



CITY OF HUGHSON
CITY COUNCIL MEETING
City Hall Council Chambers
7018 Pine Street, Hughson, CA

AGENDA
TUESDAY, MARCH 12, 2012 – 7:00 P.M.

CALL TO ORDER: Mayor Ramon Bawanan

ROLL CALL: Mayor Ramon Bawanan
Mayor Pro Tem Matt Beekman
Councilmember Jill Silva
Councilmember George Carr
Councilmember Jeramy Young

FLAG SALUTE:

INVOCATION:

1. PUBLIC BUSINESS FROM THE FLOOR (No Action Can Be Taken):

Members of the Audience may address the City Council on any item of interest to the public pertaining to the City and may step to the podium, State their name and City of Residence for the record (requirement of Name and City of Residence is optional) and make their presentation. Please limit presentations to five minutes. Since the City Council cannot take action on matters not on the agenda, unless the action is authorized by Section 54954.2 of the Government Code, items of concern, which are not urgent in nature can be resolved more expeditiously by completing and submitting to the City Clerk a "Citizen Request Form" which may be obtained from the City Clerk.

2. PRESENTATIONS:

- 2.1:** Administer the Oath of Office to Planning Commissioner Julie Ann Strain.
- 2.2:** Financial Sustainability: Understanding the Cost of Annexation.
(PowerPoint)
- 2.3:** Developer Impact Fee Comparison. (PowerPoint)

3. CONSENT CALENDAR:

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council unless otherwise requested by an individual Councilmember for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by roll call vote.

- 3.1: Approval of the February 27, 2012 Regular City Council Minutes.
- 3.2: Approval of the Warrants for the Month(s) of February and March.
- 3.3: Approval of the Treasurers Report for December 2011 and January 2012.
- 3.4: Approval of Resolution No. 2012-14, waiving the fees for the City-Wide Yard Sale scheduled for April 28, 2012.

4. UNFINISHED BUSINESS: None.

5. PUBLIC HEARINGS: None.

6. NEW BUSINESS:

- 6.1: Consider adoption of Resolution No. 2012-15, approving an alternate method of apportionment as the basis for determining the City's share of LAFCO operating expenses by substituting total revenue with assessed property value in the established formula.

7. CORRESPONDENCE: None.

8. COMMENTS:

- 8.1: Staff Reports and Comments: (Information Only – No Action)

City Manager:

City Clerk:

Community Development Director:

Director of Finance:

Police Services:

City Attorney:

- 8.2: Council Comments: (Information Only – No Action)

- 8.3: Mayor's Comments: (Information Only – No Action)

9. CLOSED SESSION:

**9.1: CONFERENCE WITH LEGAL COUNSEL - - ANTICIPATED LITIGATION
Initiation of litigation pursuant to subdivision (c) of Section 54956.9:**

Two (2) potential cases

10. REPORT FROM CLOSED SESSION: None.

ADJOURNMENT:

WAIVER WARNING

If you challenge a decision/direction of the City Council/Redevelopment Agency in court, you may be limited to raising only those issues you or someone else raised at a public hearing(s) described in this Agenda, or in written correspondence delivered to the City of Hughson at or prior to, the public hearing(s).

UPCOMING EVENTS:

March 3	▪ Hughson Ag Boosters Annual Crab Feed, St. Anthony's Church, 6:00 pm
March 10	▪ Danielle's Gift St. Patrick's Celebration, Turlock Country Club, 6-12 am
March 12	▪ City Council Meeting, Council Chambers, 7:00pm
March 13	▪ Parks and Recreation Commission, Council Chambers, 6:00pm
March 14	▪ Government Night, Medeiros Elem. Auditorium-Turlock, 6:00-8:00pm
March 20	▪ Planning Commission Meeting, Council Chambers, 6:00pm
March 26	▪ Economic Development Committee Meeting, City Hall, 5:30pm
March 26	▪ City Council Meeting, Council Chambers, 7:00pm
April 14	▪ Hughson Arboretum & Gardens, Open Garden Event, 1:00-4:00pm
April 28	▪ Citywide Garage Sale Day, All Day, No Charge for Residents
April 28	▪ LOVE Hughson Event at Rolland Starn Park 9:00-12:00pm
May 5	▪ Citywide Clean Up Day, Walker and Tully, 7:30am-2:30pm
May 12	▪ Annual Chicken BBQ, Hughson Fire, 4:00-8:00pm at the Station, 883-2863
June 18	▪ Local Community Blood Drive, United Methodist Church, 3:00-7:00pm

RULES FOR ADDRESSING CITY COUNCIL

Members of the audience who wish to address the City Council are requested to complete one of the forms located on the table at the entrance of the Council Chambers and submit it to the City Clerk. **Filling out the card is voluntary.**

**AMERICANS WITH DISABILITIES ACT/CALIFORNIA BROWN ACT
NOTIFICATION FOR THE CITY OF HUGHSON**

This agenda shall be made available upon request in alternative formats to persons with a disability; as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) and the Ralph M. Brown Act (California Government Code Section 54954.2).

Disabled or Special needs Accommodation: In compliance with the Americans with Disabilities Act, persons requesting a disability related modification or accommodation in order to participate in the meeting and/or if you need assistance to attend or participate in a City Council meeting, please contact the City Clerk's office at (209) 883-4054. Notification at least 48-hours prior to the meeting will assist the City Clerk in assuring that reasonable accommodations are made to provide accessibility to the meeting.

AFFIDAVIT OF POSTING

DATE: March 9, 2012 **TIME:** 5:00pm
NAME: Dominique Spinale **TITLE:** Deputy City Clerk

Notice Regarding Non-English Speakers:

Pursuant to California Constitution Article III, Section IV, establishing English as the official language for the State of California, and in accordance with California Code of Civil Procedures Section 185, which requires proceedings before any State Court to be in English, notice is hereby given that all proceedings before the City of Riverbank City Council shall be in English and anyone wishing to address the Council is required to have a translator present who will take an oath to make an accurate translation from any language not English into the English language.

General Information: The Hughson City Council meets in the Council Chambers on the second and fourth Mondays of each month at 7:00 p.m., unless otherwise noticed.

Council Agendas: The City Council agenda is now available for public review at the City's website at www.hughson.org and City Clerk's Office, 7018 Pine Street, Hughson, California on the Friday, prior to the scheduled meeting. Copies and/or subscriptions can be purchased for a nominal fee through the City Clerk's Office.

Questions: Contact the City Clerk at (209) 883-4054



FINANCIAL SUSTAINABILITY

UNDERSTANDING THE COST OF ANNEXATION



FINANCIAL SUSTAINABILITY

Presentation Outline

- Overview of Hughson's three main revenue sources
- General Fund expenditures per household
- Financial effects of property taxes at annexation
- Financial effects of sales taxes
- Scenario regarding property tax for a home compared to the same size home after annexation
- Scenario regarding property taxes compared to street maintenance
- Reasons for annexations
- Conclusions



FINANCIAL SUSTAINABILITY

Where Does the City Get it's Revenue?

➤ Sales Tax and Where it Goes

- ✓ \$100 in taxable sales yields \$7.38 of sales tax
- ✓ Of the \$7.38 in sales tax, \$0.95 stays local - \$6.43 to State
- ✓ Hughson anticipates \$3,176,400 in sales tax in FY 1/12
- ✓ Of the \$3,176,400 in sales tax, \$410,000 stays local



- ✓ \$2,766,000 will go to the State





FINANCIAL SUSTAINABILITY

Where Does the City Get it's Revenue?

- Property Tax and Where it Goes
 - ✓ Hughson anticipates receiving about \$196,000 in FY 11/12
 - ✓ We retain about 11% of property taxes generated in Hughson inside the County
 - ✓ $\$196,000 / 11\% = \$1,781,800$
 - ✓ \$1,781,800 of property tax is generated in Hughson
 - ✓ We get to keep \$196,000
 - ✓ The remaining \$1,585,800 is allocated to schools, special districts and various County programs





FINANCIAL SUSTAINABILITY

Where Does the City Get it's Revenue?

- Motor Vehicle In Lieu Tax
 - ✓ We no longer receive vehicle license fees (VLF) on a per capita basis like we did prior to 2004
 - ✓ Instead, in a complicated formula called "The Triple Flip", the State moved money around in a shell game and we now get an in lieu fee based on our assessed property values.
 - ✓ We anticipate receiving about \$415,000 from VLF in FY 11/12
 - ✓ This is a disincentive to growing our population base by annexation
 - ✓ SB89, effective July 1, 2011 will take an additional \$22,500 from Hughson



FINANCIAL SUSTAINABILITY

How Do We Spend Our Money?

- \$1,967,164 General Fund budget in FY 11/12
- 6,268 citizens within city limits
- Hughson spends \$313.85 per year per person - Or **\$973 per year per household** (3.1 persons) on:
 - ✓ Police services
 - ✓ Street maintenance
 - ✓ Parks maintenance
 - ✓ City Hall functions such as administration, finance, planning, building inspection, public works, vehicle abatement, animal control and code enforcement





FINANCIAL SUSTAINABILITY

What Happens When We Annex Land?

- Hughson, like other cities in Stanislaus County, has a property tax sharing agreement with the County
- Upon annexation into the City limits, new land's base property tax stays with the County
- When the property develops, the tax increment will be split 30% to the City and 70% to the County
- This means instead of receiving 11% of property taxes, we will only get 3.3%, at the most, for lands that are annexed
- This is insufficient to pay for the services needed for that land





FINANCIAL SUSTAINABILITY

What Happens When We Annex Land?

- What about sales taxes?
 - ✓ In the event that a sales tax producing business was annexed into the City, we would gain additional revenue
 - ✓ There are no major sales tax producing businesses within our Sphere of Influence so this becomes a moot issue
 - ✓ Sales tax generating uses have become highly desirable to have within a jurisdiction, causing the phenomenon commonly known as the fiscalization of land use. So, for cities and counties:





FINANCIAL SUSTAINABILITY

Two Real Life Scenarios – (Property Taxes are Not Enough)

1. Assume a fairly new home with an assessed value of \$150,000 inside City limits
 - Home pays 1% or \$1,500 per year in property tax
 - Hughson will receive about \$165 per year of that tax
2. Assume bare land is annexed with value of \$50,000, then home built to total assessed value of \$150,000
 - County gets \$55 for land and about \$108 for home
 - Hughson gets \$46.20 per year
 - We spend about \$973 per year on that home)

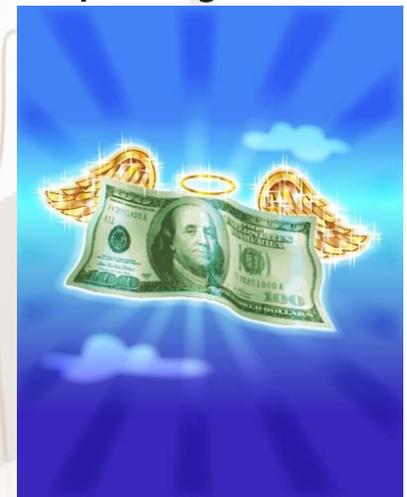




FINANCIAL SUSTAINABILITY

Street Maintenance with Property Taxes

- 12 homes per block @ \$150,000 assessed value each = \$1,980 per year property taxes available to City
- Actual 2010 cost for street reconstruction is \$180 per sq ft or about \$125,000 per block (20 yr life cycle)
- Total revenue for street = \$41,184 (@ 4% adjustment)
- Revenue gap for maintenance of one residential street = \$83,816/12/12 or \$582 per home per year
- Need 3 ½ more homes on the block for property taxes to offset street maintenance costs (higher density)
- Or subsidize with sales tax, VLF \$, or Mello Roos district





FINANCIAL SUSTAINABILITY

Why We Annex Land

- Reasons we might want to annex land:
 - ✓ To bring a sales tax producer into the City
 - ✓ To make commercial or industrial land available for future sales tax or job creation opportunities
 - ✓ To fulfill our Regional Housing Needs number
 - ✓ Because a developer asked us to
 - ✓ Just to grow larger





FINANCIAL SUSTAINABILITY

Understanding the Cost of Annexation - Conclusions

- Property taxes alone cannot support non-sales tax producing land uses
- Property taxes alone do not even pay for street maintenance costs
- There is no financial incentive to annex land into the City unless it produces sales taxes or has the potential to produce sales taxes
- We should discourage, to the highest degree possible, County development within our Sphere of Influence – the more they develop, the worse our tax revenue suffers upon annexation





CITY OF HUGHSON AGENDA ITEM NO. 2.3

SECTION 2: PRESENTATIONS

Meeting Date: March 12, 2012
Subject: Development Fee Comparison
Presented By: Thom Clark, Community Development Director

Approved By: _____

RECOMMENDATION:

Review and discuss.

BACKGROUND AND OVERVIEW:

The City Council requested a comparison of development fees between Hughson and other nearby cities. The City of Modesto recently completed a fee comparison study, which is accurate to the current date. Staff used Modesto's study as a basis for the comparison to Hughson's fees and just attached additional spreadsheets showing how our fees compare.

Also attached is a National Impact Fee Survey from 2008. Although somewhat dated, this survey clearly shows that California has the highest fees in the nation. It is a good assumption that we still do. On page 2 of 35, you will find two cities from San Joaquin County with their corresponding fees for a 2,000 square foot (sq ft) house. The fees for that house in 2008 in the City of Ripon (\$56,631) are higher than any of the fees included in the current comparison report, which uses a 2,700 sq ft house. It is interesting to note that on the opposite end of the scale, you could build a house in 2008 in Kansas City, Missouri with only \$435 in fees.

On the commercial portion of the survey, the City of Ripon charged \$38,503 per 1,000 sq ft of shopping center (page 16 of 35), while in North Carolina, the same 1,000 sq ft of shopping center generates \$300 in fees. The 2012 Hughson fees show \$29,185 in fees for the same square footage.

HYPOTHETICAL RESIDENTIAL PROJECT

Project consists of a single-family dwelling located within a previously approved subdivision.

PERMIT TYPE:	Single Family
Total Square Footage	2766.00
Total 1,000 Square Foot	2.77
Total Gross Acres	0.13
CFD (Formation or Annexation)	N/A
Land Use	Residential
Number of Units	1.00
Number of Bedrooms	3.00
Number of Structures	1.00
LF Frontage	50.00
Valuation	220,000.00
Valuation per \$1,000	220.00
Plan Type (Master Plan or Custom)	Custom
Number of Stories	1.00

Fees as of:	Planning	Building	Engineering	Fire	Landscape	Water	Sewer	Stormwater	CFF	CFD	County	School District
Modesto	7/1/10	7/1/10	7/1/10	7/1/10	7/1/10	6/1/08	6/1/08	-	1/1/11	7/1/10	7/20/10	1/1/10
Stockton	7/1/11	7/1/11	7/1/11	7/1/11	-	7/1/11	7/1/11	7/1/11	9/14/10	-	7/1/11	7/1/11
Turlock	7/14/10	7/1/10	7/14/10	7/1/10	7/14/10	1/1/12	1/1/12	1/1/12	1/1/12	-	7/20/10	1/1/10
Atwater	7/1/11	11/13/07	7/1/11	7/1/08	-	7/1/10	7/1/10	-	6/15/10	-	7/20/10	1/1/10
Ceres	1/1/08	1/1/04	7/1/10	-	-	3/1/10	3/1/10	-	3/1/12	-	3/1/12	1/1/10
Elk Grove	3/1/12	3/1/12	3/1/12	1/1/10	4/1/10	1/1/11	4/1/10	4/1/10	1/1/11	-	1/1/11	1/1/10
Manteca	4/5/11	3/1/12	1/1/10	3/1/12	8/24/10	3/1/12	3/1/12	3/1/12	3/1/12	-	3/1/12	7/1/10
Merced	1/1/12	7/1/10	7/1/10	7/1/10	-	7/1/10	10/1/10	7/1/10	10/19/11	-	11/9/09	1/1/10
Riverbank	9/14/08	7/15/09	7/1/10	7/15/09	-	7/15/09	7/15/09	-	7/15/09	-	7/20/10	1/1/10

DRAFT

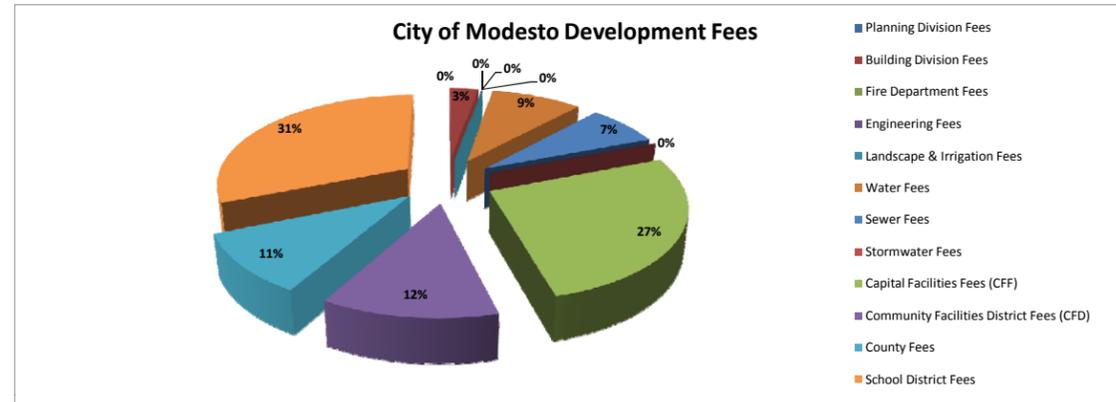
CITY FEES	Modesto			Stockton			Turlock			Atwater			Ceres			Elk Grove			Manteca			Merced			Riverbank		
	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
Planning Division Fees	- ²	-	0.00%	- ²	-	0.00%	110.00 ³	0.04	0.21%	- ²	-	0.00%	- ²	-	0.00%	1,400.00 ³	0.51	1.60%	- ²	-	0.00%	52.00	0.02	0.13%	- ²	-	0.00%
Building Division Fees	3,019.29	1.09	4.39%	5,508.82	1.99	9.01%	2,273.50	0.82	4.43%	2,254.00	0.81	7.07%	1,470.99	0.53	2.51%	4,301.83	1.56	4.91%	7,269.86	2.63	13.67%	4,456.07	1.61	11.28%	2,779.49 ³	1.00	4.24%
Fire Department Fees	- ²	-	0.00%	147.00 ³	0.05	0.24%	100.00	0.04	0.19%	- ²	-	0.00%	- ²	-	0.00%	350.00	0.13	0.40%	230.00	0.08	0.43%	- ²	-	0.00%	1,410.66	0.51	2.15%
Engineering Fees	- ²	-	0.00%	523.00 ³	0.19	0.86%	92.00 ³	0.03	0.18%	6,619.00	2.39	20.77%	1,200.00 ³	0.43	2.05%	250.00 ³	0.09	0.29%	98.00 ³	0.04	0.18%	- ²	-	0.00%	1,030.00 ³	0.37	1.57%
Landscape & Irrigation Fees	- ⁴	-	0.00%	- ⁴	-	0.00%	- ²	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	500.00 ³	0.18	0.76%
Water Fees	8,162.04	2.95	11.88%	10,690.63	3.87	17.49%	7,773.80	2.81	15.15%	3,089.00	1.12	9.69%	1,483.00	0.54	2.53%	13,166.00	4.76	15.03%	6,537.00	2.36	12.30%	5,003.00	1.81	12.67%	2,115.00 ⁷	0.76	3.23%
Sewer Fees	6,555.00 ³	2.37	9.54%	5,820.50	2.10	9.52%	10,070.99	3.64	19.63%	4,067.00	1.47	12.76%	2,617.08	0.95	4.46%	15,045.00	5.44	17.17%	3,961.00	1.43	7.45%	6,036.00	2.18	15.28%	1,700.00	0.61	2.59%
Stormwater Fees	- ³	-	0.00%	2.10	0.00%	0.00%	1,767.04	0.64	3.44%	- ³	-	0.00%	- ³	-	0.00%	11,419.95	4.13	13.03%	2,003.00	0.72	3.77%	- ³	-	0.00%	- ³	-	0.00%
Capital Facilities Fees (CFF)	14,066.00	5.09	20.46%	20,516.82 ^{8,9}	7.42	33.56%	11,008.47	3.98	21.46%	4,406.76	1.59	13.83%	29,484.92	10.66	50.28%	29,002.00	10.49	33.10%	19,131.17	6.92	35.99%	10,404.00	3.76	26.34%	27,851.71	10.07	42.48%
Community Facilities District Fees (CFD)	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%
One-Time Taxes	8,686.97	3.14	12.64%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%	- ⁴	-	0.00%
TOTAL CITY FEES	40,489.30	14.64	58.91%	43,208.86	15.62	70.69%	33,195.80	12.00	64.70%	20,435.76	7.39	64.11%	36,255.99	13.11	61.83%	74,934.78	27.09	85.53%	39,230.03	14.18	73.79%	25,951.07	9.38	65.71%	37,386.86	12.90	57.02%

OTHER FEES	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
County Fees	7,139.00	2.58	10.39%	4,694.08	1.70	7.68%	7,072.00	2.56	13.78%	3,224.02	1.17	10.11%	7,139.00	2.58	12.18%	1,060.80	0.38	1.21%	5,718.63	2.07	10.76%	3,115.00	1.13	7.89%	7,072.00	2.56	10.79%
School District Fees	21,104.58 ⁵	7.63	30.71%	13,224.00	4.78	21.63%	11,036.34	3.99	21.51%	8,215.02 ⁶	2.97	25.77%	15,240.66	5.51	25.99%	11,617.20	4.20	13.26%	8,215.02	2.97	15.45%	10,427.82 ⁶	3.77	26.40%	21,104.58 ⁵	7.63	32.19%
TOTAL OTHER FEES	28,243.58	10.21	41.09%	17,918.08	6.48	29.31%	18,108.34	6.55	35.30%	11,439.04	4.14	35.89%	22,379.66	8.09	38.17%	12,678.00	4.58	14.47%	13,933.65	5.04	26.21%	13,542.82	4.90	34.29%	28,176.58	10.19	42.98%

GRAND TOTAL	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
GRAND TOTAL	68,732.88	24.85	100%	61,126.94	22.10	100%	51,304.14	18.55	100%	31,874.80	11.52	100%	58,635.65	21.20	100%	87,612.78	31.67	100%	53,163.68	19.22	100%	39,493.89	14.28	100%	65,563.44	23.09	100%

NOTE: The Regional Air Quality Control District charges substantial fees based on a plethora of variables. Fees can range from \$40,000 - \$2,000,000, therefore have not been included in the above calculations.

- Some components of the impact fees are based on area. Highest fees used in calculation.
- No fee. (May be built into other fees charged by another department.)
- Additional fees may apply. Please contact City directly.
- Does not apply.
- Includes \$4.66/sf Mello Roos charged by Modesto City Schools.
- Merced Unified charges residential and commercial at same rate, by city.
- Developer purchases meters through Neptune and installs, then City inspects.
- Some components of the impact fees are based on area. Highest fees used in calculation.
- City of Stockton: Select impact fees significantly reduced as part of their Economic Incentive Program effective 9/14/10.



Average Costs by Fee Type	Average Cost	Average Cost/sf	% of Total
Planning Division Fees	173.56	0.06	0.30%
Building Division Fees	3,703.76	1.34	6.44%
Fire Department Fees	248.63	0.09	0.43%
Engineering Fees	1,090.22	0.39	1.90%
Landscape & Irrigation Fees	55.56	0.02	0.10%
Water Fees	6,446.61	2.33	11.21%
Sewer Fees	6,208.06	2.45	10.80%
Stormwater Fees	1,688.01	0.78	2.94%
Capital Facilities Fees (CFF)	18,430.21	6.66	32.05%
Community Facilities District Fees (CFD)	-	-	0.00%
One-Time Taxes	965.22	0.39	1.68%
AVERAGE CITY ONLY FEES	39,009.83	14.52	67.84%
County	5,137.17	1.67	8.93%
School District	13,353.91	4.83	23.22%
AVERAGE OTHER FEES	18,491.08	6.50	32.16%
AVERAGE GRAND TOTAL	57,500.91	21.02	100.00%

HYPOTHETICAL WAREHOUSE

PERMIT TYPE:	Industrial Warehouse
Total Square Footage	17,705
Total 1,000 Square Foot	17.71
Total Gross Acres	0.95
CFD (Formation or Annexation)	N/A
Land Use	Industrial
Number of Units/Rooms/Beds	1.00
Number of Structures	1.00
LF Frontage	160.00
Valuation	1,089,828.00
Valuation per \$1,000	1,089.83
Number of Stories	1.00

Fees as of:	Planning	Building	Engineering	Fire	Landscape	Water	Sewer	Stormwater	CFF	CFD	County	School District
Modesto	7/1/10	7/1/10	7/1/10	7/1/10	7/1/10	6/1/08	6/1/08	-	1/1/11	7/1/10	7/20/10	1/1/10
Stockton	7/1/11	7/1/11	7/1/11	7/1/11	-	7/1/11	7/1/11	7/1/11	9/14/10	-	7/1/11	7/1/11
Turlock	7/14/10	7/1/10	7/14/10	7/1/10	7/14/10	1/1/12	1/1/12	1/1/12	1/1/12	-	7/20/10	1/1/10
Atwater	7/1/11	11/13/07	7/1/11	7/1/08	-	7/1/10	7/1/10	-	6/15/10	-	7/20/10	1/1/10
Ceres	1/1/08	1/1/04	7/1/10	-	-	3/1/10	3/1/10	-	3/1/12	-	3/1/12	1/1/10
Elk Grove	3/1/12	3/1/12	3/1/12	1/1/10	4/1/10	1/1/11	4/1/10	4/1/10	1/1/11	-	1/1/11	1/1/10
Manteca	4/5/11	3/1/12	1/1/10	3/1/12	8/24/10	3/1/12	3/1/12	3/1/12	3/1/12	-	3/1/12	7/1/10
Merced	1/1/12	7/1/10	7/1/10	7/1/10	-	7/1/10	10/1/10	7/1/10	10/19/11	-	11/9/09	1/1/10
Riverbank	9/14/08	7/15/09	7/1/10	7/15/09	-	7/15/09	7/15/09	-	7/15/09	-	7/20/10	1/1/10

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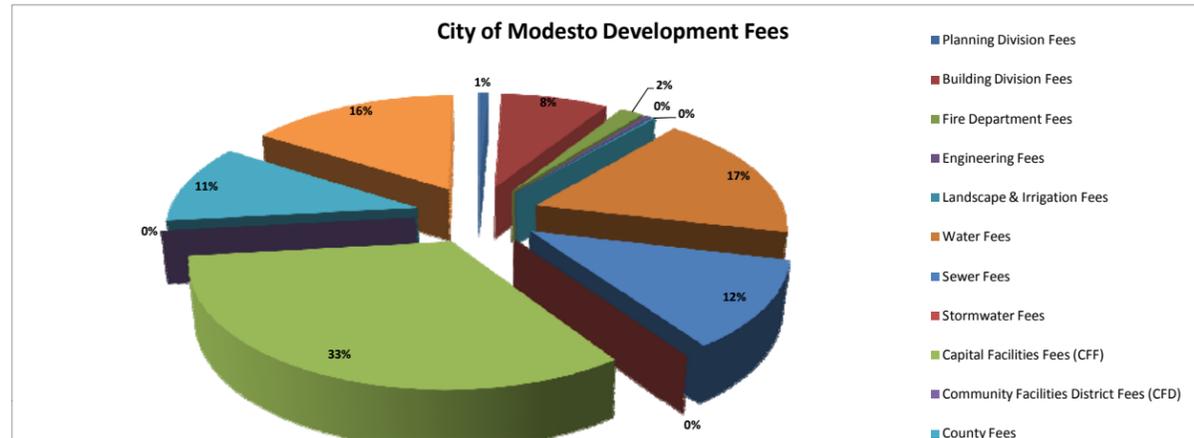
CITY FEES	Modesto			Stockton			Turlock			Atwater			Ceres			Elk Grove			Manteca			Merced			Riverbank		
	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
Planning Division Fees	3,115.00	0.18	2.39%	1,931.99	0.11	1.15%	2,875.00	0.16	2.22%	1,255.00	0.07	0.99%	2,083.00	0.12	1.58%	14,050.00 ⁴	0.79	5.01%	9,408.00	0.53	3.87%	1,611.00	0.09	0.64%	917.75 ⁴	0.05	0.32%
Building Division Fees	15,132.22 ⁴	0.85	11.63%	21,585.34 ⁷	1.22	12.81%	8,075.92	0.46	6.25%	7,189.86	0.41	5.68%	5,100.75	0.29	3.86%	19,670.44 ⁷	1.11	7.02%	13,391.33	0.76	5.51%	7,957.64	0.45	3.17%	9,994.15 ⁴	0.56	3.46%
Fire Department Fees	2,756.75	0.16	2.12%	4,017.00	0.23	2.38%	770.00	0.04	0.60%	507.00	0.03	0.40%	569.00 ⁴	0.03	0.43%	7,339.49	0.41	2.62%	880.30	0.05	0.36%	1,181.82	0.07	0.47%	500.00 ⁴	0.03	0.17%
Engineering Fees ¹	4,158.00 ⁴	0.23	3.19%	2,307.00 ⁴	0.13	1.37%	770.00 ⁴	0.04	0.60%	829.00 ⁴	0.05	0.66%	6,376.00 ⁴	0.36	4.82%	8,660.00 ⁴	0.49	3.09%	98.00 ⁴	0.01	0.04%	940.00 ⁴	0.05	0.37%	15,945.00 ⁴	0.90	5.52%
Landscape & Irrigation Fees	424.00	0.02	0.33%	- ³	-	0.00%	500.00 ⁴	0.03	0.39%	- ³	-	0.00%	- ³	-	0.00%	750.00 ⁴	0.04	0.27%	500.00 ⁴	0.03	0.21%	- ³	-	0.00%	500.00 ⁴	0.03	0.17%
Water Fees	29,741.00	1.68	22.85%	51,451.54	2.91	30.53%	26,960.56 ⁴	1.52	20.85%	8,785.00	0.50	6.94%	1,649.75	0.09	1.25%	73,461.35	4.15	26.22%	26,957.00	1.52	11.10%	21,012.00 ⁴	1.19	8.38%	3,275.00 ⁶	0.18	1.13%
Sewer Fees	14,265.09 ⁴	0.81	10.96%	6,809.72	0.38	4.04%	8,628.15 ⁴	0.49	6.67%	23,492.04	1.33	18.57%	5,731.25	0.32	4.34%	14,295.00	0.81	5.10%	31,921.86	1.80	13.14%	58,869.13	3.33	23.48%	17,905.00	1.01	6.20%
Stormwater Fees	- ³	-	0.00%	29.25	0.00	0.02%	20,386.81 ⁴	1.15	15.77%	- ³	-	0.00%	- ³	-	0.00%	18,542.10	1.05	6.62%	16,359.42	0.92	6.74%	- ³	-	0.00%	- ³	-	0.00%
Capital Facilities Fees (CFF)	34,542.46	1.95	26.54%	54,887.64 ²	3.10	32.57%	34,305.41	1.94	26.54%	6,063.85	0.34	4.79%	84,633.98	4.78	64.04%	110,332.15 ²	6.23	39.38%	108,736.69	6.14	44.77%	67,491.46	3.81	26.92%	131,194.05	7.41	45.44%
Community Facilities District Fees (CFD)	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%
One-Time Taxes	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%	- ⁵	-	0.00%
TOTAL CITY ONLY FEES	104,134.51	5.88	80.02%	143,019.48	8.08	84.87%	103,271.85	5.83	79.88%	48,121.75	2.72	38.03%	106,143.73	6.00	80.32%	267,100.53	15.09	95.32%	208,252.60	11.76	85.74%	159,063.05	8.98	63.43%	180,230.95	10.18	62.42%

OTHER FEES	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
County Fees	17,687.30	1.00	13.59%	19,298.45	1.09	11.45%	17,687.30	1.00	13.68%	25,819.56	1.46	20.41%	17,687.30	1.00	13.38%	4,780.35	0.27	1.71%	26,310.75	1.49	10.83%	24,946.35	1.41	9.95%	17,687.30	1.00	6.13%
School District Fees	8,321.35	0.47	6.39%	6,196.75	0.35	3.68%	8,321.35	0.47	6.44%	52,583.85 ⁸	2.97	41.56%	8,321.35	0.47	6.30%	8,321.35	0.47	2.97%	8,321.35	0.47	3.43%	66,747.85 ⁸	3.77	26.62%	90,826.65	5.13	31.46%
TOTAL OTHER FEES	26,008.65	1.47	19.98%	25,495.20	1.44	15.13%	26,008.65	1.47	20.12%	78,403.41	4.43	61.97%	26,008.65	1.47	19.68%	13,101.70	0.74	4.68%	34,632.10	1.96	14.26%	91,694.20	5.18	36.57%	108,513.95	6.13	37.58%

GRAND TOTAL	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
GRAND TOTAL	130,143.16	7.35	100%	168,514.68	9.52	129%	129,280.50	7.30	99%	126,525.16	7.15	97%	132,152.38	7.46	102%	280,202.23	15.83	215%	242,884.70	13.72	187%	250,757.25	14.16	193%	288,744.90	16.31	222%

NOTE: The Regional Air Quality Control District charges substantial fees based on a plethora of variables. Fees can range from \$40,000 - \$2,000,000, therefore have not been included in the above calculations.

- 1 Engineering fees based on estimated on-site and off-site storm drainage of \$27,000
- 2 Some components of the impact fees are based on area. Highest fees used in calculation.
- 3 No fee. (May be built into other fees charged by another department.)
- 4 Additional fees may apply. Please contact City directly.
- 5 Does not apply.
- 6 City of Riverbank: Developer purchases meters through Neptune and installs, then City inspects.
- 7 Many additional fees are added to the building permit (i.e. Technology fee, Community Development fee, etc.)
- 8 Merced Unified charges residential and commercial at same rate, by city.



