$332	\$250	33%	\$332	33%	\$566	\$250	126%	\$375	50%
254	Assisted Living	bed*	1.07	\$292	\$195	50%	\$292	50%	\$496	\$195	154%	\$292	50%
310	Hotel	room	0.90	\$245	\$230	7%	\$245	7%	\$417	\$230	81%	\$345	50%
320	Motel	room	0.80	\$218	\$197	11%	\$218	11%	\$371	\$197	88%	\$295	50%
620	Nursing Home	bed*	1.05	\$286	\$218	31%	\$286	31%	\$487	\$218	123%	\$327	50%
RECREATIONAL													
416	RV Park	site	0.45	\$123	\$93	32%	\$123	32%	\$209	\$93	125%	\$139	49%
420	Marina	berth*	0.12	\$33	\$26	27%	\$33	27%	\$56	\$26	115%	\$39	50%
430	Golf Course	hole*	0.80	\$218	\$20	990%	\$30	50%	\$371	\$20	1755%	\$30	50%
445	Movie Theater	screen*	4.13	\$1,125	\$1,030	9%	\$1,125	9%	\$1,915	\$1,030	86%	\$1,545	50%
492	Health/Fitness Club	1,000 sf	1.87	\$510	\$479	6%	\$510	6%	\$867	\$479	81%	\$718	50%
INSTITUTIONAL													
520	Elementary School (Private)	student**	0.10	\$27	\$0	-	N/A	-	\$46	\$0	-	N/A	-
522	Middle School (Private)	student**	0.09	\$25	\$0	-	N/A	-	\$42	\$0	-	N/A	-
525	High School (Private)	student**	0.08	\$22	\$0	-	N/A	-	\$37	\$0	-	N/A	-
540/550	University/Jr College (7,500 or fewer students) (Private)	student**	0.10	\$27	\$0	-	N/A	-	\$46	\$0	-	N/A	-
	University/Jr College (more than 7,500 students) (Private)	student**	0.08	\$22	\$0	-	N/A	-	\$37	\$0	-	N/A	-
560	Public Assembly	1,000 sf	0.42	\$114	\$81	41%	\$114	41%	\$195	\$81	141%	\$121	49%
565	Day Care Center	1,000 sf	0.69	\$188	\$161	17%	\$188	17%	\$320	\$161	99%	\$241	50%
MEDICAL													
610	Hospital	1,000 sf	1.32	\$360	\$258	40%	\$360	40%	\$612	\$258	137%	\$387	50%
630	Clinic	1,000 sf	1.44	\$392	\$298	32%	\$392	32%	\$668	\$298	124%	\$447	50%
OFFICE													
710	Office	1,000 sf	0.67	\$183	\$195	-6%	\$183	-6%	\$311	\$195	59%	\$292	50%
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	0.99	\$270	\$238	13%	\$270	13%	\$459	\$238	93%	\$357	50%
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	1.38	\$376	\$342	10%	\$376	10%	\$640	\$342	87%	\$513	50%
RETAIL													
812	Building Materials/Lumber Store	1,000 sf	0.37	\$101	\$107	-6%	\$101	-6%	\$172	\$107	61%	\$160	50%
813	Discount Superstore, Free-Standing	1,000 sf	2.37	\$646	\$342	89%	\$513	50%	\$1,099	\$342	221%	\$513	50%
816	Hardware/Paint Store	1,000 sf	0.23	\$63	\$50	26%	\$63	26%	\$107	\$50	114%	\$75	50%

