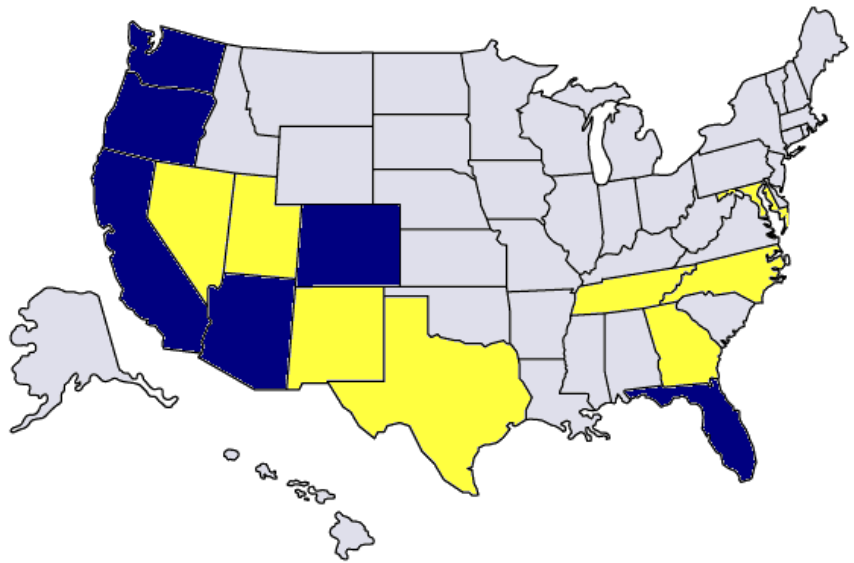


NATIONAL IMPACT FEE SURVEY: 2007



duncan | associates

August 2007

NATIONAL IMPACT FEE SURVEY: 2007¹

This paper summarizes the results of a detailed survey of impact fees that individual jurisdictions across the country are charging. Unlike in-kind developer exactions, impact fees are expressed in dollars and have published fee schedules, making it easy to compare fees charged by different jurisdictions. The results of the survey reveal where impact fees are most common, how much jurisdictions in various states are charging, and the types of facilities for which fees are being charged. The survey was originally prepared in 2003, which provides an opportunity to observe changes over the last four years in the types and amounts of impact fees charged in different parts of the country.

Structure of the Survey

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

The survey data is presented in 35 sheets, seven sheets for each of the five land use types. The jurisdictions are listed in alphabetical order, by state, county and jurisdiction. The last page for each land use summarizes average fees by state and for the nation. For example, page seven provides the average fees for single-family detached units.

What Qualifies as an Impact Fee?

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

Utility Connection Fees. Water and wastewater connection fees that are used to fund growth-related capital improvements should be classified as impact fees. However, connection fees often mix impact fee components with service fees that cover other types of costs, such as the purchase of a water meter, the inspection of the connection, or the administrative cost of establishing a new customer account. This presents the researcher with a problem. Counting only clearly-labeled water and wastewater impact fees is likely to under-represent them, but seldom are there sufficient resources to interview local officials to determine what portion of a connection fee is actually an impact fee. As a general rule, a single-family connection fee in excess of \$1,000 for either water or wastewater is likely to be an impact fee in whole or part. In addition, because water and wastewater fees preceded other kinds of impact

¹ prepared by Clancy Mullen, Duncan Associates, Austin, TX on August 22, 2007

fees, they are often less controversial than other types of impact fees. For these reasons, it is often useful to look at “non-utility” impact fees separately from total impact fees.

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

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

Some Caveats

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

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

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

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

Only Published Fees. The fact that a community does not charge a particular impact fee does not mean that developers make no contributions to that type of capital facility. This is particularly true in the case of roads, because many communities without road impact fees require developers to dedicate right-of-way and often to make substantial improvements to abutting roadways as a condition of development approval. In communities with road impact fees, developers who are required to make in-kind contributions receive credit against their impact fees for the value of those contributions. Thus, developers may contribute more on average to the cost of major road improvements in communities without road impact fees than in communities with modest road impact fees.

Eligible Facilities

State enabling legislation obviously influences the kind of impact fees that local governments enact. In most states, local governments have the authority to impose impact fees for water and wastewater facilities, although they may be called something else. The types of facilities that are eligible for impact fees in the various state acts are listed in Figure 1. It would be more accurate to say that these are the types of impact fees that are not prohibited by the enabling acts.

Figure 1
FACILITIES ELIGIBLE FOR IMPACT FEES BY STATE

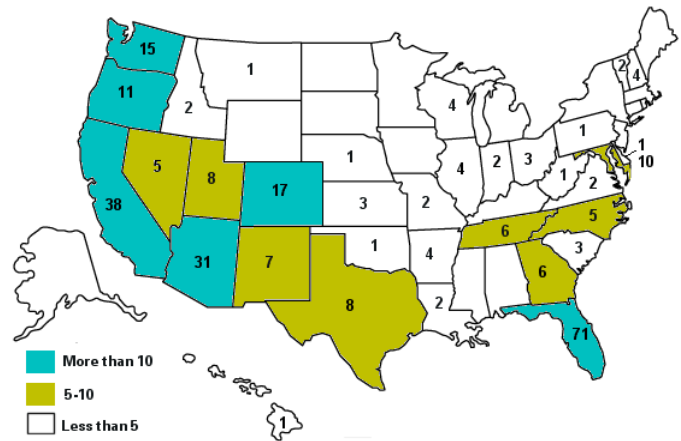
State	Roads	Water	Sewer	Storm Water	Parks	Fire	Police	Library	Solid Waste	School
Arizona (cities)	■	■	■	■	■	■	■	■	■	
Arizona (counties)	■	■	■		■	■	■			
Arkansas (cities)	■	■	■	■	■	■	■	■		
California	■	■	■	■	■	■	■	■	■	■
Colorado	■	■	■	■	■	■	■	■	■	
Florida	■	■	■	■	■	■	■	■	■	■
Georgia	■	■	■	■	■	■	■	■		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

It is noteworthy that only eight states do not prohibit school impact fees. School impact fees are found almost exclusively in Florida, California, Washington and Maryland (where they are authorized in some counties by special acts of the legislature). School impact fees tend to be high fees that are imposed only on residential development, and their prohibition in most of the country is an indication of the political clout of homebuilder associations.

Fee Incidence by State

As noted earlier, this survey is opportunistic, so the number of jurisdictions represented in the survey is not proportional to the actual incidence of impact fees. Nevertheless, the survey jurisdictions do provide some indication of the states where impact fees are most common. Not surprisingly, impact fees are most common in the South and West, especially Washington, Oregon, California, Arizona, Colorado and Florida (see Figure 2). On the other hand, impact fees are relatively rare in the Northeast and Midwest.

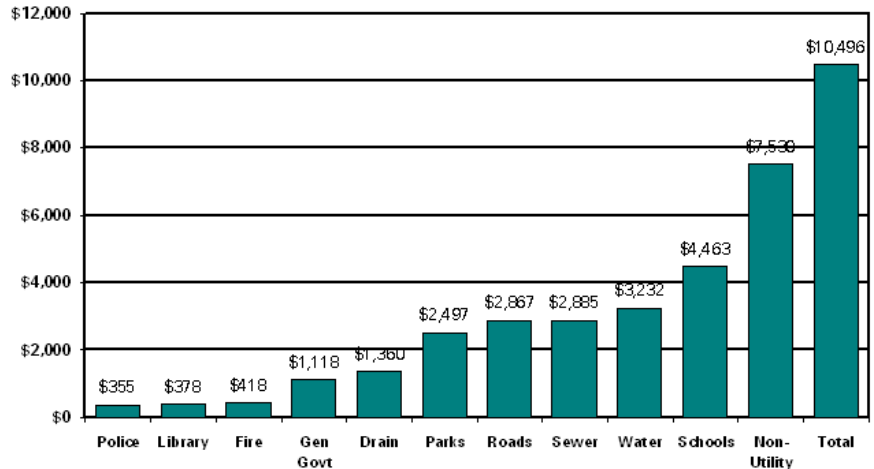
Figure 2
SURVEY JURISDICTIONS BY STATE, 2007



Average Fees by Facility Type

Average impact fees per single-family detached dwelling by type of facility are graphically illustrated in Figure 3. The total amount of impact fees charged by jurisdictions surveyed averages about \$10,500. Excluding utility fees, the average total fee is about \$7,500. School impact fees, although not charged in many states, are by far the highest, followed by water, wastewater, road and park impact fees. Police, fire and library fees, on the other hand, tend to be relatively low. General government facility impact fees and stormwater drainage impact fees are relatively uncommonly charged--general government fees are not authorized in most states, and drainage fees are difficult to implement because they generally must be based on a comprehensive drainage master plan.

Figure 3
NATIONAL AVERAGE FEES PER SINGLE-FAMILY UNIT, 2007



Average Fees by Land Use

Average impact fees by land use type are presented in Table 1 and illustrated in Figure 4. Except in the few states where school fees are charged,² road, park and utility fees are the primary components of total fees for residential land uses. Other types of fees tend to be small (fire, police, library) or infrequently charged (general government or drainage). For nonresidential land uses, roads is the dominant component of the total fee. Few jurisdictions charge park or school fees to nonresidential development, and when they do, the fees tend to be relatively modest. Water and wastewater fees also tend to be modest for most nonresidential uses.

Figure 4
AVERAGE FEES BY LAND USE, 2007

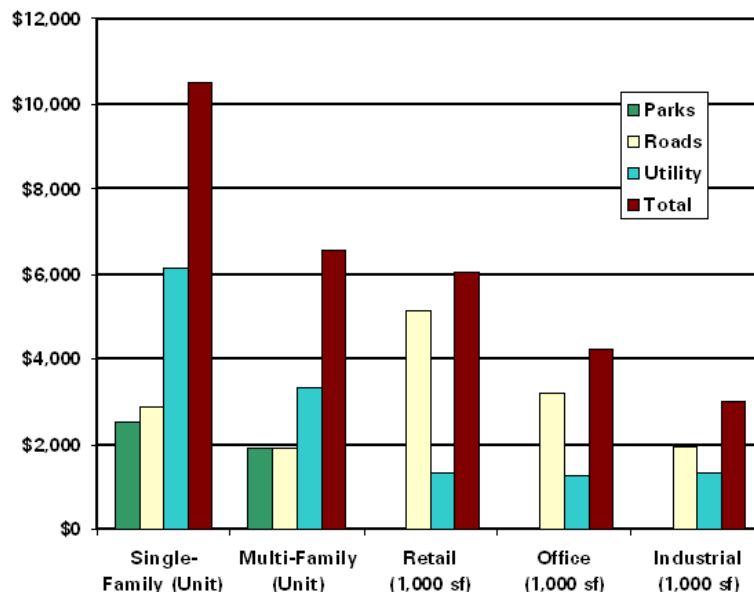


Table 1
AVERAGE FEES BY TYPE AND LAND USE, 2007

Facility Type	Single-Family (Unit)	Multi-Family (Unit)	Retail (1000 sf)	Office (1000 sf)	Indus. (1000 sf)
Roads	\$2,867	\$1,922	\$5,150	\$3,192	\$1,936
Water	\$3,232	\$1,619	\$654	\$630	\$631
Wastewater	\$2,885	\$1,696	\$671	\$637	\$685
Drainage	\$1,360	\$746	\$916	\$723	\$904
Parks	\$2,497	\$1,917	**	**	**
Library	\$378	\$284	**	**	**
Fire	\$418	\$316	\$368	\$314	\$214
Police	\$355	\$270	\$515	\$315	\$209
General Government	\$1,118	\$867	\$568	\$534	\$546
Schools	\$4,463	\$2,430	**	**	**
Total Non-Utility*	\$7,530	\$5,005	\$5,917	\$4,005	\$2,697
Total*	\$10,496	\$6,533	\$6,039	\$4,242	\$3,025

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

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

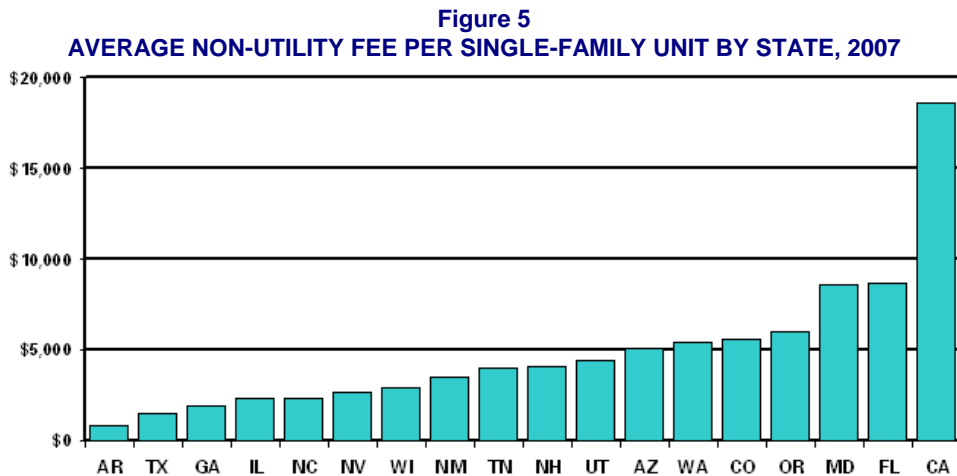
Source: Duncan Associates, 2007 survey of 283 jurisdictions

Average Fees by State

Average single-family impact fees, excluding water and wastewater utility fees, are illustrated for states with at least four jurisdictions included in the 2007 survey in Figure 5. Total fees for the majority of states start at less than \$1,000 in Arkansas and, with the exception of three states, peak at just over

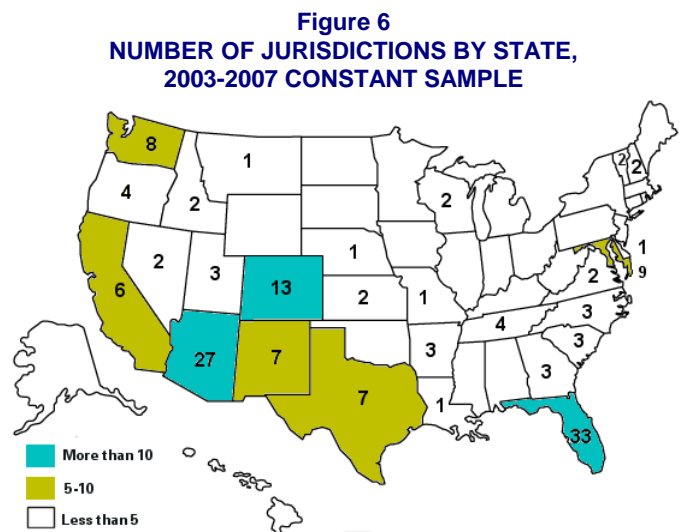
² Florida, Washington and Maryland have extensive and significant school impact fees. California's school fees are widespread, but are capped by State law at a relatively modest level.

\$5,000. It is not a coincidence that the three states with the highest fees – California, Florida and Maryland – are all states with large numbers of school impact fees, which as seen earlier are the highest facility fee per single-family unit. The average total fee in California (\$18,535) is more than double that of the second-highest state, Florida (\$8,657). It is probably also not a coincidence that the states with the most jurisdictions charging fees are also the states with the highest fees.



Fee Increases, 2003-2007

Impact fee amounts have increased significantly since this survey was first published in 2003. At that time, the survey had 158 jurisdictions, compared to 283 jurisdictions currently. Comparing average fees from the 2003 and 2007 surveys could be misleading, since we could have added some jurisdictions that already had high fees in 2003, but were not included in the original survey. In order to avoid this effect, average fees are compared for the 152 jurisdictions included in both surveys. While California is unfortunately under-represented, the 2003-2007 constant sample is otherwise fairly robust and representative of the incidence of impact fees around the country (see Figure 6).



First, let's look at increases in total non-utility fees charged by our constant-sample jurisdictions in each state (Table 2 and Figure 7 below). These increases are the result of two factors: (1) jurisdictions raising fees that they already charged in 2003 and (2) jurisdictions adopting new impact fees. Our observations are restricted to those states with at least four jurisdictions in the constant sample. Florida experienced the most growth in non-utility impact fee amounts over the four-year period, in both absolute and percentage terms, more than doubling the average fee per single-family unit from about \$4,200 to \$10,600 per unit. Florida went from the fifth-highest to the second-highest average total non-utility impact fee in the nation, after California.

Figure 7
TOTAL NON-UTILITY SINGLE-FAMILY FEE, 2003-2007

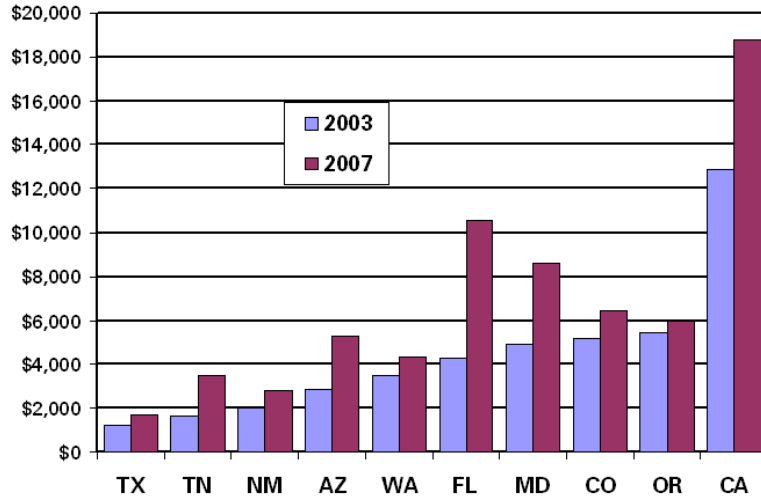


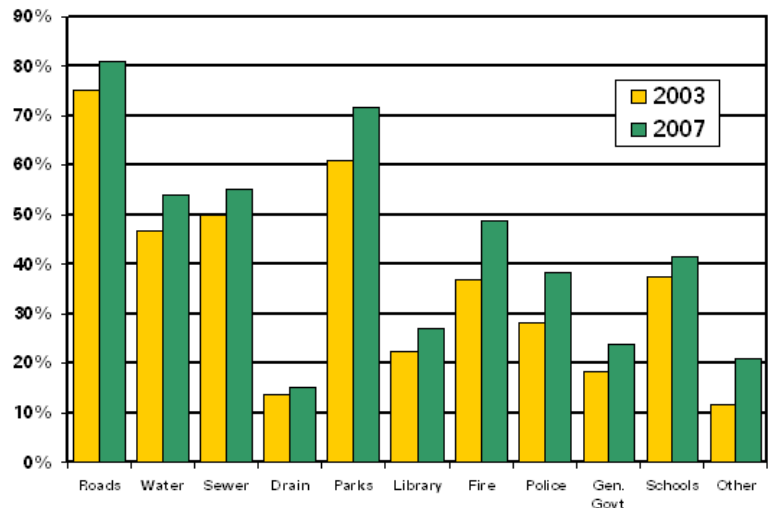
Table 2
TOTAL NON-UTILITY SINGLE-FAMILY FEE BY STATE, 2003-2007

State	Sample Size	2003	2007	Increase	Percent Increase
Texas	7	\$1,220	\$1,704	\$484	40%
Tennessee	4	\$1,624	\$3,500	\$1,876	116%
New Mexico	7	\$2,034	\$2,780	\$746	37%
Arizona	27	\$2,862	\$5,321	\$2,459	86%
Washington	8	\$3,501	\$4,330	\$829	24%
Florida	33	\$4,243	\$10,558	\$6,315	149%
Maryland	9	\$4,930	\$8,624	\$3,694	75%
Colorado	13	\$5,205	\$6,439	\$1,234	24%
Oregon	4	\$5,434	\$5,969	\$535	10%
California	6	\$12,857	\$18,783	\$5,926	46%
Total Survey	152	\$3,801	\$6,743	\$2,942	77%

Source: Duncan Associates, constant sample survey of 152 jurisdictions

Within our constant sample of 152 jurisdictions, an increase in the average total fee charged can be the result of two different trends: adopting new fees and raising existing fees. Many new fees were adopted over the four-year period, as shown in Table 3. On average, another seven percent of the jurisdictions were charging each type of impact fee at the end of the four years. The increase was greatest for fire, police and park fees, and lowest for drainage fees.

Figure 8
% OF JURISDICTIONS CHARGING FEES, 2003-2007



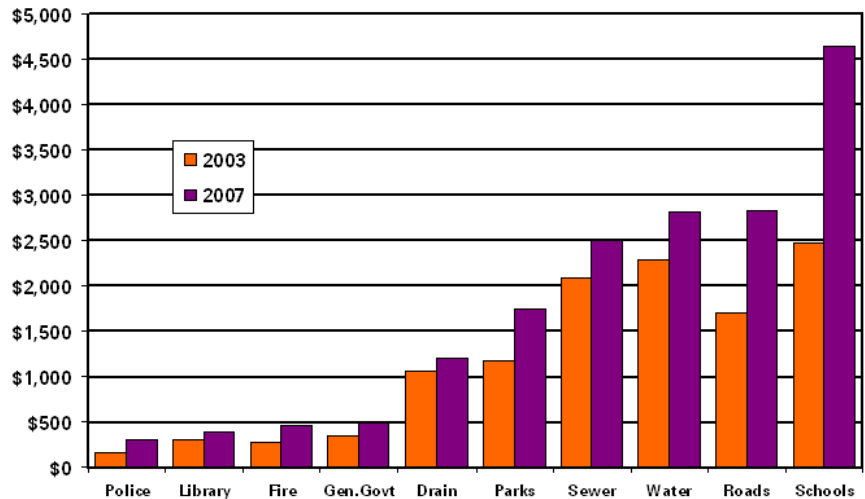
**Table 3
JURISDICTIONS CHARGING FEES, 2003-2007**

Type of Fee	2003	2007	Percent of Jurisdictions		
			2003	2007	New
Roads	114	123	75%	81%	6%
Water	71	82	47%	54%	7%
Wastewater	76	84	50%	55%	5%
Drainage	21	24	14%	16%	2%
Parks	93	109	61%	72%	11%
Library	34	41	22%	27%	5%
Fire	56	74	37%	49%	12%
Police	43	58	28%	38%	10%
General Government	28	36	18%	24%	5%
Schools	57	63	38%	41%	4%
Total/Average	152	152	39%	46%	7%

Source: Duncan Associates, constant sample survey of 152 jurisdictions

**Figure 9
INCREASE IN SINGLE-FAMILY FEES BY TYPE, 2003-2007**

In addition to adopting new fees, jurisdictions are also raising existing fees for individual types of facilities (and/or adopting new fees at levels higher than the average). Only small increases were seen in water and wastewater utility impact fees, which are the oldest types of impact fees. Instead, the increases have been seen primarily in the non-utility fees. In dollar terms, the biggest increases have been in road and school fees. The school fee increases have been occurring primarily in Florida (school impact fees are only allowed in a few states, and in California they are capped and can increase only with the cost of living). With the exception of drainage impact fees, which are the least common type, all of the other non-utility fees increased by significantly more than construction costs, which increased 18.9 percent from 2003 to 2007.³



³ *Engineering News-Record* Construction Cost Index, August 2003 to August 2007

**Table 4
AVERAGE FEES BY TYPE, SINGLE-FAMILY UNIT, 2003-2007**

Type of Fee	2003	2007	Increase	Percent Increase
Police	\$164	\$305	\$141	86%
Library	\$304	\$392	\$88	29%
Fire	\$284	\$456	\$172	61%
General Government	\$346	\$485	\$139	40%
Drainage	\$1,073	\$1,207	\$134	12%
Parks	\$1,170	\$1,741	\$571	49%
Wastewater	\$2,090	\$2,513	\$423	20%
Water	\$2,303	\$2,831	\$528	23%
Roads	\$1,700	\$2,835	\$1,135	67%
Schools	\$2,474	\$4,643	\$2,169	88%
Total Non-Utility*	\$3,801	\$6,743	\$2,942	77%
Total*	\$5,647	\$9,362	\$3,715	66%

* totals do not represent sum of average fees, since not all jurisdictions charge all types of fees
Source: Duncan Associates, constant sample survey of 152 jurisdictions

Summary

Impact fees and similar development charges are not universal; they are found primarily in the South and West, and are relatively rare in the Northeast and Midwest. Total impact fees charged in 2007 average about \$10,500 per single-family unit, and are significantly higher in California than in the rest of the country. School impact fees are the highest single fee for residential development, and total single-family fees are highest in three states where school impact fees are authorized by statute and regularly imposed (California, Florida and Maryland). The biggest fees are for roads, parks, schools and water and wastewater utilities.

Over the last four years, utility fees increased only modestly, at about the rate of inflation, while non-utility impact fees increased significantly. On average, non-utility impact fees increased by about 77 percent, while construction costs increased by only about 19 percent. Total fees increased due to two prominent trends: adopting new fees and increasing existing fees. The increases were most pronounced in Florida, where school fees, which saw the biggest increases, are becoming more common and are being aggressively increased.

