

REVENUE ESTIMATING CONFERENCE

Tax: Local Taxes and Fees

Issue: Makes various changes to the Florida Impact Fee Act (s. 163.31801, F.S.).

Bill Number(s): [Proposed Language](#)

Entire Bill

Partial Bill:

Sponsor(s): House Ways & Means Committee

Month/Year Impact Begins: Upon becoming law

Date of Analysis: March 12, 2021

Section 1: Narrative

- a. Current Law:** Impact fees are imposed by local governments to fund local infrastructure necessitated by new population growth. The Legislature finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Pursuant to the Florida Impact Fee Act (s. 163.31801, F.S.), enacted in 2006 and subsequently amended in 2009, 2011, 2019, and 2020, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum, satisfy all of the following conditions.
1. The calculation of the impact fee must be based on the most recent and localized data.
 2. The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.
 3. Administrative charges for the collection of impact fees must be limited to actual costs.
 4. The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of an ordinance or resolution imposing a new or increased impact fee.
 5. Collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
 6. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
 7. The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
 8. The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
 9. Revenues generated by the impact fee may not be used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

Notwithstanding any charter provision, comprehensive plan policy, ordinance, or resolution, the local government must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.

If a local government increases its impact fee rates, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. This subsection shall operate prospectively and not retrospectively.

Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

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In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and receives benefits from the improvement or contribution that generated the credits.

A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

The Florida Impact Fee Act does not apply to water and sewer connection fees.

Finally, in addition to the items that must be reported in the annual financial reports under s. 218.32, a county, municipality, or special district must report all of the following data on all impact fees charged: (a) the specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools; (b) the impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage; (c) the amount assessed for each purpose and for each type of dwelling; (d) the total amount of impact fees charged by type of dwelling; and (e) each exception and waiver provided for construction or development of housing that is affordable.

b. Proposed Change: The proposed bill language would make the following changes to the Florida Impact Fee Act.

Definitions of Infrastructure and Public Facilities

- The following definitions (i.e., lines 23-36) are added: "Infrastructure" means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. For independent special fire control and rescue districts, the term "infrastructure" includes new facilities as defined in s. 191.009(4).
- "Public facilities" has the same meaning as in s. 163.3164 and includes emergency medical, fire, and law enforcement facilities.

Application of the Act

- The following language (i.e., lines 37-40) is added: At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must satisfy all of the conditions specified in the Act. Furthermore, it makes stylistic changes to the wording of the nine conditions in lines 43-83 that must be satisfied by a local government or special district; however, the wording changes do not appear to alter the underlying meaning of those conditions.

Impact Fee Credits

- The following language (i.e., lines 84-93) is added: Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public education facilities, including land dedication, site planning and design, or construction.

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Any contribution must be applied to reduce any ~~education-based~~ impact fees on a dollar-for-dollar basis at fair market value.

Impact Fee Rate Increases

- The following language (i.e., lines 94-127) is added: Impact fee increases. A local government, school district, or special district may increase an impact fee only as provided in this subsection. (i.e., s. 318.31801(6) as proposed)
 - a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fee that complies with this section.
 - b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
 - c) An increase to a current impact fee rate that exceeds 25 percent but not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
 - d) No impact fee increase may exceed 50 percent of the current impact fee rate.
 - e) An impact fee may not be increased more than once every four years.
 - f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.
 - g) Notwithstanding paragraphs (b), (c), (d), or (e), a local government, school district, or special district may increase an impact fee rate by establishing the need for such increase in full compliance with the requirements of subsection (4).
 - h) ~~If a local government an impact fee is increased increases its impact fee rates,~~ the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established.
 - i) This subsection shall operate ~~prospectively and not~~ retrospectively to January 1, 2021.

Submission of Affidavit and Impact Fee Information Reported in Annual Financial Reports (AFRs)

- The following language (i.e., lines 128-140) is added: A local government, school district, or special district must submit with its annual financial report under s. 218.32 or its financial audit report under s. 218.39 an affidavit signed by the chief financial officer attesting that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with this section. The affidavit must also attest that the local government, school district, or special district complied with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs as defined in this section.
- The bill adds school districts (i.e., line 150) to the current list of local entities (i.e., counties, municipalities, and special districts) that must report specific impact fee-related information in their respective Annual Financial Reports, pursuant to s. 218.32.

Section 2: Description of Data and Sources

Impact Fee Revenue Collections Reported in Counties, Municipalities, and Special Districts in Annual Financial Reports (AFRs)

Local FY	Counties	Municipalities	Special Districts	Total	% Chg.
2002-03	\$479,479,595	\$183,843,818	\$21,711,285	\$685,034,698	-
2003-04	\$560,496,789	\$232,910,041	\$20,337,344	\$813,744,174	18.8%
2004-05	\$812,732,909	\$308,009,057	\$31,681,665	\$1,152,423,631	41.6%
2005-06	\$1,060,597,975	\$342,267,200	\$25,405,434	\$1,428,270,609	23.9%
2006-07	\$736,339,197	\$312,321,512	\$23,433,726	\$1,072,094,435	-24.9%
2007-08	\$484,141,722	\$222,508,702	\$20,311,517	\$726,961,941	-32.2%
2008-09	\$206,819,386	\$139,307,822	\$8,552,553	\$354,679,761	-51.2%
2009-10	\$212,423,990	\$123,304,422	\$7,420,750	\$343,149,162	-3.3%

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2010-11	\$185,664,703	\$107,753,843	\$8,213,352	\$301,631,898	-12.1%
2011-12	\$246,882,772	\$113,956,207	\$8,773,028	\$369,612,007	22.5%
2012-13	\$305,043,650	\$146,917,768	\$11,288,627	\$463,250,045	25.3%
2013-14	\$422,384,294	\$167,987,620	\$16,218,908	\$606,590,822	30.9%
2014-15	\$503,921,835	\$225,734,604	\$17,357,595	\$747,014,034	23.1%
2015-16	\$557,292,553	\$279,285,751	\$21,214,871	\$857,793,175	14.8%
2016-17	\$629,664,693	\$287,110,683	\$21,374,982	\$938,150,358	9.4%
2017-18	\$735,979,175	\$338,728,803	\$26,522,343	\$1,101,230,321	17.4%
2018-19	\$871,593,905 (final)	\$356,464,146 (preliminary)	\$19,040,787 (preliminary)	\$1,247,098,838 (preliminary)	13.2%
# Reporting Fees in 2018-19	38	204	51	293	

Data obtained from the Florida Department of Financial Services.

For county governments, transportation impact fees represented the largest proportional share (i.e., 49%) of total county impact fee revenues in FY 2018-19. All impact fees represented only 1.8% of total reported county revenues from all sources (i.e., federal, state, and local) that same year.

For municipal governments, physical environment impact fees represented the largest proportional share (i.e., 34%) of total municipal impact fee revenues in FY 2018-19. That same year, all impact fees represented only 0.9% of total reported municipal revenues from all sources.

For special districts, public safety impact fees represented the largest proportional share (i.e., 56%) of total special district impact fee revenues in FY 2018-19. All impact fees represented only 0.1% of total reported special district revenues from all sources that same year.

Impact Fee Revenue Collections Reported in School Districts' Capital Project Funds

State FY	School Districts	% Chg.
2002-03	\$117,672,871	-
2003-04	\$254,878,409	116.6%
2004-05	\$344,249,808	35.1%
2005-06	\$489,862,914	42.3%
2006-07	\$339,000,579	-30.8%
2007-08	\$179,699,713	-47.0%
2008-09	\$102,026,663	-43.2%
2009-10	\$109,156,431	7.0%
2010-11	\$86,654,687	-20.6%
2011-12	\$100,147,102	15.6%
2012-13	\$168,548,623	68.3%
2013-14	\$202,651,023	20.2%
2014-15	\$251,438,926	24.1%
2015-16	\$265,309,739	5.5%
2016-17	\$329,651,109	24.3%
2017-18	\$352,204,280	6.8%
2018-19	\$458,987,170	30.3%
# Reporting Fees in 2018-19	26	

Data obtained from the Florida Department of Education's Office of Funding and Financial Reporting.

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Section 3: Methodology (Include Assumptions and Attach Details)

Several weeks ago, EDR staff emailed county and municipal governments to inquire about the originally-filed HB 337’s potential fiscal impact and received a number of responses from local officials. Due to the qualitative nature of those responses, it was not possible to develop a numerical fiscal impact. Since the proposed House language shares several provisions with HB 337, a final summary of all county and municipal government responses received by EDR has been included.

A review of the proposed House language suggests that potential local revenue impacts could be associated with the following three issues: 1) definitions of “infrastructure” and “public facilities,” 2) impact fee credits, and 3) impact fee rate increases. First, the added definitions of “infrastructure” and “public facilities” could reduce future impact fees for some jurisdictions. In written comments received from Orange County, it was stated that the new definition of “infrastructure” will affect the future calculation of Law Enforcement impact fees because the current equipment package provided to new law enforcement officers would not meet the new statutory definition of infrastructure, and such costs could not be included in the fee’s calculation. According to the county, the equipment package has a value of \$11,000 and represents approximately 20% of the \$80 million equipment portion of the fee calculation assessment. Leaving such costs out of a future fee assessment could significantly lower Law Enforcement impact fee collections.

Second, the changes made to impact fee credits could reduce future collections for some jurisdictions. In written comments received from Hillsborough County, it was stated that if the statutory changes to impact fee credits require the county to grant credits for site access or operational transportation improvements, then those changes would potentially have a negative impact on future impact fee collections as those credits could be used to “pay” mobility fees for a project in lieu of cash. In written comments received from the City of Palm Beach Gardens (Palm Beach County), it was stated that the proposed changes to the credit provision could be far-reaching and would significantly increase the number of credits that must be applied to impact fees. Although it would be difficult to quantify, the revenue loss would be substantial and could amount to hundreds of thousands of dollars. In written comments received from the City of Pompano Beach (Broward County), it was stated that requiring credits for other contributions further reduces overall revenue sources that may be necessary to 100% finance a park or utility project as impact fees may be a component of other sources of revenue. In written comments received from the City of Winter Haven (Polk County), it was stated that developers would receive impact fee credits on a dollar for dollar basis for any contribution they make to the City, and that change could have a large negative impact to the City.

Third, the proposed House language provides new conditions on impact fee rate increases and the implementation of such increases. These new conditions shall operate retrospectively to January 1, 2021. Controlling for population growth, the following table illustrates the number of jurisdictions that might have been impacted in prior years had these new conditions existed. However, from the impact fee revenue data alone, it is not possible to determine which revenue increases were attributable solely to rate increases.

Number of Governments by Type Having Increases in Per Capita Impact Fee Revenues in Recent Years			
Gov’t Type	Greater than 0% but Less than 25%	Greater than 25% but Less than 50%	50% or Greater
Counties	2016 to 2017: 15 2017 to 2018: 8 2018 to 2019: 13	2016 to 2017: 2 2017 to 2018: 7 2018 to 2019: 7	2016 to 2017: 7 2017 to 2018: 10 2018 to 2019: 7
Municipalities	2016 to 2017: 23 2017 to 2018: 15 2018 to 2019: 22	2016 to 2017: 13 2017 to 2018: 14 2018 to 2019: 13	2016 to 2017: 43 2017 to 2018: 45 2018 to 2019: 41
Ind. Special Districts	2016 to 2017: 9 2017 to 2018: 5 2018 to 2019: 6	2016 to 2017: 2 2017 to 2018: 6 2018 to 2019: 6	2016 to 2017: 7 2017 to 2018: 5 2018 to 2019: 12
School Districts	2016 to 2017: 7 2017 to 2018: 12 2018 to 2019: 6	2016 to 2017: 6 2017 to 2018: 3 2018 to 2019: 6	2016 to 2017: 6 2017 to 2018: 4 2018 to 2019: 7

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However, a “notwithstanding” clause (i.e., lines 114-118) would provide that as long as a local government, school district, or special district establishes the need for an impact fee rate increase in **full compliance** with the revised provisions of s. 163.31801(3), F.S., (i.e., the nine “minimum criteria” provisions; see page 1 of this write-up), then that same entity **would not be required** to comply with several of these new conditions (i.e., lines 100-111). However, the notwithstanding clause **would not exempt** the local government, special district, or school district from one of the new conditions, which state that an impact fee may not be increased retroactively for a previous or current fiscal or calendar year. It is not known which local governments and school districts would be subject to all of these new conditions because of the notwithstanding clause and to what extent these new conditions will affect future impact fee revenue collections.

Although district school boards are not a governing authority specifically named in s. 163.31801(2), [i.e., the Legislative findings] or s. 163.31801(3), [i.e., the “minimum criteria” for impact fee adoption], according to the Florida School Boards Association and the Florida Association of District School Superintendents, school boards comply, to the extent applicable, with the current “minimum criteria” for impact fee adoption listed in s. 163.31801(3), F.S.