Table 9 (Continued)
Calculated Fire/EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit ⁽¹⁾	Option #1-Credit for Other Revenue Sources					Option #2-Capacity Projects Fully Funded with Impact Fees				
				Calculated Impact Fee ⁽²⁾	Current Adopted Impact Fee ⁽³⁾	Percent Change ⁽⁴⁾	F.S. 163.31801 Maximum Impact Fee ⁽⁵⁾	Percent Change ⁽⁶⁾	Calculated Impact Fee ⁽⁷⁾	Current Adopted Impact Fee ⁽⁸⁾	Percent Change ⁽⁹⁾	F.S. 163.31801 Maximum Impact Fee ⁽¹⁰⁾	Percent Change ⁽¹¹⁾
RETAIL													
822	Retail 40,000 sf gla or less	1,000 sf gla	1.97	\$537	\$512	5%	\$537	5%	\$914	\$512	79%	\$768	50%
821	Retail 40,001 to 150,000 sf gla	1,000 sf gla	2.65	\$722	\$512	41%	\$722	41%	\$1,229	\$512	140%	\$768	50%
820	Retail greater than 150,000 sf gla	1,000 sf gla	1.85	\$504	\$512	-2%	\$504	-2%	\$858	\$512	68%	\$768	50%
840/841	New/Used Auto Sales	1,000 sf	1.47	\$401	\$312	29%	\$401	29%	\$682	\$312	119%	\$468	50%
850	Supermarket	1,000 sf	2.27	\$619	\$486	27%	\$619	27%	\$1,053	\$486	117%	\$729	50%
851	Convenience Market (24 hour)	1,000 sf	5.26	\$1,433	\$1,582	-9%	\$1,433	-9%	\$2,440	\$1,582	54%	\$2,373	50%
862	Home Improvement Superstore	1,000 sf	1.80	\$490	\$385	27%	\$490	27%	\$835	\$385	117%	\$577	50%
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	1.68	\$458	\$365	25%	\$458	25%	\$779	\$365	113%	\$547	50%
890	Furniture Store	1,000 sf	0.42	\$114	\$64	78%	\$96	50%	\$195	\$64	205%	\$96	50%
SERVICES													
912	Bank/Savings Drive-In	1,000 sf	1.40	\$381	\$294	30%	\$381	30%	\$649	\$294	121%	\$441	50%
931	Fine Dining Restaurant	1,000 sf	5.65	\$1,539	\$1,144	35%	\$1,539	35%	\$2,620	\$1,144	129%	\$1,716	50%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.29	\$1,441	\$1,076	34%	\$1,441	34%	\$2,453	\$1,076	128%	\$1,614	50%
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.36	\$2,550	\$1,940	31%	\$2,550	31%	\$4,341	\$1,940	124%	\$2,910	50%
942	Automobile Care Center	1,000 sf	1.30	\$354	\$332	7%	\$354	7%	\$603	\$332	82%	\$498	50%
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.*	1.32	\$360	\$290	24%	\$360	24%	\$612	\$290	111%	\$435	50%
945	Gas Station w/Convenience Store 2,000-2,999 sf	fuel pos.*	1.63	\$444	\$457	-3%	\$444	-3%	\$756	\$457	65%	\$685	50%
	Gas Station w/Convenience Store 3,000 sf or more	fuel pos.*	1.63	\$444	\$596	-26%	\$444	-26%	\$756	\$596	27%	\$756	27%
947	Self-Service Car Wash	wash stall	0.79	\$215	\$191	13%	\$215	13%	\$366	\$191	92%	\$286	50%
INDUSTRIAL													
110	General Light Industrial	1,000 sf	0.27	\$74	\$95	-22%	\$74	-22%	\$125	\$95	32%	\$125	32%
130	Industrial Park	1,000 sf	0.21	\$57	\$69	-17%	\$57	-17%	\$97	\$69	41%	\$97	41%
140	Manufacturing	1,000 sf	0.45	\$123	\$109	13%	\$123	13%	\$209	\$109	92%	\$163	50%
150	Warehousing	1,000 sf	0.09	\$25	\$22	14%	\$25	14%	\$42	\$22	91%	\$33	50%
151	Mini-Warehouse	1,000 sf	0.03	\$8	\$8	0%	\$8	0%	\$14	\$8	75%	\$12	50%

*Current adopted fee schedule online shows different unit. However, the unit in the 2021 and 2026 calculated fee schedules are consistent, so no conversion is needed.

**Hernando County exempts school land uses.

- 1) Source: Appendix A, Table A-8 for residential land uses and Table A-9 for non-residential land uses
- 2) Functional residents per unit (Item 1) multiplied by the net impact cost per functional resident including credit from other revenue sources from Table 8
- 3) Source: Hernando County
- 4) Percent change from the current adopted impact fee (Item 3) to the calculated impact fee (Item 2)
- 5) Maximum impact fee in compliance with 50 percent increase per F.S. 163.31801
- 6) Percent change from the current adopted impact fee (Item 3) to the F.S. 163.31801 maximum impact fee (Item 5)