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	4/11/07	\$3,358	\$762		\$1,457	\$1,139				\$762				
AR	Benton	Lowell	4/16/07	\$754	\$504			\$250				\$504				
AR	Faulkner	Conway	4/11/07	\$1,698	\$1,698	\$1,039				\$659						
AR	Washington	Fayetteville	4/12/07	\$1,455	\$312		\$308	\$835				\$150	\$162			
AZ	Cochise	Sierra Vista	4/12/07	\$4,604	\$4,604	\$1,390				\$1,804	\$553	\$396	\$461			
AZ	Gila	Payson	4/16/07	\$6,167	\$2,382	\$1,235	\$3,785			\$647			\$500			
AZ	Gila	Sedona	4/25/07	\$9,214	\$9,214	\$1,804			\$624	\$6,249			\$291	\$246		
AZ	Maricopa	Avondale	4/12/07	\$18,039	\$7,295	\$1,875	\$5,251	\$5,493		\$2,501	\$346	\$996	\$344	\$929		\$304
AZ	Maricopa	Buckeye	4/19/07	\$7,412	\$3,648	\$319	\$2,302	\$1,462		\$1,446	\$252	\$964	\$417	\$250		
AZ	Maricopa	Chandler	4/12/07	\$13,587	\$5,555	\$2,353	\$5,542	\$2,490		\$2,250		\$362	\$296			\$294
AZ	Maricopa	Fountain Hills	4/12/07	\$5,114	\$5,114	\$1,291				\$2,192	\$163	\$99	\$441	\$928		
AZ	Maricopa	Gilbert	4/12/07	\$14,633	\$5,178	\$306	\$5,033	\$4,422		\$2,769		\$883	\$590	\$630		
AZ	Maricopa	Glendale	4/12/07	\$14,780	\$5,790	\$1,160	\$6,660	\$2,330		\$2,072	\$606	\$409	\$395	\$847		\$301
AZ	Maricopa	Goodyear	4/12/07	\$12,709	\$3,710	\$824	\$4,337	\$4,662		\$1,187	\$229	\$429	\$323	\$391		\$327
AZ	Maricopa	Mesa	4/12/07	\$5,763	\$2,728		\$1,011	\$2,024	\$158	\$962	\$424	\$145	\$226	\$446		\$367
AZ	Maricopa	Peoria	4/13/07	\$17,025	\$11,096	\$6,588	\$3,905	\$2,024		\$2,368	\$396	\$518	\$392	\$523		\$311
AZ	Maricopa	Phoenix	12/7/06	\$14,444	\$7,304	\$2,176	\$4,694	\$2,446		\$4,018	\$370	\$322	\$344	\$74		
AZ	Maricopa	Scottsdale	4/13/07	\$8,163	\$906		\$4,234	\$3,023	\$906							
AZ	Maricopa	Surprise	4/13/07	\$9,050	\$3,470	\$885	\$3,335	\$2,245		\$1,127	\$266	\$454	\$424	\$314		
AZ	Maricopa	Tempe	4/13/07	\$2,824			\$1,266	\$1,558								
AZ	Mojave	Bullhead City	7/5/07	\$721			\$721									
AZ	Navajo	Show Low	4/16/07	\$3,971	\$687		\$759	\$2,525		\$519	\$168					
AZ	Pima	Pima County	7/6/07	\$11,255	\$6,142	\$4,545		\$5,113		\$1,597						
AZ	Pima	Marana	4/16/07	\$9,944	\$7,613	\$4,585	\$2,331			\$3,028						
AZ	Pima	Oro Valley	7/6/07	\$5,114	\$3,040	\$3,040	\$2,074									
AZ	Pima	Tucson	8/14/07	\$8,717	\$7,189	\$4,000	\$1,528			\$1,600		\$469	\$643			\$477
AZ	Pinal	Apache Junction	4/19/07	\$12,429	\$9,508	\$6,323	\$921	\$2,000		\$1,801	\$721		\$294	\$369		
AZ	Pinal	Casa Grande	4/19/07	\$7,905	\$5,516	\$983		\$2,389				\$595	\$284	\$694		\$2,960
AZ	Pinal	Eloy	4/20/07	\$4,314	\$1,720		\$1,433	\$1,161		\$478	\$134		\$318	\$790		
AZ	Pinal	Florence	4/26/07	\$5,535	\$3,765	\$114	\$777	\$993		\$1,205	\$450	\$483	\$513	\$745		\$255
AZ	Pinal	Queen Creek	4/20/07	\$14,158	\$9,377	\$459		\$4,781		\$5,142	\$1,074	\$655	\$640	\$1,407		
AZ	Yavapai	Yavapai County	7/6/07	\$3,400	\$3,400	\$3,400										
AZ	Yavapai	Chino Valley	7/6/07	\$10,089	\$4,428	\$2,948	\$831	\$4,830		\$532	\$144	\$358	\$295	\$151		
AZ	Yavapai	Prescott	7/6/07	\$11,737	\$2,364	\$469	\$9,373			\$1,116	\$253	\$167	\$84	\$275		
AZ	Yuma	Yuma	4/20/07	\$16,130	\$4,350	\$1,756	\$5,203	\$6,577		\$1,245		\$110	\$386	\$329		\$524
CA	Alameda	Fremont	4/23/07	\$31,050	\$31,050	\$3,878				\$23,636		\$349		\$3,187		
CA	Alameda	Hayward	4/23/07	\$27,886	\$19,143		\$4,343	\$4,400		\$11,953					\$5,240	\$1,950
CA	Alameda	Livermore	4/23/07	\$55,863	\$29,088	\$8,661	\$22,775	\$4,000	\$1,852	\$13,315					\$5,260	
CA	Alameda	San Leandro	4/23/07	\$21,147	\$19,897	\$1,048		\$1,250		\$13,168					\$4,480	\$1,201
CA	Contra Costa	Orinda	4/23/07	\$20,872	\$20,872	\$4,718			\$3,880	\$12,274						
CA	El Dorado	El Dorado Co	4/25/07	\$38,237	\$38,237	\$23,101				\$7,073		\$2,200			\$5,863	
CA	Fresno	Clovis	4/25/07	\$19,832	\$11,831	\$7,486	\$2,414	\$5,587		\$3,205		\$434	\$100			\$606
CA	Kern	Bakersfield	7/6/07	\$14,491	\$11,691	\$5,115		\$2,800		\$1,560					\$4,480	\$536
CA	Los Angeles	Lancaster	4/26/07	\$12,103	\$12,103	\$2,478			\$4,065	\$3,211		\$1,430		\$119	\$800	
CA	Los Angeles	Long Beach	4/26/07	\$8,363	\$8,285	\$1,125		\$78		\$2,680					\$4,480	
CA	Monterey	Salinas	4/26/07	\$9,078	\$5,678	\$2,570		\$3,400	\$1,146	\$1,962						
CA	Napa	St. Helena	4/23/07	\$24,280	\$10,740	\$1,000	\$7,200	\$6,340	\$1,280				\$3,520	\$4,940		
CA	Orange	Brea	4/23/07	\$17,472	\$4,927	\$3,406	\$12,545					\$1,388	\$133			
CA	Placer	Rocklin	7/6/07	\$18,668	\$18,668	\$7,199			\$293	\$2,696				\$6,380		\$2,100
CA	Sacramento	Citrus Heights	4/26/07	\$13,893	\$6,793	\$1,434		\$7,100	varies	\$1,079					\$4,280	
CA	Sacramento	Elk Grove	4/26/07	\$52,863	\$33,159	\$11,635	\$11,004	\$8,700	\$9,870	\$3,339	\$394	\$1,604	\$838	\$1,184		\$4,295

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	8/16/07	\$32,513	\$24,132	\$4,310	\$1,281	\$7,100		\$6,923					\$6,122	\$6,777	
CA	San Bernardino	Highland	4/26/07	\$10,513	\$10,513	\$8,116			\$732	\$1,176	\$107	\$165	\$34	\$183			
CA	San Bernardino	Redlands	4/26/07	\$6,082	\$6,082	\$1,838			\$712		\$1,032	\$254	\$655	\$1,591			
CA	San Bernardino	Rialto	4/26/07	\$16,649	\$8,179	\$2,234	\$5,100	\$3,370	\$2,111	\$2,709	\$66	\$390	\$422	\$247			
CA	San Diego	Carlsbad	4/26/07	\$24,876	\$15,948	\$1,640	\$7,881	\$1,047	\$660	\$6,208						\$7,440	
CA	San Diego	Escondido	4/26/07	\$30,002	\$13,486	\$2,193	\$9,016	\$7,500	\$1,071	\$4,129				\$4,533		\$1,560	
CA	San Diego	San Diego	7/11/07	\$23,620	\$12,620		\$6,876	\$4,124								\$12,620	
CA	San Joaquin	Lodi	7/6/07	\$24,125	\$17,702	\$3,500	\$1,230	\$5,193	\$4,499	\$6,794		\$473	\$484	\$1,953			
CA	San Joaquin	Ripon	4/25/07	\$55,148	\$44,227	\$8,994	\$8,287	\$2,634	\$1,915	\$12,888	\$574	\$1,372	\$3,200	\$2,442	\$5,660	\$7,182	
CA	San Luis Obispo	Paso Robles	4/26/06	\$23,242	\$11,157	\$4,520	\$7,734	\$4,351	\$644	\$3,750	\$1,064	\$746		\$433			
CA	San Luis Obispo	San Luis Obispo	7/10/07	\$46,292	\$26,483	\$4,496	\$14,919	\$4,890		\$11,987						\$10,000	
CA	Santa Barbara	Carpinteria	7/10/07	\$24,861	\$24,861	\$5,370			\$2,429	\$12,561		\$380		\$1,046	\$3,075		
CA	Santa Barbara	Santa Maria	7/10/07	\$27,407	\$19,580	\$9,436	\$4,153	\$3,674		\$7,238	\$962	\$844	\$764	\$336			
CA	Santa Clara	Gilroy	7/10/07	\$50,185	\$32,784	\$11,487	\$5,128	\$12,273	\$155					\$21,142			
CA	Santa Clara	Palo Alto	7/10/07	\$41,533	\$41,533	\$930				\$39,800	\$803						
CA	Santa Cruz	Santa Cruz Co	7/10/07	\$12,102	\$6,475	\$2,475	\$3,000	\$2,627	\$4,000								
CA	Santa Cruz	Scotts Valley	7/10/07	\$19,877	\$13,740	\$4,240		\$6,137	\$275	\$7,529	\$630		\$744	\$322			
CA	Shasta	Redding	7/10/07	\$21,825	\$9,114	\$4,601	\$6,341	\$6,370	\$700	\$3,679		\$134					
CA	Solano	Vacaville	7/10/07	\$44,482	\$29,059	\$8,190	\$7,159	\$8,264	\$1,909	\$3,941		\$287	\$639	\$634	\$8,486	\$4,973	
CA	Sonoma	Windsor	7/10/07	\$36,224	\$21,898	\$7,795	\$1,460	\$12,866	\$2,528	\$9,816				\$1,759			
CA	Ventura	Santa Paula	7/12/07	\$21,974	\$13,447	\$2,230	\$4,668	\$3,859	\$1,062	\$5,716	\$1,215	\$615	\$423	\$990		\$1,196	
CA	Yolo	Davis	7/11/07	\$23,263	\$19,132	\$6,149	\$2,740	\$1,391	\$289	\$4,491			\$568	\$2,075	\$5,560		
CO	Adams	Adams Co	4/23/07	\$1,599	\$1,599	\$1,599											
CO	Adams	Commerce City	4/23/07	\$2,700	\$2,700	\$1,181				\$900					\$619		
CO	Boulder	Boulder	7/10/07	\$23,326	\$11,761	\$1,978	\$9,710	\$1,855	\$3,640	\$2,242	\$390	\$209	\$250	\$332	\$2,280	\$440	
CO	Eagle	Eagle Co	7/12/07	\$2,137	\$2,137	\$1,600						\$537			varies		
CO	Eagle	Basalt	7/12/07	\$11,867	\$1,750	\$1,750	\$5,217	\$4,900		varies					varies		
CO	El Paso	Colorado Springs	4/25/07	\$16,100	\$5,116		\$9,323	\$1,661	\$1,803	\$1,781					\$1,532		
CO	Fremont	Canon City	6/26/07	\$304	\$304							\$304					
CO	Jefferson	Jefferson Co	4/25/07	\$2,482	\$2,482	\$2,482											
CO	La Plata	Durango	7/12/07	\$9,255	\$2,153	\$908	\$5,582	\$1,520		\$300					\$945		
CO	Larimer	Larimer Co	4/23/07	\$3,172	\$3,172	\$1,913				\$1,259							
CO	Larimer	Loveland	4/23/07	\$20,176	\$13,104	\$2,984	\$4,632	\$2,440	\$689	\$4,650	\$898	\$502	\$590	\$679	\$1,382	\$730	
CO	Larimer	Ft. Collins	7/12/07	\$20,943	\$8,626	\$2,581	\$10,094	\$2,223	\$352	\$3,336	\$527	\$189	\$131	\$239	\$1,271		
CO	Mesa	Mesa Co	7/11/07	\$2,314	\$2,314	\$1,589				\$150					\$575		
CO	Pitkin	Pitkin Co	7/12/07	\$20,980	\$20,980	\$7,158				\$13,287					\$535		
CO	Weld	Weld Co	7/12/07	\$2,862	\$2,862	\$1,987			\$300							\$575	
CO	Weld	Windsor	7/12/07	\$17,519	\$7,419	\$1,993	\$6,600	\$3,500	\$735	\$4,691							
CO	Weld	Greeley	7/12/07	\$5,433	\$5,433	\$1,571			\$280	\$3,174		\$275	\$133				
DE	New Castle	New Castle Co	7/12/07	\$9,321	\$1,157			\$8,164		\$328	\$138	\$517	\$62	\$112			
FL	Alachua	Alachua Co	8/8/07	\$3,984	\$2,508	\$2,104	\$461	\$1,015		\$252		\$152					
FL	Brevard	Brevard Co	4/23/07	\$13,347	\$9,187	\$4,353	\$1,903	\$2,257			\$64	\$93			\$4,445	\$232	
FL	Brevard	Cocoa	7/12/07	\$10,133	\$9,133	\$4,353	\$1,000				\$64	\$39			\$4,445	\$232	
FL	Brevard	Melbourne	7/12/07	\$9,454	\$9,454	\$3,884				\$540	\$64	\$39		\$250	\$4,445	\$232	
FL	Brevard	Palm Bay	7/12/07	\$9,774	\$9,774	\$4,098				\$575	\$64	\$322	\$38		\$4,445	\$232	
FL	Brevard	Rockledge	7/12/07	\$9,133	\$9,133	\$4,353					\$64	\$39			\$4,445	\$232	
FL	Broward	Broward Co	7/12/07	\$2,718	\$2,718	\$457				\$417					\$1,844		
FL	Broward	Ft. Lauderdale	7/12/07	\$4,219	\$4,219					\$2,375					\$1,844		
FL	Charlotte	Charlotte Co	4/23/07	\$8,380	\$8,380	\$5,080				\$1,660	\$160	\$400	\$300	\$780			
FL	Citrus	Citrus Co	7/12/07	\$9,314	\$9,314	\$4,853				\$723	\$251	\$497	\$257	\$625	\$2,109		

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co	4/23/07	\$7,034	\$7,034										\$7,034		
FL	Collier	Collier Co	7/12/07	\$31,358	\$24,428	\$8,884	\$3,415	\$3,515		\$3,299	\$506	\$1,195	\$318	\$807	\$9,206	\$213	
FL	Dade	Miami/Dade Co	7/13/07	\$6,157	\$6,157	\$1,275				\$1,912		\$177	\$345		\$2,448		
FL	Dade	Miami	7/13/07	\$10,547	\$10,547					\$6,818		\$704	\$164	\$413	\$2,448		
FL	DeSoto	DeSoto Co	7/13/07	\$9,212	\$9,212	\$2,534				\$370	\$163	\$398	\$538	\$647	\$4,562		
FL	Flagler	Flagler Co	4/23/07	\$5,307	\$5,307	\$1,438				\$269					\$3,600		
FL	Flagler	Palm Coast	4/25/07	\$13,523	\$8,613	\$3,632	\$2,430	\$2,480		\$1,196		\$185			\$3,600		
FL	Gilchrist	Gilchrist Co	7/13/07	\$3,500	\$3,500	\$1,750								\$1,000	\$750		
FL	Glades	Glades Co	1/20/07	\$8,143	\$8,143	\$3,363				\$365		\$93			\$4,322		
FL	Hardee	Hardee Co	7/25/07	\$2,628	\$2,628	\$1,348				\$292	\$146	\$193	\$152	\$349		\$148	
FL	Hendry	Hendry Co	7/13/07	\$7,591	\$7,591	\$2,490									\$5,101		
FL	Hernando	Hernando Co	1/20/07	\$9,238	\$9,238	\$3,627				\$501	\$154	\$229	\$99	\$362	\$4,266		
FL	Highlands	Highlands Co	7/25/07	\$5,218	\$5,218	\$1,649				\$189	\$61	\$190	\$58		\$2,901	\$171	
FL	Hillsborough	Hillsborough Co	1/21/07	\$7,428	\$3,878	\$1,475	\$1,650	\$1,900		\$354		\$49			\$2,000		
FL	Hillsborough	Plant City	4/25/07	\$8,543	\$6,414	\$2,627	\$595	\$1,534		\$582	\$538	\$363	\$304		\$2,000		
FL	Hillsborough	Tampa	4/25/07	\$3,581	\$3,581	\$1,581									\$2,000		
FL	Indian River	Indian River Co	4/24/07	\$9,877	\$9,877	\$5,202				\$1,463	\$483	\$278	\$244	\$206	\$1,756	\$245	
FL	Lake	Lake Co	1/20/07	\$10,026	\$10,026	\$2,189				\$222	\$191	\$369			\$7,055		
FL	Lake	Eustis	7/13/07	\$11,754	\$8,232		\$854	\$2,668		\$599	\$293	\$147	\$138		\$7,055		
FL	Lee	Lee Co	3/16/07	\$15,503	\$15,503	\$8,976				\$1,479		\$739			\$4,309		
FL	Lee	Bonita Springs	7/25/07	\$11,211	\$11,211	\$5,647				\$872		\$383			\$4,309		
FL	Lee	Cape Coral	7/13/07	\$14,287	\$10,835	\$3,347	\$1,714	\$1,738		\$1,115		\$575	\$632		\$4,309	\$857	
FL	Lee	Ft. Myers	7/13/07	\$17,858	\$13,869	\$8,976	\$2,023	\$1,966				\$584			\$4,309		
FL	Levy	Levy Co	7/13/07	\$1,249	\$1,249	\$1,046				\$150		\$53					
FL	Manatee	Manatee Co	7/13/07	\$15,529	\$15,529	\$7,013				\$971		\$582	\$839		\$6,124		
FL	Marion	Marion Co	3/16/07	\$5,714	\$5,714	\$5,462						\$252					
FL	Martin	Martin Co	4/24/07	\$11,511	\$11,511	\$2,793				\$2,345	\$456	\$346	\$444	\$572	\$4,555		
FL	Monroe	Monroe Co	7/16/07	\$1,534	\$1,534	\$633				\$340	\$242	\$105	\$150			\$64	
FL	Nassau	Nassau Co	7/16/07	\$6,211	\$6,211	\$1,430				\$553		\$121	\$150	\$231	\$3,726		
FL	Okaloosa	Destin	4/24/07	\$760	\$760	\$471				\$160	\$108		\$21				
FL	Orange	Orange Co.	7/16/07	\$12,217	\$12,217	\$3,605				\$1,206		\$208	\$198		\$7,000		
FL	Orange	Apopka	7/16/07	\$16,371	\$10,085	\$2,844	\$2,444	\$3,842		\$241					\$7,000		
FL	Orange	Maitland	7/16/07	\$14,105	\$10,315	\$1,315	\$900	\$2,890		\$2,000					\$7,000		
FL	Orange	Oakland	7/16/07	\$10,235	\$9,435	\$1,500	\$700	\$100		\$350		\$100	\$150		\$7,000	\$335	
FL	Orange	Ocoee	7/16/07	\$19,388	\$13,666	\$3,969	\$1,443	\$4,279		\$1,560		\$636	\$501		\$7,000		
FL	Orange	Orlando	7/16/07	\$12,933	\$10,050	\$2,900		\$2,883				\$150			\$7,000		
FL	Orange	Winter Garden	4/24/07	\$17,381	\$14,036	\$5,765	\$1,310	\$2,035		\$671		\$340	\$260		\$7,000		
FL	Osceola	Osceola Co	1/20/07	\$17,941	\$17,941	\$6,877				\$924		\$159			\$9,981		
FL	Palm Beach	Palm Beach Co	4/24/07	\$11,368	\$11,368	\$4,822				\$1,540	\$161	\$528	\$171	\$148	\$3,998		
FL	Palm Beach	Palm Beach Gardens	7/16/07	\$15,618	\$13,562	\$6,527				\$3,649	\$250	\$559	\$487	\$148	\$3,998		
FL	Pasco	Pasco Co	8/8/07	\$13,742	\$11,686	\$5,632	\$556	\$1,500		\$892	\$145	\$420			\$4,356	\$241	
FL	Pinellas	Pinellas Co	8/8/07	\$2,418	\$2,066	\$2,066	\$352										
FL	Polk	Polk Co	7/16/07	\$13,415	\$13,415	\$6,048				\$443	\$197	\$312	\$278		\$6,006	\$131	
FL	Polk	Lakeland	4/24/07	\$16,269	\$13,539	\$6,048	\$1,250	\$1,480		\$904		\$272	\$177		\$6,006	\$132	
FL	Putnam	Putnam Co	7/20/07	\$7,023	\$7,023	\$2,290				\$227		\$159			\$4,347		
FL	Santa Rosa	Santa Rosa Co	8/8/07	\$1,801	\$1,801	\$1,801											
FL	St Johns	St. Johns Co	7/16/07	\$9,605	\$9,605	\$3,830				\$778		\$518	\$194	\$390	\$3,895		
FL	St Lucie	St. Lucie Co	7/16/07	\$8,729	\$8,729	\$2,027				\$484	\$193	\$478	\$183	\$368	\$4,996		
FL	Sarasota	Sarasota Co	7/24/07	\$16,954	\$12,203	\$5,774	\$2,720	\$2,031		\$2,348	\$380	\$339	\$195	\$339	\$2,032	\$796	
FL	Sarasota	North Port	7/16/07	\$14,176	\$12,036	\$6,487	\$860	\$1,280		\$2,163	\$217	\$639	\$212	\$217	\$2,032	\$69	
FL	Seminole	Seminole Co	4/24/07	\$2,635	\$2,635	\$1,025					\$54	\$172			\$1,384		

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	4/24/07	\$2,651	\$2,651	\$607				\$211	\$91	\$172	\$186		\$1,384	
FL	Seminole	Winter Springs	7/16/07	\$9,924	\$7,207	\$3,167	\$518	\$2,199		\$1,200		\$700	\$356	\$400	\$1,384	
FL	Sumter	Sumter Co	4/24/07	\$2,393	\$2,393	\$1,996						\$397				
FL	Volusia	Volusia Co	7/16/07	\$9,108	\$9,108	\$2,174				\$582		\$287			\$6,066	
FL	Volusia	Daytona Beach	7/16/07	\$12,638	\$11,019	\$2,474	\$697	\$922		\$1,376		\$190	\$323	\$590	\$6,066	
FL	Volusia	Deland	4/24/07	\$11,386	\$10,028	\$2,174	\$585	\$773		\$1,409		\$82	\$112	\$185	\$6,066	
FL	Volusia	Deltona	4/24/07	\$11,380	\$8,454	\$502	\$1,146	\$1,780		\$1,556		\$214	\$116		\$6,066	
FL	Volusia	Edgewater	7/18/07	\$12,898	\$8,585	\$1,426	\$2,151	\$2,162		\$612		\$331	\$151		\$6,066	
FL	Volusia	Ormond Beach	4/24/07	\$12,595	\$9,517	\$2,306	\$1,416	\$1,662	\$97	\$1,048					\$6,066	
FL	Volusia	Port Orange	4/24/07	\$13,869	\$10,937	\$3,076	\$1,457	\$1,475		\$1,525		\$270			\$6,066	
GA	Cherokee	Canton	6/26/07	\$3,346	\$3,346	\$1,813				\$1,054		\$385	\$94			
GA	Cherokee	Cherokee Co	4/24/07	\$1,645	\$1,645	\$252				\$279	\$212	\$511	\$332	\$48		\$11
GA	Forsyth	Forsyth Co	4/24/07	\$990	\$990					\$686	\$116	\$188				
GA	Fulton	Alpharetta	4/24/07	\$1,940	\$1,940	\$1,131				\$545		\$264				
GA	Fulton	Atlanta	6/26/07	\$1,544	\$1,544	\$987				\$410		\$114	\$33			
GA	Fulton	Roswell	4/24/07	\$2,058	\$2,058	\$162				\$1,303		\$533		\$60		
HI	Honolulu	Honolulu	8/17/07	\$1,836	\$1,836	\$1,836										
ID	Ada	Boise	4/24/07	\$3,894	\$3,894	\$2,707				\$1,187						
ID	Kootenai	Post Falls	4/24/07	\$9,891	\$2,668	\$734	\$1,966	\$5,257		\$1,818			\$88			\$28
IL	DeKalb	DeKalb (city)	4/24/07	\$2,419	\$2,419					\$1,232					\$1,187	
IL	DeKalb	Sandwich	7/10/07	\$12,695	\$5,395		\$3,400	\$3,900			\$100	\$500	\$400	\$1,050	\$3,270	\$75
IL	DuPage	DuPage County	4/24/07	\$624	\$624	\$624										
IL	Kane	Kane County	4/24/07	\$691	\$691	\$691										
IN	Hamilton	Fishers	4/24/07	\$5,150	\$2,750	\$1,680		\$2,400		\$1,070						
IN	Hamilton	Noblesville	4/24/07	\$2,860	\$2,860	\$1,579				\$1,281						
KS	Johnson	Lenexa	7/2/07	\$3,794	\$3,794	\$2,479			\$905	\$410						
KS	Johnson	Olathe	7/2/07	\$8,047	\$2,902	\$2,382	\$2,400	\$2,745		\$520						
KS	Johnson	Overland Park	6/27/07	\$2,341	\$2,341	\$2,341										
LA	E Baton Rouge	Baton Rouge	7/2/07	\$2,350	\$200	\$200		\$2,150								
LA	St Tammany	St Tammany Parish	6/27/07	\$3,077	\$3,077	\$1,468			\$1,609							
MD	Anne Arundel	Anne Arundel Co	6/27/07	\$4,904	\$4,904	\$969							\$125		\$3,810	
MD	Calvert	Calvert Co	4/24/07	\$12,950	\$12,950	\$3,500				\$1,300					\$7,800	\$350
MD	Carroll	Carroll Co	7/2/07	\$6,836	\$6,836					\$533					\$6,303	
MD	Charles	Charles Co	6/27/07	\$19,276	\$11,400		\$3,258	\$4,618							\$11,400	
MD	Frederick	Frederick Co	6/27/07	\$23,641	\$13,341	\$220	\$4,300	\$6,000		\$823					\$12,298	
MD	Harford	Harford Co	6/27/07	\$8,269	\$8,269										\$8,269	
MD	Howard	Howard Co	6/27/07	\$2,960	\$1,760	\$1,760	\$600	\$600								
MD	Montgomery	Montgomery Co	7/16/07	\$17,337	\$14,283	\$5,819	\$1,344	\$1,710							8464	
MD	Queen Anne's	Queen Anne's Co	7/16/07	\$7,639	\$7,639					\$1,033		\$1,166			\$5,440	
MD	St. Mary's	St. Mary's Co	7/16/07	\$4,500	\$4,500	\$450				\$675					\$3,375	
MO	Clay/Jackson	Kansas City	6/28/07	\$711	\$711	\$711										
MO	Jackson	Lee's Summit	6/28/07	\$1,011	\$1,011	\$1,011										
MT	Gallatin	Bozeman	6/29/07	\$7,160	\$2,094	\$1,904	\$2,234	\$2,832				\$190				

