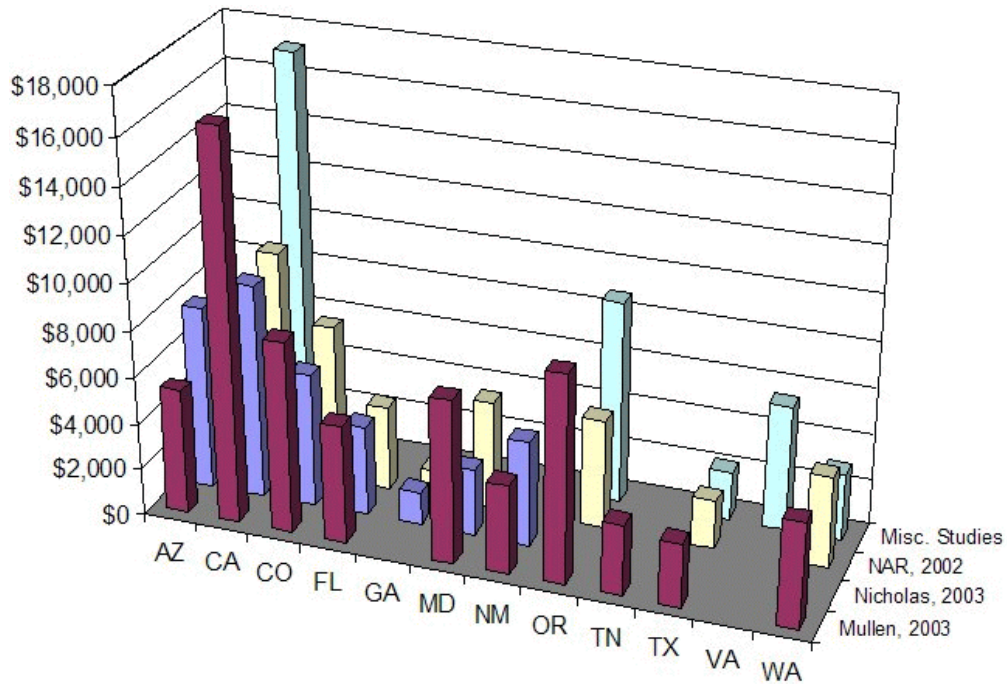


IMPACT FEE SURVEYS: THE NATIONAL PERSPECTIVE



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Increasingly, local governments are charging new development up-front fees to defray the cost of major off-site infrastructure and facilities needed to serve growth. Because impact fees, unlike other types of in-kind developer exactions, are expressed in dollars and have published fee schedules, it is relatively easy to compare fees charged by different jurisdictions. In addition, local governments often take keen interest in the fees their neighbors and competing jurisdictions are charging. Consequently, impact fee surveys are in relatively high demand.

Despite the interest in impact fee surveys, however, there has been relatively little information available at the national level about what communities are charging. The most comprehensive national survey has been the one conducted by Dr. James C. Nicholas of the University of Florida. But while Dr. Nicholas has periodically released average impact fees by facility type, he has not published detailed information on fees charged by individual jurisdictions in his survey in many years.

This paper is primarily a vehicle for presenting detailed surveys of impact fees that individual jurisdictions across the country are charging. With Dr. Nicholas' permission, the author has reorganized his most recent survey data into a publishable format (see Appendix B). The author also presents the results of his own national impact fee survey for the first time (see Appendix A). The author also summarizes and presents the results from several other national and state-level surveys (see Appendices C through H).

What Qualifies as an Impact Fee?

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

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

¹The author, Clancy Mullen, AICP, is vice-president of infrastructure finance with Duncan Associates in Austin, Texas.

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 fees that is functionally very similar to impact fees 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 the 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. The author includes development taxes in his impact fee survey.

Some Caveats

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

Not Exhaustive Samples. Most impact fee surveys only include communities that do charge impact fees, and exclude 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.

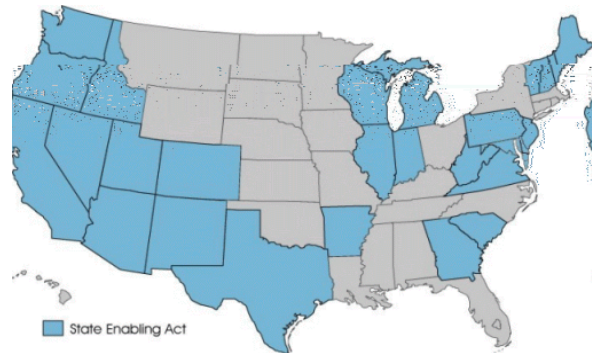
Average Total or Total Average. In this paper, average fees are presented for a variety of capital facilities. These averages exclude communities that are represented in the survey but do not charge impact fees for the particular facility type. One could sum these average fees by facility type, but this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

Not Random Samples. Impact fee surveys tend to be opportunistic. For the most part, the inclusion of a community is determined by how readily available the information is. Communities that post their fee schedules on the internet are more likely to be included in a survey than communities that do not. Consultants who compile surveys are more likely to include communities that have been clients or that are in the same region with former clients. For example, I 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).

Impact Fee Enabling Acts

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. To date, 27 states have adopted general impact fee enabling legislation for facilities other than water and wastewater. Arkansas was the most recent addition to the list with the passage of legislation in 2003. However, some states where impact fees are popular, such as Florida, do not have impact fee enabling legislation. And in other states, such as Tennessee and North Carolina, enabling legislation takes the form of special acts for individual jurisdictions. The types of facilities that are eligible for impact fees under general state enabling acts are listed in Table 1.

**Figure 1
IMPACT FEE ENABLING ACTS**



**Figure 2
FACILITIES ELIGIBLE FOR IMPACT FEES**

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

National Impact Fee Surveys

There are at least three recent impact fee surveys of national scope. The one with the longest lineage is the survey by Dr. James C. Nicholas of the University of Florida, which he has been conducting since 1988 and which has been published periodically. This paper presents for the first time a survey conducted by the author. Finally, this paper summarizes the results of a survey conducted for the National Association of Realtors (NAR) in 2002.

The three studies differ in certain important respects. The NAR survey reports impact fees only for single-family units, while the other two also report fees for multi-family units and per 1,000 square feet for retail, office and industrial uses. Each survey includes about 150 communities, but because of some overlap, the combined sample is 349. The NAR survey generally tends to report lower fees than the other two, which appears to be at least partly the result of incomplete and outdated information for some communities.

Mullen Survey, 2003. The author's survey includes 159 jurisdictions, with concentrations in Florida (33) and Arizona (27). Only 4 percent of the jurisdictions are from California, compared to 15 percent for the NAR study and 23 percent for the Nicholas study. Ninety-three percent of surveyed jurisdictions charge at least one non-utility impact fee. The fees charged by individual jurisdictions are presented in **Appendix A**. In cases where multiple fees would be possible based on location or some other factor, an attempt was made wherever possible to present an “average fee.”

Nicholas Survey, 2003. The current version of this long-running survey includes 152 jurisdictions, with the bulk of them in Florida (51) and California (41). Most of these jurisdictions (96%) charge at least one non-utility impact fee. The survey results for individual jurisdictions are presented in **Appendix B**. Where fees within a jurisdiction vary by location or some other factor, Dr. Nicholas reports the highest and lowest fees in the range, and this has been presented here as the average of the extremes. Dr. Nicholas provides an analysis of the evolution of impact fees over time as reflected in his on-going survey in an accompanying paper.² The average fees and sample sizes reported in that paper differ from the ones shown in the appendix because they were calculated slightly differently (Dr. Nicholas counts low and high fees charged by the same jurisdiction as two separate observations).

NAR Survey, 2002. The National Association of Realtors survey was reportedly conducted in 2002, although some of the information is older. Unlike the other two surveys, this one only reports fees for single-family units. Of the 150 jurisdictions surveyed, there are modest concentrations in Florida (24) and California (22). Ten percent of jurisdictions included in the survey charge only water or wastewater impact fees. The survey results for individual jurisdictions are presented in **Appendix C**.

² James C. Nicholas, “Impact Fees Around the Country: From Hither to Yon,” presented at the 2003 Impact Fee Roundtable, San Diego, California, October 2003.

State-Level Surveys

More narrowly-focused surveys within a single state sometimes avoid the problems of self-selection and surveyor bias that plague national impact fee surveys. Some of the more comprehensive of these state-level surveys are listed below.