Average Costs by Fee Type	Average Cost	Average Cost/SF	% of Total
Planning Division Fees	4,138.53	0.23	0.02
Building Division Fees	12,010.85	0.68	6.18%
Fire Department Fees	2,057.93	0.12	1.06%
Engineering Fees ¹	4,453.67	0.25	2.29%
Landscape & Irrigation Fees	297.11	0.02	0.15%
Water Fees	27,032.58	1.53	13.91%
Sewer Fees	20,213.03	1.14	10.40%
Stormwater Fees	6,146.40	0.35	3.16%
Capital Facilities Fees (CFF)	70,243.08	3.97	36.14%
Community Facilities District Fees (CFD)	-	-	0.00%
One-Time Taxes	-	-	0.00%
AVERAGE CITY ONLY FEES	146,593.16	8.28	75.43%
County Fees	19,100.52	1.08	9.83%
School District Fees	28,662.43	1.62	14.75%
AVERAGE OTHER FEES	47,762.95	2.70	24.57%
AVERAGE GRAND TOTAL	194,356.11	10.98	100.00%

HYPOTHETICAL SUPERMARKET

PERMIT TYPE:	Retail <50,000 sf
Total Square Footage	30,000.00
Total 1,000 Square Foot	30.00
Total Gross Acres	4.80
CFD (Formation or Annexation)	N/A
Land Use	Commercial
Number of Units/Rooms/Beds	1.00
Number of Structures	1.00
LF Frontage	465.00
Valuation	2,000,000.00
Valuation per \$1,000	2,000.00
Number of Stories	1.00
Number of Stories	1.00

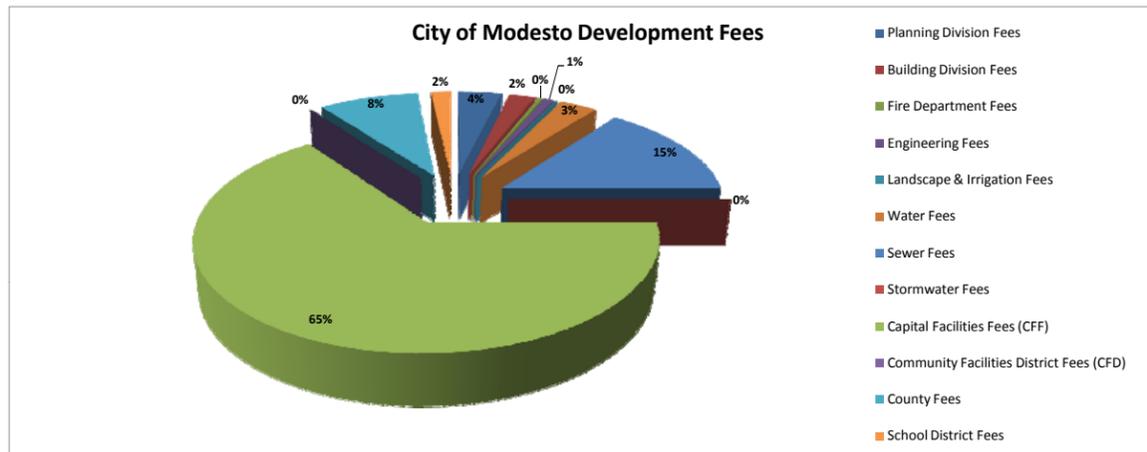
Fees as of:	Planning	Building	Engineering	Fire	Landscape	Water	Sewer	Stormwater	CFF	CFD	County	School District
Modesto	7/1/10	7/1/10	7/1/10	7/1/10	7/1/10	6/1/08	6/1/08	-	1/1/11	7/1/10	7/20/10	1/1/10
Stockton	7/1/11	7/1/11	7/1/11	7/1/11	-	7/1/11	7/1/11	7/1/11	9/14/10	-	7/1/11	7/1/11
Turlock	7/14/10	7/1/10	7/14/10	7/1/10	7/14/10	1/1/12	1/1/12	1/1/12	1/1/12	-	7/20/10	1/1/10
Atwater	7/1/11	11/13/07	7/1/11	7/1/08	-	7/1/10	7/1/10	-	6/15/10	-	7/20/10	1/1/10
Ceres	1/1/08	1/1/04	7/1/10	-	-	3/1/10	3/1/10	-	3/1/12	-	3/1/12	1/1/10
Elk Grove	3/1/12	3/1/12	3/1/12	1/1/10	4/1/10	1/1/11	4/1/10	4/1/10	1/1/11	-	1/1/11	1/1/10
Manteca	4/5/11	3/1/12	1/1/10	3/1/12	8/24/10	3/1/12	3/1/12	3/1/12	3/1/12	-	3/1/12	7/1/10
Merced	1/1/12	7/1/10	7/1/10	7/1/10	-	7/1/10	10/1/10	7/1/10	10/19/11	-	11/9/09	1/1/10
Riverbank	9/14/08	7/15/09	7/1/10	7/15/09	-	7/15/09	7/15/09	-	7/15/09	-	7/20/10	1/1/10

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	Modesto			Stockton			Turlock			Atwater			Ceres			Elk Grove			Manteca			Merced			Riverbank		
	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total	Total Cost	Total/SF	% of Total
City Fees																											
Planning Division Fees	33,216.50 ⁴	1.11	5.47%	8,287.88	0.28	1.67%	8,398.50 ⁹	0.28	1.49%	8,356.50	0.28	2.84%	6,450.50	0.22	1.55%	16,127.50	0.54	1.75%	13,642.50	0.45	1.97%	8,446.50	0.28	0.99%	8,770.33 ⁹	0.29	1.38%
Building Division Fees	15,596.00	0.52	2.57%	35,354.27 ¹²	1.18	7.12%	12,057.50	0.40	2.15%	7,417.00	0.25	2.52%	7,660.42	0.26	1.84%	29,096.41 ¹²	0.97	3.16%	45,427.00	1.51	6.55%	16,835.00	0.56	1.97%	14,956.44 ⁹	0.50	2.36%
Fire Department Fees	3,060.00	0.10	0.50%	2,727.00	0.09	0.55%	600.00	0.02	0.11%	1,306.00	0.04	0.44%	569.00 ⁹	0.02	0.14%	9,502.00	0.32	1.03%	1,012.20 ⁹	0.03	0.15%	1,008.06	0.03	0.12%	15,300.00	0.51	2.41%
Engineering Fees ¹	12,509.00 ²	0.42	2.06%	39,244.98	1.31	7.91%	13,202.00	0.44	2.35%	17,420.00 ⁹	0.58	5.92%	6,440.00 ⁹	0.21	1.54%	40,500.00 ⁸	1.35	4.39%	98.00 ⁹	0.00	0.01%	12,130.00	0.40	1.42%	15,000.00 ⁹	0.50	2.36%
Landscape & Irrigation Fees	593.00	0.02	0.10%	- ⁶	-	0.00%	500.00 ⁹	0.02	0.09%	- ⁶	-	0.00%	- ⁶	-	0.00%	750.00 ⁹	0.03	0.08%	500.00 ⁹	0.02	0.07%	- ⁶	-	0.00%	500.00 ⁹	0.02	0.08%
Water Fees	34,464.00	1.15	5.67%	43,724.37	1.46	8.81%	51,901.57	1.73	9.24%	11,535.00 ⁹	0.38	3.92%	4,484.00 ³	0.15	1.08%	143,886.40	4.80	15.61%	40,840.00	1.36	5.89%	32,018.00	1.07	3.75%	4,775.00 ¹⁰	0.16	0.75%
Sewer Fees	112,846.19 ³	3.76	18.57%	110,045.00	3.67	22.17%	20,175.19	0.67	3.59%	39,328.00	1.31	13.37%	16,846.84	0.56	4.04%	72,045.00	2.40	7.82%	57,977.00	1.93	8.36%	132,270.00 ³	4.41	15.49%	30,300.00 ³	1.01	4.77%
Stormwater Fees	- ⁶	-	0.00%	503.38 ⁹	0.02	0.10%	70,802.59 ⁶	2.36	12.60%	- ⁶	-	0.00%	- ⁶	-	0.00%	93,686.40	3.12	10.17%	26,850.00	0.90	3.87%	- ⁶	-	0.00%	- ⁶	-	0.00%
Capital Facilities Fees (CFF)	309,150.00	10.31	50.87%	198,504.41 ⁵	6.62	40.00%	297,885.38 ⁵	9.93	53.02%	33,422.40 ¹¹	1.11	11.36%	288,300.90 ⁵	9.61	69.13%	434,730.00 ⁵	14.49	47.17%	410,934.00	13.70	59.22%	454,590.00	15.15	53.24%	318,900.00	10.63	50.25%
Community Facilities District Fees (CFD)	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%
One-Time Taxes	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%	- ⁷	-	0.00%
TOTAL CITY FEES	521,434.69	17.38	85.80%	438,391.28	14.61	88.33%	475,522.73	15.85	84.64%	118,784.90	3.96	40.38%	330,751.66	11.03	79.31%	840,323.71	28.01	91.18%	597,280.70	19.91	86.07%	657,297.56	21.91	76.99%	408,501.77	13.62	64.37%
Other Fees																											
County Fees	72,210.00	2.41	11.88%	47,400.00	1.58	9.55%	72,210.00	2.41	12.85%	86,319.00	2.88	29.34%	72,210.00	2.41	17.31%	67,200.00	2.24	7.29%	82,536.00	2.75	11.89%	83,400.00	2.78	9.77%	72,210.00	2.41	11.38%
School District Fees	14,100.00	0.47	2.32%	10,500.00	0.35	2.12%	14,100.00	0.47	2.51%	89,100.00 ¹³	2.97	30.29%	14,100.00	0.47	3.38%	14,100.00	0.47	1.53%	14,100.00	0.47	2.03%	113,100.00 ¹³	3.77	13.25%	153,900.00	5.13	24.25%
TOTAL OTHER FEES	86,310.00	2.88	14.20%	57,900.00	1.93	11.67%	86,310.00	2.88	15.36%	175,419.00	5.85	59.62%	86,310.00	2.88	20.69%	81,300.00	2.71	8.82%	96,636.00	3.22	13.93%	196,500.00	6.55	23.01%	226,110.00	7.54	35.63%
GRAND TOTAL	607,744.69	20.26	100%	496,291.28	16.54	100%	561,832.73	18.73	100%	294,203.90	9.81	100%	417,061.66	13.90	100%	921,623.71	30.72	100%	693,916.70	23.13	100%	853,797.56	28.46	100%	634,611.77	21.15	100%

NOTE: The Regional Air Quality Control District charges substantial fees based on a plethora of variables. Fees can range from \$40,000 - \$2,000,000, therefore have not been included in the above calculations.

- 1 Engineering fees based on estimated on-site and off-site storm drainage of \$400,000.
- 2 Separate engineering fees from CalTrans may apply.
- 3 Wastewater Capacity charge based on General Retail/Commercial rate - rates may vary depending on specific development type.
- 4 Modesto Planning fees include a \$20,000 Traffic Study.
- 5 Some components of the impact fees are based on area. Highest fees used in calculation.
- 6 No fee. (May be built into other fees charged by another department.)
- 7 Does not apply.
- 8 City of Elk Grove - Deposit only: Actual fees are Time & Materials based.
- 9 Additional fees may apply (i.e. Time and Materials). Please contact City directly.
- 10 City of Riverbank: Developer purchases meters through Neptune and installs, then City inspects.
- 11 City of Atwater: All fees are per acre.
- 12 Many additional fees are added to the building permit (i.e. Technology fee, Community Development fee, etc.)
- 13 Merced Unified charges residential and commercial at same rate, by city.



Average Costs by Fee Type

Fee Type	Average Cost	Average Cost/sf	% of Total
Planning Division Fees	12,410.75	0.40	2.04%
Building Division Fees	20,488.89	0.65	3.36%
Fire Department Fees	3,898.25	0.11	0.64%
Engineering Fees	17,393.78	0.48	2.86%
Landscape & Irrigation Fees	315.89	0.01	0.05%
Water Fees	40,847.59	0.93	6.71%
Sewer Fees	65,759.25	2.17	10.80%
Stormwater Fees	21,315.82	0.41	3.50%
Capital Facilities Fees (CFF)	305,157.45	9.63	50.11%
Community Facilities District Fees (CFD)	-	-	0.00%
One-Time Taxes	-	-	0.00%
CITY ONLY AVERAGE	487,587.67	14.78	80.06%
County Fees	72,855.00	2.43	11.96%
School District Fees	48,566.67	1.62	7.97%
OTHER FEES AVERAGE	121,421.67	4.05	19.94%
GRAND TOTAL AVERAGE	609,009.33	18.83	100.00%

CITY OF HUGHSON

HYPOTHETICAL SUPERMARKET PROJECT

Total Square Footage	30,000
Total 1,000 Square Foot	30
Total Gross Acres	4.8
LF Frontage	465
Valuation	2,000,000
Valuation per \$1,000	2,000

City Fees	Total Cost	Total/SF	% of Total
Planning Division Fees	1,122	0.04	0.13%
Building Division Fees	19,459	0.65	2.22%
Fire Department Fees	6,600	0.22	0.75%
Engineering Fees	2,750	0.09	0.31%
Landscape and Irrigation Fees			
Water Fees	30,579	1.02	3.49%
Sewer Fees	359,010	11.97	41.00%
Storm Water Fees	98,160	3.27	11.21%
[Capital Facilities Fees]			
Public Facilities Fees	53,820	1.79	6.15%
Street Fees	198,750	6.63	22.70%
Community Enhancement Fee	17,790	0.59	2.03%
Total City Fees	\$788,040	\$26.27	90.01%

Other Fees			
County Fees	72,210	2.41	8.25%
School District Fees	15,300	0.51	1.75%
Total Other Fees	\$87,510	\$2.92	9.99%

GRAND TOTAL	\$875,550	\$29.19	100.00%
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CITY OF HUGHSON

HYPOTHETICAL RESIDENTIAL PROJECT

Total Square Footage	2,766
Total 1,000 Square Foot	2.77
Total Gross Acres	0.13
LF Frontage	50
Valuation	220,000
Valuation per \$1,000	220

City Fees	Total Cost	Total/SF	% of Total
Planning Division Fees	269	0.10	0.49%
Building Division Fees	2,202	0.80	4.02%
Fire Department Fees	1217	0.44	2.22%
Engineering Fees			
Landscape and Irrigation Fees			
Water Fees	3,958	1.43	7.22%
Sewer Fees	13,755	4.97	25.10%
Storm Water Fees	2,814	1.02	5.14%
[Capital Facilities Fees]			
Public Facilities Fees	3,050	1.10	5.57%
Street Fees	4,101	1.48	7.48%
Community Enhancement Fees	1,008	0.36	1.84%
Park Development Fees	2,667	0.96	4.87%
Park In-lieu Fees	1,991	0.72	3.63%
Total City Fees	\$37,032	\$13.39	67.59%

Other Fees			
County Fees	7,139	2.58	13.03%
School District Fees	10,621	3.84	19.38%
Total Other Fees	\$17,760	\$6.42	32.41%

GRAND TOTAL	\$54,792	\$19.81	100.00%
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CITY OF HUGHSON

HYPOTHETICAL INDUSTRIAL PROJECT

Total Square Footage	19,343
Total 1,000 Square Foot	19.34
Total Gross Acres	0.95
LF Frontage	160
Valuation	1,089,828
Valuation per \$1,000	1,089.83

City Fees	Total Cost	Total/SF	% of Total
Planning Division Fees	1,122	0.06	0.34%
Building Division Fees	12,741	0.66	3.90%
Fire Department Fees	4,255	0.22	1.30%
Engineering Fees	1,950	0.10	0.60%
Landscape and Irrigation Fees			
Water Fees	39,932	2.06	12.23%
Sewer Fees	125,033	6.46	38.29%
Storm Water Fees	34,445	1.78	10.55%
[Capital Facilities Fees]			
Public Facilities Fees	19,669	1.02	6.02%
Street Fees	53,378	2.76	16.34%
Community Enhancement Fees	6,498	0.34	1.99%
Total City Fees	\$299,024	\$15.46	91.56%

Other Fees	Total Cost	Total/SF	% of Total
County Fees	17,687	0.91	5.42%
School District Fees	9,865	0.51	3.02%
Total Other Fees	\$27,552	\$1.42	8.44%

GRAND TOTAL	\$326,575	\$16.88	100.00%
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City Fees	Total Cost	Total/SF	% of Total
Planning Division Fees	1122	3.74%	0.13%
Building Division Fees	19,459	64.86%	2.24%
Fire Department Fees	6,600		0.75%
Engineering Fees	2750	0.09	0.32%
Water Fees	30579	1.02	3.52%
Sewer Fees	359,010	11.97	41.32%
Storm Water Fees	98,160	3.27	11.30%
Public Facilities Fees	53,820	1.79	6.19%
Street Fees	198,750	6.63	22.87%
Community Enhancement Fee	17,790	0.59	2.05%
Community Enhancement Fee	17,790	0.59	2.03%
County Fees	72,210	2.41	8.25%
School District Fees	15,300	0.51	1.76%

City Fees	Total Cost	Total/SF	% of Total
Planning Division Fees	269	0.10	0.49%
Building Division Fees	2,202	0.80	4.02%
Fire Department Fees	1217		2.22%
Water Fees	3,958	1.43	7.22%
Sewer Fees	13,755	4.97	25.10%
Storm Water Fees	2,814	1.02	5.14%
Public Facilities Fees	3,050	1.10	5.57%
Street Fees	4,101	1.48	7.48%
Community Enhancement Fees	1,008	0.36	1.84%
Park Development Fees	2,667	0.96	4.87%
Park In-lieu Fees	1,991	0.72	3.63%
County Fees	7,139	2.58	13.03%
School District Fees	10,621	3.84	19.38%

City Fees	Total Cost	Total/SF	% of Total
Planning Division Fees	1122	0.06	0.35%
Building Division Fees	12741	0.66	3.95%
Fire Department Fees	4,255	0.22	1.30%
Engineering Fees	1950	0.10	0.60%
Water Fees	39932	2.06	12.39%
Sewer Fees	125033.1	6.46	38.79%
Storm Water Fees	34444.54	1.78	10.69%
Public Facilities Fees	19668.78	1.02	6.10%
Street Fees	53378.4	2.76	16.56%
Community Enhancement Fees	6498.24	0.34	2.02%
County Fees	17687	0.91	5.49%
School District Fees	9864.93	0.51	3.06%

NATIONAL IMPACT FEE SURVEY: 2008¹

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

Structure of the Survey

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

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

What Qualifies as an Impact Fee?

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

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

¹ prepared by Clancy Mullen, Duncan Associates, Austin, TX on October 4, 2008

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

Fees-in-Lieu. Fees charged in-lieu of land dedication for parks and schools are conceptually very similar to impact fees, and should also be counted in an impact fee survey. Essentially, they function much like an impact fee for the land component of the facility. Indeed, some communities use an impact fee for the construction cost component, and combine that with a land dedication/fee-in-lieu requirement for the land component. In California, park fees in-lieu of land dedication are known as “Quimby fees,” after the name of the 1966 state act authorizing such fees. Because they are not labeled as impact fees, land dedication fees-in-lieu are often overlooked in impact fee surveys.

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

Some Caveats

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

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

Not Random Samples. Impact fee surveys tend to be opportunistic. For the most part, the inclusion of a community is determined by how readily available the information is. Communities that post their fee schedules on their web site are more likely to be included in a survey than communities that do not. Consultants who compile surveys are more likely to include communities that have been clients or that are in the same region with former clients. For example, our firm compiled extensive surveys of impact fees in Arizona and Florida for client communities in those states. For these reasons, the fact that a state is not well represented in a national survey does not necessarily mean that the state does not have many impact fees (although that may be true).

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

Only Published Fees. The fact that a community does not charge a particular impact fee does not mean that developers make no contributions to that type of capital facility. This is particularly true in

the case of roads, because many communities without road impact fees require developers to dedicate right-of-way and often to make substantial improvements to abutting roadways as a condition of development approval. In communities with road impact fees, developers who are required to make in-kind contributions receive credit against their impact fees for the value of those contributions. Thus, developers may contribute more on average to the cost of major road improvements in communities without road impact fees than in communities with modest road impact fees.

Eligible Facilities

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

Figure 1
FACILITIES ELIGIBLE FOR IMPACT FEES BY STATE

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

* may be imposed by super-majority vote

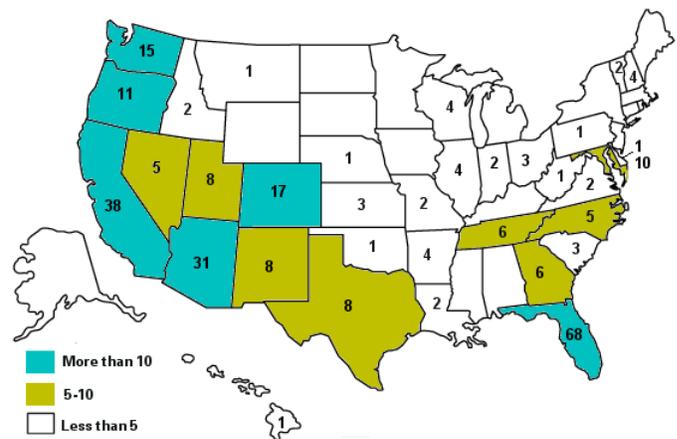
Source: Clancy Mullen, *Summary of State Impact Fee Acts*, 2008 (www.impactfees.com)

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

Fee Incidence by State

As noted earlier, this survey is opportunistic, so the number of jurisdictions represented in the survey is not proportional to the actual incidence of impact fees. Nevertheless, the survey jurisdictions do provide some indication of the states where impact fees are most common. The 2008 survey includes 280 jurisdictions. Not surprisingly, the surveyed jurisdictions are concentrated in the South and West, especially Washington, Oregon, California, Arizona, Colorado and Florida (see Figure 2).

Figure 2
SURVEY JURISDICTIONS BY STATE, 2008



Average Fees by Land Use

Average impact fees by land use type are presented in Table 2 and illustrated in Figure 4. Except in the few states where school fees are charged,³ road, park and utility fees are the primary components of total fees for residential land uses. Other types of fees tend to be small (fire, police, library) or infrequently charged (general government or drainage). For nonresidential land uses, park fees are seldom charged, and road and utility fees are the dominant components of the total fee.

Figure 4
AVERAGE FEES BY LAND USE, 2008

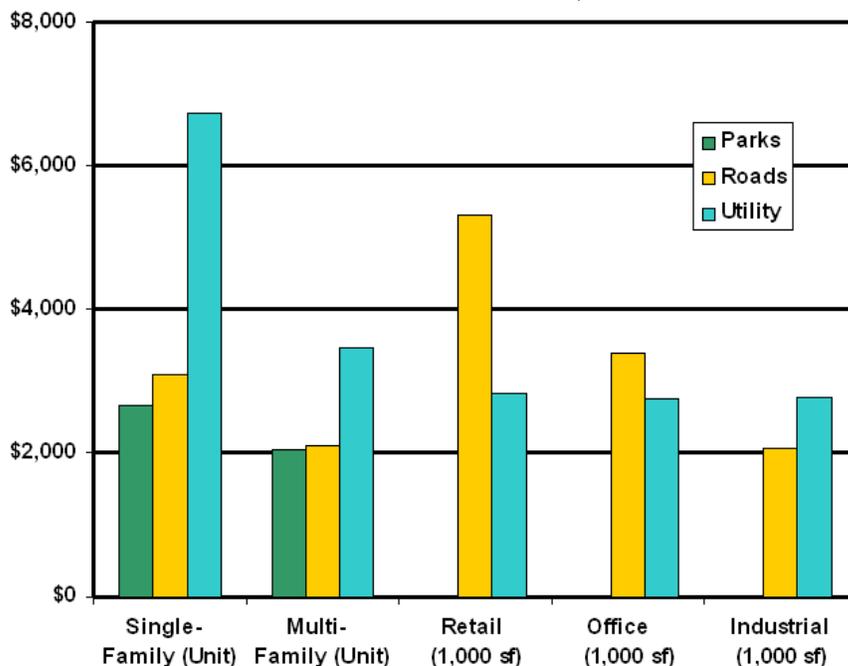


Table 2
AVERAGE FEES BY TYPE AND LAND USE, 2008

Facility Type	Single-Family (Unit)	Multi-Family (Unit)	Retail (1000 sf)	Office (1000 sf)	Indus. (1000 sf)
Roads	\$3,077	\$2,095	\$5,327	\$3,381	\$2,067
Water	\$3,584	\$1,706	\$1,130	\$1,108	\$1,108
Wastewater	\$3,141	\$1,746	\$1,683	\$1,648	\$1,678
Drainage	\$1,415	\$868	\$1,081	\$868	\$1,055
Parks	\$2,667	\$2,042	**	**	**
Library	\$394	\$296	**	**	**
Fire	\$452	\$347	\$397	\$338	\$243
Police	\$377	\$289	\$487	\$313	\$201
General Government	\$1,257	\$994	\$625	\$587	\$597
Schools	\$4,693	\$2,562	**	**	**
Total Non-Utility*	\$8,093	\$5,569	\$6,180	\$4,294	\$2,918
Total*	\$11,239	\$7,092	\$7,022	\$5,257	\$3,955

* totals do not represent sum of average fees, since not all jurisdictions charge all types of fees

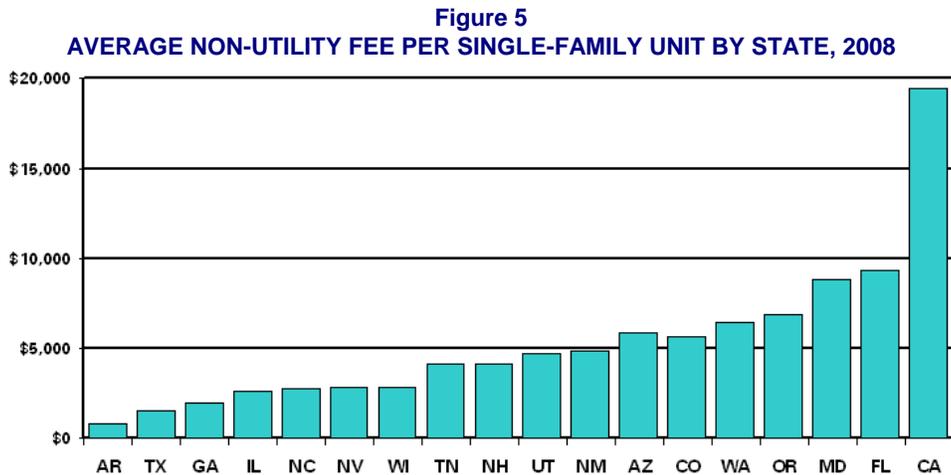
** rarely charged to nonresidential land uses, with the exception of school fees in California

Source: Duncan Associates, 2008 survey of 280 jurisdictions

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

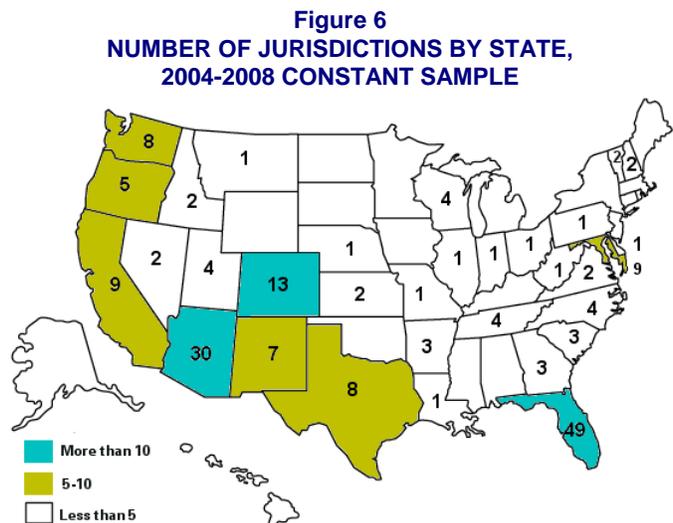
Average Fees by State

Average single-family impact fees, excluding water and wastewater utility fees, are illustrated for states with at least four jurisdictions included in the 2008 survey in Figure 5. Total fees for the majority of states start at less than \$1,000 in Arkansas and, with the exception of three states, peak at under \$7,000. It is not a coincidence that the three states with the highest fees – California, Florida and Maryland – are all states with large numbers of school impact fees, which as seen earlier are the highest facility fee per single-family unit. The average total single-family fee in California (\$19,506) is more than double that of the second-highest state, Florida (\$9,320). It is probably also not a coincidence that the states with the most jurisdictions charging fees are also the states with the highest fees.



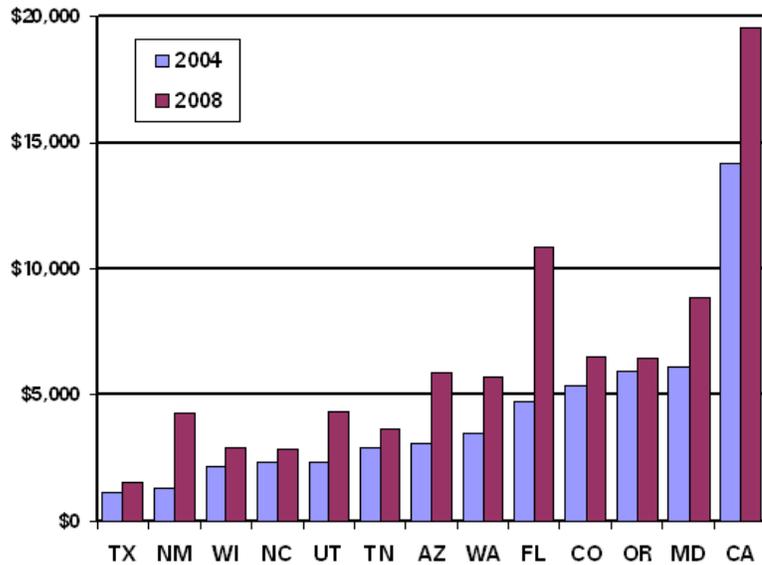
Fee Increases, 2004-2008

Impact fee amounts have increased significantly since this survey was published in 2004. At that time, the survey had 197 jurisdictions, compared to 280 jurisdictions currently. Comparing average fees from the 2004 and 2008 surveys could be misleading, however, since we could have added some jurisdictions that already had high fees in 2004, but were not included in the 2004 survey. In order to avoid this effect, average fees are compared for the 185 jurisdictions included in both surveys. While California is unfortunately under-represented, the 2004-2008 constant sample is otherwise fairly robust and representative of the incidence of impact fees around the country (see Figure 6).



First, let's look at increases in total non-utility fees charged by our constant-sample jurisdictions in each state (Figure 7 and Table 3 below). These increases are the result of two factors: (1) jurisdictions raising fees that they already charged in 2004 and (2) jurisdictions adopting new impact fees. Our observations are restricted to the 13 states with at least four jurisdictions in the constant sample. Nationally, the total non-utility fee per single-family unit increased 76 percent over the four-year period, from \$4,236 to \$7,455. This represents an annual average increase of about 15.2 percent

Figure 7
TOTAL NON-UTILITY SINGLE-FAMILY FEE, 2004-2008



Florida experienced the most growth in non-utility impact fees over the four-year period in absolute terms, more than doubling the average fee per single-family unit from \$4,752 to \$10,846 per unit. Florida went from the fifth-highest to the second-highest average total non-utility impact fee in the nation, after California.

Table 3
TOTAL NON-UTILITY SINGLE-FAMILY FEE BY STATE, 2004-2008

State	Sample Size	2004	2008	Increase	Percent Increase
Texas	8	\$1,160	\$1,520	\$360	31%
New Mexico	7	\$1,314	\$4,276	\$2,962	225%
Wisconsin	4	\$2,180	\$2,887	\$707	32%
North Carolina	4	\$2,304	\$2,830	\$526	23%
Utah	4	\$2,334	\$4,324	\$1,990	85%
Tennessee	4	\$2,878	\$3,644	\$766	27%
Arizona	30	\$3,127	\$5,929	\$2,802	90%
Washington	8	\$3,482	\$5,682	\$2,200	63%
Florida	49	\$4,752	\$10,846	\$6,094	128%
Colorado	13	\$5,373	\$6,568	\$1,195	22%
Oregon	5	\$5,969	\$6,458	\$489	8%
Maryland	9	\$6,144	\$8,856	\$2,712	44%
California	9	\$14,178	\$19,536	\$5,358	38%
Total Survey	185	\$4,236	\$7,455	\$3,219	76%

Source: Duncan Associates, constant sample survey of 185 jurisdictions.

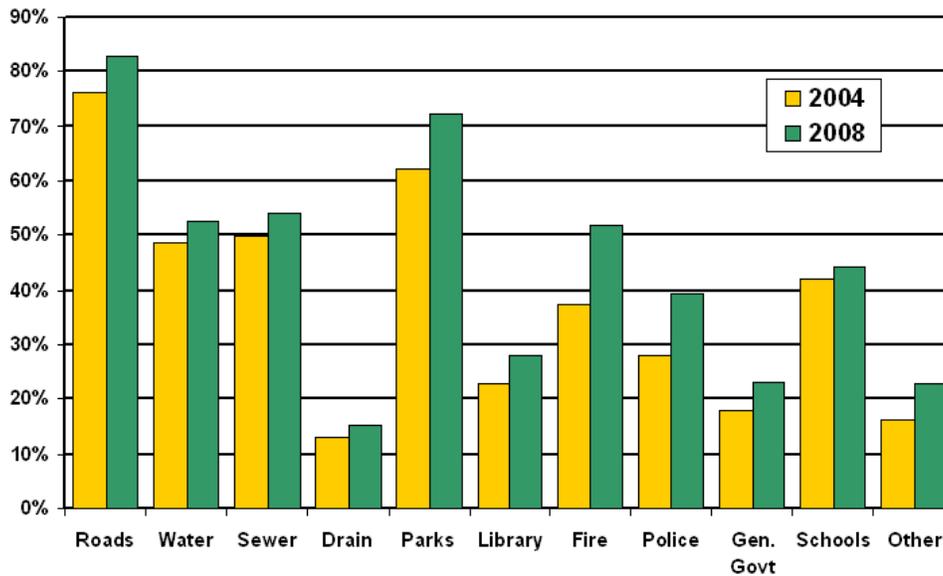
Within our constant sample of 185 jurisdictions, an increase in the average total fee charged can be the result of two different trends: adopting new fees and raising existing fees. Many new fees were adopted over the four-year period, as shown in Table 4 and illustrated in Figure 8. On average, another six percent of the jurisdictions were charging each type of impact fee at the end of the four years. The increase was greatest for fire, police and park fees, and lowest for drainage and school fees.

Table 4
JURISDICTIONS CHARGING FEES, 2004-2008

Type of Fee	Number of Jurisdictions			Percent of Jurisdictions		
	2004	2008	New	2004	2008	New
Roads	141	153	12	76%	83%	6%
Water	90	97	7	49%	52%	4%
Wastewater	92	100	8	50%	54%	4%
Drainage	24	28	4	13%	15%	2%
Parks	115	134	19	62%	72%	10%
Library	42	52	10	23%	28%	5%
Fire	69	96	27	37%	52%	15%
Police	52	73	21	28%	39%	11%
General Government	33	43	10	18%	23%	5%
Schools	78	82	4	42%	44%	2%
Other	30	42	12	16%	23%	6%

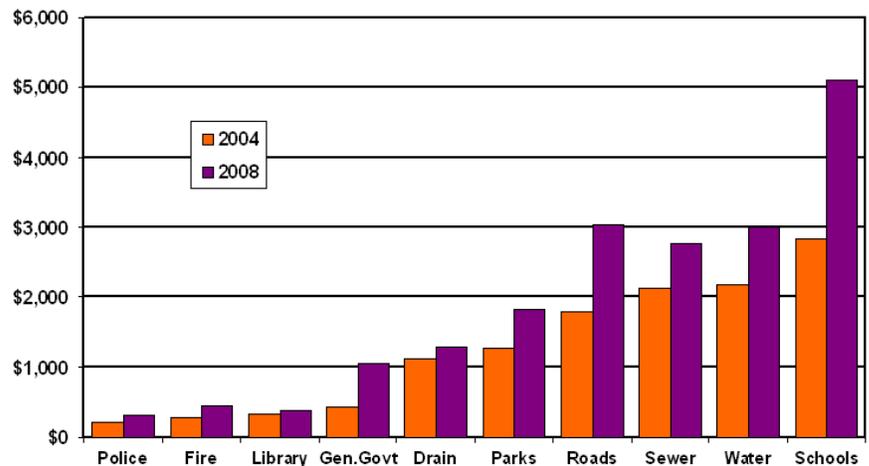
Source: Duncan Associates, constant sample survey of 185 jurisdictions

Figure 8
% OF JURISDICTIONS CHARGING FEES, 2004-2008



In addition to adopting new fees, jurisdictions are also raising existing fees for individual types of facilities (and/or adopting new fees at levels higher than the average). Only relatively modest increases were seen in water and wastewater utility impact fees, which are the oldest types of impact fees, and in library and drainage impact fees, which are relatively rare types of fees. Instead, the biggest increases have been seen non-utility fees, particularly for roads and schools. In dollar terms, the biggest increases have been in school and road fees. The school fee

Figure 9
INCREASE IN SINGLE-FAMILY FEES BY TYPE, 2004-2008



increases have been occurring primarily in Florida (school impact fees are only allowed in a few states, and in California they are capped and can increase only with the cost of living). Increases in road fees have been a bigger factor in driving up total fees in most other areas of the country. Road fee increases have been driven largely by increases in oil prices, which have driven up the cost of asphalt. With the exception of drainage impact fees, which are the least common type, and library fees, which are also relatively uncommon, all of the other types of fees increased by significantly more than construction costs, which increased 17.9 percent from 2004 to 2008.⁴

Table 5
AVERAGE FEES BY TYPE, SINGLE-FAMILY UNIT, 2004-2008

Type of Fee	2004	2008	Increase	Percent Increase
Police	\$216	\$314	\$98	45%
Fire	\$281	\$445	\$164	58%
Library	\$331	\$383	\$52	16%
General Government	\$425	\$1,055	\$630	148%
Drainage	\$1,124	\$1,295	\$171	15%
Parks	\$1,272	\$1,822	\$550	43%
Roads	\$1,798	\$3,039	\$1,241	69%
Wastewater	\$2,141	\$2,769	\$628	29%
Water	\$2,187	\$2,995	\$808	37%
Schools	\$2,837	\$5,107	\$2,270	80%
Total Non-Utility*	\$4,236	\$7,455	\$3,219	76%
Total*	\$6,090	\$10,264	\$4,174	69%

* totals do not represent sum of average fees, since not all jurisdictions charge all types of fees
Source: Duncan Associates, constant sample survey of 185 jurisdictions

⁴ *Engineering News-Record* Construction Cost Index, October 2004 to October 2008

Fee Increases, 2007-2008

More recent trends can be observed by comparing the last two surveys. The 2007 and 2008 surveys are almost identical in terms of the jurisdictions included. The only differences are that one Florida county was added, and four Florida cities were dropped because of the difficulty of getting information for them. The 279 jurisdictions included in both surveys increased their impact fee on average by about 9 percent over the last year (see Table 1 below).

Table 1
AVERAGE SINGLE-FAMILY FEES BY FEE TYPE, 2007-2008 CONSTANT SAMPLE

Facility Type	2007	2008	Increase
Police	\$359	\$376	4.7%
Library	\$378	\$397	5.0%
Fire	\$421	\$455	8.1%
General Government	\$1,150	\$1,266	10.1%
Stormwater Drainage	\$1,360	\$1,415	4.0%
Parks	\$2,484	\$2,679	7.9%
Roads	\$2,886	\$3,088	7.0%
Sewer	\$2,938	\$3,141	6.9%
Water	\$3,333	\$3,584	7.5%
Schools	\$4,382	\$4,723	7.8%
Total, Non-Utility*	\$7,455	\$8,108	8.8%
Total, All Fee Types*	\$10,387	\$11,276	8.6%

* totals do not represent sum of average fees

Source: Duncan Associates, constant sample survey of 279 jurisdictions.

The slowdown in the growth of non-utility impact fees, from an average rate of 15.2 percent over the last four years to 8.8 percent this last year, may be attributable to the housing downturn. A few jurisdictions in hard-hit Florida, for example, lowered their fees in a vain attempt to reverse the effects of the housing crisis by stimulating residential construction. Despite the obvious fact that the problem is one of over-supply, some governing bodies reasoned that they were not getting much impact fee revenue anyway, and that reducing fees would signal their sympathy with the plight of the home builders, even if it would have no real effect on reviving the construction industry. DeSoto County, Florida, for example, suspended its impact fees, which had been adopted in 2006, as of January 1, 2008, and refunded all the fees that had been collected.⁵ Charlotte County, Florida rolled back its impact fees to 1998 levels, a decrease of \$6,328 for a typical single-family unit. In the eight months before the January 1, 2008 rollback, the County had been issuing an average of 57 single-family permits a month; in the eight months since for which data are available, the County has issued on average only 30 permits a month.⁶ Marion County, Florida cut its residential fees by \$4,000 for a 90-day period; when asked if the impact fee cut had boosted the economy as intended, Commissioner Jim Payton, one of the prime advocates for the reduction, conceded that “if it did, we were in really bad shape.”⁷

⁵ It is difficult to tell if this had any effect, because DeSoto County has never been a high-growth area, issuing on average less than ten single-family permits a month.