Given these uncertainties, EDR staff is recommending a negative indeterminate fiscal impact to local governments and school districts.

Section 4: Proposed Fiscal Impact (Millions)

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22			(**)	(**)		
2022-23			(**)	(**)		
2023-24			(**)	(**)		
2024-25			(**)	(**)		
2025-26			(**)	(**)		

List of Affected Trust Funds: Local funds only.

Section 5: Consensus Estimate (Adopted: 03/12/2021): The Conference adopted a negative indeterminate estimate. While not able to quantify the magnitude of the indeterminacy, the Conference believes that the “notwithstanding” clause significantly mitigates the potential impact relative to House Bill 337, as filed.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2021-22	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2022-23	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2023-24	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2024-25	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)
2025-26	0.0	0.0	0.0	0.0	(**)	(**)	(**)	(**)

	A	B	C	D	E	F	G	H	I	K	L	M
1	Reported Impact Fee Revenues for Select Counties											
2												
3		Reported Impact Fee Revenues				Per Capita Impact Fee Revenues				% Change - Per Capita Impact Fees		
4	Counties	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2016 to 2017	2017 to 2018	2018 to 2019
5	Bay	\$ 1,507,970	\$ 1,687,366	\$ 2,216,740	\$ 2,528,528	\$ 8.57	\$ 9.44	\$ 12.23	\$ 15.12	10.1%	29.6%	23.6%
6	Brevard	\$ 12,115,297	\$ 14,923,564	\$ 23,611,963	\$ 29,727,946	\$ 21.30	\$ 25.94	\$ 40.46	\$ 50.01	21.8%	56.0%	23.6%
7	Charlotte	\$ 2,331,725	\$ 3,654,306	\$ 4,668,404	\$ 6,662,220	\$ 13.68	\$ 21.16	\$ 26.23	\$ 36.65	54.7%	24.0%	39.7%
8	Citrus	\$ -	\$ 901,166	\$ 2,822,850	\$ 3,689,299	\$ -	\$ 6.27	\$ 19.37	\$ 24.97	-	209.1%	28.9%
9	Clay	\$ 176,931	\$ 68,581	\$ 352,218	\$ 3,242,204	\$ 0.86	\$ 0.33	\$ 1.66	\$ 15.06	-61.8%	405.1%	806.8%
10	Collier	\$ 35,602,950	\$ 35,099,713	\$ 45,673,252	\$ 49,644,357	\$ 101.66	\$ 98.19	\$ 124.33	\$ 131.79	-3.4%	26.6%	6.0%
11	Dixie	\$ 43,179	\$ 53,201	\$ 47,688	\$ 74,484	\$ 2.57	\$ 3.18	\$ 2.89	\$ 4.48	23.6%	-9.1%	55.1%
12	Hernando	\$ 1,299,423	\$ 2,733,272	\$ 3,128,850	\$ 3,176,049	\$ 7.24	\$ 15.03	\$ 16.86	\$ 16.86	107.6%	12.2%	0.0%
13	Hillsborough	\$ 33,309,792	\$ 37,184,406	\$ 42,319,966	\$ 56,049,198	\$ 24.62	\$ 26.96	\$ 30.04	\$ 38.79	9.5%	11.4%	29.1%
14	Indian River	\$ 6,261,663	\$ 5,703,909	\$ 7,244,549	\$ 7,596,973	\$ 42.77	\$ 38.29	\$ 47.72	\$ 49.03	-10.5%	24.6%	2.8%
15	Jefferson	\$ 3,678	\$ 6,566	\$ 8,857	\$ 16,479	\$ 0.25	\$ 0.45	\$ 0.60	\$ 1.12	77.1%	33.8%	85.5%
16	Lake	\$ 5,518,889	\$ 5,729,372	\$ 5,908,234	\$ 6,570,761	\$ 17.03	\$ 17.27	\$ 17.23	\$ 18.39	1.4%	-0.2%	6.8%
17	Lee	\$ 5,202,331	\$ 6,361,666	\$ 10,187,785	\$ 13,421,857	\$ 7.64	\$ 9.11	\$ 14.27	\$ 18.26	19.1%	56.7%	27.9%
18	Levy	\$ 164,031	\$ 256,985	\$ 368,595	\$ 350,718	\$ 4.04	\$ 6.27	\$ 8.98	\$ 8.49	54.9%	43.3%	-5.5%
19	Manatee	\$ 20,707,000	\$ 24,116,000	\$ 27,895,000	\$ 29,908,000	\$ 57.91	\$ 65.39	\$ 73.83	\$ 77.20	12.9%	12.9%	4.6%
20	Marion	\$ 14,745	\$ 541,334	\$ 3,162,053	\$ 4,811,280	\$ 0.04	\$ 1.55	\$ 8.93	\$ 13.35	3534.3%	476.5%	49.4%
21	Martin	\$ 3,261,045	\$ 2,331,744	\$ 3,757,060	\$ 6,819,274	\$ 21.61	\$ 15.24	\$ 24.15	\$ 43.00	-29.5%	58.5%	78.0%
22	Miami-Dade	\$ 100,998,672	\$ 110,556,738	\$ 124,181,272	\$ 132,841,772	\$ 37.40	\$ 40.30	\$ 44.68	\$ 47.24	7.8%	10.9%	5.7%
23	Nassau	\$ 2,275,175	\$ 2,626,944	\$ 3,054,308	\$ 5,340,424	\$ 29.23	\$ 32.65	\$ 36.91	\$ 62.78	11.7%	13.0%	70.1%
24	Orange	\$ 178,184,496	\$ 192,093,197	\$ 195,021,180	\$ 217,713,410	\$ 139.16	\$ 146.20	\$ 144.50	\$ 157.07	5.1%	-1.2%	8.7%
25	Osceola	\$ 9,180,229	\$ 11,865,809	\$ 20,731,042	\$ 44,447,287	\$ 28.43	\$ 35.15	\$ 58.81	\$ 119.95	23.6%	67.3%	104.0%
26	Palm Beach	\$ 45,202,153	\$ 44,904,704	\$ 42,163,059	\$ 52,087,725	\$ 32.48	\$ 31.75	\$ 29.41	\$ 35.98	-2.2%	-7.4%	22.3%
27	Pasco	\$ 15,942,647	\$ 35,701,403	\$ 43,837,611	\$ 53,083,329	\$ 32.15	\$ 70.60	\$ 85.11	\$ 100.70	119.6%	20.6%	18.3%
28	Polk	\$ 2,467,494	\$ 8,172,671	\$ 16,291,422	\$ 21,667,800	\$ 3.81	\$ 12.35	\$ 24.21	\$ 31.38	223.9%	96.0%	29.6%
29	Putnam	\$ 36,663	\$ 35,542	\$ 46,355	\$ 43,082	\$ 0.50	\$ 0.49	\$ 0.64	\$ 0.59	-3.3%	30.8%	-7.4%
30	Sarasota	\$ 30,576,633	\$ 34,276,195	\$ 44,724,816	\$ 49,228,007	\$ 76.53	\$ 84.16	\$ 107.14	\$ 115.48	10.0%	27.3%	7.8%
31	Seminole	\$ 3,622,264	\$ 4,553,334	\$ 3,669,075	\$ 4,403,314	\$ 8.07	\$ 10.01	\$ 7.91	\$ 9.33	24.1%	-21.0%	17.9%
32	St. Johns	\$ 11,619,723	\$ 12,362,813	\$ 16,388,621	\$ 19,179,731	\$ 52.76	\$ 53.82	\$ 68.65	\$ 75.39	2.0%	27.6%	9.8%
33	St. Lucie	\$ 7,195,048	\$ 8,087,079	\$ 12,328,334	\$ 18,211,061	\$ 24.57	\$ 27.17	\$ 40.76	\$ 58.87	10.6%	50.0%	44.4%
34	Sumter	\$ 2,559,979	\$ 3,347,638	\$ 5,613,779	\$ 5,117,376	\$ 21.59	\$ 27.74	\$ 44.93	\$ 39.78	28.5%	62.0%	-11.5%
35	Volusia	\$ 3,899,712	\$ 5,549,309	\$ 5,138,253	\$ 8,766,930	\$ 7.54	\$ 10.60	\$ 9.68	\$ 16.27	40.7%	-8.7%	68.2%
36	Totals	\$ 541,281,537	\$ 615,486,527	\$ 716,563,191	\$ 856,420,875							