- 7) Functional residents per unit (Item 1) multiplied by the net impact cost per functional resident excluding credit from other revenue sources (assuming impact fees will wholly pay for future capacity expansion) from Table 8
- 8) Source: Hernando County
- 9) Percent change from the current adopted impact fee (Item 8) to the calculated impact fee (Item 7)
- 10) Maximum impact fee in compliance with 50 percent increase per F.S. 163.31801
- 11) Percent change from the current adopted impact fee (Item 8) to the F.S. 163.31801 maximum impact fee (Item 10)

Fire/EMS Impact Fee Schedule Comparison

As part of the work effort in developing Hernando County’s impact fee schedule, the County’s calculated impact fee schedule is compared to the adopted fee schedules of other select Florida counties. **Table 10** presents this comparison

Table 10
Fire/EMS Impact Fee Schedule Comparison

Land Use	Unit ⁽²⁾	Hernando County Calculated		Martin County ⁽⁵⁾	Lake County ⁽⁶⁾	Polk County ⁽⁷⁾	Citrus County ⁽⁸⁾	Charlotte County ⁽⁹⁾	Manatee County ⁽¹⁰⁾
		Option #1-Credit for Other Revenue Sources ⁽³⁾	Option #2-Capacity Projects Fully Funded with Impact Fees ⁽⁴⁾						
Date of Last Update		2026	2026	2023	2022	2024	2025	2021	2025
Assessed Portion of Calculated ⁽¹⁾		N/A	N/A	Varies - SF@100%	Varies - SF@90%	100%	100%	100%	100%
Impact Fee Scope		Fire/EMS	Fire/EMS	Fire	Fire	Fire/ EMS	Fire/EMS	Fire/EMS	EMS
Residential:									
Single Family (2,000 sf)	du	\$458	\$779	\$708	\$536	\$530	\$483	\$362	\$345
Non-Residential:									
Light Industrial	1,000 sf	\$74	\$125	\$18	\$161	\$171	\$93	\$92	\$93
Office	1,000 sf	\$183	\$311	\$120	\$322	\$306	\$317	\$270	\$197
Retail (125,000 sq ft)	1,000 sf	\$722	\$1,229	\$478	\$859	\$607	\$668	\$563	\$568

- 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.
- 2) du = dwelling unit
- 3) Source: Table 9
- 4) Source: Table 9
- 5) Source: Martin County Growth Management Department
- 6) Source: Lake County Planning and Zoning
- 7) Source: Polk County Ordinance No. 2024-062
- 8) Source: Citrus County Department of Growth Management Department
- 9) Source: Charlotte County Planning and Zoning. All fees include a 2.55% administrative fee.
- 10) Source: Manatee County Planning Development and Zoning

Appendix A
Population
Supplemental Information

Appendix A: Population

The fire/EMS impact fee program requires the use of population data in calculating current levels of service, demand and credit calculations. With this in mind, a consistent approach to developing population estimates and projections is an important component of the data compilation process. To accurately determine demand for services, not only the residents, or permanent population in the county, but also the seasonal residents and visitors were considered. Seasonal residents include visitors and part-time residents, which are defined as living in Hernando County for less than six months each year.

Therefore, for purposes of calculating future demand for capital facilities, the weighted seasonal population will be used in all population estimates and projections. References to population contained in this report pertain to the weighted seasonal population, unless otherwise noted. In addition, functional population is developed to account for workers coming to and leaving Hernando County throughout the day and presence of people at residential and non-residential land uses on a full-time equivalent basis. Functional population is discussed in greater detail later in this Appendix.

Table A-1 presents the population trends in Hernando County. Projections indicate that the current countywide weighted seasonal population is approximately 221,300 and is estimated to increase to 260,400 (increase of 39,100) by 2045.

Table A-1
Weighted Seasonal Population Projections (2010-2045)

Year	Hernando County
2010	177,581
2011	178,524
2012	179,247
2013	180,491
2014	182,017
2015	184,171
2016	187,014
2017	189,772
2018	193,284
2019	196,288
2020	199,589
2021	201,630
2022	204,366
2023	209,556
2024	216,031
2025	218,362
2026	221,331
2027	224,342
2028	227,393
2029	230,485
2030	233,598
2031	235,957
2032	238,340
2033	240,747
2034	243,178
2035	245,601
2036	247,295
2037	249,001
2038	250,720
2039	252,450
2040	254,218
2041	255,438
2042	256,663
2043	257,896
2044	259,134
2045	260,374