⁶ Building permit data from the U.S. Census (<http://www.census.gov/const/www/permitsindex.html>)

⁷ *Ocala Star Banner*, “The Impact of Impact Fees,” September 27, 2008

Summary

Impact fees and similar development charges are not universal; they are found primarily in the South and West, and are relatively rare in the Northeast and Midwest. Total impact fees charged in 2008 average \$11,276 per single-family unit in our current sample of 280 jurisdictions, and are significantly higher in California than in the rest of the country. School impact fees are the highest single fee for residential development, and total single-family fees are highest in three states where school impact fees are authorized by statute and regularly imposed (California, Florida and Maryland). Aside from schools, the biggest fees are for roads, parks and water and wastewater utilities.

Over the last four years, utility fees increased at about twice the rate of construction cost inflation, while non-utility impact fees increased significantly more rapidly. On average, total non-utility impact fees charged by a constant sample of 185 jurisdictions increased by about 76 percent, or about 15.2 percent each year. This increase was the product of jurisdictions adopting new types of fees and increasing existing fees. The increases were most pronounced in Florida, where school fees, which saw the biggest increases, are becoming more common and are being aggressively increased. A more widespread factor was the increase in road impact fees, driven by increases in oil prices.

Over the last year, the pace of increase has slowed. Total non-utility fees charged by a constant sample of 279 jurisdictions went up only 8.8 percent. This more moderate rate of growth in the amount of impact fees charged may reflect the reluctance of governing bodies to increase fees or adopt new types of fees in the midst of the housing downturn.

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	9/2/08	\$3,358	\$762		\$1,457	\$1,139				\$762				
AR	Benton	Lowell	9/2/08	\$754	\$504			\$250				\$504				
AR	Faulkner	Conway	9/2/08	\$1,698	\$1,698	\$1,039				\$659						
AR	Washington	Fayetteville	9/2/08	\$1,455	\$312		\$308	\$835				\$150	\$162			
AZ	Cochise	Sierra Vista	9/2/08	\$4,818	\$4,818	\$1,454				\$1,888	\$579	\$414	\$483			
AZ	Gila	Payson	4/16/07	\$6,167	\$2,382	\$1,235	\$3,785			\$647			\$500			
AZ	Gila	Sedona	9/2/08	\$9,475	\$9,475	\$1,855			\$642	\$6,426			\$299	\$253		
AZ	Maricopa	Avondale	9/2/08	\$18,021	\$7,277	\$1,857	\$5,251	\$5,493		\$2,501	\$346	\$996	\$344	\$929		\$304
AZ	Maricopa	Buckeye	9/25/08	\$7,412	\$3,648	\$319	\$2,302	\$1,462		\$1,446	\$252	\$964	\$417	\$250		
AZ	Maricopa	Chandler	9/2/08	\$19,538	\$10,932	\$2,896	\$6,040	\$2,566		\$6,658		\$564	\$241	\$573		
AZ	Maricopa	Fountain Hills	9/2/08	\$5,114	\$5,114	\$1,291				\$2,192	\$163	\$99	\$441	\$928		
AZ	Maricopa	Gilbert	9/2/08	\$18,505	\$7,010	\$415	\$6,050	\$5,445		\$4,185		\$1,093	\$615	\$702		
AZ	Maricopa	Glendale	9/2/08	\$14,780	\$5,790	\$1,160	\$6,660	\$2,330		\$2,072	\$606	\$409	\$395	\$847		\$301
AZ	Maricopa	Goodyear	9/2/08	\$14,997	\$5,998	\$824	\$4,337	\$4,662		\$1,187	\$229	\$880	\$323	\$1,584		\$971
AZ	Maricopa	Mesa	9/2/08	\$8,451	\$3,572		\$2,220	\$2,659	\$366	\$1,122	\$464	\$272	\$402	\$598		\$348
AZ	Maricopa	Peoria	9/2/08	\$18,874	\$13,061	\$8,160	\$3,890	\$1,923		\$2,622	\$277	\$683	\$452	\$567		\$300
AZ	Maricopa	Phoenix	9/4/08	\$14,444	\$7,304	\$2,176	\$4,694	\$2,446		\$4,018	\$370	\$322	\$344	\$74		
AZ	Maricopa	Scottsdale	9/4/08	\$8,462	\$906		\$4,409	\$3,147	\$906							
AZ	Maricopa	Surprise	9/4/08	\$14,602	\$9,022	\$3,704	\$3,335	\$2,245		\$2,114	\$467	\$706	\$372	\$661		\$998
AZ	Maricopa	Tempe	9/26/08	\$4,823			\$2,621	\$2,202								
AZ	Mojave	Bullhead City	9/4/08	\$721			\$721									
AZ	Navajo	Show Low	9/4/08	\$5,054	\$1,770	\$1,083	\$759	\$2,525		\$519	\$168					
AZ	Pima	Pima County	9/4/08	\$11,255	\$6,142	\$4,545		\$5,113		\$1,597						
AZ	Pima	Marana	9/4/08	\$9,944	\$7,613	\$4,585	\$2,331			\$3,028						
AZ	Pima	Oro Valley	9/4/08	\$7,877	\$3,040	\$3,040	\$4,837									
AZ	Pima	Tucson	9/4/08	\$8,857	\$7,329	\$4,100	\$1,528			\$1,640		\$469	\$643			\$477
AZ	Pinal	Apache Junction	9/4/08	\$12,429	\$9,508	\$6,323	\$921	\$2,000		\$1,801	\$721		\$294	\$369		
AZ	Pinal	Casa Grande	9/5/08	\$11,120	\$7,004	\$2,007		\$4,116				\$663	\$339	\$834		\$3,161
AZ	Pinal	Eloy	9/5/08	\$4,188	\$1,670		\$1,391	\$1,127		\$464	\$130		\$309	\$767		
AZ	Pinal	Florence	9/5/08	\$5,535	\$3,765	\$114	\$777	\$993		\$1,205	\$450	\$483	\$513	\$745		\$255
AZ	Pinal	Queen Creek	9/5/08	\$15,569	\$10,684	\$709		\$4,885		\$5,579	\$1,336	\$655	\$687	\$1,718		
AZ	Yavapai	Yavapai County	9/5/08	\$3,400	\$3,400	\$3,400										
AZ	Yavapai	Chino Valley	9/5/08	\$10,353	\$4,538	\$3,028	\$854	\$4,961		\$546	\$148	\$358	\$303	\$155		
AZ	Yavapai	Prescott	9/5/08	\$12,600	\$3,227	\$469	\$9,373			\$1,116	\$253	\$525	\$589	\$275		
AZ	Yuma	Yuma	9/5/08	\$16,130	\$4,350	\$1,756	\$5,203	\$6,577		\$1,245		\$110	\$386	\$329		\$524
CA	Alameda	Fremont	9/9/08	\$36,075	\$36,075	\$3,879				\$29,093		\$386		\$2,717		
CA	Alameda	Hayward	9/9/08	\$27,886	\$19,143		\$4,343	\$4,400		\$11,953					\$5,240	\$1,950
CA	Alameda	Livermore	9/9/08	\$57,075	\$29,871	\$8,965	\$23,005	\$4,199	\$1,942	\$13,704					\$5,260	
CA	Alameda	San Leandro	9/9/08	\$23,445	\$22,153	\$1,106		\$1,292		\$13,858					\$5,940	\$1,249
CA	Contra Costa	Orinda	9/9/08	\$18,220	\$18,220	\$5,478			\$452	\$12,290						
CA	El Dorado	El Dorado Co	9/9/08	\$38,237	\$38,237	\$23,101				\$7,073		\$2,200			\$5,863	
CA	Fresno	Clovis	9/9/08	\$24,183	\$13,639	\$8,240	\$3,476	\$7,068		\$3,501	\$572	\$625	\$100			\$601
CA	Kern	Bakersfield	9/11/08	\$15,326	\$11,926	\$5,295		\$3,400		\$1,615					\$4,480	\$536
CA	Los Angeles	Lancaster	9/11/08	\$13,094	\$13,094	\$2,654			\$4,345	\$3,369		\$1,430		\$119	\$800	\$377
CA	Los Angeles	Long Beach	9/11/08	\$13,183	\$13,105	\$1,125		\$78		\$4,221		\$496	\$703		\$6,560	
CA	Monterey	Salinas	9/12/08	\$10,242	\$6,322	\$2,860		\$3,920	\$1,275	\$2,187						
CA	Napa	St. Helena	9/12/08	\$24,280	\$10,740	\$1,000	\$7,200	\$6,340	\$1,280				\$3,520	\$4,940		
CA	Orange	Brea	9/12/08	\$18,071	\$4,490	\$3,406	\$13,581					\$1,029	\$55			
CA	Placer	Rocklin	9/12/08	\$18,668	\$18,668	\$7,199			\$293	\$2,696				\$6,380		\$2,100
CA	Sacramento	Citrus Heights	9/12/08	\$13,893	\$6,793	\$1,434		\$7,100	varies	\$1,079					\$4,280	
CA	Sacramento	Elk Grove	9/12/08	\$52,835	\$33,131	\$11,743	\$11,004	\$8,700	\$9,960	\$3,036	\$398	\$1,618	\$846	\$1,195		\$4,335

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	9/12/08	\$30,787	\$22,038	\$4,310	\$1,299	\$7,450		\$4,868					\$6,083	\$6,777	
CA	San Bernardino	Highland	9/12/08	\$23,006	\$23,006	\$8,116			\$732	\$2,268	\$467	\$443	\$119			\$10,861	
CA	San Bernardino	Redlands	9/12/08	\$15,662	\$6,082	\$1,838	\$5,210	\$4,370	\$712		\$1,032	\$254	\$655	\$1,591			
CA	San Bernardino	Rialto	9/12/08	\$16,926	\$8,456	\$2,511	\$5,100	\$3,370	\$2,111	\$2,709	\$66	\$390	\$422	\$247			
CA	San Diego	Carlsbad	9/12/08	\$24,876	\$15,948	\$1,640	\$7,881	\$1,047	\$660	\$6,208						\$7,440	
CA	San Diego	Escondido	9/16/08	\$29,901	\$14,201	\$2,850	\$8,200	\$7,500	\$1,071	\$4,129				\$4,533		\$1,618	
CA	San Diego	San Diego	9/16/08	\$23,620	\$12,620		\$6,876	\$4,124								\$12,620	
CA	San Joaquin	Lodi	9/16/08	\$24,935	\$18,153	\$3,589	\$1,262	\$5,520	\$4,614	\$6,967		\$485	\$496	\$2,003			
CA	San Joaquin	Ripon	9/16/08	\$56,631	\$45,710	\$8,994	\$8,287	\$2,634	\$1,915	\$12,888	\$574	\$2,293	\$3,200	\$2,442	\$5,660	\$7,744	
CA	San Luis Obispo	Paso Robles	9/16/08	\$34,697	\$20,431	\$6,581	\$9,119	\$5,147	\$899	\$5,806	\$1,026	\$786	\$66	\$5,268			
CA	San Luis Obispo	San Luis Obispo	9/16/08	\$36,768	\$15,631	\$5,631	\$15,919	\$5,218								\$10,000	
CA	Santa Barbara	Carpinteria	9/16/08	\$24,861	\$24,861	\$5,370			\$2,429	\$12,561		\$380		\$1,046	\$3,075		
CA	Santa Barbara	Santa Maria	9/16/08	\$27,407	\$19,580	\$9,436	\$4,153	\$3,674		\$7,238	\$962	\$844	\$764	\$336			
CA	Santa Clara	Gilroy	9/16/08	\$51,320	\$33,553	\$11,809	\$5,236	\$12,531	\$158					\$21,586			
CA	Santa Clara	Palo Alto	9/18/08	\$41,533	\$41,533	\$930				\$39,800	\$803						
CA	Santa Cruz	Santa Cruz Co	9/16/08	\$11,850	\$6,223	\$2,223	\$3,000	\$2,627	\$4,000								
CA	Santa Cruz	Scotts Valley	9/16/08	\$21,287	\$15,150	\$5,289		\$6,137	\$285	\$7,816	\$654		\$772	\$334			
CA	Shasta	Redding	9/16/08	\$22,959	\$9,956	\$4,752	\$6,487	\$6,516	\$839	\$3,763		\$602					
CA	Solano	Vacaville	9/16/08	\$48,366	\$32,973	\$8,174	\$7,145	\$8,248	\$1,905	\$3,934		\$286	\$638	\$633	\$8,486	\$8,917	
CA	Sonoma	Windsor	9/25/08	\$37,379	\$23,084	\$8,137	\$1,506	\$12,789	\$2,639	\$10,494				\$1,814			
CA	Ventura	Santa Paula	7/12/07	\$21,974	\$13,447	\$2,230	\$4,668	\$3,859	\$1,062	\$5,716	\$1,215	\$615	\$423	\$990		\$1,196	
CA	Yolo	Davis	9/29/08	\$31,866	\$22,976	\$7,767	\$2,740	\$6,150	\$310	\$6,024			\$971	\$2,344	\$5,560		
CO	Adams	Adams Co	9/16/08	\$1,599	\$1,599	\$1,599											
CO	Adams	Commerce City	9/16/08	\$2,700	\$2,700	\$1,181				\$900					\$619		
CO	Boulder	Boulder	9/16/08	\$23,326	\$11,761	\$1,978	\$9,710	\$1,855	\$3,640	\$2,242	\$390	\$209	\$250	\$332	\$2,280	\$440	
CO	Eagle	Eagle Co	9/16/08	\$2,137	\$2,137	\$1,600						\$537			varies		
CO	Eagle	Basalt	9/16/08	\$11,867	\$1,750	\$1,750	\$5,217	\$4,900		varies					varies		
CO	El Paso	Colorado Springs	9/16/08	\$15,985	\$5,001		\$9,323	\$1,661	\$1,688	\$1,781					\$1,532		
CO	Fremont	Canon City	9/16/08	\$304	\$304							\$304					
CO	Jefferson	Jefferson Co	9/16/08	\$2,591	\$2,591	\$2,591											
CO	La Plata	Durango	9/28/08	\$10,516	\$3,414	\$2,169	\$5,582	\$1,520		\$300					\$945		
CO	Larimer	Larimer Co	9/18/08	\$4,172	\$4,172	\$2,913				\$1,259							
CO	Larimer	Loveland	9/18/08	\$20,176	\$13,104	\$2,984	\$4,632	\$2,440	\$689	\$4,650	\$898	\$502	\$590	\$679	\$1,382	\$730	
CO	Larimer	Ft. Collins	9/18/08	\$22,520	\$9,312	\$2,792	\$10,014	\$3,194	\$507	\$3,336	\$527	\$189	\$131	\$239	\$1,591		
CO	Mesa	Mesa Co	9/18/08	\$2,314	\$2,314	\$1,589				\$150					\$575		
CO	Pitkin	Pitkin Co	9/18/08	\$20,980	\$20,980	\$7,158				\$13,287					\$535		
CO	Weld	Weld Co	9/18/08	\$2,862	\$2,862	\$1,987			\$300							\$575	
CO	Weld	Windsor	9/25/08	\$17,844	\$7,419	\$1,993	\$6,725	\$3,700	\$735	\$4,691							
CO	Weld	Greeley	9/18/08	\$5,433	\$5,433	\$1,571			\$280	\$3,174		\$275	\$133				
DE	New Castle	New Castle Co	9/18/08	\$9,321	\$1,157			\$8,164		\$328	\$138	\$517	\$62	\$112			
FL	Alachua	Alachua Co	9/25/08	\$4,678	\$3,202	\$2,798	\$461	\$1,015		\$252		\$152					
FL	Brevard	Brevard Co	9/26/08	\$13,347	\$9,187	\$4,353	\$1,903	\$2,257		\$64	\$93				\$4,445	\$232	
FL	Brevard	Cocoa	9/26/08	\$10,133	\$9,133	\$4,353	\$1,000			\$64	\$39				\$4,445	\$232	
FL	Brevard	Melbourne	9/26/08	\$9,923	\$9,923	\$4,353				\$540	\$64	\$39		\$250	\$4,445	\$232	
FL	Brevard	Palm Bay	9/26/08	\$9,869	\$9,869	\$4,098				\$670	\$64	\$322	\$38		\$4,445	\$232	
FL	Brevard	Rockledge	9/26/08	\$9,133	\$9,133	\$4,353				\$64	\$39				\$4,445	\$232	
FL	Broward	Broward Co	9/26/08	\$2,694	\$2,694	\$457				\$694					\$1,543		
FL	Broward	Ft. Lauderdale	9/26/08	\$3,918	\$3,918					\$2,375					\$1,543		
FL	Charlotte	Charlotte Co	9/26/08	\$2,510	\$2,510	\$1,709				\$382	\$117	\$102	\$65	\$135			
FL	Citrus	Citrus Co	9/26/08	\$9,314	\$9,314	\$4,853				\$723	\$251	\$497	\$257	\$625	\$2,109		

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Clay	Clay Co	9/26/08	\$12,112	\$12,112	\$5,078									\$7,034	
FL	Collier	Collier Co	9/26/08	\$35,725	\$28,655	\$11,523	\$3,575	\$3,495		\$3,793	\$554	\$1,225	\$345	\$886	\$10,099	\$230
FL	Columbia	Columbia Co	9/26/08	\$3,071	\$3,071	\$1,046						\$109			\$1,500	\$416
FL	Dade	Miami/Dade Co	9/26/08	\$7,206	\$7,206	\$1,275				\$2,673		\$327	\$482		\$2,448	
FL	Dade	Miami	9/26/08	\$10,547	\$10,547					\$6,818		\$704	\$164	\$413	\$2,448	
FL	DeSoto	DeSoto Co	7/13/07	\$9,212	\$9,212	\$2,534				\$370	\$163	\$398	\$538	\$647	\$4,562	
FL	Flagler	Flagler Co	9/26/08	\$5,307	\$5,307	\$1,438				\$269					\$3,600	
FL	Flagler	Palm Coast	9/26/08	\$13,775	\$8,865	\$3,846	\$2,430	\$2,480		\$1,229		\$190			\$3,600	
FL	Gilchrist	Gilchrist Co	9/28/08	\$3,500	\$3,500	\$1,750								\$1,000	\$750	
FL	Glades	Glades Co	9/26/08	\$8,143	\$8,143	\$3,363				\$365		\$93			\$4,322	
FL	Hardee	Hardee Co	9/26/08	\$2,628	\$2,628	\$1,348				\$292	\$146	\$193	\$152	\$349		\$148
FL	Hendry	Hendry Co	9/26/08	\$7,591	\$7,591	\$2,490									\$5,101	
FL	Hernando	Hernando Co	9/26/08	\$9,238	\$9,238	\$3,627				\$501	\$154	\$229	\$99	\$362	\$4,266	
FL	Highlands	Highlands Co	9/26/08	\$5,218	\$5,218	\$1,649				\$189	\$61	\$190	\$58		\$2,901	\$171
FL	Hillsborough	Hillsborough Co	9/26/08	\$8,221	\$4,671	\$1,475	\$1,650	\$1,900		\$354		\$49			\$2,793	
FL	Hillsborough	Plant City	10/1/08	\$10,949	\$8,317	\$3,503	\$695	\$1,937		\$582	\$538	\$363	\$538		\$2,793	
FL	Hillsborough	Tampa	9/26/08	\$4,374	\$4,374	\$1,581									\$2,793	
FL	Indian River	Indian River Co	9/26/08	\$9,877	\$9,877	\$5,202				\$1,463	\$483	\$278	\$244	\$206	\$1,756	\$245
FL	Lake	Lake Co	9/26/08	\$12,316	\$12,316	\$2,189				\$222	\$191	\$390			\$9,324	
FL	Lake	Eustis	9/26/08	\$14,023	\$10,501		\$854	\$2,668		\$599	\$293	\$147	\$138		\$9,324	
FL	Lee	Lee Co	9/26/08	\$15,503	\$15,503	\$8,976				\$1,479		\$739			\$4,309	
FL	Lee	Bonita Springs	9/27/08	\$14,062	\$14,062	\$8,211				\$872		\$670			\$4,309	
FL	Lee	Cape Coral	9/27/08	\$15,114	\$9,978	\$3,347	\$3,361	\$1,775		\$1,115		\$610	\$597		\$4,309	
FL	Lee	Ft. Myers	9/26/08	\$18,075	\$14,086	\$9,245	\$2,023	\$1,966				\$602			\$4,239	
FL	Levy	Levy Co	9/26/08	\$1,249	\$1,249	\$1,046				\$150		\$53				
FL	Manatee	Manatee Co	9/26/08	\$15,755	\$15,755	\$7,013				\$971		\$582	\$839		\$6,350	
FL	Marion	Marion Co	9/26/08	\$9,230	\$9,230	\$5,462						\$252			\$3,516	
FL	Martin	Martin Co	9/26/08	\$11,511	\$11,511	\$2,793				\$2,345	\$456	\$346	\$444	\$572	\$4,555	
FL	Monroe	Monroe Co	9/26/08	\$1,534	\$1,534	\$633				\$340	\$242	\$105	\$150			\$64
FL	Nassau	Nassau Co	9/26/08	\$6,211	\$6,211	\$1,430				\$553		\$121	\$150	\$231	\$3,726	
FL	Okaloosa	Destin	9/26/08	\$1,384	\$1,384	\$831				\$399	\$133		\$21			
FL	Orange	Orange Co.	9/26/08	\$17,046	\$17,046	\$3,605				\$1,206		\$208	\$198		\$11,829	
FL	Orange	Ocoee	9/27/08	\$24,627	\$18,495	\$3,969	\$1,554	\$4,578		\$1,560		\$636	\$501		\$11,829	
FL	Orange	Orlando	9/27/08	\$17,416	\$14,879	\$2,900		\$2,537				\$150			\$11,829	
FL	Orange	Winter Garden	10/1/08	\$22,502	\$19,157	\$6,057	\$1,310	\$2,035		\$671		\$340	\$260		\$11,829	
FL	Osceola	Osceola Co	10/1/08	\$18,173	\$18,173	\$6,877				\$924		\$165			\$10,207	
FL	Palm Beach	Palm Beach Co	9/27/08	\$11,367	\$11,367	\$4,822				\$1,540	\$161	\$528	\$170	\$148	\$3,998	
FL	Palm Beach	Palm Beach Gardens	9/27/08	\$15,618	\$11,327	\$6,527				\$3,649	\$250	\$559	\$487	\$148	\$3,998	
FL	Pasco	Pasco Co	9/27/08	\$21,119	\$16,828	\$10,302	\$1,561	\$2,730		\$892	\$145	\$420			\$4,828	\$241
FL	Pinellas	Pinellas Co	9/27/08	\$2,418	\$2,066	\$2,066	\$352									
FL	Polk	Polk Co	9/27/08	\$11,821	\$11,821	\$6,247				\$456	\$203	\$322	\$287		\$4,171	\$135
FL	Polk	Lakeland	10/1/08	\$14,299	\$14,299	\$6,247				\$2,707		\$448	\$591		\$4,171	\$135
FL	Putnam	Putnam Co	9/27/08	\$7,023	\$7,023	\$2,290				\$227		\$159			\$4,347	
FL	Santa Rosa	Santa Rosa Co	9/27/08	\$2,090	\$2,090	\$2,090										
FL	St Johns	St. Johns Co	7/16/07	\$9,605	\$9,605	\$3,830				\$778		\$518	\$194	\$390	\$3,895	
FL	St Lucie	St. Lucie Co	9/27/08	\$9,222	\$9,222	\$5,232				\$494	\$197	\$505	\$186	\$376	\$5,232	
FL	Sarasota	Sarasota Co	9/27/08	\$16,954	\$12,203	\$5,774	\$2,720	\$2,031		\$2,348	\$380	\$339	\$195	\$339	\$2,032	\$796
FL	Sarasota	North Port	9/27/08	\$12,036	\$12,036	\$6,487				\$2,163	\$217	\$639	\$212	\$217	\$2,032	\$69
FL	Seminole	Seminole Co	9/27/08	\$6,251	\$6,251	\$1,025					\$54	\$172			\$5,000	

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Seminole	Altamonte Springs	9/27/08	\$6,267	\$6,267	\$607				\$211	\$91	\$172	\$186		\$5,000		
FL	Seminole	Winter Springs	9/27/08	\$10,823	\$10,823	\$3,167				\$1,200		\$700	\$356	\$400	\$5,000		
FL	Sumter	Sumter Co	9/27/08	\$2,393	\$2,393	\$1,996						\$397					
FL	Volusia	Volusia Co	9/27/08	\$9,084	\$9,084	\$2,174				\$566		\$278			\$6,066		
FL	Volusia	Daytona Beach	9/27/08	\$11,019	\$11,019	\$2,474				\$1,376		\$190	\$323	\$590	\$6,066		
FL	Volusia	Deland	10/1/08	\$15,092	\$10,029	\$2,174	\$3,021	\$2,042		\$1,410		\$82	\$112	\$185	\$6,066		
FL	Volusia	Deltona	9/27/08	\$11,922	\$8,996	\$1,044	\$1,146	\$1,780		\$1,556		\$214	\$116		\$6,066		
FL	Volusia	Ormond Beach	9/27/08	\$13,509	\$9,559	\$2,310	\$2,000	\$1,950	\$100	\$1,083					\$6,066		
FL	Volusia	Port Orange	9/27/08	\$16,637	\$10,937	\$3,076	\$4,225	\$1,475		\$1,525		\$270			\$6,066		
GA	Cherokee	Canton	9/27/08	\$3,346	\$3,346	\$1,813				\$1,054		\$385	\$94				
GA	Cherokee	Cherokee Co	9/27/08	\$1,953	\$1,953	\$590				\$283	\$281	\$539	\$260				
GA	Forsyth	Forsyth Co	9/27/08	\$1,030	\$1,030					\$686	\$116	\$228					
GA	Fulton	Alpharetta	9/27/08	\$1,940	\$1,940	\$1,131				\$545		\$264					
GA	Fulton	Atlanta	9/27/08	\$1,544	\$1,544	\$987				\$410		\$114	\$33				
GA	Fulton	Roswell	9/27/08	\$1,998	\$1,998	\$162				\$1,303		\$533					
HI	Honolulu	Honolulu	9/27/08	\$1,836	\$1,836	\$1,836											
ID	Ada	Boise	9/27/08	\$4,801	\$4,801	\$2,780				\$1,355		\$515	\$151				
ID	Kootenai	Post Falls	10/1/08	\$10,585	\$3,200	\$828	\$2,010	\$5,375		\$2,013			\$331			\$28	
IL	DeKalb	DeKalb (city)	9/27/08	\$2,419	\$2,419					\$1,232					\$1,187		
IL	DeKalb	Sandwich	7/10/07	\$12,695	\$5,395		\$3,400	\$3,900			\$100	\$500	\$400	\$1,050	\$3,270	\$75	
IL	DuPage	DuPage County	9/28/08	\$624	\$624	\$624											
IL	Kane	Kane County	9/27/08	\$1,948	\$1,948	\$1,948											
IN	Hamilton	Fishers	9/27/08	\$5,150	\$2,750	\$1,680		\$2,400		\$1,070							
IN	Hamilton	Noblesville	9/27/08	\$3,050	\$3,050	\$1,914				\$1,136							
KS	Johnson	Lenexa	9/19/08	\$3,908	\$3,908	\$2,488			\$926	\$419						\$75	
KS	Johnson	Olathe	9/19/08	\$8,047	\$2,902	\$2,382	\$2,400	\$2,745		\$520							
KS	Johnson	Overland Park	9/19/08	\$2,341	\$2,341	\$2,341											
LA	E Baton Rouge	Baton Rouge	9/27/08	\$2,882	\$732	\$732		\$2,150									
LA	St Tammany	St Tammany Parish	9/19/08	\$3,077	\$3,077	\$1,468			\$1,609								
MD	Anne Arundel	Anne Arundel Co	9/19/08	\$5,096	\$5,096	\$1,007							\$130		\$3,959		
MD	Calvert	Calvert Co	9/19/08	\$12,950	\$12,950	\$3,500				\$1,300					\$7,800	\$350	
MD	Carroll	Carroll Co	9/28/08	\$6,836	\$6,836					\$533					\$6,303		
MD	Charles	Charles Co	9/19/08	\$19,955	\$11,598		\$3,448	\$4,909							\$11,598		
MD	Frederick	Frederick Co	9/19/08	\$24,733	\$13,953	\$220	\$4,500	\$6,280			\$770				\$12,963		
MD	Harford	Harford Co	9/19/08	\$8,269	\$8,269										\$8,269		
MD	Howard	Howard Co	9/19/08	\$2,960	\$1,760	\$1,760	\$600	\$600									
MD	Montgomery	Montgomery Co	9/19/08	\$18,429	\$15,375	\$6,264	\$1,344	\$1,710							9111		
MD	Queen Anne's	Queen Anne's Co	9/19/08	\$7,639	\$7,639					\$1,033		\$1,166			\$5,440		
MD	St. Mary's	St. Mary's Co	9/19/08	\$4,500	\$4,500	\$450				\$675					\$3,375		
MO	Clay/Jackson	Kansas City	9/19/08	\$711	\$711	\$711											
MO	Jackson	Lee's Summit	9/19/08	\$1,011	\$1,011	\$1,011											
MT	Gallatin	Bozeman	9/19/08	\$7,160	\$2,094	\$1,904	\$2,234	\$2,832				\$190					

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	9/19/08	\$6,948	\$3,448		\$3,500			\$548					\$2,900		
NC	Durham	Durham	9/19/08	\$5,314	\$3,180	\$678	\$1,219	\$915		\$502					\$2,000		
NC	Orange	Orange Co.	9/19/08	\$8,076	\$3,450		\$1,625	\$3,001		\$450					\$3,000		
NC	Wake	Cary	9/19/08	\$5,681	\$1,243	\$1,243	\$1,471	\$2,967									
NC	Wake	Raleigh	9/19/08	\$7,156	\$2,269	\$1,249	\$2,433	\$2,454		\$1,020							
NE	Lancaster	Lincoln	9/19/08	\$4,685	\$2,800	\$2,466	\$1,261	\$624		\$334							
NH	Hillsborough	Manchester	9/19/08	\$2,923	\$2,923							\$190			\$2,733		
NH	Merrimack	Concord	9/19/08	\$4,527	\$4,527	\$1,767				\$880					\$1,880		
NH	Rockingham	Salem	9/19/08	\$5,232	\$5,232												
NH	Rockingham	Fremont	9/19/08	\$3,761	\$3,761										\$3,761		
NM	Bernalillo	Albuquerque	9/23/08	\$12,852	\$8,496	\$4,372	\$2,489	\$1,867	\$1,290	\$2,420			\$414				
NM	Bernalillo	Bernalillo Co	9/23/08	\$10,404	\$10,404	\$3,273			\$3,335	\$2,620		\$883				\$293	
NM	Dona Ana	Las Cruces	9/29/08	\$3,652	\$249		\$2,238	\$1,165		\$249							
NM	Lincoln	Ruidoso	9/23/08	\$4,970			\$3,062	\$1,908									
NM	Sandoval	Rio Rancho	9/23/08	\$17,128	\$8,785	\$2,691	\$4,896	\$3,447	\$4,465	\$1,258		\$339				\$32	
NM	Santa Fe	Santa Fe	9/23/08	\$6,246	\$3,498	\$2,100	\$2,013	\$735		\$1,214		\$136	\$48				
NM	Santa Fe	Santa Fe County	9/23/08	\$550	\$550							\$550					
NM	Valencia	Los Lunas	9/23/08	\$4,548	\$2,171		\$898	\$1,479		\$2,171							
NV	Churchill	Churchill County	9/23/08	\$4,200	\$4,200	\$2,300				\$1,000					\$900		
NV	Clark	Las Vegas	9/23/08	\$4,201	\$1,546	\$700		\$2,655		\$720						\$126	
NV	Clark	Mesquite	9/23/08	\$3,432	\$2,108	\$982		\$1,324		\$1,000						\$126	
NV	Placer	Truckee	9/23/08	\$2,381	\$2,381	\$2,381											
NV	Washoe	Reno	9/23/08	\$3,903	\$3,903	\$2,903				\$1,000							
OH	Butler	Middletown	9/23/08	\$500	\$500					\$500							
OH	Delaware	Delaware (city)	9/23/08	\$13,103	\$2,068		\$5,650	\$5,385		\$1,226		\$314	\$162	\$366			
OH	Warren	Hamilton Township	9/23/08	\$6,153	\$6,153	\$3,964				\$1,648		\$335	\$206				
OK	Cleveland	Moore	9/23/08	\$1,347	\$647	\$647		\$700									
OR	Clackamas	Clackamas Co.	9/23/08	\$14,494	\$12,039	\$5,621	\$205	\$2,250		\$6,418							
OR	Clackamas	West Linn	9/23/08	\$23,416	\$13,842	\$4,897	\$6,942	\$2,632	\$916	\$8,029							
OR	Deschutes	Bend	9/23/08	\$15,189	\$7,940	\$4,434	\$4,449	\$2,800		\$3,506							
OR	Josephine	Grants Pass	9/23/08	\$14,283	\$9,146	\$6,182	\$2,597	\$2,540	\$412	\$2,552							
OR	Lane	Eugene	9/23/08	\$7,159	\$3,431	\$1,582	\$2,167	\$1,561	\$505	\$1,345							
OR	Lane	Springfield	9/23/08	\$3,087	\$1,980	\$1,087		\$1,107	\$893								
OR	Marion	Salem	9/23/08	\$12,216	\$5,227	\$1,815	\$4,184	\$2,805	\$449	\$2,963							
OR	Marion	Silverton	9/23/08	\$14,747	\$6,355	\$3,744	\$4,014	\$4,378	\$1,392	\$1,219							
OR	Multnomah	Portland	9/23/08	\$12,114	\$5,954	\$2,180	\$2,640	\$3,520	\$651	\$3,123							
OR	Washington	Tigard	9/23/08	\$10,861	\$8,459	\$3,244	\$2,402			\$5,215							
OR	Washington	Washington Co	9/23/08	\$4,650	\$1,850	\$1,350		\$2,800	\$500								
PA	Montgomery	Towamencin Twp	9/23/08	\$2,220	\$2,220	\$2,220		\$1,711	\$1,610	\$1,000						\$250	
SC	Beaufort	Beaufort Co	9/23/08	\$1,529	\$1,529	varies				\$471	\$553	\$505					
SC	Beaufort	Hilton Head	9/23/08	\$7,436	\$1,996	\$816	\$2,400	\$3,040		\$627	\$553						
SC	Berkeley	Mt. Pleasant	9/27/08	\$8,360	\$1,860	\$958	\$2,000	\$4,500		\$358		\$231	\$69			\$244	