Arizona. Planning and Research, Inc., *Development Impact Fees, Best Practices Paper #3: Growing Smarter Implementation Project*, Maricopa Association of Governments, January 15, 2002, <http://www.mag.maricopa.gov/detail.cms?item=2319> (contains a survey of impact fees in the Phoenix area). Most of these are covered more accurately in the author's national survey.

City of Phoenix, *Valley-Wide Cost of Development Study, 2001*, proceedings of 2002 Impact Fee Roundtable (survey of development fees and impact fees for 11 cities and Maricopa County).

California. California Department of Housing and Community Development, *Pay to Play: Residential Development Fees in California Cities and Counties, 1999*, August 2001, http://www.hcd.ca.gov/hpd/pay2play/pay_to_play.html (survey of 89 cities and counties). The fee data has been extracted by the author and is attached as **Appendix D**.

Santa Barbara County Association of Governments, *Traffic Impact Fee Survey*, May 1997 (survey of road and transit impact fees for 264 California jurisdictions, including all 58 counties and 44 percent of cities). Somewhat dated but the most comprehensive study of road impact fees in California. Only available in hard copy (contact Mike Powers, Deputy Director of Planning at 805-961-8910).

Florida. The Planning Commission *Hillsborough County Impact Fee Staff Report*, August 15, 2003, <http://www.plancom.org> (includes a survey of non-utility impact fees per single-family unit for 34 Florida counties). This survey was conducted by the city/county planning agency serving Tampa, Hillsborough County, Plant City and Temple Terrace.

Maryland. Ridlington, Elizabeth and Brad Heavner, *Accounting for Sprawl's Costs: How Development Impact Fees Can Discourage Low-Density Development*, MaryPIRG Foundation, September 2003, http://marypirg.org/reports/Maryland_ImpactFees03.pdf (includes a survey of impact fees/excise taxes charged by Maryland counties).

Oregon. City of Eugene Public Works, *System Development Charges, Community Comparison*, November 2002, <http://www.ci.eugene.or.us/PW/SDC/> (survey of 16 Oregon cities and one county, includes fees for single-family, multi-family, office, quality restaurant, and home improvement superstore). The author has compiled the data and presents it in **Appendix E**.

Tennessee. Tennessee Advisory Commission on Intergovernmental Relations, *Paying for Growth: General Assembly Authorizations for Development Taxes and Impact Fees*, Staff Research Brief Number 9, April 2002, http://www.state.tn.us/tacir/PDF_FILES/Growth_Policy/PayingForGrowth.pdf (identifies all 26 jurisdictions that charge an impact fee or development tax, as well as all that are authorized by special act or home rule powers).

Texas. City of Denton, "Development Impact Fee Survey: Water and Sewer Impact Fees as of 11-22-02" (a graph summarizing the results of a survey of 24 cities). The author presents the survey data in **Appendix F**.

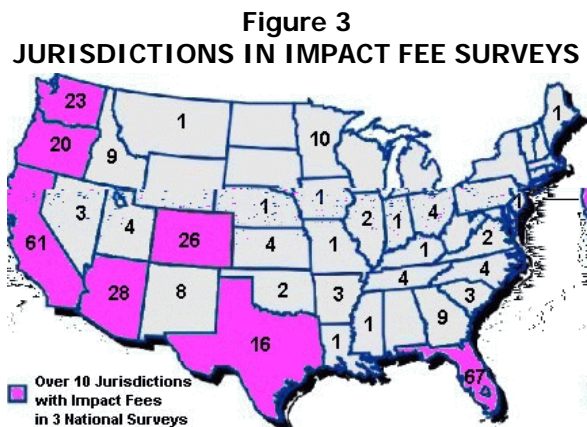
Virginia. University of Virginia, Weldon Cooper Center for Public Service, *2002 Tax Rates, Virginia's Cities, Counties and Selected Towns*, 21st Annual Edition, Sections 22 and 23, <http://www.virginia.edu/coopercenter/vastat/taxrates2002> (all cities and counties as well as many towns responded to survey on water and sewer connection fees; also lists several cities and counties that assess road impact fees). The author has summarized the results in **Appendix G**. Communities that identified non-impact fee components of connection fees (hookup or meter fees), specifically listed availability fees, local facilities fees, off-site facilities fees or system development charges, or that charged an unspecified water or wastewater connection fee that exceeds \$2,000 (for either water or sewer) were included.

Washington. Municipal Research & Services Center, "Impact Fees Collected by Washington Cities," from MRSC website (www.mrsc.org accessed 6/5/2000, no longer available on-line), identifies 49 cities that collect Growth Management Act impact fees for road, park, school and fire facilities (water/wastewater fees not surveyed), gives single-family rates per unit from Association of Washington Cities 1998 Tax & User Fee Survey for some cities. The results of this survey have been summarized by the author in **Appendix H**.

Municipal Research & Services Center, "Impact Fees Collected by Washington Counties," from MRSC website (www.mrsc.org accessed on 6/5/2000, no longer available on-line), identifies road, park and school impact fees for six counties based on 1998 Washington Association of Counties survey and 1999 Survey of Clark and Thurston Counties by MRSC. The results of this survey have been summarized by the author in **Appendix H**.

Utilization Rates

It would be interesting to know how widespread the use of impact fees is across the country. While there is no truly exhaustive national survey, one suggestive indicator is the number of communities that were included in one or more of three national impact fee surveys conducted by the author, Dr. James C. Nicholas of the University of Florida, and the National Association of Realtors. Not surprisingly, these data, illustrated in Figure 3, indicate a relatively high incidence of impact fees in the Sunbelt states, especially Florida and California.



Average Fees by State

Average total impact fees, including utility connection fees that function like impact fees, reported for each of the states in the three national surveys and in selected state surveys are summarized in Table 1. These data are graphically illustrated in Figure 4. Most striking is how much higher the impact fees are in some of the western states (California in particular, but also Arizona, Colorado and Oregon) than in most of the rest of the country.

Part of the reason for higher fees in Arizona, Colorado and Oregon is that they have relatively high water and wastewater impact fees. Looking only at non-utility fees, the difference is less pronounced, as illustrated in Figure 5..

Impact fees charged by communities in California, however, tend to be about twice as high as in other states, regardless of whether one is looking at total or non-utility fees. The reason for California's higher fees may be found in analyzing the breakdown of fees by facility type by state.

