

SECTION II – REVENUES AND EXPENDITURES

This section reviews revenue and expenditure data for Fiscal Year 2015 (FY2015). The revenue data presented includes budgeted and actual impact fee revenues for Roads, Parks, Libraries, Emergency Medical Service, Fire/Rescue, Law Enforcement, Justice Facilities and General Government impact fees.

A. Road Impact Fee Revenues and Expenditures

Road Impact Fee Revenues

Consistent with changes in the Florida Legislature over the past few years, the County has been considering alternatives to the current road impact fee. On September 8, 2015, the County adopted a Mobility Plan and Mobility Fee to replace road impact fees. The mobility fee will be imposed on new building permit applications submitted on and after January 1, 2016. Any building permits in progress prior to January 1, 2016, will continue to pay the road impact fee. The road impact fees which have been collected will continue to be budgeted and utilized consistent with the Road Impact Fee Ordinance.

Three separate Road Impact Fee Facility Service Districts serve the unincorporated County:

- North County Road Impact Fee Facility Service District – created in 1989;
- South County Road Impact Fee Facility Service District – created in 1989; and
- Central County Road Impact Fee Facility Service District – created in 1998. (This district was created from land areas that were formerly within the boundaries of the North and South Road Impact Fee Facility Service Districts. Revenues were initially collected from the Central Road Impact Fee Facility Service District in FY1999.)

In addition to the three unincorporated Facility Service Districts, separate road service districts exist for the City of North Port, City of Venice, and the Town of Longboat Key. Effective October 1, 2014, the City of Sarasota began collection of a multi-modal transportation impact fee and opted out of collection of the County road impact fees. The Interlocal Agreement with the City of Sarasota recognizes that it shall remain in effect until all funds have been expended within the City of Sarasota Road Facility Service District. Facility Service District maps are presented in Appendix C.

The table below shows budgeted and actual revenue figures for road impact fees for FY2015.

ROAD IMPACT FEE REVENUES		
Road Impact Fee District	FY2015	
	Budget	Actual
North County Road Impact Fees	\$774,089	\$774,090
South County Road Impact Fees	\$1,144,465	\$1,401,606
Central County Road Impact Fees	\$995,204	\$1,227,679
Total Unincorporated County	\$2,913,758	\$3,403,375
City of Sarasota Road Impact Fees	\$0	\$0
City of Venice Road Impact Fees	\$248,873	\$581,855
City of North Port Road Impact Fees	\$104,497	\$310,241
Town of Longboat Key Road Impact Fees	\$0	\$19,679
Total Sarasota County	\$3,267,128	\$4,315,150
INTEREST AND OTHER EARNINGS		
North County Road District	\$38,770	\$28,939
South County Road District	\$62,126	\$85,095
Central County Road District	\$24,847	\$38,201
City of Sarasota Road District	\$96,989	\$143,255
City of Venice Road District	\$31,796	\$41,438
City of North Port Road District	\$10,882	\$15,338
Town of Longboat Key Road District	\$336	\$1,023
Subtotal	\$265,746	\$353,289
Total	\$3,532,874	\$4,668,439

Road Impact Fee Expenditures

The following table details road impact fee expenditures by service district during FY2015.

TOTAL SARASOTA COUNTY	
ROAD IMPACT FEE EXPENDITURES	
Road Impact Fee Service District	FY2015
North County Road Impact Fee District	\$789,543
Central County Road Impact Fee District	\$1,033,080
South County Road Impact Fee District	\$55,253
Total Unincorporated County	\$1,877,876
City of North Port Road Impact Fee District	\$123,744
City of Sarasota Road Impact Fee District	\$3,938,453
City of Venice Road Impact Fee District	\$0
Total Sarasota County	\$5,940,073

B. Park Impact Fee Revenues and Expenditures

Park Impact Fee Revenues

Park impact fees are imposed on residential development within unincorporated Sarasota County, the City of Sarasota, and the City of Venice. There are four impact fee districts, to include north and south service district within unincorporated County, a City of Sarasota service district, and a City of Venice service district. The table below shows budgeted and actual revenue figures for park impact fees for FY2015.