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	9/25/08	\$5,045	\$2,695	\$884	\$500	\$1,850		\$311						\$1,500	
TN	Rutherford	Smyrna	9/25/08	\$4,124	\$4,124	\$1,802				\$569		\$253				\$1,500	
TN	Sumner	Portland	9/29/08	\$3,065	\$3,065					\$1,228					\$1,400	\$437	
TN	Sumner	White House	9/25/08	\$2,645	\$2,645	\$381				\$396		\$186	\$282		\$1,400		
TN	Williamson	Franklin	9/25/08	\$8,391	\$5,111	\$2,191	\$1,185	\$2,095								\$2,920	
TN	Williamson	Nolensville	9/25/08	\$6,912	\$6,912	\$2,912										\$4,000	
TX	Brazos	College Station	9/25/08	\$1,387	\$556		\$550	\$281		\$556							
TX	Collin	Allen	9/25/08	\$2,350	\$650	\$650	\$1,200	\$500									
TX	Collin	McKinney	9/25/08	\$3,700	\$2,300	\$2,300	\$938	\$462									
TX	Denton	Denton	9/25/08	\$4,887			\$3,155	\$1,732									
TX	Tarrant	Arlington	9/27/08	\$2,766	\$1,906	\$670	\$480	\$380		\$1,236							
TX	Tarrant	Colleyville	9/25/08	\$5,321	\$2,187	\$2,187	\$2,491	\$643									
TX	Tarrant	Ft. Worth	9/25/08	\$2,880		\$2,000	\$616	\$264									
TX	Williamson	Georgetown	9/25/08	\$3,197			\$1,531	\$1,666									
UT	Cache	Logan	9/25/08	\$2,451	\$1,258	\$669	\$258	\$935	\$77			\$118	\$34			\$360	
UT	Davis	Layton	9/25/08	\$7,612	\$7,012	\$2,399	\$600		\$2,239	\$1,873		\$501					
UT	Salt Lake	Draper	9/25/08	\$8,841	\$7,428	\$1,749	\$1,413		\$1,161	\$3,990		\$310	\$218				
UT	Salt Lake	Sandy City	9/29/08	\$6,214	\$4,685		\$1,529		\$1,133	\$3,316		\$165	\$71				
UT	Salt Lake	West Jordan City	9/25/08	\$11,198	\$5,403	\$1,891	\$3,374	\$2,421	\$1,527	\$1,633		\$247	\$105				
UT	Salt Lake	West Valley City	9/25/08	\$3,216	\$3,216	\$846			\$181	\$2,032		\$91	\$66				
UT	Tooele	Tooele	9/25/08	\$9,825	\$3,990	\$1,515	\$4,320	\$1,515		\$2,125			\$350				
UT	Utah	Provo	9/25/08	\$6,489	\$4,622	\$887	\$760	\$1,107	\$801	\$2,934							
VA	Loudoun	Leesburg	9/25/08	\$11,459			\$4,481	\$6,978									
VA	Stafford	Stafford Co	9/25/08	\$45,251	\$38,151	\$13,621	\$3,600	\$3,500		\$5,049	\$626	\$807		\$446	\$17,602		
VT	Chittenden	Burlington	9/25/08	\$4,966	\$4,966	\$368				\$1,404	\$872	\$422	\$84		\$1,816		
VT	Chittenden	Williston	9/25/08	\$11,898	\$11,898	\$303				\$827					\$10,768		
WA	Clark	Vancouver	9/27/08	\$8,539	\$8,539	\$1,883				\$2,084					\$4,572		
WA	Cowlitz	Woodland	9/25/08	\$12,446	\$5,396		\$2,800	\$4,250		\$1,116		\$1,530			\$2,750		
WA	King	King Co	9/25/08	\$5,574	\$5,574	\$1,715									\$3,859		
WA	King	Bellevue	9/25/08	\$415	\$415	\$415											
WA	King	Bothell	9/25/08	\$6,990	\$3,438	\$2,093	\$2,071	\$1,481		\$1,345							
WA	King	Issaquah	9/25/08	\$14,999	\$14,999	\$2,444				\$6,169		\$622	\$151	\$118	\$5,495		
WA	King	Kirkland	9/25/08	\$15,244	\$5,125	\$3,432	\$8,259	\$1,860	\$481	\$612					\$600		
WA	Kitsap	Kitsap Co	9/25/08	\$2,165	\$2,165	\$571				\$539					\$1,055		
WA	Pierce	Pierce Co	9/25/08	\$4,954	\$4,954	\$1,759				\$335					\$2,860		
WA	Skagit	Anacortes	9/25/08	\$12,202	\$2,655	\$900	\$2,872	\$6,675	\$1,140	\$615							
WA	Skagit	Burlington	9/25/08	\$12,888	\$10,280	\$3,834		\$2,608		\$500		\$150			\$5,796		
WA	Snohomish	Snohomish Co	9/25/08	\$7,329	\$7,329	\$2,369				\$544					\$4,416		
WA	Thurston	Olympia	9/25/08	\$10,484	\$10,484	\$2,228				\$2,896		\$318			\$5,042		
WA	Thurston	Tumwater	9/25/08	\$10,043	\$6,594	\$1,083		\$3,449		\$1,863		\$203			\$3,445		
WA	Whatcom	Bellingham	9/25/08	\$19,177	\$8,591	\$1,894	\$5,050	\$5,536	\$678	\$4,808					\$1,211		
WV	Jefferson	Jefferson Co	9/25/08	\$12,943	\$12,943					\$752		\$698	\$135		\$11,358		
WI	Dane	Fitchburg	9/25/08	\$4,775	\$4,775					\$4,275		\$500					
WI	Jefferson	Oconomowoc	9/26/08	\$4,807	\$1,706	\$97	\$850	\$2,251		\$1,232		\$205	\$172				
WI	Ozaukee	Cedarburg	9/26/08	\$5,653	\$3,772		\$1,332	\$549		\$2,272	\$684		\$816				
WI	St Croix	Hudson	9/26/08	\$2,839	\$1,297		\$1,177	\$365	\$785		\$512						

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
		National Average	\$11,239	\$8,093	\$3,077	\$3,584	\$3,141	\$1,415	\$2,667	\$394	\$452	\$377	\$1,257	\$4,693	\$1,702	
		Sample Size	280	273	234	135	143	60	204	70	141	104	68	116	61	
		National Avg w/o CA	\$8,610	\$6,247	\$2,628	\$2,857	\$2,576	\$1,084	\$1,684	\$335	\$394	\$290	\$510	\$4,632	\$567	
		Sample Size w/o CA	242	235	198	111	114	36	173	59	123	88	49	103	45	
State Average Fees (sample size)																
AR		4	\$1,816	\$819	\$1,039	\$883	\$741	n/a	\$659	n/a	\$472	\$162	n/a	n/a	n/a	
AZ		31	\$10,436	\$5,874	\$2,404	\$3,512	\$3,280	\$638	\$2,313	\$409	\$561	\$421	\$658	n/a	\$764	
CA		38	\$27,982	\$19,506	\$5,546	\$6,946	\$5,359	\$1,912	\$8,157	\$706	\$842	\$859	\$3,185	\$5,176	\$4,895	
CO		17	\$9,843	\$5,697	\$2,390	\$7,315	\$2,753	\$1,120	\$3,252	\$605	\$336	\$276	\$417	\$1,182	\$582	
DE		1	\$9,321	\$1,157	n/a	n/a	\$8,164	n/a	\$328	\$138	\$517	\$62	\$112	n/a	n/a	
FL		68	\$10,508	\$9,320	\$3,655	\$1,886	\$2,258	\$100	\$1,172	\$207	\$327	\$277	\$403	\$4,945	\$238	
GA		6	\$1,969	\$1,969	\$937	n/a	n/a	n/a	\$714	\$199	\$344	\$129	n/a	n/a	n/a	
HI		1	\$1,836	\$1,836	\$1,836	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID		2	\$7,693	\$4,001	\$1,804	\$2,010	\$5,375	n/a	\$1,684	n/a	\$515	\$241	n/a	n/a	\$28	
IL		4	\$4,422	\$2,597	\$1,286	\$3,400	\$3,900	n/a	\$1,232	\$100	\$500	\$400	\$1,050	\$2,229	\$75	
IN		2	\$4,100	\$2,900	\$1,797	n/a	\$2,400	n/a	\$1,103	n/a	n/a	n/a	n/a	n/a	n/a	
KS		3	\$4,765	\$3,050	\$2,404	\$2,400	\$2,745	\$926	\$470	n/a	n/a	n/a	n/a	n/a	\$75	
LA		2	\$2,980	\$1,905	\$1,100	n/a	\$2,150	\$1,609	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD		10	\$11,137	\$8,798	\$2,200	\$2,473	\$3,375	n/a	\$885	\$770	\$1,166	\$130	n/a	\$7,646	\$350	
MO		2	\$861	\$861	\$861	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT		1	\$7,160	\$2,094	\$1,904	\$2,234	\$2,832	n/a	n/a	n/a	\$190	n/a	n/a	n/a	n/a	
NC		5	\$6,635	\$2,718	\$1,057	\$2,050	\$2,334	n/a	\$630	n/a	n/a	n/a	n/a	\$2,633	n/a	
NE		1	\$4,685	\$2,800	\$2,466	\$1,261	\$624	n/a	\$334	n/a	n/a	n/a	n/a	n/a	n/a	
NH		4	\$4,111	\$4,111	\$1,767	n/a	n/a	n/a	\$880	n/a	\$190	n/a	n/a	\$2,791	n/a	
NM		8	\$7,544	\$4,879	\$3,109	\$2,599	\$1,767	\$3,030	\$1,655	n/a	\$477	\$231	n/a	n/a	\$163	
NV		5	\$3,623	\$2,828	\$1,853	n/a	\$1,990	n/a	\$930	n/a	n/a	n/a	n/a	\$900	\$126	
OH		3	\$6,585	\$2,907	\$3,964	\$5,650	\$5,385	n/a	\$1,125	n/a	\$325	\$184	\$366	n/a	n/a	
OK		1	\$1,347	\$647	\$647	n/a	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR		11	\$12,020	\$6,929	\$3,285	\$3,289	\$2,639	\$715	\$3,819	n/a	n/a	n/a	n/a	n/a	n/a	
PA		1	\$2,220	\$2,220	\$2,220	n/a	\$1,711	\$1,610	\$1,000	n/a	n/a	n/a	n/a	n/a	\$250	
SC		3	\$5,775	\$1,795	\$887	\$2,200	\$3,770	n/a	\$485	\$553	\$368	\$69	n/a	n/a	\$244	
TN		6	\$5,030	\$4,092	\$1,634	\$843	\$1,973	n/a	\$626	n/a	\$220	\$282	n/a	\$1,400	\$2,071	
TX		8	\$3,311	\$1,520	\$1,561	\$1,370	\$741	n/a	\$896	n/a	n/a	n/a	n/a	n/a	n/a	
UT		8	\$6,981	\$4,702	\$1,422	\$1,751	\$1,495	\$1,017	\$2,558	n/a	\$239	\$141	n/a	n/a	\$360	
VA		2	\$28,355	\$38,151	\$13,621	\$4,041	\$5,239	n/a	\$5,049	\$626	\$807	n/a	\$446	\$17,602	n/a	
VT		2	\$8,432	\$8,432	\$336	n/a	n/a	n/a	\$1,116	\$872	\$422	\$84	n/a	\$6,292	n/a	
WA		15	\$9,563	\$6,436	\$1,901	\$4,210	\$3,694	\$766	\$1,802	n/a	\$565	\$151	\$118	\$3,425	n/a	
WV		1	\$12,943	\$12,943	n/a	n/a	n/a	n/a	\$752	n/a	\$698	\$135	n/a	\$11,358	n/a	
WI		4	\$4,518	\$2,887	\$97	\$1,120	\$1,055	\$785	\$2,593	\$598	\$353	\$494	n/a	n/a	n/a	

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$1,526	\$548		\$118	\$860				\$548					
AR	Benton	Lowell	\$415	\$373			\$42				\$373					
AR	Faulkner	Conway	\$1,218	\$1,218	\$771				\$447							
AR	Washington	Fayetteville	\$1,124	\$312		\$219	\$593				\$150	\$162				
AZ	Cochise	Sierra Vista	\$3,345	\$3,345	\$1,021				\$1,304	\$400	\$287	\$333				
AZ	Gila	Payson	\$3,118	\$2,235	\$1,235	\$883			\$1,000							
AZ	Gila	Sedona	\$7,518	\$7,518	\$1,303			\$241	\$5,502			\$256	\$216			
AZ	Maricopa	Avondale	\$7,308	\$5,167	\$1,137	\$1,225	\$916		\$1,970	\$273	\$785	\$271	\$731			
AZ	Maricopa	Buckeye	\$3,179	\$2,679	\$166	\$347	\$153		\$1,092	\$190	\$728	\$315	\$188			
AZ	Maricopa	Chandler	\$11,815	\$7,113	\$1,904	\$3,192	\$1,510		\$3,831		\$564	\$241	\$573			
AZ	Maricopa	Fountain Hills	\$4,588	\$4,588	\$765				\$2,192	\$163	\$99	\$441	\$928			
AZ	Maricopa	Gilbert	\$12,041	\$6,202	\$291	\$2,565	\$3,274		\$3,599		\$1,093	\$615	\$604			
AZ	Maricopa	Glendale	\$5,185	\$3,898	\$591	\$1,030	\$257		\$1,555	\$455	\$307	\$297	\$635		\$58	
AZ	Maricopa	Goodyear	\$6,772	\$5,587	\$571	\$670	\$515		\$1,104	\$213	\$880	\$300	\$1,548		\$971	
AZ	Maricopa	Mesa	\$5,291	\$2,510		\$1,265	\$1,516	\$195	\$802	\$332	\$230	\$388	\$377		\$186	
AZ	Maricopa	Peoria	\$9,864	\$9,099	\$5,730	\$571	\$194		\$1,802	\$190	\$470	\$311	\$390		\$206	
AZ	Maricopa	Phoenix	\$4,971	\$4,239	\$760	\$299	\$433	\$2,198	\$989	\$120	\$111	\$49	\$12			
AZ	Maricopa	Scottsdale	\$5,458	\$302		\$2,529	\$2,627	\$302								
AZ	Maricopa	Surprise	\$6,891	\$6,137	\$2,601	\$513	\$241		\$1,563	\$345	\$522	\$275	\$489		\$342	
AZ	Maricopa	Tempe	\$1,712			\$1,070	\$642									
AZ	Mojave	Bullhead City	\$596			\$596										
AZ	Navajo	Show Low	\$4,153	\$1,395	\$851	\$759	\$1,999		\$411	\$133						
AZ	Pima	Pima County	\$5,761	\$4,909	\$3,409		\$852		\$1,500							
AZ	Pima	Marana	\$8,157	\$7,613	\$4,585	\$544			\$3,028							
AZ	Pima	Oro Valley	\$4,135	\$2,280	\$2,280	\$1,855										
AZ	Pima	Tucson	\$4,402	\$4,045	\$2,050	\$357			\$820		\$346	\$476			\$353	
AZ	Pinal	Apache Junction	\$7,349	\$7,190	\$4,440	\$107	\$52		\$1,555	\$622		\$254	\$319			
AZ	Pinal	Casa Grande	\$5,277	\$4,835	\$1,382		\$442				\$426	\$228	\$561		\$2,238	
AZ	Pinal	Eloy	\$1,845	\$1,209		\$410	\$226		\$336	\$94		\$224	\$555			
AZ	Pinal	Florence	\$4,991	\$3,221	\$57	\$777	\$993		\$1,032	\$385	\$414	\$440	\$638		\$255	
AZ	Pinal	Queen Creek	\$8,101	\$7,028	\$466		\$1,073		\$3,670	\$879	\$431	\$452	\$1,130			
AZ	Yavapai	Yavapai County	\$3,400	\$3,400	\$3,400											
AZ	Yavapai	Chino Valley	\$4,091	\$3,130	\$1,620	\$134	\$827		\$546	\$148	\$358	\$303	\$155			
AZ	Yavapai	Prescott	\$14,884	\$3,227	\$469	\$11,657			\$1,116	\$253	\$525	\$589	\$275			
AZ	Yuma	Yuma	\$5,159	\$3,254	\$1,209	\$809	\$1,096		\$981		\$87	\$305	\$259		\$413	
CA	Alameda	Fremont	\$27,067	\$27,067	\$3,009				\$21,329		\$283		\$2,446			
CA	Alameda	Hayward	\$18,613	\$13,683		\$1,013	\$3,917		\$9,653					\$2,620	\$1,410	
CA	Alameda	Livermore	\$66,220	\$57,632	\$5,966	\$5,368	\$3,220	\$936	\$10,509					\$2,630	\$37,591	
CA	Alameda	San Leandro	\$18,435	\$17,380	\$1,106		\$1,055		\$12,113					\$2,970	\$1,191	
CA	Contra Costa	Orinda	\$14,358	\$14,358	\$3,417			\$2,260	\$8,681							
CA	El Dorado	El Dorado Co	\$26,168	\$26,168	\$15,064				\$7,073		\$1,100			\$2,931		
CA	Fresno	Clovis	\$13,605	\$11,616	\$6,867	\$811	\$1,178		\$3,501		\$625	\$100			\$523	
CA	Kern	Bakersfield	\$8,739	\$6,575	\$2,541		\$2,164		\$1,615					\$2,240	\$179	
CA	Los Angeles	Lancaster	\$10,535	\$10,535	\$1,451			\$4,354	\$3,119		\$715		\$119	\$400	\$377	
CA	Los Angeles	Long Beach	\$8,658	\$8,580	\$1,125		\$78		\$3,260		\$378	\$537		\$3,280		
CA	Monterey	Salinas	\$6,860	\$3,336	\$1,028		\$3,524	\$850	\$1,458							
CA	Napa	St. Helena	\$12,140	\$5,370	\$500	\$3,600	\$3,170	\$640				\$1,760	\$2,470			
CA	Orange	Brea	\$6,696	\$3,527	\$2,756	\$3,169					\$731	\$40				
CA	Placer	Rocklin	\$12,098	\$12,098	\$4,490			\$116	\$2,368				\$3,727		\$1,397	
CA	Sacramento	Citrus Heights	\$4,118	\$4,118	\$1,313			varies	\$665					\$2,140		
CA	Sacramento	Elk Grove	\$39,267	\$22,138	\$8,091	\$11,004	\$6,125	\$6,666	\$2,487	\$264	\$1,107	\$563	\$799		\$2,161	

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$20,388	\$14,528	\$3,510	\$273	\$5,588		\$2,868					\$3,041	\$5,109	
CA	San Bernardino	Highland	\$7,251	\$7,251	\$5,411			\$261	\$1,090		\$173	\$34	\$183			
CA	San Bernardino	Redlands	\$11,235	\$5,135	\$1,299	\$2,610	\$3,490	\$377		\$1,032	\$181	\$655	\$1,591			
CA	San Bernardino	Rialto	\$10,057	\$5,894	\$1,546	\$793	\$3,370	\$532	\$2,116	\$52	\$413	\$988	\$247			
CA	San Diego	Carlsbad	\$15,133	\$13,644	\$960	\$1,314	\$175	\$220	\$5,025						\$7,440	
CA	San Diego	Escondido	\$18,620	\$11,600	\$2,510	\$1,395	\$5,625	\$428	\$4,129				\$4,533			
CA	San Diego	San Diego	\$13,640	\$6,310		\$3,206	\$4,124								\$6,310	
CA	San Joaquin	Lodi	\$21,862	\$14,874	\$3,649	\$1,468	\$5,520	\$1,538	\$6,341		\$698	\$780	\$1,870			
CA	San Joaquin	Ripon	\$33,602	\$26,430	\$4,647	\$5,525	\$1,647	\$764	\$8,056	\$358	\$1,529	\$2,000	\$1,866	\$2,830	\$4,381	
CA	San Luis Obispo	Paso Robles	\$31,569	\$19,668	\$7,265	\$7,230	\$4,671	\$868	\$5,161	\$914	\$699	\$78	\$4,683			
CA	San Luis Obispo	San Luis Obispo	\$25,798	\$8,888	\$3,888	\$12,735	\$4,175								\$5,000	
CA	Santa Barbara	Carpinteria	\$16,096	\$16,096	\$3,539			\$864	\$9,498		\$380		\$791	\$1,025		
CA	Santa Barbara	Santa Maria	\$18,117	\$12,506	\$5,216	\$2,298	\$3,313		\$5,837	\$481	\$422	\$382	\$168			
CA	Santa Clara	Gilroy	\$36,847	\$27,948	\$9,572	\$2,118	\$6,781	\$90					\$18,286			
CA	Santa Clara	Palo Alto	\$28,400	\$28,400	\$930				\$26,945	\$525						
CA	Santa Cruz	Santa Cruz Co	\$9,181	\$3,554	\$1,554	\$3,000	\$2,627	\$2,000								
CA	Santa Cruz	Scotts Valley	\$13,906	\$9,466	\$2,611		\$4,440	\$143	\$4,996	\$611		\$772	\$334			
CA	Shasta	Redding	\$19,991	\$6,988	\$3,232	\$6,487	\$6,516	\$344	\$2,934		\$479					
CA	Solano	Vacaville	\$32,510	\$23,119	\$5,067	\$2,793	\$6,598	\$1,624	\$2,705		\$98	\$556	\$391	\$4,243	\$8,435	
CA	Sonoma	Windsor	\$25,605	\$16,516	\$5,388	\$199	\$8,890	\$2,639	\$7,238				\$1,251			
CA	Ventura	Santa Paula	\$21,005	\$12,178	\$1,489	\$4,833	\$3,994	\$476	\$5,918	\$1,258	\$454	\$355	\$990		\$1,238	
CA	Yolo	Davis	\$19,529	\$14,737	\$4,742	\$1,472	\$3,320	\$87	\$4,598			\$741	\$1,789	\$2,780		
CO	Adams	Adams Co	\$983	\$983	\$983											
CO	Adams	Commerce City	\$1,191	\$1,191	\$726				\$327					\$138		
CO	Boulder	Boulder	\$15,912	\$6,657	\$1,194	\$7,770	\$1,485	\$1,820	\$1,496	\$260	\$139	\$166	\$222	\$1,140	\$220	
CO	Eagle	Eagle Co	\$1,646	\$1,646	\$1,109						\$537			varies		
CO	Eagle	Basalt	\$4,420	\$2,260	\$250	\$2,160			varies					\$2,010		
CO	El Paso	Colorado Springs	\$10,922	\$2,195		\$7,066	\$1,661	\$563	\$1,264					\$368		
CO	Fremont	Canon City	\$304	\$304							\$304					
CO	Jefferson	Jefferson Co	\$2,155	\$2,155	\$2,155											
CO	La Plata	Durango	\$8,995	\$1,893	\$1,298	\$5,582	\$1,520		\$300					\$295		
CO	Larimer	Larimer Co	\$2,863	\$2,863	\$2,044				\$819							
CO	Larimer	Loveland	\$15,192	\$11,185	\$1,940	\$1,755	\$2,252	\$250	\$4,650	\$898	\$502	\$590	\$679	\$946	\$730	
CO	Larimer	Ft. Collins	\$13,215	\$6,181	\$1,804	\$4,965	\$2,069	\$184	\$2,467	\$390	\$140	\$96	\$177	\$923		
CO	Mesa	Mesa Co	\$1,825	\$1,825	\$1,100				\$150					\$575		
CO	Pitkin	Pitkin Co	\$13,464	\$13,464	\$4,501				\$8,858					\$105		
CO	Weld	Weld Co	\$2,252	\$2,252	\$1,377			\$300							\$575	
CO	Weld	Windsor	\$8,258	\$6,539	\$1,381	\$1,234	\$485	\$467	\$4,691							
CO	Weld	Greeley	\$3,790	\$3,790	\$1,082			\$202	\$2,221		\$192	\$93				
DE	New Castle	New Castle Co	\$6,025	\$762			\$5,263		\$225	\$95	\$322	\$43	\$77			
FL	Alachua	Alachua Co	\$1,601	\$1,601	\$1,399				\$126		\$76					
FL	Brevard	Brevard Co	\$5,427	\$5,427	\$2,381					\$38	\$53			\$2,794	\$161	
FL	Brevard	Cocoa	\$6,526	\$5,726	\$2,677	\$800				\$38	\$34			\$2,794	\$183	
FL	Brevard	Melbourne	\$6,399	\$6,399	\$2,677				\$450	\$38	\$34		\$223	\$2,794	\$183	
FL	Brevard	Palm Bay	\$6,399	\$6,399	\$2,701				\$422	\$38	\$233	\$28		\$2,794	\$183	
FL	Brevard	Rockledge	\$5,726	\$5,726	\$2,677					\$38	\$34			\$2,794	\$183	
FL	Broward	Broward Co	\$2,332	\$2,332	\$275				\$496					\$1,561		
FL	Broward	Ft. Lauderdale	\$3,436	\$3,436					\$1,875					\$1,561		
FL	Charlotte	Charlotte Co	\$1,891	\$1,891	\$1,080				\$382	\$117	\$102	\$65	\$145			
FL	Citrus	Citrus Co	\$7,900	\$7,900	\$3,133				\$473	\$173	\$339	\$178	\$497	\$3,107		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co	\$6,801	\$6,801	\$3,565									\$3,236		
FL	Collier	Collier Co	\$20,466	\$15,729	\$8,054	\$2,395	\$2,342		\$2,770	\$403	\$662	\$186	\$450	\$3,140	\$63	
FL	Columbia	Columbia Co	\$1,909	\$1,909	\$720						\$109			\$705	\$375	
FL	Dade	Miami/Dade Co	\$4,966	\$4,966	\$960				\$1,625		\$370	\$482		\$1,530		
FL	Dade	Miami	\$4,702	\$4,702					\$3,959		\$409	\$95	\$239			
FL	DeSoto	DeSoto Co	\$2,713	\$2,713	\$1,412				\$177	\$78	\$191	\$257	\$310	\$288		
FL	Flagler	Flagler Co	\$2,600	\$2,600	\$1,400				\$269					\$931		
FL	Flagler	Palm Coast	\$5,557	\$4,577	\$2,226	\$567	\$413		\$1,229		\$190			\$931		
FL	Gilchrist	Gilchrist Co	\$3,500	\$3,500	\$1,750								\$1,000	\$750		
FL	Glades	Glades Co	\$5,524	\$5,524	\$2,369				\$339		\$64			\$2,752		
FL	Hardee	Hardee Co	\$1,857	\$1,857	\$925				\$111	\$121	\$161	\$126	\$290		\$123	
FL	Hendry	Hendry Co	\$5,922	\$5,922	\$1,729									\$4,193		
FL	Hernando	Hernando Co	\$6,919	\$6,919	\$2,498				\$395	\$122	\$181	\$78	\$285	\$3,360		
FL	Highlands	Highlands Co	\$3,505	\$3,505	\$1,170				\$131	\$42	\$131	\$39		\$1,874	\$119	
FL	Hillsborough	Hillsborough Co	\$4,853	\$2,698	\$1,022	\$825	\$1,330		\$230		\$49			\$1,397		
FL	Hillsborough	Plant City	\$7,901	\$6,368	\$3,220	\$156	\$1,377		\$503	\$486	\$308	\$454		\$1,397		
FL	Hillsborough	Tampa	\$2,212	\$2,212	\$815									\$1,397		
FL	Indian River	Indian River Co	\$5,073	\$5,073	\$2,842				\$844	\$285	\$176	\$148	\$121	\$500	\$157	
FL	Lake	Lake Co	\$7,658	\$7,658	\$1,408				\$171	\$146	\$244			\$5,689		
FL	Lake	Eustis	\$9,453	\$6,531		\$708	\$2,214		\$428	\$210	\$105	\$99		\$5,689		
FL	Lee	Lee Co	\$9,686	\$9,686	\$6,297				\$1,109		\$576			\$1,704		
FL	Lee	Bonita Springs	\$8,525	\$8,525	\$5,759				\$539		\$523			\$1,704		
FL	Lee	Cape Coral	\$7,453	\$6,373	\$2,347	\$784	\$296		\$1,115		\$610	\$597		\$1,704		
FL	Lee	Ft. Myers	\$12,046	\$8,627	\$6,486	\$1,734	\$1,685				\$469			\$1,673		
FL	Levy	Levy Co	\$911	\$911	\$734				\$124		\$53					
FL	Manatee	Manatee Co	\$8,780	\$8,780	\$5,267				\$592		\$511	\$511		\$1,899		
FL	Marion	Marion Co	\$5,178	\$5,178	\$3,047						\$212			\$1,919		
FL	Martin	Martin Co	\$11,066	\$11,066	\$2,688				\$2,255	\$438	\$333	\$428	\$550	\$4,374		
FL	Monroe	Monroe Co	\$1,331	\$1,331	\$430				\$340	\$242	\$105	\$150			\$64	
FL	Nassau	Nassau Co	\$5,596	\$5,596	\$984				\$431		\$110	\$136	\$210	\$3,726		
FL	Okaloosa	Destin	\$1,167	\$1,167	\$705				\$335	\$112		\$15				
FL	Orange	Orange Co.	\$10,288	\$10,288	\$2,527				\$869		\$182	\$63		\$6,647		
FL	Orange	Ocoee	\$17,200	\$12,093	\$2,749	\$1,294	\$3,813		\$1,560		\$636	\$501		\$6,647		
FL	Orange	Orlando	\$10,732	\$8,804	\$2,037		\$1,928				\$120			\$6,647		
FL	Orange	Winter Garden	\$14,284	\$11,498	\$4,253	\$1,091	\$1,695		\$598					\$6,647		
FL	Osceola	Osceola Co	\$11,685	\$11,685	\$4,126				\$679		\$165			\$6,715		
FL	Palm Beach	Palm Beach Co	\$7,614	\$7,614	\$3,375				\$1,778	\$123	\$248	\$46	\$113	\$1,931		
FL	Palm Beach	Palm Beach Gardens	\$10,733	\$10,733	\$4,629				\$2,901	\$148	\$462	\$549	\$113	\$1,931		
FL	Pasco	Pasco Co	\$12,918	\$10,804	\$7,564	\$769	\$1,345		\$627	\$97	\$420			\$1,855	\$241	
FL	Pinellas	Pinellas Co	\$1,596	\$1,420	\$1,420	\$176										
FL	Polk	Polk Co	\$9,512	\$9,512	\$5,666				\$348	\$149	\$261	\$179		\$2,835	\$74	
FL	Polk	Lakeland	\$11,455	\$11,455	\$5,666				\$2,123		\$314	\$445		\$2,835	\$72	
FL	Putnam	Putnam Co	\$4,140	\$4,140	\$1,577				\$187		\$159			\$2,217		
FL	Santa Rosa	Santa Rosa Co	\$1,468	\$1,468	\$1,468											
FL	St Johns	St. Johns Co	\$6,905	\$6,905	\$3,096				\$629		\$418	\$157	\$315	\$2,290		
FL	St Lucie	St. Lucie Co	\$5,476	\$5,476	\$1,626				\$440	\$128	\$102	\$167	\$336	\$2,677		
FL	Sarasota	Sarasota Co	\$11,577	\$8,251	\$4,417	\$1,904	\$1,422		\$1,794	\$291	\$259	\$149	\$259	\$474	\$608	
FL	Sarasota	North Port	\$7,055	\$7,055	\$4,551				\$933	\$291	\$454	\$150	\$154	\$474	\$48	
FL	Seminole	Seminole Co	\$3,011	\$3,011	\$685					\$54	\$172			\$2,100		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Seminole	Altamonte Springs	\$3,120	\$3,120	\$421				\$168	\$91	\$172	\$168		\$2,100		
FL	Seminole	Winter Springs	\$6,979	\$6,979	\$2,224				\$1,200		\$700	\$356	\$400	\$2,100		
FL	Sumter	Sumter Co	\$1,799	\$1,799	\$1,402						\$397					
FL	Volusia	Volusia Co	\$8,416	\$8,416	\$1,506				\$566		\$278			\$6,066		
FL	Volusia	Daytona Beach	\$9,447	\$9,447	\$1,701				\$934		\$129	\$218	\$399	\$6,066		
FL	Volusia	Deland	\$9,677	\$8,632	\$1,506	\$705	\$340		\$820		\$79	\$49	\$112	\$6,066		
FL	Volusia	Deltona	\$10,199	\$7,858	\$774	\$917	\$1,424		\$839		\$116	\$63		\$6,066		
FL	Volusia	Ormond Beach	\$9,169	\$8,605	\$1,642	\$267	\$297	\$32	\$865					\$6,066		
FL	Volusia	Port Orange	\$15,557	\$9,857	\$2,171	\$4,225	\$1,475		\$1,350		\$270			\$6,066		
GA	Cherokee	Canton	\$1,673	\$1,673	\$906				\$527		\$193	\$47				
GA	Cherokee	Cherokee Co	\$1,777	\$1,777	\$413				\$284	\$281	\$539	\$260				
GA	Forsyth	Forsyth Co	\$515	\$515					\$343	\$58	\$114					
GA	Fulton	Alpharetta	\$1,722	\$1,722	\$1,123				\$396		\$203					
GA	Fulton	Atlanta	\$857	\$857	\$470				\$285		\$79	\$23				
GA	Fulton	Roswell	\$1,775	\$1,775	\$110				\$1,303		\$362					
HI	Honolulu	Honolulu	\$1,245	\$1,245	\$1,245											
ID	Ada	Boise	\$3,178	\$3,178	\$1,707				\$805		\$515	\$151				
ID	Kootenai	Post Falls	\$7,033	\$2,485	\$581	\$315	\$4,233		\$1,611			\$265			\$28	
IL	DeKalb	DeKalb (city)	\$885	\$885					\$684					\$201		
IL	DeKalb	Sandwich	\$10,713	\$3,413		\$3,400	\$3,900			\$100	\$500	\$400	\$1,050	\$1,288	\$75	
IL	DuPage	DuPage County	\$564	\$564	\$564											
IL	Kane	Kane County	\$1,196	\$1,196	\$1,196											
IN	Hamilton	Fishers	\$3,857	\$2,177	\$1,160		\$1,680		\$1,017							
IN	Hamilton	Noblesville	\$2,310	\$2,310	\$1,344				\$966							
KS	Johnson	Lenexa	\$1,499	\$1,499	\$1,005				\$419						\$75	
KS	Johnson	Olathe	\$4,769	\$1,344	\$824	\$1,600	\$1,825		\$520							
KS	Johnson	Overland Park	\$780	\$780	\$780											
LA	E Baton Rouge	Baton Rouge	\$1,185				\$1,185									
LA	St Tammany	St Tammany Parish	\$1,487	\$1,487	\$902			\$585								
MD	Anne Arundel	Anne Arundel Co	\$2,590	\$2,590	\$720							\$75		\$1,795		
MD	Calvert	Calvert Co	\$7,750	\$7,750	\$3,500				\$1,300					\$2,600	\$350	
MD	Carroll	Carroll Co	\$2,787	\$2,787					\$530					\$2,257		
MD	Charles	Charles Co	\$9,991	\$8,370		\$801	\$820							\$8,370		
MD	Frederick	Frederick Co	\$7,494	\$2,643	\$30	\$2,025	\$2,826		\$484					\$2,129		
MD	Harford	Harford Co	\$1,637	\$1,637										\$1,637		
MD	Howard	Howard Co	\$2,080	\$880	\$880	\$600	\$600									
MD	Montgomery	Montgomery Co	\$10,577	\$8,541	\$3,986	\$896	\$1,140							\$4,555		
MD	Queen Anne's	Queen Anne's Co	\$4,757	\$4,757					\$851		\$952			\$2,954		
MD	St. Mary's	St. Mary's Co	\$4,500	\$4,500	\$450				\$675					\$3,375		
MO	Clay/Jackson	Kansas City	\$435	\$435	\$435											
MO	Jackson	Lee's Summit	\$621	\$621	\$621											
MT	Gallatin	Bozeman	\$2,370	\$1,377	\$1,290	\$521	\$472				\$87					

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.	\$1,417	\$950		\$467								\$950	
NC	Durham	Durham	\$2,422	\$2,028	\$416	\$242	\$152		\$457					\$1,155	
NC	Orange	Orange Co.	\$5,648	\$1,870		\$1,133	\$2,645		\$450					\$1,420	
NC	Wake	Cary	\$4,241	\$762	\$762	\$1,164	\$2,315								
NC	Wake	Raleigh	\$3,114	\$1,668	\$925	\$784	\$662		\$743						
NE	Lancaster	Lincoln	\$1,966	\$1,701	\$1,501	\$196	\$69		\$200						
NH	Hillsborough	Manchester	\$1,315	\$1,315							\$146			\$1,169	
NH	Merrimack	Concord	\$2,614	\$2,614	\$1,214				\$559					\$841	
NH	Rockingham	Salem	\$2,923	\$2,923											
NH	Rockingham	Fremont	\$2,438	\$2,438										\$2,438	
NM	Bernalillo	Albuquerque	\$4,520	\$3,926	\$1,864	\$387	\$207	\$645	\$1,210			\$207			
NM	Bernalillo	Bernalillo Co	\$5,951	\$5,951	\$2,298			\$1,043	\$1,790		\$620				\$200
NM	Dona Ana	Las Cruces	\$640	\$175		\$356	\$109		\$175						
NM	Lincoln	Ruidoso	\$1,032			\$714	\$318								
NM	Sandoval	Rio Rancho	\$5,303	\$4,158	\$1,887	\$762	\$383	\$1,191	\$832		\$225				\$23
NM	Santa Fe	Santa Fe	\$3,570	\$2,674	\$1,554	\$335	\$561		\$971		\$110	\$39			
NM	Santa Fe	Santa Fe County	\$275	\$275							\$275				
NM	Valencia	Los Lunas	\$2,373	\$1,963		\$189	\$221		\$1,963						
NV	Churchill	Churchill County	\$4,200	\$4,200	\$2,300				\$1,000					\$900	
NV	Clark	Las Vegas	\$3,439	\$1,034	\$628		\$2,405		\$360						\$46
NV	Clark	Mesquite	\$3,352	\$2,028	\$982		\$1,324		\$1,000						\$46
NV	Placer	Truckee	\$1,499	\$1,499	\$1,499										
NV	Washoe	Reno	\$3,101	\$3,101	\$2,101				\$1,000						
OH	Butler	Middletown	\$500	\$500					\$500						
OH	Delaware	Delaware (city)	\$3,511	\$1,295		\$1,318	\$898		\$767		\$197	\$101	\$230		
OH	Warren	Hamilton Township	\$4,005	\$4,005	\$2,782				\$921		\$187	\$115			
OK	Cleveland	Moore	\$1,347	\$647	\$647		\$700								
OR	Clackamas	Clackamas Co.	\$9,836	\$9,413	\$3,847	\$48	\$375		\$5,566						
OR	Clackamas	West Linn	\$11,684	\$9,138	\$3,006	\$1,080	\$1,466	\$455	\$5,677						
OR	Deschutes	Bend	\$11,668	\$5,869	\$2,722	\$3,559	\$2,240		\$3,147						
OR	Josephine	Grants Pass	\$10,197	\$7,034	\$4,070	\$1,537	\$1,626	\$412	\$2,552						
OR	Lane	Eugene	\$4,625	\$2,792	\$908	\$506	\$1,327	\$34	\$1,850						
OR	Lane	Springfield	\$2,429	\$1,480	\$766		\$949	\$714							
OR	Marion	Salem	\$6,987	\$3,493	\$1,274	\$2,092	\$1,402	\$281	\$1,937						
OR	Marion	Silverton	\$6,040	\$4,929	\$2,318	\$624	\$487	\$1,392	\$1,219						
OR	Multnomah	Portland	\$7,089	\$3,862	\$1,577	\$411	\$2,816	\$254	\$2,031						
OR	Washington	Tigard	\$6,888	\$6,328	\$2,136	\$560			\$4,192						
OR	Washington	Washington Co	\$3,564	\$1,324	\$824		\$2,240	\$500							
PA	Montgomery	Towamencin Twp	\$1,362	\$1,362	\$1,362		\$1,425	\$583	\$1,000						\$250
SC	Beaufort	Beaufort Co	\$1,445	\$1,445	varies				\$471	\$553	\$421				
SC	Beaufort	Hilton Head	\$7,120	\$1,680	\$500	\$2,400	\$3,040		\$627	\$553					
SC	Berkeley	Mt. Pleasant	\$2,599	\$1,382	\$664	\$467	\$750		\$358		\$231	\$69			\$60