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																	
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	4/24/07	\$6,400	\$2,900		\$3,500								\$2,900		
NC	Durham	Durham	4/24/07	\$5,231	\$3,155	\$806	\$1,161	\$915		\$349					\$2,000		
NC	Orange	Orange Co.	6/29/07	\$8,076	\$3,450		\$1,625	\$3,001		\$450					\$3,000		
NC	Wake	Cary	6/29/07	\$4,787	\$1,243	\$1,243	\$1,372	\$2,172									
NC	Wake	Raleigh	6/29/07	\$5,745	\$879	\$418	\$2,433	\$2,433		\$461							
NE	Lancaster	Lincoln	6/29/07	\$4,685	\$2,800	\$2,466	\$1,261	\$624		\$334							
NH	Hillsborough	Manchester	6/29/07	\$2,923	\$2,923							\$190			\$2,733		
NH	Merrimack	Concord	4/24/07	\$4,362	\$4,362	\$1,722				\$840					\$1,800		
NH	Rockingham	Salem	6/29/07	\$5,232	\$5,232												
NH	Rockingham	Fremont	6/29/07	\$3,761	\$3,761										\$3,761		
NM	Bernalillo	Albuquerque	6/29/07	\$12,023	\$7,786	\$3,662	\$2,421	\$1,816	\$1,290	\$2,420			\$414				
NM	Bernalillo	Bernalillo Co	6/29/07	\$2,962	\$2,962	\$1,309			\$1,063	\$305		\$196				\$89	
NM	Dona Ana	Las Cruces	7/11/06	\$3,269	\$249		\$1,855	\$1,165		\$249							
NM	Lincoln	Ruidoso	6/29/07	\$4,508			\$2,674	\$1,834									
NM	Sandoval	Rio Rancho	4/24/07	\$12,799	\$7,890	\$2,691	\$2,611	\$2,298	\$3,570	\$1,258		\$339				\$32	
NM	Santa Fe	Santa Fe	6/29/07	\$5,608	\$2,860	\$1,527	\$2,013	\$735		\$1,128		\$165	\$40				
NM	Santa Fe	Santa Fe County	4/24/07	\$550	\$550							\$550					
NM	Valencia	Los Lunas	6/29/07	\$4,548	\$2,171		\$898	\$1,479		\$2,171							
NV	Churchill	Churchill County	4/24/07	\$4,200	\$4,200	\$2,300				\$1,000					\$900		
NV	Clark	Las Vegas	6/29/07	\$4,124	\$1,546	\$700		\$2,578		\$720						\$126	
NV	Clark	Mesquite	6/29/07	\$3,432	\$2,108	\$982		\$1,324		\$1,000						\$126	
NV	Placer	Truckee	2/4/07	\$2,381	\$2,381	\$2,381											
NV	Washoe	Reno	6/29/07	\$2,935	\$2,935	\$1,935				\$1,000							
OH	Butler	Middletown	7/17/07	\$500	\$500					\$500							
OH	Delaware	Delaware (city)	6/29/07	\$13,103	\$2,068		\$5,650	\$5,385		\$1,226		\$314	\$162	\$366			
OH	Warren	Hamilton Township	8/14/07	\$6,153	\$6,153	\$3,964				\$1,648		\$335	\$206				
OK	Cleveland	Moore	7/2/07	\$1,347	\$647	\$647		\$700									
OR	Clackamas	Clackamas Co.	8/16/07	\$10,529	\$8,074	\$5,273	\$205	\$2,250		\$2,801							
OR	Clackamas	West Linn	7/17/07	\$20,641	\$13,381	\$4,897	\$4,628	\$2,632	\$455	\$8,029							
OR	Deschutes	Bend	7/17/07	\$13,440	\$7,906	\$4,356	\$3,496	\$2,038		\$3,550							
OR	Josephine	Grants Pass	8/16/07	\$14,283	\$9,146	\$6,182	\$2,597	\$2,540	\$412	\$2,552							
OR	Lane	Eugene	7/17/07	\$7,148	\$3,420	\$1,582	\$2,167	\$1,561	\$493	\$1,345							
OR	Lane	Springfield	8/16/07	\$2,976	\$1,923	\$1,058		\$1,053	\$865								
OR	Marion	Salem	7/17/07	\$12,216	\$5,227	\$1,815	\$4,184	\$2,805	\$449	\$2,963							
OR	Marion	Silverton	8/16/07	\$14,664	\$6,285	\$3,705	\$3,987	\$4,392	\$1,375	\$1,205							
OR	Multnomah	Portland	7/17/07	\$10,771	\$5,726	\$1,995	\$1,787	\$3,258	\$614	\$3,117							
OR	Washington	Tigard	8/16/07	\$5,464	\$3,062	\$3,062	\$2,402										
OR	Washington	Washington Co	8/16/07	\$4,650	\$1,850	\$1,350		\$2,800	\$500								
PA	Montgomery	Towamencin Twp	8/15/07	\$2,220	\$2,220	\$2,220		\$1,711	\$1,610	\$1,000						\$250	
SC	Beaufort	Beaufort Co	8/15/07	\$1,529	\$1,529	varies				\$471	\$553	\$505					
SC	Beaufort	Hilton Head	8/15/07	\$7,436	\$1,996	\$816	\$2,400	\$3,040		\$627	\$553						
SC	Berkeley	Mt. Pleasant	8/15/07	\$6,581	\$1,850	\$958	\$1,868	\$2,863		\$358		\$231	\$69			\$234	

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	8/22/06	\$5,045	\$2,695	\$884	\$500	\$1,850		\$311						\$1,500
TN	Rutherford	Smyrna	7/17/07	\$4,124	\$4,124	\$1,802				\$253		\$569				\$1,500
TN	Sumner	Portland	7/19/07	\$3,065	\$3,065					\$1,228					\$1,400	\$437
TN	Sumner	White House	7/18/07	\$2,645	\$2,645	\$381				\$396		\$186	\$282		\$1,400	
TN	Williamson	Franklin	11/18/06	\$7,817	\$4,537	\$1,617	\$1,185	\$2,095								\$2,920
TN	Williamson	Nolensville	7/2/07	\$6,912	\$6,912	\$2,912										\$4,000
TX	Brazos	College Station	4/24/07	\$1,387	\$556		\$550	\$281		\$556						
TX	Collin	Allen	7/18/07	\$2,350	\$650	\$650	\$1,200	\$500								
TX	Collin	McKinney	7/20/07	\$3,700	\$2,300	\$2,300	\$938	\$462								
TX	Denton	Denton	7/20/07	\$4,887			\$3,155	\$1,732								
TX	Tarrant	Arlington	2/5/07	\$2,633	\$1,773	\$670	\$480	\$380		\$1,103						
TX	Tarrant	Colleyville	7/20/07	\$5,321	\$2,187	\$2,187	\$2,491	\$643								
TX	Tarrant	Ft. Worth	7/13/07	\$840			\$616	\$224								
TX	Williamson	Georgetown	7/20/07	\$2,778			\$1,531	\$1,247								
UT	Cache	Logan	7/20/07	\$2,451	\$1,258	\$669	\$258	\$935	\$77			\$118	\$34			\$360
UT	Davis	Layton	7/20/07	\$6,132	\$5,532	\$2,399	\$600		\$759	\$1,873		\$501				
UT	Salt Lake	Draper	7/20/07	\$8,841	\$7,428	\$1,749	\$1,413		\$1,161	\$3,990		\$310	\$218			
UT	Salt Lake	Sandy City	8/15/07	\$5,688	\$4,159		\$1,529		\$905	\$3,018		\$165	\$71			
UT	Salt Lake	West Jordan City	7/20/07	\$10,964	\$5,354	\$1,891	\$3,266	\$2,344	\$1,478	\$1,633		\$247	\$105			
UT	Salt Lake	West Valley City	8/15/07	\$2,565	\$2,565	\$846			\$181	\$1,381		\$91				\$66
UT	Tooele	Tooele	7/20/07	\$9,825	\$3,990	\$1,515	\$4,320	\$1,515		\$2,125			\$350			
UT	Utah	Provo	7/23/07	\$6,413	\$4,622	\$887	\$684	\$1,107	\$801	\$2,934						
VA	Loudoun	Leesburg	7/23/07	\$11,459			\$4,481	\$6,978								
VA	Stafford	Stafford Co	8/16/07	\$45,251	\$38,151	\$13,621	\$3,600	\$3,500		\$5,049	\$626	\$807		\$446	\$17,602	
VT	Chittenden	Burlington	7/23/07	\$4,762	\$4,762	\$354				\$1,346	\$836	\$404	\$80			\$1,742
VT	Chittenden	Williston	7/23/07	\$11,898	\$11,898	\$303				\$827						\$10,768
WA	Clark	Vancouver	8/17/07	\$8,149	\$8,149	\$1,883				\$2,084						\$4,181
WA	Cowlitz	Woodland	8/17/07	\$12,446	\$5,396		\$2,800	\$4,250		\$1,116		\$1,530				\$2,750
WA	King	King Co	7/23/07	\$5,574	\$5,574	\$1,715										\$3,859
WA	King	Bellevue	8/18/07	\$415	\$415	\$415										
WA	King	Bothell	7/23/07	\$6,903	\$3,438	\$2,093	\$2,020	\$1,445		\$1,345						
WA	King	Issaquah	8/16/07	\$12,497	\$12,497	\$2,444				\$3,147		\$622	\$62	\$86	\$6,136	
WA	King	Kirkland	7/24/07	\$11,801	\$2,059	\$966	\$7,882	\$1,860	\$481	\$612						
WA	Kitsap	Kitsap Co	7/24/07	\$2,165	\$2,165	\$571				\$539						\$1,055
WA	Pierce	Pierce Co	7/24/07	\$4,849	\$4,849	\$1,759				\$325						\$2,765
WA	Skagit	Anacortes	8/16/07	\$12,315	\$2,923	\$900	\$2,800	\$6,592	\$1,408	\$615						
WA	Skagit	Burlington	7/24/07	\$5,836	\$3,228	\$188		\$2,608		\$500		\$150				\$2,390
WA	Snohomish	Snohomish Co	7/24/07	\$7,329	\$7,329	\$2,369				\$544						\$4,416
WA	Thurston	Olympia	8/16/07	\$9,099	\$9,099	\$1,896				\$1,843		\$318				\$5,042
WA	Thurston	Tumwater	7/24/07	\$9,443	\$5,994	\$1,083		\$3,449		\$564		\$203				\$4,145
WA	Whatcom	Bellingham	8/16/07	\$16,025	\$7,926	\$1,229	\$4,663	\$3,436	\$678	\$4,808						\$1,211
WV	Jefferson	Jefferson Co	7/24/07	\$12,144	\$12,144					\$751		\$603	\$135			\$10,655
WI	Dane	Fitchburg	7/24/07	\$4,775	\$4,775					\$4,275		\$500				
WI	Jefferson	Oconomowoc	7/24/07	\$4,590	\$1,646	\$94	\$808	\$2,136		\$1,188		\$198	\$166			
WI	Ozaukee	Cedarburg	7/24/07	\$5,512	\$3,677		\$1,299	\$536		\$2,215	\$667		\$796			
WI	St Croix	Hudson	7/24/07	\$2,839	\$1,297		\$1,177	\$365	\$785	\$512						

Single-Family Unit (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
		National Average	\$10,496	\$7,530	\$2,867	\$3,232	\$2,885	\$1,360	\$2,497	\$378	\$418	\$355	\$1,118	\$4,463	\$1,448	
		Sample Size	283	276	234	142	150	60	207	69	140	103	70	117	60	
		National Avg w/o CA	\$8,030	\$5,772	\$2,431	\$2,535	\$2,389	\$931	\$1,511	\$326	\$370	\$270	\$456	\$4,408	\$532	
		Sample Size w/o CA	245	238	198	119	122	36	175	59	123	89	50	104	46	
State Average Fees (sample size)																
AR		4	\$1,816	\$819	\$1,039	\$883	\$741	n/a	\$659	n/a	\$472	\$162	n/a	n/a	n/a	
AZ		31	\$9,321	\$5,072	\$2,193	\$3,221	\$3,074	\$563	\$1,994	\$385	\$464	\$387	\$544	n/a	\$612	
CA		38	\$26,392	\$18,535	\$5,267	\$6,837	\$5,047	\$2,003	\$7,890	\$685	\$768	\$895	\$2,775	\$4,907	\$4,460	
CO		17	\$9,598	\$5,524	\$2,218	\$7,308	\$2,586	\$1,114	\$3,252	\$605	\$336	\$276	\$417	\$1,142	\$582	
DE		1	\$9,321	\$1,157	n/a	n/a	\$8,164	n/a	\$328	\$138	\$517	\$62	\$112	n/a	n/a	
FL		71	\$9,939	\$8,657	\$3,395	\$1,354	\$2,014	\$97	\$1,103	\$206	\$319	\$255	\$430	\$4,574	\$268	
GA		6	\$1,921	\$1,921	\$869	n/a	n/a	n/a	\$713	\$164	\$333	\$153	\$54	n/a	\$11	
HI		1	\$1,836	\$1,836	\$1,836	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID		2	\$6,893	\$3,281	\$1,721	\$1,966	\$5,257	n/a	\$1,503	n/a	n/a	\$88	n/a	n/a	\$28	
IL		4	\$4,107	\$2,282	\$658	\$3,400	\$3,900	n/a	\$1,232	\$100	\$500	\$400	\$1,050	\$2,229	\$75	
IN		2	\$4,005	\$2,805	\$1,630	n/a	\$2,400	n/a	\$1,176	n/a	n/a	n/a	n/a	n/a	n/a	
KS		3	\$4,727	\$3,012	\$2,401	\$2,400	\$2,745	\$905	\$465	n/a	n/a	n/a	n/a	n/a	n/a	
LA		2	\$2,714	\$1,639	\$834	n/a	\$2,150	\$1,609	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD		10	\$10,831	\$8,588	\$2,120	\$2,376	\$3,232	n/a	\$885	\$823	\$1,166	\$125	n/a	\$7,462	\$350	
MO		2	\$861	\$861	\$861	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT		1	\$7,160	\$2,094	\$1,904	\$2,234	\$2,832	n/a	n/a	n/a	\$190	n/a	n/a	n/a	n/a	
NC		5	\$6,048	\$2,325	\$822	\$2,018	\$2,130	n/a	\$420	n/a	n/a	n/a	n/a	\$2,633	n/a	
NE		1	\$4,685	\$2,800	\$2,466	\$1,261	\$624	n/a	\$334	n/a	n/a	n/a	n/a	n/a	n/a	
NH		4	\$4,070	\$4,070	\$1,722	n/a	n/a	n/a	\$840	n/a	\$190	n/a	n/a	\$2,765	n/a	
NM		8	\$5,783	\$3,495	\$2,297	\$2,079	\$1,555	\$1,974	\$1,255	n/a	\$313	\$227	n/a	n/a	\$60	
NV		5	\$3,414	\$2,634	\$1,660	n/a	\$1,951	n/a	\$930	n/a	n/a	n/a	n/a	\$900	\$126	
OH		3	\$6,585	\$2,907	\$3,964	\$5,650	\$5,385	n/a	\$1,125	n/a	\$325	\$184	\$366	n/a	n/a	
OK		1	\$1,347	\$647	\$647	n/a	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR		11	\$10,617	\$6,000	\$3,207	\$2,828	\$2,533	\$645	\$3,195	n/a	n/a	n/a	n/a	n/a	n/a	
PA		1	\$2,220	\$2,220	\$2,220	n/a	\$1,711	\$1,610	\$1,000	n/a	n/a	n/a	n/a	n/a	\$250	
SC		3	\$5,182	\$1,792	\$887	\$2,134	\$2,952	n/a	\$485	\$553	\$368	\$69	n/a	n/a	\$234	
TN		6	\$4,935	\$3,996	\$1,519	\$843	\$1,973	n/a	\$547	n/a	\$378	\$282	n/a	\$1,400	\$2,071	
TX		8	\$2,987	\$1,493	\$1,452	\$1,370	\$684	n/a	\$830	n/a	n/a	n/a	n/a	n/a	n/a	
UT		8	\$6,610	\$4,364	\$1,422	\$1,724	\$1,475	\$766	\$2,422	n/a	\$239	\$141	n/a	n/a	\$360	
VA		2	\$28,355	\$38,151	\$13,621	\$4,041	\$5,239	n/a	\$5,049	\$626	\$807	n/a	\$446	\$17,602	n/a	
VT		2	\$8,330	\$8,330	\$329	n/a	n/a	n/a	\$1,087	\$836	\$404	\$80	n/a	\$6,255	n/a	
WA		15	\$8,323	\$5,403	\$1,394	\$4,033	\$3,377	\$856	\$1,388	n/a	\$565	\$62	\$86	\$3,450	n/a	
WV		1	\$12,144	\$12,144	n/a	n/a	n/a	n/a	\$751	n/a	\$603	\$135	n/a	\$10,655	n/a	
WI		4	\$4,429	\$2,849	\$94	\$1,095	\$1,012	\$785	\$2,559	\$589	\$349	\$481	n/a	n/a	n/a	

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	\$1,748	\$548		\$340	\$860				\$548				
AR	Benton	Lowell	\$415	\$373			\$42				\$373				
AR	Faulkner	Conway	\$1,218	\$1,218	\$771				\$447						
AR	Washington	Fayetteville	\$1,124	\$312		\$219	\$593				\$150	\$162			
AZ	Cochise	Sierra Vista	\$3,196	\$2,220	\$976				\$1,246	\$382	\$274	\$318			
AZ	Gila	Payson	\$3,118	\$2,235	\$1,235	\$883			\$1,000						
AZ	Gila	Sedona	\$7,310	\$7,310	\$1,267			\$234	\$5,350			\$249	\$210		
AZ	Maricopa	Avondale	\$7,308	\$5,167	\$1,137	\$1,225	\$916		\$1,970	\$273	\$785	\$271	\$731		
AZ	Maricopa	Buckeye	\$3,179	\$2,679	\$166	\$347	\$153		\$1,092	\$190	\$728	\$315	\$188		
AZ	Maricopa	Chandler	\$8,191	\$3,792	\$1,546	\$2,934	\$1,465		\$1,294	\$0	\$362	\$296	\$294		
AZ	Maricopa	Fountain Hills	\$4,588	\$4,588	\$765				\$2,192	\$163	\$99	\$441	\$928		
AZ	Maricopa	Gilbert	\$10,662	\$4,700	\$215	\$2,957	\$3,005		\$2,382		\$883	\$590	\$630		
AZ	Maricopa	Glendale	\$5,185	\$3,898	\$591	\$1,030	\$257		\$1,555	\$455	\$307	\$297	\$635		\$58
AZ	Maricopa	Goodyear	\$4,440	\$3,255	\$571	\$670	\$515		\$1,104	\$213	\$399	\$300	\$365		\$303
AZ	Maricopa	Mesa	\$3,685	\$1,820		\$576	\$1,289	\$84	\$683	\$301	\$103	\$160	\$291		\$198
AZ	Maricopa	Peoria	\$8,056	\$7,264	\$4,626	\$584	\$208		\$1,386	\$232	\$303	\$229	\$306		\$182
AZ	Maricopa	Phoenix	\$4,971	\$4,239	\$760	\$299	\$433	\$2,198	\$989	\$120	\$111	\$49	\$12		
AZ	Maricopa	Scottsdale	\$5,253	\$302		\$2,428	\$2,523	\$302							
AZ	Maricopa	Surprise	\$3,367	\$2,613	\$437	\$513	\$241		\$948	\$224	\$382	\$357	\$265		
AZ	Maricopa	Tempe	\$2,854			\$1,266	\$1,588								
AZ	Mojave	Bullhead City	\$596			\$596									
AZ	Navajo	Show Low	\$3,302	\$544		\$759	\$1,999		\$411	\$133					
AZ	Pima	Pima County	\$5,761	\$4,909	\$3,409		\$852		\$1,500						
AZ	Pima	Marana	\$8,157	\$7,613	\$4,585	\$544			\$3,028						
AZ	Pima	Oro Valley	\$2,838	\$2,280	\$2,280	\$558									
AZ	Pima	Tucson	\$4,332	\$3,975	\$2,000	\$357			\$800		\$346	\$476			\$353
AZ	Pinal	Apache Junction	\$7,349	\$7,190	\$4,440	\$107	\$52		\$1,555	\$622		\$254	\$319		
AZ	Pinal	Casa Grande	\$3,928	\$3,671	\$494		\$257				\$420	\$199	\$489		\$2,069
AZ	Pinal	Eloy	\$1,572	\$1,246		\$210	\$116		\$346	\$97		\$231	\$572		
AZ	Pinal	Florence	\$4,991	\$3,221	\$57	\$777	\$993		\$1,032	\$385	\$414	\$440	\$638		\$255
AZ	Pinal	Queen Creek	\$6,689	\$6,169	\$302		\$520		\$3,383	\$706	\$431	\$421	\$926		
AZ	Yavapai	Yavapai County	\$3,400	\$3,400	\$3,400										
AZ	Yavapai	Chino Valley	\$3,992	\$3,057	\$1,577	\$130	\$805		\$532	\$144	\$358	\$295	\$151		
AZ	Yavapai	Prescott	\$14,021	\$2,364	\$469	\$11,657			\$1,116	\$253	\$167	\$84	\$275		
AZ	Yuma	Yuma	\$5,159	\$3,254	\$1,209	\$809	\$1,096		\$981		\$87	\$305	\$259		\$413
CA	Alameda	Fremont	\$21,092	\$21,092	\$3,007				\$15,732		\$231		\$2,122		
CA	Alameda	Hayward	\$18,613	\$13,683		\$1,013	\$3,917		\$9,653				\$2,620	\$1,410	
CA	Alameda	Livermore	\$27,923	\$19,542	\$5,766	\$5,314	\$3,067	\$936	\$10,210				\$2,630		
CA	Alameda	San Leandro	\$16,964	\$15,944	\$1,048		\$1,020		\$11,510				\$2,240	\$1,146	
CA	Contra Costa	Orinda	\$13,551	\$13,551	\$2,942			\$1,940	\$8,669						
CA	El Dorado	El Dorado Co	\$26,168	\$26,168	\$15,064				\$7,073		\$1,100		\$2,931		
CA	Fresno	Clovis	\$12,025	\$10,531	\$6,238	\$563	\$931		\$3,205		\$434	\$100			\$554
CA	Kern	Bakersfield	\$8,216	\$6,434	\$2,455		\$1,782		\$1,560				\$2,240	\$179	
CA	Los Angeles	Lancaster	\$8,538	\$8,538	\$2,311			\$2,032	\$2,961		\$715		\$119	\$400	
CA	Los Angeles	Long Beach	\$5,513	\$5,435	\$1,125		\$78		\$2,070				\$2,240		
CA	Monterey	Salinas	\$6,039	\$3,100	\$1,028		\$2,939	\$764	\$1,308						
CA	Napa	St. Helena	\$12,140	\$5,370	\$500	\$3,600	\$3,170	\$640				\$1,760	\$2,470		
CA	Orange	Brea	\$7,203	\$4,276	\$2,756	\$2,927					\$1,388	\$133			
CA	Placer	Rocklin	\$11,947	\$11,947	\$4,490				\$116	\$2,217			\$3,727		\$1,397
CA	Sacramento	Citrus Heights	\$4,118	\$4,118	\$1,313				varies	\$665				\$2,140	
CA	Sacramento	Elk Grove	\$37,946	\$20,817	\$6,898	\$11,004	\$6,125	\$6,606	\$2,465	\$262	\$1,097	\$558	\$791		\$2,141