Source: Table A-10

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

Table A-2
Persons per Housing Unit by Housing Type

Housing Type	Permanent Population ⁽¹⁾	Weighted Seasonal Population ⁽²⁾	Housing Units ⁽³⁾	Weighted Seasonal Population per Housing Unit ⁽⁴⁾
Single Family	173,248	177,752	73,262	2.43
Multi-Family	9,645	9,896	5,766	1.72
Mobile Home	21,762	22,328	13,352	1.67
Senior Adult Housing (Detached) ⁽⁵⁾	103,949	106,652	73,262	1.46
Senior Adult Housing (Attached) ⁽⁶⁾	5,787	5,937	5,766	1.03

1) Source: 2024 American Community Survey (ACS); 5-Yr. Estimates, Table B25033

2) Permanent Population (Item 1) adjusted to include seasonal residents (2.6%)

3) Source: 2024 American Community Survey (ACS); 5-Yr. Estimates, Table DP04

4) Weighted seasonal population (Item 2) divided by housing units (Item 3).

5) Estimate for senior adult housing (single family) is based on people per household figures for single family, 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 senior adult housing (multi-family) is based on people per household figures for multi-family, 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

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 an estimate of effective population that needs 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.

Residential Functional Population

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 functional population for residential categories, an analysis of Hernando County's population and employment characteristics was conducted. **Tables A-3** and **A-4** present this analysis for the County. Based on this analysis, people in the county, on average, spend 16.6 hours each day at their place of residence. This corresponds to approximately 69 percent of each 24-hour day at their place of residence and the remaining 31 percent away from home.

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)

Table A-3
Population & Employment Characteristics

Item/Calculation Step	Year 2023
Total workers living in Hernando County ⁽¹⁾	78,443
Hernando County Population ⁽²⁾	201,512
Total workers as a percent of population ⁽³⁾	38.9%
School age population (5-17 years) ⁽⁴⁾	28,606
School age population as a percent of population ⁽⁵⁾	14.2%
Population net of workers and school age population ⁽⁶⁾	94,463
Other population as a percent of total population ⁽⁷⁾	46.9%

- 1) Source: Census on The Map 2023
- 2) Source: 2023 ACS 5-Yr Estimates, Table S0101
- 3) Total workers living countywide (Item 1) divided by Hernando County population (Item 2)
- 4) Source: 2023 ACS 5-Year Estimates, Table S0101
- 5) Total school age population (Item 4) divided by 2023 population (Item 2)
- 6) Hernando County 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 Hernando 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	38.9%	5.1
Students	15	14.2%	2.1
Other	20	46.9%	9.4
Total Hours at Residence ⁽⁴⁾			16.6
Residential Functional Population Coefficient⁽⁵⁾			69.2%

- 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
- 5) Sum of effective hours (Item 4) divided by 24

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 by land use/industry, which are used to estimate the 2026 functional population in **Table 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	0.692
Natural Resources	n/a	9.00	4.02	2.01	1.32	1.38	0.12	1.00	7.00	0.380
Construction	110	9.00	4.02	2.01	1.32	1.38	0.12	1.00	5.00	0.271
Manufacturing	140	9.00	2.67	1.34	1.32	1.38	0.08	1.00	5.00	0.270
Transportation, Communication, Utilities	110	9.00	4.02	2.01	1.32	1.38	0.12	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	56.10	28.05	1.24	1.73	13.74	1.50	7.00	1.234
Finance, Insurance, Real Estate	710	9.00	3.44	1.72	1.24	1.73	0.84	1.00	5.00	0.293
Services ⁽⁹⁾	n/a	9.00	20.34	10.17	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 12th Edition (Institute of Transportation Engineers 2025) as follows:

ITE Code 110 at 4.02 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 59

ITE Code 140 at 2.67 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 93

ITE Code 150 at 5.05 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 119

ITE Code 710 at 3.44 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 400-799), page 683

ITE Code 730 at 7.45 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 400-799), page 751

ITE Code 820 (Volume 5, page 90) 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
Retail (Less than 40k sq. ft.)	54.45	890	48	50.0%	24.00
Retail (40k to 150k sq. ft.)	65.38	1,152	75	35.0%	26.25
Retail (greater than 150k sq. ft.)	36.39	1,070	39	15.0%	5.85
Sum of Weighted Trips/1k sq.ft.					56.10

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

(4) Journey-to-Work Occupants per Trip from 2001 National 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 National 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-6 for residential and the equation below to determine the Functional Population Coefficient per Employee for all land-use categories except residential includes the following:

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

(9) Trips per employee for the services category is the average trips per employee for the following service related land use categories: quality restaurant, 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, 12th ed., when available, or else derived from the square feet per employee for the appropriate land use category from the Energy Information Administration from Table B-1 of the Commercial Energy Building Survey, 2003.