Figure 4
AVG. TOTAL FEE PER SINGLE-FAMILY UNIT

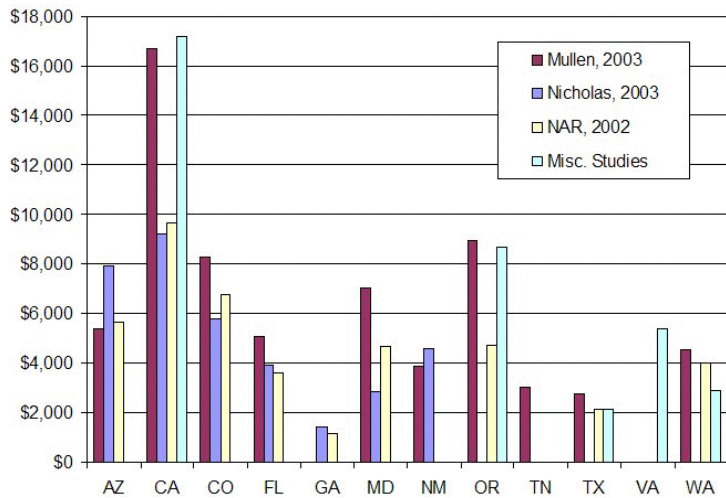


Figure 5
AVG. NON-UTILITY FEE PER SINGLE-FAMILY UNIT

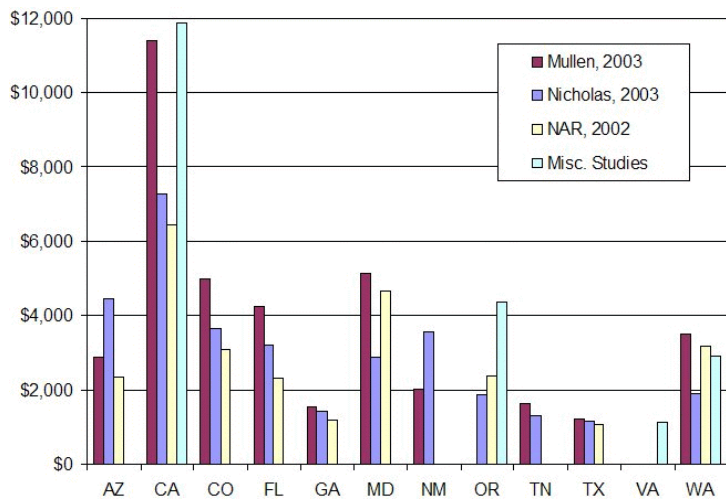


Table 1
AVERAGE TOTAL SINGLE-FAMILY IMPACT FEE BY STATE, SELECTED SURVEYS

State	Mullen, 2003		Nicholas, 2003		NAR, 2002		State Surveys		
	Avg Fee	n	Avg Fee	n	Avg Fee	n	Avg Fee	n	Year
AR	\$2,146	3	na	1					
AZ	\$5,389	27	\$7,924	5	\$5,667	7			
CA	\$16,710	7	\$9,224	41	\$9,658	22	\$17,191	87	1999
CO	\$8,253	14	\$5,795	11	\$6,778	9			
DE	na	1			na	1			
FL	\$5,090	33	\$3,921	51	\$3,599	24			
GA	\$1,541	3	\$1,434	4	\$1,153	5			
HI			na	1					
IA			na	1					
ID	\$3,215	2	\$3,458	2	\$2,738	7			
IL			na	1	na	1			
IN					na	1			
KS	\$1,775	2	na	1	\$1,595	2			
KY			na	1					
LA	na	1							
ME					na	1			
MD	\$7,025	11	\$2,868	11	\$4,656	5			
MO	na	1							
MS	na	1							
MT	na	1	na	1					
NC	\$5,380	3	na	1	na	1			
NE	na	1							
NH	\$3,526	2	na	1	\$4,679	4			
NM	\$3,860	7	\$4,545	4					
NV	\$2,704	2	\$3,342	2		1			
OH			na	1	\$1,630	3			
OK					\$1,022	2			
OR	\$8,935	5	\$2,184	2	\$4,717	15	\$8,708	17	2002
RI					na	1			
SC	\$3,672	3	\$515	2					
TN	\$3,059	4	\$2,128	3	na	1			
TX	\$2,727	8	\$2,194	2	\$2,114	9	\$2,114	24	2002
UT	\$2,158	3			na	1			
VA	\$9,156	2					\$5,413	60	2002
VT	\$6,063	2			\$2,248	3			
WA	\$4,510	8	\$4,631	2	\$3,988	15	\$2,895	30	1999
WI	\$5,953	2			\$964	9			
Total	\$5,626	159	\$5,584	152	\$4,465	150	na	na	

Source: See text.

Impact fees charged by California jurisdictions tend to be almost four times as high as average fees charged nationally. A comparison of average fees by facility type in Table 2 below reveals that this is due almost equally to two factors. First, the average fees for individual facilities tend to be almost twice as high as average fees charged nationally (see California to national ratio of theoretical total fees, which represents the fee that would be charged by a community that charged the average of all types of fees). Second, California jurisdictions are about twice as likely to charge an impact fee for a particular facility (see California to national ratio of the percent of theoretical total fees actually charged).

**Table 2
CALIFORNIA VERSUS NATIONAL AVERAGE FEES**

Type of Facility	National Average	California Average	CA/ National
Roads	\$1,643	\$2,758	168%
Water	\$2,178	\$3,369	155%
Wastewater	\$1,958	\$2,901	148%
Drainage	\$1,158	\$1,051	91%
Parks	\$1,158	\$3,235	279%
Libraries	\$433	\$328	76%
Fire/EMS	\$279	\$441	158%
Police	\$146	\$343	235%
Gen. Govt	\$518	\$1,174	227%
Schools	\$2,779	\$4,354	157%
Other	\$965	\$3,036	315%
Avg. Total Charged	\$4,614	\$17,191	373%
Avg. Total Non-Utility Charged	\$3,084	\$11,884	385%
Theoretical Total	\$12,893	\$22,991	178%
Theoretical, Non-Utility	\$8,757	\$16,720	191%
% of Theoretical Total	36%	75%	208%
% of Theoretical Non-Utility	35%	71%	203%

Source: National average is unweighted average of average fees from Mullen, Nicholas and NAR national surveys taken in 2002-2003; California average is average fees from 1999 survey by California Department of Housing.

What does this mean in ordinary language? Proposition 13 and liberal state enabling legislation have combined to encourage local governments to charge impact fees. For example, virtually all of the 87 jurisdictions represented in the 1999 California impact fee survey charged school impact fees, whereas school impact fees are rare in the rest of the country (outside of Florida and Washington state). In addition, relatively high land costs in California help to account for higher fees for individual facilities, particularly for land-intensive facilities such as parks (park fees in lieu of land dedication often are several times as high as park development fees). Finally, relatively high housing costs (due in part to high land costs) make it easier to absorb high impact fees.

Appendix A: Mullen Survey, 2003

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
AR	Benton	Bentonville	\$3,598	\$504		\$1,371	\$1,723				\$504				
AR	Faulkner	Conway	\$1,698	\$1,698	\$1,039				\$659						
AR	Washington	Fayetteville	\$1,143			\$308	\$835								

AZ	Gila	Payson	\$5,032	\$1,247	\$600	\$3,785			\$647						
AZ	Gila	Sedona	\$8,276	\$3,776	\$811		\$4,500	\$369	\$2,377			\$66	\$153		
AZ	Maricopa	Avondale	\$9,999	\$3,456	\$873	\$3,289	\$3,254		\$791	\$264	\$489	\$187	\$585		\$267
AZ	Maricopa	Buckeye	\$4,963	\$380		\$1,331	\$3,252				\$380				
AZ	Maricopa	Chandler	\$7,478	\$3,273	\$1,589	\$3,008	\$1,197		\$1,106	\$70	\$108	\$163	\$237		
AZ	Maricopa	Fountain Hills	\$3,495	\$3,495	\$609				\$2,388			\$32	\$466		
AZ	Maricopa	Gilbert	\$7,530	\$2,219	\$143	\$2,779	\$2,532		\$1,015		\$334	\$395	\$332		
AZ	Maricopa	Glendale	\$7,887	\$3,840	\$613	\$2,370	\$1,677		\$1,091	\$514	\$339	\$359	\$660		\$264
AZ	Maricopa	Goodyear	\$7,417	\$3,328	\$739	\$2,955	\$1,134		\$1,065	\$205	\$385	\$290	\$351		\$293
AZ	Maricopa	Mesa	\$3,603	\$1,637		\$907	\$1,059		\$696	\$378	\$145	\$160			\$258
AZ	Maricopa	Peoria	\$12,453	\$6,662	\$4,028	\$3,795	\$1,996		\$1,361	\$294	\$275	\$186	\$518		
AZ	Maricopa	Phoenix	\$11,568	\$6,181	\$3,755	\$3,551	\$1,836		\$1,472	\$271	\$146	\$96	\$79		\$362
AZ	Maricopa	Scottsdale	\$6,567	\$906		\$3,055	\$2,606	\$906							
AZ	Maricopa	Suprise	\$7,509	\$2,679	\$524	\$2,594	\$2,236		\$1,356			\$445	\$354		
AZ	Maricopa	Tempe	\$2,824			\$1,266	\$1,558								
AZ	Mohave	Bullhead City	\$270			\$270									
AZ	Navajo	Show Low	\$3,871	\$856		\$907	\$2,108		\$293	\$280		\$283			
AZ	Pima	Pima County	\$2,500	\$2,500	\$2,500										
AZ	Pima	Marana	\$2,435	\$2,435	\$2,435										
AZ	Pima	Oro Valley	\$4,202	\$2,128	\$2,128	\$2,074									
AZ	Pima	Tucson	\$1,416			\$1,416									
AZ	Pinal	Apache Junction	\$5,448	\$2,527	\$1,485	\$921	\$2,000		\$564	\$262		\$133	\$83		
AZ	Pinal	Casa Grande	\$2,864	\$1,473	\$94		\$1,391	\$507		\$204	\$324	\$231	\$113		
AZ	Pinal	Florence	\$2,400			\$1,500	\$900								
AZ	Pinal	Queen Creek	\$7,309	\$4,630			\$2,679		\$3,229	\$616		\$185	\$600		
AZ	Yavapai	Chino Valley	\$3,835	\$3,835	\$2,519				\$455	\$122	\$358	\$252	\$129		
AZ	Yavapai	Prescott	\$2,364	\$2,364	\$469				\$1,116	\$253	\$167	\$84	\$275		