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$21,730	\$16,135	\$3,510	\$270	\$5,325		\$4,455					\$3,061	\$5,109	
CA	San Bernardino	Highland	\$7,251	\$7,251	\$5,411			\$261	\$1,090	\$99	\$173	\$34	\$183			
CA	San Bernardino	Redlands	\$5,135	\$5,135	\$1,299			\$377		\$1,032	\$181	\$655	\$1,591			
CA	San Bernardino	Rialto	\$10,057	\$5,894	\$1,546	\$793	\$3,370	\$532	\$2,116	\$52	\$413	\$988	\$247			
CA	San Diego	Carlsbad	\$15,133	\$13,644	\$960	\$1,314	\$175	\$220	\$5,025						\$7,440	
CA	San Diego	Escondido	\$17,424	\$10,404	\$1,314	\$1,395	\$5,625	\$428	\$4,129				\$4,533			
CA	San Diego	San Diego	\$13,640	\$6,310		\$3,206	\$4,124								\$6,310	
CA	San Joaquin	Lodi	\$21,286	\$14,662	\$3,558	\$1,431	\$5,193	\$1,500	\$6,341		\$680	\$761	\$1,823			
CA	San Joaquin	Ripon	\$32,989	\$25,817	\$4,647	\$5,525	\$1,647	\$764	\$8,056	\$358	\$915	\$2,000	\$1,866	\$2,830	\$4,381	
CA	San Luis Obispo	Paso Robles	\$20,503	\$8,418	\$2,974	\$7,734	\$4,351	\$212	\$3,245	\$921	\$633		\$433			
CA	San Luis Obispo	San Luis Obispo	\$33,103	\$17,255	\$3,334	\$11,935	\$3,913		\$8,921						\$5,000	
CA	Santa Barbara	Carpinteria	\$16,096	\$16,096	\$3,539			\$864	\$9,498		\$380		\$791	\$1,025		
CA	Santa Barbara	Santa Maria	\$18,117	\$12,506	\$5,216	\$2,298	\$3,313		\$5,837	\$481	\$422	\$382	\$168			
CA	Santa Clara	Gilroy	\$36,025	\$27,309	\$9,311	\$2,074	\$6,642	\$88					\$17,910			
CA	Santa Clara	Palo Alto	\$28,400	\$28,400	\$930				\$26,945	\$525						
CA	Santa Cruz	Santa Cruz Co	\$9,360	\$3,733	\$1,733	\$3,000	\$2,627	\$2,000								
CA	Santa Cruz	Scotts Valley	\$14,570	\$10,130	\$2,516		\$4,440	\$138	\$5,863	\$547		\$744	\$322			
CA	Shasta	Redding	\$19,144	\$6,433	\$3,128	\$6,341	\$6,370	\$344	\$2,868		\$93					
CA	Solano	Vacaville	\$28,817	\$19,408	\$5,077	\$2,798	\$6,611	\$1,627	\$2,710		\$98	\$557	\$392	\$4,243	\$4,704	
CA	Sonoma	Windsor	\$24,819	\$15,674	\$5,162	\$193	\$8,952	\$2,528	\$6,771				\$1,213			
CA	Ventura	Santa Paula	\$21,005	\$12,178	\$1,489	\$4,833	\$3,994	\$476	\$5,918	\$1,258	\$454	\$355	\$990		\$1,238	
CA	Yolo	Davis	\$14,600	\$12,167	\$3,769	\$1,472	\$961	\$83	\$3,428			\$491	\$1,616	\$2,780		
CO	Adams	Adams Co	\$983	\$983	\$983											
CO	Adams	Commerce City	\$1,191	\$1,191	\$726				\$327					\$138		
CO	Boulder	Boulder	\$15,912	\$6,657	\$1,194	\$7,770	\$1,485	\$1,820	\$1,496	\$260	\$139	\$166	\$222	\$1,140	\$220	
CO	Eagle	Eagle Co	\$1,646	\$1,646	\$1,109						\$537			varies		
CO	Eagle	Basalt	\$4,420	\$2,260	\$250	\$2,160			varies					\$2,010		
CO	El Paso	Colorado Springs	\$10,960	\$2,233		\$7,066	\$1,661	\$601	\$1,264					\$368		
CO	Fremont	Canon City	\$304	\$304							\$304					
CO	Jefferson	Jefferson Co	\$2,064	\$2,064	\$2,064											
CO	La Plata	Durango	\$8,264	\$1,162	\$567	\$5,582	\$1,520		\$300					\$295		
CO	Larimer	Larimer Co	\$2,145	\$2,145	\$1,326				\$819							
CO	Larimer	Loveland	\$15,192	\$11,185	\$1,940	\$1,755	\$2,252	\$250	\$4,650	\$898	\$502	\$590	\$679	\$946	\$730	
CO	Larimer	Ft. Collins	\$12,417	\$5,833	\$1,662	\$5,001	\$1,583	\$128	\$2,467	\$390	\$140	\$96	\$177	\$773		
CO	Mesa	Mesa Co	\$1,825	\$1,825	\$1,100				\$150					\$575		
CO	Pitkin	Pitkin Co	\$13,464	\$13,464	\$4,501				\$8,858					\$105		
CO	Weld	Weld Co	\$2,252	\$2,252	\$1,377			\$300							\$575	
CO	Weld	Windsor	\$8,009	\$6,339	\$1,381	\$1,211	\$459	\$267	\$4,691							
CO	Weld	Greeley	\$3,790	\$3,790	\$1,082			\$202	\$2,221		\$192	\$93				
DE	New Castle	New Castle Co	\$6,025	\$762			\$5,263		\$225	\$95	\$322	\$43	\$77			
FL	Alachua	Alachua Co	\$1,254	\$1,254	\$1,052				\$126		\$76					
FL	Brevard	Brevard Co	\$5,427	\$5,427	\$2,381					\$38	\$53			\$2,794	\$161	
FL	Brevard	Cocoa	\$6,526	\$5,726	\$2,677	\$800				\$38	\$34			\$2,794	\$183	
FL	Brevard	Melbourne	\$6,185	\$6,185	\$2,463				\$450	\$38	\$34		\$223	\$2,794	\$183	
FL	Brevard	Palm Bay	\$6,338	\$6,338	\$2,701				\$361	\$38	\$233	\$28		\$2,794	\$183	
FL	Brevard	Rockledge	\$5,726	\$5,726	\$2,677					\$38	\$34			\$2,794	\$183	
FL	Broward	Broward Co	\$2,135	\$2,135	\$275				\$299					\$1,561		
FL	Broward	Ft. Lauderdale	\$3,436	\$3,436					\$1,875					\$1,561		
FL	Charlotte	Charlotte Co	\$4,190	\$4,190	\$2,540				\$830	\$80	\$200	\$150	\$390			
FL	Citrus	Citrus Co	\$7,900	\$7,900	\$3,133				\$473	\$173	\$339	\$178	\$497	\$3,107		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co	\$3,236	\$3,236											\$3,236	
FL	Collier	Collier Co	\$20,061	\$13,131	\$6,210	\$3,415	\$3,515		\$2,409	\$368	\$642	\$172	\$410	\$2,862	\$58	
FL	Dade	Miami/Dade Co	\$4,184	\$4,184	\$960				\$1,162		\$187	\$345		\$1,530		
FL	Dade	Miami	\$4,702	\$4,702					\$3,959		\$409	\$95	\$239			
FL	DeSoto	DeSoto Co	\$2,713	\$2,713	\$1,412				\$177	\$78	\$191	\$257	\$310	\$288		
FL	Flagler	Flagler Co	\$2,600	\$2,600	\$1,400				\$269					\$931		
FL	Flagler	Palm Coast	\$5,394	\$4,414	\$2,102	\$567	\$413		\$1,196		\$185			\$931		
FL	Gilchrist	Gilchrist Co	\$3,500	\$3,500	\$1,750								\$1,000	\$750		
FL	Glades	Glades Co	\$5,524	\$5,524	\$2,369				\$339		\$64			\$2,752		
FL	Hardee	Hardee Co	\$1,857	\$1,857	\$925				\$111	\$121	\$161	\$126	\$290		\$123	
FL	Hendry	Hendry Co	\$5,922	\$5,922	\$1,729									\$4,193		
FL	Hernando	Hernando Co	\$6,919	\$6,919	\$2,498				\$395	\$122	\$181	\$78	\$285	\$3,360		
FL	Highlands	Highlands Co	\$3,505	\$3,505	\$1,170				\$131	\$42	\$131	\$39		\$1,874	\$119	
FL	Hillsborough	Hillsborough Co	\$4,853	\$2,698	\$1,022	\$825	\$1,330		\$230		\$49			\$1,397		
FL	Hillsborough	Plant City	\$6,576	\$5,335	\$2,415	\$127	\$1,114		\$503	\$486	\$308	\$226		\$1,397		
FL	Hillsborough	Tampa	\$2,212	\$2,212	\$815									\$1,397		
FL	Indian River	Indian River Co	\$5,073	\$5,073	\$2,842				\$844	\$285	\$176	\$148	\$121	\$500	\$157	
FL	Lake	Lake Co	\$6,216	\$6,216	\$1,408				\$171	\$146	\$231			\$4,260		
FL	Lake	Eustis	\$8,024	\$5,102		\$708	\$2,214		\$428	\$210	\$105	\$99		\$4,260		
FL	Lee	Lee Co	\$9,686	\$9,686	\$6,297				\$1,109		\$576			\$1,704		
FL	Lee	Bonita Springs	\$6,397	\$6,397	\$3,913				\$539		\$241			\$1,704		
FL	Lee	Cape Coral	\$8,984	\$6,430	\$2,347	\$1,268	\$1,286		\$1,115		\$575	\$632		\$1,704	\$57	
FL	Lee	Ft. Myers	\$7,637	\$4,218	\$2,059	\$1,734	\$1,685				\$455			\$1,704		
FL	Levy	Levy Co	\$911	\$911	\$734				\$124		\$53					
FL	Manatee	Manatee Co	\$7,445	\$7,445	\$5,267				\$592		\$511	\$511		\$564		
FL	Marion	Marion Co	\$3,259	\$3,259	\$3,047						\$212					
FL	Martin	Martin Co	\$11,066	\$11,066	\$2,688				\$2,255	\$438	\$333	\$428	\$550	\$4,374		
FL	Monroe	Monroe Co	\$1,331	\$1,331	\$430				\$340	\$242	\$105	\$150			\$64	
FL	Nassau	Nassau Co	\$5,596	\$5,596	\$984				\$431		\$110	\$136	\$210	\$3,726		
FL	Okaloosa	Destin	\$781	\$781	\$577				\$113	\$76		\$15				
FL	Orange	Orange Co.	\$7,448	\$7,448	\$2,527				\$869		\$182	\$63		\$3,807		
FL	Orange	Apopka	\$12,331	\$6,045	\$1,997	\$2,444	\$3,842		\$241					\$3,807		
FL	Orange	Maitland	\$5,398	\$4,707	\$794	\$209	\$482				\$106			\$3,807		
FL	Orange	Oakland	\$7,042	\$6,242	\$1,500	\$700	\$100		\$350		\$100	\$150		\$3,807	\$335	
FL	Orange	Ocoee	\$14,019	\$9,253	\$2,749	\$1,202	\$3,564		\$1,560		\$636	\$501		\$3,807		
FL	Orange	Orlando	\$8,227	\$5,964	\$2,037		\$2,263				\$120			\$3,807		
FL	Orange	Winter Garden	\$11,239	\$8,453	\$4,048	\$1,091	\$1,695		\$598					\$3,807		
FL	Osceola	Osceola Co	\$11,531	\$11,531	\$4,126				\$679		\$159			\$6,567		
FL	Palm Beach	Palm Beach Co	\$7,618	\$7,618	\$3,375				\$1,778	\$123	\$248	\$50	\$113	\$1,931		
FL	Palm Beach	Palm Beach Gardens	\$10,733	\$10,733	\$4,629				\$2,901	\$148	\$462	\$549	\$113	\$1,931		
FL	Pasco	Pasco Co	\$8,235	\$8,235	\$5,176				\$627	\$97	\$420			\$1,674	\$241	
FL	Pinellas	Pinellas Co	\$1,596	\$1,420	\$1,420	\$176										
FL	Polk	Polk Co	\$10,549	\$10,549	\$5,485				\$337	\$145	\$254	\$174		\$4,082	\$72	
FL	Polk	Lakeland	\$12,959	\$10,859	\$5,485	\$1,000	\$1,100		\$896		\$149	\$175		\$4,082	\$72	
FL	Putnam	Putnam Co	\$4,140	\$4,140	\$1,577				\$187		\$159			\$2,217		
FL	Santa Rosa	Santa Rosa Co	\$1,265	\$1,265	\$1,265											
FL	St Johns	St. Johns Co	\$6,905	\$6,905	\$3,096				\$629		\$418	\$157	\$315	\$2,290		
FL	St Lucie	St. Lucie Co	\$5,310	\$5,310	\$1,628				\$431	\$125	\$97	\$164	\$329	\$2,536		
FL	Sarasota	Sarasota Co	\$11,577	\$8,251	\$4,417	\$1,904	\$1,422		\$1,794	\$291	\$259	\$149	\$259	\$474	\$608	
FL	Sarasota	North Port	\$8,837	\$7,055	\$4,551	\$716	\$1,066		\$933	\$291	\$454	\$150	\$154	\$474	\$48	
FL	Seminole	Seminole Co	\$1,550	\$1,550	\$685					\$54	\$172			\$639		

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	\$1,659	\$1,659	\$421				\$168	\$91	\$172	\$168		\$639	
FL	Seminole	Winter Springs	\$7,795	\$5,518	\$2,224	\$444	\$1,833		\$1,200		\$700	\$356	\$400	\$639	
FL	Sumter	Sumter Co	\$1,799	\$1,799	\$1,402						\$397				
FL	Volusia	Volusia Co	\$8,440	\$8,440	\$1,506				\$582		\$287			\$6,066	
FL	Volusia	Daytona Beach	\$11,066	\$9,447	\$1,701	\$697	\$922		\$934		\$129	\$218	\$399	\$6,066	
FL	Volusia	Deland	\$8,632	\$8,632	\$1,506				\$820		\$79	\$49	\$112	\$6,066	
FL	Volusia	Deltona	\$9,914	\$7,573	\$489	\$917	\$1,424		\$839		\$116	\$63		\$6,066	
FL	Volusia	Edgewater	\$12,112	\$7,799	\$1,054	\$2,151	\$2,162		\$435		\$144	\$100		\$6,066	
FL	Volusia	Ormond Beach	\$10,035	\$8,572	\$1,638	\$573	\$890	\$31	\$837					\$6,066	
FL	Volusia	Port Orange	\$12,789	\$9,857	\$2,171	\$1,457	\$1,475		\$1,350		\$270			\$6,066	
GA	Cherokee	Canton	\$1,673	\$1,673	\$906				\$527		\$193	\$47			
GA	Cherokee	Cherokee Co	\$1,564	\$1,564	\$174				\$279	\$212	\$511	\$332	\$45		\$11
GA	Forsyth	Forsyth Co	\$495	\$495					\$343	\$58	\$94				
GA	Fulton	Alpharetta	\$1,722	\$1,722	\$1,123				\$396		\$203				
GA	Fulton	Atlanta	\$857	\$857	\$470				\$285		\$79	\$23			
GA	Fulton	Roswell	\$1,828	\$1,828	\$110				\$1,303		\$362		\$53		
HI	Honolulu	Honolulu	\$1,245	\$1,245	\$1,245										
ID	Ada	Boise	\$2,713	\$2,713	\$1,663				\$1,050						
ID	Kootenai	Post Falls	\$7,115	\$2,668	\$734	\$308	\$4,139		\$1,818			\$88			\$28
IL	DeKalb	DeKalb (city)	\$885	\$885					\$684					\$201	
IL	DeKalb	Sandwich	\$10,713	\$3,413		\$3,400	\$3,900			\$100	\$500	\$400	\$1,050	\$1,288	\$75
IL	DuPage	DuPage County	\$564	\$564	\$564										
IL	Kane	Kane County	\$420	\$420	\$420										
IN	Hamilton	Fishers	\$3,857	\$2,177	\$1,160		\$1,680		\$1,017						
IN	Hamilton	Noblesville	\$2,198	\$2,198	\$1,109				\$1,089						
KS	Johnson	Lenexa	\$1,409	\$1,409	\$999				\$410						
KS	Johnson	Olathe	\$4,769	\$1,344	\$824	\$1,600	\$1,825		\$520						
KS	Johnson	Overland Park	\$780	\$780	\$780										
LA	E Baton Rouge	Baton Rouge	\$1,385	\$200	\$200		\$1,185								
LA	St Tammany	St Tammany Parish	\$1,487	\$1,487	\$902			\$585							
MD	Anne Arundel	Anne Arundel Co	\$2,492	\$2,492	\$693							\$72		\$1,727	
MD	Calvert	Calvert Co	\$7,750	\$7,750	\$3,500				\$1,300					\$2,600	\$350
MD	Carroll	Carroll Co	\$2,787	\$2,787					\$530					\$2,257	
MD	Charles	Charles Co	\$9,755	\$8,227		\$757	\$771							\$8,227	
MD	Frederick	Frederick Co	\$7,145	\$2,510	\$30	\$1,935	\$2,700			\$517				\$1,963	
MD	Harford	Harford Co	\$1,637	\$1,637										\$1,637	
MD	Howard	Howard Co	\$2,080	\$880	\$880	\$600	\$600								
MD	Montgomery	Montgomery Co	\$9,971	\$7,935	\$3,703	\$896	\$1,140							\$4,232	
MD	Queen Anne's	Queen Anne's Co	\$4,757	\$4,757					\$851		\$952			\$2,954	
MD	St. Mary's	St. Mary's Co	\$4,500	\$4,500	\$450				\$675					\$3,375	
MO	Clay/Jackson	Kansas City	\$435	\$435	\$435										
MO	Jackson	Lee's Summit	\$621	\$621	\$621										
MT	Gallatin	Bozeman	\$2,370	\$1,377	\$1,290	\$521	\$472				\$87				

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.	\$1,417	\$950		\$467								\$950	
NC	Durham	Durham	\$2,243	\$1,861	\$495	\$230	\$152		\$216					\$1,150	
NC	Orange	Orange Co.	\$5,648	\$1,870		\$1,133	\$2,645		\$450					\$1,420	
NC	Wake	Cary	\$3,621	\$762	\$762	\$1,086	\$1,773								
NC	Wake	Raleigh	\$2,015	\$590	\$254	\$784	\$641		\$336						
NE	Lancaster	Lincoln	\$1,966	\$1,701	\$1,501	\$196	\$69		\$200						
NH	Hillsborough	Manchester	\$1,315	\$1,315							\$146			\$1,169	
NH	Merrimack	Concord	\$2,522	\$2,522	\$1,183				\$535					\$804	
NH	Rockingham	Salem	\$2,923	\$2,923											
NH	Rockingham	Fremont	\$2,438	\$2,438										\$2,438	
NM	Bernalillo	Albuquerque	\$4,161	\$3,582	\$1,520	\$377	\$202	\$645	\$1,210			\$207			
NM	Bernalillo	Bernalillo Co	\$1,445	\$1,445	\$761			\$354	\$192		\$66				\$72
NM	Dona Ana	Las Cruces	\$527	\$175		\$243	\$109		\$175						
NM	Lincoln	Ruidoso	\$930			\$624	\$306								
NM	Sandoval	Rio Rancho	\$4,914	\$3,922	\$1,887	\$609	\$383	\$955	\$832		\$225				\$23
NM	Santa Fe	Santa Fe	\$3,399	\$2,503	\$1,485	\$335	\$561		\$863		\$94	\$61			
NM	Santa Fe	Santa Fe County	\$275	\$275							\$275				
NM	Valencia	Los Lunas	\$2,373	\$1,963		\$189	\$221		\$1,963						
NV	Churchill	Churchill County	\$4,200	\$4,200	\$2,300				\$1,000					\$900	
NV	Clark	Las Vegas	\$2,838	\$1,034	\$628		\$1,804		\$360						\$46
NV	Clark	Mesquite	\$3,352	\$2,028	\$982		\$1,324		\$1,000						\$46
NV	Placer	Truckee	\$1,499	\$1,499	\$1,499										
NV	Washoe	Reno	\$2,340	\$2,340	\$1,340				\$1,000						
OH	Butler	Middletown	\$500	\$500					\$500						
OH	Delaware	Delaware (city)	\$3,511	\$1,295		\$1,318	\$898		\$767		\$197	\$101	\$230		
OH	Warren	Hamilton Township	\$4,005	\$4,005	\$2,782				\$921		\$187	\$115			
OK	Cleveland	Moore	\$1,347	\$647	\$647		\$700								
OR	Clackamas	Clackamas Co.	\$7,972	\$7,549	\$5,273	\$48	\$375		\$2,276						
OR	Clackamas	West Linn	\$11,684	\$9,138	\$3,006	\$1,080	\$1,466	\$455	\$5,677						
OR	Deschutes	Bend	\$10,286	\$5,859	\$2,674	\$2,797	\$1,630		\$3,185						
OR	Josephine	Grants Pass	\$10,197	\$7,034	\$4,070	\$1,537	\$1,626	\$412	\$2,552						
OR	Lane	Eugene	\$4,625	\$2,792	\$908	\$506	\$1,327	\$34	\$1,850						
OR	Lane	Springfield	\$2,338	\$1,435	\$743		\$903	\$692							
OR	Marion	Salem	\$6,987	\$3,493	\$1,274	\$2,092	\$1,402	\$281	\$1,937						
OR	Marion	Silverton	\$5,982	\$4,874	\$2,294	\$620	\$488	\$1,375	\$1,205						
OR	Multnomah	Portland	\$6,739	\$3,716	\$1,435	\$417	\$2,606	\$254	\$2,027						
OR	Washington	Tigard	\$2,576	\$2,016	\$2,016	\$560									
OR	Washington	Washington Co	\$3,564	\$1,324	\$824		\$2,240	\$500							
PA	Montgomery	Towamencin Twp	\$1,362	\$1,362	\$1,362		\$1,425	\$583	\$1,000						\$250
SC	Beaufort	Beaufort Co	\$1,445	\$1,445	varies				\$471	\$553	\$421				
SC	Beaufort	Hilton Head	\$7,120	\$1,680	\$500	\$2,400	\$3,040		\$627	\$553					
SC	Berkeley	Mt. Pleasant	\$2,295	\$1,382	\$664	\$436	\$477		\$358		\$231	\$69			\$60

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	\$4,751	\$2,289	\$543	\$587	\$1,875		\$246						\$1,500
TN	Rutherford	Smyrna	\$3,182	\$3,182	\$1,095				\$406		\$181				\$1,500
TN	Sumner	Portland	\$1,931	\$1,931					\$907					\$700	\$324
TN	Sumner	White House	\$1,492	\$1,492	\$258				\$245		\$115	\$174		\$700	
TN	Williamson	Franklin	\$4,980	\$2,356	\$896	\$948	\$1,676								\$1,460
TN	Williamson	Nolensville	\$4,043	\$4,043	\$2,043										\$2,000
TX	Brazos	College Station	\$474	\$452		\$16	\$6		\$452						
TX	Collin	Allen	\$763	\$400	\$400	\$280	\$83								
TX	Collin	McKinney	\$715	\$503	\$503	\$157	\$55								
TX	Denton	Denton	\$1,025			\$736	\$289								
TX	Tarrant	Arlington	\$1,932	\$1,773	\$670	\$107	\$52		\$1,103						
TX	Tarrant	Colleyville	\$2,030	\$1,342	\$1,342	\$581	\$107								
TX	Tarrant	Ft. Worth	\$180			\$143	\$37								
TX	Williamson	Georgetown	\$565			\$357	\$208								
UT	Cache	Logan	\$1,202	\$986	\$461	\$60	\$156	\$37			\$100	\$28			\$360
UT	Davis	Layton	\$3,895	\$3,647	\$1,508	\$248		\$367	\$1,381		\$391				
UT	Salt Lake	Draper	\$6,085	\$5,003	\$1,202	\$1,082		\$1,161	\$2,463		\$107	\$70			
UT	Salt Lake	Sandy City	\$3,324	\$2,967		\$357		\$301	\$2,536		\$92	\$38			
UT	Salt Lake	West Jordan City	\$8,066	\$3,596	\$1,523	\$2,602	\$1,868	\$493	\$1,301		\$196	\$83			
UT	Salt Lake	West Valley City	\$1,739	\$1,739	\$514			\$181	\$937		\$62	\$45			
UT	Tooele	Tooele	\$3,361	\$1,456		\$1,523	\$382		\$1,250			\$206			
UT	Utah	Provo	\$5,006	\$3,739	\$591	\$160	\$1,107	\$501	\$2,647						
VA	Loudoun	Leesburg	\$9,183			\$3,583	\$5,600								
VA	Stafford	Stafford Co	\$28,186	\$21,086	\$5,448	\$3,600	\$3,500		\$6,219	\$514	\$662		\$446	\$7,797	
VT	Chittenden	Burlington	\$2,381	\$2,381	\$177				\$673	\$418	\$202	\$40			\$871
VT	Chittenden	Williston	\$4,400	\$4,400	\$186				\$657						\$3,557
WA	Clark	Vancouver	\$5,090	\$5,090	\$1,322				\$1,523						\$2,245
WA	Cowlitz	Woodland	\$3,432	\$2,907		\$280	\$245		\$831		\$1,426				\$650
WA	King	King Co	\$1,975	\$1,975	\$950										\$1,025
WA	King	Bellevue	\$218	\$218	\$218										
WA	King	Bothell	\$2,744	\$2,033	\$1,271	\$470	\$241		\$762						
WA	King	Issaquah	\$5,902	\$5,902	\$1,500				\$2,189		\$853	\$49	\$47	\$1,264	
WA	King	Kirkland	\$4,045	\$1,016	\$586	\$1,839	\$1,190		\$430						
WA	Kitsap	Kitsap Co	\$1,245	\$1,245	\$374				\$262						\$609
WA	Pierce	Pierce Co	\$2,374	\$2,374	\$1,046				\$165						\$1,162
WA	Skagit	Anacortes	\$4,393	\$2,641	\$900	\$653	\$1,099	\$1,126	\$615						
WA	Skagit	Burlington	\$5,585	\$3,499	\$116		\$2,086		\$500		\$254				\$2,629
WA	Snohomish	Snohomish Co	\$4,495	\$4,495	\$1,663				\$376						\$2,456
WA	Thurston	Olympia	\$4,306	\$4,306	\$1,091				\$1,223		\$159				\$1,833
WA	Thurston	Tumwater	\$3,494	\$3,422	\$703		\$72		\$372		\$101				\$2,247
WA	Whatcom	Bellingham	\$7,113	\$5,452	\$755	\$1,088	\$573	\$452	\$3,524						\$721
WV	Jefferson	Jefferson Co	\$7,047	\$7,047					\$565		\$454	\$112			\$5,916
WI	Dane	Fitchburg	\$4,404	\$4,404					\$3,904		\$500				
WI	Jefferson	Oconomowoc	\$2,052	\$1,507	\$94	\$189	\$356		\$1,188		\$121	\$104			
WI	Ozaukee	Cedarburg	\$3,216	\$1,602		\$1,299	\$314		\$745	\$391		\$466			
WI	St Croix	Hudson	\$1,775	\$469		\$941	\$365	\$366		\$102					

