

NATIONAL IMPACT FEE SURVEY: 2008¹

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

Structure of the Survey

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

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

What Qualifies as an Impact Fee?

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

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

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

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

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

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

Some Caveats

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

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

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

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

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

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

Eligible Facilities

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

Figure 1
FACILITIES ELIGIBLE FOR IMPACT FEES BY STATE

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

* may be imposed by super-majority vote

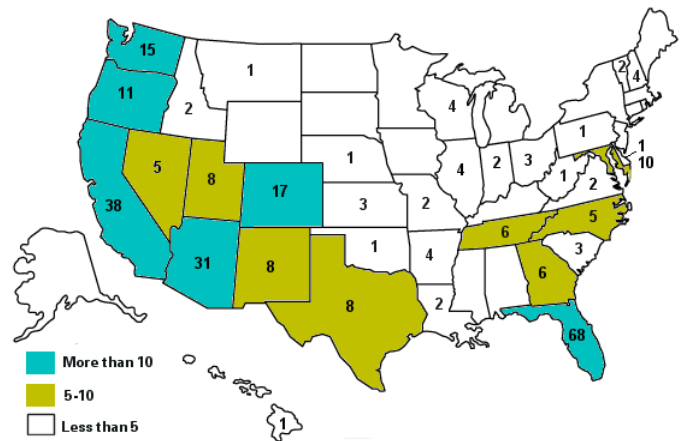
Source: Clancy Mullen, *Summary of State Impact Fee Acts*, 2008 (www.impactfees.com)

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

Fee Incidence by State

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

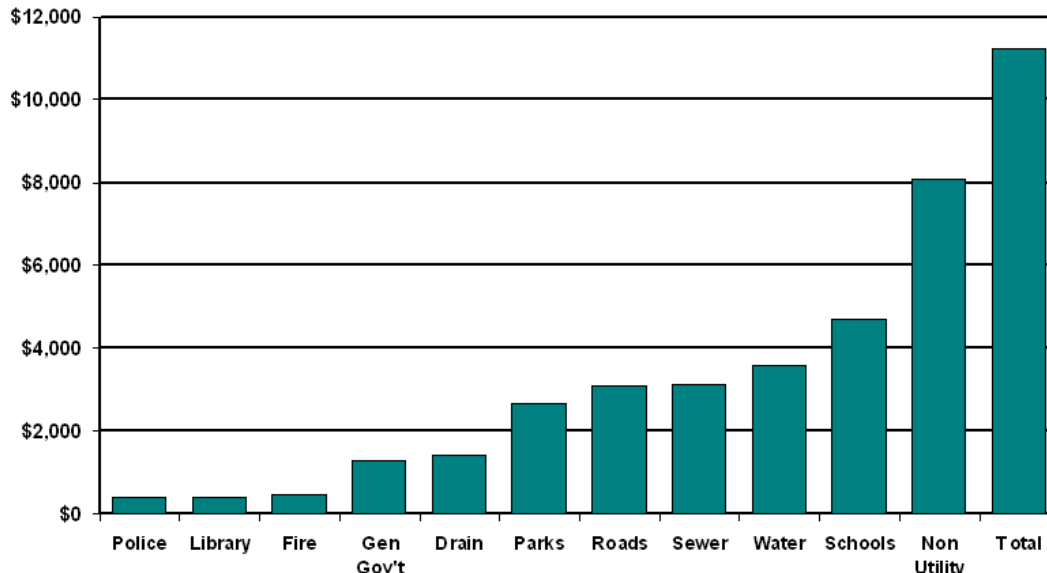
Figure 2
SURVEY JURISDICTIONS BY STATE, 2008



Average Fees by 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 in 2008 averages \$11,239. Excluding utility fees, the average total fee is \$8,093. School impact fees, although not charged in many states, are 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, 2008