	A	B	C	D	E	F	G	H	I	J	L	M	N
1	Reported Impact Fee Revenues for Select Municipalities												
2													
3			Reported Impact Fee Revenues				Per Capita Impact Fee Revenues				% Change - Per Capita Impact Fees		
4	Municipality	County	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2016 to 2017	2017 to 2018	2018 to 2019
5	High Springs	Alachua	\$ 125,848	\$ 111,390	\$ 304,070	\$ 369,990	\$ 21.65	\$ 18.49	\$ 48.88	\$ 57.42	-14.6%	164.3%	17.5%
6	Callaway	Bay	\$ -	\$ 141,070	\$ 992,420	\$ 1,244,181	\$ -	\$ 8.96	\$ 62.59	\$ 94.18	-	598.3%	50.5%
7	Panama City Beach	Bay	\$ 2,321,760	\$ 3,194,365	\$ 2,567,030	\$ 4,758,153	\$ 185.07	\$ 250.72	\$ 195.97	\$ 354.16	35.5%	-21.8%	80.7%
8	Parker	Bay	\$ 10,000	\$ 8,100	\$ 31,100	\$ -	\$ 2.25	\$ 1.83	\$ 6.96	\$ -	-18.6%	279.8%	-100.0%
9	Cocoa	Brevard	\$ 1,486,185	\$ 1,706,308	\$ 3,129,936	\$ 2,465,963	\$ 78.91	\$ 89.89	\$ 162.29	\$ 127.59	13.9%	80.5%	-21.4%
10	Melbourne	Brevard	\$ 2,539,649	\$ 4,171,141	\$ 5,925,287	\$ 5,502,815	\$ 31.58	\$ 51.51	\$ 72.22	\$ 66.02	63.1%	40.2%	-8.6%
11	Palm Bay	Brevard	\$ 2,176,573	\$ 2,963,444	\$ 3,849,450	\$ 5,261,719	\$ 19.94	\$ 26.79	\$ 34.16	\$ 45.63	34.4%	27.5%	33.6%
12	Titusville	Brevard	\$ 80,835	\$ 173,667	\$ 119,813	\$ 107,124	\$ 1.76	\$ 3.74	\$ 2.52	\$ 2.24	113.0%	-32.5%	-11.3%
13	Cooper City	Broward	\$ 163,444	\$ 621,798	\$ 150,477	\$ 180,841	\$ 4.85	\$ 18.42	\$ 4.44	\$ 5.32	279.5%	-75.9%	19.9%
14	Dania Beach	Broward	\$ 311,148	\$ 591,740	\$ 1,112,023	\$ 1,344,421	\$ 10.01	\$ 18.80	\$ 35.02	\$ 42.32	87.9%	86.3%	20.8%
15	Davie	Broward	\$ 973,348	\$ 692,026	\$ 1,052,282	\$ 1,687,871	\$ 9.79	\$ 6.87	\$ 10.20	\$ 16.19	-29.8%	48.4%	58.7%
16	Deerfield Beach	Broward	\$ 178,119	\$ 348,040	\$ 138,626	\$ 457,807	\$ 2.29	\$ 4.46	\$ 1.76	\$ 5.76	94.4%	-60.4%	226.4%
17	Fort Lauderdale	Broward	\$ 1,779,385	\$ 5,316,008	\$ 7,236,736	\$ 4,316,860	\$ 10.07	\$ 29.69	\$ 39.58	\$ 23.18	194.9%	33.3%	-41.4%
18	Hallandale Beach	Broward	\$ 24,772	\$ 792,361	\$ 487,223	\$ 1,280,466	\$ 0.64	\$ 20.45	\$ 12.48	\$ 32.15	3088.3%	-39.0%	157.7%
19	Lauderdale Lakes	Broward	\$ 563,536	\$ -	\$ -	\$ 693,195	\$ 16.18	\$ -	\$ -	\$ 18.88	-100.0%	-	-
20	Margate	Broward	\$ 19,979	\$ 351,226	\$ 402,892	\$ 31,511	\$ 0.35	\$ 6.06	\$ 6.91	\$ 0.53	1635.7%	14.0%	-92.3%
21	Miramar	Broward	\$ 1,481,307	\$ 4,249,840	\$ 689,185	\$ 4,183,152	\$ 11.05	\$ 31.19	\$ 5.03	\$ 30.13	182.2%	-83.9%	499.4%
22	Plantation	Broward	\$ 3,178,394	\$ 1,163,981	\$ 3,286,438	\$ 4,636,866	\$ 35.98	\$ 13.13	\$ 36.68	\$ 51.32	-63.5%	179.3%	39.9%
23	Sunrise	Broward	\$ 3,534	\$ 268,210	\$ 24,978	\$ 10,338	\$ 0.04	\$ 2.92	\$ 0.27	\$ 0.11	7394.3%	-90.8%	-58.9%
24	Tamarac	Broward	\$ 797,022	\$ 278,097	\$ 1,006,260	\$ 1,021,307	\$ 12.59	\$ 4.35	\$ 15.56	\$ 15.62	-65.4%	257.6%	0.4%
25	Wilton Manors	Broward	\$ 15,468	\$ 19,723	\$ 38,862	\$ 191,811	\$ 1.24	\$ 1.56	\$ 3.03	\$ 14.93	25.3%	94.4%	392.9%
26	Everglades	Collier	\$ -	\$ -	\$ 665	\$ 1,250	\$ -	\$ -	\$ 1.63	\$ 2.92	-	-	79.2%
27	Cross City	Dixie	\$ 1,400	\$ 1,050	\$ 2,850	\$ 3,350	\$ 0.82	\$ 0.62	\$ 1.68	\$ 2.00	-25.1%	172.4%	19.2%
28	Atlantic Beach	Duval	\$ 435,419	\$ 507,408	\$ 655,596	\$ 808,439	\$ 32.88	\$ 37.82	\$ 48.31	\$ 58.62	15.0%	27.7%	21.3%
29	Baldwin	Duval	\$ 4,583	\$ 8,925	\$ -	\$ 5,820	\$ 3.29	\$ 6.34	\$ -	\$ 4.11	92.7%	-100.0%	-
30	Jacksonville	Duval	\$ 3,977,821	\$ 5,469,249	\$ 6,172,841	\$ 6,351,560	\$ 4.53	\$ 6.14	\$ 6.81	\$ 6.87	35.5%	10.9%	0.9%
31	Bunnell	Flagler	\$ 266,980	\$ 293,087	\$ 481,590	\$ 497,760	\$ 91.40	\$ 100.13	\$ 157.59	\$ 152.17	9.6%	57.4%	-3.4%
32	Palm Coast	Flagler	\$ 7,194,692	\$ 7,892,173	\$ 9,465,725	\$ 11,212,211	\$ 88.62	\$ 95.36	\$ 111.92	\$ 129.22	7.6%	17.4%	15.5%
33	Flagler Beach	Flagler/Volusia	\$ 214,984	\$ 197,152	\$ 215,977	\$ 263,073	\$ 46.31	\$ 42.08	\$ 45.70	\$ 55.05	-9.1%	8.6%	20.5%
34	Quincy	Gadsden	\$ 420,755	\$ 413,266	\$ 415,677	\$ 445,155	\$ 52.16	\$ 52.20	\$ 50.84	\$ 56.53	0.1%	-2.6%	11.2%
35	Lake Placid	Highlands	\$ 41,090	\$ 85,943	\$ 116,650	\$ 49,550	\$ 16.03	\$ 33.32	\$ 44.32	\$ 18.80	107.9%	33.0%	-57.6%
36	Tampa	Hillsborough	\$ 1,857,778	\$ 1,838,793	\$ 3,277,543	\$ 5,311,590	\$ 5.09	\$ 4.93	\$ 8.66	\$ 13.60	-3.1%	75.7%	57.1%
37	Temple Terrace	Hillsborough	\$ 103,364	\$ -	\$ -	\$ 264,913	\$ 4.00	\$ -	\$ -	\$ 9.93	-100.0%	-	-
38	Fellsmere	Indian River	\$ 13,880	\$ 13,199	\$ 9,195	\$ 34,112	\$ 2.57	\$ 2.41	\$ 1.65	\$ 6.08	-6.3%	-31.4%	268.3%
39	Astatula	Lake	\$ 31,400	\$ -	\$ 42,543	\$ 49,273	\$ 16.95	\$ -	\$ 22.30	\$ 25.44	-100.0%	-	14.1%
40	Clermont	Lake	\$ 5,019,881	\$ 6,353,991	\$ 5,389,817	\$ 6,249,867	\$ 144.80	\$ 177.45	\$ 138.53	\$ 153.37	22.5%	-21.9%	10.7%
41	Groveland	Lake	\$ 1,683,122	\$ 1,682,582	\$ 3,042,142	\$ 3,274,285	\$ 123.71	\$ 110.66	\$ 185.42	\$ 179.36	-10.6%	67.6%	-3.3%
42	Leesburg	Lake	\$ 902,352	\$ 1,049,727	\$ 1,113,891	\$ 1,649,024	\$ 41.02	\$ 47.90	\$ 47.81	\$ 68.73	16.8%	-0.2%	43.7%
43	Mascotte	Lake	\$ 14,974	\$ 158,589	\$ 289,107	\$ 467,767	\$ 2.72	\$ 28.20	\$ 49.60	\$ 75.39	938.8%	75.9%	52.0%
44	Montverde	Lake	\$ -	\$ 9,064	\$ 77,948	\$ 38,172	\$ -	\$ 5.11	\$ 42.23	\$ 20.33	-	726.9%	-51.9%
45	Mount Dora	Lake	\$ 1,781,135	\$ 2,219,952	\$ 1,468,067	\$ 2,806,703	\$ 127.69	\$ 155.43	\$ 101.00	\$ 188.02	21.7%	-35.0%	86.2%
46	Bonita Springs	Lee	\$ 6,102,631	\$ 5,567,624	\$ 8,906,065	\$ 7,554,981	\$ 126.12	\$ 111.05	\$ 174.01	\$ 138.78	-11.9%	56.7%	-20.2%
47	Cape Coral	Lee	\$ 14,096,883	\$ 20,994,024	\$ 22,581,028	\$ 22,103,272	\$ 82.69	\$ 119.92	\$ 125.31	\$ 118.94	45.0%	4.5%	-5.1%
48	Estero	Lee	\$ 1,431,917	\$ 2,596,943	\$ 2,802,274	\$ 1,830,982	\$ 46.85	\$ 83.92	\$ 88.11	\$ 56.49	79.1%	5.0%	-35.9%
49	Fort Myers	Lee	\$ 4,829,978	\$ 6,508,465	\$ 14,026,951	\$ 13,093,486	\$ 63.46	\$ 82.28	\$ 171.34	\$ 149.01	29.6%	108.2%	-13.0%
50	Chiefland	Levy	\$ 1,359	\$ 1,359	\$ 2,713	\$ 38,856	\$ 0.60	\$ 0.60	\$ 1.22	\$ 17.43	0.5%	103.8%	1329.0%
51	Bradenton	Manatee	\$ 1,655,327	\$ 1,782,004	\$ 1,986,569	\$ 1,937,723	\$ 30.78	\$ 32.61	\$ 35.38	\$ 33.99	5.9%	8.5%	-3.9%
52	Palmetto	Manatee	\$ 105,831	\$ 158,709	\$ 400,041	\$ 296,161	\$ 8.06	\$ 12.02	\$ 30.06	\$ 22.17	49.1%	150.1%	-26.3%

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1	Reported Impact Fee Revenues for Select Municipalities												
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3			Reported Impact Fee Revenues				Per Capita Impact Fee Revenues				% Change - Per Capita Impact Fees		
4	Municipality	County	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2016 to 2017	2017 to 2018	2018 to 2019
53	Longboat Key	Manatee/Sarasota	\$ 1,914	\$ 24,948	\$ 21,054	\$ 7,656	\$ 0.28	\$ 3.60	\$ 3.01	\$ 1.09	1193.1%	-16.3%	-63.9%
54	Bellevue	Marion	\$ 206,618	\$ 340,945	\$ 579,061	\$ 658,892	\$ 42.39	\$ 68.48	\$ 112.40	\$ 124.96	61.5%	64.1%	11.2%
55	Ocala	Marion	\$ 169,254	\$ 243,979	\$ 2,096,569	\$ 1,554,876	\$ 2.83	\$ 4.09	\$ 34.92	\$ 25.26	44.3%	754.0%	-27.7%
56	Stuart	Martin	\$ 637,348	\$ 352,315	\$ 604,828	\$ 1,472,126	\$ 39.47	\$ 21.77	\$ 36.82	\$ 89.20	-44.8%	69.1%	142.2%
57	Florida City	Miami-Dade	\$ 175,222	\$ 481,405	\$ 206,356	\$ 1,621,751	\$ 13.66	\$ 36.98	\$ 15.78	\$ 122.40	170.8%	-57.3%	675.6%
58	Miami Beach	Miami-Dade	\$ 4,162,091	\$ 4,705,814	\$ 4,922,771	\$ 4,589,860	\$ 44.85	\$ 50.83	\$ 53.22	\$ 48.83	13.3%	4.7%	-8.2%
59	Miami Gardens	Miami-Dade	\$ 586,898	\$ 179,992	\$ 333,806	\$ 1,195,608	\$ 5.24	\$ 1.59	\$ 2.94	\$ 10.46	-69.7%	84.8%	256.1%
60	Miami Lakes	Miami-Dade	\$ 70,092	\$ 1,201,429	\$ 1,219,905	\$ 775,241	\$ 2.30	\$ 39.28	\$ 39.20	\$ 24.59	1606.8%	-0.2%	-37.3%
61	Palmetto Bay	Miami-Dade	\$ 48,171	\$ 42,013	\$ 603,697	\$ 1,012,815	\$ 2.01	\$ 1.74	\$ 25.00	\$ 41.61	-13.4%	1336.6%	66.4%
62	Pinecrest	Miami-Dade	\$ 200,986	\$ 210,222	\$ 193,128	\$ 314,546	\$ 10.93	\$ 11.38	\$ 10.44	\$ 16.99	4.1%	-8.2%	62.7%
63	Sweetwater	Miami-Dade	\$ 170,957	\$ 134,805	\$ 1,211,721	\$ 2,304,689	\$ 7.99	\$ 6.27	\$ 56.36	\$ 103.22	-21.5%	799.2%	83.1%
64	West Miami	Miami-Dade	\$ 704,656	\$ -	\$ 1,107,973	\$ 1,264,925	\$ 106.77	\$ -	\$ 141.94	\$ 161.59	-100.0%	-	13.8%
65	Islamorada	Monroe	\$ 340,169	\$ 1,173,105	\$ 415,316	\$ 552,993	\$ 54.85	\$ 185.44	\$ 69.33	\$ 89.03	238.1%	-62.6%	28.4%
66	Key Colony Beach	Monroe	\$ 20,678	\$ -	\$ 9,662	\$ 143,011	\$ 26.08	\$ -	\$ 12.75	\$ 188.17	-100.0%	-	1376.2%
67	Marathon	Monroe	\$ 343,284	\$ 300,050	\$ 375,969	\$ 410,000	\$ 40.17	\$ 34.19	\$ 45.66	\$ 47.71	-14.9%	33.5%	4.5%
68	Fernandina Beach	Nassau	\$ 689,814	\$ 945,049	\$ 1,844,536	\$ 2,716,817	\$ 56.41	\$ 75.30	\$ 144.54	\$ 210.36	33.5%	92.0%	45.5%
69	Crestview	Okaloosa	\$ 538,932	\$ 666,969	\$ 773,987	\$ 644,101	\$ 22.68	\$ 27.16	\$ 30.96	\$ 25.09	19.7%	14.0%	-19.0%
70	Fort Walton Beach	Okaloosa	\$ 22,027	\$ 47,711	\$ 11,109	\$ 52,008	\$ 1.05	\$ 2.28	\$ 0.53	\$ 2.48	116.5%	-76.7%	365.7%
71	Laurel Hill	Okaloosa	\$ -	\$ 7,175	\$ 7,554	\$ 8,951	\$ -	\$ 13.02	\$ 13.71	\$ 15.49	-	5.3%	13.0%
72	Niceville	Okaloosa	\$ -	\$ 560,476	\$ 736,784	\$ 1,113,975	\$ -	\$ 38.81	\$ 50.78	\$ 75.82	-	30.9%	49.3%
73	Valparaiso	Okaloosa	\$ 27,350	\$ 56,480	\$ 117,776	\$ 88,566	\$ 5.19	\$ 10.77	\$ 22.29	\$ 16.59	107.3%	107.0%	-25.6%
74	Apopka	Orange	\$ 6,945,912	\$ 9,010,193	\$ 5,004,867	\$ 10,055,698	\$ 145.23	\$ 181.11	\$ 96.85	\$ 191.89	24.7%	-46.5%	98.1%
75	Oakland	Orange	\$ 37,237	\$ 453,587	\$ 1,415,205	\$ 1,388,697	\$ 14.13	\$ 170.65	\$ 453.74	\$ 412.69	1107.6%	165.9%	-9.0%
76	Winter Park	Orange	\$ 944,855	\$ 2,821,952	\$ 5,850,105	\$ 1,284,930	\$ 32.24	\$ 96.26	\$ 193.64	\$ 42.49	198.6%	101.2%	-78.1%
77	Kissimmee	Osceola	\$ 980,704	\$ 3,046,791	\$ 1,856,413	\$ 1,501,112	\$ 14.34	\$ 43.55	\$ 25.65	\$ 20.07	203.7%	-41.1%	-21.8%
78	St. Cloud	Osceola	\$ 12,514,282	\$ 13,821,477	\$ 17,020,364	\$ 22,603,460	\$ 291.04	\$ 306.50	\$ 365.88	\$ 472.14	5.3%	19.4%	29.0%
79	Juno Beach	Palm Beach	\$ 6,607	\$ 9,834	\$ 1,924	\$ 32,756	\$ 1.97	\$ 2.89	\$ 0.56	\$ 9.52	46.7%	-80.6%	1595.1%
80	Lantana	Palm Beach	\$ 594,763	\$ 28,088	\$ 166,733	\$ 902,327	\$ 55.39	\$ 2.60	\$ 14.63	\$ 79.02	-95.3%	462.4%	440.1%
81	Palm Beach Gardens	Palm Beach	\$ 1,730,260	\$ 2,934,013	\$ 1,735,643	\$ 7,325,473	\$ 33.58	\$ 55.79	\$ 32.26	\$ 131.70	66.2%	-42.2%	308.2%
82	Palm Beach Shores	Palm Beach	\$ -	\$ 5,030	\$ 56,003	\$ 28,495	\$ -	\$ 4.19	\$ 46.02	\$ 23.89	-	997.8%	-48.1%
83	Palm Springs	Palm Beach	\$ 4,466	\$ 38,169	\$ 42,091	\$ 62,764	\$ 0.20	\$ 1.64	\$ 1.80	\$ 2.66	725.5%	9.3%	48.4%
84	Royal Palm Beach	Palm Beach	\$ 174,590	\$ 400,683	\$ 984,432	\$ 1,099,172	\$ 4.70	\$ 10.69	\$ 25.95	\$ 28.41	127.4%	142.8%	9.5%
85	Dade City	Pasco	\$ 63,150	\$ 51,669	\$ 98,988	\$ 336,232	\$ 9.08	\$ 7.14	\$ 13.82	\$ 45.97	-21.3%	93.5%	232.6%
86	New Port Richey	Pasco	\$ 326,799	\$ 447,786	\$ 296,705	\$ 421,065	\$ 20.92	\$ 28.41	\$ 18.70	\$ 26.27	35.8%	-34.2%	40.5%
87	Port Richey	Pasco	\$ 73,775	\$ 808,916	\$ 76,314	\$ 349,754	\$ 27.70	\$ 299.71	\$ 26.51	\$ 122.21	981.8%	-91.2%	361.0%
88	Zephyrhills	Pasco	\$ 504,908	\$ 454,523	\$ 1,078,833	\$ 986,072	\$ 33.28	\$ 29.19	\$ 68.11	\$ 59.15	-12.3%	133.3%	-13.2%
89	Clearwater	Pinellas	\$ 635,077	\$ 999,446	\$ 375,824	\$ 825,645	\$ 5.65	\$ 8.79	\$ 3.25	\$ 7.08	55.5%	-63.0%	117.8%
90	Dunedin	Pinellas	\$ 315,016	\$ 412,869	\$ 1,828,783	\$ 870,232	\$ 8.74	\$ 11.38	\$ 49.35	\$ 23.13	30.3%	333.5%	-53.1%
91	Gulfport	Pinellas	\$ 20,271	\$ 21,077	\$ 28,976	\$ 21,430	\$ 1.65	\$ 1.70	\$ 2.31	\$ 1.70	3.3%	35.9%	-26.3%
92	Oldsmar	Pinellas	\$ 227,628	\$ 405,154	\$ 408,658	\$ 261,037	\$ 16.00	\$ 28.29	\$ 28.20	\$ 17.64	76.9%	-0.3%	-37.5%
93	Pinellas Park	Pinellas	\$ 104,690	\$ 122,814	\$ 92,247	\$ 321,736	\$ 1.99	\$ 2.33	\$ 1.74	\$ 6.04	16.8%	-25.5%	247.9%
94	Redington Shores	Pinellas	\$ 34,940	\$ 33,915	\$ 55,286	\$ 59,765	\$ 15.94	\$ 15.41	\$ 24.99	\$ 27.01	-3.3%	62.2%	8.1%
95	Safety Harbor	Pinellas	\$ 66,932	\$ 282,018	\$ 98,772	\$ 434,211	\$ 3.88	\$ 16.26	\$ 5.65	\$ 24.66	319.6%	-65.2%	336.2%
96	Auburndale	Polk	\$ 1,601,652	\$ 780,800	\$ 963,527	\$ 2,144,348	\$ 103.67	\$ 48.80	\$ 59.31	\$ 129.69	-52.9%	21.5%	118.7%
97	Davenport	Polk	\$ 1,925,559	\$ 2,270,788	\$ 1,888,855	\$ 3,500,394	\$ 450.21	\$ 459.12	\$ 337.18	\$ 579.73	2.0%	-26.6%	71.9%
98	Eagle Lake	Polk	\$ 88,611	\$ 110,364	\$ 232,576	\$ 190,684	\$ 36.36	\$ 43.71	\$ 90.36	\$ 71.98	20.2%	106.7%	-20.3%
99	Fort Meade	Polk	\$ 500	\$ 1,125	\$ 1,500	\$ 6,000	\$ 0.09	\$ 0.20	\$ 0.25	\$ 1.04	126.8%	27.6%	314.3%
100	Haines City	Polk	\$ 1,684,404	\$ 1,709,815	\$ 3,271,171	\$ 3,213,875	\$ 72.44	\$ 71.70	\$ 134.63	\$ 125.87	-1.0%	87.8%	-6.5%