(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, 2018

**Table A-6
Functional Population (2026)**

Population Category	Countywide Baseline Data ⁽¹⁾	Functional Resident Coefficient ⁽²⁾	Functional Population ⁽³⁾
2026 Weighted Population	221,331	0.692	153,161
Employment Category			
Natural Resources	1,175	0.380	447
Construction	6,065	0.271	1,644
Manufacturing	3,324	0.270	897
Transportation, Communication, and Utilities	6,252	0.271	1,694
Wholesale Trade	1,087	0.272	296
Retail Trade	10,921	1.234	13,477
Finance, Insurance, and Real Estate	9,604	0.293	2,814
Services	39,678	0.499	19,799
Government Services	6,333	0.451	2,856
Total Employment by Category Population ⁽⁴⁾			43,924
2026 Total Functional Population⁽⁵⁾			197,085

1) Source: Table A-1 for population. Employment data is 2025 Woods & Poole (2026 estimates).

2) Source: Table A-5

3) Countywide baseline data (Item 1) multiplied by the functional population coefficient (Item 2)

4) Sum of the employment figures from the nine employment categories (e.g., natural resources, construction, etc.)

5) Sum of the residential functional population and the employment functional population

Table A-7 presents the functional population figures from 2010 through 2045. The functional population estimates are based on the 2026 functional population figure from Tables A-6 and the annual population growth rates from the population figures previously presented in Table A-1.

Table A-7
Functional Population (2010 – 2045)

Year	Hernando County
2010	157,991
2011	158,781
2012	159,416
2013	160,532
2014	161,816
2015	163,758
2016	166,214
2017	168,707
2018	171,912
2019	174,663
2020	177,632
2021	179,408
2022	181,920
2023	186,468
2024	192,249
2025	194,364
2026	197,085
2027	199,844
2028	202,642
2029	205,479
2030	208,356
2031	210,440
2032	212,544
2033	214,669
2034	216,816
2035	218,984
2036	220,517
2037	222,061
2038	223,615
2039	225,180
2040	226,756
2041	227,890
2042	229,029
2043	230,174
2044	231,325
2045	232,482

Source: Tables A-6 for 2026. Remaining years are based on growth rates of the weighted seasonal population;
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 residents per unit 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 land use category to be analyzed. For residential and transient land uses, these coefficients are displayed in **Tables A-8**. The transient land uses include congregate care facility, assisted living, hotel, motel, and nursing home. Secondary sources, such as Florida Adventure Coast and the Florida Department of Elderly Affairs, are used to determine the occupancy rates.

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 in the table shows the estimated functional residents per unit by land use. These coefficients by land use measure the demand component for the fire/EMS impact fee program and will be used in the calculation of the impact fee per unit for each land use category.

Table A-8
Functional Residents for Residential and Transient Land Uses

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⁾	Functional Residents per Unit ⁽⁹⁾
RESIDENTIAL:										
Single Family	du	210	2.43	-	-	-	-	-	-	1.68
Multi-Family	du	220/221/222	1.72	-	-	-	-	-	-	1.19
Mobile Home	du	240	1.67	-	-	-	-	-	-	1.16
Senior Adult Housing (Single Family)	du	251	1.46	-	-	-	-	-	-	1.01
Senior Adult Housing (Multi-Family)	du	252	1.03	-	-	-	-	-	-	0.71
TRANSIENT, ASSISTED, GROUP:										
Congregate Care Facility/Continuing Care Retirement Center	du	253/255	1.42	84%	1.19	20	0.62	9	7	1.22
Assisted Living	bed	254	1.00	84%	0.84	20	0.98	9	7	1.07
Hotel	room	310	2.00	75%	1.50	12	0.41	9	7	0.90
Motel	room	320	2.00	75%	1.50	12	0.13	9	7	0.80
Nursing Home	bed	620	1.00	84%	0.84	20	0.92	9	7	1.05

(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition

(2) Estimates for the residential land uses from Table A-2; estimate for congregate care facility/continuing care retirement center based on residents per household figures adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey (NHTS); estimate for hotel/motel visitors per room from Florida's Adventure Coast Visitors Bureau; assisted living and nursing home estimate based on one person per bed.