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	\$4,751	\$2,289	\$543	\$587	\$1,875		\$246						\$1,500
TN	Rutherford	Smyrna	\$3,182	\$3,182	\$1,095				\$406		\$181				\$1,500
TN	Sumner	Portland	\$1,931	\$1,931					\$907					\$700	\$324
TN	Sumner	White House	\$1,492	\$1,492	\$258				\$245		\$115	\$174		\$700	
TN	Williamson	Franklin	\$5,621	\$2,997	\$1,537	\$948	\$1,676								\$1,460
TN	Williamson	Nolensville	\$4,043	\$4,043	\$2,043										\$2,000
TX	Brazos	College Station	\$474	\$452		\$16	\$6		\$452						
TX	Collin	Allen	\$763	\$400	\$400	\$280	\$83								
TX	Collin	McKinney	\$715	\$503	\$503	\$157	\$55								
TX	Denton	Denton	\$1,025			\$736	\$289								
TX	Tarrant	Arlington	\$2,065	\$1,906	\$670	\$107	\$52		\$1,236						
TX	Tarrant	Colleyville	\$2,030	\$1,342	\$1,342	\$581	\$107								
TX	Tarrant	Ft. Worth	\$1,415		\$1,228	\$143	\$44								
TX	Williamson	Georgetown	\$794			\$517	\$277								
UT	Cache	Logan	\$1,202	\$986	\$461	\$60	\$156	\$37			\$100	\$28			\$360
UT	Davis	Layton	\$6,781	\$6,532	\$1,508	\$249		\$3,252	\$1,381		\$391				
UT	Salt Lake	Draper	\$6,085	\$5,003	\$1,202	\$1,082		\$1,161	\$2,463		\$107	\$70			
UT	Salt Lake	Sandy City	\$2,840	\$2,354		\$357	\$129	\$378	\$1,846		\$92	\$38			
UT	Salt Lake	West Jordan City	\$8,230	\$3,612	\$1,523	\$2,688	\$1,930	\$509	\$1,301		\$196	\$83			
UT	Salt Lake	West Valley City	\$2,181	\$2,181	\$514			\$181	\$1,379		\$62	\$45			
UT	Tooele	Tooele	\$3,361	\$1,456		\$1,523	\$382		\$1,250			\$206			
UT	Utah	Provo	\$5,023	\$3,739	\$591	\$177	\$1,107	\$501	\$2,647						
VA	Loudoun	Leesburg	\$9,183			\$3,583	\$5,600								
VA	Stafford	Stafford Co	\$28,186	\$21,086	\$5,448	\$3,600	\$3,500		\$6,219	\$514	\$662		\$446	\$7,797	
VT	Chittenden	Burlington	\$2,483	\$2,483	\$184				\$702	\$436	\$211	\$42		\$908	
VT	Chittenden	Williston	\$4,400	\$4,400	\$186				\$657					\$3,557	
WA	Clark	Vancouver	\$6,413	\$6,413	\$1,322				\$1,523					\$3,568	
WA	Cowlitz	Woodland	\$3,432	\$2,907		\$280	\$245		\$831		\$1,426			\$650	
WA	King	King Co	\$1,975	\$1,975	\$950									\$1,025	
WA	King	Bellevue	\$218	\$218	\$218										
WA	King	Bothell	\$2,762	\$2,033	\$1,271	\$482	\$247		\$762						
WA	King	Issaquah	\$7,234	\$7,234	\$1,500				\$3,886		\$853	\$125	\$64	\$806	
WA	King	Kirkland	\$5,744	\$2,627	\$2,012	\$1,927	\$1,190	\$185	\$430						
WA	Kitsap	Kitsap Co	\$1,245	\$1,245	\$374				\$262					\$609	
WA	Pierce	Pierce Co	\$2,442	\$2,442	\$1,046				\$170					\$1,225	
WA	Skagit	Anacortes	\$6,372	\$2,655	\$900	\$2,604	\$1,113	\$1,140	\$615						
WA	Skagit	Burlington	\$12,206	\$10,120	\$3,834		\$2,086		\$500		\$254			\$5,532	
WA	Snohomish	Snohomish Co	\$4,495	\$4,495	\$1,663				\$376					\$2,456	
WA	Thurston	Olympia	\$5,027	\$5,027	\$1,283				\$1,752		\$159			\$1,833	
WA	Thurston	Tumwater	\$3,880	\$3,808	\$703			\$72	\$603		\$101			\$2,401	
WA	Whatcom	Bellingham	\$7,188	\$5,452	\$755	\$1,163	\$573	\$452	\$3,524					\$721	
WV	Jefferson	Jefferson Co	\$7,509	\$7,509					\$566		\$525	\$112		\$6,306	
WI	Dane	Fitchburg	\$4,404	\$4,404					\$3,904		\$500				
WI	Jefferson	Oconomowoc	\$2,135	\$1,562	\$97	\$198	\$375		\$1,232		\$125	\$108			
WI	Ozaukee	Cedarburg	\$3,865	\$2,211		\$1,332	\$322		\$1,332	\$401		\$478			
WI	St Croix	Hudson	\$1,775	\$469		\$941	\$365	\$366		\$102					

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
Summary	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
National Average	\$7,092	\$5,569	\$2,095	\$1,706	\$1,746	\$868	\$2,042	\$296	\$347	\$289	\$994	\$2,562	\$1,702		
Sample Size	280	272	232	133	140	60	203	69	140	102	69	115	59		
National Avg w/o CA	\$5,132	\$4,123	\$1,782	\$1,304	\$1,206	\$639	\$1,287	\$252	\$313	\$222	\$409	\$2,564	\$402		
Sample Size w/o CA	242	234	196	109	112	36	172	59	122	86	49	102	44		
State Average Fees															
AR	\$1,071	\$613	\$771	\$169	\$498	n/a	\$447	n/a	\$357	\$162	n/a	n/a	n/a		
AZ	\$5,850	\$4,392	\$1,704	\$1,423	\$945	\$734	\$1,732	\$306	\$456	\$335	\$529	n/a	\$558		
CA	\$19,577	\$14,471	\$3,799	\$3,530	\$3,903	\$1,211	\$6,235	\$559	\$581	\$646	\$2,427	\$2,549	\$5,516		
CO	\$6,317	\$3,964	\$1,530	\$4,362	\$1,579	\$541	\$2,477	\$516	\$302	\$236	\$359	\$722	\$508		
DE	\$6,025	\$762	n/a	n/a	\$5,263	n/a	\$225	\$95	\$322	\$43	\$77	n/a	n/a		
FL	\$6,845	\$6,217	\$2,563	\$1,136	\$1,462	\$32	\$876	\$162	\$255	\$216	\$311	\$3,003	\$177		
GA	\$1,386	\$1,386	\$604	n/a	n/a	n/a	\$523	\$170	\$248	\$110	n/a	n/a	n/a		
HI	\$1,245	\$1,245	\$1,245	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
ID	\$5,105	\$2,831	\$1,144	\$315	\$4,233	n/a	\$1,208	n/a	\$515	\$208	n/a	n/a	\$28		
IL	\$3,340	\$1,515	\$880	\$3,400	\$3,900	n/a	\$684	\$100	\$500	\$400	\$1,050	\$745	\$75		
IN	\$3,084	\$2,244	\$1,252	n/a	\$1,680	n/a	\$992	n/a	n/a	n/a	n/a	n/a	n/a		
KS	\$2,349	\$1,208	\$870	\$1,600	\$1,825	n/a	\$470	n/a	n/a	n/a	n/a	n/a	\$75		
LA	\$1,336	\$1,487	\$902	n/a	\$1,185	\$585	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MD	\$5,416	\$4,446	\$1,594	\$1,081	\$1,347	n/a	\$839	\$484	\$952	\$75	n/a	\$3,297	\$350		
MO	\$528	\$528	\$528	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MT	\$2,370	\$1,377	\$1,290	\$521	\$472	n/a	n/a	n/a	\$87	n/a	n/a	n/a	n/a		
NC	\$3,368	\$1,456	\$701	\$758	\$1,444	n/a	\$550	n/a	n/a	n/a	n/a	\$1,175	n/a		
NE	\$1,966	\$1,701	\$1,501	\$196	\$69	n/a	\$200	n/a	n/a	n/a	n/a	n/a	n/a		
NH	\$2,323	\$2,323	\$1,214	n/a	n/a	n/a	\$559	n/a	\$146	n/a	n/a	\$1,483	n/a		
NM	\$2,958	\$2,732	\$1,901	\$457	\$300	\$960	\$1,157	n/a	\$308	\$123	n/a	n/a	\$112		
NV	\$3,118	\$2,372	\$1,502	n/a	\$1,865	n/a	\$840	n/a	n/a	n/a	n/a	\$900	\$46		
OH	\$2,672	\$1,933	\$2,782	\$1,318	\$898	n/a	\$729	n/a	\$192	\$108	\$230	n/a	n/a		
OK	\$1,347	\$647	\$647	n/a	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
OR	\$7,364	\$5,060	\$2,132	\$1,157	\$1,493	\$505	\$3,130	n/a	n/a	n/a	n/a	n/a	n/a		
PA	\$1,362	\$1,362	\$1,362	n/a	\$1,425	\$583	\$1,000	n/a	n/a	n/a	n/a	n/a	\$250		
SC	\$3,721	\$1,502	\$582	\$1,434	\$1,895	n/a	\$485	\$553	\$326	\$69	n/a	n/a	\$60		
TN	\$3,503	\$2,656	\$1,095	\$768	\$1,776	n/a	\$451	n/a	\$148	\$174	n/a	\$700	\$1,357		
TX	\$1,160	\$921	\$829	\$317	\$114	n/a	\$844	n/a	n/a	n/a	n/a	n/a	n/a		
UT	\$4,463	\$3,233	\$966	\$877	\$741	\$860	\$1,752	n/a	\$158	\$78	n/a	n/a	\$360		
VA	\$18,685	\$21,086	\$5,448	\$3,592	\$4,550	n/a	\$6,219	\$514	\$662	n/a	\$446	\$7,797	n/a		
VT	\$3,442	\$3,442	\$185	n/a	n/a	n/a	\$680	\$436	\$211	\$42	n/a	\$2,232	n/a		
WA	\$4,709	\$3,910	\$1,274	\$1,291	\$789	\$592	\$1,172	n/a	\$559	\$125	\$64	\$1,893	n/a		
WV	\$7,509	\$7,509	n/a	n/a	n/a	n/a	\$566	n/a	\$525	\$112	n/a	\$6,306	n/a		
WI	\$3,045	\$2,161	\$97	\$824	\$354	\$366	\$2,156	\$252	\$313	\$293	n/a	n/a	n/a		

Retail per 1,000 sq. ft. (100,001 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$655	\$240		\$233	\$182				\$240					
AR	Benton	Lowell	\$504	\$455			\$49				\$455					
AR	Faulkner	Conway	\$1,915	\$1,915	\$1,915											
AR	Washington	Fayetteville	\$864	\$681		\$49	\$134				\$293	\$388				
AZ	Cochise	Sierra Vista	\$3,130	\$3,130	\$2,670						\$230	\$230				
AZ	Gila	Payson	\$505			\$505										
AZ	Gila	Sedona	\$9,000	\$9,000	\$7,640			\$500				\$560	\$300			
AZ	Maricopa	Avondale	\$8,091	\$6,934	\$3,960	\$562	\$595				\$723	\$1,380	\$871			
AZ	Maricopa	Buckeye	\$4,741	\$4,354	\$1,314	\$240	\$148				\$731	\$2,126	\$183			
AZ	Maricopa	Chandler	\$8,987	\$7,730	\$6,930	\$847	\$410				\$330	\$140	\$330			
AZ	Maricopa	Fountain Hills	\$3,000	\$3,000	\$2,081						\$62	\$276	\$581			
AZ	Maricopa	Gilbert	\$4,467	\$2,847	\$1,562	\$834	\$786				\$583	\$328	\$374			
AZ	Maricopa	Glendale	\$6,754	\$5,765	\$4,131	\$733	\$256				\$303	\$578	\$682		\$71	
AZ	Maricopa	Goodyear	\$5,380	\$4,390	\$1,530	\$477	\$513				\$440	\$1,150	\$780		\$490	
AZ	Maricopa	Mesa	\$1,878	\$1,097		\$355	\$425	\$238			\$215	\$318	\$326			
AZ	Maricopa	Peoria	\$20,696	\$20,122	\$18,490	\$390	\$184				\$654	\$434	\$544			
AZ	Maricopa	Phoenix	\$7,691	\$6,202	\$3,922	\$609	\$880	\$2,144				\$61	\$75			
AZ	Maricopa	Scottsdale	\$1,763	\$555		\$705	\$503	\$555								
AZ	Maricopa	Surprise	\$10,873	\$10,283	\$7,674	\$356	\$234				\$693	\$501	\$556		\$859	
AZ	Maricopa	Tempe	\$1,206			\$655	\$551									
AZ	Mojave	Bullhead City	\$1,898			\$1,898										
AZ	Navajo	Show Low	\$1,218	\$385	\$717	\$116	\$385									
AZ	Pima	Pima County	\$3,353	\$2,535	\$2,535		\$818									
AZ	Pima	Marana	\$350			\$350										
AZ	Pima	Oro Valley	\$866			\$866										
AZ	Pima	Tucson	\$4,322	\$4,078	\$4,078	\$244										
AZ	Pinal	Apache Junction	\$15,537	\$15,070	\$13,220	\$147	\$320					\$1,740	\$110			
AZ	Pinal	Casa Grande	\$7,812	\$7,384	\$4,796		\$428				\$488	\$431	\$654		\$1,015	
AZ	Pinal	Eloy	\$1,239	\$990		\$141	\$108					\$385	\$605			
AZ	Pinal	Florence	\$1,284	\$1,095	\$470	\$83	\$106				\$325	\$122	\$178			
AZ	Pinal	Queen Creek	\$7,387	\$6,872	\$4,354		\$515				\$1,040	\$222	\$1,256			
AZ	Yavapai	Yavapai County														
AZ	Yavapai	Chino Valley	\$2,811	\$1,350	\$940	\$84	\$1,377				\$180	\$160	\$70			
AZ	Yavapai	Prescott	\$1,969	\$469	\$469	\$1,500										
AZ	Yuma	Yuma	\$6,126	\$4,466	\$2,874	\$607	\$1,052				\$192	\$1,093	\$265		\$42	
CA	Alameda	Fremont	\$9,769	\$9,769	\$8,700						\$146		\$923			
CA	Alameda	Hayward	\$5,719	\$5,719		\$695	\$704							\$360	\$3,960	
CA	Alameda	Livermore	\$33,424	\$33,424	\$20,197	\$3,681	\$5,573	\$936	\$1,737					\$420	\$880	
CA	Alameda	San Leandro	\$4,237	\$4,237	\$3,440		\$207							\$470	\$120	
CA	Contra Costa	Orinda	\$4,570	\$4,570	\$2,310			\$2,260								
CA	El Dorado	El Dorado Co	\$20,964	\$20,964	\$19,444						\$1,100			\$420		
CA	Fresno	Clovis	\$17,136	\$15,449	\$12,611	\$556	\$1,131		\$1,590		\$625	\$100			\$523	
CA	Kern	Bakersfield	\$1,308	\$688	varies		\$620							\$360	\$328	
CA	Los Angeles	Lancaster	\$3,102	\$3,102	\$1,640			\$700			\$715		\$47			
CA	Los Angeles	Long Beach	\$4,207	\$4,129	\$3,000		\$78				\$267	\$442		\$420		
CA	Monterey	Salinas	\$5,817	\$2,256	\$1,430		\$3,561	\$826								
CA	Napa	St. Helena	\$17,180	\$9,050	\$4,180	\$4,340	\$3,790	\$640				\$1,760	\$2,470			
CA	Orange	Brea	\$9,859	\$7,686	\$7,440	\$2,173					\$191	\$55				
CA	Placer	Rocklin	\$13,267	\$13,267	\$10,721			\$106					\$1,390		\$1,050	
CA	Sacramento	Citrus Heights	\$6,876	\$5,740	\$4,450		\$1,136	varies	\$180					\$340	\$770	
CA	Sacramento	Elk Grove	\$22,960	\$19,080	\$13,880	\$990	\$2,889	\$1,395	\$1,387		\$1,308	\$130	\$180		\$800	

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$42,760	\$41,308	\$8,590	\$260	\$1,192		\$340					\$420	\$31,958	
CA	San Bernardino	Highland	\$16,684	\$16,684	\$8,149			\$322			\$138	\$73			\$8,002	
CA	San Bernardino	Redlands	\$15,371	\$13,221	\$8,321		\$2,150	\$678		\$711	\$336	\$616	\$2,560			
CA	San Bernardino	Rialto	\$7,686	\$6,340	\$5,140	\$510	\$836	\$620	\$140		\$240	\$100	\$100			
CA	San Diego	Carlsbad	\$3,704	\$2,741	\$2,680	\$795	\$168	\$61								
CA	San Diego	Escondido	\$10,033	\$7,870	\$5,040	\$883	\$1,280	\$700					\$2,130			
CA	San Diego	San Diego	\$1,483			\$823	\$660									
CA	San Joaquin	Lodi	\$14,208	\$12,830	\$4,570	\$494	\$883	\$3,756	\$1,365		\$798	\$1,250	\$1,091			
CA	San Joaquin	Ripon	\$38,503	\$32,836	\$25,302	\$2,533	\$3,133	\$2,000	\$1,333		\$1,299	\$1,333	\$797	\$420	\$352	
CA	San Luis Obispo	Paso Robles	\$8,938	\$2,818	\$678	\$973	\$5,147	\$1,220			\$490	\$50	\$380			
CA	San Luis Obispo	San Luis Obispo	\$16,063	\$13,085	\$13,085	\$2,229	\$749									
CA	Santa Barbara	Carpinteria	\$30,444	\$30,444	\$26,620			\$1,785	\$1,630		\$4		\$30	\$330	\$45	
CA	Santa Barbara	Santa Maria	\$11,691	\$9,134	\$8,330	\$1,246	\$1,311		\$26	\$168	\$60	\$382	\$168			
CA	Santa Clara	Gilroy	\$27,915	\$23,111	\$19,687	\$838	\$3,966	\$285					\$3,139			
CA	Santa Clara	Palo Alto	\$24,006	\$24,006	\$3,810				\$3,983	\$203					\$16,010	
CA	Santa Cruz	Santa Cruz Co	\$7,334	\$7,334	\$5,334	varies	varies	\$2,000								
CA	Santa Cruz	Scotts Valley	\$12,723	\$12,723	\$8,750		\$982	\$143				\$2,713	\$135			
CA	Shasta	Redding	\$24,145	\$24,145	\$10,204	\$6,487	\$6,516	\$526			\$412					
CA	Solano	Vacaville	\$12,020	\$12,020	\$4,420	\$1,658	\$1,650	\$1,404			\$176	\$1,187	\$355	\$330	\$841	
CA	Sonoma	Windsor	\$15,168	\$15,168	\$10,567	\$120	\$2,046	\$2,133					\$302			
CA	Ventura	Santa Paula	\$4,888	\$4,888	\$2,095	\$381	\$300	\$410	\$165		\$146	\$934	\$457			
CA	Yolo	Davis	\$24,146	\$24,146	\$19,422	\$438	\$984	\$119	\$878			\$1,055	\$910	\$340		
CO	Adams	Adams Co	\$2,131	\$2,131	\$2,131											
CO	Adams	Commerce City	\$3,562	\$3,562	\$3,229				\$333							
CO	Boulder	Boulder	\$6,540	\$4,690	\$1,736	\$1,554	\$297	\$1,820			\$180	\$180	\$304		\$470	
CO	Eagle	Eagle Co	\$5,192	\$5,192	\$4,923						\$269					
CO	Eagle	Basalt	\$940	\$250	\$250	\$690			varies						varies	
CO	El Paso	Colorado Springs	\$2,710	\$953		\$1,492	\$266	\$953								
CO	Fremont	Canon City	\$152	\$152							\$152					
CO	Jefferson	Jefferson Co	\$5,630	\$5,630	\$5,630											
CO	La Plata	Durango	\$4,534	\$3,810	\$3,810	\$558	\$166									
CO	Larimer	Larimer Co	\$5,870	\$5,870	\$5,870											
CO	Larimer	Loveland	\$9,356	\$8,553	\$7,510	\$803		\$113			\$260	\$310	\$360			
CO	Larimer	Ft. Collins	\$193,522	\$9,642	\$8,534	\$62,400	\$121,480	\$541			\$202	\$140	\$225			
CO	Mesa	Mesa Co	\$2,448	\$2,448	\$2,448											
CO	Pitkin	Pitkin Co	\$41,018	\$41,018	\$12,143				\$4,100						\$24,775	
CO	Weld	Weld Co	\$1,419	\$1,419	\$1,024			\$300							\$95	
CO	Weld	Windsor	\$8,674	\$7,229	\$6,065	\$932	\$513	\$1,164								
CO	Weld	Greeley	\$8,420	\$8,420	\$7,454			\$298			\$499	\$170				
DE	New Castle	New Castle Co	\$1,603	\$297			\$1,306				\$169	\$33	\$95			
FL	Alachua	Alachua Co	\$5,644	\$5,644	\$5,568						\$76					
FL	Brevard	Brevard Co	\$5,637	\$5,637	\$5,270						\$207				\$160	
FL	Brevard	Cocoa	\$5,676	\$5,516	\$5,270	\$160					\$86				\$160	
FL	Brevard	Melbourne	\$7,310	\$7,310	\$6,396						\$86		\$668		\$160	
FL	Brevard	Palm Bay	\$10,066	\$10,066	\$9,549						\$291	\$66			\$160	
FL	Brevard	Rockledge	\$5,516	\$5,516	\$5,270						\$86				\$160	
FL	Broward	Broward Co	\$1,132	\$1,132	\$1,132											
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co	\$3,203	\$3,203	\$2,835						\$116	\$73	\$179			
FL	Citrus	Citrus Co	\$8,213	\$8,213	\$5,847						\$775	\$404	\$1,188			

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co	\$6,488	\$6,488	\$6,488											
FL	Collier	Collier Co	\$21,522	\$20,391	\$17,178	\$572	\$559				\$838	\$519	\$1,246		\$611	
FL	Columbia	Columbia Co														
FL	Dade	Miami/Dade Co	\$1,766	\$1,766	\$1,036						\$395	\$335				
FL	Dade	Miami	\$931	\$931							\$227	\$609	\$95			
FL	DeSoto	DeSoto Co	\$7,560	\$7,560	\$5,040						\$200	\$1,990	\$330			
FL	Flagler	Flagler Co	\$1,997	\$1,997	\$1,997											
FL	Flagler	Palm Coast	\$5,984	\$5,199	\$4,671	\$389	\$397				\$527					
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60			
FL	Glades	Glades Co	\$5,681	\$5,681	\$5,590						\$91					
FL	Hardee	Hardee Co	\$2,753	\$2,753	\$1,531						\$326	\$152	\$522		\$222	
FL	Hendry	Hendry Co	\$3,916	\$3,916	\$3,916											
FL	Hernando	Hernando Co	\$6,433	\$6,433	\$5,411						\$350	\$145	\$527			
FL	Highlands	Highlands Co	\$2,736	\$2,736	\$2,455						\$280					
FL	Hillsborough	Hillsborough Co	\$3,942	\$3,374	\$3,352	\$264	\$304				\$22					
FL	Hillsborough	Plant City	\$8,583	\$8,175	\$7,136	\$98	\$310				\$533	\$506				
FL	Hillsborough	Tampa	\$3,797	\$3,797	\$3,797											
FL	Indian River	Indian River Co	\$10,828	\$10,828	\$7,813						\$502	\$439	\$1,527		\$547	
FL	Lake	Lake Co	\$3,478	\$3,478	\$2,177						\$1,301					
FL	Lake	Eustis	\$2,101	\$941		\$280	\$880				\$485	\$456				
FL	Lee	Lee Co	\$16,478	\$16,478	\$15,837						\$641					
FL	Lee	Bonita Springs	\$11,999	\$11,999	\$11,451						\$548					
FL	Lee	Cape Coral	\$6,856	\$6,035	\$5,709	\$538	\$284				\$162	\$163				
FL	Lee	Ft. Myers	\$17,062	\$16,372	\$15,837	\$354	\$335				\$535					
FL	Levy	Levy Co	\$1,790	\$1,790	\$1,710						\$80					
FL	Manatee	Manatee Co	\$16,636	\$16,636	\$15,508						\$299	\$829				
FL	Marion	Marion Co	\$7,541	\$7,541	\$7,055						\$486					
FL	Martin	Martin Co	\$10,347	\$10,347	\$8,420						\$486	\$625	\$816			
FL	Monroe	Monroe Co	\$2,398	\$2,398	\$1,168						\$64	\$112			\$1,054	
FL	Nassau	Nassau Co	\$3,736	\$3,736	\$2,726						\$245	\$304	\$460			
FL	Okaloosa	Destin	\$1,263	\$1,263	\$1,215							\$48				
FL	Orange	Orange Co.	\$13,850	\$13,850	\$13,303						\$231	\$316				
FL	Orange	Ocoee	\$9,309	\$7,261	\$6,461	\$519	\$1,529				\$470	\$330				
FL	Orange	Orlando	\$11,143	\$10,737	\$10,477		\$406				\$260					
FL	Orange	Winter Garden	\$13,418	\$12,301	\$11,191	\$438	\$680				\$610	\$500				
FL	Osceola	Osceola Co	\$16,990	\$16,990	\$16,690						\$300					
FL	Palm Beach	Palm Beach Co	\$6,767	\$6,767	\$6,256						\$226	\$71	\$214			
FL	Palm Beach	Palm Beach Gardens	\$12,016	\$12,016	\$11,087						\$463	\$252	\$214			
FL	Pasco	Pasco Co	\$10,310	\$9,667	\$8,877	\$234	\$410				\$549				\$241	
FL	Pinellas	Pinellas Co	\$3,683	\$3,627	\$3,627	\$56										
FL	Polk	Polk Co	\$10,271	\$10,271	\$8,551						\$190	\$1,010			\$520	
FL	Polk	Lakeland	\$10,413	\$10,413	\$8,551						\$561	\$781			\$520	
FL	Putnam	Putnam Co	\$1,550	\$1,550	\$1,280						\$270					
FL	Santa Rosa	Santa Rosa Co	\$3,611	\$3,611	\$3,611											
FL	St Johns	St. Johns Co	\$6,747	\$6,747	\$5,539						\$10	\$398	\$800			
FL	St Lucie	St. Lucie Co	\$4,531	\$4,531	\$2,745						\$468	\$772	\$546			
FL	Sarasota	Sarasota Co	\$14,443	\$13,493	\$11,319	\$544	\$406				\$442	\$254	\$441		\$1,037	
FL	Sarasota	North Port	\$17,233	\$17,233	\$14,275						\$1,770	\$587	\$601			
FL	Seminole	Seminole Co	\$2,901	\$2,901	\$2,741						\$160					

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	\$2,936	\$2,936	\$2,283						\$160	\$493			
FL	Seminole	Winter Springs	\$7,015	\$7,015	\$4,298						\$1,300	\$492	\$925		
FL	Sumter	Sumter Co	\$6,425	\$6,425	\$5,915						\$510				
FL	Volusia	Volusia Co	\$3,230	\$3,230	\$3,080						\$150				
FL	Volusia	Daytona Beach	\$5,791	\$5,791	\$3,850						\$334	\$568	\$1,039		
FL	Volusia	Deland	\$4,463	\$3,653	\$3,080	\$483	\$327				\$22	\$30	\$521		
FL	Volusia	Deltona	\$3,645	\$2,533	\$2,147	\$435	\$676				\$250	\$136			
FL	Volusia	Ormond Beach	\$4,499	\$3,867	\$3,750	\$320	\$312	\$117							
FL	Volusia	Port Orange	\$4,414	\$3,502	\$3,302	\$676	\$236				\$200				
GA	Cherokee	Canton	\$2,644	\$2,644	\$2,256				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co	\$1,338	\$1,338	\$845						\$325	\$168			
GA	Forsyth	Forsyth Co	\$216	\$216							\$216				
GA	Fulton	Alpharetta	\$4,424	\$4,424	\$4,166				\$14		\$244				
GA	Fulton	Atlanta	\$1,983	\$1,983	\$1,189				\$584		\$163	\$47			
GA	Fulton	Roswell	\$736	\$736	\$426						\$310				
HI	Honolulu	Honolulu	\$4,053	\$4,053	\$4,053										
ID	Ada	Boise	\$7,083	\$7,083	\$6,813						\$210	\$60			
ID	Kootenai	Post Falls	\$4,515	\$3,454	\$3,130	\$201	\$860					\$310			\$14
IL	DeKalb	DeKalb (city)													
IL	DeKalb	Sandwich				\$64	\$114								
IL	DuPage	DuPage County	\$916	\$916	\$916										
IL	Kane	Kane County	\$4,495	\$4,495	\$4,495										
IN	Hamilton	Fishers	\$6,826	\$5,258	\$5,258		\$1,568								
IN	Hamilton	Noblesville	\$8,588	\$8,588	\$8,588										
KS	Johnson	Lenexa	\$4,212	\$4,212	\$2,813			\$1,122	\$111						\$165
KS	Johnson	Olathe	\$2,693	\$1,947	\$1,817	\$347	\$399		\$130						
KS	Johnson	Overland Park	\$1,433	\$1,433	\$1,433										
LA	E Baton Rouge	Baton Rouge	\$608				\$608								
LA	St Tammany	St Tammany Parish	\$3,003	\$3,003	\$1,833			\$1,170							
MD	Anne Arundel	Anne Arundel Co	\$3,140	\$3,140	\$2,669							\$471			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co	\$1,337			\$550	\$787								
MD	Frederick	Frederick Co	\$3,078	\$750	\$750	\$972	\$1,356								
MD	Harford	Harford Co													
MD	Howard	Howard Co	\$2,080	\$880	\$880	\$600	\$600								
MD	Montgomery	Montgomery Co	\$5,912	\$5,100	\$5,100	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$1,090	\$1,090							\$1,090				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,458	\$1,458	\$1,458										
MO	Jackson	Lee's Summit	\$2,254	\$2,254	\$2,254										
MT	Gallatin	Bozeman	\$6,706	\$5,895	\$5,338	\$357	\$453				\$557				

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.	\$300			\$300									
NC	Durham	Durham	\$2,753	\$2,415	\$2,415	\$178	\$160								
NC	Orange	Orange Co.	\$1,332			\$492	\$840								
NC	Wake	Cary	\$6,602	\$1,341	\$1,341	\$1,805	\$3,456								
NC	Wake	Raleigh	\$2,828	\$1,696	\$1,696	\$566	\$566								
NE	Lancaster	Lincoln	\$3,461	\$3,260	\$3,260	\$134	\$67								
NH	Hillsborough	Manchester													
NH	Merrimack	Concord	\$3,060	\$3,060	\$3,060										
NH	Rockingham	Salem	\$570	\$570							\$570				
NH	Rockingham	Fremont													
NM	Bernalillo	Albuquerque	\$6,181	\$5,716	\$4,730	\$266	\$199	\$645				\$341			
NM	Bernalillo	Bernalillo Co	\$5,577	\$5,577	\$2,822			\$1,915			\$840				
NM	Dona Ana	Las Cruces	\$381			\$267	\$114								
NM	Lincoln	Ruidoso	\$795			\$490	\$305								
NM	Sandoval	Rio Rancho	\$7,765	\$6,430	\$4,196	\$783	\$552	\$1,430			\$755				\$49
NM	Santa Fe	Santa Fe	\$5,350	\$4,896	\$4,597	\$314	\$140				\$221	\$78			
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460				
NM	Valencia	Los Lunas	\$375			\$146	\$229								
NV	Churchill	Churchill County													
NV	Clark	Las Vegas	\$1,259	\$834	\$750		\$425								\$84
NV	Clark	Mesquite	\$1,294	\$1,082	\$998		\$212								\$84
NV	Placer	Truckee													
NV	Washoe	Reno	\$5,279	\$5,279	\$5,279										
OH	Butler	Middletown													
OH	Delaware	Delaware (city)	\$2,960	\$1,194		\$904	\$862				\$389	\$456	\$349		
OH	Warren	Hamilton Township	\$7,962	\$7,962	\$7,265						\$432	\$265			
OK	Cleveland	Moore	\$250	\$250	\$250										
OR	Clackamas	Clackamas Co.	\$360		varies		\$360								
OR	Clackamas	West Linn	\$14,071	\$12,453	\$12,297	\$740	\$878	\$156							
OR	Deschutes	Bend	\$10,567	\$8,719	\$8,719	\$1,134	\$714								
OR	Josephine	Grants Pass	\$24,082	\$23,260	\$23,256	\$416	\$406	\$4	varies						
OR	Lane	Eugene	\$5,909	\$5,312	\$5,278	\$347	\$250	\$34							
OR	Lane	Springfield	\$5,593	\$5,416	\$3,036		\$177	\$2,380							
OR	Marion	Salem	\$9,542	\$8,424	\$8,143	\$669	\$449	\$281							
OR	Marion	Silverton	\$5,836	\$4,267	varies	\$428	\$1,141	\$4,267							
OR	Multnomah	Portland	\$1,081	\$254	varies	\$264	\$563	\$254							
OR	Washington	Tigard	\$3,420	\$3,060	\$3,060	\$360									
OR	Washington	Washington Co	\$5,565	\$2,765	\$2,265		\$2,800	\$500							
PA	Montgomery	Towamencin Twp	\$5,109	\$5,109	\$5,109		\$342	\$161	\$500						\$300
SC	Beaufort	Beaufort Co	\$55	\$55	varies						\$55				
SC	Beaufort	Hilton Head	\$4,187	\$3,317	\$3,317	\$384	\$486								
SC	Berkeley	Mt. Pleasant	\$4,187	\$3,280	\$2,840	\$187	\$720				\$190	\$120			\$130

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	\$376			\$80	\$296								
TN	Rutherford	Smyrna	\$3,013	\$3,013	\$2,438						\$575				
TN	Sumner	Portland													\$400
TN	Sumner	White House	\$2,888	\$2,888	\$1,550						\$532	\$806			
TN	Williamson	Franklin	\$5,763	\$4,451	\$2,681	\$474	\$838								\$1,770
TN	Williamson	Nolensville	\$2,849	\$2,849	\$849										\$2,000
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$1,772	\$1,500	\$1,500	\$192	\$80								
TX	Collin	McKinney	\$243	\$75	\$75	\$113	\$55								
TX	Denton	Denton	\$855			\$552	\$303								
TX	Tarrant	Arlington	\$1,635	\$1,393	\$1,393	\$135	\$107								
TX	Tarrant	Colleyville	\$2,009	\$1,508	\$1,508	\$399	\$103								
TX	Tarrant	Ft. Worth	\$2,126		\$1,973	\$107	\$46								
TX	Williamson	Georgetown	\$622			\$355	\$266								
UT	Cache	Logan	\$691	\$511	\$270	\$39	\$140	\$90			\$118	\$33			
UT	Davis	Layton	\$13,486	\$13,342	\$3,730	\$144		\$8,957			\$655				
UT	Salt Lake	Draper	\$7,119	\$6,907	\$5,859	\$212		\$371			\$410	\$267			
UT	Salt Lake	Sandy City	\$1,670	\$1,227		\$443		\$694	\$78		\$322	\$133			
UT	Salt Lake	West Jordan City	\$6,297	\$5,574	\$4,340	\$421	\$302	\$934			\$140	\$160			
UT	Salt Lake	West Valley City	\$1,797	\$1,797	\$1,343			\$185			\$156	\$113			
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$2,948	\$2,657	\$2,156	\$114	\$177	\$501							
VA	Loudoun	Leesburg	\$1,833			\$717	\$1,116								
VA	Stafford	Stafford Co	\$3,172	\$2,036	\$2,036	\$576	\$560								
VT	Chittenden	Burlington	\$1,610	\$1,610	\$695				\$396		\$187	\$332			
VT	Chittenden	Williston	\$1,125	\$1,125	\$1,125										
WA	Clark	Vancouver	\$8,451	\$8,451	\$8,451										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510				
WA	King	King Co			varies										
WA	King	Bellevue	\$707	\$707	\$707										
WA	King	Bothell	\$3,867	\$3,300	\$3,300	\$330	\$237								
WA	King	Issaquah	\$7,410	\$7,410	\$5,990						\$640	\$740	\$40		
WA	King	Kirkland	\$5,824	\$4,205	\$4,020	\$1,321	\$298	\$185							
WA	Kitsap	Kitsap Co	\$811	\$811	\$811										
WA	Pierce	Pierce Co	\$2,151	\$2,151	\$2,151										
WA	Skagit	Anacortes	\$5,281	\$3,753		\$460	\$1,068	\$3,753							
WA	Skagit	Burlington	\$4,981	\$4,461	\$3,834		\$520		\$400		\$227				
WA	Snohomish	Snohomish Co	\$9,035	\$9,035	\$9,035										
WA	Thurston	Olympia	\$3,749	\$3,749	\$3,590						\$159				
WA	Thurston	Tumwater	\$2,403	\$1,851	\$1,750		\$552				\$101				
WA	Whatcom	Bellingham	\$3,200	\$1,507		\$808	\$886	\$1,507							
WV	Jefferson	Jefferson Co	\$2,103	\$2,103							\$1,909	\$194			
WI	Dane	Fitchburg	\$100	\$100							\$100				
WI	Jefferson	Oconomowoc	\$1,297	\$801	\$377	\$136	\$360				\$212	\$212			
WI	Ozaukee	Cedarburg	\$2,371	\$2,070		\$213	\$88					\$2,070			
WI	St Croix	Hudson	\$2,560	\$673		\$1,440	\$447	\$673							