Average Fees by Land Use

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

Figure 4
AVERAGE FEES BY LAND USE, 2008

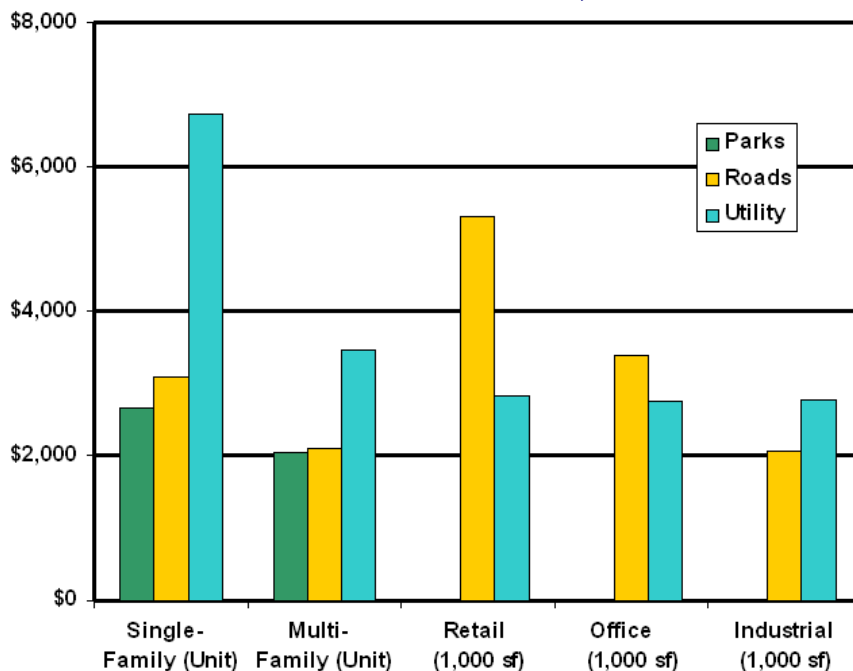


Table 2
AVERAGE FEES BY TYPE AND LAND USE, 2008

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

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

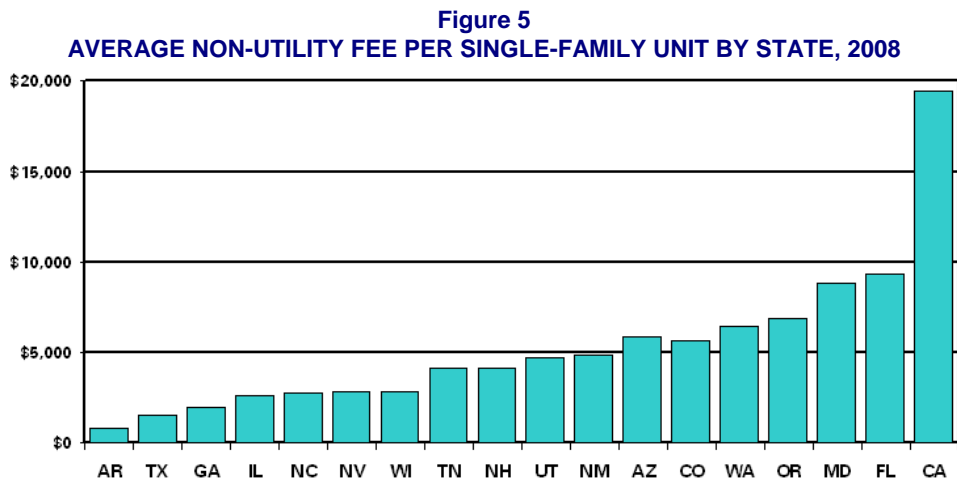
** rarely charged to nonresidential land uses, with the exception of school fees in California