CA	Yolo	Davis	\$15,596	\$12,013	\$5,227	\$2,198	\$1,385	\$376	\$3,261		\$745		\$1,843		\$561
CA	El Dorado	El Dorado Co	\$36,658	\$24,237	\$11,149	\$6,613	\$5,808		\$2,762		\$900			\$8,541	\$885
CA	Los Angeles	Lancaster	\$8,087	\$8,087	\$1,754			\$2,512	\$2,346	\$556			\$119	\$800	varies
CA	Sacramento	Sacramento	\$19,764	\$14,205	\$1,600	\$1,059	\$4,500	\$6,000	\$1,707					\$3,680	\$1,218
CA	San Diego	San Diego	\$18,606	\$11,602		\$4,504	\$2,500								\$11,602
CA	San Francisco	San Francisco	\$5,256	\$2,580		\$2,676								\$2,580	
CA	Santa Cruz	Santa Cruz Co	\$13,000	\$7,000	\$4,000	\$3,000	\$3,000	\$3,000							

CO	Adams	Adams Co	\$1,599	\$1,599	\$1,599										
CO	Adams	Commerce City	\$1,181	\$1,181	\$1,181										
CO	Boulder	Boulder	\$20,923	\$10,618	\$1,794	\$8,650	\$1,655	\$3,240	\$2,033	\$354	\$189	\$227	\$236	\$2,080	\$465
CO	Eagle	Eagle Co	\$3,433	\$3,433	\$1,600									\$1,833	
CO	Eagle	Basalt	\$14,465	\$7,565	\$500	\$3,400	\$3,500		\$5,178					\$1,887	
CO	Eagle	Eagle	\$2,072	\$2,072	\$922						\$1,150				

Appendix A: Mullen Survey, 2003

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
CO	El Paso	Colorado Springs	\$7,667	\$3,155		\$3,774	\$738	\$1,604	\$834					\$717	
CO	Jefferson	Jefferson Co	\$1,436	\$1,436	\$1,436										
CO	Larimer	Larimer Co	\$3,172	\$3,172	\$1,913				\$1,259						
CO	Larimer	Loveland	\$16,791	\$10,981	\$3,112	\$3,970	\$1,840	\$445	\$3,650	\$904	\$527	\$365	\$700	\$688	\$590
CO	Larimer	Ft. Collins	\$17,300	\$7,631	\$2,137	\$8,639	\$1,030	\$669	\$3,092	\$489	\$175	\$121	\$222	\$726	
CO	Pitken	Pitken Co	\$9,883	\$9,883	\$5,664				\$3,150					\$1,069	
CO	Weld	Weld Co	\$1,987	\$1,987	\$1,987										
CO	Weld	Windsor	\$13,628	\$5,028	\$1,993	\$6,000	\$2,600	\$730	\$2,305						

DE	New Castle	New Castle Co	\$8,895	\$731			\$8,164		\$328	\$138	\$91	\$62	\$112		
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FL	Broward	Broward Co	\$2,502	\$2,502	varies				\$384					\$1,697	\$421
FL	Citrus	Citrus Co	\$3,171	\$3,171	\$1,470				\$435	\$121	\$156	\$150	\$203	\$636	
FL	Clay	Clay Co	\$2,000	\$2,000										\$2,000	
FL	Collier	Collier Co	\$14,310	\$8,780	\$4,629	\$2,690	\$2,840		\$1,603	\$238	\$300	\$118		\$1,778	\$114
FL	Dade	Miami/Dade Co	\$5,173	\$5,173	\$1,275				\$1,173		\$177	\$101		\$2,448	
FL	Hernando	Hernando Co	\$4,894	\$4,894	\$1,845				\$113	\$95	\$112	\$131	\$192	\$2,406	
FL	Hillsborough	Hillsborough Co	\$5,691	\$2,141	\$1,542	\$1,650	\$1,900		\$354		\$49			\$196	
FL	Hillsborough	Tampa	\$2,051	\$2,051	\$1,855									\$196	
FL	Indian River	Indian River Co	\$1,523	\$1,523	\$1,523										
FL	Lake	Lake Co	\$6,461	\$6,461	\$2,189						\$130			\$4,142	
FL	Lee	Lee Co	\$6,274	\$6,274	\$2,436				\$1,116		\$490			\$2,232	
FL	Lee	Cape Coral	\$7,415	\$4,979	\$1,379	\$864	\$1,572		\$1,115		\$253			\$2,232	
FL	Lee	Ft. Myers	\$9,207	\$5,188	\$2,436	\$2,023	\$1,996				\$520			\$2,232	
FL	Manatee	Manatee Co	\$5,152	\$5,152	\$2,121				\$400		\$27	\$104		\$2,500	
FL	Marion	Marion Co	\$1,496	\$1,496	\$1,359						\$137				
FL	Martin	Martin Co	\$5,212	\$5,212	\$2,150				\$1,296	\$280	\$103	\$136	\$274	\$973	
FL	Orange	Orange Co.	\$5,126	\$5,126	\$2,079						\$149	\$70		\$2,828	
FL	Orange	Ocoee	\$9,561	\$5,730	\$1,866	\$966	\$2,865		\$500		\$364	\$172		\$2,828	
FL	Orange	Orlando	\$6,903	\$4,020	\$1,192		\$2,883							\$2,828	
FL	Orange	Winter Garden	\$8,356	\$5,011	\$2,183	\$1,310	\$2,035							\$2,828	
FL	Osceola	Osceola Co	\$6,977	\$6,977	\$4,149									\$2,828	
FL	Palm Beach	Palm Beach Co	\$7,143	\$7,143	\$3,604				\$1,350	\$203	\$427	\$115	\$184	\$1,260	
FL	Palm Beach	Palm Beach Gardens	\$9,221	\$9,221	\$4,631				\$2,480	\$203	\$345	\$136	\$166	\$1,260	
FL	Pasco	Pasco Co	\$4,898	\$4,898	\$2,167				\$892	\$145				\$1,694	
FL	Pinellas	Pinellas Co	\$2,129	\$1,777	\$1,777	\$352									
FL	Polk	Polk Co	\$2,775	\$2,775	\$967						\$49	\$152		\$1,607	
FL	Polk	Lakeland	\$5,984	\$3,974	\$1,559	\$910	\$1,100		\$415		\$161	\$232		\$1,607	varies
FL	St Johns	St. Johns Co	\$2,630	\$2,630	\$1,115				\$467		\$91	\$42	\$186	\$729	
FL	St Lucie	St. Lucie Co	\$3,753	\$3,753	\$1,823				\$403	\$161	\$258		\$308	\$800	
FL	Sarasota	Sarasota Co	\$2,637	\$2,637	\$1,959				\$462	\$216					
FL	Sarasota	North Port	\$1,587	\$1,587	\$1,113				\$290		\$119	\$65			
FL	Seminole	Seminole Co	\$2,671	\$2,671	\$1,061					\$54	\$172			\$1,384	
FL	Volusia	Volusia Co	\$3,078	\$3,078	\$1,184				\$507		\$248			\$1,139	

GA	Cherokee	Canton	\$1,054	\$1,054					\$1,054						
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Appendix A: Mullen Survey, 2003