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
Summary	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
National Average	\$7,022	\$6,180	\$5,327	\$1,130	\$1,683	\$1,081	\$899	\$361	\$397	\$487	\$625	\$386	\$2,263		
Sample Size	265	245	215	130	137	61	24	3	134	100	65	12	46		
National Avg w/o CA	\$5,773	\$4,894	\$4,618	\$1,054	\$1,623	\$1,106	\$620		\$386	\$435	\$501		\$1,202		
Sample Size w/o CA	226	207	179	108	109	37	11		116	84	46		32		
State Average Fees															
AR	\$985	\$823	\$1,915	\$141	\$122	n/a	n/a	n/a	\$329	\$388	n/a	n/a	n/a		
AZ	\$5,144	\$5,204	\$4,380	\$554	\$504	\$859	n/a	n/a	\$449	\$612	\$460	n/a	\$495		
CA	\$14,482	\$13,405	\$8,978	\$1,505	\$1,916	\$1,043	\$1,135	\$361	\$470	\$761	\$924	\$386	\$4,688		
CO	\$17,772	\$6,528	\$4,850	\$9,776	\$24,544	\$741	\$2,217	n/a	\$260	\$200	\$296	n/a	\$8,447		
DE	\$1,603	\$297	n/a	n/a	\$1,306	n/a	n/a	n/a	\$169	\$33	\$95	n/a	n/a		
FL	\$6,987	\$6,769	\$6,127	\$374	\$503	\$117	n/a	n/a	\$380	\$434	\$615	n/a	\$427		
GA	\$1,890	\$1,890	\$1,776	n/a	n/a	n/a	\$257	n/a	\$238	\$86	n/a	n/a	n/a		
HI	\$4,053	\$4,053	\$4,053	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
ID	\$5,799	\$5,269	\$4,972	\$201	\$860	n/a	n/a	n/a	\$210	\$185	n/a	n/a	\$14		
IL	\$2,706	\$2,706	\$2,706	\$64	\$114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
IN	\$7,707	\$6,923	\$6,923	n/a	\$1,568	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
KS	\$2,779	\$2,531	\$2,021	\$347	\$399	\$1,122	\$120	n/a	n/a	n/a	n/a	n/a	\$165		
LA	\$1,805	\$3,003	\$1,833	n/a	\$608	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MD	\$2,392	\$1,845	\$2,350	\$618	\$801	n/a	n/a	n/a	\$1,090	\$471	n/a	n/a	\$110		
MO	\$1,856	\$1,856	\$1,856	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MT	\$6,706	\$5,895	\$5,338	\$357	\$453	n/a	n/a	n/a	\$557	n/a	n/a	n/a	n/a		
NC	\$2,763	\$1,817	\$1,817	\$668	\$1,255	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
NE	\$3,461	\$3,260	\$3,260	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
NH	\$1,815	\$1,815	\$3,060	n/a	n/a	n/a	n/a	n/a	n/a	\$570	n/a	n/a	n/a		
NM	\$3,360	\$4,616	\$4,086	\$378	\$257	\$1,330	n/a	n/a	\$569	\$210	n/a	n/a	\$49		
NV	\$2,611	\$2,399	\$2,342	n/a	\$318	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84		
OH	\$5,461	\$4,578	\$7,265	\$904	\$862	n/a	n/a	n/a	\$411	\$361	\$349	n/a	n/a		
OK	\$250	\$250	\$250	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
OR	\$7,821	\$7,393	\$8,257	\$545	\$774	\$985	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
PA	\$5,109	\$5,109	\$5,109	n/a	\$342	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300		
SC	\$2,810	\$2,217	\$3,079	\$285	\$603	n/a	n/a	n/a	\$123	\$120	n/a	n/a	\$130		
TN	\$2,978	\$3,300	\$1,880	\$277	\$567	n/a	n/a	n/a	\$554	\$806	n/a	n/a	\$1,390		
TX	\$1,174	\$1,119	\$1,290	\$243	\$126	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
UT	\$4,351	\$4,042	\$2,950	\$247	\$186	\$1,676	\$78	n/a	\$300	\$171	n/a	n/a	n/a		
VA	\$2,503	\$2,036	\$2,036	\$646	\$838	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
VT	\$1,368	\$1,368	\$910	n/a	n/a	n/a	\$396	n/a	\$187	\$332	n/a	n/a	n/a		
WA	\$4,200	\$3,707	\$3,967	\$623	\$541	\$1,815	\$400	n/a	\$327	\$740	\$40	n/a	n/a		
WV	\$2,103	\$2,103	n/a	n/a	n/a	n/a	n/a	n/a	\$1,909	\$194	n/a	n/a	n/a		
WI	\$1,582	\$911	\$377	\$597	\$298	\$673	n/a	n/a	\$156	\$1,141	n/a	n/a	n/a		

Office per 1,000 sq. ft. (100,001 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	\$775	\$360		\$233	\$182				\$360				
AR	Benton	Lowell	\$698	\$649			\$49				\$649				
AR	Faulkner	Conway	\$1,280	\$1,280	\$1,280										
AR	Washington	Fayetteville	\$864	\$681		\$49	\$134				\$293	\$388			
AZ	Cochise	Sierra Vista	\$1,230	\$1,230	\$1,080						\$70	\$80			
AZ	Gila	Payson	\$757			\$757									
AZ	Gila	Sedona	\$3,500	\$3,500	\$2,590			\$300				\$190	\$420		
AZ	Maricopa	Avondale	\$4,914	\$3,757	\$1,286	\$562	\$595				\$1,067	\$411	\$993		
AZ	Maricopa	Buckeye	\$2,902	\$2,515	\$445	\$240	\$148				\$1,080	\$720	\$270		
AZ	Maricopa	Chandler	\$6,317	\$5,060	\$4,260	\$847	\$410				\$330	\$140	\$330		
AZ	Maricopa	Fountain Hills	\$2,200	\$2,200	\$1,281						\$62	\$276	\$581		
AZ	Maricopa	Gilbert	\$3,464	\$1,844	\$559	\$834	\$786				\$583	\$328	\$374		
AZ	Maricopa	Glendale	\$5,025	\$4,036	\$2,173	\$733	\$256				\$447	\$304	\$1,007		\$105
AZ	Maricopa	Goodyear	\$4,280	\$3,290	\$900	\$477	\$513				\$440	\$680	\$780		\$490
AZ	Maricopa	Mesa	\$1,878	\$1,097		\$355	\$425	\$238			\$215	\$318	\$326		
AZ	Maricopa	Peoria	\$8,511	\$7,937	\$6,305	\$390	\$184				\$654	\$434	\$544		
AZ	Maricopa	Phoenix	\$6,508	\$5,912	\$3,679	\$244	\$352	\$2,145				\$62	\$26		
AZ	Maricopa	Scottsdale	\$1,541	\$333		\$705	\$503	\$333							
AZ	Maricopa	Surprise	\$8,282	\$7,693	\$4,279	\$356	\$234				\$1,241	\$253	\$996		\$924
AZ	Maricopa	Tempe	\$1,206			\$655	\$551								
AZ	Mojave	Bullhead City	\$1,898			\$1,898									
AZ	Navajo	Show Low	\$1,304	\$385	\$803	\$116	\$385								
AZ	Pima	Pima County	\$2,267	\$1,449	\$1,449		\$818								
AZ	Pima	Marana	\$350			\$350									
AZ	Pima	Oro Valley	\$866			\$866									
AZ	Pima	Tucson	\$5,089	\$4,845	\$4,845	\$244									
AZ	Pinal	Apache Junction	\$5,477	\$5,010	\$4,330	\$147	\$320					\$520	\$160		
AZ	Pinal	Casa Grande	\$4,750	\$4,322	\$1,549		\$428				\$696	\$128	\$934		\$1,015
AZ	Pinal	Eloy	\$1,133	\$884		\$141	\$108					\$129	\$755		
AZ	Pinal	Florence	\$1,287	\$1,098	\$269	\$83	\$106				\$432	\$161	\$236		
AZ	Pinal	Queen Creek	\$4,332	\$3,817	\$1,328		\$515				\$317	\$319	\$1,853		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$2,811	\$1,350	\$940	\$84	\$1,377				\$180	\$160	\$70		
AZ	Yavapai	Prescott	\$1,969	\$469	\$469	\$1,500									
AZ	Yuma	Yuma	\$3,995	\$2,335	\$1,243	\$607	\$1,052				\$280	\$366	\$386		\$60
CA	Alameda	Fremont	\$12,477	\$12,477	\$10,766						\$234		\$1,477		
CA	Alameda	Hayward	\$4,759	\$4,759		\$695	\$704							\$360	\$3,000
CA	Alameda	Livermore	\$29,360	\$29,360	\$15,699	\$3,681	\$5,573	\$936	\$2,485					\$420	\$566
CA	Alameda	San Leandro	\$3,867	\$3,867	\$3,070		\$207							\$470	\$120
CA	Contra Costa	Orinda	\$4,570	\$4,570	\$2,310			\$2,260							
CA	El Dorado	El Dorado Co	\$3,848	\$3,848	\$2,328						\$1,100			\$420	
CA	Fresno	Clovis	\$17,167	\$15,480	\$12,611	\$556	\$1,131		\$1,590		\$625	\$100			\$554
CA	Kern	Bakersfield	\$1,177	\$557	varies		\$620							\$360	\$197
CA	Los Angeles	Lancaster	\$3,102	\$3,102	\$1,640			\$700			\$715		\$47		
CA	Los Angeles	Long Beach	\$3,361	\$3,283	\$2,000		\$78				\$325	\$538		\$420	
CA	Monterey	Salinas	\$5,487	\$1,925	\$1,430		\$3,561	\$495							
CA	Napa	St. Helena	\$12,580	\$8,340	\$3,470	\$2,260	\$1,980	\$640				\$1,760	\$2,470		
CA	Orange	Brea	\$9,957	\$7,784	\$7,440	\$2,173					\$267	\$77			
CA	Placer	Rocklin	\$15,691	\$15,691	\$12,667			\$64					\$1,910		\$1,050
CA	Sacramento	Citrus Heights	\$6,456	\$5,320	\$3,640		\$1,136	varies	\$370					\$340	\$970
CA	Sacramento	Elk Grove	\$21,707	\$18,415	\$12,430	\$990	\$2,302	1440	\$1,717		\$1,308	\$210	\$310		\$1,000

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
CA	Sacramento	Sacramento	\$22,619	\$21,167	\$7,756	\$260	\$1,192		\$470					\$420	\$12,521
CA	San Bernardino	Highland	\$16,684	\$16,684	\$8,149			\$322			\$138	\$73			\$8,002
CA	San Bernardino	Redlands	\$8,837	\$6,687	\$2,133		\$2,150	\$330		\$711	\$336	\$616	\$2,560		
CA	San Bernardino	Rialto	\$6,351	\$4,290	\$3,090	\$510	\$1,551	\$620	\$140		\$240	\$100	\$100		
CA	San Diego	Carlsbad	\$2,163	\$1,200	\$1,139	\$795	\$168	\$61							
CA	San Diego	Escondido	\$5,833	\$3,670	\$840		\$883	\$1,280	\$700				\$2,130		
CA	San Diego	San Diego	\$1,483			\$823	\$660								
CA	San Joaquin	Lodi	\$11,366	\$10,187	\$4,310	\$297	\$883	\$2,254	\$1,382		\$438	\$677	\$1,126		
CA	San Joaquin	Ripon	\$16,318	\$12,918	\$7,247	\$1,520	\$1,880	\$1,200	\$800		\$1,529	\$800	\$570	\$420	\$352
CA	San Luis Obispo	Paso Robles	\$7,028	\$908	\$678	\$973	\$5,147	\$150			\$10		\$70		
CA	San Luis Obispo	San Luis Obispo	\$11,272	\$8,294	\$8,294	\$2,229	\$749								
CA	Santa Barbara	Carpinteria	\$29,730	\$29,730	\$26,620			\$1,071	\$1,630		\$4		\$30	\$330	\$45
CA	Santa Barbara	Santa Maria	\$7,893	\$5,336	\$4,532	\$1,246	\$1,311		\$26	\$168	\$60	\$382	\$168		
CA	Santa Clara	Gilroy	\$27,736	\$22,932	\$19,687	\$838	\$3,966	\$171					\$3,074		
CA	Santa Clara	Palo Alto	\$24,006	\$24,006	\$3,810				\$3,983	\$203					\$16,010
CA	Santa Cruz	Santa Cruz Co	\$6,365	\$6,365	\$4,365	varies	varies	\$2,000							
CA	Santa Cruz	Scotts Valley	\$11,583	\$11,583	\$8,750		\$982	\$143				\$1,628	\$81		
CA	Shasta	Redding	\$22,008	\$22,008	\$7,911	\$6,487	\$6,516	\$483			\$611				
CA	Solano	Vacaville	\$10,651	\$10,651	\$3,356	\$1,658	\$2,060	\$843			\$105	\$627	\$273	\$330	\$1,399
CA	Sonoma	Windsor	\$10,343	\$10,343	\$6,393	\$120	\$2,046	\$1,280					\$504		
CA	Ventura	Santa Paula	\$4,888	\$4,888	\$2,095	\$381	\$300	\$410	\$165		\$146	\$934	\$457		
CA	Yolo	Davis	\$8,671	\$8,671	\$3,947	\$438	\$984	\$119	\$878			\$1,055	\$910	\$340	
CO	Adams	Adams Co	\$1,178	\$1,178	\$1,178										
CO	Adams	Commerce City	\$1,941	\$1,941	\$1,741				\$200						
CO	Boulder	Boulder	\$6,540	\$4,690	\$1,736	\$1,554	\$297	\$1,820			\$180	\$180	\$304		\$470
CO	Eagle	Eagle Co	\$2,156	\$2,156	\$1,887						\$269				
CO	Eagle	Basalt	\$1,285	\$250		\$1,035			varies						varies
CO	El Paso	Colorado Springs	\$2,329	\$572		\$1,492	\$266	\$572							
CO	Fremont	Canon City	\$152	\$152							\$152				
CO	Jefferson	Jefferson Co	\$3,790	\$3,790	\$3,790										
CO	La Plata	Durango	\$3,547	\$2,823	\$2,823	\$558	\$166								
CO	Larimer	Larimer Co	\$2,408	\$2,408	\$2,408										
CO	Larimer	Loveland	\$6,046	\$5,243	\$4,200	\$803		\$113			\$260	\$310	\$360		
CO	Larimer	Ft. Collins	\$187,740	\$3,860	\$3,067	\$62,400	\$121,480	\$226			\$202	\$140	\$225		
CO	Mesa	Mesa Co	\$1,665	\$1,665	\$1,665										
CO	Pitkin	Pitkin Co	\$46,925	\$46,925	\$4,381				\$4,100						\$38,444
CO	Weld	Weld Co	\$2,825	\$2,825	\$2,430			\$300							\$95
CO	Weld	Windsor	\$4,652	\$3,207	\$2,509	\$932	\$513	\$698							
CO	Weld	Greeley	\$3,526	\$3,526	\$2,560			\$254			\$623	\$89			
DE	New Castle	New Castle Co	\$1,759	\$453			\$1,306				\$297	\$14	\$142		
FL	Alachua	Alachua Co	\$2,731	\$2,731	\$2,655						\$76				
FL	Brevard	Brevard Co	\$5,136	\$5,136	\$5,058						\$44				\$34
FL	Brevard	Cocoa	\$5,270	\$5,110	\$5,058	\$160					\$18				\$34
FL	Brevard	Melbourne	\$9,297	\$9,297	\$9,058						\$18		\$187		\$34
FL	Brevard	Palm Bay	\$6,404	\$6,404	\$6,174						\$153	\$43			\$34
FL	Brevard	Rockledge	\$5,110	\$5,110	\$5,058						\$18				\$34
FL	Broward	Broward Co	\$661	\$661	\$661										
FL	Broward	Ft. Lauderdale													
FL	Charlotte	Charlotte Co	\$2,372	\$2,372	\$2,133						\$90	\$57	\$92		
FL	Citrus	Citrus Co	\$7,061	\$7,061	\$5,757						\$427	\$223	\$655		

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Clay	Clay Co	\$3,303	\$3,303	\$3,303										
FL	Collier	Collier Co	\$19,905	\$18,774	\$17,019	\$572	\$559				\$715	\$188	\$612		\$240
FL	Columbia	Columbia Co													
FL	Dade	Miami/Dade Co	\$2,782	\$2,782	\$2,154						\$294	\$335			
FL	Dade	Miami	\$682	\$682							\$336	\$206	\$140		
FL	DeSoto	DeSoto Co	\$2,800	\$2,800	\$1,560						\$280	\$500	\$460		
FL	Flagler	Flagler Co	\$1,500	\$1,500	\$1,500										
FL	Flagler	Palm Coast	\$6,352	\$5,567	\$5,039	\$389	\$397				\$527				
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60		
FL	Glades	Glades Co	\$2,256	\$2,256	\$2,203						\$53				
FL	Hardee	Hardee Co	\$2,366	\$2,366	\$1,961						\$113	\$50	\$170		\$72
FL	Hendry	Hendry Co	\$1,466	\$1,466	\$1,466										
FL	Hernando	Hernando Co	\$3,094	\$3,094	\$2,567						\$181	\$74	\$272		
FL	Highlands	Highlands Co	\$2,558	\$2,558	\$2,403						\$155				
FL	Hillsborough	Hillsborough Co	\$2,502	\$1,934	\$1,893	\$264	\$304				\$41				
FL	Hillsborough	Plant City	\$4,741	\$4,333	\$3,799	\$98	\$310				\$262	\$272			
FL	Hillsborough	Tampa	\$3,425	\$3,425	\$3,425										
FL	Indian River	Indian River Co	\$6,300	\$6,300	\$5,326						\$130	\$114	\$555		\$175
FL	Lake	Lake Co	\$4,184	\$4,184	\$2,883						\$1,301				
FL	Lake	Eustis	\$2,426	\$666		\$430	\$1,330				\$343	\$323			
FL	Lee	Lee Co	\$7,606	\$7,606	\$7,305						\$301				
FL	Lee	Bonita Springs	\$6,928	\$6,928	\$6,683						\$245				
FL	Lee	Cape Coral	\$3,781	\$2,960	\$2,634	\$538	\$284				\$162	\$163			
FL	Lee	Ft. Myers	\$8,246	\$7,556	\$7,305	\$354	\$335				\$251				
FL	Levy	Levy Co	\$898	\$898	\$818						\$80				
FL	Manatee	Manatee Co	\$8,421	\$8,421	\$7,733						\$442	\$246			
FL	Marion	Marion Co	\$7,077	\$7,077	\$6,893						\$184				
FL	Martin	Martin Co	\$3,943	\$3,943	\$3,210						\$185	\$238	\$310		
FL	Monroe	Monroe Co	\$1,914	\$1,914	\$684						\$64	\$112			\$1,054
FL	Nassau	Nassau Co	\$1,858	\$1,858	\$1,154						\$169	\$210	\$324		
FL	Okaloosa	Destin	\$999	\$999	\$974							\$25			
FL	Orange	Orange Co.	\$6,856	\$6,856	\$6,588						\$189	\$79			
FL	Orange	Ocoee	\$7,756	\$5,708	\$4,908	\$519	\$1,529				\$470	\$330			
FL	Orange	Orlando	\$4,510	\$4,104	\$3,844		\$406				\$260				
FL	Orange	Winter Garden	\$8,764	\$7,647	\$6,537	\$438	\$680				\$610	\$500			
FL	Osceola	Osceola Co	\$9,110	\$9,110	\$9,020						\$90				
FL	Palm Beach	Palm Beach Co	\$2,359	\$2,359	\$2,026						\$151	\$64	\$118		
FL	Palm Beach	Palm Beach Gardens	\$3,344	\$3,344	\$2,745						\$261	\$220	\$118		
FL	Pasco	Pasco Co	\$4,586	\$3,943	\$3,153	\$234	\$410				\$549				\$241
FL	Pinellas	Pinellas Co	\$2,823	\$2,767	\$2,767	\$56									
FL	Polk	Polk Co	\$9,521	\$9,521	\$7,561						\$190	\$1,570			\$200
FL	Polk	Lakeland	\$8,418	\$8,418	\$7,561						\$307	\$350			\$200
FL	Putnam	Putnam Co	\$2,953	\$2,953	\$2,683						\$270				
FL	Santa Rosa	Santa Rosa Co	\$1,574	\$1,574	\$1,574										
FL	St Johns	St. Johns Co	\$5,400	\$5,400	\$4,798						\$112	\$163	\$327		
FL	St Lucie	St. Lucie Co	\$2,372	\$2,372	\$1,365						\$298	\$286	\$423		
FL	Sarasota	Sarasota Co	\$7,831	\$6,881	\$6,008	\$544	\$406				\$178	\$102	\$177		\$416
FL	Sarasota	North Port	\$9,010	\$9,010	\$7,461						\$927	\$307	\$315		
FL	Seminole	Seminole Co	\$1,944	\$1,944	\$1,872						\$72				

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	\$1,113	\$1,113	\$766						\$72	\$275			
FL	Seminole	Winter Springs	\$7,492	\$7,492	\$4,775						\$1,300	\$492	\$925		
FL	Sumter	Sumter Co	\$2,185	\$2,185	\$2,065						\$120				
FL	Volusia	Volusia Co	\$2,460	\$2,460	\$2,310						\$150				
FL	Volusia	Daytona Beach	\$3,873	\$3,873	\$2,629						\$214	\$364	\$666		
FL	Volusia	Deland	\$3,515	\$2,705	\$2,310	\$483	\$327				\$22	\$30	\$343		
FL	Volusia	Deltona	\$2,684	\$1,572	\$1,268	\$435	\$676				\$197	\$107			
FL	Volusia	Ormond Beach	\$3,228	\$2,596	\$2,502	\$320	\$312	\$94							
FL	Volusia	Port Orange	\$4,530	\$3,618	\$3,418	\$676	\$236				\$200				
GA	Cherokee	Canton	\$1,377	\$1,377	\$989				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co	\$1,611	\$1,611	\$631						\$646	\$334			
GA	Forsyth	Forsyth Co	\$86	\$86							\$86				
GA	Fulton	Alpharetta	\$1,423	\$1,423	\$1,211				\$14		\$198				
GA	Fulton	Atlanta	\$1,935	\$1,935	\$1,608				\$241		\$67	\$19			
GA	Fulton	Roswell	\$897	\$897	\$280						\$617				
HI	Honolulu	Honolulu	\$3,403	\$3,403	\$3,403										
ID	Ada	Boise	\$4,372	\$4,372	\$4,102						\$210	\$60			
ID	Kootenai	Post Falls	\$2,095	\$1,034	\$930	\$201	\$860					\$90			\$14
IL	DeKalb	DeKalb (city)													
IL	DeKalb	Sandwich	\$178			\$64	\$114								
IL	DuPage	DuPage County	\$2,114	\$2,114	\$2,114										
IL	Kane	Kane County	\$2,873	\$2,873	\$2,873										
IN	Hamilton	Fishers	\$2,527	\$1,927	\$1,927		\$600								
IN	Hamilton	Noblesville	\$2,202	\$2,202	\$2,202										
KS	Johnson	Lenexa	\$2,695	\$2,695	\$1,297			\$1,122	\$111						\$165
KS	Johnson	Olathe	\$1,966	\$1,220	\$1,090	\$347	\$399		\$130						
KS	Johnson	Overland Park	\$860	\$860	\$860										
LA	E Baton Rouge	Baton Rouge	\$608				\$608								
LA	St Tammany	St Tammany Parish	\$3,343	\$3,343	\$2,173			\$1,170							
MD	Anne Arundel	Anne Arundel Co	\$1,386	\$1,386	\$1,290							\$96			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co	\$1,337			\$550	\$787								
MD	Frederick	Frederick Co	\$1,785	\$750	\$750	\$432	\$603								
MD	Harford	Harford Co													
MD	Howard	Howard Co	\$2,080	\$880	\$880	\$600	\$600								
MD	Montgomery	Montgomery Co	\$6,512	\$5,700	\$5,700	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$1,550	\$1,550							\$1,550				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,049	\$1,049	\$1,049										
MO	Jackson	Lee's Summit	\$895	\$895	\$895										
MT	Gallatin	Bozeman	\$4,480	\$3,669	\$3,309	\$357	\$453				\$360				

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.	\$300			\$300									
NC	Durham	Durham	\$1,552	\$1,214	\$1,214	\$178	\$160								
NC	Orange	Orange Co.	\$1,332			\$492	\$840								
NC	Wake	Cary	\$7,094	\$1,833	\$1,833	\$1,805	\$3,456								
NC	Wake	Raleigh	\$1,728	\$596	\$596	\$566	\$566								
NE	Lancaster	Lincoln	\$3,821	\$3,620	\$3,620	\$134	\$67								
NH	Hillsborough	Manchester													
NH	Merrimack	Concord	\$1,430	\$1,430	\$1,430										
NH	Rockingham	Salem	\$560	\$560								\$560			
NH	Rockingham	Fremont													
NM	Bernalillo	Albuquerque	\$5,750	\$5,285	\$4,823	\$266	\$199	\$387				\$75			
NM	Bernalillo	Bernalillo Co	\$5,584	\$5,584	\$3,765			\$1,149			\$670				
NM	Dona Ana	Las Cruces	\$381			\$267	\$114								
NM	Lincoln	Ruidoso	\$795			\$490	\$305								
NM	Sandoval	Rio Rancho	\$6,230	\$4,895	\$3,094	\$783	\$552	\$1,430			\$335				\$36
NM	Santa Fe	Santa Fe	\$3,051	\$2,597	\$2,429	\$314	\$140				\$124	\$44			
NM	Santa Fe	Santa Fe County	\$335	\$335							\$335				
NM	Valencia	Los Lunas	\$375			\$146	\$229								
NV	Churchill	Churchill County													
NV	Clark	Las Vegas	\$1,278	\$853	\$769		\$425								\$84
NV	Clark	Mesquite	\$1,310	\$1,098	\$1,014		\$212								\$84
NV	Placer	Truckee													
NV	Washoe	Reno	\$2,837	\$2,837	\$2,837										
OH	Butler	Middletown													
OH	Delaware	Delaware (city)	\$3,096	\$1,330		\$904	\$862				\$574	\$240	\$516		
OH	Warren	Hamilton Township	\$4,956	\$4,956	\$4,562						\$244	\$150			
OK	Cleveland	Moore	\$250	\$250	\$250										
OR	Clackamas	Clackamas Co.	\$7,219	\$6,859	\$6,859		\$360								
OR	Clackamas	West Linn	\$7,689	\$6,528	\$6,372	\$740	\$421	\$156							
OR	Deschutes	Bend	\$6,144	\$3,205	\$3,205	\$2,225	\$714								
OR	Josephine	Grants Pass	\$7,286	\$6,464	\$6,460	\$416	\$406	\$4	varies						
OR	Lane	Eugene	\$2,996	\$2,399	\$2,365	\$347	\$250	\$34							
OR	Lane	Springfield	\$2,734	\$2,557	\$1,129		\$177	\$1,428							
OR	Marion	Salem	\$3,487	\$2,369	\$2,088	\$669	\$449	\$281							
OR	Marion	Silverton	\$5,836	\$4,267	varies	\$428	\$1,141	\$4,267							
OR	Multnomah	Portland	\$3,881	\$3,054	\$2,800	\$264	\$563	\$254							
OR	Washington	Tigard	\$3,480	\$3,120	\$3,120	\$360									
OR	Washington	Washington Co	\$4,838	\$2,038	\$1,538		\$2,800	\$500							
PA	Montgomery	Towamencin Twp	\$6,549	\$3,274	\$3,274		\$571	\$161	\$500						\$300
SC	Beaufort	Beaufort Co	\$55	\$55	varies						\$55				
SC	Beaufort	Hilton Head	\$2,858	\$1,988	\$1,988	\$384	\$486								
SC	Berkeley	Mt. Pleasant	\$2,447	\$1,540	\$1,100	\$187	\$720				\$190	\$120			\$130

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	\$376			\$80	\$296								
TN	Rutherford	Smyrna	\$2,997	\$2,997	\$2,650						\$347				
TN	Sumner	Portland													\$400
TN	Sumner	White House	\$1,550	\$1,550	\$929						\$247	\$374			
TN	Williamson	Franklin	\$4,973	\$3,661	\$1,891	\$474	\$838								\$1,770
TN	Williamson	Nolensville	\$2,753	\$2,753	\$753										\$2,000
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$1,022	\$750	\$750	\$192	\$80								
TX	Collin	McKinney	\$303	\$134	\$134	\$113	\$55								
TX	Denton	Denton	\$855			\$552	\$303								
TX	Tarrant	Arlington	\$1,495	\$1,253	\$1,253	\$135	\$107								
TX	Tarrant	Colleyville	\$1,280	\$779	\$779	\$399	\$103								
TX	Tarrant	Ft. Worth	\$2,168		\$2,015	\$107	\$46								
TX	Williamson	Georgetown	\$622			\$355	\$266								
UT	Cache	Logan	\$419	\$239	\$112	\$39	\$140	\$47			\$62	\$18			
UT	Davis	Layton	\$11,759	\$11,615	\$2,190	\$144		\$8,957			\$468				
UT	Salt Lake	Draper	\$3,329	\$3,117	\$2,331	\$212		\$137			\$542	\$107			
UT	Salt Lake	Sandy City	\$1,199	\$756		\$443		\$416	\$49		\$206	\$85			
UT	Salt Lake	West Jordan City	\$3,407	\$2,684	\$1,470	\$421	\$302	\$934			\$200	\$80			
UT	Salt Lake	West Valley City	\$1,547	\$1,547	\$1,245			\$111			\$111	\$80			
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$1,345	\$1,053	\$553	\$114	\$177	\$501							
VA	Loudoun	Leesburg	\$1,833			\$717	\$1,116								
VA	Stafford	Stafford Co	\$3,742	\$2,606	\$2,606	\$576	\$560								
VT	Chittenden	Burlington	\$1,555	\$1,555	\$640				\$396		\$187	\$332			
VT	Chittenden	Williston	\$447	\$447	\$447										
WA	Clark	Vancouver	\$2,167	\$2,167	\$2,167										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510				
WA	King	King Co			varies										
WA	King	Bellevue	\$874	\$874	\$874										
WA	King	Bothell	\$5,047	\$4,480	\$4,480	\$330	\$237								
WA	King	Issaquah	\$3,580	\$3,580	\$3,240						\$200	\$100	\$40		
WA	King	Kirkland	\$8,444	\$6,825	\$6,640	\$1,321	\$298	\$185							
WA	Kitsap	Kitsap Co	\$384	\$384	\$384										
WA	Pierce	Pierce Co	\$1,795	\$1,795	\$1,795										
WA	Skagit	Anacortes	\$3,780	\$2,252		\$460	\$1,068	\$2,252							
WA	Skagit	Burlington	\$4,981	\$4,461	\$3,834		\$520		\$400		\$227				
WA	Snohomish	Snohomish Co	\$2,318	\$2,318	\$2,318										
WA	Thurston	Olympia	\$5,249	\$5,249	\$5,090						\$159				
WA	Thurston	Tumwater	\$3,723	\$3,171	\$3,070		\$552				\$101				
WA	Whatcom	Bellingham	\$5,388	\$3,694	\$2,790	\$808	\$886	\$904							
WV	Jefferson	Jefferson Co	\$616	\$616							\$551	\$65			
WI	Dane	Fitchburg	\$100	\$100							\$100				
WI	Jefferson	Oconomowoc	\$1,257	\$761	\$337	\$136	\$360				\$212	\$212			
WI	Ozaukee	Cedarburg	\$2,371	\$2,070		\$213	\$88					\$2,070			
WI	St Croix	Hudson	\$1,536	\$404		\$864	\$268	\$404							

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
Summary	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
National Average	\$5,257	\$4,294	\$3,381	\$1,108	\$1,648	\$868	\$915	\$361	\$338	\$313	\$587	\$386	\$2,071		
Sample Size	266	246	218	130	137	61	24	3	134	99	65	12	46		
National Avg w/o CA	\$4,250	\$3,230	\$2,789	\$1,057	\$1,603	\$927	\$574		\$320	\$255	\$432		\$1,546		
Sample Size w/o CA	228	209	183	108	109	37	11		116	84	46		32		
State Average Fees															
AR	\$904	\$743	\$1,280	\$141	\$122	n/a	n/a	n/a	\$434	\$388	n/a	n/a	n/a		
AZ	\$3,335	\$3,055	\$2,094	\$550	\$479	\$754	n/a	n/a	\$506	\$299	\$581	n/a	\$519		
CA	\$11,300	\$10,305	\$6,474	\$1,355	\$1,826	\$779	\$1,203	\$361	\$455	\$639	\$961	\$386	\$3,270		
CO	\$16,394	\$5,130	\$2,442	\$9,825	\$24,544	\$569	\$2,150	n/a	\$281	\$180	\$296	n/a	\$13,003		
DE	\$1,759	\$453	n/a	n/a	\$1,306	n/a	n/a	n/a	\$297	\$14	\$142	n/a	n/a		
FL	\$4,532	\$4,305	\$3,914	\$383	\$531	\$94	n/a	n/a	\$265	\$253	\$345	n/a	\$213		
GA	\$1,221	\$1,221	\$944	n/a	n/a	n/a	\$143	n/a	\$298	\$132	n/a	n/a	n/a		
HI	\$3,403	\$3,403	\$3,403	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
ID	\$3,233	\$2,703	\$2,516	\$201	\$860	n/a	n/a	n/a	\$210	\$75	n/a	n/a	\$14		
IL	\$1,722	\$2,494	\$2,494	\$64	\$114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
IN	\$2,364	\$2,064	\$2,064	n/a	\$600	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
KS	\$1,840	\$1,592	\$1,082	\$347	\$399	\$1,122	\$120	n/a	n/a	n/a	n/a	n/a	\$165		
LA	\$1,975	\$3,343	\$2,173	n/a	\$608	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MD	\$2,109	\$1,729	\$2,155	\$483	\$613	n/a	n/a	n/a	\$1,550	\$96	n/a	n/a	\$110		
MO	\$972	\$972	\$972	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MT	\$4,480	\$3,669	\$3,309	\$357	\$453	n/a	n/a	n/a	\$360	n/a	n/a	n/a	n/a		
NC	\$2,401	\$1,214	\$1,214	\$668	\$1,255	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
NE	\$3,821	\$3,620	\$3,620	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
NH	\$995	\$995	\$1,430	n/a	n/a	n/a	n/a	n/a	n/a	\$560	n/a	n/a	n/a		
NM	\$2,813	\$3,739	\$3,528	\$378	\$257	\$989	n/a	n/a	\$366	\$60	n/a	n/a	\$36		
NV	\$1,808	\$1,596	\$1,540	n/a	\$318	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84		
OH	\$4,026	\$3,143	\$4,562	\$904	\$862	n/a	n/a	n/a	\$409	\$195	\$516	n/a	n/a		
OK	\$250	\$250	\$250	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
OR	\$5,054	\$3,896	\$3,593	\$681	\$728	\$866	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
PA	\$6,549	\$3,274	\$3,274	n/a	\$571	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300		
SC	\$1,787	\$1,194	\$1,544	\$285	\$603	n/a	n/a	n/a	\$123	\$120	n/a	n/a	\$130		
TN	\$2,530	\$2,740	\$1,556	\$277	\$567	n/a	n/a	n/a	\$297	\$374	n/a	n/a	\$1,390		
TX	\$985	\$729	\$986	\$243	\$126	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
UT	\$2,975	\$2,667	\$1,317	\$247	\$186	\$1,586	\$49	n/a	\$265	\$115	n/a	n/a	n/a		
VA	\$2,788	\$2,606	\$2,606	\$646	\$838	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
VT	\$1,001	\$1,001	\$544	n/a	n/a	n/a	\$396	n/a	\$187	\$332	n/a	n/a	n/a		
WA	\$3,476	\$2,983	\$3,057	\$623	\$541	\$1,114	\$400	n/a	\$239	\$100	\$40	n/a	n/a		
WV	\$616	\$616	n/a	n/a	n/a	n/a	n/a	n/a	\$551	\$65	n/a	n/a	n/a		
WI	\$1,316	\$834	\$337	\$404	\$239	\$404	n/a	n/a	\$156	\$1,141	n/a	n/a	n/a		