Source: Duncan Associates, 2008 survey of 280 jurisdictions

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

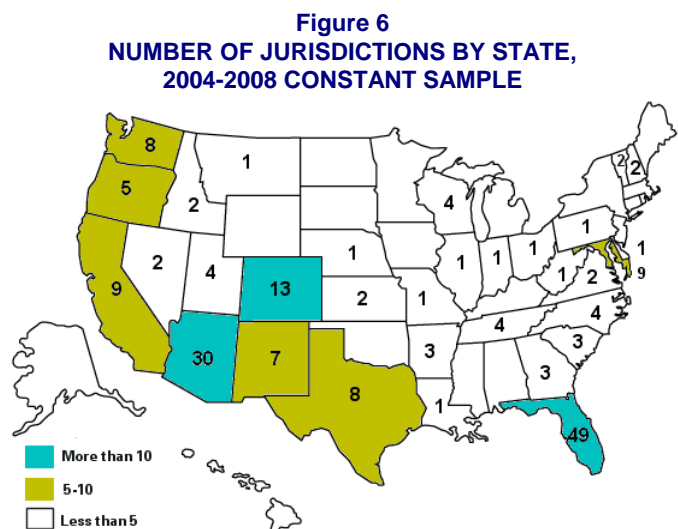
Average Fees by State

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



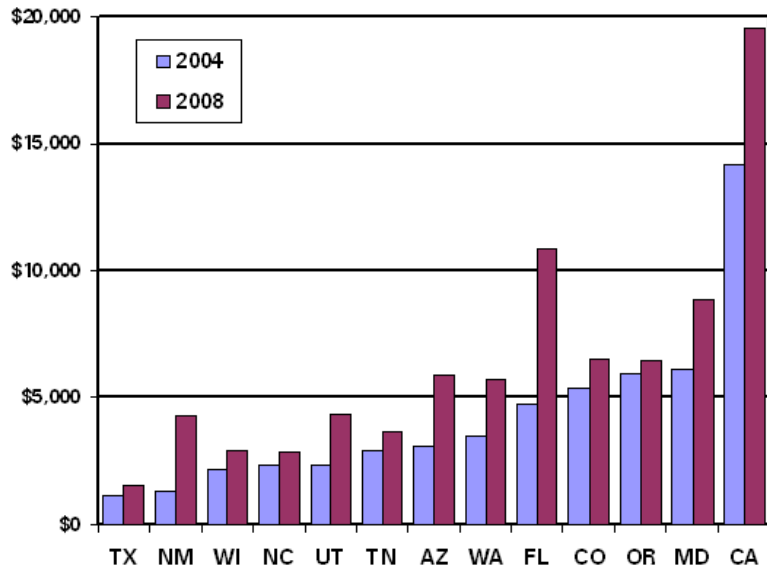
Fee Increases, 2004-2008

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



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

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



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

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

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

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

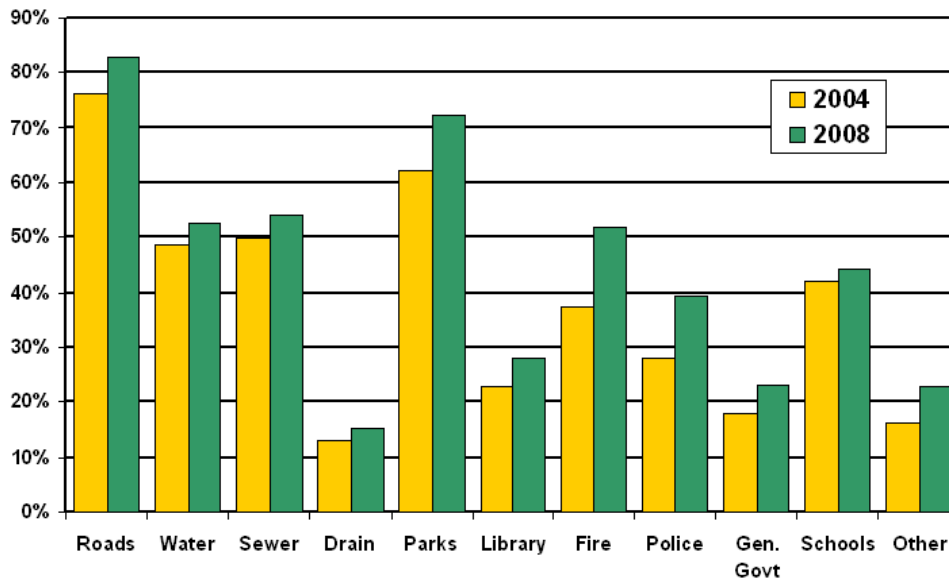
Within our constant sample of 185 jurisdictions, an increase in the average total fee charged can be the result of two different trends: adopting new fees and raising existing fees. Many new fees were adopted over the four-year period, as shown in Table 4 and illustrated in Figure 8. On average, another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