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4	Municipality	County	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2016 to 2017	2017 to 2018	2018 to 2019
101	Lake Alfred	Polk	\$ 435,062	\$ 127,653	\$ 517,730	\$ 509,425	\$ 75.95	\$ 21.63	\$ 87.01	\$ 82.18	-71.5%	302.4%	-5.6%
102	Lake Hamilton	Polk	\$ 6,237	\$ 45,275	\$ 35,798	\$ 104,153	\$ 4.74	\$ 33.94	\$ 25.94	\$ 72.83	615.6%	-23.6%	180.8%
103	Lake Wales	Polk	\$ 503,263	\$ 975,580	\$ 596,871	\$ 1,146,113	\$ 32.76	\$ 63.49	\$ 37.80	\$ 71.36	93.8%	-40.5%	88.8%
104	Lakeland	Polk	\$ 6,128,892	\$ 5,105,817	\$ 6,245,013	\$ 7,528,423	\$ 59.79	\$ 49.01	\$ 59.15	\$ 70.00	-18.0%	20.7%	18.3%
105	Mulberry	Polk	\$ 18,915	\$ 56,963	\$ 98,620	\$ 194,550	\$ 4.94	\$ 14.79	\$ 25.52	\$ 48.85	199.4%	72.5%	91.4%
106	Winter Haven	Polk	\$ 1,155,518	\$ 1,696,630	\$ 1,933,852	\$ 1,956,411	\$ 29.24	\$ 41.25	\$ 45.15	\$ 43.66	41.1%	9.5%	-3.3%
107	Milton	Santa Rosa	\$ 1,000	\$ 47,500	\$ 534,644	\$ 803,511	\$ 0.10	\$ 4.69	\$ 52.49	\$ 76.15	4606.9%	1019.4%	45.1%
108	Lake Mary	Seminole	\$ 209,189	\$ 978,988	\$ 235,777	\$ 381,008	\$ 12.98	\$ 59.20	\$ 14.08	\$ 21.84	356.1%	-76.2%	55.1%
109	Longwood	Seminole	\$ 238,702	\$ 404,471	\$ 563,416	\$ 309,702	\$ 16.02	\$ 26.69	\$ 36.88	\$ 19.58	66.6%	38.2%	-46.9%
110	Sanford	Seminole	\$ 1,060,958	\$ 1,751,095	\$ 4,631,821	\$ 3,062,898	\$ 18.53	\$ 30.28	\$ 78.46	\$ 50.82	63.4%	159.2%	-35.2%
111	Winter Springs	Seminole	\$ 1,724,646	\$ 3,231,087	\$ 254,304	\$ 1,866,990	\$ 47.70	\$ 88.15	\$ 6.76	\$ 48.37	84.8%	-92.3%	616.0%
112	Port St. Lucie	St. Lucie	\$ 6,955,207	\$ 8,323,840	\$ 12,377,309	\$ 13,207,473	\$ 39.05	\$ 45.92	\$ 66.60	\$ 68.82	17.6%	45.0%	3.3%
113	Daytona Beach	Volusia	\$ 3,927,091	\$ 1,845,907	\$ 6,924,117	\$ 10,134,977	\$ 60.82	\$ 28.15	\$ 104.49	\$ 150.48	-53.7%	271.2%	44.0%
114	DeBary	Volusia	\$ 64,322	\$ 69,193	\$ 82,466	\$ 204,130	\$ 3.18	\$ 3.39	\$ 3.97	\$ 9.64	6.6%	17.2%	142.8%
115	Deltona	Volusia	\$ 483,529	\$ 503,993	\$ 1,053,958	\$ 1,409,676	\$ 5.44	\$ 5.60	\$ 11.58	\$ 15.40	3.0%	106.8%	33.0%
116	Holly Hill	Volusia	\$ 37,821	\$ 5,601	\$ 43,993	\$ 171,018	\$ 3.20	\$ 0.47	\$ 3.68	\$ 14.07	-85.3%	681.0%	282.5%
117	Lake Helen	Volusia	\$ 6,650	\$ 5,600	\$ 25,100	\$ 33,300	\$ 2.50	\$ 2.08	\$ 9.12	\$ 12.01	-16.7%	338.3%	31.7%
118	New Smyrna Beach	Volusia	\$ 982,091	\$ 997,932	\$ 1,407,373	\$ 1,683,682	\$ 39.16	\$ 38.68	\$ 53.30	\$ 61.96	-1.2%	37.8%	16.3%
119	Orange City	Volusia	\$ 172,803	\$ 211,826	\$ 308,387	\$ 828,917	\$ 14.80	\$ 17.88	\$ 26.31	\$ 68.49	20.8%	47.2%	160.3%
120	Port Orange	Volusia	\$ 1,127,254	\$ 3,067,526	\$ 2,576,032	\$ 1,978,188	\$ 19.00	\$ 51.45	\$ 42.22	\$ 32.10	170.7%	-17.9%	-24.0%
121	DeFuniak Springs	Walton	\$ 18,352	\$ 53,573	\$ -	\$ 79,903	\$ 3.35	\$ 9.79	\$ -	\$ 14.19	192.2%	-100.0%	-
122	Freeport	Walton	\$ 339,050	\$ 742,840	\$ 513,620	\$ 708,390	\$ 112.49	\$ 229.27	\$ 133.58	\$ 164.13	103.8%	-41.7%	22.9%
123	Totals		\$ 136,740,443	\$ 176,372,481	\$ 218,773,111	\$ 257,419,335							