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
	National Average		\$6,533	\$5,005	\$1,922	\$1,619	\$1,696	\$746	\$1,917	\$284	\$316	\$270	\$867	\$2,430	\$1,006	
	Sample Size		283	276	233	138	144	59	206	70	140	101	71	117	57	
	National Avg w/o CA		\$4,823	\$3,765	\$1,627	\$1,239	\$1,227	\$529	\$1,164	\$240	\$283	\$204	\$357	\$2,432	\$371	
	Sample Size w/o CA		245	238	197	115	117	35	174	60	123	87	51	104	44	
State Average Fees																
AR			\$1,126	\$613	\$771	\$280	\$498	n/a	\$447	n/a	\$357	\$162	n/a	n/a	n/a	
AZ			\$5,208	\$3,758	\$1,541	\$1,342	\$918	\$705	\$1,515	\$272	\$366	\$299	\$424	n/a	\$479	
CA			\$17,558	\$12,776	\$3,538	\$3,523	\$3,728	\$1,061	\$6,016	\$554	\$553	\$680	\$2,165	\$2,414	\$3,155	
CO			\$6,167	\$3,843	\$1,417	\$4,364	\$1,493	\$510	\$2,477	\$516	\$302	\$236	\$359	\$706	\$508	
DE			\$6,025	\$762	n/a	n/a	\$5,263	n/a	\$225	\$95	\$322	\$43	\$77	n/a	n/a	
FL			\$6,592	\$5,734	\$2,328	\$1,092	\$1,627	\$31	\$809	\$158	\$239	\$196	\$320	\$2,848	\$167	
GA			\$1,356	\$1,356	\$557	n/a	n/a	n/a	\$522	\$135	\$240	\$134	\$49	n/a	\$11	
HI			\$1,245	\$1,245	\$1,245	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID			\$4,914	\$2,690	\$1,198	\$308	\$4,139	n/a	\$1,434	n/a	n/a	\$88	n/a	n/a	\$28	
IL			\$3,146	\$1,321	\$492	\$3,400	\$3,900	n/a	\$684	\$100	\$500	\$400	\$1,050	\$745	\$75	
IN			\$3,028	\$2,188	\$1,135	n/a	\$1,680	n/a	\$1,053	n/a	n/a	n/a	n/a	n/a	n/a	
KS			\$2,319	\$1,178	\$868	\$1,600	\$1,825	n/a	\$465	n/a	n/a	n/a	n/a	n/a	n/a	
LA			\$1,436	\$844	\$551	n/a	\$1,185	\$585	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD			\$5,287	\$4,348	\$1,543	\$1,047	\$1,303	n/a	\$839	\$517	\$952	\$72	n/a	\$3,219	\$350	
MO			\$528	\$528	\$528	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT			\$2,370	\$1,377	\$1,290	\$521	\$472	n/a	n/a	n/a	\$87	n/a	n/a	n/a	n/a	
NC			\$2,989	\$1,207	\$504	\$740	\$1,303	n/a	\$334	n/a	n/a	n/a	n/a	\$1,173	n/a	
NE			\$1,966	\$1,701	\$1,501	\$196	\$69	n/a	\$200	n/a	n/a	n/a	n/a	n/a	n/a	
NH			\$2,300	\$2,300	\$1,183	n/a	n/a	n/a	\$535	n/a	\$146	n/a	n/a	\$1,470	n/a	
NM			\$2,253	\$1,981	\$1,413	\$396	\$297	\$651	\$873	n/a	\$165	\$134	n/a	n/a	\$47	
NV			\$2,846	\$2,220	\$1,350	n/a	\$1,564	n/a	\$840	n/a	n/a	n/a	n/a	\$900	\$46	
OH			\$2,672	\$1,933	\$2,782	\$1,318	\$898	n/a	\$729	n/a	\$192	\$108	\$230	n/a	n/a	
OK			\$1,347	\$647	\$647	n/a	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR			\$6,632	\$4,475	\$2,229	\$1,073	\$1,406	\$500	\$2,589	n/a	n/a	n/a	n/a	n/a	n/a	
PA			\$1,362	\$1,362	\$1,362	n/a	\$1,425	\$583	\$1,000	n/a	n/a	n/a	n/a	n/a	\$250	
SC			\$3,620	\$1,502	\$582	\$1,418	\$1,759	n/a	\$485	\$553	\$326	\$69	n/a	n/a	\$60	
TN			\$3,397	\$2,549	\$967	\$768	\$1,776	n/a	\$451	n/a	\$148	\$174	n/a	\$700	\$1,357	
TX			\$961	\$894	\$729	\$297	\$105	n/a	\$778	n/a	n/a	n/a	n/a	n/a	n/a	
UT			\$4,085	\$2,891	\$966	\$862	\$878	\$434	\$1,788	n/a	\$158	\$78	n/a	n/a	\$360	
VA			\$18,685	\$21,086	\$5,448	\$3,592	\$4,550	n/a	\$6,219	\$514	\$662	n/a	\$446	\$7,797	n/a	
VT			\$3,391	\$3,391	\$182	n/a	n/a	n/a	\$665	\$418	\$202	\$40	n/a	\$2,214	n/a	
WA			\$3,761	\$3,105	\$893	\$866	\$787	\$789	\$983	n/a	\$559	\$49	\$47	\$1,531	n/a	
WV			\$7,047	\$7,047	n/a	n/a	n/a	n/a	\$565	n/a	\$454	\$112	n/a	\$5,916	n/a	
WI			\$2,862	\$1,995	\$94	\$810	\$345	\$366	\$1,946	\$247	\$311	\$285	n/a	n/a	n/a	

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
AR	Benton	Bentonville	\$655	\$240		\$233	\$182				\$240					
AR	Benton	Lowell	\$504	\$455			\$49				\$455					
AR	Faulkner	Conway	\$1,915	\$1,915	\$1,915											
AR	Washington	Fayetteville	\$864	\$681		\$49	\$134				\$293	\$388				
AZ	Cochise	Sierra Vista	\$2,990	\$2,990	\$2,550						\$220	\$220				
AZ	Gila	Payson	\$505			\$505										
AZ	Gila	Sedona	\$8,760	\$8,760	\$7,430			\$500				\$540	\$290			
AZ	Maricopa	Avondale	\$8,091	\$6,934	\$3,960	\$562	\$595				\$723	\$1,380	\$871			
AZ	Maricopa	Buckeye	\$4,741	\$4,354	\$1,314	\$240	\$148				\$731	\$2,126	\$183			
AZ	Maricopa	Chandler	\$7,347	\$6,170	\$5,630	\$779	\$398				\$200	\$170	\$170			
AZ	Maricopa	Fountain Hills	\$3,000	\$3,000	\$2,081						\$62	\$276	\$581			
AZ	Maricopa	Gilbert	\$3,628	\$2,249	\$1,154	\$671	\$708				\$447	\$315	\$333			
AZ	Maricopa	Glendale	\$6,754	\$5,765	\$4,131	\$733	\$256				\$303	\$578	\$682		\$71	
AZ	Maricopa	Goodyear	\$4,360	\$3,370	\$1,530	\$477	\$513				\$200	\$1,150	\$270		\$220	
AZ	Maricopa	Mesa	\$1,569	\$1,083		\$162	\$324				\$423	\$660				
AZ	Maricopa	Peoria	\$13,725	\$13,128	\$10,216	\$399	\$198				\$433	\$2,041	\$438			
AZ	Maricopa	Phoenix	\$7,691	\$6,202	\$3,922	\$609	\$880	\$2,144				\$61	\$75			
AZ	Maricopa	Scottsdale	\$1,716	\$555		\$677	\$484	\$555								
AZ	Maricopa	Surprise	\$4,046	\$3,457	\$512	\$356	\$234				\$1,053	\$1,659	\$233			
AZ	Maricopa	Tempe	\$494			\$222	\$273									
AZ	Mojave	Bullhead City	\$1,898			\$1,898										
AZ	Navajo	Show Low	\$501			\$116	\$385									
AZ	Pima	Pima County	\$3,353	\$2,535	\$2,535		\$818									
AZ	Pima	Marana	\$350			\$350										
AZ	Pima	Oro Valley	\$698			\$698										
AZ	Pima	Tucson	\$5,447	\$5,203	\$3,976	\$244					\$269	\$699			\$259	
AZ	Pinal	Apache Junction	\$15,537	\$15,070	\$13,220	\$147	\$320					\$1,740	\$110			
AZ	Pinal	Casa Grande	\$5,987	\$5,708	\$4,052		\$279				\$466	\$748	\$442			
AZ	Pinal	Eloy	\$1,276	\$1,020		\$145	\$112					\$397	\$623			
AZ	Pinal	Florence	\$1,284	\$1,095	\$470	\$83	\$106				\$325	\$122	\$178			
AZ	Pinal	Queen Creek	\$5,656	\$5,152	\$2,819		\$504				\$1,040	\$265	\$1,028			
AZ	Yavapai	Yavapai County														
AZ	Yavapai	Chino Valley	\$2,207	\$1,350	\$940	\$84	\$773				\$180	\$160	\$70			
AZ	Yavapai	Prescott	\$3,044	\$1,544	\$469	\$1,500					\$435	\$365	\$275			
AZ	Yuma	Yuma	\$6,126	\$4,466	\$2,874	\$607	\$1,052				\$192	\$1,093	\$265		\$42	
CA	Alameda	Fremont	\$8,696	\$8,696	\$7,720						\$129		\$847			
CA	Alameda	Hayward	\$5,719	\$5,719		\$695	\$704							\$360	\$3,960	
CA	Alameda	Livermore	\$31,454	\$31,454	\$19,666	\$3,644	\$4,220	\$936	\$1,688					\$420	\$880	
CA	Alameda	San Leandro	\$3,920	\$3,920	\$3,250		\$200							\$360	\$110	
CA	Contra Costa	Orinda	\$3,930	\$3,930	\$1,990			\$1,940								
CA	El Dorado	El Dorado Co	\$20,964	\$20,964	\$19,444						\$1,100			\$420		
CA	Fresno	Clovis	\$14,746	\$13,466	\$11,456	\$386	\$894		\$1,450		\$4	\$1			\$554	
CA	Kern	Bakersfield	\$1,196	\$688			\$508							\$360	\$328	
CA	Los Angeles	Lancaster	\$2,952	\$2,952	\$1,530			\$660			\$715		\$47			
CA	Los Angeles	Long Beach	\$3,438	\$3,360	\$3,000		\$78							\$360		
CA	Monterey	Salinas	\$7,855	\$7,311	\$6,570		\$544	\$741								
CA	Napa	St. Helena	\$17,180	\$9,050	\$4,180	\$4,340	\$3,790	\$640				\$1,760	\$2,470			
CA	Orange	Brea	\$9,447	\$7,440	\$7,440	\$2,007										
CA	Placer	Rocklin	\$13,267	\$13,267	\$10,721			\$106					\$1,390		\$1,050	
CA	Sacramento	Citrus Heights	\$6,876	\$5,740	\$4,450		\$1,136	varies	\$180					\$340	\$770	
CA	Sacramento	Elk Grove	\$20,278	\$16,398	\$11,850	\$990	\$2,889	\$1,390	\$780		\$1,298	\$130	\$180		\$770	

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$49,478	\$48,082	\$8,590	\$260	\$1,136		\$7,114					\$420	\$31,958	
CA	San Bernardino	Highland	\$8,673	\$8,673	\$8,149			\$322			\$99	\$30	\$73			
CA	San Bernardino	Redlands	\$13,221	\$13,221	\$8,321			\$678		\$711	\$336	\$616	\$2,560			
CA	San Bernardino	Rialto	\$7,686	\$6,340	\$5,140	\$510	\$836	\$620	\$140		\$240	\$100	\$100			
CA	San Diego	Carlsbad	\$3,704	\$2,741	\$2,680	\$795	\$168	\$61								
CA	San Diego	Escondido	\$8,813	\$6,650	\$3,820	\$883	\$1,280	\$700					\$2,130			
CA	San Diego	San Diego	\$1,483			\$823	\$660									
CA	San Joaquin	Lodi	\$13,825	\$12,512	\$4,456	\$482	\$831	\$3,663	\$1,331		\$778	\$1,219	\$1,064			
CA	San Joaquin	Ripon	\$37,966	\$32,299	\$25,302	\$2,533	\$3,133	\$2,000	\$1,333		\$762	\$1,333	\$797	\$420	\$352	
CA	San Luis Obispo	Paso Robles	\$6,261	\$4,740	\$4,190	\$825	\$696	\$150			\$330		\$70			
CA	San Luis Obispo	San Luis Obispo	\$15,876	\$13,085	\$13,085	\$2,089	\$702									
CA	Santa Barbara	Carpinteria	\$30,444	\$30,444	\$26,620			\$1,785	\$1,630		\$4		\$30	\$330	\$45	
CA	Santa Barbara	Santa Maria	\$11,691	\$9,134	\$8,330	\$1,246	\$1,311		\$26	\$168	\$60	\$382	\$168			
CA	Santa Clara	Gilroy	\$25,327	\$22,543	\$19,190	\$820	\$1,964	\$279					\$3,074			
CA	Santa Clara	Palo Alto	\$24,006	\$24,006	\$3,810				\$3,983	\$203					\$16,010	
CA	Santa Cruz	Santa Cruz Co	\$7,940	\$7,940	\$5,940	varies	varies	\$2,000								
CA	Santa Cruz	Scotts Valley	\$12,293	\$12,293	\$8,430		\$982	\$138				\$2,614	\$130			
CA	Shasta	Redding	\$21,408	\$21,408	\$8,179	\$6,341	\$6,370	\$438			\$79					
CA	Solano	Vacaville	\$11,730	\$11,730	\$4,428	\$1,661	\$1,650	\$1,407			\$176	\$1,189	\$355	\$330	\$534	
CA	Sonoma	Windsor	\$14,635	\$14,635	\$10,123	\$117	\$2,059	\$2,043					\$293			
CA	Ventura	Santa Paula	\$4,888	\$4,888	\$2,095	\$381	\$300	\$410	\$165		\$146	\$934	\$457			
CA	Yolo	Davis	\$18,301	\$18,301	\$15,266	\$647	varies	\$111	\$548			\$589	\$800	\$340		
CO	Adams	Adams Co	\$2,131	\$2,131	\$2,131											
CO	Adams	Commerce City	\$3,562	\$3,562	\$3,229				\$333							
CO	Boulder	Boulder	\$6,540	\$4,690	\$1,736	\$1,554	\$297	\$1,820			\$180	\$180	\$304		\$470	
CO	Eagle	Eagle Co	\$5,192	\$5,192	\$4,923						\$269					
CO	Eagle	Basalt	\$940	\$250	\$250	\$690			varies						varies	
CO	El Paso	Colorado Springs	\$2,710	\$953		\$1,492	\$266	\$953								
CO	Fremont	Canon City	\$152	\$152							\$152					
CO	Jefferson	Jefferson Co	\$5,390	\$5,390	\$5,390											
CO	La Plata	Durango	\$2,850	\$2,126	\$2,126	\$558	\$166									
CO	Larimer	Larimer Co	\$5,870	\$5,870	\$5,870											
CO	Larimer	Loveland	\$9,356	\$8,553	\$7,510	\$803		\$113			\$260	\$310	\$360			
CO	Larimer	Ft. Collins	\$12,451	\$9,477	\$8,534	\$2,163	\$811	\$376			\$202	\$140	\$225			
CO	Mesa	Mesa Co	\$2,448	\$2,448	\$2,448											
CO	Pitkin	Pitkin Co	\$41,018	\$41,018	\$12,143				\$4,100						\$24,775	
CO	Weld	Weld Co	\$3,454	\$3,454	\$3,059			\$300							\$95	
CO	Weld	Windsor	\$8,629	\$7,229	\$6,065	\$915	\$485	\$1,164								
CO	Weld	Greeley	\$8,420	\$8,420	\$7,454			\$298			\$499	\$170				
DE	New Castle	New Castle Co	\$1,603	\$297			\$1,306				\$169	\$33	\$95			
FL	Alachua	Alachua Co	\$3,890	\$3,890	\$3,814						\$76					
FL	Brevard	Brevard Co	\$5,516	\$5,516	\$5,270						\$86				\$160	
FL	Brevard	Cocoa	\$5,676	\$5,516	\$5,270	\$160					\$86				\$160	
FL	Brevard	Melbourne	\$6,184	\$6,184	\$5,270						\$86		\$668		\$160	
FL	Brevard	Palm Bay	\$10,066	\$10,066	\$9,549						\$291	\$66			\$160	
FL	Brevard	Rockledge	\$5,516	\$5,516	\$5,270						\$86				\$160	
FL	Broward	Broward Co	\$1,132	\$1,132	\$1,132											
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co	\$11,476	\$11,476	\$10,585						\$242	\$178	\$471			
FL	Citrus	Citrus Co	\$8,213	\$8,213	\$5,847						\$775	\$404	\$1,188			

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Clay	Clay Co													
FL	Collier	Collier Co	\$18,360	\$16,177	\$13,198	\$1,076	\$1,107				\$802	\$478	\$1,135		\$564
FL	Dade	Miami/Dade Co	\$1,521	\$1,521	\$991						\$291	\$239			
FL	Dade	Miami	\$931	\$931							\$227	\$609	\$95		
FL	DeSoto	DeSoto Co	\$7,560	\$7,560	\$5,040						\$200	\$1,990	\$330		
FL	Flagler	Flagler Co	\$1,997	\$1,997	\$1,997										
FL	Flagler	Palm Coast	\$4,790	\$4,004	\$3,953	\$389	\$397				\$51				
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60		
FL	Glades	Glades Co	\$5,681	\$5,681	\$5,590						\$91				
FL	Hardee	Hardee Co	\$2,753	\$2,753	\$1,531						\$326	\$152	\$522		\$222
FL	Hendry	Hendry Co	\$3,916	\$3,916	\$3,916										
FL	Hernando	Hernando Co	\$6,433	\$6,433	\$5,411						\$350	\$145	\$527		
FL	Highlands	Highlands Co	\$2,736	\$2,736	\$2,455						\$280				
FL	Hillsborough	Hillsborough Co	\$3,942	\$3,374	\$3,352	\$264	\$304				\$22				
FL	Hillsborough	Plant City	\$6,742	\$6,418	\$5,352	\$78	\$245				\$533	\$533			
FL	Hillsborough	Tampa	\$3,797	\$3,797	\$3,797										
FL	Indian River	Indian River Co	\$10,828	\$10,828	\$7,813						\$502	\$439	\$1,527		\$547
FL	Lake	Lake Co	\$3,410	\$3,410	\$2,177						\$1,233				
FL	Lake	Eustis	\$2,101	\$941		\$280	\$880				\$485	\$456			
FL	Lee	Lee Co	\$16,478	\$16,478	\$15,837						\$641				
FL	Lee	Bonita Springs	\$10,135	\$10,135	\$9,625						\$510				
FL	Lee	Cape Coral	\$6,715	\$6,163	\$5,709	\$274	\$278				\$153	\$163			\$137
FL	Lee	Ft. Myers	\$17,022	\$16,357	\$15,837	\$337	\$328				\$520				
FL	Levy	Levy Co	\$1,790	\$1,790	\$1,710						\$80				
FL	Manatee	Manatee Co	\$16,636	\$16,636	\$15,508						\$299	\$829			
FL	Marion	Marion Co	\$7,541	\$7,541	\$7,055						\$486				
FL	Martin	Martin Co	\$10,347	\$10,347	\$8,420						\$486	\$625	\$816		
FL	Monroe	Monroe Co	\$2,398	\$2,398	\$1,168						\$64	\$112			\$1,054
FL	Nassau	Nassau Co	\$3,736	\$3,736	\$2,726						\$245	\$304	\$460		
FL	Okaloosa	Destin	\$9,448	\$9,448	\$9,400							\$48			
FL	Orange	Orange Co.	\$13,850	\$13,850	\$13,303						\$231	\$316			
FL	Orange	Apopka	\$10,803	\$9,797	\$9,797	\$391	\$615								
FL	Orange	Maitland	\$3,023	\$2,417	\$2,267	\$144	\$462				\$150				
FL	Orange	Oakland	\$12,426	\$8,726	\$7,370	\$3,500	\$200				\$98	\$358			\$900
FL	Orange	Ocoee	\$9,167	\$7,261	\$6,461	\$481	\$1,425				\$470	\$330			
FL	Orange	Orlando	\$10,737	\$10,737	\$10,477						\$260				
FL	Orange	Winter Garden	\$9,016	\$8,347	\$7,237	\$262	\$407				\$610	\$500			
FL	Osceola	Osceola Co	\$16,690	\$16,690	\$16,690										
FL	Palm Beach	Palm Beach Co	\$6,767	\$6,767	\$6,256						\$226	\$71	\$214		
FL	Palm Beach	Palm Beach Gardens	\$12,016	\$12,016	\$11,087						\$463	\$252	\$214		
FL	Pasco	Pasco Co	\$12,139	\$12,139	\$11,349						\$549				\$241
FL	Pinellas	Pinellas Co	\$3,683	\$3,627	\$3,627	\$56									
FL	Polk	Polk Co	\$9,948	\$9,948	\$8,278						\$190	\$980			\$500
FL	Polk	Lakeland	\$12,343	\$9,613	\$8,278	\$1,250	\$1,480				\$324	\$511			\$500
FL	Putnam	Putnam Co	\$1,550	\$1,550	\$1,280						\$270				
FL	Santa Rosa	Santa Rosa Co	\$3,111	\$3,111	\$3,111										
FL	St Johns	St. Johns Co	\$6,747	\$6,747	\$5,539						\$10	\$398	\$800		
FL	St Lucie	St. Lucie Co	\$3,179	\$3,179	\$1,445						\$443	\$756	\$535		
FL	Sarasota	Sarasota Co	\$14,443	\$13,493	\$11,319	\$544	\$406				\$442	\$254	\$441		\$1,037
FL	Sarasota	North Port	\$17,233	\$17,233	\$14,275						\$1,770	\$587	\$601		
FL	Seminole	Seminole Co	\$2,901	\$2,901	\$2,741						\$160				

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	\$2,936	\$2,936	\$2,283						\$160	\$493			
FL	Seminole	Winter Springs	\$7,450	\$7,015	\$4,298	\$83	\$352				\$1,300	\$492	\$925		
FL	Sumter	Sumter Co	\$6,425	\$6,425	\$5,915						\$510				
FL	Volusia	Volusia Co	\$3,230	\$3,230	\$3,080						\$150				
FL	Volusia	Daytona Beach	\$6,247	\$5,791	\$3,850	\$228	\$228				\$334	\$568	\$1,039		
FL	Volusia	Deland	\$3,653	\$3,653	\$3,080						\$22	\$30	\$521		
FL	Volusia	Deltona	\$2,288	\$1,176	\$790	\$435	\$676				\$250	\$136			
FL	Volusia	Edgewater	\$2,989	\$2,299	\$1,722	\$344	\$346				\$241	\$335			
FL	Volusia	Ormond Beach	\$4,338	\$3,846	\$3,732	\$227	\$266	\$114							
FL	Volusia	Port Orange	\$6,434	\$3,502	\$3,302	\$1,457	\$1,475				\$200				
GA	Cherokee	Canton	\$2,644	\$2,644	\$2,256				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co	\$856	\$856	\$357						\$284	\$184	\$25		\$6
GA	Forsyth	Forsyth Co	\$216	\$216							\$216				
GA	Fulton	Alpharetta	\$4,424	\$4,424	\$4,166				\$14		\$244				
GA	Fulton	Atlanta	\$1,983	\$1,983	\$1,189				\$584		\$163	\$47			
GA	Fulton	Roswell	\$758	\$758	\$426						\$310		\$22		
HI	Honolulu	Honolulu	\$4,053	\$4,053	\$4,053										
ID	Ada	Boise	\$6,015	\$6,015	\$6,015										
ID	Kootenai	Post Falls	\$3,546	\$2,509	\$2,233	\$196	\$841					\$262			\$14
IL	DeKalb	DeKalb (city)													
IL	DeKalb	Sandwich				\$64	\$114								
IL	DuPage	DuPage County	\$916	\$916	\$916										
IL	Kane	Kane County	\$1,010	\$1,010	\$1,010										
IN	Hamilton	Fishers	\$6,826	\$5,258	\$5,258		\$1,568								
IN	Hamilton	Noblesville	\$7,085	\$7,085	\$7,085										
KS	Johnson	Lenexa	\$3,989	\$3,989	\$2,783			\$1,097	\$108						
KS	Johnson	Olathe	\$2,693	\$1,947	\$1,817	\$347	\$399		\$130						
KS	Johnson	Overland Park	\$1,433	\$1,433	\$1,433										
LA	E Baton Rouge	Baton Rouge	\$608				\$608								
LA	St Tammany	St Tammany Parish	\$3,003	\$3,003	\$1,833			\$1,170							
MD	Anne Arundel	Anne Arundel Co	\$3,021	\$3,021	\$2,568							\$453			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co	\$1,260			\$519	\$741								
MD	Frederick	Frederick Co	\$2,975	\$750	\$750	\$929	\$1,296								
MD	Harford	Harford Co													
MD	Howard	Howard Co	\$2,080	\$880	\$880	\$600	\$600								
MD	Montgomery	Montgomery Co	\$5,562	\$4,750	\$4,750	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$1,090	\$1,090							\$1,090				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,458	\$1,458	\$1,458										
MO	Jackson	Lee's Summit	\$2,254	\$2,254	\$2,254										
MT	Gallatin	Bozeman	\$6,706	\$5,895	\$5,338	\$357	\$453				\$557				