Table 4
JURISDICTIONS CHARGING FEES, 2004-2008

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

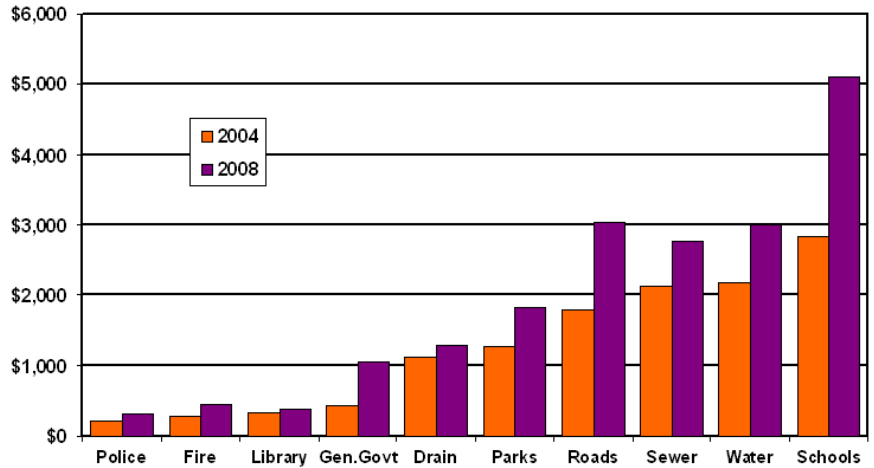
Source: Duncan Associates, constant sample survey of 185 jurisdictions