	A	B	C	D	E	J	K	L	M	O	P	Q
1	Reported Impact Fee Revenues for Select Independent Special Districts											
2												
3	Independent	Reported Impact Fee Revenues				Per Capita Impact Fee Revenues				% Change - Per Capita Impact Fees		
4	Special Districts	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2016 to 2017	2017 to 2018	2018 to 2019
5	Aberdeen Community Development District	\$ 780,733	\$ 733,277	\$ 654,529	\$ 2,133,095	\$ 0.04	\$ 0.04	\$ 0.03	\$ 0.10	-7.6%	-12.3%	220.2%
6	Almarante Fire District	\$ 4,015	\$ 5,137	\$ 4,171	\$ 8,832	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	25.8%	-20.2%	108.1%
7	Baker Fire District	\$ 16,868	\$ 7,175	\$ -	\$ 22,135	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	-58.2%	-100.0%	-
8	Bayshore Fire Protection and Rescue Service District	\$ 2,852	\$ 6,576	\$ 3,937	\$ 10,684	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	126.8%	-41.2%	166.7%
9	Big Bend Water Authority	\$ 9,400	\$ 36,575	\$ 113,300	\$ 124,300	\$ 0.00	\$ 0.00	\$ 0.01	\$ 0.01	282.7%	204.5%	7.8%
10	Blackman Fire District	\$ 2,431	\$ 2,054	\$ 2,260	\$ 5,473	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	-16.9%	8.1%	138.0%
11	Bonita Springs Fire Control and Rescue District	\$ 405,990	\$ 265,972	\$ 510,001	\$ 670,826	\$ 0.02	\$ 0.01	\$ 0.02	\$ 0.03	-35.6%	88.5%	29.3%
12	Cedar Hammock Fire Control District	\$ 45,310	\$ 77,333	\$ 70,417	\$ 128,188	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.01	67.9%	-10.5%	78.9%
13	Destin Fire Control District	\$ 137,253	\$ 150,531	\$ 28,748	\$ 215,174	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.01	7.9%	-81.2%	635.5%
14	Emerald Coast Utilities Authority	\$ 3,430,738	\$ 3,876,998	\$ 4,182,672	\$ 5,133,750	\$ 0.17	\$ 0.19	\$ 0.20	\$ 0.24	11.2%	6.0%	20.6%
15	Englewood Area Fire Control District	\$ 110,985	\$ 118,161	\$ 145,336	\$ 125,875	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	4.7%	20.9%	-14.9%
16	Esteros Fire Rescue District	\$ 181,933	\$ 251,727	\$ 353,030	\$ 383,769	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.02	36.1%	37.8%	6.8%
17	Florosa Fire Control District	\$ 7,700	\$ 12,340	\$ 9,600	\$ 14,300	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	57.6%	-23.5%	46.4%
18	Fort Myers Beach Fire Control District	\$ 7,837	\$ 6,123	\$ 4,282	\$ 10,933	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	-23.2%	-31.3%	150.9%
19	Greater Naples Fire Rescue District	\$ 1,113,279	\$ 1,383,695	\$ 1,671,737	\$ 1,599,449	\$ 0.06	\$ 0.07	\$ 0.08	\$ 0.08	22.3%	18.8%	-6.0%
20	Holley-Navarre Fire Protection District	\$ 113,902	\$ 131,007	\$ 92,352	\$ 144,279	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.01	13.1%	-30.7%	53.5%
21	Iona-McGregor Fire Protection and Rescue Service District	\$ 79,085	\$ 98,131	\$ 164,089	\$ 169,792	\$ 0.00	\$ 0.00	\$ 0.01	\$ 0.01	22.1%	64.4%	1.7%
22	Liberty Fire District	\$ 2,175	\$ 2,176	\$ 3,150	\$ 4,125	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	-1.6%	42.3%	28.7%
23	Matlacha / Pine Island Fire Control District	\$ 25,462	\$ 28,889	\$ 19,977	\$ 58,247	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	11.6%	-32.0%	186.5%
24	North River Fire District	\$ 171,097	\$ 201,131	\$ 291,466	\$ 388,170	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.02	15.6%	42.4%	30.9%
25	Parrish Fire District	\$ 133,000	\$ 111,045	\$ 121,673	\$ 182,177	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.01	-17.9%	7.7%	47.1%
26	San Carlos Park Fire Protection and Rescue Service District	\$ 104,255	\$ 219,004	\$ 301,010	\$ 550,989	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.03	106.6%	35.1%	79.9%
27	South Trail Fire Protection and Rescue Service District	\$ 95,326	\$ 207,263	\$ 124,113	\$ 237,785	\$ 0.00	\$ 0.01	\$ 0.01	\$ 0.01	113.9%	-41.1%	88.3%
28	South Walton Fire District	\$ 1,055,863	\$ 733,449	\$ 945,621	\$ 1,365,421	\$ 0.05	\$ 0.04	\$ 0.05	\$ 0.06	-31.7%	26.7%	41.9%
29	St. Lucie County Fire District	\$ 1,177,846	\$ 977,196	\$ 1,854,638	\$ 1,988,063	\$ 0.06	\$ 0.05	\$ 0.09	\$ 0.09	-18.4%	86.5%	5.3%
30	Sun'n Lake of Sebring Improvement District	\$ 14,000	\$ 23,600	\$ 33,600	\$ 40,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	65.8%	39.9%	17.0%
31	Tice Fire Protection and Rescue Service District	\$ 15,060	\$ 16,699	\$ 13,758	\$ 28,721	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	9.1%	-19.0%	105.1%
32	Upper Captiva Fire Protection and Rescue Service District	\$ 1,423	\$ 1,423	\$ 4,278	\$ 2,302	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	-1.6%	195.5%	-47.1%
33	Totals	\$ 9,245,818	\$ 9,684,687	\$ 11,723,745	\$ 15,746,854							

	A	B	C	D	E	J	K	L	M	O	P	Q
1	Reported Impact Fee Revenues for Select School Districts											
2												
3		Reported Impact Fee Revenues				Per Capita Impact Fee Revenues				% Change - Per Capita Impact Fees		
4	School Districts	2015-16	2016-17	2017-18	2018-19	2015-16	2016-17	2017-18	2018-19	2016 to 2017	2017 to 2018	2018 to 2019
5	Baker	\$ 188,606	\$ 194,462	\$ 551,812	\$ 256,194	\$ 6.99	\$ 7.15	\$ 19.96	\$ 9.07	2.2%	179.0%	-54.6%
6	Brevard	\$ 12,411,362	\$ 9,186,001	\$ 11,602,549	\$ 13,734,323	\$ 21.82	\$ 15.97	\$ 19.88	\$ 23.10	-26.8%	24.5%	16.2%
7	Broward	\$ 11,630,919	\$ 14,713,856	\$ 14,985,011	\$ 15,900,055	\$ 6.27	\$ 7.85	\$ 7.90	\$ 8.28	25.2%	0.6%	4.9%
8	Citrus	\$ 62,640	\$ 294	\$ 48,886	\$ 133,397	\$ 0.44	\$ 0.00	\$ 0.34	\$ 0.90	-99.5%	16308.9%	169.1%
9	Collier	\$ 14,418,752	\$ 15,036,972	\$ 16,312,194	\$ 24,138,111	\$ 41.17	\$ 42.06	\$ 44.41	\$ 64.08	2.2%	5.6%	44.3%
10	Flagler	\$ 2,147,972	\$ 2,955,924	\$ 4,137,372	\$ 4,267,469	\$ 20.83	\$ 28.11	\$ 38.48	\$ 38.57	34.9%	36.9%	0.2%
11	Hernando	\$ 160,673	\$ 1,631,051	\$ 1,748,325	\$ 2,427,403	\$ 0.90	\$ 8.97	\$ 9.42	\$ 12.89	901.9%	5.0%	36.8%
12	Hillsborough	\$ 25,188,600	\$ 31,274,117	\$ 33,062,557	\$ 51,357,567	\$ 18.62	\$ 22.67	\$ 23.47	\$ 35.54	21.8%	3.5%	51.5%
13	Indian River	\$ 1,686,166	\$ 1,585,214	\$ 1,571,840	\$ 1,846,512	\$ 11.52	\$ 10.64	\$ 10.35	\$ 11.92	-7.6%	-2.7%	15.1%
14	Lake	\$ 13,315,564	\$ 15,696,703	\$ 18,416,637	\$ 24,596,192	\$ 41.10	\$ 47.32	\$ 53.71	\$ 68.85	15.1%	13.5%	28.2%
15	Lee	\$ 6,137,978	\$ 6,654,615	\$ 8,256,767	\$ 15,392,068	\$ 9.02	\$ 9.53	\$ 11.57	\$ 20.94	5.6%	21.4%	81.0%
16	Levy	\$ 82,154	\$ 113,261	\$ 138,366	\$ 120,058	\$ 2.03	\$ 2.76	\$ 3.37	\$ 2.90	36.3%	22.0%	-13.8%
17	Manatee	\$ 47,644	\$ 6,892,715	\$ 13,546,047	\$ 17,236,868	\$ 0.13	\$ 18.69	\$ 35.85	\$ 44.49	13928.1%	91.8%	24.1%
18	Nassau	\$ 2,942,954	\$ 3,379,700	\$ 4,550,212	\$ 7,682,174	\$ 37.81	\$ 42.01	\$ 54.99	\$ 90.30	11.1%	30.9%	64.2%
19	Orange	\$ 45,961,820	\$ 78,927,034	\$ 79,092,436	\$ 64,641,613	\$ 35.90	\$ 60.07	\$ 58.60	\$ 46.64	67.3%	-2.4%	-20.4%
20	Osceola	\$ 33,912,736	\$ 38,312,117	\$ 40,505,946	\$ 74,409,260	\$ 105.04	\$ 113.48	\$ 114.91	\$ 200.81	8.0%	1.3%	74.7%
21	Pasco	\$ 9,208,233	\$ 15,422,187	\$ 16,091,090	\$ 25,572,407	\$ 18.57	\$ 30.50	\$ 31.24	\$ 48.51	64.2%	2.4%	55.3%
22	Polk	\$ 10,324,719	\$ 13,545,168	\$ 4,333,906	\$ 30,806,847	\$ 15.96	\$ 20.47	\$ 6.44	\$ 44.61	28.3%	-68.5%	592.7%
23	Sarasota	\$ 601,604	\$ 5,012,705	\$ 7,071,303	\$ 7,030,622	\$ 1.51	\$ 21.82	\$ 29.62	\$ 27.63	1349.2%	35.7%	-6.7%
24	Seminole	\$ 4,239,254	\$ 6,129,474	\$ 6,339,810	\$ 9,217,998	\$ 9.44	\$ 20.59	\$ 20.96	\$ 29.80	118.2%	1.8%	42.1%
25	St. Johns	\$ 14,768,255	\$ 14,772,417	\$ 16,425,242	\$ 17,217,299	\$ 67.05	\$ 86.47	\$ 93.92	\$ 96.16	29.0%	8.6%	2.4%
26	St. Lucie	\$ 5,362,798	\$ 7,317,294	\$ 11,548,896	\$ 14,911,094	\$ 18.31	\$ 17.97	\$ 27.67	\$ 34.98	-1.9%	54.0%	26.4%
27	Volusia	\$ 4,647,706	\$ 6,301,222	\$ 5,952,124	\$ 8,659,017	\$ 8.98	\$ 12.04	\$ 11.21	\$ 16.07	34.0%	-6.9%	43.4%
28	Totals	\$ 219,449,110	\$ 295,054,501	\$ 316,289,329	\$ 431,554,548							

HB 337 Impact Fees - County Government Responses Received by EDR

County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Alachua	271,588	Yes	<p>The proposed legislation could have an impact on the Alachua County's impact fee revenues. While the County does not currently have a plan to increase fees, the County is in the process of updating our existing Transportation, Park and Fire Impact Fees. Were the data from this update to indicate that fees should be increased, this bill would only allow up to a 3% annual phase in. For whatever amount of time it would take to catch up, the County would effectively be losing impact revenue. This seems to be inconsistent with the requirement in (4)(a) that requires that "the calculation of the impact fee is based on the most recent and localized data." The limit on increase could make the calculation moot. Further, with an understanding that fees are designed to keep up with increased construction costs, if construction costs outstrip 3% annually, impact fees will not fulfill their purpose, which is to pay for the construction of needed infrastructure. This will create a burden, as local government will be required to make up any additional amount from other funding sources. Until Alachua County completes the update of its Impact Fees, it is not clear what the lost revenue would be for Alachua County. Additionally, the bill does not provide a definition of 'planned' projects in a district. Alachua County has a robust plan, adopted in the Capital Improvements Element of the Comprehensive Plan, that identifies projects which are eligible to be funded with Transportation Impact Fees. However, the evolving nature of capital improvements can sometimes require changes to plans. Thus, the prohibition on collecting fees when there is no 'planned' project could lead to a loss in revenue. Section (5), that strikes the education related fees seems to broaden the application of that paragraph to include all impact fees, instead of limiting it to education. This section could be read to require a local government to credit against impact fees the cost of construction of roadways that provide access throughout a development if those roadways are required to be dedicated to the public. Finally, the language of the bill could create an extreme burden on the adoption of new impact fees. If fees can only increase by 3% per year, then a fee that doesn't exist yet never can, as any amount will be infinitely more than an uncharged fee. While that may seem to be an absurd outcome, there is no language in the bill that exempts the adoption of impact fees from this requirement. As Alachua County works with our School Board to consider the adoption of School Impact Fees, this section could potentially be problematic.</p>
Bay	174,410	Yes	<p>From my reading of the legislation, I don't believe this will affect Bay County impact fee revenues other than the limitation on annual increases to the impact fee rates. I certainly agree that the costs will increase for us, but as far as impact fee revenue collections I don't believe there will be a major impact.</p>
Brevard	606,671	Yes	<p>There are two areas where there could be a fiscal impact. Paragraph 3.e. which requires the County to have planned or funded capital improvement projects in the benefit district where the impact fee is levied and at the time at which it is paid will have an effect on our standard practice of administering the program by forcing staff to identify planned projects in each benefit district. Paragraph 6 which limits annual increases in impact fee rates to 3% may limit our ability to increase rates. I am not sure how to interpret this requirement. Brevard County has not raised impact fee rates since April 2001 with the exception of Educational Facilities Impact Fees that were raised in 2016. While I am not aware of any plans to increase rates, I am also not sure how to interpret this requirement. Does it mean that if we choose to not increase our rates one year that the following year we raise rates by 6%? That interpretation would not limit our current rate structure unreasonably. However, if it is meant to mean that we cannot raise impact fee rates by more than 3% over the rate in effect for the year immediately prior to the current year, it would prove to be a significant fiscal restriction.</p>
Calhoun	14,489	No	<p>The county has no impact fees.</p>