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	\$300			\$300										
NC	Durham	Durham	\$3,203	\$2,873	\$2,873	\$170	\$160									
NC	Orange	Orange Co.	\$1,332			\$492	\$840									
NC	Wake	Cary	\$2,329	\$1,341	\$1,341	\$385	\$603									
NC	Wake	Raleigh	\$2,828	\$1,696	\$1,696	\$566	\$566									
NE	Lancaster	Lincoln	\$3,461	\$3,260	\$3,260	\$134	\$67									
NH	Hillsborough	Manchester														
NH	Merrimack	Concord	\$3,680	\$3,680	\$3,680											
NH	Rockingham	Salem	\$570	\$570								\$570				
NH	Rockingham	Fremont														
NM	Bernalillo	Albuquerque	\$5,045	\$4,593	\$3,607	\$258	\$194	\$645				\$341				
NM	Bernalillo	Bernalillo Co	\$2,124	\$2,124	\$1,117			\$650			\$357					
NM	Dona Ana	Las Cruces	\$296			\$182	\$114									
NM	Lincoln	Ruidoso	\$721			\$428	\$293									
NM	Sandoval	Rio Rancho	\$7,216	\$6,430	\$4,196	\$418	\$368	\$1,430			\$755				\$49	
NM	Santa Fe	Santa Fe	\$4,590	\$4,136	\$3,893	\$314	\$140				\$182	\$61				
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460					
NM	Valencia	Los Lunas	\$375			\$146	\$229									
NV	Churchill	Churchill County														
NV	Clark	Las Vegas	\$1,246	\$834	\$750		\$412								\$84	
NV	Clark	Mesquite	\$1,294	\$1,082	\$998		\$212								\$84	
NV	Placer	Truckee														
NV	Washoe	Reno	\$3,519	\$3,519	\$3,519											
OH	Butler	Middletown														
OH	Delaware	Delaware (city)	\$2,960	\$1,194		\$904	\$862				\$389	\$456	\$349			
OH	Warren	Hamilton Township	\$7,962	\$7,962	\$7,265						\$432	\$265				
OK	Cleveland	Moore	\$250	\$250	\$250											
OR	Clackamas	Clackamas Co.	\$360	\$0	varies		\$360									
OR	Clackamas	West Linn	\$13,632	\$12,453	\$12,297	\$740	\$439	\$156								
OR	Deschutes	Bend	\$9,976	\$8,565	\$8,565	\$891	\$520									
OR	Josephine	Grants Pass	\$24,082	\$23,260	\$23,256	\$416	\$406	\$4	varies							
OR	Lane	Eugene	\$5,909	\$5,312	\$5,278	\$347	\$250	\$34								
OR	Lane	Springfield	\$5,420	\$5,252	\$2,945		\$168	\$2,307								
OR	Marion	Salem	\$9,542	\$8,424	\$8,143	\$669	\$449	\$281								
OR	Marion	Silverton	\$5,837	\$4,267	varies	\$425	\$1,145	\$4,267								
OR	Multnomah	Portland	\$3,963	\$3,174	\$2,920	\$268	\$521	\$254								
OR	Washington	Tigard	\$3,276	\$2,916	\$2,916	\$360										
OR	Washington	Washington Co	\$5,565	\$2,765	\$2,265		\$2,800	\$500								
PA	Montgomery	Towamencin Twp	\$5,109	\$5,109	\$5,109		\$342	\$161	\$500						\$300	
SC	Beaufort	Beaufort Co	\$55	\$55	varies						\$55					
SC	Beaufort	Hilton Head	\$4,187	\$3,317	\$3,317	\$384	\$486									
SC	Berkeley	Mt. Pleasant	\$3,925	\$3,280	\$2,840	\$187	\$458				\$190	\$120			\$130	

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
TN	Rutherford	La Vergne	\$376			\$80	\$296									
TN	Rutherford	Smyrna	\$3,013	\$3,013	\$2,438						\$575					
TN	Sumner	Portland													\$400	
TN	Sumner	White House	\$2,888	\$2,888	\$1,550						\$532	\$806				
TN	Williamson	Franklin	\$6,623	\$5,311	\$3,541	\$474	\$838								\$1,770	
TN	Williamson	Nolensville	\$2,849	\$2,849	\$849										\$2,000	
TX	Brazos	College Station	\$133			\$88	\$45									
TX	Collin	Allen	\$1,772	\$1,500	\$1,500	\$192	\$80									
TX	Collin	McKinney	\$243	\$75	\$75	\$113	\$55									
TX	Denton	Denton	\$855			\$552	\$303									
TX	Tarrant	Arlington	\$1,635	\$1,393	\$1,393	\$135	\$107									
TX	Tarrant	Colleyville	\$2,009	\$1,508	\$1,508	\$399	\$103									
TX	Tarrant	Ft. Worth	\$146			\$107	\$39									
TX	Williamson	Georgetown	\$444			\$245	\$199									
UT	Cache	Logan	\$691	\$511	\$270	\$39	\$140	\$90			\$118	\$33				
UT	Davis	Layton	\$5,540	\$5,396	\$3,730	\$144		\$1,011			\$655					
UT	Salt Lake	Draper	\$7,119	\$6,907	\$5,859	\$212		\$371			\$410	\$267				
UT	Salt Lake	Sandy City	\$1,529	\$1,086		\$443		\$553	\$78		\$322	\$133				
UT	Salt Lake	West Jordan City	\$6,244	\$5,545	\$4,340	\$407	\$292	\$905			\$140	\$160				
UT	Salt Lake	West Valley City	\$1,797	\$1,797	\$1,343			\$185			\$156	\$113				
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320				
UT	Utah	Provo	\$2,937	\$2,657	\$2,156	\$103	\$177	\$501								
VA	Loudoun	Leesburg	\$1,833			\$717	\$1,116									
VA	Stafford	Stafford Co	\$3,172	\$2,036	\$2,036	\$576	\$560									
VT	Chittenden	Burlington	\$1,543	\$1,543	\$666				\$380		\$179	\$318				
VT	Chittenden	Williston	\$1,125	\$1,125	\$1,125											
WA	Clark	Vancouver	\$8,451	\$8,451	\$8,451											
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510					
WA	King	King Co			varies											
WA	King	Bellevue	\$707	\$707	\$707											
WA	King	Bothell	\$3,853	\$3,300	\$3,300	\$322	\$231									
WA	King	Issaquah	\$6,811	\$6,811	\$5,990						\$640	\$151	\$30			
WA	King	Kirkland	\$3,079	\$1,520	\$1,520	\$1,261	\$298									
WA	Kitsap	Kitsap Co	\$811	\$811	\$811											
WA	Pierce	Pierce Co	\$2,151	\$2,151	\$2,151											
WA	Skagit	Anacortes	\$5,256	\$3,753		\$448	\$1,055	\$3,753								
WA	Skagit	Burlington	\$1,846	\$1,326	\$699		\$520		\$400		\$227					
WA	Snohomish	Snohomish Co	\$9,035	\$9,035	\$9,035											
WA	Thurston	Olympia	\$3,139	\$3,139	\$2,980						\$159					
WA	Thurston	Tumwater	\$2,363	\$1,811	\$1,710		\$552				\$101					
WA	Whatcom	Bellingham	\$2,802	\$1,507		\$746	\$550	\$1,507								
WV	Jefferson	Jefferson Co	\$1,844	\$1,844							\$1,650	\$194				
WI	Dane	Fitchburg	\$100	\$100							\$100					
WI	Jefferson	Oconomowoc	\$1,204	\$733	\$325	\$129	\$342				\$204	\$204				
WI	Ozaukee	Cedarburg	\$2,314	\$2,020		\$208	\$86					\$2,020				
WI	St Croix	Hudson	\$2,560	\$673		\$1,440	\$447	\$673								

Retail per 1,000 sq. ft. (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
	National Average		\$6,039	\$5,917	\$5,150	\$654	\$671	\$916	\$1,132	\$361	\$368	\$515	\$568	\$372	\$2,059
	Sample Size		268	248	217	135	139	59	24	3	135	100	68	12	46
	National Avg w/o CA		\$4,769	\$4,680	\$4,440	\$494	\$480	\$881	\$618		\$365	\$467	\$450		\$1,133
	Sample Size w/o CA		229	210	181	113	113	35	11		119	87	48		33
State Average Fees															
AR			\$985	\$823	\$1,915	\$141	\$122	n/a	n/a	n/a	\$329	\$388	n/a	n/a	n/a
AZ			\$4,426	\$4,632	\$3,609	\$511	\$446	\$1,066	n/a	n/a	\$428	\$762	\$375	n/a	\$148
CA			\$13,725	\$12,974	\$8,840	\$1,476	\$1,502	\$967	\$1,567	\$361	\$391	\$838	\$852	\$372	\$4,409
CO			\$7,124	\$6,524	\$4,858	\$1,168	\$405	\$718	\$2,217	n/a	\$260	\$200	\$296	n/a	\$8,447
DE			\$1,603	\$297	n/a	n/a	\$1,306	n/a	n/a	n/a	\$169	\$33	\$95	n/a	n/a
FL			\$7,040	\$6,690	\$6,064	\$557	\$594	\$114	n/a	n/a	\$352	\$421	\$623	n/a	\$434
GA			\$1,813	\$1,813	\$1,679	n/a	n/a	n/a	\$257	n/a	\$232	\$91	\$24	n/a	\$6
HI			\$4,053	\$4,053	\$4,053	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ID			\$4,780	\$4,262	\$4,124	\$196	\$841	n/a	n/a	n/a	n/a	\$262	n/a	n/a	\$14
IL			\$963	\$963	\$963	\$64	\$114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
IN			\$6,955	\$6,171	\$6,171	n/a	\$1,568	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KS			\$2,705	\$2,456	\$2,011	\$347	\$399	\$1,097	\$119	n/a	n/a	n/a	n/a	n/a	n/a
LA			\$1,805	\$3,003	\$1,833	n/a	\$608	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD			\$2,300	\$1,767	\$2,237	\$600	\$774	n/a	n/a	n/a	\$1,090	\$453	n/a	n/a	\$110
MO			\$1,856	\$1,856	\$1,856	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT			\$6,706	\$5,895	\$5,338	\$357	\$453	n/a	n/a	n/a	\$557	n/a	n/a	n/a	n/a
NC			\$1,998	\$1,970	\$1,970	\$383	\$542	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE			\$3,461	\$3,260	\$3,260	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NH			\$2,125	\$2,125	\$3,680	n/a	n/a	n/a	n/a	n/a	n/a	\$570	n/a	n/a	n/a
NM			\$2,603	\$3,549	\$3,203	\$291	\$223	\$909	n/a	n/a	\$438	\$201	n/a	n/a	\$49
NV			\$2,020	\$1,812	\$1,756	n/a	\$312	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84
OH			\$5,461	\$4,578	\$7,265	\$904	\$862	n/a	n/a	n/a	\$411	\$361	\$349	n/a	n/a
OK			\$250	\$250	\$250	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR			\$7,960	\$6,944	\$7,621	\$515	\$706	\$975	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PA			\$5,109	\$5,109	\$5,109	n/a	\$342	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300
SC			\$2,722	\$2,217	\$3,079	\$285	\$472	n/a	n/a	n/a	\$123	\$120	n/a	n/a	\$130
TN			\$3,150	\$3,515	\$2,095	\$277	\$567	n/a	n/a	n/a	\$554	\$806	n/a	n/a	\$1,390
TX			\$905	\$1,119	\$1,119	\$229	\$116	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT			\$3,332	\$3,027	\$2,950	\$243	\$183	\$517	\$78	n/a	\$300	\$171	n/a	n/a	n/a
VA			\$2,503	\$2,036	\$2,036	\$646	\$838	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT			\$1,334	\$1,334	\$896	n/a	n/a	n/a	\$380	n/a	\$179	\$318	n/a	n/a	n/a
WA			\$3,660	\$3,202	\$3,396	\$594	\$490	\$2,630	\$400	n/a	\$327	\$151	\$30	n/a	n/a
WV			\$1,844	\$1,844	n/a	n/a	n/a	n/a	n/a	n/a	\$1,650	\$194	n/a	n/a	n/a
WI			\$1,544	\$881	\$325	\$592	\$292	\$673	n/a	n/a	\$152	\$1,112	n/a	n/a	n/a

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	\$775	\$360		\$233	\$182				\$360				
AR	Benton	Lowell	\$698	\$649			\$49				\$649				
AR	Faulkner	Conway	\$1,280	\$1,280	\$1,280										
AR	Washington	Fayetteville	\$864	\$681		\$49	\$134				\$293	\$388			
AZ	Cochise	Sierra Vista	\$1,180	\$1,180	\$1,030						\$70	\$80			
AZ	Gila	Payson	\$757			\$757									
AZ	Gila	Sedona	\$3,410	\$3,410	\$2,520		\$0	\$300				\$180	\$410		
AZ	Maricopa	Avondale	\$4,914	\$3,757	\$1,286	\$562	\$595				\$1,067	\$411	\$993		
AZ	Maricopa	Buckeye	\$2,902	\$2,515	\$445	\$240	\$148				\$1,080	\$720	\$270		
AZ	Maricopa	Chandler	\$5,177	\$4,000	\$3,460	\$779	\$398				\$200	\$170	\$170		
AZ	Maricopa	Fountain Hills	\$2,200	\$2,200	\$1,281						\$62	\$276	\$581		
AZ	Maricopa	Gilbert	\$2,887	\$1,508	\$413	\$671	\$708				\$447	\$315	\$333		
AZ	Maricopa	Glendale	\$5,025	\$4,036	\$2,173	\$733	\$256				\$447	\$304	\$1,007		\$105
AZ	Maricopa	Goodyear	\$3,630	\$2,640	\$900	\$477	\$513				\$310	\$680	\$410		\$340
AZ	Maricopa	Mesa	\$1,046	\$560		\$162	\$324				\$219	\$341			
AZ	Maricopa	Peoria	\$6,833	\$6,236	\$4,260	\$399	\$198				\$639	\$691	\$646		
AZ	Maricopa	Phoenix	\$6,508	\$5,912	\$3,679	\$244	\$352	\$2,145				\$62	\$26		
AZ	Maricopa	Scottsdale	\$1,494	\$333		\$677	\$484	\$333							
AZ	Maricopa	Surprise	\$3,670	\$3,081	\$687	\$356	\$234				\$1,505	\$556	\$333		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Mojave	Bullhead City	\$1,898			\$1,898									
AZ	Navajo	Show Low	\$501			\$116	\$385								
AZ	Pima	Pima County	\$2,267	\$1,449	\$1,449		\$818								
AZ	Pima	Marana	\$350			\$350									
AZ	Pima	Oro Valley	\$698			\$698									
AZ	Pima	Tucson	\$6,195	\$5,951	\$4,724	\$244					\$269	\$699			\$259
AZ	Pinal	Apache Junction	\$5,477	\$5,010	\$4,330	\$147	\$320					\$520	\$160		
AZ	Pinal	Casa Grande	\$3,190	\$2,911	\$1,361		\$279				\$666	\$253	\$631		
AZ	Pinal	Eloy	\$1,167	\$911		\$145	\$112					\$133	\$778		
AZ	Pinal	Florence	\$1,287	\$1,098	\$269	\$83	\$106				\$432	\$161	\$236		
AZ	Pinal	Queen Creek	\$3,280	\$2,776	\$860		\$504				\$317	\$81	\$1,518		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$2,207	\$1,350	\$940	\$84	\$773				\$180	\$160	\$70		
AZ	Yavapai	Prescott	\$3,044	\$1,544	\$469	\$1,500					\$435	\$365	\$275		
AZ	Yuma	Yuma	\$3,995	\$2,335	\$1,243	\$607	\$1,052				\$280	\$366	\$386		\$60
CA	Alameda	Fremont	\$11,380	\$11,380	\$9,820						\$207		\$1,353		
CA	Alameda	Hayward	\$4,759	\$4,759		\$695	\$704							\$360	\$3,000
CA	Alameda	Livermore	\$27,367	\$27,367	\$15,167	\$3,644	\$4,220	\$936	\$2,414					\$420	\$566
CA	Alameda	San Leandro	\$3,580	\$3,580	\$2,910		\$200							\$360	\$110
CA	Contra Costa	Orinda	\$3,930	\$3,930	\$1,990				\$1,940						
CA	El Dorado	El Dorado Co	\$3,848	\$3,848	\$2,328						\$1,100			\$420	
CA	Fresno	Clovis	\$10,163	\$8,883	\$6,874	\$386	\$894		\$1,450		\$4	\$1			\$554
CA	Kern	Bakersfield	\$1,065	\$557	varies		\$508							\$360	\$197
CA	Los Angeles	Lancaster	\$2,952	\$2,952	\$1,530				\$660		\$715		\$47		
CA	Los Angeles	Long Beach	\$2,438	\$2,360	\$2,000		\$78							\$360	
CA	Monterey	Salinas	\$2,673	\$2,129	\$1,685		\$544								
CA	Napa	St. Helena	\$12,580	\$8,340	\$3,470	\$2,260	\$1,980	\$640				\$1,760	\$2,470		
CA	Orange	Brea	\$9,447	\$7,440	\$7,440	\$2,007									
CA	Placer	Rocklin	\$15,691	\$15,691	\$12,667				\$64				\$1,910		\$1,050
CA	Sacramento	Citrus Heights	\$6,456	\$5,320	\$3,640		\$1,136	varies	\$370					\$340	\$970
CA	Sacramento	Elk Grove	\$19,225	\$15,933	\$10,600	\$990	\$2,302	1435	\$1,120		\$1,298	\$210	\$300		\$970

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$29,207	\$27,811	\$7,756	\$260	\$1,136		\$7,114					\$420	\$12,521	
CA	San Bernardino	Highland	\$8,673	\$8,673	\$8,149			\$322			\$99	\$30	\$73			
CA	San Bernardino	Redlands	\$6,687	\$6,687	\$2,133			\$330		\$711	\$336	\$616	\$2,560			
CA	San Bernardino	Rialto	\$6,351	\$4,290	\$3,090	\$510	\$1,551	\$620	\$140		\$240	\$100	\$100			
CA	San Diego	Carlsbad	\$2,163	\$1,200	\$1,139	\$795	\$168	\$61								
CA	San Diego	Escondido	\$5,913	\$3,750	\$920	\$883	\$1,280	\$700					\$2,130			
CA	San Diego	San Diego	\$1,483			\$823	\$660									
CA	San Joaquin	Lodi	\$11,054	\$9,934	\$4,203	\$289	\$831	\$2,198	\$1,348		\$427	\$661	\$1,098			
CA	San Joaquin	Ripon	\$15,704	\$12,304	\$7,247	\$1,520	\$1,880	\$1,200	\$800		\$915	\$800	\$570	\$420	\$352	
CA	San Luis Obispo	Paso Robles	\$5,941	\$4,420	\$4,190	\$825	\$696	\$150			\$10		\$70			
CA	San Luis Obispo	San Luis Obispo	\$11,085	\$8,294	\$8,294	\$2,089	\$702									
CA	Santa Barbara	Carpinteria	\$29,730	\$29,730	\$26,620			\$1,071	\$1,630		\$4		\$30	\$330	\$45	
CA	Santa Barbara	Santa Maria	\$7,893	\$5,336	\$4,532	\$1,246	\$1,311		\$26	\$168	\$60	\$382	\$168			
CA	Santa Clara	Gilroy	\$25,216	\$22,432	\$19,190	\$820	\$1,964	\$168					\$3,074			
CA	Santa Clara	Palo Alto	\$24,006	\$24,006	\$3,810				\$3,983	\$203					\$16,010	
CA	Santa Cruz	Santa Cruz Co	\$6,365	\$6,365	\$4,365	varies	varies	\$2,000								
CA	Santa Cruz	Scotts Valley	\$11,196	\$11,196	\$8,430		\$982	\$138				\$1,568	\$78			
CA	Shasta	Redding	\$20,067	\$20,067	\$6,835	\$6,341	\$6,370	\$403			\$119					
CA	Solano	Vacaville	\$10,164	\$10,164	\$3,362	\$1,661	\$2,070	\$844			\$106	\$629	\$274	\$330	\$889	
CA	Sonoma	Windsor	\$10,015	\$10,015	\$6,124	\$117	\$2,059	\$1,226					\$489			
CA	Ventura	Santa Paula	\$4,888	\$4,888	\$2,095	\$381	\$300	\$410	\$165		\$146	\$934	\$457			
CA	Yolo	Davis	\$6,986	\$6,986	\$3,947	\$647	varies	\$115	\$548			\$589	\$800	\$340		
CO	Adams	Adams Co	\$1,178	\$1,178	\$1,178											
CO	Adams	Commerce City	\$1,941	\$1,941	\$1,741				\$200							
CO	Boulder	Boulder	\$6,540	\$4,690	\$1,736	\$1,554	\$297	\$1,820			\$180	\$180	\$304		\$470	
CO	Eagle	Eagle Co	\$2,156	\$2,156	\$1,887						\$269					
CO	Eagle	Basalt	\$1,285	\$250	\$250	\$1,035			varies						varies	
CO	El Paso	Colorado Springs	\$2,329	\$572		\$1,492	\$266	\$572								
CO	Fremont	Canon City	\$152	\$152							\$152					
CO	Jefferson	Jefferson Co	\$3,630	\$3,630	\$3,630											
CO	La Plata	Durango	\$2,560	\$1,836	\$1,836	\$558	\$166									
CO	Larimer	Larimer Co	\$2,408	\$2,408	\$2,408											
CO	Larimer	Loveland	\$6,046	\$5,243	\$4,200	\$803		\$113			\$260	\$310	\$360			
CO	Larimer	Ft. Collins	\$6,834	\$3,860	\$3,067	\$2,163	\$811	\$226			\$202	\$140	\$225			
CO	Mesa	Mesa Co	\$1,665	\$1,665	\$1,665											
CO	Pitkin	Pitkin Co	\$46,925	\$46,925	\$4,381				\$4,100						\$38,444	
CO	Weld	Weld Co	\$2,463	\$2,463	\$2,068			\$300							\$95	
CO	Weld	Windsor	\$4,607	\$3,207	\$2,509	\$915	\$485	\$698								
CO	Weld	Greeley	\$3,526	\$3,526	\$2,560			\$254			\$623	\$89				
DE	New Castle	New Castle Co	\$1,759	\$453			\$1,306				\$297	\$14	\$142			
FL	Alachua	Alachua Co	\$1,897	\$1,897	\$1,821						\$76					
FL	Brevard	Brevard Co	\$5,110	\$5,110	\$5,058						\$18				\$34	
FL	Brevard	Cocoa	\$5,270	\$5,110	\$5,058	\$160					\$18				\$34	
FL	Brevard	Melbourne	\$9,297	\$9,297	\$9,058						\$18		\$187		\$34	
FL	Brevard	Palm Bay	\$6,404	\$6,404	\$6,174						\$153	\$43			\$34	
FL	Brevard	Rockledge	\$5,110	\$5,110	\$5,058						\$18				\$34	
FL	Broward	Broward Co	\$661	\$661	\$661											
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co	\$4,939	\$4,939	\$4,417						\$142	\$104	\$276			
FL	Citrus	Citrus Co	\$7,061	\$7,061	\$5,757						\$427	\$223	\$655			