(3) Estimate for hotel/motel reflects average hotel/motel occupancy rate (2021-2025) from Florida's Adventure Coast, Brooksville-Weeki Wachee. Estimate for congregate care facility/continuing care retirement center, assisted living facility, and nursing home is average occupancy rate (2023-2025) from the Florida Department of Elder Affairs.

(4) Residents per unit (item 2) multiplied by occupancy rate (Item 3)

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

(6) Adapted from ITE Trip Generation Handbook, 12th Edition

(9) For residential land uses, calculated as residents per unit times the functional population coefficient (0.692 from Table A-4). For transient, assisted, and group land uses, calculated as

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

Table A-9
Functional Residents per Unit 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 Residents per Unit ⁽¹¹⁾
RECREATION:												
416	RV Park	site	1.04	N/A	1.20	0.52	9	0.64	0.00	1.50	7	0.45
420	Marina	berth	2.41	20.52	0.12	1.21	9	1.64	1.86	1.00	7	0.12
430	Golf Course	hole	30.38	20.52	1.48	15.19	9	1.64	23.43	0.25	7	0.80
445	Movie Theater	screen	102.12	53.12	1.92	51.06	9	1.64	81.82	1.00	7	4.13
492	Health/Fitness Club	1,000 sf	30.02	N/A	1.06	15.01	9	1.64	23.56	1.50	7	1.87
INSTITUTIONS:												
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	2.09	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
540/550	University/Jr College (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
	University/Jr College (more 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	6.78	20.64	0.33	3.39	9	2.16	6.99	1.00	7	0.42
565	Day Care Center	1,000 sf	42.89	19.30	2.22	21.45	9	1.11	21.59	0.15	5	0.69
MEDICAL:												
610	Hospital	1,000 sf	10.70	3.57	3.00	5.35	9	1.44	4.70	1.00	7	1.32
630	Clinic	1,000 sf	37.39	13.90	2.69	18.70	9	1.44	24.24	1.00	5	1.44
OFFICE:												
710	Office	1,000 sf	7.83	3.44	2.28	3.92	9	1.09	1.99	1.00	5	0.67
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	23.83	11.78	2.02	11.92	9	1.44	15.14	1.00	5	0.99
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	33.13	11.78	2.81	16.57	9	1.44	21.05	1.00	5	1.38
RETAIL:												
812	Building Materials/Lumber Store	1,000 sf	11.70	22.50	0.52	5.85	9	1.52	8.37	0.50	7	0.37
813	Discount Superstore, Free-Standing	1,000 sf	50.52	21.90	2.31	25.26	9	1.52	36.09	1.00	7	2.37
816	Hardware/Paint Store	1,000 sf	8.07	27.69	0.29	4.04	9	1.52	5.85	0.50	7	0.23
822	Retail 40,000 sf gla or less	1,000 sf gla	54.45	17.42	3.13	27.23	9	1.52	38.26	0.50	7	1.97
821	Retail 40,001 to 150,000 sf gla	1,000 sf gla	65.38	17.42	3.75	32.69	9	1.52	45.94	0.65	7	2.65
820	Retail greater than 150,000 sf gla	1,000 sf gla	36.39	17.42	2.09	18.20	9	1.52	25.57	1.00	7	1.85
840/841	New/Used Auto Sales	1,000 sf	24.58	11.84	2.08	12.29	9	1.52	16.60	1.00	7	1.47
850	Supermarket	1,000 sf	93.03	41.17	2.26	46.52	9	1.52	68.45	0.50	7	2.27
851	Convenience Market (24 hour)	1,000 sf	670.85	243.38	2.76	335.43	9	1.52	507.09	0.20	7	5.26
862	Home Improvement Superstore	1,000 sf	30.65	N/A	2.50	15.33	9	1.52	20.80	1.00	7	1.80
880/881	Pharmacy/Drug Store with & without Drive-Thru	1,000 sf	103.23	69.17	1.49	51.62	9	1.52	76.97	0.35	7	1.68
890	Furniture Store	1,000 sf	6.32	6.98	0.91	3.16	9	1.52	3.89	0.50	7	0.42
SERVICES:												
912	Bank/Savings Drive-In	1,000 sf	102.09	32.73	3.12	51.05	9	1.52	74.48	0.15	6	1.40
931	Fine Dining Restaurant	1,000 sf	84.91	17.90	4.74	42.46	9	2.30	92.92	1.00	7	5.65
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	101.53	21.26	4.78	50.77	9	2.30	111.99	0.75	7	5.29