HB 337 Impact Fees - County Government Responses Received by EDR

County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Charlotte	187,904	Yes	Yes, it will have a budgetary impact should the County be at anything less than 100% of the maximum rate. This would prohibit the Board of County Commissioners from asserting their home-rule powers based on local circumstances to raise the impact fees to anything over 3%, and would severely diminish the ability to get to the 100% of the recommended rates for valid Impact Fee Studies. Should we implement at 100% it will not have as big an impact on the County's budget as our annual indexing uses a calculation which relates to the increase in land values and development in order to maintain the rational nexus as required. The next part of this relates to the actual wording of the bill which states "limit all increases to current impact fee rates to no more than 3 percent annually." What if the Commissioners do a new study (required per other sections of the Statute to maintain "current" data and rational nexus) and that study shows proposed increases over 3%? If that new study is accepted and implemented, does that restart the "current" rate, or would they only be able to adopt at whatever a 3% increase over the existing impact fee rate is? Just a lot of vague language in this section. With respect to your second question, this is hard to quantify, as it all depends on what rate we are currently collecting. If we are at 100%, it's irrelevant at that time, but if we do another study and are bound to the 3% increase each year, we would only be able to calculate the loss at that time. If we are say at 75% with a plan to get to 100% in the next five years, we would be losing two percent per year (5%x5years=25%), which would then take us over nine years to get to that 100% mark. If we go by our numbers as of today, using the numbers from our last presentation, current revenue collections \$9,548,058, and a 10% increase produces \$1,692,918, then the maximum loss would be around \$7.8M for the first year. (\$8,356,243 @ 100% - 3% increase \$507,875 = \$7,848,368).
Citrus	149,383	Yes	The proposed legislation would have a negative fiscal impact to Citrus County. The County relies on impact fees to fund construction and expansion of capital improvements. As a small County (population less than 500,000), impact fees are a critical source of funding and help reduce the financial burden to our residents. When taking into consideration inflation, construction costs, fuel, financing costs, etc. an annual increase of 3% for impact fee rates does not begin to cover the costs of growth and development. Per county ordinance, an impact fee study is implemented every five years. The purpose of the study is to provide a rate based on the most current and local data available. A 3% multiplier is arbitrary and does not provide an accurate basis to offset the cost of growth and development. Additionally, Citrus County only assesses impact fees at 50% of actual cost. This legislation would make it impossible to increase those fees beyond the 50% level. The County is implementing new impact fee rates this week with the expectation of five-year coverage. It is anticipated the Board will set School and Road Impact fees at 50%. The cap of 3% thereafter, would have a significant loss to impact fee revenues. Quantifying the dollar amount would require more time and analysis and depends on the level of construction; however, we are potentially leaving 50% of the impact fees for road and schools on the table if this legislation passes.
Flagler	114,173	No	Our situation is unique, in as much as the county suspended impact fees in response to the 2008 downturn. Our data was too old to reinstate those fees, and we are presently working with a consultant to re-introduce the fees. At present we have no baseline with which to provide an analysis.

HB 337 Impact Fees - County Government Responses Received by EDR

County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Hillsborough	1,478,759	Yes	<p>Lines 68 to 71 of the bill would result in a large change to the flow of revenue. We currently collect revenue and as we add eligible projects we move the impact fee revenue from reserves to appropriate to a project. It would depend on what the word “planned” meant. If planned means that a list of unfunded projects meets this new clause then perhaps this does not create a problem. It does seem, however, this clause has the possibility to severely disrupt revenue flow. Lines 100 to 105 of the bill would be very limiting, especially if an impact fee has not been adjusted for a number of years. In 2019 and 2020 the Board increased Fire Impact Fees, Schools Impact Fees, Parks Impact Fees and Mobility Fees well over 3%. The Fire and Parks fees had not been increased since the 1980s or 1990s. The adopted FY 21 budget includes Parks Impact Fee revenue of \$5.3 million, a 152% increase over the adopted FY 20 revenue. The approved park impact fee increase that provided for fees to be assessed at 55% of the amount identified by the study starting 1/1/2021 with the fees going up to 65% of the amount identified by the study starting on 1/1/2022. Going from 55% to 65% would be an approximately 18% increase. If the bill would cap this type of fee increase at 3%, then it would have a negative impact on our future impact fee collections. The BOCC also approved the mobility fee increase that provided for fees to be assessed at 80% of the amount identified by the study starting 1/1/2021 with the fees going up to 90% of the amount identified by the study starting on 1/1/2022. Going from 80% to 90% would be a 12.5% increase. If the bill would cap this type of fee increase at 3%, then it would have a negative impact on our future impact fee collections. Schools fees revenue increased 39% or \$15 million over FY 20. In FY 20 the adopted Fire impact fee revenue increased 240% (\$1.2 million) over actual FY 19 revenue. FY 21 Mobility Fee adopted revenue increased about 65% or \$7.8 million. Currently as we do collect the impact fee revenue and generally do not have it pre-programmed this addition could impact all our revenue in FY 21 currently budgeted revenue at \$80.4 million. The impact of lines 100 to 105 would be nearly the entire increased of FY 20 and FY 21. In FY 21 a 3% increase over adopted FY 20 would have been \$1.6 million well under the actual \$27 million. Additionally, if the changes reflected in lines 90 through 99 would require that we grant credits (offsets) for site access or operational transportation improvements this would also potentially have a negative impact on our future impact fee collections as those credits (offsets) could be used to “pay” mobility fees for a project in lieu of cash.</p>
Indian River	158,834	Yes	<p>Per Indian River County Code, an impact fee study must be conducted every five years to determine if any change in rates is needed. In 2019 these rates were evaluated and set for the next five years, with no annual adjustments programmed into the fee schedule. Although the current and upcoming fiscal years would not be affected by the proposed legislation, this change would likely negatively impact the County in 2024 when the next impact fee study is conducted. It is probable that, given increased growth and rising construction costs, the next scheduled impact fee study would indicate that various impact fees would need to be increased. The cap of 3% could greatly reduce the amount of impact fee revenue the County would need to collect in order to maintain its current level of service.</p>
Jackson	46,587	No	

HB 337 Impact Fees - County Government Responses Received by EDR

County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Orange	1,415,260	Yes	<p>There is no reading of this bill that could result in a positive revenue collection for local governments. At its best, elements of the bill introduce reporting and accountability requirements. At its worst, the bill could significantly restrict local government options and flexibility to implement necessary and appropriate impact fee schedules to fund infrastructure related to new growth, limiting impact fee collections resulting in reduced levels of service or requiring other funding to make up the difference. The new definition of infrastructure will affect the calculation of Law Enforcement Impact fees because the "equipment package" provided to a new officer would not meet the new definition. The equipment package provided to each new officer (excluding vehicular) has a value around \$11,000 and is ~20% of the \$80 million equipment portion of the fee calculation assessment. Leaving these costs out of the calculation of a new fee in the assessment can significantly lower the impact fee collected. Impact fee case law generally provides for this requirement where the collected fees must be expended by the local government within a certain timeframe towards an eligible capital expense. If a local government collects an impact fee, they would and should have a CIP to track the capital project and expend the funds. This language introduces a 3% limitation to local governments that does not currently exist. The wording is not precise and could lead to multiple and differing interpretations which would have varying degrees of negative financial consequences. If the proposed language applies only an annual indexing increase of the fee assessed by the study and approved by the County Commission. Indexed rates are used to minimize potential revenue loss between studies and soften the potential significant increase between successive studies, which typically occur every 3-5 years. Orange County's adopted indexing rates are noted as below: transportation, 3.4%; fire, 2.0%; law, 1.6%; parks, 3.7%. While the revenue loss might be minimal, it might cause local governments to update fees more frequently. If the proposed language limits the increase of impact fees to no more than 3% annually, regardless of the findings of the study, the County may lose significant fee collections. The word "annually" is confusing if it applies beyond indexing. This language could also restrict methodology changes that might provide for a more equitable assessment of fees between various uses. This language could significantly disincentivize local governments from reducing (even temporarily) impact fees as an economic incentive tool. During the Great Recession, many local governments temporarily lowered or suspended impact fees as a way to support the development community. If this new, lower fee became the basis for a 3% limit on annual increases, it would be nearly impossible to restore impact fee assessments back to previous or appropriate levels. Finally, this language, contradicts mandates in State Statutes requiring that fees be supported by a study demonstrating that the fee are proportionate in amount to the need, are based on actual, current, and localized data.</p>
Palm Beach	1,466,494	Yes	<p>The proposed legislation would have a fiscal impact on impact fee revenue collections. All things being equal, there is a connection between cost and impact fee rates. One would expect that impact fee rates would increase and decline as infrastructure costs increased and declined. The proposed amendment would artificially and arbitrarily cap the ability of local governments to increase fee rates and revenues as growth-related infrastructure costs increased. It is interesting to note that the law and judicial rulings ensure that impact fee calculations be based on data, i.e., rates must be tied to cost. For example, if the data justified a rate of X, government could not set rates at X plus %X. This proposal would cap rate increases and revenues even if the data showed the fees should be increased beyond the limits dictated by the law. Because of the factors involved in impact fee methodologies and fee calculations, it is impossible to estimate a specific number effect for FY2021-22.</p>
Pasco	542,638	Yes	<p>While its true the reporting requirements will increase local government's cost to comply, we believe the greater impact will be on limiting the amount of revenue needed to offset the costs of new development on existing infrastructure. This will force existing residents to subsidize the cost of new development. The 3% limit seems to be an arbitrary ceiling. It is difficult to quantify the impact of the 3% limit; however, since the County has not increased its Impact Fees since 2004. To capture the true cost of providing service, as well as catch up with current costs, the County would need to increase its impact fees by more than 3%. For a county that is growing as quickly as Pasco, limiting impact fees to 3% annually will have a significant, negative impact on local revenues.</p>

HB 337 Impact Fees - County Government Responses Received by EDR

County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Polk	715,090	Yes	Polk County adopted an ordinance in 2019 establishing a plan for implementing 100% of our latest Impact Fee Study over several years. All of our impact fees, except for school fees, are at 100% already. Our School Impact Fees will go to 65% on July 1, 2021 and then 75% in January 2023. It is our opinion that because we already took the action by adopting an ordinance for this plan in 2019, that we should be able to implement it on the dates above and be “grandfathered” in. If for some reason this is not accurate, then it would have an impact to our revenues. On July 1, 2021 our School Impact Fees are supposed to increase from 55% of the study to 65% of the study. If this were limited to 3%, we would lose approximately \$6 million annual revenue from the School Impact Fees. In January 2023, School Impact Fees are supposed to increase from 65% of the Study to 75% of the study. If this were limited to 3% each year, our annual revenue loss would increase to approximately \$11 million. The other impact of this would be future limitation to 3% increases, even though a future study may show higher increases.
St. Johns	261,900	Yes	The bill provides no allowance for increases due to an updated impact fee study (which happens periodically) and therefore seems to not follow the constitutional rational nexus test where impact fees are based on the amount of capital investment needed (and its cost) to support growth. If a study comes back with a higher amount (as they typically do), this seems to preclude the jurisdiction from adopting and implementing the schedule unless the jurisdiction phases it in at 3% per year or less. Also, during the 2008 and later “great recession” many jurisdictions reduced or suspended impact fees. With this proposed bill, would that cause reduced impact fees (say 50% reduction) to only increase back at max 3% per year? The bill generally eliminates the ability for a local government to adopt a phased in approach to bring impact fees up to full collections unless that phased increase is 3% or less. Some jurisdictions (including here) index fees using a published construction cost index, which in any given year could exceed 3% if that’s what the market provides. The County uses Annual Average Construction Cost Index as published by the Engineering News-Record. This bill would appear to have local governments use tax dollars to underwrite a developer’s market risk in this regard. While this bill would appear to have longer term negative financial effects, have not been able to determine a financial loss for FY 21/22.
St. Lucie	322,265	Yes	The purpose of the Florida Impact Fee Act is codified in FS 163.31801(2): The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. Impact Fees pay for the proportion of public infrastructure necessitated by that new growth. It may or may not be time to begin an infrastructure project that the new development has necessitated at the time of new development construction. For instance, local government does not receive impact fees for the construction of a new restaurant, (whose development will take up 1/1000th of the capacity of a new lane on adjacent roadways,) and then get out the construction trucks to pave 1/1000th of a new lane. It takes a significant amount of new development to accumulate the funding necessary for new infrastructure. In fact, well-planned projects are started well in advance of new growth, with excess capacity built in, knowing that future growth will necessitate the project. Impact Fees are intended to pay for this needed new capacity, whether the project is already “in the pipeline,” or whether the project has not yet been “planned or funded.” In a recent session, statutory amendments were made to restrict the use of funds for projects “in the pipeline,” (FS163.31801(3)(i)), and HB 337 (lines 68 – 71) proposes to prohibit collection of Impact Fees in benefit areas with no projects “planned or funded.” Following is an examination of the paradox HB 337, lines 68-71 poses to St. Lucie County, specifically: St. Lucie County has three Roads Benefit Districts on the barrier islands. It is rare for a road project to be “planned or funded” in one of these districts, as there is only one arterial road. Does this mean that construction on the North or South Hutchinson Island does not necessitate new infrastructure outside its benefit districts? Of course not. While one may live on a barrier island, nearly all goods and services, workplaces and schools, are located off the islands. If adopted as written, St. Lucie County would be prohibited from collecting a Roads Impact Fee on the barrier islands, even though the new development would necessitate new or expanded infrastructure elsewhere in the County. HB 337, lines 100 – 105 also furthers recent Legislature efforts to shift the cost from developer to taxpayer by capping Impact Fee increases. Impact fees are a mathematical calculation of the cost of providing infrastructure. This cost cannot be capped, because the cost of labor, materials, land, etcetera, is based on our market system, not capped by the government. However, if fee increases are capped, as is proposed in lines 100 - 105, Impact Fees will no longer reflect the proportional cost of providing the infrastructure. This infrastructure must be built, but if impact fees are not fully funding their proportional cost, taxpayers must make up the difference. These proposed changes are in conflict with the Legislature’s adopted purpose and intent under the Florida Impact Fee Act and should be struck.