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Clay	Clay Co													
FL	Collier	Collier Co	\$16,950	\$14,767	\$13,122	\$1,076	\$1,107				\$693	\$173	\$557		\$222
FL	Dade	Miami/Dade Co	\$2,632	\$2,632	\$2,154						\$239	\$239			
FL	Dade	Miami	\$682	\$682							\$336	\$206	\$140		
FL	DeSoto	DeSoto Co	\$2,800	\$2,800	\$1,560						\$280	\$500	\$460		
FL	Flagler	Flagler Co	\$1,500	\$1,500	\$1,500										
FL	Flagler	Palm Coast	\$4,335	\$3,549	\$3,498	\$389	\$397				\$51				
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60		
FL	Glades	Glades Co	\$2,256	\$2,256	\$2,203						\$53				
FL	Hardee	Hardee Co	\$2,366	\$2,366	\$1,961						\$113	\$50	\$170		\$72
FL	Hendry	Hendry Co	\$1,466	\$1,466	\$1,466										
FL	Hernando	Hernando Co	\$3,094	\$3,094	\$2,567						\$181	\$74	\$272		
FL	Highlands	Highlands Co	\$2,558	\$2,558	\$2,403						\$155				
FL	Hillsborough	Hillsborough Co	\$2,502	\$1,934	\$1,893	\$264	\$304				\$41				
FL	Hillsborough	Plant City	\$4,850	\$4,526	\$4,062	\$78	\$245				\$262	\$202			
FL	Hillsborough	Tampa	\$3,425	\$3,425	\$3,425										
FL	Indian River	Indian River Co	\$6,300	\$6,300	\$5,326						\$130	\$114	\$555		\$175
FL	Lake	Lake Co	\$4,116	\$4,116	\$2,883						\$1,233				
FL	Lake	Eustis	\$2,426	\$666		\$430	\$1,330				\$343	\$323			
FL	Lee	Lee Co	\$7,606	\$7,606	\$7,305						\$301				
FL	Lee	Bonita Springs	\$4,670	\$4,670	\$4,441						\$229				
FL	Lee	Cape Coral	\$3,640	\$3,088	\$2,634	\$274	\$278				\$153	\$163			\$137
FL	Lee	Ft. Myers	\$8,214	\$7,549	\$7,305	\$337	\$328				\$244				
FL	Levy	Levy Co	\$898	\$898	\$818						\$80				
FL	Manatee	Manatee Co	\$8,421	\$8,421	\$7,733						\$442	\$246			
FL	Marion	Marion Co	\$7,077	\$7,077	\$6,893						\$184				
FL	Martin	Martin Co	\$3,943	\$3,943	\$3,210						\$185	\$238	\$310		
FL	Monroe	Monroe Co	\$1,914	\$1,914	\$684						\$64	\$112			\$1,054
FL	Nassau	Nassau Co	\$1,858	\$1,858	\$1,154						\$169	\$210	\$324		
FL	Okaloosa	Destin	\$1,896	\$1,896	\$1,871							\$25			
FL	Orange	Orange Co.	\$6,856	\$6,856	\$6,588						\$189	\$79			
FL	Orange	Apopka	\$3,844	\$2,838	\$2,838	\$391	\$615								
FL	Orange	Maitland	\$2,134	\$1,528	\$1,378	\$144	\$462				\$150				
FL	Orange	Oakland	\$7,313	\$3,613	\$2,250	\$3,500	\$200				\$98	\$365			\$900
FL	Orange	Ocoee	\$7,619	\$5,708	\$4,908	\$482	\$1,429				\$470	\$330			
FL	Orange	Orlando	\$4,104	\$4,104	\$3,844						\$260				
FL	Orange	Winter Garden	\$6,246	\$5,129	\$4,019	\$438	\$680				\$610	\$500			
FL	Osceola	Osceola Co	\$9,020	\$9,020	\$9,020										
FL	Palm Beach	Palm Beach Co	\$2,359	\$2,359	\$2,026						\$151	\$64	\$118		
FL	Palm Beach	Palm Beach Gardens	\$3,344	\$3,344	\$2,745						\$261	\$220	\$118		
FL	Pasco	Pasco Co	\$8,711	\$8,711	\$7,921						\$549				\$241
FL	Pinellas	Pinellas Co	\$2,823	\$2,767	\$2,767	\$56									
FL	Polk	Polk Co	\$9,220	\$9,220	\$7,320						\$190	\$1,520			\$190
FL	Polk	Lakeland	\$10,674	\$7,944	\$7,320	\$1,250	\$1,480				\$280	\$154			\$190
FL	Putnam	Putnam Co	\$2,953	\$2,953	\$2,683						\$270				
FL	Santa Rosa	Santa Rosa Co	\$1,356	\$1,356	\$1,356										
FL	St Johns	St. Johns Co	\$5,400	\$5,400	\$4,798						\$112	\$163	\$327		
FL	St Lucie	St. Lucie Co	\$1,621	\$1,621	\$645						\$282	\$280	\$414		
FL	Sarasota	Sarasota Co	\$7,831	\$6,881	\$6,008	\$544	\$406				\$178	\$102	\$177		\$416
FL	Sarasota	North Port	\$9,823	\$9,010	\$7,461	\$327	\$486				\$927	\$307	\$315		
FL	Seminole	Seminole Co	\$1,944	\$1,944	\$1,872						\$72				

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	\$1,113	\$1,113	\$766						\$72	\$275			
FL	Seminole	Winter Springs	\$7,927	\$7,492	\$4,775	\$83	\$352				\$1,300	\$492	\$925		
FL	Sumter	Sumter Co	\$2,185	\$2,185	\$2,065						\$120				
FL	Volusia	Volusia Co	\$2,460	\$2,460	\$2,310						\$150				
FL	Volusia	Daytona Beach	\$4,329	\$3,873	\$2,629	\$228	\$228				\$214	\$364	\$666		
FL	Volusia	Deland	\$2,705	\$2,705	\$2,310						\$22	\$30	\$343		
FL	Volusia	Deltona	\$1,936	\$824	\$520	\$435	\$676				\$197	\$107			
FL	Volusia	Edgewater	\$2,716	\$2,026	\$1,658	\$344	\$346				\$165	\$202			
FL	Volusia	Ormond Beach	\$3,073	\$2,581	\$2,489	\$227	\$266	\$92							
FL	Volusia	Port Orange	\$6,550	\$3,618	\$3,418	\$1,457	\$1,475				\$200				
GA	Cherokee	Canton	\$1,377	\$1,377	\$989				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co	\$1,241	\$1,241	\$266						\$564	\$366	\$36		\$9
GA	Forsyth	Forsyth Co	\$86	\$86							\$86				
GA	Fulton	Alpharetta	\$1,423	\$1,423	\$1,211				\$14		\$198				
GA	Fulton	Atlanta	\$1,935	\$1,935	\$1,608				\$241		\$67	\$19			
GA	Fulton	Roswell	\$924	\$924	\$280						\$617		\$27		
HI	Honolulu	Honolulu	\$3,403	\$3,403	\$3,403										
ID	Ada	Boise	\$4,614	\$4,614	\$4,614										
ID	Kootenai	Post Falls	\$2,859	\$1,822	\$1,575	\$196	\$841					\$233			\$14
IL	DeKalb	DeKalb (city)													
IL	DeKalb	Sandwich	\$178			\$64	\$114								
IL	DuPage	DuPage County	\$2,114	\$2,114	\$2,114										
IL	Kane	Kane County	\$1,308	\$1,308	\$1,308										
IN	Hamilton	Fishers	\$2,527	\$1,927	\$1,927		\$600								
IN	Hamilton	Noblesville	\$1,817	\$1,817	\$1,817										
KS	Johnson	Lenexa	\$2,502	\$2,502	\$1,297			\$1,097	\$108						
KS	Johnson	Olathe	\$1,966	\$1,220	\$1,090	\$347	\$399		\$130						
KS	Johnson	Overland Park	\$860	\$860	\$860										
LA	E Baton Rouge	Baton Rouge	\$608				\$608								
LA	St Tammany	St Tammany Parish	\$3,343	\$3,343	\$2,173			\$1,170							
MD	Anne Arundel	Anne Arundel Co	\$1,746	\$1,746	\$1,628							\$118			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co	\$1,260			\$519	\$741								
MD	Frederick	Frederick Co	\$1,739	\$750	\$750	\$413	\$576								
MD	Harford	Harford Co													
MD	Howard	Howard Co	\$2,080	\$880	\$880	\$600	\$600								
MD	Montgomery	Montgomery Co	\$6,112	\$5,300	\$5,300	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$1,550	\$1,550							\$1,550				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,049	\$1,049	\$1,049										
MO	Jackson	Lee's Summit	\$895	\$895	\$895										
MT	Gallatin	Bozeman	\$4,480	\$3,669	\$3,309	\$357	\$453				\$360				

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
NC	Chatham	Chatham Co.	\$300			\$300									
NC	Durham	Durham	\$2,022	\$1,692	\$1,692	\$170	\$160								
NC	Orange	Orange Co.	\$1,332			\$492	\$840								
NC	Wake	Cary	\$2,821	\$1,833	\$1,833	\$385	\$603								
NC	Wake	Raleigh	\$1,728	\$596	\$596	\$566	\$566								
NE	Lancaster	Lincoln	\$3,821	\$3,620	\$3,620	\$134	\$67								
NH	Hillsborough	Manchester													
NH	Merrimack	Concord	\$1,390	\$1,390	\$1,390										
NH	Rockingham	Salem	\$560	\$560								\$560			
NH	Rockingham	Fremont													
NM	Bernalillo	Albuquerque	\$4,920	\$4,468	\$4,006	\$258	\$194	\$387				\$75			
NM	Bernalillo	Bernalillo Co	\$1,788	\$1,788	\$1,200			\$390			\$198				
NM	Dona Ana	Las Cruces	\$296			\$182	\$114								
NM	Lincoln	Ruidoso	\$721			\$428	\$293								
NM	Sandoval	Rio Rancho	\$5,681	\$4,895	\$3,094	\$418	\$368	\$1,430			\$335				\$36
NM	Santa Fe	Santa Fe	\$2,888	\$2,434	\$2,191	\$314	\$140				\$182	\$61			
NM	Santa Fe	Santa Fe County	\$335	\$335							\$335				
NM	Valencia	Los Lunas	\$375			\$146	\$229								
NV	Churchill	Churchill County													
NV	Clark	Las Vegas	\$1,265	\$853	\$769		\$412								\$84
NV	Clark	Mesquite	\$1,310	\$1,098	\$1,014		\$212								\$84
NV	Placer	Truckee													
NV	Washoe	Reno	\$1,891	\$1,891	\$1,891										
OH	Butler	Middletown													
OH	Delaware	Delaware (city)	\$3,096	\$1,330		\$904	\$862				\$574	\$240	\$516		
OH	Warren	Hamilton Township	\$4,956	\$4,956	\$4,562						\$244	\$150			
OK	Cleveland	Moore	\$250	\$250	\$250										
OR	Clackamas	Clackamas Co.	\$360	\$0	varies		\$360								
OR	Clackamas	West Linn	\$7,689	\$6,528	\$6,372	\$740	\$421	\$156							
OR	Deschutes	Bend	\$5,416	\$3,148	\$3,148	\$1,748	\$520								
OR	Josephine	Grants Pass	\$7,286	\$6,464	\$6,460	\$416	\$406	\$4	varies						
OR	Lane	Eugene	\$2,996	\$2,399	\$2,365	\$347	\$250	\$34							
OR	Lane	Springfield	\$2,647	\$2,479	\$1,095		\$168	\$1,384							
OR	Marion	Salem	\$3,487	\$2,369	\$2,088	\$669	\$449	\$281							
OR	Marion	Silverton	\$5,837	\$4,267	varies	\$425	\$1,145	\$4,267							
OR	Multnomah	Portland	\$4,053	\$3,264	\$3,010	\$268	\$521	\$254							
OR	Washington	Tigard	\$3,300	\$2,940	\$2,940	\$360									
OR	Washington	Washington Co	\$4,838	\$2,038	\$1,538		\$2,800	\$500							
PA	Montgomery	Towamencin Twp	\$6,549	\$3,274	\$3,274		\$571	\$161	\$500						\$300
SC	Beaufort	Beaufort Co	\$55	\$55	varies						\$55				
SC	Beaufort	Hilton Head	\$2,858	\$1,988	\$1,988	\$384	\$486								
SC	Berkeley	Mt. Pleasant	\$2,185	\$1,540	\$1,100	\$187	\$458				\$190	\$120			\$130

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	\$376			\$80	\$296								
TN	Rutherford	Smyrna	\$2,997	\$2,997	\$2,650						\$347				
TN	Sumner	Portland													\$400
TN	Sumner	White House	\$1,550	\$1,550	\$929						\$247	\$374			
TN	Williamson	Franklin	\$5,798	\$4,486	\$2,716	\$474	\$838								\$1,770
TN	Williamson	Nolensville	\$2,753	\$2,753	\$753										\$2,000
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$1,022	\$750	\$750	\$192	\$80								
TX	Collin	McKinney	\$303	\$134	\$134	\$113	\$55								
TX	Denton	Denton	\$855			\$552	\$303								
TX	Tarrant	Arlington	\$1,495	\$1,253	\$1,253	\$135	\$107								
TX	Tarrant	Colleyville	\$1,280	\$779	\$779	\$399	\$103								
TX	Tarrant	Ft. Worth	\$146			\$107	\$39								
TX	Williamson	Georgetown	\$444			\$245	\$199								
UT	Cache	Logan	\$419	\$239	\$112	\$39	\$140	\$47			\$62	\$18			
UT	Davis	Layton	\$3,813	\$3,669	\$2,190	\$144		\$1,011			\$468				
UT	Salt Lake	Draper	\$3,329	\$3,117	\$2,331	\$212		\$137			\$542	\$107			
UT	Salt Lake	Sandy City	\$1,115	\$672		\$443		\$332	\$49		\$206	\$85			
UT	Salt Lake	West Jordan City	\$2,992	\$2,293	\$1,470	\$407	\$292	\$543			\$200	\$80			
UT	Salt Lake	West Valley City	\$1,547	\$1,547	\$1,245			\$111			\$111	\$80			
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$1,334	\$1,053	\$553	\$103	\$177	\$501							
VA	Loudoun	Leesburg	\$1,833			\$717	\$1,116								
VA	Stafford	Stafford Co	\$3,742	\$2,606	\$2,606	\$576	\$560								
VT	Chittenden	Burlington	\$1,491	\$1,491	\$614				\$380		\$179	\$318			
VT	Chittenden	Williston	\$447	\$447	\$447										
WA	Clark	Vancouver	\$2,167	\$2,167	\$2,167										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510				
WA	King	King Co			varies										
WA	King	Bellevue	\$874	\$874	\$874										
WA	King	Bothell	\$5,033	\$4,480	\$4,480	\$322	\$231								
WA	King	Issaquah	\$3,541	\$3,541	\$3,240						\$200	\$71	\$30		
WA	King	Kirkland	\$3,629	\$2,070	\$2,070	\$1,261	\$298								
WA	Kitsap	Kitsap Co	\$384	\$384	\$384										
WA	Pierce	Pierce Co	\$1,795	\$1,795	\$1,795										
WA	Skagit	Anacortes	\$3,755	\$2,252		\$448	\$1,055	\$2,252							
WA	Skagit	Burlington	\$1,425	\$905	\$278		\$520		\$400		\$227				
WA	Snohomish	Snohomish Co	\$2,318	\$2,318	\$2,318										
WA	Thurston	Olympia	\$4,219	\$4,219	\$4,060						\$159				
WA	Thurston	Turnwater	\$2,973	\$2,421	\$2,320		\$552				\$101				
WA	Whatcom	Bellingham	\$2,200	\$904		\$746	\$550	\$904							
WV	Jefferson	Jefferson Co	\$624	\$624							\$559	\$65			
WI	Dane	Fitchburg	\$100	\$100							\$100				
WI	Jefferson	Oconomowoc	\$1,204	\$733	\$325	\$129	\$342				\$204	\$204			
WI	Ozaukee	Cedarburg	\$2,314	\$2,020		\$208	\$86					\$2,020			
WI	St Croix	Hudson	\$1,536	\$404		\$864	\$268	\$404							

Office per 1,000 sq. ft. (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)															
Summary	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other		
National Average	\$4,242	\$4,005	\$3,192	\$630	\$637	\$723	\$1,142	\$361	\$314	\$315	\$534	\$372	\$1,863		
Sample Size	269	248	217	136	141	59	24	3	135	100	68	12	46		
National Avg w/o CA	\$3,215	\$2,987	\$2,605	\$496	\$463	\$703	\$572		\$307	\$266	\$380		\$1,469		
Sample Size w/o CA	231	211	182	114	115	35	11		119	87	48		33		
State Average Fees															
AR	\$904	\$743	\$1,280	\$141	\$122	n/a	n/a	n/a	\$434	\$388	n/a	n/a	n/a		
AZ	\$2,923	\$2,779	\$1,799	\$506	\$401	\$926	n/a	n/a	\$479	\$342	\$486	n/a	\$191		
CA	\$10,483	\$9,811	\$6,244	\$1,327	\$1,405	\$753	\$1,624	\$361	\$362	\$637	\$902	\$372	\$2,864		
CO	\$5,662	\$5,041	\$2,341	\$1,217	\$405	\$569	\$2,150	n/a	\$281	\$180	\$296	n/a	\$13,003		
DE	\$1,759	\$453	n/a	n/a	\$1,306	n/a	n/a	n/a	\$297	\$14	\$142	n/a	n/a		
FL	\$4,506	\$4,129	\$3,736	\$561	\$623	\$92	n/a	n/a	\$250	\$244	\$351	n/a	\$251		
GA	\$1,164	\$1,164	\$871	n/a	n/a	n/a	\$143	n/a	\$284	\$143	\$32	n/a	\$9		
HI	\$3,403	\$3,403	\$3,403	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
ID	\$3,736	\$3,218	\$3,094	\$196	\$841	n/a	n/a	n/a	n/a	\$233	n/a	n/a	\$14		
IL	\$1,200	\$1,711	\$1,711	\$64	\$114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
IN	\$2,172	\$1,872	\$1,872	n/a	\$600	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
KS	\$1,776	\$1,528	\$1,082	\$347	\$399	\$1,097	\$119	n/a	n/a	n/a	n/a	n/a	n/a		
LA	\$1,975	\$3,343	\$2,173	n/a	\$608	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MD	\$2,085	\$1,723	\$2,140	\$471	\$594	n/a	n/a	n/a	\$1,550	\$118	n/a	n/a	\$110		
MO	\$972	\$972	\$972	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
MT	\$4,480	\$3,669	\$3,309	\$357	\$453	n/a	n/a	n/a	\$360	n/a	n/a	n/a	n/a		
NC	\$1,640	\$1,374	\$1,374	\$383	\$542	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
NE	\$3,821	\$3,620	\$3,620	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
NH	\$975	\$975	\$1,390	n/a	n/a	n/a	n/a	n/a	n/a	\$560	n/a	n/a	n/a		
NM	\$2,126	\$2,784	\$2,623	\$291	\$223	\$736	n/a	n/a	\$262	\$68	n/a	n/a	\$36		
NV	\$1,489	\$1,281	\$1,225	n/a	\$312	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84		
OH	\$4,026	\$3,143	\$4,562	\$904	\$862	n/a	n/a	n/a	\$409	\$195	\$516	n/a	n/a		
OK	\$250	\$250	\$250	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
OR	\$4,355	\$3,263	\$3,224	\$622	\$704	\$860	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
PA	\$6,549	\$3,274	\$3,274	n/a	\$571	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300		
SC	\$1,699	\$1,194	\$1,544	\$285	\$472	n/a	n/a	n/a	\$123	\$120	n/a	n/a	\$130		
TN	\$2,695	\$2,947	\$1,762	\$277	\$567	n/a	n/a	n/a	\$297	\$374	n/a	n/a	\$1,390		
TX	\$710	\$729	\$729	\$229	\$116	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
UT	\$1,918	\$1,614	\$1,317	\$243	\$183	\$383	\$49	n/a	\$265	\$115	n/a	n/a	n/a		
VA	\$2,788	\$2,606	\$2,606	\$646	\$838	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a		
VT	\$969	\$969	\$531	n/a	n/a	n/a	\$380	n/a	\$179	\$318	n/a	n/a	n/a		
WA	\$2,517	\$2,060	\$2,180	\$594	\$490	\$1,578	\$400	n/a	\$239	\$71	\$30	n/a	n/a		
WV	\$624	\$624	n/a	n/a	n/a	n/a	n/a	n/a	\$559	\$65	n/a	n/a	n/a		
WI	\$1,288	\$814	\$325	\$400	\$232	\$404	n/a	n/a	\$152	\$1,112	n/a	n/a	n/a		

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
AR	Benton	Bentonville	\$635	\$220		\$233	\$182				\$220				
AR	Benton	Lowell	\$469	\$420			\$49				\$420				
AR	Faulkner	Conway	\$808	\$808	\$808										
AR	Washington	Fayetteville	\$455	\$272		\$49	\$134				\$117	\$155			
AZ	Cochise	Sierra Vista	\$690	\$690	\$610						\$40	\$40			
AZ	Gila	Payson	\$505			\$505									
AZ	Gila	Sedona	\$2,170	\$2,170	\$1,310		\$0	\$500				\$100	\$260		
AZ	Maricopa	Avondale	\$3,325	\$2,168	\$672	\$562	\$595				\$668	\$214	\$614		
AZ	Maricopa	Buckeye	\$1,840	\$1,453	\$232	\$240	\$148				\$676	\$376	\$169		
AZ	Maricopa	Chandler	\$4,207	\$3,030	\$2,490	\$779	\$398				\$200	\$170	\$170		
AZ	Maricopa	Fountain Hills	\$981	\$981	\$62						\$62	\$276	\$581		
AZ	Maricopa	Gilbert	\$2,767	\$1,388	\$293	\$671	\$708				\$447	\$315	\$333		
AZ	Maricopa	Glendale	\$3,364	\$2,375	\$1,228	\$733	\$256				\$280	\$171	\$630		\$66
AZ	Maricopa	Goodyear	\$2,030	\$1,040	\$240	\$477	\$513				\$180	\$180	\$240		\$200
AZ	Maricopa	Mesa	\$860	\$374		\$162	\$324				\$146	\$228			
AZ	Maricopa	Peoria	\$3,988	\$3,391	\$2,226	\$399	\$198				\$400	\$361	\$404		
AZ	Maricopa	Phoenix	\$3,659	\$3,410	\$1,102	\$102	\$147	\$2,176			\$45	\$87			
AZ	Maricopa	Scottsdale	\$1,716	\$555		\$677	\$484	\$555							
AZ	Maricopa	Surprise	\$2,543	\$1,954	\$474	\$356	\$234				\$973	\$292	\$215		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Mojave	Bullhead City	\$1,898			\$1,898									
AZ	Navajo	Show Low	\$501			\$116	\$385								
AZ	Pima	Pima County	\$2,658	\$1,840	\$1,840		\$818								
AZ	Pima	Marana	\$350			\$350									
AZ	Pima	Oro Valley	\$698			\$698									
AZ	Pima	Tucson	\$3,510	\$3,266	\$2,039	\$244					\$269	\$699			\$259
AZ	Pinal	Apache Junction	\$3,097	\$2,630	\$2,260	\$147	\$320					\$270	\$100		
AZ	Pinal	Casa Grande	\$1,970	\$1,691	\$716		\$279				\$432	\$135	\$408		
AZ	Pinal	Eloy	\$830	\$574		\$145	\$112					\$70	\$504		
AZ	Pinal	Florence	\$693	\$504	\$83	\$83	\$106				\$218	\$82	\$121		
AZ	Pinal	Queen Creek	\$2,165	\$1,661	\$486		\$504				\$179	\$46	\$950		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$3,937	\$3,080	\$2,670	\$84	\$773				\$180	\$160	\$70		
AZ	Yavapai	Prescott	\$3,044	\$1,544	\$469	\$1,500					\$435	\$365	\$275		
AZ	Yuma	Yuma	\$2,955	\$1,295	\$650	\$607	\$1,052				\$175	\$191	\$241		\$38
CA	Alameda	Fremont	\$4,311	\$4,311	\$3,530						\$104		\$677		
CA	Alameda	Hayward	\$3,199	\$3,199		\$695	\$704							\$360	\$1,440
CA	Alameda	Livermore	\$19,447	\$19,447	\$9,602	\$3,644	\$4,220	\$936	\$449					\$420	\$176
CA	Alameda	San Leandro	\$1,600	\$1,600	\$930		\$200							\$360	\$110
CA	Contra Costa	Orinda	\$3,930	\$3,930	\$1,990			\$1,940							
CA	El Dorado	El Dorado Co	\$2,998	\$2,998	\$1,478						\$1,100			\$420	
CA	Fresno	Clovis	\$14,746	\$13,466	\$11,456	\$386	\$894		\$1,450		\$4	\$1			\$554
CA	Kern	Bakersfield	\$1,196	\$688	varies		\$508							\$360	\$328
CA	Los Angeles	Lancaster	\$2,012	\$2,012	\$590			\$660			\$715		\$47		
CA	Los Angeles	Long Beach	\$1,538	\$1,460	\$1,100		\$78							\$360	
CA	Monterey	Salinas	\$2,351	\$1,807	\$1,066		\$544	\$741							
CA	Napa	St. Helena	\$11,320	\$5,700	\$830	\$3,000	\$2,620	\$640				\$1,760	\$2,470		
CA	Orange	Brea	\$9,447	\$7,440	\$7,440	\$2,007									
CA	Placer	Rocklin	\$8,963	\$8,963	\$6,510			\$106					\$950		\$1,397
CA	Sacramento	Citrus Heights	\$5,816	\$4,680	\$3,640		\$1,136	varies	\$90					\$340	\$610
CA	Sacramento	Elk Grove	\$12,648	\$8,768	\$6,310	\$990	\$2,889	\$920	\$380		\$418	\$60	\$70		\$610