Table A-9
Functional Residents per Unit 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 Residents per Unit ⁽¹¹⁾
SERVICES:												
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	463.96	44.52	10.42	231.98	9	2.30	523.13	0.25	7	9.36
942	Automobile Care Center	1,000 sf	23.61	14.30	1.65	11.81	9	1.52	16.30	1.00	7	1.30
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	172.01	275.78	0.62	86.01	9	1.52	130.12	0.20	7	1.32
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	207.44	241.21	0.86	103.72	9	1.52	156.79	0.20	7	1.63
947	Self-Service Car Wash	wash stall	38.89	n/a	0.50	19.45	9	1.52	29.06	0.50	7	0.79
INDUSTRIAL:												
110	General Light Industrial	1,000 sf	3.60	4.02	0.90	1.80	9	1.08	1.04	1.00	5	0.27
130	Industrial Park	1,000 sf	2.68	3.93	0.68	1.34	9	1.08	0.77	1.00	5	0.21
140	Manufacturing	1,000 sf	4.27	2.67	1.60	2.14	9	1.08	0.71	1.00	5	0.45
150	Warehousing	1,000 sf	1.48	5.05	0.29	0.74	9	1.08	0.51	0.75	5	0.09
151	Mini-Warehouse	1,000 sf	1.37	61.90	0.02	0.69	9	1.08	0.73	0.75	7	0.03

Sources:

- 1) Land use code found in the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition
- 2) Trips per unit from ITE Trip Generation Handbook, 12th Edition and information from Florida studies
- 3) Trips per employee from ITE Trip Generation Handbook, 12th Edition, when available
- 4) Trips per unit (Item 2) 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) Estimated
- 7) Source: 2022 National Household Travel Survey (FHWA 2022)
- 8) [(One-way Trips/Unit X Occupants/Trip) - Employees]
- 9) Estimated
- 10) Estimated
- 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 (2010-2045)

Year	Permanent Population ⁽¹⁾	Seasonal Population ⁽²⁾	Total Weighted Seasonal Population ⁽³⁾
2010	172,778	4,803	177,581
2011	173,661	4,863	178,524
2012	174,364	4,883	179,247
2013	175,575	4,916	180,491
2014	177,060	4,957	182,017
2015	179,155	5,016	184,171
2016	181,921	5,093	187,014
2017	184,603	5,169	189,772
2018	188,020	5,264	193,284
2019	190,941	5,347	196,288
2020	194,515	5,074	199,589
2021	196,540	5,090	201,630
2022	199,207	5,159	204,366
2023	204,265	5,291	209,556
2024	210,577	5,454	216,031
2025	212,849	5,513	218,362
2026	215,744	5,587	221,331
2027	218,678	5,664	224,342
2028	221,652	5,741	227,393
2029	224,666	5,819	230,485
2030	227,700	5,898	233,598
2031	230,000	5,957	235,957
2032	232,323	6,017	238,340
2033	234,669	6,078	240,747
2034	237,039	6,139	243,178
2035	239,400	6,201	245,601
2036	241,052	6,243	247,295
2037	242,715	6,286	249,001
2038	244,390	6,330	250,720
2039	246,076	6,374	252,450
2040	247,800	6,418	254,218
2041	248,989	6,449	255,438
2042	250,184	6,479	256,663
2043	251,385	6,511	257,896
2044	252,592	6,542	259,134
2045	253,800	6,574	260,374

- 1) Source: 2010 through 2025 is the U.S. Census and the Bureau of Economic and Business Research (BEBR). For 2026 through 2045, BEBR, Volume 59, Bulletin 201, February 2026 (Medium-level projections). Interim years were interpolated.
- 2) Source: Seasonal residents based on information obtained from the U.S. Census. 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 based on information provided by Florida's Adventure Coast Visitors Bureau.
- 3) Sum of permanent population (Item 1) and seasonal population (Item 2)

Appendix B
Building and Land Value Analysis
Supplemental Information

Appendix B: Building and Land Value Analysis

This appendix provides a summary of building and land value estimates for fire/EMS facilities.