Industrial per 1,000 sq. ft. (100,001 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$635	\$220		\$233	\$182				\$220					
AR	Benton	Lowell	\$469	\$420			\$49				\$420					
AR	Faulkner	Conway	\$808	\$808	\$808											
AR	Washington	Fayetteville	\$455	\$272		\$49	\$134				\$117	\$155				
AZ	Cochise	Sierra Vista	\$720	\$720	\$640						\$40	\$40				
AZ	Gila	Payson	\$505			\$505										
AZ	Gila	Sedona	\$2,220	\$2,220	\$1,350			\$500				\$100	\$270			
AZ	Maricopa	Avondale	\$3,325	\$2,168	\$672	\$562	\$595				\$668	\$214	\$614			
AZ	Maricopa	Buckeye	\$1,840	\$1,453	\$232	\$240	\$148				\$676	\$376	\$169			
AZ	Maricopa	Chandler	\$5,127	\$3,870	\$3,070	\$847	\$410				\$330	\$140	\$330			
AZ	Maricopa	Fountain Hills	\$981	\$981	\$62						\$62	\$276	\$581			
AZ	Maricopa	Gilbert	\$3,303	\$1,683	\$398	\$834	\$786				\$583	\$328	\$374			
AZ	Maricopa	Glendale	\$3,364	\$2,375	\$1,228	\$733	\$256				\$280	\$171	\$630		\$66	
AZ	Maricopa	Goodyear	\$3,120	\$2,130	\$240	\$477	\$513				\$440	\$180	\$780		\$490	
AZ	Maricopa	Mesa	\$1,878	\$1,097		\$355	\$425	\$238			\$215	\$318	\$326			
AZ	Maricopa	Peoria	\$5,871	\$5,297	\$3,665	\$390	\$184				\$654	\$434	\$544			
AZ	Maricopa	Phoenix	\$3,659	\$3,410	\$1,102	\$102	\$147	\$2,176			\$45	\$87				
AZ	Maricopa	Scottsdale	\$1,763	\$555		\$705	\$503	\$555								
AZ	Maricopa	Surprise	\$3,563	\$2,973	\$1,316	\$356	\$234				\$640	\$78	\$513		\$426	
AZ	Maricopa	Tempe	\$1,206			\$655	\$551									
AZ	Mojave	Bullhead City	\$1,898			\$1,898										
AZ	Navajo	Show Low	\$1,012	\$385	\$511	\$116	\$385									
AZ	Pima	Pima County	\$2,658	\$1,840	\$1,840		\$818									
AZ	Pima	Marana	\$350			\$350										
AZ	Pima	Oro Valley	\$866			\$866										
AZ	Pima	Tucson	\$2,335	\$2,091	\$2,091	\$244										
AZ	Pinal	Apache Junction	\$3,097	\$2,630	\$2,260	\$147	\$320					\$270	\$100			
AZ	Pinal	Casa Grande	\$3,375	\$2,947	\$809		\$428				\$451	\$67	\$605		\$1,015	
AZ	Pinal	Eloy	\$806	\$557		\$141	\$108					\$68	\$489			
AZ	Pinal	Florence	\$693	\$504	\$83	\$83	\$106				\$218	\$82	\$121			
AZ	Pinal	Queen Creek	\$2,643	\$2,128	\$751		\$515				\$179	\$38	\$1,160			
AZ	Yavapai	Yavapai County														
AZ	Yavapai	Chino Valley	\$4,541	\$3,080	\$2,670	\$84	\$1,377				\$180	\$160	\$70			
AZ	Yavapai	Prescott	\$1,969	\$469	\$469	\$1,500										
AZ	Yuma	Yuma	\$2,955	\$1,295	\$650	\$607	\$1,052				\$175	\$191	\$241		\$38	
CA	Alameda	Fremont	\$4,408	\$4,408	\$3,552						\$117		\$739			
CA	Alameda	Hayward	\$3,199	\$3,199		\$695	\$704							\$360	\$1,440	
CA	Alameda	Livermore	\$21,426	\$21,426	\$9,947	\$3,681	\$5,573	\$936	\$693					\$420	\$176	
CA	Alameda	San Leandro	\$1,787	\$1,787	\$990		\$207							\$470	\$120	
CA	Contra Costa	Orinda	\$4,570	\$4,570	\$2,310			\$2,260								
CA	El Dorado	El Dorado Co	\$2,998	\$2,998	\$1,478						\$1,100			\$420		
CA	Fresno	Clovis	\$17,167	\$15,480	\$12,611	\$556	\$1,131		\$1,590		\$625	\$100			\$554	
CA	Kern	Bakersfield	\$1,308	\$688	varies		\$620							\$360	\$328	
CA	Los Angeles	Lancaster	\$2,102	\$2,102	\$640			\$700			\$715		\$47			
CA	Los Angeles	Long Beach	\$1,948	\$1,870	\$1,100		\$78				\$132	\$218		\$420		
CA	Monterey	Salinas	\$5,453	\$1,892	\$1,066		\$3,561	\$826								
CA	Napa	St. Helena	\$11,320	\$5,700	\$830	\$3,000	\$2,620	\$640				\$1,760	\$2,470			
CA	Orange	Brea	\$9,791	\$7,618	\$7,440	\$2,173					\$138	\$40				
CA	Placer	Rocklin	\$8,963	\$8,963	\$6,510			\$106					\$950		\$1,397	
CA	Sacramento	Citrus Heights	\$5,816	\$4,680	\$3,640		\$1,136	varies	\$90					\$340	\$610	
CA	Sacramento	Elk Grove	\$14,064	\$10,185	\$6,310	\$990	\$2,889	\$935	\$1,752		\$418	\$60	\$70		\$640	

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$12,333	\$10,882	\$3,417	\$260	\$1,192		\$150					\$420	\$6,895	
CA	San Bernardino	Highland	\$11,722	\$11,722	\$5,101			\$322			\$38	\$18			\$6,243	
CA	San Bernardino	Redlands	\$8,454	\$6,304	\$1,351		\$2,150	\$762		\$711	\$304	\$616	\$2,560			
CA	San Bernardino	Rialto	\$3,179	\$2,530	\$1,750	\$510	\$139	\$550	\$120		\$10	\$20	\$80			
CA	San Diego	Carlsbad	\$1,560	\$597	\$536	\$795	\$168	\$61								
CA	San Diego	Escondido	\$4,239	\$2,730	\$420		\$883	\$626	\$700				\$1,610			
CA	San Diego	San Diego	\$1,483			\$823	\$660									
CA	San Joaquin	Lodi	\$11,281	\$10,197	\$4,394	\$201	\$883	\$3,756	\$981		\$190	\$91	\$785			
CA	San Joaquin	Ripon	\$19,287	\$12,287	\$6,704	\$2,533	\$4,467	\$2,400	\$600		\$841	\$600	\$370	\$420	\$352	
CA	San Luis Obispo	Paso Robles	\$4,295	\$4,295	\$3,305			\$810			\$50	\$20	\$110			
CA	San Luis Obispo	San Luis Obispo	\$8,763	\$5,785	\$5,785	\$2,229	\$749									
CA	Santa Barbara	Carpinteria	\$16,044	\$16,044	\$12,670			\$1,785	\$1,180		\$4		\$30	\$330	\$45	
CA	Santa Barbara	Santa Maria	\$6,991	\$4,434	\$3,630	\$1,246	\$1,311		\$26	\$168	\$60	\$382		\$168		
CA	Santa Clara	Gilroy	\$23,842	\$19,038	\$5,178	\$838	\$3,966	\$210					\$13,650			
CA	Santa Clara	Palo Alto	\$24,006	\$24,006	\$3,810				\$3,983	\$203					\$16,010	
CA	Santa Cruz	Santa Cruz Co	\$3,238	\$3,238	\$1,238	varies	varies	\$2,000								
CA	Santa Cruz	Scotts Valley	\$9,188	\$9,188	\$5,220		\$982	\$143				\$2,713	\$130			
CA	Shasta	Redding	\$17,753	\$17,753	\$4,069	\$6,487	\$6,516	\$352			\$329					
CA	Solano	Vacaville	\$15,243	\$15,243	\$2,455	\$1,658	\$8,264	\$1,404			\$176	\$177	\$191	\$330	\$588	
CA	Sonoma	Windsor	\$7,494	\$7,494	\$2,979	\$120	\$2,046	\$2,133						\$216		
CA	Ventura	Santa Paula	\$2,669	\$2,669	\$733	\$381	\$300	\$506	\$192		\$87	\$13	\$457			
CA	Yolo	Davis	\$3,081	\$3,081	\$461	\$438	\$984	\$119	\$228			\$274	\$237	\$340		
CO	Adams	Adams Co	\$776	\$776	\$776											
CO	Adams	Commerce City	\$1,479	\$1,479	\$1,146				\$333							
CO	Boulder	Boulder	\$6,540	\$4,690	\$1,736	\$1,554	\$297	\$1,820			\$180	\$180	\$304		\$470	
CO	Eagle	Eagle Co	\$1,435	\$1,435	\$1,166						\$269					
CO	Eagle	Basalt	\$768	\$250		\$518			varies						varies	
CO	El Paso	Colorado Springs	\$2,710	\$953		\$1,492	\$266	\$953								
CO	Fremont	Canon City	\$152	\$152							\$152					
CO	Jefferson	Jefferson Co	\$1,630	\$1,630	\$1,630											
CO	La Plata	Durango	\$2,687	\$1,963	\$1,963	\$558	\$166									
CO	Larimer	Larimer Co	\$1,392	\$1,392	\$1,392											
CO	Larimer	Loveland	\$3,330	\$2,526	\$2,170	\$803		\$106			\$70	\$80	\$100			
CO	Larimer	Ft. Collins	\$186,261	\$2,381	\$1,849	\$62,400	\$121,480	\$376			\$56	\$38	\$62			
CO	Mesa	Mesa Co	\$1,155	\$1,155	\$1,155											
CO	Pitkin	Pitkin Co	\$16,273	\$16,273	\$2,519				\$4,100						\$9,654	
CO	Weld	Weld Co	\$2,013	\$2,013	\$1,618			\$300							\$95	
CO	Weld	Windsor	\$3,873	\$2,428	\$1,448	\$932	\$513	\$980								
CO	Weld	Greeley	\$1,733	\$1,733	\$1,144			\$136			\$403	\$50				
DE	New Castle	New Castle Co	\$1,578	\$272			\$1,306				\$177	\$7	\$88			
FL	Alachua	Alachua Co	\$1,755	\$1,755	\$1,679						\$76					
FL	Brevard	Brevard Co	\$5,136	\$5,136	\$5,058						\$44				\$34	
FL	Brevard	Cocoa	\$5,270	\$5,110	\$5,058	\$160					\$18				\$34	
FL	Brevard	Melbourne	\$3,252	\$3,252	\$3,124						\$18		\$76		\$34	
FL	Brevard	Palm Bay	\$3,121	\$3,121	\$2,911						\$157	\$19			\$34	
FL	Brevard	Rockledge	\$5,110	\$5,110	\$5,058						\$18				\$34	
FL	Broward	Broward Co	\$358	\$358	\$358											
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co	\$979	\$979	\$855						\$41	\$26	\$57			
FL	Citrus	Citrus Co	\$3,627	\$3,627	\$2,909						\$235	\$123	\$360			

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co	\$2,151	\$2,151	\$2,151											
FL	Collier	Collier Co	\$11,436	\$10,305	\$9,176	\$572	\$559				\$660	\$108	\$327		\$33	
FL	Columbia	Columbia Co														
FL	Dade	Miami/Dade Co	\$2,602	\$2,602	\$1,070						\$1,197	\$335				
FL	Dade	Miami	\$404	\$404							\$210	\$107	\$87			
FL	DeSoto	DeSoto Co	\$1,760	\$1,760	\$960						\$190	\$310	\$300			
FL	Flagler	Flagler Co	\$794	\$794	\$794											
FL	Flagler	Palm Coast	\$3,482	\$2,696	\$2,169	\$389	\$397				\$527					
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60			
FL	Glades	Glades Co	\$2,180	\$2,180	\$2,147						\$33					
FL	Hardee	Hardee Co	\$751	\$751	\$634						\$33	\$14	\$49		\$21	
FL	Hendry	Hendry Co	\$1,918	\$1,918	\$1,918											
FL	Hernando	Hernando Co	\$2,101	\$2,101	\$1,838						\$90	\$37	\$136			
FL	Highlands	Highlands Co	\$1,248	\$1,248	\$1,166						\$83					
FL	Hillsborough	Hillsborough Co	\$1,571	\$1,003	\$994	\$264	\$304				\$9					
FL	Hillsborough	Plant City	\$3,325	\$2,917	\$2,573	\$98	\$310				\$139	\$205				
FL	Hillsborough	Tampa	\$1,359	\$1,359	\$1,359											
FL	Indian River	Indian River Co	\$3,845	\$3,845	\$2,797						\$120	\$105	\$512		\$311	
FL	Lake	Lake Co	\$2,261	\$2,261	\$2,157						\$104					
FL	Lake	Eustis	\$2,127	\$367		\$430	\$1,330				\$189	\$178				
FL	Lee	Lee Co	\$6,452	\$6,452	\$6,195						\$257					
FL	Lee	Bonita Springs	\$5,914	\$5,914	\$5,666						\$248					
FL	Lee	Cape Coral	\$3,457	\$2,636	\$2,310	\$538	\$284				\$162	\$163				
FL	Lee	Ft. Myers	\$7,089	\$6,399	\$6,195	\$354	\$335				\$204					
FL	Levy	Levy Co	\$789	\$789	\$709						\$80					
FL	Manatee	Manatee Co	\$4,396	\$4,396	\$3,992						\$276	\$128				
FL	Marion	Marion Co	\$3,398	\$3,398	\$3,294						\$104					
FL	Martin	Martin Co	\$2,837	\$2,837	\$2,403						\$107	\$137	\$190			
FL	Monroe	Monroe Co	\$543	\$543	\$406						\$64	\$19			\$54	
FL	Nassau	Nassau Co	\$1,378	\$1,378	\$1,074						\$73	\$91	\$140			
FL	Okaloosa	Destin	\$622	\$622	\$616							\$6				
FL	Orange	Orange Co.	\$3,313	\$3,313	\$3,224						\$41	\$48				
FL	Orange	Ocoee	\$6,177	\$4,129	\$3,329	\$519	\$1,529				\$470	\$330				
FL	Orange	Orlando	\$2,826	\$2,420	\$2,160		\$406				\$260					
FL	Orange	Winter Garden	\$4,282	\$3,165	\$2,055	\$438	\$680				\$610	\$500				
FL	Osceola	Osceola Co	\$5,932	\$5,932	\$5,882						\$50					
FL	Palm Beach	Palm Beach Co	\$1,263	\$1,263	\$1,064						\$145	\$5	\$49			
FL	Palm Beach	Palm Beach Gardens	\$1,915	\$1,915	\$1,432						\$414	\$20	\$49			
FL	Pasco	Pasco Co	\$4,584	\$3,941	\$3,151	\$234	\$410				\$549				\$241	
FL	Pinellas	Pinellas Co	\$1,470	\$1,414	\$1,414	\$56										
FL	Polk	Polk Co	\$1,645	\$1,645	\$1,455						\$30	\$90			\$70	
FL	Polk	Lakeland	\$1,805	\$1,805	\$1,455						\$110	\$170			\$70	
FL	Putnam	Putnam Co	\$1,568	\$1,568	\$1,338						\$230					
FL	Santa Rosa	Santa Rosa Co	\$1,331	\$1,331	\$1,331											
FL	St Johns	St. Johns Co	\$2,864	\$2,864	\$2,632						\$15	\$72	\$145			
FL	St Lucie	St. Lucie Co	\$717	\$717	\$500						\$67	\$54	\$96			
FL	Sarasota	Sarasota Co	\$5,446	\$4,496	\$3,973	\$544	\$406				\$106	\$61	\$106		\$250	
FL	Sarasota	North Port	\$5,686	\$5,686	\$4,714						\$581	\$193	\$198			
FL	Seminole	Seminole Co	\$768	\$768	\$762						\$6					

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Seminole	Altamonte Springs	\$537	\$537	\$442						\$6	\$89				
FL	Seminole	Winter Springs	\$6,121	\$6,121	\$3,404						\$1,300	\$492	\$925			
FL	Sumter	Sumter Co	\$1,395	\$1,395	\$1,305						\$90					
FL	Volusia	Volusia Co	\$1,370	\$1,370	\$1,220						\$150					
FL	Volusia	Daytona Beach	\$2,209	\$2,209	\$1,421						\$136	\$230	\$422			
FL	Volusia	Deland	\$2,299	\$1,489	\$1,220	\$483	\$327				\$51	\$15	\$203			
FL	Volusia	Deltona	\$1,980	\$868	\$721	\$435	\$676				\$95	\$52				
FL	Volusia	Ormond Beach	\$2,037	\$1,405	\$1,304	\$320	\$312	\$101								
FL	Volusia	Port Orange	\$2,989	\$2,077	\$1,877	\$676	\$236				\$200					
GA	Cherokee	Canton	\$522	\$522	\$134				\$173		\$173	\$43				
GA	Cherokee	Cherokee Co	\$1,082	\$1,082	\$399						\$450	\$233				
GA	Forsyth	Forsyth Co	\$52	\$52							\$52					
GA	Fulton	Alpharetta	\$799	\$799	\$513				\$14		\$272					
GA	Fulton	Atlanta	\$1,255	\$1,255	\$1,025				\$169		\$47	\$14				
GA	Fulton	Roswell	\$606	\$606	\$177						\$429					
HI	Honolulu	Honolulu	\$2,019	\$2,019	\$2,019											
ID	Ada	Boise	\$2,968	\$2,968	\$2,698						\$210	\$60				
ID	Kootenai	Post Falls	\$1,365	\$304	\$270	\$201	\$860					\$20			\$14	
IL	DeKalb	DeKalb (city)														
IL	DeKalb	Sandwich				\$64	\$114									
IL	DuPage	DuPage County	\$1,049	\$1,049	\$1,049											
IL	Kane	Kane County	\$1,774	\$1,774	\$1,774											
IN	Hamilton	Fishers	\$1,350	\$1,220	\$1,220		\$130									
IN	Hamilton	Noblesville	\$1,394	\$1,394	\$1,394											
KS	Johnson	Lenexa	\$2,825	\$2,825	\$1,591			\$1,122	\$111							
KS	Johnson	Olathe	\$2,633	\$1,887	\$1,817	\$347	\$399		\$70							
KS	Johnson	Overland Park	\$1,433	\$1,433	\$1,433											
LA	E Baton Rouge	Baton Rouge	\$608				\$608									
LA	St Tammany	St Tammany Parish	\$2,132	\$2,132	\$1,254			\$878								
MD	Anne Arundel	Anne Arundel Co	\$489	\$489	\$468							\$21				
MD	Calvert	Calvert Co	\$110	\$110											\$110	
MD	Carroll	Carroll Co														
MD	Charles	Charles Co	\$1,337			\$550	\$787									
MD	Frederick	Frederick Co	\$1,785	\$750	\$750	\$432	\$603									
MD	Harford	Harford Co														
MD	Howard	Howard Co	\$1,640	\$440	\$440	\$600	\$600									
MD	Montgomery	Montgomery Co	\$3,662	\$2,850	\$2,850	\$352	\$460									
MD	Queen Anne's	Queen Anne's Co	\$1,000	\$1,000							\$1,000					
MD	St. Mary's	St. Mary's Co														
MO	Clay/Jackson	Kansas City	\$647	\$647	\$647											
MO	Jackson	Lee's Summit	\$689	\$689	\$689											
MT	Gallatin	Bozeman	\$2,658	\$1,847	\$1,308	\$357	\$453				\$539					

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	\$300			\$300										
NC	Durham	Durham	\$835	\$497	\$497	\$178	\$160									
NC	Orange	Orange Co.	\$1,332			\$492	\$840									
NC	Wake	Cary	\$6,392	\$1,131	\$1,131	\$1,805	\$3,456									
NC	Wake	Raleigh	\$1,378	\$246	\$246	\$566	\$566									
NE	Lancaster	Lincoln	\$2,421	\$2,220	\$2,220	\$134	\$67									
NH	Hillsborough	Manchester														
NH	Merrimack	Concord	\$910	\$910	\$910											
NH	Rockingham	Salem	\$300	\$300							\$300					
NH	Rockingham	Fremont														
NM	Bernalillo	Albuquerque	\$4,934	\$4,469	\$3,741	\$266	\$199	\$645					\$83			
NM	Bernalillo	Bernalillo Co	\$5,029	\$5,029	\$2,384			\$1,915			\$730					
NM	Dona Ana	Las Cruces	\$381			\$267	\$114									
NM	Lincoln	Ruidoso	\$795			\$490	\$305									
NM	Sandoval	Rio Rancho	\$4,920	\$3,585	\$1,955	\$783	\$552	\$1,430			\$177				\$23	
NM	Santa Fe	Santa Fe	\$2,164	\$1,710	\$1,610	\$314	\$140				\$74	\$26				
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460					
NM	Valencia	Los Lunas	\$375			\$146	\$229									
NV	Churchill	Churchill County														
NV	Clark	Las Vegas	\$1,116	\$691	\$607		\$425								\$84	
NV	Clark	Mesquite	\$1,449	\$1,237	\$1,153		\$212								\$84	
NV	Placer	Truckee														
NV	Washoe	Reno	\$1,799	\$1,799	\$1,799											
OH	Butler	Middletown														
OH	Delaware	Delaware (city)	\$2,583	\$817		\$904	\$862				\$359	\$135	\$323			
OH	Warren	Hamilton Township	\$3,759	\$3,759	\$3,512						\$153	\$94				
OK	Cleveland	Moore	\$360	\$360	\$360											
OR	Clackamas	Clackamas Co.	\$4,699	\$4,339	\$4,339		\$360									
OR	Clackamas	West Linn	\$7,689	\$6,528	\$6,372	\$740	\$421	\$156								
OR	Deschutes	Bend	\$6,150	\$4,302	\$4,302	\$1,134	\$714									
OR	Josephine	Grants Pass	\$3,733	\$2,911	\$2,907	\$416	\$406	\$4	varies							
OR	Lane	Eugene	\$2,119	\$1,522	\$1,488	\$347	\$250	\$34								
OR	Lane	Springfield	\$3,312	\$3,135	\$755		\$177	\$2,380								
OR	Marion	Salem	\$2,354	\$1,603	\$1,322	\$302	\$449	\$281								
OR	Marion	Silverton	\$4,695	\$4,267	varies	\$428	varies	\$4,267								
OR	Multnomah	Portland	\$2,851	\$2,024	\$1,770	\$264	\$563	\$254								
OR	Washington	Tigard	\$1,832	\$1,472	\$1,472	\$360										
OR	Washington	Washington Co	\$4,206	\$1,406	\$906		\$2,800	\$500								
PA	Montgomery	Towamencin Twp	\$2,154	\$2,154	\$2,154		\$171	\$161	\$500						\$300	
SC	Beaufort	Beaufort Co	\$55	\$55	varies						\$55					
SC	Beaufort	Hilton Head	\$1,465	\$595	\$595	\$384	\$486									
SC	Berkeley	Mt. Pleasant	\$1,957	\$1,050	\$700	\$187	\$720				\$190	\$30			\$130	

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	\$376			\$80	\$296									
TN	Rutherford	Smyrna	\$1,830	\$1,830	\$1,625						\$205					
TN	Sumner	Portland	\$400	\$400										\$400		
TN	Sumner	White House	\$977	\$977	\$278						\$119	\$180		\$400		
TN	Williamson	Franklin	\$4,595	\$3,283	\$1,513	\$474	\$838								\$1,770	
TN	Williamson	Nolensville	\$2,498	\$2,498	\$498										\$2,000	
TX	Brazos	College Station	\$133			\$88	\$45									
TX	Collin	Allen	\$872	\$600	\$600	\$192	\$80									
TX	Collin	McKinney	\$219	\$51	\$51	\$113	\$55									
TX	Denton	Denton	\$855			\$552	\$303									
TX	Tarrant	Arlington	\$715	\$473	\$473	\$135	\$107									
TX	Tarrant	Colleyville	\$2,623	\$2,122	\$2,122	\$399	\$103									
TX	Tarrant	Ft. Worth	\$1,368		\$1,215	\$107	\$46									
TX	Williamson	Georgetown	\$622			\$355	\$266									
UT	Cache	Logan	\$362	\$183	\$59	\$39	\$140	\$79			\$35	\$10				
UT	Davis	Layton	\$11,727	\$11,583	\$2,552	\$144		\$8,957			\$74					
UT	Salt Lake	Draper	\$1,796	\$1,584	\$1,275	\$212		\$228			\$43	\$38				
UT	Salt Lake	Sandy City	\$1,352	\$909		\$443		\$694	\$31		\$130	\$54				
UT	Salt Lake	West Jordan City	\$2,607	\$1,884	\$770	\$421	\$302	\$934			\$130	\$50				
UT	Salt Lake	West Valley City	\$1,086	\$1,086	\$815			\$185			\$50	\$36				
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320				
UT	Utah	Provo	\$1,142	\$851	\$350	\$114	\$177	\$501								
VA	Loudoun	Leesburg	\$1,833			\$717	\$1,116									
VA	Stafford	Stafford Co	\$2,646	\$1,510	\$1,510	\$576	\$560									
VT	Chittenden	Burlington	\$1,164	\$1,164	\$249				\$398		\$185	\$332				
VT	Chittenden	Williston	\$294	\$294	\$294											
WA	Clark	Vancouver	\$1,372	\$1,372	\$1,372											
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510					
WA	King	King Co			varies											
WA	King	Bellevue	\$588	\$588	\$588											
WA	King	Bothell	\$3,527	\$2,960	\$2,960	\$330	\$237									
WA	King	Issaquah	\$2,470	\$2,470	\$2,130						\$200	\$100	\$40			
WA	King	Kirkland	\$7,094	\$5,475	\$5,290	\$1,321	\$298	\$185								
WA	Kitsap	Kitsap Co	\$197	\$197	\$197											
WA	Pierce	Pierce Co	\$1,582	\$1,582	\$1,582											
WA	Skagit	Anacortes	\$5,281	\$3,753		\$460	\$1,068	\$3,753								
WA	Skagit	Burlington	\$4,981	\$4,461	\$3,834		\$520		\$400		\$227					
WA	Snohomish	Snohomish Co	\$1,467	\$1,467	\$1,467											
WA	Thurston	Olympia	\$2,919	\$2,919	\$2,760						\$159					
WA	Thurston	Tumwater	\$2,183	\$1,631	\$1,530		\$552				\$101					
WA	Whatcom	Bellingham	\$5,040	\$3,347	\$1,840	\$808	\$886	\$1,507								
WV	Jefferson	Jefferson Co	\$372	\$372							\$338	\$34				
WI	Dane	Fitchburg	\$125	\$125							\$125					
WI	Jefferson	Oconomowoc	\$852	\$356	\$166	\$136	\$360				\$96	\$94				
WI	Ozaukee	Cedarburg	\$2,371	\$2,070		\$213	\$88					\$2,070				
WI	St Croix	Hudson	\$2,560	\$673		\$1,440	\$447	\$673								

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
		National Average	\$3,955	\$2,918	\$2,067	\$1,108	\$1,678	\$1,055	\$745	\$361	\$243	\$201	\$597	\$388	\$1,213	
		Sample Size	266	247	218	129	135	61	24	3	135	100	64	14	44	
		National Avg w/o CA	\$3,156	\$2,065	\$1,732	\$1,041	\$1,599	\$1,080	\$573	#DIV/0!	\$235	\$155	\$296		\$600	
		Sample Size w/o CA	228	210	183	108	108	37	11	0	117	84	45		30	
State Average Fees																
AR			\$592	\$430	\$808	\$141	\$122	n/a	n/a	n/a	\$252	\$155	n/a	n/a	n/a	
AZ			\$2,388	\$1,954	\$1,187	\$533	\$470	\$867	n/a	n/a	\$343	\$181	\$440	n/a	\$407	
CA			\$8,749	\$7,759	\$3,818	\$1,452	\$1,997	\$1,017	\$891	\$361	\$296	\$444	\$1,309	\$386	\$2,528	
CO			\$13,777	\$2,543	\$1,464	\$9,751	\$24,544	\$667	\$2,217	n/a	\$188	\$87	\$155	n/a	\$3,406	
DE			\$1,578	\$272	n/a	n/a	\$1,306	n/a	n/a	n/a	\$177	\$7	\$88	n/a	n/a	
FL			\$2,816	\$2,589	\$2,329	\$383	\$531	\$101	n/a	n/a	\$205	\$133	\$214	n/a	\$94	
GA			\$719	\$719	\$450	n/a	n/a	n/a	\$119	n/a	\$237	\$97	n/a	n/a	n/a	
HI			\$2,019	\$2,019	\$2,019	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID			\$2,166	\$1,636	\$1,484	\$201	\$860	n/a	n/a	n/a	\$210	\$40	n/a	n/a	\$14	
IL			\$1,412	\$1,412	\$1,412	\$64	\$114	n/a								
IN			\$1,372	\$1,307	\$1,307	n/a	\$130	n/a								
KS			\$2,297	\$2,048	\$1,614	\$347	\$399	\$1,122	\$90	n/a	n/a	n/a	n/a	n/a	n/a	
LA			\$1,370	\$2,132	\$1,254	n/a	\$608	\$878	n/a							
MD			\$1,432	\$940	\$1,127	\$483	\$613	n/a	n/a	n/a	\$1,000	\$21	n/a	n/a	\$110	
MO			\$668	\$668	\$668	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT			\$2,658	\$1,847	\$1,308	\$357	\$453	n/a	n/a	n/a	\$539	n/a	n/a	n/a	n/a	
NC			\$2,047	\$625	\$625	\$668	\$1,255	n/a								
NE			\$2,421	\$2,220	\$2,220	\$134	\$67	n/a								
NH			\$605	\$605	\$910	n/a	n/a	n/a	n/a	n/a	n/a	\$300	n/a	n/a	n/a	
NM			\$2,382	\$3,051	\$2,423	\$378	\$257	\$1,330	n/a	n/a	\$360	\$55	n/a	n/a	\$23	
NV			\$1,455	\$1,242	\$1,186	n/a	\$318	n/a	\$84							
OH			\$3,171	\$2,288	\$3,512	\$904	\$862	n/a	n/a	n/a	\$256	\$115	\$323	n/a	n/a	
OK			\$360	\$360	\$360	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR			\$3,967	\$3,046	\$2,563	\$499	\$682	\$985	n/a							
PA			\$2,154	\$2,154	\$2,154	n/a	\$171	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300	
SC			\$1,159	\$567	\$648	\$285	\$603	n/a	n/a	n/a	\$123	\$30	n/a	n/a	\$130	
TN			\$1,779	\$1,798	\$979	\$277	\$567	n/a	n/a	n/a	\$162	\$180	n/a	\$400	\$1,885	
TX			\$926	\$811	\$892	\$243	\$126	n/a								
UT			\$2,609	\$2,300	\$970	\$247	\$186	\$1,654	\$31	n/a	\$77	\$85	n/a	n/a	n/a	
VA			\$2,240	\$1,510	\$1,510	\$646	\$838	n/a								
VT			\$729	\$729	\$272	n/a	n/a	n/a	\$398	n/a	\$185	\$332	n/a	n/a	n/a	
WA			\$2,831	\$2,338	\$2,129	\$623	\$541	\$1,815	\$400	n/a	\$239	\$100	\$40	n/a	n/a	
WV			\$372	\$372	n/a	n/a	n/a	n/a	n/a	n/a	\$338	\$34	n/a	n/a	n/a	
WI			\$1,477	\$806	\$166	\$597	\$298	\$673	n/a	n/a	\$111	\$1,082	n/a	n/a	n/a	



CITY OF HUGHSON
CITY COUNCIL MEETING
City Hall Council Chambers
7018 Pine Street, Hughson, CA

MINUTES
TUESDAY, FEBRUARY 27, 2012 – 7:00 P.M.

CALL TO ORDER: Mayor Pro Tem Matt Beekman

ROLL CALL:

Present: Mayor Pro Tem Matt Beekman
Councilmember Jill Silva
Councilmember George Carr
Councilmember Jeramy Young

Absent: Mayor Ramon Bawan

FLAG SALUTE: Mayor Pro Tem Matt Beekman

INVOCATION: Mayor Pro Tem Matt Beekman

1. PUBLIC BUSINESS FROM THE FLOOR (No Action Can Be Taken):

Members of the Audience may address the City Council on any item of interest to the public pertaining to the City and may step to the podium, State their name and City of Residence for the record (requirement of Name and City of Residence is optional) and make their presentation. Please limit presentations to five minutes. Since the City Council cannot take action on matters not on the agenda, unless the action is authorized by Section 54954.2 of the Government Code, items of concern, which are not urgent in, nature can be resolved more expeditiously by completing and submitting to the City Clerk a "Citizen Request Form" which may be obtained from the City Clerk.

PUBLIC COMMENT:

Jennelle Bechthold with Waste Management provided a public service announcement regarding the passage of AB 341 which requires commercial recycling for businesses and multi-family units over 5 units. Waste Management will be sending educational flyers out on the programs to the 21 customers in town who fit the regulations of this mandate.

2. PRESENTATIONS:

- 2.1: Choose Civility Campaign Status Update and Outcome of Year 1 and Plans for Year 2, by Tom Changnon, Stanislaus County Superintendent of School.

Tom Changnon, Stanislaus County Superintendent of Schools provided the Council with a power point presentation on the updates and outcomes of the Choose Civility Campaign. He also discussed the campaign's plans for the next year.

3. CONSENT CALENDAR:

All items listed on the Consent Calendar are to be acted upon by a single action of the City Council unless otherwise requested by an individual Councilmember for special consideration. Otherwise, the recommendation of staff will be accepted and acted upon by roll call vote.

- 3.1: Approval of the February 14, 2012 Regular City Council Minutes.
- 3.2: Approval of the Warrants for the Month(s) of February.
- 3.3: Approval of the re-appointment of Commissioner Julie Ann Strain to the Planning Commission.

Councilmember Young pulled Item 3.1 for discussion and a correction.

Silva/Carr 4-0-0-1 (Bawanan-absent) motion passes to approve Items 3.2 and 3.3 of the Consent Calendar.

Councilmember Young addressed a correction under item 8.2. Staff will amend the minutes accordingly.

Beekman/Silva 4-0-0-1 (Bawanan- absent) motion passes to approve Item 3.1 of the Consent Calendar as amended.

4. UNFINISHED BUSINESS:

- 4.1: Approval of Resolution No. 2012-13, accepting the Wastewater Treatment Plant Upgrade and Expansion Project and Authorizing the City Clerk to File a Notice of Completion with the County Recorder.

Silva/Young 4-0-0-1 (Bawanan- absent) motion passes to approve Resolution No. 2012-13, accepting the Wastewater Treatment Plant Upgrade and Expansion Project and Authorizing the City Clerk to File a Notice of Completion with the County Recorder.

4.2: Review and Approve an Update of City of Hughson Goals and Objectives.

City Manager Whitemyer reviewed the Goals and Objectives that have been updated since the last review. City Manager Whitemyer discussed each item individually with the Council. The Council asked various questions throughout the review and Staff provided feedback on each of the items.

The Council further discussed more effective and efficient ways to document the status of incoming complaints. The Council requested to receive status updates of all complaints registered with the City.

5. PUBLIC HEARINGS: None.

6. NEW BUSINESS: None.

7. CORRESPONDENCE: None.

8. COMMENTS:

8.1: Staff Reports and Comments: (Information Only – No Action)

City Manager:

City Clerk:

Community Development Director:

Director of Finance:

Police Services: Chief Gharat updated the Council on the Sheriff Department's commitment to educating the community on public safety.

City Attorney: Attorney Schroeder provided an update on the RDA legislation and bench mark dates.

8.2: Council Comments: (Information Only – No Action)

Councilmember Carr reminded Council of the Athletic Boosters Crab Feed listed under Community Events.

Councilmember Silva updated the Council on the Earl Scott Highway Dedication she and City Manager Whitemyer attended and how appreciative she was of the event.

Mayor Pro Tem Beekman updated the Council on his attendance at the StanCOG, LAFCO, and Economic Development Committee Meetings. He also requested that Staff agenize a resolution in support of the Choose Civility Campaign.

8.3: Mayor's Comments: (Information Only – No Action)

9. CLOSED SESSION: None.

10. REPORT FROM CLOSED SESSION: None.

ADJOURNMENT: Mayor Pro Tem Beekman adjourned the meeting at 8:29p.m.

WAIVER WARNING

If you challenge a decision/direction of the City Council/Redevelopment Agency in court, you may be limited to raising only those issues you or someone else raised at a public hearing(s) described in this Agenda, or in written correspondence delivered to the City of Hughson at or prior to, the public hearing(s).

UPCOMING EVENTS:

March 3	▪ Athletic Boosters Annual Crab Feed, St. Anthony's Church, 6:00 pm
March 10	▪ Danielle's Gift St. Patrick's Celebration, Turlock Country Club, 6-12 am
March 12	▪ City Council Meeting, Council Chambers, 7:00pm
March 13	▪ Parks and Recreation Commission, Council Chambers, 6:00pm
March 14	▪ Government Night, Medeiros Elem. Auditorium-Turlock, 6:00-8:00pm
March 20	▪ Planning Commission Meeting, Council Chambers, 6:00pm
March 26	▪ Economic Development Committee Meeting, City Hall, 5:30pm
March 26	▪ City Council Meeting, Council Chambers, 7:00pm
April 14	▪ Hughson Arboretum & Gardens, Open Garden Event, 1:00-4:00pm
April 28	▪ Citywide Garage Sale Day, All Day, No Charge for Residents
April 28	▪ LOVE Hughson Event at Rolland Starn Park 9:00-12:00pm
May 5	▪ Citywide Clean Up Day, Walker and Tully, 7:30am-2:30pm
May 12	▪ Annual Chicken BBQ, Hughson Fire, 4:00-8:00pm at the Station, 883-2863
June 18	▪ Local Community Blood Drive, United Methodist Church, 3:00-7:00pm

RULES FOR ADDRESSING CITY COUNCIL

Members of the audience who wish to address the City Council are requested to complete one of the forms located on the table at the entrance of the Council Chambers and submit it to the City Clerk. **Filling out the card is voluntary.**

**AMERICANS WITH DISABILITIES ACT/CALIFORNIA BROWN ACT
NOTIFICATION FOR THE CITY OF HUGHSON**

This agenda shall be made available upon request in alternative formats to persons with a disability; as required by the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) and the Ralph M. Brown Act (California Government Code Section 54954.2).