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$19,241	\$17,846	\$3,417	\$260	\$1,136		\$7,114					\$420	\$6,895	
CA	San Bernardino	Highland	\$5,550	\$5,550	\$5,101			\$322			\$24	\$30	\$73			
CA	San Bernardino	Redlands	\$6,304	\$6,304	\$1,351			\$762		\$711	\$304	\$616	\$2,560			
CA	San Bernardino	Rialto	\$3,179	\$2,530	\$1,750	\$510	\$139	\$550	\$120		\$10	\$20	\$80			
CA	San Diego	Carlsbad	\$1,560	\$597	\$536	\$795	\$168	\$61								
CA	San Diego	Escondido	\$4,259	\$2,750	\$440	\$883	\$626	\$700					\$1,610			
CA	San Diego	San Diego	\$1,483			\$823	\$660									
CA	San Joaquin	Lodi	\$10,970	\$9,943	\$4,285	\$196	\$831	\$3,663	\$957		\$185	\$89	\$765			
CA	San Joaquin	Ripon	\$18,952	\$11,952	\$6,704	\$2,533	\$4,467	\$2,400	\$600		\$506	\$600	\$370	\$420	\$352	
CA	San Luis Obispo	Paso Robles	\$540	\$540	\$250			\$200			\$10		\$80			
CA	San Luis Obispo	San Luis Obispo	\$8,576	\$5,785	\$5,785	\$2,089	\$702									
CA	Santa Barbara	Carpinteria	\$16,044	\$16,044	\$12,670			\$1,785	\$1,180		\$4		\$30	\$330	\$45	
CA	Santa Barbara	Santa Maria	\$6,991	\$4,434	\$3,630	\$1,246	\$1,311		\$26	\$168	\$60	\$382	\$168			
CA	Santa Clara	Gilroy	\$21,677	\$18,893	\$5,037	\$820	\$1,964	\$206					\$13,650			
CA	Santa Clara	Palo Alto	\$24,006	\$24,006	\$3,810				\$3,983	\$203					\$16,010	
CA	Santa Cruz	Santa Cruz Co	\$3,238	\$3,238	\$1,238	varies	varies	\$2,000								
CA	Santa Cruz	Scotts Valley	\$8,879	\$8,879	\$5,020		\$982	\$138				\$2,614	\$125			
CA	Shasta	Redding	\$16,583	\$16,583	\$3,516	\$6,341	\$6,370	\$293			\$63					
CA	Solano	Vacaville	\$15,040	\$15,040	\$2,460	\$1,661	\$8,264	\$1,407			\$176	\$178	\$191	\$330	\$373	
CA	Sonoma	Windsor	\$7,282	\$7,282	\$2,854	\$117	\$2,059	\$2,043					\$209			
CA	Ventura	Santa Paula	\$2,669	\$2,669	\$733	\$381	\$300	\$506	\$192		\$87	\$13	\$457			
CA	Yolo	Davis	\$2,080	\$2,080	\$365	\$647	varies	\$111	\$170		\$224	\$223	\$340			
CO	Adams	Adams Co	\$776	\$776	\$776											
CO	Adams	Commerce City	\$1,479	\$1,479	\$1,146				\$333							
CO	Boulder	Boulder	\$6,540	\$4,690	\$1,736	\$1,554	\$297	\$1,820			\$180	\$180	\$304		\$470	
CO	Eagle	Eagle Co	\$1,435	\$1,435	\$1,166						\$269					
CO	Eagle	Basalt	\$768	\$250	\$250	\$518			varies						varies	
CO	El Paso	Colorado Springs	\$2,710	\$953		\$1,492	\$266	\$953								
CO	Fremont	Canon City	\$152	\$152							\$152					
CO	Jefferson	Jefferson Co	\$1,560	\$1,560	\$1,560											
CO	La Plata	Durango	\$1,488	\$764	\$764	\$558	\$166									
CO	Larimer	Larimer Co	\$1,392	\$1,392	\$1,392											
CO	Larimer	Loveland	\$3,330	\$2,526	\$2,170	\$803		\$106			\$70	\$80	\$100			
CO	Larimer	Ft. Collins	\$5,355	\$2,381	\$1,849	\$2,163	\$811	\$376			\$56	\$38	\$62			
CO	Mesa	Mesa Co	\$1,155	\$1,155	\$1,155											
CO	Pitkin	Pitkin Co	\$16,273	\$16,273	\$2,519				\$4,100						\$9,654	
CO	Weld	Weld Co	\$2,013	\$2,013	\$1,618			\$300							\$95	
CO	Weld	Windsor	\$4,012	\$2,612	\$1,448	\$915	\$485	\$1,164								
CO	Weld	Greeley	\$1,733	\$1,733	\$1,144			\$136			\$403	\$50				
DE	New Castle	New Castle Co	\$1,578	\$272			\$1,306				\$177	\$7	\$88			
FL	Alachua	Alachua Co	\$1,148	\$1,148	\$1,072						\$76					
FL	Brevard	Brevard Co	\$5,110	\$5,110	\$5,058						\$18				\$34	
FL	Brevard	Cocoa	\$5,270	\$5,110	\$5,058	\$160					\$18				\$34	
FL	Brevard	Melbourne	\$2,903	\$2,903	\$2,775						\$18		\$76		\$34	
FL	Brevard	Palm Bay	\$3,121	\$3,121	\$2,911						\$157	\$19			\$34	
FL	Brevard	Rockledge	\$5,110	\$5,110	\$5,058						\$18				\$34	
FL	Broward	Broward Co	\$358	\$358	\$358											
FL	Broward	Ft. Lauderdale														
FL	Charlotte	Charlotte Co	\$4,232	\$4,232	\$3,911						\$87	\$64	\$170			
FL	Citrus	Citrus Co	\$3,627	\$3,627	\$2,909						\$235	\$123	\$360			

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
FL	Clay	Clay Co														
FL	Collier	Collier Co	\$10,330	\$8,147	\$7,075	\$1,076	\$1,107				\$644	\$99	\$298		\$31	
FL	Dade	Miami/Dade Co	\$1,475	\$1,475	\$1,070						\$166	\$239				
FL	Dade	Miami	\$404	\$404							\$210	\$107	\$87			
FL	DeSoto	DeSoto Co	\$1,760	\$1,760	\$960						\$190	\$310	\$300			
FL	Flagler	Flagler Co	\$794	\$794	\$794											
FL	Flagler	Palm Coast	\$2,885	\$2,099	\$2,048	\$389	\$397				\$51					
FL	Gilchrist	Gilchrist Co	\$560	\$560	\$500								\$60			
FL	Glades	Glades Co	\$2,180	\$2,180	\$2,147						\$33					
FL	Hardee	Hardee Co	\$751	\$751	\$634						\$33	\$14	\$49		\$21	
FL	Hendry	Hendry Co	\$1,918	\$1,918	\$1,918											
FL	Hernando	Hernando Co	\$2,101	\$2,101	\$1,838						\$90	\$37	\$136			
FL	Highlands	Highlands Co	\$1,248	\$1,248	\$1,166						\$83					
FL	Hillsborough	Hillsborough Co	\$1,571	\$1,003	\$994	\$264	\$304				\$9					
FL	Hillsborough	Plant City	\$2,507	\$2,183	\$1,930	\$78	\$245				\$139	\$114				
FL	Hillsborough	Tampa	\$1,359	\$1,359	\$1,359											
FL	Indian River	Indian River Co	\$3,845	\$3,845	\$2,797						\$120	\$105	\$512		\$311	
FL	Lake	Lake Co	\$2,256	\$2,256	\$2,157						\$99					
FL	Lake	Eustis	\$2,127	\$367		\$430	\$1,330				\$189	\$178				
FL	Lee	Lee Co	\$6,452	\$6,452	\$6,195						\$257					
FL	Lee	Bonita Springs	\$4,009	\$4,009	\$3,897						\$112					
FL	Lee	Cape Coral	\$3,316	\$2,764	\$2,310	\$274	\$278				\$153	\$163			\$137	
FL	Lee	Ft. Myers	\$7,058	\$6,393	\$6,195	\$337	\$328				\$198					
FL	Levy	Levy Co	\$789	\$789	\$709						\$80					
FL	Manatee	Manatee Co	\$4,396	\$4,396	\$3,992						\$276	\$128				
FL	Marion	Marion Co	\$3,398	\$3,398	\$3,294						\$104					
FL	Martin	Martin Co	\$2,837	\$2,837	\$2,403						\$107	\$137	\$190			
FL	Monroe	Monroe Co	\$543	\$543	\$406						\$64	\$19			\$54	
FL	Nassau	Nassau Co	\$1,378	\$1,378	\$1,074						\$73	\$91	\$140			
FL	Okaloosa	Destin	\$1,036	\$1,036	\$1,030							\$6				
FL	Orange	Orange Co.	\$3,313	\$3,313	\$3,224						\$41	\$48				
FL	Orange	Apopka	\$3,421	\$2,415	\$2,415	\$391	\$615									
FL	Orange	Maitland	\$1,595	\$989	\$839	\$144	\$462				\$150					
FL	Orange	Oakland	\$6,256	\$2,556	\$1,200	\$3,500	\$200				\$98	\$358			\$900	
FL	Orange	Ocoee	\$6,806	\$4,129	\$3,329	\$675	\$2,003				\$470	\$330				
FL	Orange	Orlando	\$2,420	\$2,420	\$2,160						\$260					
FL	Orange	Winter Garden	\$3,177	\$2,842	\$1,732	\$131	\$204				\$610	\$500				
FL	Osceola	Osceola Co	\$5,882	\$5,882	\$5,882											
FL	Palm Beach	Palm Beach Co	\$1,263	\$1,263	\$1,064						\$145	\$5	\$49			
FL	Palm Beach	Palm Beach Gardens	\$1,915	\$1,915	\$1,432						\$414	\$20	\$49			
FL	Pasco	Pasco Co	\$4,602	\$4,602	\$3,812						\$549				\$241	
FL	Pinellas	Pinellas Co	\$1,470	\$1,414	\$1,414	\$56										
FL	Polk	Polk Co	\$1,599	\$1,599	\$1,409						\$30	\$90			\$70	
FL	Polk	Lakeland	\$4,413	\$1,683	\$1,409	\$1,250	\$1,480				\$140	\$64			\$70	
FL	Putnam	Putnam Co	\$1,568	\$1,568	\$1,338						\$230					
FL	Santa Rosa	Santa Rosa Co	\$1,147	\$1,147	\$1,147											
FL	St Johns	St. Johns Co	\$2,864	\$2,864	\$2,632						\$15	\$72	\$145			
FL	St Lucie	St. Lucie Co	\$397	\$397	\$185						\$64	\$53	\$95			
FL	Sarasota	Sarasota Co	\$5,446	\$4,496	\$3,973	\$544	\$406				\$106	\$61	\$106		\$250	
FL	Sarasota	North Port	\$5,686	\$5,686	\$4,714						\$581	\$193	\$198			
FL	Seminole	Seminole Co	\$768	\$768	\$762						\$6					

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
FL	Seminole	Altamonte Springs	\$537	\$537	\$442						\$6	\$89			
FL	Seminole	Winter Springs	\$6,556	\$6,121	\$3,404	\$83	\$352				\$1,300	\$492	\$925		
FL	Sumter	Sumter Co	\$1,395	\$1,395	\$1,305						\$90				
FL	Volusia	Volusia Co	\$1,370	\$1,370	\$1,220						\$150				
FL	Volusia	Daytona Beach	\$2,665	\$2,209	\$1,421	\$228	\$228				\$136	\$230	\$422		
FL	Volusia	Deland	\$1,489	\$1,489	\$1,220						\$51	\$15	\$203		
FL	Volusia	Deltona	\$1,539	\$427	\$280	\$435	\$676				\$95	\$52			
FL	Volusia	Edgewater	\$1,861	\$1,171	\$1,040	\$344	\$346				\$12	\$120			
FL	Volusia	Ormond Beach	\$1,889	\$1,397	\$1,299	\$227	\$266	\$98							
FL	Volusia	Port Orange	\$5,009	\$2,077	\$1,877	\$1,457	\$1,475				\$200				
GA	Cherokee	Canton	\$522	\$522	\$134				\$173		\$173	\$43			
GA	Cherokee	Cherokee Co	\$846	\$846	\$169						\$393	\$254	\$24		\$6
GA	Forsyth	Forsyth Co	\$52	\$52							\$52				
GA	Fulton	Alpharetta	\$799	\$799	\$513				\$14		\$272				
GA	Fulton	Atlanta	\$1,255	\$1,255	\$1,025				\$169		\$47	\$14			
GA	Fulton	Roswell	\$624	\$624	\$177						\$429		\$18		
HI	Honolulu	Honolulu	\$2,019	\$2,019	\$2,019										
ID	Ada	Boise	\$2,627	\$2,627	\$2,627										
ID	Kootenai	Post Falls	\$1,505	\$468	\$446	\$196	\$841					\$8			\$14
IL	DeKalb	DeKalb (city)													
IL	DeKalb	Sandwich				\$64	\$114								
IL	DuPage	DuPage County	\$1,049	\$1,049	\$1,049										
IL	Kane	Kane County	\$862	\$862	\$862										
IN	Hamilton	Fishers	\$1,350	\$1,220	\$1,220		\$130								
IN	Hamilton	Noblesville	\$1,150	\$1,150	\$1,150										
KS	Johnson	Lenexa	\$2,797	\$2,797	\$1,591			\$1,097	\$108						
KS	Johnson	Olathe	\$2,633	\$1,887	\$1,817	\$347	\$399		\$70						
KS	Johnson	Overland Park	\$1,433	\$1,433	\$1,433										
LA	E Baton Rouge	Baton Rouge	\$608				\$608								
LA	St Tammany	St Tammany Parish	\$2,132	\$2,132	\$1,254			\$878							
MD	Anne Arundel	Anne Arundel Co	\$471	\$471	\$451							\$20			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co	\$1,260			\$519	\$741								
MD	Frederick	Frederick Co	\$1,739	\$750	\$750	\$413	\$576								
MD	Harford	Harford Co													
MD	Howard	Howard Co	\$1,640	\$440	\$440	\$600	\$600								
MD	Montgomery	Montgomery Co	\$3,462	\$2,650	\$2,650	\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$1,000	\$1,000							\$1,000				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$647	\$647	\$647										
MO	Jackson	Lee's Summit	\$689	\$689	\$689										
MT	Gallatin	Bozeman	\$2,658	\$1,847	\$1,308	\$357	\$453				\$539				

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
NC	Chatham	Chatham Co.	\$300			\$300										
NC	Durham	Durham	\$921	\$591	\$591	\$170	\$160									
NC	Orange	Orange Co.	\$1,332			\$492	\$840									
NC	Wake	Cary	\$2,119	\$1,131	\$1,131	\$385	\$603									
NC	Wake	Raleigh	\$1,378	\$246	\$246	\$566	\$566									
NE	Lancaster	Lincoln	\$2,421	\$2,220	\$2,220	\$134	\$67									
NH	Hillsborough	Manchester														
NH	Merrimack	Concord	\$890	\$890	\$890											
NH	Rockingham	Salem	\$300	\$300								\$300				
NH	Rockingham	Fremont														
NM	Bernalillo	Albuquerque	\$4,525	\$4,073	\$3,345	\$258	\$194	\$645				\$83				
NM	Bernalillo	Bernalillo Co	\$1,447	\$1,447	\$697			\$650			\$100					
NM	Dona Ana	Las Cruces	\$296			\$182	\$114									
NM	Lincoln	Ruidoso	\$721			\$428	\$293									
NM	Sandoval	Rio Rancho	\$4,371	\$3,585	\$1,955	\$418	\$368	\$1,430			\$177				\$23	
NM	Santa Fe	Santa Fe	\$2,254	\$1,800	\$1,557	\$314	\$140				\$182	\$61				
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460					
NM	Valencia	Los Lunas	\$375			\$146	\$229									
NV	Churchill	Churchill County														
NV	Clark	Las Vegas	\$1,103	\$691	\$607		\$412								\$84	
NV	Clark	Mesquite	\$1,449	\$1,237	\$1,153		\$212								\$84	
NV	Placer	Truckee														
NV	Washoe	Reno	\$1,199	\$1,199	\$1,199											
OH	Butler	Middletown														
OH	Delaware	Delaware (city)	\$2,583	\$817		\$904	\$862				\$359	\$135	\$323			
OH	Warren	Hamilton Township	\$3,759	\$3,759	\$3,512						\$153	\$94				
OK	Cleveland	Moore	\$360	\$360	\$360											
OR	Clackamas	Clackamas Co.	\$360	\$0	varies		\$360									
OR	Clackamas	West Linn	\$7,689	\$6,528	\$6,372	\$740	\$421	\$156								
OR	Deschutes	Bend	\$5,637	\$4,226	\$4,226	\$891	\$520									
OR	Josephine	Grants Pass	\$3,733	\$2,911	\$2,907	\$416	\$406	\$4	varies							
OR	Lane	Eugene	\$2,119	\$1,522	\$1,488	\$347	\$250	\$34								
OR	Lane	Springfield	\$3,207	\$3,039	\$732		\$168	\$2,307								
OR	Marion	Salem	\$2,354	\$1,603	\$1,322	\$302	\$449	\$281								
OR	Marion	Silverton	\$4,692	\$4,267	varies	\$425	varies	\$4,267								
OR	Multnomah	Portland	\$2,943	\$2,154	\$1,900	\$268	\$521	\$254								
OR	Washington	Tigard	\$1,746	\$1,386	\$1,386	\$360										
OR	Washington	Washington Co	\$4,206	\$1,406	\$906		\$2,800	\$500								
PA	Montgomery	Towamencin Twp	\$2,154	\$2,154	\$2,154		\$171	\$161	\$500						\$300	
SC	Beaufort	Beaufort Co	\$55	\$55	varies						\$55					
SC	Beaufort	Hilton Head	\$1,465	\$595	\$595	\$384	\$486									
SC	Berkeley	Mt. Pleasant	\$1,695	\$1,050	\$700	\$187	\$458				\$190	\$30			\$130	

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other
TN	Rutherford	La Vergne	\$376			\$80	\$296								
TN	Rutherford	Smyrna	\$1,830	\$1,830	\$1,625						\$205				
TN	Sumner	Portland	\$400	\$400										\$400	
TN	Sumner	White House	\$977	\$977	\$278						\$119	\$180		\$400	
TN	Williamson	Franklin	\$4,579	\$3,267	\$1,497	\$474	\$838								\$1,770
TN	Williamson	Nolensville	\$2,498	\$2,498	\$498										\$2,000
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$872	\$600	\$600	\$192	\$80								
TX	Collin	McKinney	\$219	\$51	\$51	\$113	\$55								
TX	Denton	Denton	\$855			\$552	\$303								
TX	Tarrant	Arlington	\$715	\$473	\$473	\$135	\$107								
TX	Tarrant	Colleyville	\$2,623	\$2,122	\$2,122	\$399	\$103								
TX	Tarrant	Ft. Worth	\$146			\$107	\$39								
TX	Williamson	Georgetown	\$444			\$245	\$199								
UT	Cache	Logan	\$362	\$183	\$59	\$39	\$140	\$79			\$35	\$10			
UT	Davis	Layton	\$3,781	\$3,637	\$2,552	\$144		\$1,011			\$74				
UT	Salt Lake	Draper	\$1,796	\$1,584	\$1,275	\$212		\$228			\$43	\$38			
UT	Salt Lake	Sandy City	\$1,211	\$768		\$443		\$553	\$31		\$130	\$54			
UT	Salt Lake	West Jordan City	\$2,554	\$1,855	\$770	\$407	\$292	\$905			\$130	\$50			
UT	Salt Lake	West Valley City	\$1,086	\$1,086	\$815			\$185			\$50	\$36			
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$1,131	\$851	\$350	\$103	\$177	\$501							
VA	Loudoun	Leesburg	\$1,833			\$717	\$1,116								
VA	Stafford	Stafford Co	\$2,646	\$1,510	\$1,510	\$576	\$560								
VT	Chittenden	Burlington	\$1,052	\$1,052	\$239				\$318		\$177	\$318			
VT	Chittenden	Williston	\$294	\$294	\$294										
WA	Clark	Vancouver	\$1,372	\$1,372	\$1,372										
WA	Cowlitz	Woodland	\$933	\$510		\$195	\$228				\$510				
WA	King	King Co			varies										
WA	King	Bellevue	\$588	\$588	\$588										
WA	King	Bothell	\$3,513	\$2,960	\$2,960	\$322	\$231								
WA	King	Issaquah	\$2,386	\$2,386	\$2,130						\$200	\$26	\$30		
WA	King	Kirkland	\$2,929	\$1,370	\$1,370	\$1,261	\$298								
WA	Kitsap	Kitsap Co	\$197	\$197	\$197										
WA	Pierce	Pierce Co	\$1,582	\$1,582	\$1,582										
WA	Skagit	Anacortes	\$5,256	\$3,753		\$448	\$1,055	\$3,753							
WA	Skagit	Burlington	\$1,330	\$810	\$183		\$520		\$400		\$227				
WA	Snohomish	Snohomish Co	\$1,467	\$1,467	\$1,467										
WA	Thurston	Olympia	\$2,509	\$2,509	\$2,350						\$159				
WA	Thurston	Tumwater	\$2,183	\$1,631	\$1,530		\$552				\$101				
WA	Whatcom	Bellingham	\$2,802	\$1,507		\$746	\$550	\$1,507							
WV	Jefferson	Jefferson Co	\$327	\$327							\$293	\$34			
WI	Dane	Fitchburg	\$125	\$125							\$125				
WI	Jefferson	Oconomowoc	\$815	\$344	\$160	\$129	\$342				\$93	\$91			
WI	Ozaukee	Cedarburg	\$2,314	\$2,020		\$208	\$86					\$2,020			
WI	St Croix	Hudson	\$2,560	\$673		\$1,440	\$447	\$673							

Industrial per 1,000 sq. ft. (100,000 sq. ft. building; 0.15 FAR; 3" meter)																
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
		National Average	\$3,025	\$2,697	\$1,936	\$631	\$685	\$904	\$955	\$361	\$214	\$209	\$546	\$376	\$1,032	
		Sample Size	269	249	217	134	138	59	24	3	136	100	67	14	45	
		National Avg w/o CA	\$2,177	\$1,878	\$1,608	\$482	\$450	\$864	\$565	#DIV/0!	\$211	\$164	\$251		\$549	
		Sample Size w/o CA	231	212	182	113	113	35	11	0	120	87	47		32	
State Average Fees																
AR			\$592	\$430	\$808	\$141	\$122	n/a	n/a	n/a	\$252	\$155	n/a	n/a	n/a	
AZ			\$2,115	\$1,794	\$1,055	\$490	\$392	\$1,077	n/a	n/a	\$316	\$219	\$349	n/a	\$141	
CA			\$8,174	\$7,390	\$3,641	\$1,430	\$1,751	\$962	\$1,285	\$361	\$236	\$507	\$1,240	\$372	\$2,223	
CO			\$3,069	\$2,479	\$1,380	\$1,143	\$405	\$694	\$2,217	n/a	\$188	\$87	\$155	n/a	\$3,406	
DE			\$1,578	\$272	n/a	n/a	\$1,306	n/a	n/a	n/a	\$177	\$7	\$88	n/a	n/a	
FL			\$2,848	\$2,483	\$2,233	\$567	\$635	\$98	n/a	n/a	\$173	\$132	\$218	n/a	\$150	
GA			\$683	\$683	\$404	n/a	n/a	n/a	\$119	n/a	\$228	\$104	\$21	n/a	\$6	
HI			\$2,019	\$2,019	\$2,019	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ID			\$2,066	\$1,547	\$1,536	\$196	\$841	n/a	n/a	n/a	n/a	\$8	n/a	n/a	\$14	
IL			\$955	\$955	\$955	\$64	\$114	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
IN			\$1,250	\$1,185	\$1,185	n/a	\$130	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
KS			\$2,288	\$2,039	\$1,614	\$347	\$399	\$1,097	\$89	n/a	n/a	n/a	n/a	n/a	n/a	
LA			\$1,370	\$2,132	\$1,254	n/a	\$608	\$878	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MD			\$1,383	\$904	\$1,073	\$471	\$594	n/a	n/a	n/a	\$1,000	\$20	n/a	n/a	\$110	
MO			\$668	\$668	\$668	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MT			\$2,658	\$1,847	\$1,308	\$357	\$453	n/a	n/a	n/a	\$539	n/a	n/a	n/a	n/a	
NC			\$1,210	\$656	\$656	\$383	\$542	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
NE			\$2,421	\$2,220	\$2,220	\$134	\$67	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
NH			\$595	\$595	\$890	n/a	n/a	n/a	n/a	n/a	n/a	\$300	n/a	n/a	n/a	
NM			\$1,806	\$2,273	\$1,888	\$291	\$223	\$909	n/a	n/a	\$230	\$72	n/a	n/a	\$23	
NV			\$1,250	\$1,042	\$986	n/a	\$312	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84	
OH			\$3,171	\$2,288	\$3,512	\$904	\$862	n/a	n/a	n/a	\$256	\$115	\$323	n/a	n/a	
OK			\$360	\$360	\$360	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
OR			\$3,517	\$2,640	\$2,360	\$469	\$655	\$975	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
PA			\$2,154	\$2,154	\$2,154	n/a	\$171	\$161	\$500	n/a	n/a	n/a	n/a	n/a	\$300	
SC			\$1,072	\$567	\$648	\$285	\$472	n/a	n/a	n/a	\$123	\$30	n/a	n/a	\$130	
TN			\$1,777	\$1,794	\$975	\$277	\$567	n/a	n/a	n/a	\$162	\$180	n/a	\$400	\$1,885	
TX			\$751	\$811	\$811	\$229	\$116	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
UT			\$1,590	\$1,286	\$970	\$243	\$183	\$495	\$31	n/a	\$77	\$85	n/a	n/a	n/a	
VA			\$2,240	\$1,510	\$1,510	\$646	\$838	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
VT			\$673	\$673	\$267	n/a	n/a	n/a	\$318	n/a	\$177	\$318	n/a	n/a	n/a	
WA			\$2,075	\$1,617	\$1,430	\$594	\$490	\$2,630	\$400	n/a	\$239	\$26	\$30	n/a	n/a	
WV			\$327	\$327	n/a	n/a	n/a	n/a	n/a	n/a	\$293	\$34	n/a	n/a	n/a	
WI			\$1,453	\$790	\$160	\$592	\$292	\$673	n/a	n/a	\$109	\$1,056	n/a	n/a	n/a	