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
GA	Cobb	Roswell	\$2,024	\$2,024	\$162				\$1,303		\$560				
GA	Fulton	Atlanta	\$1,544	\$1,544	\$987	\$0	\$0		\$410		\$114	\$33			
ID	Ada	Boise	\$1,529	\$1,529	\$728				\$801						
ID	Kootenai	Post Falls	\$4,901	\$1,025	\$287	\$1,616	\$2,260		\$650			\$88			
KS	Johnson	Lenexa	\$1,800	\$1,800	\$1,800										
KS	Johnson	Overland Park	\$1,750	\$1,750	\$1,750										
LA	E Baton Rouge	Baton Rouge	\$864				\$864								
MD	Ann Arundel	Ann Arundel Co	\$4,361	\$4,361	\$862							\$111		\$3,388	
MD	Calvert	Calvert Co	\$3,950	\$3,950					\$600					\$3,000	\$350
MD	Carroll	Carroll Co	\$4,744	\$4,744					\$547					\$4,197	
MD	Charles	Charles Co	\$9,700	\$9,700										\$9,700	
MD	Dorchester	Cambridge	\$4,500	\$200		\$1,500	\$2,800		\$200						
MD	Frederick	Frederick Co	\$17,801	\$7,501	\$220	\$4,300	\$6,000			\$414				\$6,867	
MD	Howard	Howard Co	\$1,600	\$1,600	\$1,600										
MD	Montgomery	Montgomery Co	\$5,322	\$2,268	\$2,268	\$1,344	\$1,710								
MD	Prince George's	Prince George's Co	\$15,054	\$12,000		\$1,344	\$1,710							\$12,000	
MD	Queen Anne's	Queen Anne's Co	\$5,744	\$5,744							\$1,014			\$4,730	
MD	St. Mary's	St. Mary's Co	\$4,500	\$4,500	\$450				\$675					\$3,375	
MO	Clay/Jackson	Kansas City	\$711	\$711	\$711										
MS	Madison	Madison	\$869	\$869	\$869										
MT	Gallatin	Bozeman	\$6,107	\$1,755	\$1,592	\$1,919	\$2,433				\$163				
NC	Wake	Cary	\$7,598	\$2,535	\$2,535	\$1,960	\$3,103								
NC	Durham	Durham	\$3,155	\$3,155	\$806				\$349					\$2,000	
NC	Orange	Orange Co.	\$5,388	\$3,000		\$1,016	\$1,372							\$3,000	
NE	Lancaster	Lincoln	\$2,500	\$1,375	\$1,225	\$750	\$375		\$150						
NH	Merrimack	Concord	\$3,290	\$3,290	\$1,330				\$620					\$1,340	
NH	Rockingham	Fremont	\$3,761	\$3,761										\$3,761	
NM	Bernalillo	Bernalillo Co	\$7,200	\$7,200	\$3,068			\$2,657	\$763		\$490				\$222
NM	Dona Ana	Las Cruces	\$2,522	\$249		\$1,225	\$1,048		\$249						
NM	Lincoln	Ruidoso	\$4,046			\$2,286	\$1,760								
NM	Sandoval	Rio Rancho	\$6,094	\$2,724	\$1,547	\$1,230	\$2,140		\$976		\$174			\$27	
NM	Santa Fe	Santa Fe	\$3,379	\$631	\$181	\$2,013	\$735		\$450						
NM	Santa Fe	Santa Fe County	\$550	\$550							\$550				
NM	Valencia	Los Lunas	\$3,227	\$850		\$1,061	\$1,316		\$850						

Appendix A: Mullen Survey, 2003

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
NV	Washoe	Reno	\$4,908	\$2,683	\$1,683		\$2,225		\$1,000						
NV	Clark	Las Vegas	\$500	\$500	\$500										
OR	Clackamas	West Linn	\$19,435	\$12,512	\$4,065	\$4,395	\$2,528	\$439	\$8,008						
OR	Lane	Eugene	\$3,276	\$2,854	\$1,312		\$422	\$560	\$982						
OR	Marion	Salem	\$10,581	\$4,519	\$1,528	\$3,629	\$2,433	\$389	\$2,602						
OR	Washington	Washington Co	\$4,150	\$1,850	\$1,350		\$2,300	\$500							
OR	Washington	Hillsboro	\$7,235	\$4,935	\$2,390		\$2,300	\$500	\$2,045						
SC	Beaufort	Beaufort Co	\$1,018	\$1,018	\$335				\$263	\$420					
SC	Beaufort	Hilton Head	\$5,717	\$1,406	\$1,084	\$1,475	\$2,836		\$215	\$107					
SC	Berkeley	Mt. Pleasant	\$4,281	\$1,850	\$958	\$955	\$1,476		\$358		\$231	\$69			\$234
TN	Maury	Franklin	\$5,486	\$2,206	\$1,286	\$1,185	\$2,095								\$920
TN	Rutherford	LaVergne	\$3,657	\$1,195	\$884	\$587	\$1,875		\$311						
TN	Rutherford	Smyrna	\$1,849	\$1,849	\$1,105				\$469		\$275				
TN	Sumner	White House	\$1,245	\$1,245	\$381				\$396		\$186	\$282			
TX	Brazos	College Station	\$556	\$556					\$556						
TX	Collin	McKinney	\$2,101	\$1,151	\$1,151	\$425	\$525								
TX	Denton	Denton	\$4,592			\$3,155	\$1,437								
TX	Tarrant	Arlington	\$2,094	\$1,396	\$670	\$383	\$315		\$726						
TX	Tarrant	Colleyville	\$4,011	\$1,776	\$1,776	\$2,056	\$179								
TX	Tarrant	Ft. Worth	\$826			\$372	\$454								
TX	Tarrant	Watauga	\$1,180	\$1,180				\$1,180							
TX	Williamson	Georgetown	\$6,459			\$4,590	\$1,869								
UT	Salt Lake	Sandy City	\$2,926	\$1,740		\$1,186		\$905	\$835						
UT	Salt Lake	West Valley City	\$1,424	\$1,424	\$467			\$302	\$595		\$33	\$27			
UT	Tooele	Tooele	\$2,125	\$2,125					\$2,125						
VA	Louden	Leesburg	\$9,608			\$3,756	\$5,852								
VA	Stafford	Stafford Co	\$8,703	\$1,603	\$1,603	\$3,600	\$3,500								
VT	Chittenden	Burlington	\$4,120	\$4,120	\$306				\$1,164	\$724	\$348	\$68		\$1,510	
VT	Chittendon	Williston	\$8,006	\$8,006	\$300				\$799					\$6,908	
WA	King	King Co	\$5,087	\$5,087	\$1,715									\$3,372	
WA	King	Bothell	\$5,431	\$3,438	\$2,093	\$1,400	\$593		\$1,345						
WA	King	Kirkland	\$5,047	\$1,578	\$966	\$1,758	\$1,711		\$612						
WA	Kitsap	Kitsap Co	\$1,974	\$1,974	\$520				\$491					\$963	
WA	Pierce	Pierce Co	\$1,969	\$1,969					\$294					\$1,675	
WA	Skagit	Burlington	\$6,342	\$3,734	\$162		\$2,608	\$270	\$500		\$150			\$2,652	
WA	Snohomish	Snohomish Co	\$5,433	\$5,433	\$2,171				\$954					\$2,308	
WA	Thurston	Tumwater	\$4,798	\$4,798	\$1,083				\$564		\$203			\$2,949	

Appendix A: Mullen Survey, 2003

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
WI	Ozaukee	Cedarburg	\$3,340	\$2,906			\$434		\$2,040	\$540		\$326			
WI	St Croix	Hudson	\$8,566	\$4,979		\$1,880	\$1,707	\$3,908	\$822	\$249					

National Average	\$5,626	\$3,782	\$1,692	\$2,284	\$2,097	\$1,390	\$1,169	\$304	\$299	\$164	\$346	\$2,637	\$1,059
Sample Size	159	148	117	74	79	23	95	34	57	43	28	59	18

State Average Fees

AR	\$2,146	\$1,101	\$1,039	\$840	\$1,279	n/a	\$659	n/a	\$504	n/a	n/a	n/a	n/a
AZ	\$5,389	\$2,862	\$1,440	\$2,199	\$2,106	\$594	\$1,237	\$287	\$288	\$209	\$329	n/a	\$289
CA	\$16,710	\$11,389	\$4,746	\$3,342	\$3,439	\$2,972	\$2,519	\$556	\$823	n/a	\$981	\$3,900	\$3,567
CO	\$8,253	\$4,982	\$1,988	\$5,739	\$1,894	\$1,338	\$2,688	\$582	\$510	\$238	\$386	\$1,286	\$527
DE	\$8,895	\$731	n/a	n/a	\$8,164	n/a	\$328	\$138	\$91	\$62	\$112	n/a	n/a
FL	\$5,090	\$4,243	\$2,021	\$1,346	\$2,149	n/a	\$788	\$172	\$210	\$123	\$216	\$1,832	\$268
GA	\$1,541	\$1,541	\$574	n/a	n/a	n/a	\$922	n/a	\$337	\$33	n/a	n/a	n/a
ID	\$3,215	\$1,277	\$508	\$1,616	\$2,260	n/a	\$726	n/a	n/a	\$88	n/a	n/a	n/a
KS	\$1,775	\$1,775	\$1,775	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LA	\$864	n/a	n/a	n/a	\$864	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD	\$7,025	\$5,143	\$1,080	\$2,122	\$3,055	n/a	\$506	\$414	\$1,014	\$111	n/a	\$5,907	\$350
MO	\$711	\$711	\$711	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MS	\$869	\$869	\$869	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT	\$6,107	\$1,755	\$1,592	\$1,919	\$2,433	n/a	n/a	n/a	\$163	n/a	n/a	n/a	n/a
NC	\$5,380	\$2,897	\$1,671	\$1,488	\$2,238	n/a	\$349	n/a	n/a	n/a	n/a	\$2,500	n/a
NE	\$2,500	\$1,375	\$1,225	\$750	\$375	n/a	\$150	n/a	n/a	n/a	n/a	n/a	n/a
NH	\$3,526	\$3,526	\$1,330	n/a	n/a	n/a	\$620	n/a	n/a	n/a	n/a	\$2,551	n/a
NM	\$3,860	\$2,034	\$1,599	\$1,563	\$1,400	\$2,657	\$658	n/a	\$405	n/a	n/a	n/a	\$125
NV	\$2,704	\$1,592	\$1,092	n/a	\$2,225	n/a	\$1,000	n/a	n/a	n/a	n/a	n/a	n/a
OR	\$8,935	\$5,334	\$2,129	\$4,012	\$1,997	\$478	\$3,409	n/a	n/a	n/a	n/a	n/a	n/a
SC	\$3,672	\$1,425	\$792	\$1,215	\$2,156	n/a	\$279	\$264	\$231	\$69	n/a	n/a	\$234
TN	\$3,059	\$1,624	\$914	\$886	\$1,985	n/a	\$392	n/a	\$231	\$282	n/a	n/a	\$920
TX	\$2,727	\$1,212	\$1,199	\$1,830	\$796	\$1,180	\$641	n/a	n/a	n/a	n/a	n/a	n/a
UT	\$2,158	\$1,763	\$467	\$1,186	n/a	\$603	\$1,185	n/a	\$33	\$27	n/a	n/a	n/a
VA	\$9,156	\$1,603	\$1,603	\$3,678	\$4,676	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT	\$6,063	\$6,063	\$303	n/a	n/a	n/a	\$981	\$724	\$348	\$68	n/a	\$4,209	n/a
WA	\$4,510	\$3,501	\$1,244	\$1,579	\$1,637	\$270	\$680	n/a	\$176	n/a	n/a	\$2,320	n/a
WI	\$5,953	\$3,942	n/a	\$1,880	\$1,071	\$3,908	\$1,431	\$395	n/a	\$326	n/a	n/a	n/a