Disabled or Special needs Accommodation: In compliance with the Americans with Disabilities Act, persons requesting a disability related modification or accommodation in order to participate in the meeting and/or if you need assistance to attend or participate in a City Council meeting, please contact the City Clerk's office at (209) 883-4054. Notification at least 48-hours prior to the meeting will assist the City Clerk in assuring that reasonable accommodations are made to provide accessibility to the meeting.

AFFIDAVIT OF POSTING

DATE: February 24, 2012 **TIME:** 5:00pm
NAME: Dominique Spinale **TITLE:** Deputy City Clerk

Notice Regarding Non-English Speakers:

Pursuant to California Constitution Article III, Section IV, establishing English as the official language for the State of California, and in accordance with California Code of Civil Procedures Section 185, which requires proceedings before any State Court to be in English, notice is hereby given that all proceedings before the City of Riverbank City Council shall be in English and anyone wishing to address the Council is required to have a translator present who will take an oath to make an accurate translation from any language not English into the English language.

General Information: The Hughson City Council meets in the Council Chambers on the second and fourth Mondays of each month at 7:00 p.m., unless otherwise noticed.

Council Agendas: The City Council agenda is now available for public review at the City's website at www.hughson.org and City Clerk's Office, 7018 Pine Street, Hughson, California on the Friday, prior to the scheduled meeting. Copies and/or subscriptions can be purchased for a nominal fee through the City Clerk's Office.

Questions: Contact the City Clerk at (209) 883-4054

RAMON BAWANAN, Mayor

ATTEST:

DOMINIQUE SPINALE, Deputy City Clerk

LW

REPORT.: Mar 05 12 Monday
RUN.....: Mar 05 12 Time: 09:09
Run By.: KATHY DAHLIN

City of Hughson
Cash Disbursement Detail Report
Check Listing for 02-12 Bank Account.: 0100

PAGE: 001
ID #: PY-DP
CTL.: HUG

Check Number	Check Date	Vendor Number	Name	Net Amount	Invoice #	Description
42113	2/29/2012	EMP01	STATE OF CALIFORNIA	\$ 2,185.20	B20229	PAYROLL TAXES
42114	2/29/2012	HAR02	THE HARTFORD	\$ 604.63	B20229	DEFERRED COMPENSATION
42115	2/29/2012	PER01	P.E.R.S.	\$ 8,026.67	B20229	RETIREMENT
42116	2/29/2012	STA23	CitiStreet	\$ 20.00	B20229	DEFERRED COMPENSATION
42117	2/29/2012	UNI07	UNITED WAY OF STANISLAUS	\$ 9.00	B20229	UNITED WAY
42118	2/28/2012	PER01	P.E.R.S.	\$ 10,322.28	B20301	RETIREMENT SPINALE
Cash Account Total:				\$ 21,167.78		
Total Disbursements:				\$ 21,167.78		

REPORT.: Mar 09 12 Friday
 RUN.....: Mar 09 12 Time: 12:02
 Run By.: KATHY DAHLIN

City of Hughson
 Cash Disbursement Detail Report
 Check Listing for 03-12 Bank Account.: 0100

PAGE: 001
 ID #: PY-DP
 CTL.: HUG

lw

Check Number	Check Date	Vendor Number	Name	Net Amount	-----Payment Information-----	
					Invoice #	Description
42119	3/7/2012	ARF01	A.R.F.	\$ 444.83	11379	FIRE EXTINGUISHER TRAINING
42120	3/7/2012	ASS00	ASSEMBLY OF GOD	\$ 60.00	B20305	REFUND DEPOSIT 2/25/12
42121	3/7/2012	ATT01	AT&T	\$ 1,311.24	B20305	PHONE
42122	3/7/2012	AVA00	AVAYA, INC	\$ 76.49	273168089	PHONE/CITY HALL
				\$ 59.17	273168362	PHONE/POLICE DEPT
			Check Total:	\$ 135.66		
42123	3/7/2012	BAY02	BAY ALARM CO	\$ 201.78	225704212	WWTP ALARM MONITORING
				\$ 141.35	42120215M	WWTP ALARM MONITORING
			Check Total:	\$ 343.13		
42124	3/7/2012	BOL00	BOLD PLANNING SOLUTIONS	\$ 500.00	1574	STANISLAUS COOP.COM ANNUAL
42125	3/7/2012	CAR08	CAROLLO ENGINEERS	\$ 22,702.00	120602	ENGINEERING SVCS FRO WWTP 1/12
42126	3/7/2012	CHA01	CHARTER COMMUNICATION	\$ 84.99	B20305	IP ADDRESS
42127	3/7/2012	CIT16	CITIZENS BUSINESS BANK	\$ 92,810.79	B20305	INSTALL PMT.ACQUISTION OF WATER TANK #06-003-AF
42128	3/7/2012	ENV01	ENVIRONMENTAL MANAGEMENT	\$ 13,574.91	909	CONSULTING SVCS FOR WATER & WASTE WATER 1/12
42129	3/7/2012	EWI00	EWING IRRIGATION PRODUCTS	\$ 2,691.25	4115331	WEED PREVENTION
				\$ 976.16	5562123A	IRRIGATION SUPPLIES
			Check Total:	\$ 3,667.41		
42130	3/7/2012	EXP00	EXPRESS PERSONNEL SERVICE	\$ 216.00	106508476	EXTRA HELP WWTP 2/8/12
42131	3/7/2012	FED02	FED EX	\$ 27.23	779433543	SHIPPING
42132	3/7/2012	FLO00	FLOWERS ETC	\$ 63.13	401	FLOWERS FOR K. CRABTREE
42133	3/7/2012	FRA03	FRANTZ WHOLESALE NURSERY	\$ 36.51	516055	REPLACEMENT TREE
42134	3/7/2012	FRO00	FRONTIER PERFORMANCE LUBR	\$ 2,981.39	16594	OIL FOR GEAR BOXES
42135	3/7/2012	HOM01	THE HOME DEPOT CRC	\$ 16.63	58915	CONCRETE
				\$ 33.81	95776	SUPPLES FOR REPAIR
			Check Total:	\$ 50.44		
42136	3/7/2012	HUG03	HUGHSON CHRONICLE	\$ 195.00	99023	FFA SPECIAL AD 2/2012
42137	3/7/2012	HUG11	HUGHSON FARM SUPPLY	\$ 14.36	0367341IN	PARTS
				\$ 7.41	0368415IN	PARTS
42137	3/7/2012	HUG11	HUGHSON FARM SUPPLY	\$ 5.21	0372762IN	SPRINKLER PARTS
				\$ 23.16	0373160IN	SUPPLIES FOR MAINTENANCE OF GROUNDS
			Check Total:	\$ 50.14		
42138	3/7/2012	HUG28	HUGHSON TIRE	\$ 15.00	2919-16	TIRE REPAIR

42139	3/7/2012	HUG34	HUGHSON AUTO & TRUCK SUPP	\$ 140.66	50192	PADLOCK
				\$ 219.56	51115	BATTERY
			Check Total:	\$ 360.22		
42140	3/7/2012	JOR02	JORGENSEN & CO.	\$ 143.33	5257927	ANNUAL SERVICE FOR OVEN H OOD COMM.CENTER
42141	3/7/2012	KUB00	KUBWATER RESOURCES, INC	\$ 1,625.23	2674	POLYMER
42142	3/7/2012	LOP02	LOPEZ, RAY	\$ 210.00	B20305	REFUND DAMAGE DEPOSIT 2/28/12
42143	3/7/2012	MAI00	MAIN STREET DELI	\$ 65.55	25	MEETING EXP. 2/2/12
				\$ 47.70	27	MEETING EXPENSE 12/11/11
				\$ 25.00	28	MEETING EXP. 1/12
			Check Total:	\$ 138.25		
42144	3/7/2012	MEN05	DARIO MENDOZA	\$ 99.90	000B203011	MEDICAL REIMB 2/2012
42145	3/7/2012	NEU01	NEUMILLER & BEARDSLEE	\$ 1,200.00	246328	LEGAL SVCS GENERAL 1/12
				\$ 300.00	246337	LEGAL SVCS 1/12 PUBLIC WORKS
				\$ 1,455.63	246338	LEGAL SVCS 1/12
				\$ 4,700.00	246789	LEGAL SVCS REDEVELOPMENT 1/12
				\$ 3,382.71	246790	LEGAL SVCS GENERAL 1/12
			Check Total:	\$ 11,038.34		
42146	3/7/2012	OCH02	OCHOA, ERIKA	\$ 210.00	B20305	REFUND DAMAGE DEPOSIT 2/18/12
42147	3/7/2012	PAC05	PACIFIC PLAN REVIEW	\$ 3,020.00	B20305	INSPECTIONS & PLAN CHECK 1/12
42148	3/7/2012	PGE01	PG & E	\$ 421.36	B20305	UTILITIES
42149	3/7/2012	QUI03	QUICK N SAVE	\$ 153.44	1-3483	DIESEL
42150	3/7/2012	R&R01	R & R DISPOSAL	\$ 92,814.76	B20305	GARBAGE LESS FRANCISE FEE 'S 7,8,9/2011
				\$ 92,080.32	C20305	GARBAGE LESS FRANCHISE FEE'S 10,11,12/2012
			Check Total:	\$ 184,895.08		
42151	3/7/2012	STA36	STANISLAUS FARM SUPPLY	\$ 53.88	979384	GOPHER BAIT
42152	3/7/2012	STA47	STANISLAUS COUNTY SHERIFF	\$ 5,744.81	1112-062	VEHICLE CHARGES 1/12
				\$ 1,224.93	1112-233	SLESF RECORDS MGMT 1/12
				\$ 2,794.25	1112-238	VEHICLE CHARGES 1/2012
			Check Total:	\$ 9,763.99		
42153	3/7/2012	TID01	TURLOCK IRRIGATION DIST.	\$ 210.00	B20305	REFUND DAMAGE DEPOSIT 3/1/12
42154	3/7/2012	TUR12	TURLOCK, CITY OF	\$ 304.40	2012-30	CNG FUEL
42155	3/7/2012	UNI11	UNIVAR USA, INC	\$ 559.77	SJ266914	BLEACH FOR WWTP
				\$ 411.17	SJ269630	BLEACH WWTP
			Check Total:	\$ 970.94		
42156	3/7/2012	VSP01	VISION SERVICE PLAN	\$ 911.89	B20305	VISION INSURANCE 3/2012
42157	3/9/2012	ALL05	ALLIED ADMINISTRATORS	\$ 2,358.93	B20307	DELTA DENTAL 4/12
42158	3/9/2012	ARA00	ARAMARK UNIFORM SERVICE	\$ 1,068.11	B20307	UNIFORMS
42159	3/9/2012	ATT03	AT&T	\$ 23.00	3163867	PHONE

42160	3/9/2012	CAL47	CALIFORNIA CONSULTING	\$ 2,785.00	B20308	CONSULTING FEES 3/12
42161	3/9/2012	CON14	CONDOR EARTH TECHNOLOGIES	\$ 3,055.18	63338	ENVIRONMENTAL MONITORING
42162	3/9/2012	EXP00	EXPRESS PERSONNEL SERVICE	\$ 540.00	107284044	EXTRA HELP- WWTP
				\$ 216.00	107553729	WWTP EXTRA HELP
				\$ (324.00)	107553745C	CREDIT OVERBILLED
			Check Total:	\$ 432.00		
42163	3/9/2012	EZN00	EZ NETWORK SOLUTIONS	\$ 662.98	24344	NETWORK EXPANSION WWTP
				\$ 80.64	24345	NETWORK EXP. WWTP
				\$ 2,158.70	TS24478	IT SERVICES 3/12
			Check Total:	\$ 2,902.32		
42164	3/9/2012	FAR03	FARMERS BROTHERS COFFEE	\$ 54.97	56056966	COFFEE
42165	3/9/2012	FGL00	FGL ENVIRONMENTAL	\$ 55.50	230329A	WELL WATER MONITORING
				\$ 100.00	230604A	WELL WATER MONITORING
				\$ 325.00	230605A	WWTP TESTING
				\$ 250.00	230686A	WWTP TESTING
				\$ 250.00	230807A	WWTP TESTING
				\$ 325.00	230863A	WWTP TESTING
				\$ 250.00	230952A	WWTP TESTING
42165	3/9/2012	FGL00	FGL ENVIRONMENTAL	\$ 100.00	230953A	WELL WATER MONITORING
				\$ 100.00	230954A	WELL WATER MONITORING
				\$ 250.00	231103A	WWTP TESTING
				\$ 490.00	231196A	WELL WATER MONITORING
				\$ 250.00	231197A	WWTP TESTING
				\$ 280.00	231198A	WELL WATER MONITORING
			Check Total:	\$ 3,025.50		
42166	3/9/2012	FIR07	FIRST STREET FRAME	\$ 75.18	50399	FRAMING
42167	3/9/2012	GIB00	GIBBS MAINTENANCE CO	\$ 2,090.00	12846	JANITOR SVCS 2/12 STRIP & WAX/MOPPING FEES
42168	3/9/2012	GRE01	RON GREENFIELD	\$ 256.04	B20308	REIMB FOR T2 EXPENSES
42169	3/9/2012	HUG08	CITY OF HUGHSON	\$ 1,199.17	B20308	LLD WATER SERVICE
42170	3/9/2012	LEG01	LEGAL SHIELD	\$ 51.80	B20308	LEGAL SVCS
42171	3/9/2012	PER02	CALIFORNIA PUBLIC	\$ 936.00	13080850	SURVIVOR BENEFIT 2011-2012
42172	3/9/2012	SHR02	SHRED-IT CENTRAL CA	\$ 111.72	940008321	SHREDDING
42173	3/9/2012	SPR00	SPRINT/NEXTEL	\$ 354.53	545168055	PHONE
42174	3/9/2012	SYN01	SYNECTIC TECHNOLOGIES	\$ 6,495.30	49852	SLUDGE REMOVAL
42175	3/9/2012	TID01	TURLOCK IRRIGATION DIST.	\$ 15,935.69	B20307	ELECTRIC
42176	3/9/2012	USA02	USA MOBILITY	\$ 11.64	V0190776C	PAGER SERVICE
42177	3/9/2012	WAR00	WARDEN'S OFFICE	\$ 304.28	1739525-0	OFFICE SUPPLIES
				\$ 12.35	1739525-1	OFFICE SUPPLIES
				\$ 326.62	1740669-0	OFFICE SUPPLIES
				\$ (5.25)	C17395250C	RETURN WRONG INK
			Check Total:	\$ 638.00		
42178	3/9/2012	PER02	CALIFORNIA PUBLIC	\$ 20,179.00	13038253	POLICE UNFUNDED LIABILITY
			Cash Account Total:	\$ 417,839.13		
			Total Disbursements:	\$ 417,839.13		



CITY OF HUGHSON AGENDA ITEM NO. 3.3

SECTION 3: CONSENT CALENDAR

Meeting Date: March 12, 2012
Subject: Treasurer's Report – December 2011 & January 2012
Presented By: Lisa Whiteside, Finance Manager

Approved By: _____

Enclosed you will find the City of Hughson Treasurer's Report for December 2011 & January 2012. After review and evaluation of the report, I have researched the following Fund's with a deficit balance. After discussion with other management staff personnel, I submit the following detailed explanation:

Recommendation:

Staff recommends the City Council review and receives the enclosed City of Hughson Treasurer's Report for December 2011 & January 2012.

General Fund:

The General Fund currently reflects a negative balance of (\$81,162.90). The City is currently waiting to receive our allocation of property tax revenue from the County of Stanislaus. City expenditures and revenues are currently performing as projected, and consistent with our fiscal plan. The current deficit is merely a cash flow condition, which will be resolved upon receipt of revenues from the County.

Public Facilities Development Streets Fund:

The Public Facilities Development Streets Fund currently reflects a negative balance of (\$974,171.33). The deficit is a result of the Euclid Bridge Project, which was constructed in Fiscal Year 2006/2007, for approximately \$1.3 million. The project was completed in anticipation of funding from Developer Impact Fees collected from new development. Unfortunately, the housing market declined significantly and the new development never materialized. Once the economy strengthens and new building starts again, we can recognize additional developer impact fees and reduce the deficit more quickly.

Water Developer Impact Fee Fund:

The Water Developer Impact Fee Fund currently reflects a negative balance of (\$668,417.25). The City has submitted a claim for Well 8 project costs in the amount of \$26,000 for reimbursement. We expect to receive a check in this amount from the California Department of Public Health (CDPH) in the next few weeks. We have also

submitted a reimbursement request to CDPH for approval of \$67,000 in change order costs. If the City receives both of these reimbursements totaling \$93,000 the new deficit will be (\$575,417.25). After extensive review City staff discovered that the remaining deficit is attributable to settlement arrangements that were made in FY 2008/2009 and FY 2009/2010 for the Water Tank on Fox Road near Charles Street. During that period the City paid out \$650,000 in settlements.

This account will be in a deficit position until additional development occurs and developer impact fees are collected to cover those costs. The City has received the majority of the grant funds associated with the Well # 8 project. The \$93,000 in reimbursements is all that is left for the City to collect for Well #8 project costs.

Transportation Capital Project Fund:

The Transportation Capital Project Fund currently reflects a negative balance of (\$278,527.68). The City has submitted additional claims for reimbursement of our expenditures to the State of California. Additional entries may be necessary to cover the "Match" portion of expenditures.

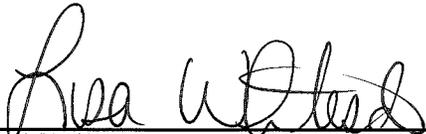
**City of Hughson
Treasurer's Report
DECEMBER 2011**

	MONEY MARKET	GENERAL	REDEVELOPMENT**	TOTAL
Bank Statement Totals	\$ 4,949,180.21	\$ 929,509.31	\$ 206,385.46	\$ 6,085,074.98
Adjustment-Direct Deposit Payroll	\$ -			\$ -
Outstanding Deposits +	\$ (17,520.02)	\$ 833.28	\$ -	\$ (16,686.74)
Outstanding Checks/transfers -	\$ (12,583.64)	\$ (76,455.26)	\$ -	\$ (89,038.90)
ADJUSTED TOTAL	\$ 4,919,076.55	\$ 853,887.33	\$ 206,385.46	\$ 5,979,349.34
Investments: Various				\$ 966,353.45
California Bank Trust				\$ 355,068.45
Multi-Bank WWTP				\$ 1,362,992.08
Investments: L.A.I.F.		\$ 39,062.80	\$ 38,938.59	\$ 78,001.39
TOTAL CASH & INVESTMENTS				\$ 8,741,764.71

<u>Books - All Funds</u>	<u>December 2010</u>	<u>December 2011</u>
Water/Sewer Deposit	24,952.98	26,782.73
Sale of Vehicle	25,682.17	0.00
AB939 Source Reduction	16,586.57	-324.08
Public Safety Augmentation	15,580.61	0.00
Vehicle Abatement	-18,001.07	1,097.86
Storm Drain	-242.38	46,099.27
Traffic Congestion Fund	69,210.12	99,696.65
Redevelopment - Debt Service	280,226.66	258,093.24
Redevelopment - Housing	771,197.68	776,855.89
Redevelopment - Capital Projects	-144,241.98	-325,026.88
Federal Officer Grant	6,560.39	6,620.00
Asset Forfeiture	1,662.73	1,660.43
Community Enhancement	77,574.90	102,964.61
Gas Tax 2106	59,980.08	44,244.02
Gas Tax 2107	41,105.27	12,030.73
Gas Tax 2105	101,846.80	84,587.83
Gas Tax 2107.5	9,653.51	12,672.14
General Fund	-102,452.13	-149,105.99
General Fund Contingency Reserve	667,235.86	668,923.83
Public Facilities Development	2,125,996.35	1,631,792.81
Public Facilities Development-Streets	-1,046,800.43	-978,272.33
Senior Community Center	-10,966.24	-906.85
IT Reserve	0.00	15,000.00
U.S.F. Resource Com. Center	16,286.89	4,496.00
Self-Insurance	124,439.08	107,847.52
CLEEP(California Law Enforcement Equipmen	201.06	0.00
SLESF (Supplemental Law Enforcement Servi	153,183.21	200,150.69
Park Project	290,966.65	331,577.31
Parks DIF	192,185.00	136,774.20
Sewer O & M	-726,691.34	-76,537.30
Sewer Fixed Asset Replacement	720,458.68	1,166,316.29
Sewer Developer Impact Fees	815,197.50	860,112.55
WWTP Expansion 2008	2,722,320.82	3,990,424.80
Local Transportation	-35,615.97	39,686.03
Transportation	-477,617.89	-277,647.68
LLD's and BAD's	199,451.39	46,959.54
Water O & M	23,961.78	134,781.28
Water Developer Impact Fees	-2,526,291.68	-671,793.25
Water Fixed Asset Replacement	-17,632.34	33,333.64
Water Reserve-USDA GRANT	21,524.50	21,524.50
Garbage/Refuse	-4,529.45	95,770.49
Misc. Grants	-133,751.45	-36,898.02
98-EDBG-605 Small Bus. Loans	93,456.80	93,585.12
96-EDBG-438 Grant	403.99	403.43
94-STBG-799 Grant	151,539.78	155,883.00
HOME Program Grant (FTHB)	37,759.91	37,810.91
96-STBG-1013 Grant	6,193.40	13,802.46
HOME Rehabilitation Fund	-1,084.71	-1,084.71
TOTAL ALL FUNDS:	<u>4,618,664.06</u>	<u>8,742,764.71</u>

I hereby certify that the investment activity for this reporting period conforms with the Investment Policy adopted by the Hughson City Council, and the California Government Code Section 53601. I also certify that there are adequate funds available to meet the City of Hughson's budgeted and actual expenditures for the next six months.

**Cash Held by Fiscal Agent-2006 Bond Issue


Lisa Whiteside, Treasurer

2-14-12
Date

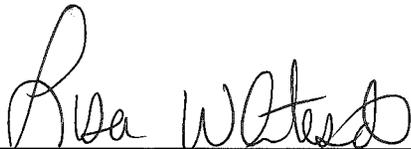
**City of Hughson
Treasurer's Report
JANUARY 2012**

	MONEY MARKET	GENERAL	REDEVELOPMENT **	TOTAL
Bank Statement Totals	\$ 4,916,290.53	\$ 1,585,258.27	\$ 206,385.46	\$ 6,707,934.26
Adjustment-Direct Deposit Payroll	\$ 24,139.93			\$ 24,139.93
Outstanding Deposits +	-	716.44	-	\$ 716.44
Outstanding Checks/transfers -	\$ (14,512.53)	\$ (283,791.03)	-	\$ (298,303.56)
ADJUSTED TOTAL	\$ 4,925,917.93	\$ 1,302,183.68	\$ 206,385.46	\$ 6,434,487.07
Investments: Various				\$ 968,586.69
California Bank Trust				\$ 355,068.45
Multi-Bank WWTP				\$ 1,369,704.02
Investments: L.A.I.F.		\$ 39,062.80	\$ 38,938.59	\$ 78,001.39
TOTAL CASH & INVESTMENTS				\$ 9,205,847.62

<u>Books - All Funds</u>	<u>January 2011</u>	<u>January 2012</u>
Water/Sewer Deposit	25,119.68	27,412.21
Sale of Vehicle	25,682.17	0.00
AB939 Source Reduction	16,587.00	0.00
Public Safety Augmentation	16,016.58	0.00
Vehicle Abatement	-23,419.25	1,097.86
Storm Drain	-242.38	48,913.27
Traffic Congestion Fund	69,407.82	106,065.33
Redevelopment - Debt Service	297,837.67	429,231.39
Redevelopment - Housing	767,506.72	818,305.57
Redevelopment - Capital Projects	-168,540.20	-332,341.96
Federal Officer Grant	6,620.00	6,620.00
Asset Forfeiture	1,662.77	1,660.43
Community Enhancement	77,576.87	78,083.62
Gas Tax 2106	53,374.01	43,451.55
Gas Tax 2107	35,116.22	14,304.37
Gas Tax 2105	97,491.69	85,817.97
Gas Tax 2107.5	9,653.76	12,672.14
General Fund	-194,301.23	-81,162.90
General Fund Contingency Reserve	667,252.94	669,086.07
Public Facilities Development	2,126,050.68	1,635,239.33
Public Facilities Development-Streets	-1,046,800.43	-974,171.33
Senior Community Center	-13,168.24	-1,743.73
IT Reserve	0.00	15,000.00
U.S.F. Resource Com. Center	15,963.55	6,512.78
Self-Insurance	104,439.73	104,644.52
CLEEP(California Law Enforcement E	201.06	0.00
SLESF (Supplemental Law Enforceme	168,656.48	217,725.27
Park Project	290,974.07	333,649.21
Parks DIF	85,013.51	136,475.02
Sewer O & M	-587,949.71	173,767.48
Sewer Fixed Asset Replacement	719,276.74	1,166,599.17
Sewer Developer Impact Fees	815,218.31	863,362.48
WWTP Expansion 2008	3,701,705.46	3,719,403.15
Local Transportation	-35,510.97	39,686.03
Transportation	-520,522.78	-278,527.68
LLD's and BAD's	182,150.71	130,415.82
Water O & M	53,992.42	207,226.30
Water Developer Impact Fees	-1,240,966.75	-668,417.25
Water Fixed Asset Replacement	-36,269.19	19,418.04
Water Reserve-USDA GRANT	21,524.50	21,524.50
Garbage/Refuse	23,949.82	140,910.35
Misc. Grants	-133,751.45	-36,898.02
98-EDBG-605 Small Bus. Loans	93,459.19	93,585.12
96-EDBG-438 Grant	404.00	403.43
94-STBG-799 Grant	151,540.14	156,330.95
HOME Program Grant (FTHB)	37,760.87	37,810.91
96-STBG-1013 Grant	7,372.80	14,783.56
HOME Rehabilitation Fund	-1,084.71	-1,084.71
TOTAL ALL FUNDS:	<u>6,764,032.65</u>	<u>9,202,847.62</u>

I hereby certify that the investment activity for this reporting period conforms with the Investment Policy adopted by the Hughson City Council, and the California Government Code Section 53601. I also certify that there are adequate funds available to meet the City of Hughson's budgeted and actual expenditures for the next six months.

**Cash Held by Fiscal Agent-2006 Bond Issue



Lisa Whiteside, Treasurer

2-28-12

Date



CITY OF HUGHSON AGENDA ITEM NO. 3.4

SECTION 3: CONSENT CALENDAR

Meeting Date: March 12, 2012
Subject: Consideration of a Yard Sale Fee Exemption
Presented By: Dominique Spinale, Management Analyst

Approved By: _____

RECOMMENDATION:

Staff recommends the adoption of Resolution No. 2012-14, A Resolution of the City Council of the City of Hughson Waiving Fees for the City-Wide Yard Sale scheduled for April 28, 2012.

BACKGROUND AND OVERVIEW:

In the last few years the City Council has approved waiving yard sale fees for the City-Wide Yard Sale event on the Saturday before our annual Clean-Up Day. It has been well received by the residents and many of them are looking forward to this year's event.

The City-Wide Yard Sale is a great way to get the community to come together and participate in an event. It will also assist Staff by reducing the amount of garbage sent to the landfill on Cleanup Day.

Another aspect that the City appreciates is that this event brings more people into town not only visit the yard sales, but to also patronize the wonderful businesses of Hughson.

CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2012-14

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
WAIVING THE ESTABLISHED YARD SALE FEES FOR THE CITY-WIDE YARD
SALE EVENT SCHEDULED FOR APRIL 28, 2012**

WHEREAS, the Hughson City Council and the City of Hughson supports local businesses and actively pursues ways to provide that support; and

WHEREAS, City-Wide Yard Sale Events are successful in attracting people from other areas into cities and towns, as demonstrated by other cities within California; and

WHEREAS, these types of events provide opportunities for citizens to come together socially as well as visit the commercial establishments Hughson has to offer; and

WHEREAS, a City-wide Yard Sale Event held on the weekend prior to the City's Annual Clean-up Day decreases the amount of materials sent to the landfill, which not only benefits the environment but also reduces disposal costs for the City; and

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Hughson does hereby waive the established Yard Sale Fees for the City-Wide Yard Sale Event scheduled for Saturday April 28, 2012.

PASSED AND ADOPTED by the City Council of the City of Hughson at its regularly scheduled meeting held on this 12th day of March 2012 by the following roll call votes:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

RAMON BAWANAN, Mayor

ATTEST:

DOMINIQUE SPINALE, Deputy City Clerk



CITY OF HUGHSON AGENDA ITEM NO. 6.1

SECTION 6: NEW BUSINESS

Meeting Date: March 12, 2012

Subject: Resolution approving an alternate method of apportionment as the basis for determining the City's share of LAFCO operating expenses by substituting total revenue with assessed property value in the established formula.

Presented By: Bryan Whitemyer, City Manager

Approved By: _____

RECOMMENDATION:

Adopt a resolution approving an alternate method of apportionment as the basis for determining the City's share of LAFCO operating expenses by substituting total revenue with assessed property value in the established formula.

BACKGROUND AND OVERVIEW:

The Stanislaus County Local Agency Formation Commission (LAFCO) was introduced in the legislature in 1963. LAFCO is responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies which review ways to reorganize, simplify, and streamline governmental structure and preparing Spheres of Influence for each city and special district within each county. The Commission's efforts are directed to seeing that services are provided efficiently and economically while agricultural and open-space lands are protected.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 establishes the funding relationships between the County, the cities, the independent special districts, and LAFCO. The specific provisions for LAFCO funding are found in Government Code Section 56381, and can be generally summarized as follows:

Annually in the month of April, the Commission will adopt a "preliminary" budget and will forward that document to the County, to each city and independent special district in the county, and to "selection committees" for the cities and the special districts.

Throughout the latter part of April and through most of May, the County, the cities, and the independent districts have an opportunity to review and comment on the preliminary budget, and they may present their recommendation to the Commission at its public hearing scheduled for the fourth Wednesday in May. At the conclusion of this public hearing process, the Commission will adopt a budget.

By law, LAFCO is required to adopt its final budget annually by June 15th, and the budget is forwarded to the County Auditor/Controller. The County Auditor/Controller determines the total projected net operating costs for LAFCO by deducting projected filing fee and interest revenues, and divides that net cost into one-half shares. The County is responsible to fund one-half of the net operating cost for LAFCO.

The cities in the County are also collectively responsible for funding one-half of the net operating cost through the formula outlined in California Government Code Section 56381. In general terms, the Auditor/Controller determines the percentage that each city's total revenues bear to all of the revenues collected by all of the cities in the County. Each city would then be assigned that percentage as its share of the LAFCO cost.

State law gives to the cities the ability to develop an alternative funding method, if the alternative is supported by a majority of the agencies, which represent a majority of the population in the cities.

The City Managers in Stanislaus County expressed support for an alternate method of apportionment which would provide a more stable formula. By using the same formula and substituting total revenues with assessed property values, the annual amount would be less subject to drastic fluctuations from year to year, thereby establishing more consistency in the local budgeting process. A change to this alternate method would require the elected bodies of a majority of the cities to adopt resolutions indicating their desire to use the alternate method.

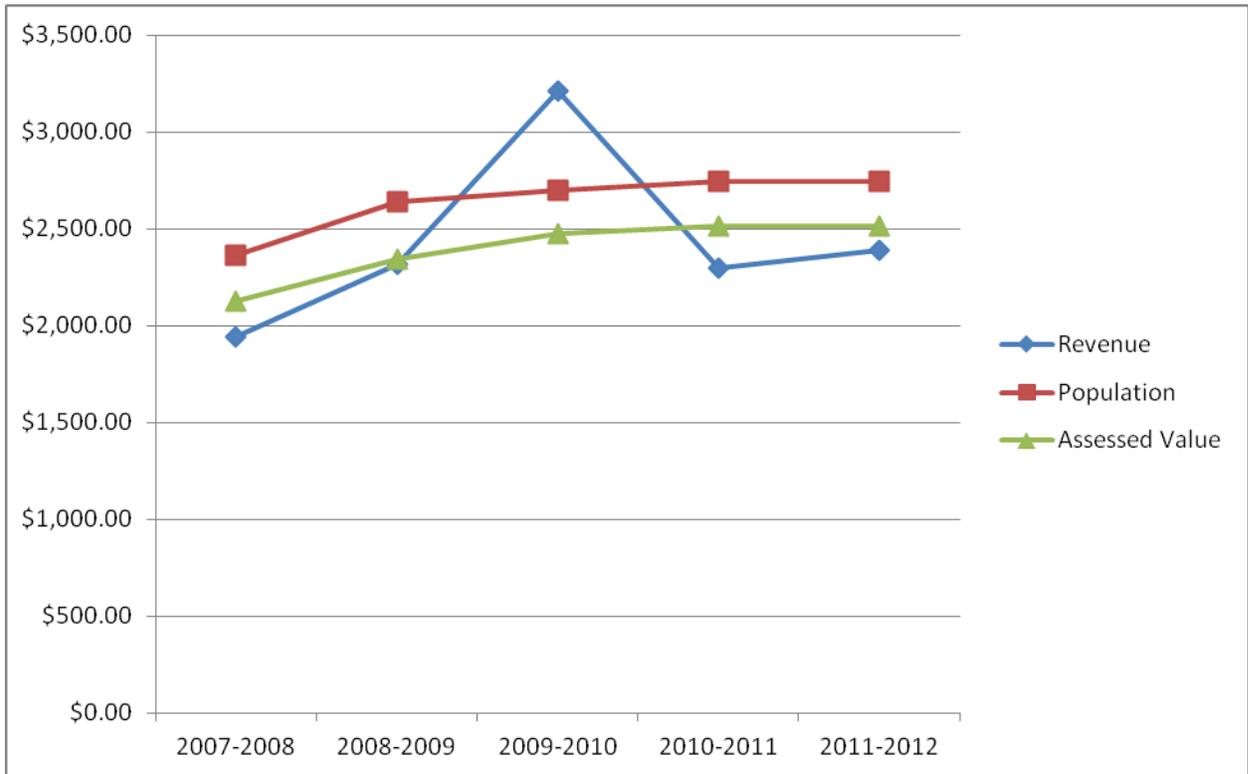
FISCAL IMPACT:

This action would not have a significant fiscal impact on the City. This action would have no effect on the adopted budget for FY2011-12 and the new method of apportionment would take effect in FY2012-13.

Below is a table that compares the costs under three different scenarios. The Revenue column is what the City has actually paid. The Population column shows the amount the City would have paid if the proportional costs to the cities were based on population. The Assessed Value column shows the amount the City would have paid if the costs were based on the assessed value of the property in Hughson. The Assessed Value method is the recommended manner for cost distribution going forward as it is a more stable formula that doesn't fluctuate as much as the Revenue method. Comparing the Revenue method with the

Assessed Value method over the last five years shows that the City's costs would be slightly less under the Assessed Value model.

	Revenue	Population	Assessed Value
2007-2008	\$1,943.48	\$2,363.21	\$2,128.32
2008-2009	\$2,314.86	\$2,639.94	\$2,340.48
2009-2010	\$3,209.37	\$2,697.37	\$2,477.47
2010-2011	\$2,296.67	\$2,745.38	\$2,513.27
2011-2012	\$2,389.76	\$2,742.01	\$2,513.27
	\$12,154.14	\$13,187.91	\$11,972.81



FINDINGS AND ALTERNATIVES:

The alternatives available to the City Council include:

- A. Council could choose to reject the proposed method of apportionment and continue with the current formula.
- B. Council could direct staff to propose a different method of apportionment to the City Managers in Stanislaus County.

**CITY OF HUGHSON
CITY COUNCIL
RESOLUTION NO. 2012-15**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HUGHSON
ADOPTING AN ALTERNATE METHOD OF APPORTIONMENT AS THE BASIS
FOR DETERMINING THE CITY'S SHARE OF LAFCO OPERATING EXPENSES
BY SUBSTITUTING TOTAL REVENUE WITH ASSESSED PROPERTY VALUE
IN THE ESTABLISHED FORMULA**

WHEREAS, The Local Agency Formation Commission (LAFCO) is responsible for coordinating logical and timely changes in local governmental boundaries, conducting special studies which review ways to reorganize, simplify, and streamline governmental structure and preparing Spheres of Influence for each city and special district within each county; and

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 establishes the funding relationships between the County, the cities, the independent special districts, and LAFCO; and

WHEREAS, the County Auditor/Controller determines the total projected net operating costs for LAFCO by deducting projected filing fee and interest revenues, and divides that net cost into one-half shares; and

WHEREAS, the cities in the County are collectively responsible for funding one-half of the net operating cost through the formula currently based on annual net revenues of the cities; and

WHEREAS, state law gives to the cities the ability to develop an alternative funding method, if the alternative is supported by a majority of the agencies, which represent a majority of the population in the cities; and

WHEREAS, the City Managers in Stanislaus County expressed support for an alternate method of apportionment which would provide a more stable formula; and

WHEREAS, by using the same formula and substituting total revenues for assessed property values, the annual amount would be less subject to drastic fluctuations from year to year, thereby establishing more consistency in the local budgeting process; and

WHEREAS, implementation of the alternate method would be contingent upon approval by a majority vote of each of the following: the Board of Supervisors and a majority of the cities representing a majority of the total population of the cities in the county as described in §56381(b)(4) of the California Government Code.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Hughson does hereby approve an alternate method of apportionment as the basis for determining the City's share of LAFCO operating expenses by substituting total revenue with assessed property value in the established formula beginning with FY 2012-2013:

PASSED AND ADOPTED at a regularly scheduled meeting of the Hughson City Council this 12th day of March 2012, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

RAMON BAWANAN, Mayor

ATTEST:

DOMINIQUE SPINALE, Deputy City Clerk