PARK IMPACT FEE REVENUES		
Park Impact Fee District	FY2015	
	Budget	Actual
North County Parks District	\$1,662,500	\$1,064,349
South County Parks District	\$1,060,200	\$1,198,975
Total Unincorporated County	\$2,722,700	\$2,263,324
City of Sarasota Parks District	\$38,000	\$74,779
City of Venice Parks District	\$209,000	\$437,508
Total Sarasota County	\$2,969,700	\$2,775,611
INTEREST AND OTHER EARNINGS		
North County Parks District	\$45,753	\$53,382
South County Parks District	\$62,292	\$78,311
City of Sarasota Parks District	\$3,587	\$5,084
City of Venice Parks District	\$10,850	\$14,662
Subtotal	\$122,482	\$151,439
Total	\$3,092,182	\$2,927,050

Park Impact Fee Expenditures

The following table details park impact fee expenditures by service district during FY2015.

TOTAL SARASOTA COUNTY	
PARK IMPACT FEE EXPENDITURES	
Park Impact Fee Service District	FY2015
North County Parks District	\$195,670
South County Parks District	\$1,408,001
Total Unincorporated County	\$1,603,671
City of Sarasota	\$0
City of Venice	\$806,000
Total Sarasota County	\$2,409,671

C. Library Fee Revenues and Expenditures

Library Impact Fee Revenues

Library impact fees are collected and expended on a countywide basis and are imposed only on new residential development. Libraries are positioned throughout the County to meet the required level of service stated in the Comprehensive Plan that addresses proximity and benefit to all County residents. The table below shows budgeted and actual revenue figures for library impact fees for FY2015.

LIBRARY IMPACT FEE REVENUES		
Library Impact Fee District	FY2015	
	Budget	Actual
Unincorporated County	\$329,624	\$366,488
City of Sarasota	\$1,796	\$11,538
City of Venice	\$45,917	\$70,838
City of North Port	\$88,987	\$225,288
Town of Longboat Key	\$0	\$2,688
Subtotal	\$466,324	\$676,840
Interest & Other Earnings	\$58,278	\$61,640
Total	\$524,602	\$738,480

Library Impact Fee Expenditures

The following table details library impact fee expenditures during FY2015.

TOTAL SARASOTA COUNTY	
LIBRARY IMPACT FEE EXPENDITURES	
Library Impact Fee Service	FY2015
Library Countywide	\$1,477,238
Total	\$1,477,238

D. Emergency Medical Services Fee Revenues and Expenditures

Emergency Medical Services Impact Fee Revenues

Emergency Medical Services (EMS) impact fees are collected and expended within two facility service districts, as listed below:

- Unincorporated Sarasota County
- City of Sarasota

The County provides emergency medical service in the City of Venice, but impact fees are not collected in lieu of space provided by the city to house EMS vehicles. This is described in Interlocal Agreement No. 2005-264. The EMS impact fees are imposed on new or additional residential and non-residential development at the time of building permit issuance.

The table below provides the FY2015 budgetary and actual EMS impact fee revenues, interest and other earnings.

EMS IMPACT FEE REVENUES		
EMS Impact Fee District	FY2015	
	Budget	Actual
EMS Unincorporated County District	\$237,500	\$195,871
EMS City of Sarasota District	\$9,025	\$59,683
Subtotal	\$246,525	\$255,554
INTEREST AND OTHER EARNINGS		
EMS Unincorporated County District	\$6,365	\$10,425
EMS City of Sarasota District	\$2,826	\$4,795
Subtotal	\$9,191	\$15,220
Total	\$255,716	\$270,774

Emergency Medical Services Impact Fee Expenditures

The following table details EMS impact fee expenditures by service district during FY2015.

TOTAL SARASOTA COUNTY	
EMS IMPACT FEE EXPENDITURES	
EMS Impact Fee Service District	FY2015
EMS County CIP	\$676,690
EMS City of Sarasota CIP	\$0
Total	\$676,690

E. Fire/Rescue Impact Fee Revenues and Expenditures

Fire/Rescue Impact Fee Revenues

The County provides fire and rescue service for most of the unincorporated County excluding areas within the Englewood Area Fire Control District and Nokomis Volunteer Fire District. The City of Sarasota is included in the County's service area; however, the other incorporated cities are not. The County previously had two service districts: one for north county and one for south county. However, since fire/rescue operations are provided throughout unincorporated County, a single district was enacted in July 24, 2007. The two

separate districts are still shown as there are still unexpended revenues within each district.