Appendix A: Mullen Survey, 2003

Multi-Family (2 BR; 1,000 sq. ft.; 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	GenGovt	Schools	Other
AR	Benton	Bentonville	\$1,995	\$373		\$320	\$1,302				\$373				
AR	Faulkner	Conway	\$1,218	\$1,218	\$771				\$447						
AR	Washington	Fayetteville	\$812			\$219	\$593								

AZ	Gila	Payson	\$2,523			\$2,523									
AZ	Gila	Sedona	\$3,460	\$2,804	\$534		\$656	\$137	\$1,914			\$66	\$153		
AZ	Maricopa	Avondale	\$3,692	\$2,829	\$604	\$503	\$359		\$669	\$223	\$413	\$158	\$495		\$267
AZ	Maricopa	Buckeye	\$1,233	\$380		\$311	\$542				\$380				
AZ	Maricopa	Chandler	\$5,448	\$2,419	\$1,043	\$2,143	\$886		\$810	\$58	\$108	\$163	\$237		
AZ	Maricopa	Fountain Hills	\$3,212	\$3,212	\$326				\$2,388			\$32	\$466		
AZ	Maricopa	Gilbert	\$5,380	\$2,034	\$100	\$1,624	\$1,722		\$873		\$334	\$395	\$332		
AZ	Maricopa	Glendale	\$3,117	\$2,566	\$372	\$366	\$185		\$790	\$372	\$245	\$260	\$478		\$49
AZ	Maricopa	Goodyear	\$7,008	\$2,919	\$512	\$2,955	\$1,134		\$990	\$191	\$358	\$269	\$327		\$272
AZ	Maricopa	Mesa	\$2,542	\$1,146		\$644	\$752		\$494	\$268	\$103	\$160			\$121
AZ	Maricopa	Peoria	\$7,040	\$4,454	\$2,791	\$590	\$1,996		\$859	\$186	\$174	\$118	\$326		
AZ	Maricopa	Phoenix	\$6,646	\$3,266	\$2,403	\$2,095	\$1,285		\$559	\$122	\$99	\$40	\$36		\$7
AZ	Maricopa	Scottsdale	\$4,387	\$302		\$1,909	\$2,176	\$302							
AZ	Maricopa	Surprise	\$2,529	\$1,888	\$369	\$399	\$242		\$956			\$314	\$249		
AZ	Maricopa	Tempe	\$2,854			\$1,266	\$1,588								
AZ	Mohave	Bullhead City	\$224			\$224									
AZ	Navajo	Show Low	\$2,487	\$678		\$140	\$1,669		\$343	\$111		\$224			
AZ	Pima	Pima County	\$2,500	\$2,500	\$2,500										
AZ	Pima	Marana	\$1,826	\$1,826	\$1,826										
AZ	Pima	Oro Valley	\$2,614	\$1,596	\$1,596	\$1,018									
AZ	Pima	Tucson	\$330			\$330									
AZ	Pinal	Apache Junction	\$2,190	\$2,031	\$1,029	\$107	\$52		\$542	\$252		\$128	\$80		
AZ	Pinal	Casa Grande	\$1,194	\$1,045	\$65		\$149		\$360	\$145	\$230	\$164	\$81		
AZ	Pinal	Florence	\$1,970			\$1,230	\$740								
AZ	Pinal	Queen Creek	\$4,857	\$4,562			\$295		\$3,182	\$607		\$182	\$591		
AZ	Yavapai	Chino Valley	\$2,663	\$2,663	\$1,347				\$455	\$122	\$358	\$252	\$129		
AZ	Yavapai	Prescott	\$2,364	\$2,364	\$469				\$1,116	\$253	\$167	\$84	\$275		

CA	Yolo	Davis	\$10,366	\$8,189	\$3,192	\$1,220	\$957	\$105	\$2,489		\$568		\$1,407		\$428
CA	El Dorado	El Dorado Co	\$25,092	\$15,776	\$7,810	\$4,960	\$4,356		\$3,670		\$250			\$3,382	\$664
CA	Los Angeles	Lancaster	\$5,485	\$5,485	\$1,614			\$1,256	\$2,096				\$119	\$400	
CA	Sacramento	Sacramento	\$8,511	\$4,920	\$634	\$216	\$3,375	\$2,500	\$1,037						\$749
CA	San Diego	San Diego	\$8,294	\$8,294											\$8,294
CA	San Francisco	San Francisco	\$3,536	\$860		\$2,676								\$860	
CA	Santa Cruz	Santa Cruz Co	\$11,800	\$5,800	\$2,800	\$3,000	\$3,000	\$3,000							

CO	Adams	Adams Co	\$983	\$983	\$983										
CO	Adams	Commerce City	\$726	\$726	\$726										
CO	Boulder	Boulder	\$14,257	\$6,013	\$1,083	\$6,920	\$1,324	\$1,620	\$1,356	\$236	\$126	\$151	\$157	\$1,040	\$244
CO	Eagle	Eagle Co	\$1,413	\$1,413	\$1,109									\$304	
CO	Eagle	Basalt	\$10,918	\$5,958	\$250	\$2,160	\$2,800		\$3,698					\$2,010	
CO	Eagle	Eagle	\$1,736	\$1,736	\$586						\$1,150				

Appendix A: Mullen Survey, 2003

Multi-Family (2 BR; 1,000 sq. ft.; 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	GenGovt	Schools	Other
CO	El Paso	Colorado Springs	\$4,264	\$1,634		\$2,151	\$479	\$535	\$591					\$508	
CO	Jefferson	Jefferson Co	\$1,194	\$1,194	\$1,194										
CO	Larimer	Larimer Co	\$2,145	\$2,145	\$1,326				\$819						
CO	Larimer	Loveland	\$13,098	\$8,962	\$2,030	\$2,436	\$1,700	\$196	\$3,650	\$904	\$527	\$365	\$700		\$590
CO	Larimer	Ft. Collins	\$10,800	\$5,451	\$1,474	\$4,519	\$830	\$223	\$2,285	\$361	\$129	\$89	\$164	\$726	
CO	Pitken	Pitken Co	\$6,969	\$6,969	\$3,505				\$3,150					\$314	
CO	Weld	Weld Co	\$1,377	\$1,377	\$1,377										
CO	Weld	Windsor	\$5,653	\$4,644	\$1,381	\$669	\$341	\$1,033	\$2,230						