HB 337 Impact Fees - County Government Responses Received by EDR

County	2020 Countywide Population	Anticipated Fiscal Impact	Comments
Sumter	141,422	Yes	Yes – the proposed changes would negatively impact community economic development efforts that are countywide as special districts and school districts have no responsibility for economic development recruitment or support of existing industries to expand. The increase in the number of governments that can impose impact fees will impact economic development efforts across the State. The proposed language is in conflict with accepted methodologies vetted through the courts that are used for establishing impact fees. Please note that Sumter County only has a road impact fee, and it is currently established at 40% of the legally defensible maximum value. The proposed legislation is a further attack on the County's constitutional and statutory responsibilities and home rule.
Total # of Responses Received		17	
# of Yes Responses		14	
# of No Responses		3	
% of Counties Responding		26%	

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
Altamonte Springs	Seminole	45,304	Yes	Among the concerns relating to cost, there is another concern ----- development moratorium. You all know how impact fees work, so I will skip all of that. Aside from the financial impacts to local governments, there should be a focus on the conflicts in the law. The law requires impact fees to be updated to reflect then-current costs, and generally that should happen every three to five years. If the then-current costs are greater than 3%, and this bill limits the increase to 3%, then the impact fee due from a developer will be insufficient to support the cost of the infrastructure. Local governments may be faced with declaring a development moratorium until additional funds are raised to support the cost of the infrastructure needed to support new development. Which creates another dilemma – the only funding source that creates alternative funding that fast is a sales tax. While impact fees are an exaction on NEW development via an ordinance, a sales tax is paid by current residents via a ballot initiative and an election. Seminole County has passed sales taxes in the past but Volusia County, Orange County, and Osceola County all had sales tax initiatives that failed. So what is a local government to do? Without a sales tax, and without an impact fee sufficient to fund the costs of infrastructure needed to support development. ...what happens? Either a moratorium, or development without infrastructure, which is not allowed by the current elements of the statutes relating to impact fees. There are some messy issues with this bill aside from the costs to local government.
Atlantic Beach	Duval	13,824	No	
Aventura	Miami-Dade	38,041	Yes	Impact cannot be determined at this time.
Belle Isle	Orange	7,378	No	
Belleair Beach	Pinellas	1,625	Yes	Currently we only have an Intermodal Transportation Impact Fee, however we are currently evaluating a Parkland Dedication Impact Fee. This could impact possible revenues negatively and provide additional administrative costs to small communities.
Beverly Beach	Flagler	382	No	As you probably know, we are a small municipality with limited resources. We depend on Flagler County for almost everything. That being said, any diminution of their impact fees will end up constricting us – at least indirectly. We do not have any impact fees from which we directly benefit. Moreover, the county will actually suspend an impact fee if it considers it a detriment to building a new home, as they did in 2015 with the transportation impact fee. I do not know how much revenue Flagler County receives from the State, but I am estimating it to be significant. When credited against Impact Fees, the revenue shortfall in Flagler County will affect the type of service that we receive. No, it will not affect our revenues directly – but the devil is in the details.
Blountstown	Calhoun	2,414	No	
Bradenton Beach	Manatee	1,188	No	The City does not have any impact fee requirements. As an incorporated community within Manatee County, the Planning and Development Department does provide coordination of school and fire impact fees for the County and for West Manatee Fire Rescue District. Legislation regarding the issue of impact fees would have no direct consequences for the City.
Brooker	Bradford	330	No	The Town does not have impact fees.
Callaway	Bay	14,662	No	Based on the language we do not see that there would be an impact positive or negative on our ability to collect impact fees as we continuously have projects related to infrastructure budgeted.
Campbellton	Jackson	214	No	The Town does not have impact fees.
Caryville	Washington	293	No	
Chattahoochee	Gadsden	3,302	No	The City does not levy impact fees. There would be no impact.
Chiefland	Levy	2,217	No	
Cloud Lake	Palm Beach	138	No	The proposed legislation would have no fiscal impact on our impact fee revenue collections as we do not collect impact fees.
Deerfield Beach	Broward	80,178	Yes	This proposed legislation would have a significant negative impact on the City of Deerfield Beach impact fee revenue collections. The City's revenue collections would be negatively impacted due to the following: (i) the requirement that the capital improvement be planned or funded at the time the fee must be paid, which creates a considerable burden on planning and finance to identify, in advance, every capital improvement that may be necessary/impacted by a future development prior to adopting the subject impact fee; (ii) the timing of development can be unpredictable, yet the bill seems to require knowledge of future development impacts potentially without knowledge of what the subject development may be in order to establish the appropriate impact fee in advance and collect the impact fee from the developer; (iii) the limitation on the annual increase of impact fees to no more than 3% annually regardless of the actual cost of the development impacts, which include but are not limited to: (a) public safety requirements of varying scales, needs, and types of commercial and residential properties are based on structure types which determine emergency vehicle, equipment, and facility needs suitable to address potential life-saving threats; (b) purchases and transfers of easements, land acquisition, legal costs, public hearings, and other binding obligations are costly in the process of completing permanence agreements. The City's best estimate of the total revenue loss to the City's restricted impact fee collections in FY 2021-22 is difficult to determine at the moment; but could be as high as 60% due to the uncertainty that the City believes would be created by this proposed bill. Municipal governments develop 5-year Capital Improvement Plans (CIP) in their budget processes. Certain improvements may be necessary to complete a project but are not identified as a priority that is planned within the 5-year CIP (i.e., Water main infrastructure pipeline increase from 1" to 3" to service a hospital expansion, etc.). The bill does not specify the specific reporting frequency, time-period, due date, or office to whom the information is to be reported. Administrative requirements of staff to provide such reconciliations, retooling of software, and report writing is an additional cost to the local government. If this proposed legislation becomes law with its effective date of July 1, 2021, proposes diminishing returns on economic recovery and community growth by design.

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
DeLand	Volusia	37,043	Yes	It could potentially have an impact financially on DeLand. Our impact fees do not have programmed increases so we typically have an impact fee program that we use for a long term. And if we do not have a currently planned project for the impacts fees this could be an issue. We do have a CIP, so maybe that would satisfy the requirement. (lines 68-71). Also, it used to be that you had to give credits on school impact fees if you required the developer to, for instance, provide a site for a school. Now we would have to do that for everything, that could be an issue. (section 5 lines 91 and 92). I don't have a \$ figure for you, sorry about that as this is more speculative at this point.
Fort Lauderdale	Broward	189,321	Yes	This proposed legislation will have a fiscal impact on our impact fee revenue collections. As written, HB 337 will reduce the City's revenues from the Water and Sewer impact fees. Specifically, the 3% cap on annual increases would most likely reduce the ability of the City to ensure that impact fees can be adjusted to reflect the true cost of investments that are made to serve growth. In our experience the cost of new water and sewer capacity has been increasing at greater than 3% annually, driven by a mix of regulatory changes, technological innovations, and increases in the cost of construction commodities like steel & concrete. Additionally, impact fees are not often adjusted on annual basis. The City's practice has been to complete a study every 5-10 years, which carefully examines the cost of capacity for new growth and the level of service provided using locally relevant data that is specific to the system such as: fixed assets, forward looking community investment plans and billing data. The proposed legislation would substantially impact the city because we would be unable to adjust impact fees to reflect the true cost of changes in capacity to serve growth. Below is an analysis assuming capacity related cost are increasing at 5% annually but the City is only able to account for the 3% statutory limit. At conservative revenue levels, the City would see a negative \$3.7 million in impact fee revenue for water and sewer over the next 10 years, notwithstanding the compounding effects. The exact amount would be dependent on the growth that occurs within the timeframe, which is not perfectly forecastable.
Gainesville	Alachua	135,097	No	The City does not impose impact fees on new development.
Glen Ridge	Palm Beach	235	No	
Glen St. Mary	Baker	457	No	
Golf	Palm Beach	275	No	Other than water and sewer fees, we only collect impact fees on behalf of Palm Beach County so this would not affect us.
Hillsboro Beach	Broward	1,937	No	The Town does not have impact fees.
Kissimmee	Osceola	75,644	No	The City does not anticipate that this will have an affect on the City's impact fee revenues in the coming year.
Lake Alfred	Polk	6,351	No	Compliance costs should be minimal since impact fees and associated expenses are already reviewed by the finance department and city auditor. The 3% escalator may actually save us some money since we were tied to an engineering index previously which required a paid subscription to obtain. Long term revenue reductions may be experienced as a result of the 3% limitation (i.e. capital project inflation greater than the 3%) but this could be offset by additional studies.
Lake Butler	Union	1,758	No	
Lake Helen	Volusia	2,849	Yes	We are a small community. New projects are not that common and don't happen all at once. Case in point, a residential subdivision was approved about 5 years ago. We have waited before building any expanded traffic capacity until we have evidence of traffic patterns and revenue from impact fees. Until then we can only guess where the exact increased road demand will occur. So line 67 to 71 could potentially kill all the road money needed for real expansion needs. That is \$13,750 for the most recent FY, plus same problem for \$5,000 for Parks, \$5,000 for Police and \$5,000 for General Government. Without knowing where and when the need for expanded capacity is needed and not having the resources to plan in the dark, we would not be able to collect anything. So the total loss is 100% or in our case, \$28,750.
Lake Placid	Highlands	2,840	Yes	We have kept our impact fees low, but the point in time when we must construct a new treatment plant, they will be revised to reflect current construction prices. That increase will most likely be more than 3%. This legislation would prohibit us from updating our impact fees to reflect current construction prices within a single fiscal year. While we don't currently have impact fee changes projected for FY 2021-22, we have seen construction prices of our current plant have grown by about 30%. Using very rough numbers, if a new plant is built, we won't be able to recoup our investment from the construction for 10 years at that rate. If we were to build another plant, it would be approximately a \$500,000 budget shortfall between the cost of the current plant to the new plant. We then wouldn't be able to make that up with the impact fee rate increase.
Lantana	Palm Beach	12,081	Yes	It is believed this will have a negative effect to impact fee revenue collections. We are almost 100% built out, so it's typical that we may not have a planned or funded project for the impact fees, but rather use them at a later date if the expenditure complies with the Statute. Under 4(e), it's our understanding that unless projects were planned or funded, we would be unable to collect impact fees. Best-guess estimate is \$800k revenue loss due to a new large commercial project anticipated in FY 2021-22.
Lauderdale Lakes	Broward	36,527	No	There is no impact upon the City of Lauderdale Lakes ability to collect impact fee revenues based on the suggested changes to the legislation.