Building Values

In determining the appropriate unit cost for building construction, the following analyses were conducted:

- Recent construction and/or cost estimates for future facilities;
- Insurance values of existing facilities;
- Data from other jurisdictions; and
- Input from the County.

Since 2023, the County has completed construction of three fire stations and a logistics and facilities warehouse. Fire Station 5 and Fire Station 2 were built at approximately \$490 per square foot and \$650 per square foot, respectively. When indexed to 2026 dollars using the Engineering News Record, Building Cost index, these costs increase to approximately \$530 per square foot for Fire Station 5 and \$670 per square foot for Fire Station 2. The construction cost of the logistics and facilities warehouse was approximately \$100 per square foot.

The County also plans to build a new Fire Station 15 for an estimated construction cost of \$644 per square foot. The average of recent station construction costs indexed to 2026 dollars and the planned construction cost of Fire Station 15 amounts to approximately \$608 per square foot.

Insurance values of existing buildings average \$260 per square foot for fire/EMS stations and \$114 per square foot for support and warehouse spaces. It should be noted that insurance values are considered conservative estimates because insurance companies exclude the value of the foundation and other more permanent parts of the structure that would not have to be rebuilt if the structure was damaged.

Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Cost estimates obtained from other Florida jurisdictions between 2021 and 2026 ranged from \$300 per square foot to \$800 per square foot.

Given this information, an average value of **\$550 per square foot** was used for stations and **\$100 per square foot** for support and warehouse spaces.

Table B-1
Fire/EMS Building Cost Analysis

Description	Year	Cost per Square Foot ⁽¹⁾	ENR Index ⁽²⁾	Indexed Cost per Square Foot ⁽³⁾
Recent/Upcoming Construction				
Recent Construction				
Fire Station 5 (Replacement Station)	2023	\$492	8%	\$531
Fire Station 2 (Demo and Re-build)	2025	\$653	3%	\$673
Logistics & Facilities Warehouse	2025	\$100	3%	\$103
Planned Construction				
Fire Station 15 - Atlanta Ave & US 19	2027	\$644	-	\$644
Total/Weighted Average for Stations			\$587	\$608
Insurance Values				
Stations	2026	\$260		
Warehouse/Support	2026	\$114		
Other Florida Jurisdictions ⁽⁴⁾				
- Fire Stations	2021-2026	\$300-\$800		
Estimates Used in the Study				
- Fire Stations	2026	\$550		
- Warehouse/Support		\$100		

1) Source: Hernando County

2) Source: Engineering News-Record (ENR), Building Cost Index

3) Source: Cost per square foot adjusted based on the ENR Index (Item 1)

4) Source: Information from other Florida jurisdictions

Land Values

To determine land values, the following data/information was evaluated:

- Recent land purchases and appraisals/estimates for upcoming purchases for the related infrastructure;
- Land value of current inventory as reported by the Hernando County Property Appraiser (HCPA);
- Vacant land sales between 2021 and 2026 by size and by land use;

- Value of vacant land by size and by land use; and
- Input from the County.

The County recently purchased a 5.7-acre site for \$106,100 per acre and a 2.5 acre site for \$30,400 per acre. These purchases indexed to 2026 dollars based on information from the Florida Department of Revenue results in an average purchase price of approximately \$95,000 per acre. Planned future land purchases are estimated to vary from \$400,000 per acre to \$480,000 per acre.

The value of current parcels as reported by the Property Appraiser averages \$74,600 per acre with a range of \$12,000 per acre to \$260,900 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 (from 1 acre to 6 acres) countywide between 2021 and 2026 averaged \$46,400 per acre with a median value of \$30,000 per acre. These prices are higher for commercial properties, with an average of \$207,100 per acre and a median value of \$154,400 per acre.

Similarly, the value of vacant land estimated by the Property Appraiser of similarly sized parcels (from 1 acre to 6 acres) countywide averaged \$48,300 per acre with a median value of \$30,400 per acre for all vacant properties. For commercial properties, the average value is estimated at \$161,900 per acre with a median value of \$146,100 per acre.

Given this information, an average land value of **\$100,000 per acre** is determined to be a reasonable estimate for fire/EMS impact fee calculation purposes.