DE	New Castle	New Castle Co	\$5,792	\$529			\$5,263		\$225	\$95	\$89	\$43	\$77		
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FL	Broward	Broward Co	\$1,966	\$1,966	varies				\$275					\$1,437	\$254
FL	Citrus	Citrus Co	\$1,789	\$1,789	\$742				\$360	\$100	\$129	\$112	\$181	\$165	
FL	Clay	Clay Co	\$920	\$920										\$920	
FL	Collier	Collier Co	\$9,637	\$5,931	\$3,429	\$1,803	\$1,903		\$1,095	\$214	\$150	\$118		\$827	\$98
FL	Dade	Miami/Dade Co	\$3,447	\$3,447	\$960				\$669		\$187	\$101		\$1,530	
FL	Hernando	Hernando Co	\$3,624	\$3,624	\$1,270				\$87	\$73	\$86	\$101	\$149	\$1,858	
FL	Hillsborough	Hillsborough Co	\$3,535	\$1,380	\$1,068	\$825	\$1,330		\$230		\$49			\$33	
FL	Hillsborough	Tampa	\$947	\$947	\$914									\$33	
FL	Indian River	Indian River Co	\$830	\$830	\$830										
FL	Lake	Lake Co	\$1,719	\$1,719	\$1,408						\$67			\$244	
FL	Lee	Lee Co	\$3,460	\$3,460	\$1,687				\$826		\$256			\$691	
FL	Lee	Cape Coral	\$4,960	\$3,156	\$1,097	\$641	\$1,163		\$1,115		\$253			\$691	
FL	Lee	Ft. Myers	\$5,364	\$1,945	\$1,687	\$1,734	\$1,685				\$258				
FL	Manatee	Manatee Co	\$2,444	\$2,444	\$1,425				\$267		\$18	\$64		\$670	
FL	Marion	Marion Co	\$896	\$896	\$781						\$115				
FL	Martin	Martin Co	\$4,973	\$4,973	\$2,026				\$1,247	\$269	\$99	\$131	\$263	\$938	
FL	Orange	Orange Co.	\$3,655	\$3,655	\$1,439						\$127	\$182		\$1,907	
FL	Orange	Ocoee	\$7,159	\$3,968	\$1,293	\$805	\$2,387		\$500		\$182	\$86		\$1,907	
FL	Orange	Orlando	\$4,977	\$2,714	\$807		\$2,263							\$1,907	
FL	Orange	Winter Garden	\$6,205	\$3,419	\$1,512	\$1,091	\$1,695							\$1,907	
FL	Osceola	Osceola Co	\$3,550	\$3,550	\$2,547									\$1,003	
FL	Palm Beach	Palm Beach Co	\$4,473	\$4,473	\$2,523				\$988	\$148	\$119	\$15	\$122	\$558	
FL	Palm Beach	Palm Beach Gardens	\$5,961	\$5,961	\$3,235				\$1,714	\$148	\$137	\$47	\$122	\$558	
FL	Pasco	Pasco Co	\$3,207	\$3,207	\$1,761				\$627	\$97				\$722	
FL	Pinellas	Pinellas Co	\$1,337	\$1,161	\$1,161	\$176									
FL	Polk	Polk Co	\$1,641	\$1,641	\$655						\$25	\$129		\$832	
FL	Polk	Lakeland	\$4,044	\$2,309	\$889	\$910	\$825		\$303		\$88	\$197		\$832	
FL	St Johns	St. Johns Co	\$1,809	\$1,809	\$756				\$375		\$73	\$34	\$149	\$422	
FL	St Lucie	St. Lucie Co	\$2,846	\$2,846	\$1,328				\$359	\$144	\$133		\$274	\$608	
FL	Sarasota	Sarasota Co	\$2,182	\$2,182	\$1,679				\$342	\$161					
FL	Sarasota	North Port	\$1,096	\$1,096	\$683				\$229		\$119	\$65			
FL	Seminole	Seminole Co	\$1,574	\$1,574	\$709					\$54	\$172			\$639	
FL	Volusia	Volusia Co	\$3,068	\$3,068	\$1,174				\$507		\$248			\$1,139	

GA	Cherokee	Canton	\$527	\$527					\$527						
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Appendix A: Mullen Survey, 2003

Multi-Family (2 BR; 1,000 sq. ft.; 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	GenGovt	Schools	Other
GA	Cobb	Roswell	\$1,793	\$1,793	\$110				\$1,303		\$380				
GA	Fulton	Atlanta	\$857	\$857	\$470				\$285		\$79	\$23			
ID	Ada	Boise	\$1,050	\$1,050	\$414				\$636						
ID	Kootenai	Post Falls	\$1,608	\$1,025	\$287	\$253	\$330		\$650			\$88			
KS	Johnson	Lenexa	\$653	\$653	\$653										
KS	Johnson	Overland Park	\$635	\$635	\$635										
LA	E Baton Rouge	Baton Rouge	\$464				\$464								
MD	Ann Arundel	Ann Arundel Co	\$2,206	\$2,206	\$606							\$64		\$1,536	
MD	Calvert	Calvert Co	\$1,000	\$1,000										\$1,000	
MD	Carroll	Carroll Co	\$1,925	\$1,925					\$382					\$1,543	
MD	Charles	Charles Co	\$7,000	\$7,000										\$7,000	
MD	Dorchester	Cambridge	\$0	\$0											
MD	Frederick	Frederick Co	\$6,224	\$1,589	\$30	\$1,935	\$2,700			\$274				\$1,285	
MD	Howard	Howard Co	\$800	\$800	\$800										
MD	Montgomery	Montgomery Co	\$3,566	\$1,530	\$1,530	\$896	\$1,140								
MD	Prince George's	Prince George's Co	\$14,036	\$12,000		\$896	\$1,140							\$12,000	
MD	Queen Anne's	Queen Anne's Co	\$3,397	\$3,397							\$828			\$2,569	
MD	St. Mary's	St. Mary's Co	\$4,500	\$4,500	\$450				\$675					\$3,375	
MO	Clay/Jackson	Kansas City	\$435	\$435	\$435										
MS	Madison	Madison	\$0	\$0											
MT	Gallatin	Bozeman	\$1,572	\$1,154	\$1,079	\$256	\$162				\$75				
NC	Wake	Cary	\$5,640	\$1,556	\$1,556	\$1,551	\$2,533								
NC	Durham	Durham	\$1,866	\$1,866	\$495				\$216					\$1,155	
NC	Orange	Orange Co.	\$3,335	\$1,420		\$702	\$1,213							\$1,420	
NE	Lancaster	Lincoln	\$1,010	\$835	\$746	\$117	\$58		\$89						
NH	Merrimack	Concord	\$1,931	\$1,931	\$931				\$400					\$600	
NH	Rockingham	Fremont	\$2,438	\$2,438										\$2,438	
NM	Bernalillo	Bernalillo Co	\$3,613	\$3,613	\$1,902			\$886	\$481		\$165				\$179
NM	Dona Ana	Las Cruces	\$1,713	\$175		\$788	\$750		\$175						
NM	Lincoln	Ruidoso	\$827			\$533	\$293								
NM	Sandoval	Rio Rancho	\$2,380	\$1,736	\$1,034	\$287	\$357		\$581		\$103				\$18
NM	Santa Fe	Santa Fe	\$1,494	\$598	\$148	\$335	\$561		\$450						
NM	Santa Fe	Santa Fe County	\$275	\$275							\$275				
NM	Valencia	Los Lunas	\$1,137	\$745		\$206	\$186		\$745						