Figure 8
% OF JURISDICTIONS CHARGING FEES, 2004-2008



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

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



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

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

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

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

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

Fee Increases, 2007-2008

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

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

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

* totals do not represent sum of average fees

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

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

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

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

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

Summary

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

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

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

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

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

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

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

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

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

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

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

Multi-Family Unit (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)																
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGov	Schools	Other	
CA	Sacramento	Sacramento	\$20,388	\$14,528	\$3,510	\$273	\$5,588		\$2,868					\$3,041	\$5,109	
CA	San Bernardino	Highland	\$7,251	\$7,251	\$5,411			\$261	\$1,090	\$99	\$173	\$34	\$183			
CA	San Bernardino	Redlands	\$11,235	\$5,135	\$1,299	\$2,610	\$3,490	\$377		\$1,032	\$181	\$655	\$1,591			
CA	San Bernardino	Rialto	\$10,057	\$5,894	\$1,546	\$793	\$3,370	\$532	\$2,116	\$52	\$413	\$988	\$247			
CA	San Diego	Carlsbad	\$15,133	\$13,644	\$960	\$1,314	\$175	\$220	\$5,025						\$7,440	
CA	San Diego	Escondido	\$18,620	\$11,600	\$2,510	\$1,395	\$5,625	\$428	\$4,129				\$4,533			
CA	San Diego	San Diego	\$13,640	\$6,310		\$3,206	\$4,124								\$6,310	
CA	San Joaquin	Lodi	\$21,862	\$14,874	\$3,649	\$1,468	\$5,520	\$1,538	\$6,341		\$698	\$780	\$1,870			
CA	San Joaquin	Ripon	\$33,602	\$26,430	\$4,647	\$5,525	\$1,647	\$764	\$8,056	\$358	\$1,529	\$2,000	\$1,866	\$2,830	\$4,381	
CA	San Luis Obispo	Paso Robles	\$31,569	\$19,668	\$7,265	\$7,230	\$4,671	\$868	\$5,161	\$914	\$699	\$78	\$4,683			
CA	San Luis Obispo	San Luis Obispo	\$25,798	\$8,888	\$3,888	\$12,735	\$4,175								\$5,000	
CA	Santa Barbara	Carpinteria	\$16,096	\$16,096	\$3,539			\$864	\$9,498		\$380		\$791	\$1,025		
CA	Santa Barbara	Santa Maria	\$18,117	\$12,506	\$5,216	\$2,298	\$3,313		\$5,837	\$481	\$422	\$382	\$168			
CA	Santa Clara	Gilroy	\$36,847	\$27,948	\$9,572	\$2,118	\$6,781	\$90					\$18,286			
CA	Santa Clara	Palo Alto	\$28,400	\$28,400	\$930				\$26,945	\$525						
CA	Santa Cruz	Santa Cruz Co	\$9,181	\$3,554	\$1,554	\$3,000	\$2,627	\$2,000								
CA	Santa Cruz	Scotts Valley	\$13,906	\$9,466	\$2,611		\$4,440	\$143	\$4,996	\$611		\$772	\$334			
CA	Shasta	Redding	\$19,991	\$6,988	\$3,232	\$6,487	\$6,516	\$344	\$2,934		\$479					
CA	Solano	Vacaville	\$32,510	\$23,119	\$5,067	\$2,793	\$6,598	\$1,624	\$2,705		\$98	\$556	\$391	\$4,243	\$8,435	
CA	Sonoma	Windsor	\$25,605	\$16,516	\$5,388	\$199	\$8,890	\$2,639	\$7,238				\$1,251			
CA	Ventura	Santa Paula	\$21,005	\$12,178	\$1,489	\$4,833	\$3,994	\$476	\$5,918	\$1,258	\$454	\$355	\$990		\$1,238	
CA	Yolo	Davis	\$19,529	\$14,737	\$4,742	\$1,472	\$3,320	\$87	\$4,598			\$741	\$1,789	\$2,780		
CO	Adams	Adams Co	\$983	\$983	\$983											
CO	Adams	Commerce City	\$1,191	\$1,191	\$726				\$327					\$138		
CO	Boulder	Boulder	\$15,912	\$6,657	\$1,194	\$7,770	\$1,485	\$1,820	\$1,496	\$260	\$139	\$166	\$222	\$1,140	\$220	
CO	Eagle	Eagle Co	\$1,646	\$1,646	\$1,109						\$537			varies		
CO	Eagle	Basalt	\$4,420	\$2,260	\$250	\$2,160			varies					\$2,010		
CO	El Paso	Colorado Springs	\$10,922	\$2,195		\$7,066	\$1,661	\$563	\$1,264					\$368		
CO	Fremont	Canon City	\$304	\$304							\$304					
CO	Jefferson	Jefferson Co	\$2,155	\$2,155	\$2,155											
CO	La Plata	Durango	\$8,995	\$1,893	\$1,298	\$5,582	\$1,520		\$300					\$295		
CO	Larimer	Larimer Co	\$2,863	\$2,863	\$2,044				\$819							
CO	Larimer	Loveland	\$15,192	\$11,185	\$1,940	\$1,755	\$2,252	\$250	\$4,650	\$898	\$502	\$590	\$679	\$946	\$730	
CO	Larimer	Ft. Collins	\$13,215	\$6,181	\$1,804	\$4,965	\$2,069	\$184	\$2,467	\$390	\$140	\$96	\$177	\$923		
CO	Mesa	Mesa Co	\$1,825	\$1,825	\$1,100				\$150					\$575		
CO	Pitkin	Pitkin Co	\$13,464	\$13,464	\$4,501				\$8,858					\$105		
CO	Weld	Weld Co	\$2,252	\$2,252	\$1,377			\$300							\$575	
CO	Weld	Windsor	\$8,258	\$6,539	\$1,381	\$1,234	\$485	\$467	\$4,691							
CO	Weld	Greeley	\$3,790	\$3,790	\$1,082			\$202	\$2,221		\$192	\$93				
DE	New Castle	New Castle Co	\$6,025	\$762			\$5,263		\$225	\$95	\$322	\$43	\$77			
FL	Alachua	Alachua Co	\$1,601	\$1,601	\$1,399				\$126		\$76					
FL	Brevard	Brevard Co	\$5,427	\$5,427	\$2,381					\$38	\$53			\$2,794	\$161	
FL	Brevard	Cocoa	\$6,526	\$5,726	\$2,677	\$800				\$38	\$34			\$2,794	\$183	
FL	Brevard	Melbourne	\$6,399	\$6,399	\$2,677				\$450	\$38	\$34		\$223	\$2,794	\$183	
FL	Brevard	Palm Bay	\$6,399	\$6,399	\$2,701				\$422	\$38	\$233	\$28		\$2,794	\$183	
FL	Brevard	Rockledge	\$5,726	\$5,726	\$2,677					\$38	\$34			\$2,794	\$183	
FL	Broward	Broward Co	\$2,332	\$2,332	\$275				\$496					\$1,561		
FL	Broward	Ft. Lauderdale	\$3,436	\$3,436					\$1,875					\$1,561		
FL	Charlotte	Charlotte Co	\$1,891	\$1,891	\$1,080				\$382	\$117	\$102	\$65	\$145			
FL	Citrus	Citrus Co	\$7,900	\$7,900	\$3,133				\$473	\$173	\$339	\$178	\$497	\$3,107		

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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