The table below provides FY2015 budgeted and actual fire and rescue impact fee revenues, including interest and other earnings.

FIRE/RESCUE IMPACT FEE REVENUES		
Fire Impact Fee District	FY2015	
	Budget	Actual
North County Fire & Rescue District	\$0	\$0
South County Fire & Rescue District	\$0	\$0
Countywide Fire & Rescue District	\$237,499	\$434,214
Subtotal	\$237,499	\$434,214
INTEREST AND OTHER EARNINGS		
North County Fire & Rescue District	\$16,101	\$6,673
South County Fire & Rescue District	\$28,095	\$35,753
Countywide Fire & Rescue District	\$9,346	\$27,795
Subtotal	\$53,542	\$70,221
Total	\$291,041	\$504,435

Fire Impact Fee Expenditures

The following table details fire and rescue impact fee expenditures by service district during FY2015.

TOTAL SARASOTA COUNTY	
FIRE IMPACT FEE EXPENDITURES	
Fire Impact Fee Service District	FY2015
North Fire CIP	\$1,576,589
South Fire CIP	\$0
Countywide Fire CIP	\$1,497,969
Total	\$3,074,558

F. Law Enforcement Impact Fee Revenues and Expenditures

Law Enforcement Impact Fee Revenues

Law Enforcement impact fees are collected at the time of Certificate of Occupancy issuance for residential and nonresidential development. The law enforcement impact fees are collected only in the unincorporated areas of the County.

The table below provides the FY2015 budgetary and actual law enforcement impact fee revenues, interest and other earnings.

LAW ENFORCEMENT IMPACT FEE REVENUES		
Law Enforcement Impact Fee District	FY2015	
	Budget	Actual
Unincorporated County	\$232,303	\$232,303
Interest & Other Earnings	\$16,944	\$14,157
Total	\$249,247	\$246,460

Law Enforcement Impact Fee Expenditures

The following table details law enforcement impact fee expenditures by service district during FY2015.

TOTAL SARASOTA COUNTY	
LAW ENFORCEMENT IMPACT FEE EXPENDITURES	
Law Enforcement Impact Fee Service District	FY2015
Unincorporated County	\$641,411
Total	\$641,411

G. Justice Facilities Impact Fee Revenues and Expenditures

Justice Facilities impact fees are collected at time of Certificate of Occupancy issuance for residential and nonresidential development. There are five facility service districts; one for the unincorporated County and one for each of the incorporated areas.

The table below provides the FY2015 budgetary and actual justice impact fee revenues, interest and other earnings.

JUSTICE FACILITIES IMPACT FEE REVENUES		
Justice Facilities Impact Fee District	FY2015	
	Budget	Actual
Unincorporated County	\$226,465	\$947,522
City of Sarasota	\$16,602	\$33,366
City of Venice	\$194,318	\$156,600
City of North Port	\$230,935	\$546,838
Town of Longboat Key	\$0	\$5,590
Subtotal	\$668,320	\$1,689,916
Interest & Other Earnings	\$79,648	\$121,437
Total	\$747,968	\$1,811,353

There were no expenditures made using Justice Facilities Impact Fees in FY2015.

H. General Government Impact Fee Revenues and Expenditures

General Government Impact Fees are collected at time of Certificate of Occupancy issuance for residential and nonresidential development. Similar to the Justice Facility impact fees, there are five facility service districts; one for the unincorporated County and one for each of the incorporated areas.

The table below provides the FY2015 budgetary and actual general government impact fee revenues, interest and other earnings.

GENERAL GOVERNMENT IMPACT FEE REVENUES		
General Government Impact Fee District	FY2015	
	Budget	Actual
Unincorporated County	\$396,559	\$403,448
City of Sarasota	\$2,472	\$3,832
City of Venice	\$16,432	\$12,419
City of North Port	\$12,039	\$29,687
Town of Longboat Key	\$0	\$2,375
Subtotal	\$427,502	\$451,761
Interest & Other Earnings	\$24,586	\$30,120
Total	\$452,088	\$481,881

There were no expenditures made using general government impact fees in FY2015.