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
Leesburg	Lake	24,539	Yes	I have no real objection to the limit of 3 percent annual increase in fees. The change in reporting requirements are just another wasteful use of time to produce information that no one uses or needs. That information can be produced for anyone truly interested in a local government's development, collection, and use of impact fees. To date, I can only remember one individual requesting that information. The section that is the most troubling is page 3, section (e). If I read this correctly, a local government cannot collect impact fees unless we already have a planned project in the works. This language fails to recognize that there is a time lag between when growth happens and when the tipping point occurs to trigger a project. For example, one of the biggest and most costly uses of impact fees is for wastewater infrastructure. A current plant may be at 85% capacity and growth is slow such as after the "Great Recession." Prior to the recession, hundreds if not thousands of acres were annexed in for planned growth that just stopped cold during the recession and for a period afterward. Impact fees are still collected during this time for the limited growth still happening. Then the economy turns positive and building comes back. New plans for increased wastewater capacity are developed in order to handle the anticipated growth. If a local government cannot collect during these periods, when no defined projects are in the works, there will be added costs pushed on those current customers already paying for the older capacity and any related debt. Design, permitting, and engineering costs are very high for these projects, and impact fees collected prior to the new projects are critical to keep borrowing costs as low as possible. Think of it in terms of the struggles with the Texas power grid. You don't always know when you will reach your peak, so you need funds available to plan and execute a project when you reach that tipping point. Circumstances change and sometimes change quicker than expected. Any funds already available allow a community to react in a more timely basis.
Lynn Haven	Bay	20,235	Yes	Requiring that capital improvements be planned or funded at the time of that the impact fees are assessed severely limits the City's ability to make adjustments based on unforeseen circumstances. For instance, Hurricane Michael heavily impacted the City and dramatic adjustments needed to be made to the infrastructure plan. Without more time to accurately assess the effect, the City's best estimate is a 20% loss of revenue.
Marianna	Jackson	6,215	No	
Melbourne Beach	Brevard	3,150	No	
Micanopy	Alachua	669	No	The Town does not charge impact fees.
Milton	Santa Rosa	10,767	Yes	"A local government may collect the impact fee only if it has planned or funded capital improvements within the applicable impact fee assessment district at the time that the fee must be paid." Local units of government have costs associated with accommodating growth both seen and unseen. One cannot at any time fully estimate the ebb and flow of the local, regional, and state economic climate and as a result fully anticipate the demand side of the service provided. Impact reserves that allow local governments to respond to those changes may not at the time of deposit be anticipated to be utilized within the potential limit identified. This city is in the process of building a new waste water treatment facility and accommodating a significant growth rate. As a result the near term is little effect. However, the long term implications are not insignificant and really cannot be accurately quantified in my opinion.
Mulberry	Polk	4,100	No	
Neptune Beach	Duval	7,193	Yes	Yes, the fees that the City charges are considerably lower than other jurisdictions, even those of similar size. The inability to adjust rates to improve our services and infrastructure to best serve new redevelopment and development would negatively impact our residents, community, and our level and quality of service provision. We currently only collect for water and sewer tap and meter fees and a downstream pollution fee on behalf of our Public Works Department. We do not collect road frontage fees or several other fees common in most other Florida cities. Our loss reflects a loss in potential to enhance the quality of paving and roadway maintenance programs, the ability to upgrade our aging infrastructure and maximize the level of resiliency for our small coastal community and our residents. Additionally, having to incur additional reporting costs and the associated staff time could further limit our ability to best serve our citizens and our city.
Ocean Ridge	Palm Beach	1,854	No	The Town does not collect impact fees for the Town, so this legislation would not have any impact on us.
Oldsmar	Pinellas	14,998	No	The only thing I anticipate this affecting is our administrative costs of compliance, and I know that wasn't the question.
Orchid	Indian River	428	Yes	The Town is a very small town which is almost built out. On those rare occasions when we do have a new home built, we forward to Indian River County the impact fee we collect with the exception of 2% administration fee which is retained by the Town. It is for this reason that this legislation will have very little effect.
Ormond Beach	Volusia	41,782	Yes	Ormond Beach water and sewer impact fees have been adjusted annually since October 2008, to reflect the change in the Engineering News Record Construction Cost Index (ENR CCI). In some years, the annual adjustment has been greater than 3%. The 3% increase condition (page 5, line 102) may limit the annual adjustment cost for city impact fees. It is difficult to determine what the Construction Cost Index will be for next year and cost of the proposed legislation at this time.
Otter Creek	Levy	118	No	The Town does not impose or collect impact fees.
Oviedo	Seminole	40,145	No	We have reviewed the proposed legislation and, at the present time, we do not believe that it will have a significant fiscal impact on the City's Impact Fee Revenue Collections. However, that being said, it is difficult to analyze the impact of proposed legislation without knowing the intent of the individual(s) authoring the proposed legislation and its consequential application.

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
Palm Beach Gardens	Palm Beach	56,709	Yes	Depending on the available fund balance in an impact fund, it is possible that desired projects may not appear in our 5-year Capital Improvements Plan budget until adequate cash balances have been accumulated. Strict reading of this language would seem to preclude us from collecting any impact fees in this scenario. Although it would be difficult to quantify, the revenue loss would be substantial and could amount hundreds of thousands of dollars. It appears that the proposed changes to the credits provisions could be far-reaching and would significantly increase the number of credits that must be applied against impact fees. Although it would be difficult to quantify, the revenue loss would be substantial, and could amount to hundreds of thousands of dollars. Our analysis of the 3% annual rate limitation provision indicates a revenue loss for all impact funds combined of \$500,892 in FY 2022 if the rates prior to the most recent study by Tindale Oliver had been increased by only 3%.
Pierson	Volusia	1,869	No	The Town does not have impact fees. All fees are collected by Volusia County.
Pinecrest	Miami-Dade	18,619	Yes	After careful review, the Village of Pinecrest would not have a significant impact to the impact fee revenues collected if the proposed legislation were to be put in place.
Pinellas Park	Pinellas	54,202	Yes	"Ensure that the calculation of the impact fee is based on the most recent and localized data." This indicates that the local government will continuously update their impact fee data. If not, this may invalidate the impact fee. Current impact fees are based on data that may be 3 or more years old. "A local government may collect the impact fee only if it has planned or funded capital improvements within the applicable impact fee assessment district at the time that the fee must be paid." This will be very difficult to comply with. Currently most local governments have a Capital Improvement program that spans over 5 or more years. Rarely will a capital improvement coincide with the payment of an impact fee! This provision may invalidate the impact fee. "improving capital facilities to benefit new users." It is true that impact fees should accomplish this but not entirely. New capital benefit also provides a benefit to existing users as well. Historically, the required improvement is required as a result of new growth. This does not mean it will only benefit new users. The City does not charge any impact fees except for Transportation impact fees. The ordinance and requirements for the transportation impact fee are derived from Pinellas County. It's a County Transportation ordinance. We do charge other similar fees such as utility connection fees but I don't think they would be considered an impact fee. The amount of impact fees that the City could lose would vary annually as a function of the development for a particular year.
Pompano Beach	Broward	112,941	Yes	The City has average annual collections for Park Impact fees of approximately \$300k and \$400k for Utilities Impact fees. The City's ability to collect park impact fees will be impacted. The City updates park impact fees annually based on increases to Consumer Price Index (CPI). If this bill passes, we would be limited to 3% increase in charges. This would not create significant fiscal issue on a typical annual basis. However, it is important to note that the City has not reassessed our base park impact fees in decades. Unless there is a provision elsewhere in the statutes for comprehensive overhauls in impact fees, it appears this bill would prevent the city in the future from completing a significant re-assessment/ increase of those park impact fees to address changes in population, development, park needs, etc. The City last updated our Utility impact fees in 2008. Any restrictions on annual increases limits the City's ability to increase the fees periodically, as may be needed to catch up. The bill would only allow a local government to collect an impact fee if it has a planned or funded capital improvements within the applicable impact fee assessment district at the time the fee is collected. If this bill is adopted, we would have to carefully plan for projects so that we could justify how the funds will be used as they are collected which is not always an aligned process necessarily. In addition, requiring credits for other contributions further reduces overall revenue sources that may be necessary to 100% finance a park or utility project as impact fees may be a component of other sources of revenue. The bill infringes on the City's home rule authority to set local fees. It is difficult to determine the fiscal impact. There would be little if any park impact fee revenue lost in the FY 2021-22 since the CPI increase will likely be less than 3%, and we are not currently planning significant increases to the fees within this time frame. However, it appears this bill would prevent the city in the future from completing a significant re-assessment / increase of those fees to address changes in population, development, park needs, etc. This amount would need to be determined based on a study and could be significant.
Ponce de Leon	Holmes	541	No	
Port Orange	Volusia	62,832	Yes	The legislation may have a fiscal impact. Some of our impact fees have been in place for some time. Our fee structure will be reviewed later this year; therefore, we cannot determine a fiscal impact until the rate study is complete.
Port St. Lucie	St. Lucie	202,914	Yes	Limited impact on the City's impact fee revenue collections. The most significant costs to the City will be in the data collection and reporting aspects. This may/could impact our staffing needs depending on the final regs.
Redington Beach	Pinellas	1,507	No	The proposed legislation would not have a fiscal impact on the town's impact fee revenue. The town has very minimal empty lots that would have an impact fee assessed. In the fourteen years, I have been here, we have only collected three impact fees.
Rockledge	Brevard	27,946	Yes	While we are a small City, I wanted to respond with our thoughts on the matter. I would question how any jurisdiction would "ensure" the things listed on page 3 (f) and page 4 (g), What documentation/reports would the state request? Also, I would submit that the cost of things continues to increase and not at only 3% per year, If there is a need for an increase and the data (as they request) suggests the increase warrants more than 3%, it only seems reasonable to allow it. Cities run much like a business and to tie our hands by capping any increases, is just not right. And since our budget season begins in May, we were going to review our impact fees this summer to see if they are just and reasonable. However, if this becomes law on July 1st, at most, it would only allow us to increase our fees by 3%. And again, we have had a lot of development and development needs to pay its own way. I'm sorry I cannot give you a definitive amount. However, I can tell you that we collected the following amounts in the last 3 fiscal years: wastewater impact fees: fy 2018= \$605,800, fy 2019 = \$678,816, fy 2020 = \$838,300.

HB 337 Impact Fees - Municipal Government Responses Received by EDR

Municipality	County	2020 Municipal Population	Anticipated Fiscal Impact	Comments
Safety Harbor	Pinellas	17,696	Yes	The proposed maximum cap for impact fee rates of 3% would have a negative fiscal impact. Most of the City's impact fees were adopted many years ago. We are conducting an impact fee study this year to update impact fees. This cap will limit our ability to adopt impact fees based on current infrastructure cost data. We do not know yet know the results of our impact fee study, so we cannot calculate this impact.
Sebastian	Indian River	25,658	No	The City wouldn't expect any impact on the expected amount of collections. In the unlikely event we wanted to increase our Recreation Impact Fee rate, we would need to make sure it is based on the most recent and localized data and do it 90 days before the effective date of the new ordinance.
South Palm Beach	Palm Beach	1,460	No	
St. Pete Beach	Pinellas	9,531	Yes	For this City, this could prove to have a significant impact. We are currently re-evaluating an existing impact fee, following a tremendous cost difference between original and final construction project values. If we are limited to a 3% increase, that could greatly hinder our ability to capture the true project cost. But our analysis is still pending; I cannot quantify the impact at this time.
Treasure Island	Pinellas	6,930	No	Currently, the City does not collect an impact fee as we do not have a lot of development.
Wildwood	Sumter	17,354	Yes	The City would be negatively impacted and may not be able to fund necessary capital improvements in the future due to lack of funding. If approved the legislation would impact the City's ability to steadily increase its cost recovery for its Parks and Recreation impact fee over the next three years. The City Commission just adopted a legally-sound study that proposes a cost recovery of 40% in FY 22, 55% in FY 23, and 70% in FY 24. The expected substantial economic losses would be detrimental to the City's ability to fund needed recreation capital facilities. Increasing recreation opportunities for City residents is identified as priority in the City's Strategic Plan.
Winter Haven	Polk	47,044	Yes	HB 337 appears to greatly restrict the use of impact fees for debt service costs. We use impact fees to pay Police, Fire and Sewer debt payments. HB 337 could cause us to incur greater expense for debt were this bill to become law. Increased CAFR reporting requirements would cause a great deal more of staff time and probably cause audit costs to increase. HB 337 requires credit be given against the collection of an impact fee for contributions. In other words, Developers would receive impact fee credits on a dollar for dollar basis for any contribution they make to the City. As I understand it, currently the Developer receives no credit for the infrastructure they install toward the payment of impact fees. This section could have a great negative impact on the City. HB 337 states, "A local government may collect the impact fee only if it has planned or funded capital improvements within the applicable impact fee assessment district at the time that the fee must be paid." The House Bill does not define "impact fee assessment district". This could severely impact the City if the district is something less than the entire City.
Winter Park	Orange	30,630	No	It is unlikely that the legislation, as we currently interpret it, would have significant impact on revenue collection. However this does not factor in the future concern that any inflation caps on a local government's ability to adjust revenues, hampers flexibility, impinges on Home Rule, and could cause municipalities to adopt the idea of just increasing rates annually to protect against future cost shocks. As municipalities have to provide a rational nexus for any impact fee, imposing caps seems unnecessary. So this could have the adverse effect of increasing development costs statewide. At current, the city has no plans to increase rates in FY22 and is not anticipating any lost revenue from this legislation.
Total # of Responses Received			62	
# of Yes Responses			26	
# of No Responses			36	
% of Municipalities Responding			15%	