Appendix A: Mullen Survey, 2003

Multi-Family (2 BR; 1,000 sq. ft.; 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	GenGovt	Schools	Other
NV	Washoe	Reno	\$4,366	\$2,141	\$1,141		\$2,225		\$1,000						
NV	Clark	Las Vegas	\$500	\$500	\$500										
OR	Clackamas	West Linn	\$11,377	\$8,377	\$2,495	\$1,026	\$1,975	\$220	\$5,662						
OR	Lane	Eugene	\$2,436	\$2,083	\$753		\$353	\$348	\$982						
OR	Marion	Salem	\$5,998	\$2,968	\$1,027	\$1,815	\$1,216	\$240	\$1,701						
OR	Washington	Washington Co	\$3,408	\$1,108	\$824		\$2,300	\$284							
OR	Washington	Hillsboro	\$6,053	\$3,753	\$1,458		\$2,300	\$250	\$2,045						
SC	Beaufort	Beaufort Co	\$915	\$915	\$232				\$263	\$420					
SC	Beaufort	Hilton Head	\$1,110	\$1,008	\$686	\$43	\$59		\$215	\$107					
SC	Berkeley	Mt. Pleasant	\$1,792	\$1,382	\$664	\$195	\$215		\$358		\$231	\$69			\$60
TN	Maury	Franklin	\$3,814	\$1,190	\$730	\$948	\$1,676								\$460
TN	Rutherford	LaVergne	\$3,251	\$789	\$543	\$587	\$1,875		\$246						
TN	Rutherford	Smyrna	\$1,220	\$1,220	\$672				\$345		\$203				
TN	Sumner	White House	\$792	\$792	\$258				\$245		\$115	\$174			
TX	Brazos	College Station	\$452	\$452					\$452						
TX	Collin	McKinney	\$758	\$594	\$594	\$87	\$77								
TX	Denton	Denton	\$976			\$736	\$240								
TX	Tarrant	Arlington	\$1,555	\$1,396	\$670	\$107	\$52		\$726						
TX	Tarrant	Colleyville	\$1,676	\$1,230	\$1,230	\$420	\$26								
TX	Tarrant	Ft. Worth	\$826			\$372	\$454								
TX	Tarrant	Watauga	\$554	\$554				\$554							
TX	Williamson	Georgetown	\$922			\$714	\$208								
UT	Salt Lake	Sandy City	\$868	\$768		\$100		\$301	\$467						
UT	Salt Lake	West Valley City	\$797	\$797	\$292			\$101	\$367		\$20	\$17			
UT	Tooele	Tooele	\$0	\$0											
VA	Louden	Leesburg	\$7,703			\$3,008	\$4,695								
VA	Stafford	Stafford Co	\$1,395	\$1,395	\$1,395										
VT	Chittenden	Burlington	\$2,060	\$2,060	\$153				\$582	\$362	\$174	\$34		\$755	
VT	Chittendon	Williston	\$3,225	\$3,225	\$300				\$637					\$2,287	
WA	King	King Co	\$2,215	\$2,215	\$950									\$1,265	
WA	King	Bothell	\$2,459	\$2,033	\$1,271	\$327	\$99		\$762						
WA	King	Kirkland	\$1,364	\$1,016	\$586	\$234	\$114		\$430						
WA	Kitsap	Kitsap Co	\$1,374	\$1,374	\$360				\$373					\$641	
WA	Pierce	Pierce Co	\$1,029	\$1,029					\$147					\$882	
WA	Skagit	Burlington	\$5,793	\$3,707	\$99		\$2,086	\$225	\$500		\$254			\$2,629	
WA	Snohomish	Snohomish Co	\$4,244	\$4,244	\$1,504				\$713					\$2,027	
WA	Thurston	Tumwater	\$3,050	\$3,050	\$703				\$372		\$101			\$1,874	

Appendix A: Mullen Survey, 2003

Multi-Family (2 BR; 1,000 sq. ft.; 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	GenGovt	Schools	Other
WI	Ozaukee	Cedarburg	\$2,031	\$1,777			\$255		\$1,297	\$317		\$163			
WI	St Croix	Hudson	\$0	\$0											

		National Average	\$3,335	\$2,453	\$1,144	\$1,149	\$1,221	\$682	\$941	\$231	\$215	\$132	\$291	\$1,479	\$750
		Sample Size	159	147	115	69	74	21	91	32	57	43	28	56	17

State Average Fees

AR			\$1,342	\$796	\$771	\$270	\$948	n/a	\$447	n/a	\$373	n/a	n/a	n/a	n/a
AZ			\$3,196	\$2,249	\$1,052	\$1,073	\$913	\$220	\$1,018	\$224	\$247	\$177	\$284	n/a	\$143
CA			\$10,441	\$7,046	\$3,210	\$2,414	\$2,922	\$1,715	\$2,323	n/a	\$409	n/a	\$763	\$1,547	\$2,534
CO			\$5,395	\$3,515	\$1,310	\$3,142	\$1,246	\$721	\$2,222	\$500	\$483	\$202	\$340	\$817	\$417
DE			\$5,792	\$529	n/a	n/a	\$5,263	n/a	\$225	\$95	\$89	\$43	\$77	n/a	n/a
FL			\$3,312	\$2,668	\$1,402	\$998	\$1,656	n/a	\$606	\$141	\$134	\$99	\$180	\$925	\$176
GA			\$1,059	\$1,059	\$290	n/a	n/a	n/a	\$705	n/a	\$230	\$23	n/a	n/a	n/a
ID			\$1,329	\$1,038	\$351	\$253	\$330	n/a	\$643	n/a	n/a	\$88	n/a	n/a	n/a
KS			\$644	\$644	\$644	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LA			\$464	n/a	n/a	n/a	\$464	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD			\$4,059	\$3,268	\$683	\$1,242	\$1,660	n/a	\$529	\$274	\$828	\$64	n/a	\$3,789	n/a
MO			\$435	\$435	\$435	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MS			n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT			\$1,572	\$1,154	\$1,079	\$256	\$162	n/a	n/a	n/a	\$75	n/a	n/a	n/a	n/a
NC			\$3,614	\$1,614	\$1,025	\$1,127	\$1,873	n/a	\$216	n/a	n/a	n/a	n/a	\$1,288	n/a
NE			\$1,010	\$835	\$746	\$117	\$58	n/a	\$89	n/a	n/a	n/a	n/a	n/a	n/a
NH			\$2,185	\$2,185	\$931	n/a	n/a	n/a	\$400	n/a	n/a	n/a	n/a	\$1,519	n/a
NM			\$1,634	\$1,190	\$1,028	\$430	\$429	\$886	\$486	n/a	\$181	n/a	n/a	n/a	\$99
NV			\$2,433	\$1,321	\$821	n/a	\$2,225	n/a	\$1,000	n/a	n/a	n/a	n/a	n/a	n/a
OR			\$5,854	\$3,658	\$1,311	\$1,420	\$1,629	\$268	\$2,598	n/a	n/a	n/a	n/a	n/a	n/a
SC			\$1,272	\$1,102	\$527	\$119	\$137	n/a	\$279	\$264	\$231	\$69	n/a	n/a	\$60
TN			\$2,269	\$998	\$551	\$768	\$1,776	n/a	\$279	n/a	\$159	\$174	n/a	n/a	\$460
TX			\$965	\$845	\$831	\$406	\$176	\$554	\$589	n/a	n/a	n/a	n/a	n/a	n/a
UT			\$555	\$522	\$292	\$100	n/a	\$201	\$417	n/a	\$20	\$17	n/a	n/a	n/a
VA			\$4,549	\$1,395	\$1,395	\$3,008	\$4,695	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT			\$2,642	\$2,642	\$227	n/a	n/a	n/a	\$610	\$362	\$174	\$34	n/a	\$1,521	n/a
WA			\$2,691	\$2,334	\$782	\$281	\$766	\$225	\$471	n/a	\$178	n/a	n/a	\$1,553	n/a
WI			\$1,016	\$888	n/a	n/a	\$255	n/a	\$1,297	\$317	n/a	\$163	n/a	n/a	n/a

Appendix A: Mullen Survey, 2003

Retail (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
AR	Benton	Bentonville	\$950	\$455		\$219	\$276				\$455				
AR	Faulkner	Conway	\$1,915	\$1,915	\$1,915										
AR	Washington	Fayetteville	\$183			\$49	\$134								
AZ	Gila	Payson	\$505			\$505									
AZ	Gila	Sedona	\$3,533	\$2,813	\$2,349		\$720	\$112	\$112			\$208	\$32		
AZ	Maricopa	Avondale	\$6,056	\$5,340	\$2,506	\$358	\$358				\$343	\$380	\$411		\$1,700
AZ	Maricopa	Buckeye	\$923	\$190		\$213	\$520				\$190				
AZ	Maricopa	Chandler	\$4,991	\$4,207	\$4,057	\$592	\$192				\$30	\$50	\$70		
AZ	Maricopa	Fountain Hills	\$510	\$510	\$190							\$20	\$300		
AZ	Maricopa	Gilbert	\$1,676	\$1,110	\$540	\$296	\$270				\$180	\$210	\$180		
AZ	Maricopa	Glendale	\$3,447	\$3,002	\$1,907	\$261	\$184				\$178	\$390	\$469		\$58
AZ	Maricopa	Goodyear	\$3,561	\$3,023	\$1,371	\$368	\$170				\$178	\$1,036	\$239		\$199
AZ	Maricopa	Mesa	\$1,397	\$1,083		\$145	\$169				\$423	\$660			
AZ	Maricopa	Peoria	\$22,825	\$15,767	\$14,339	\$405	\$6,653				\$197	\$861	\$370		
AZ	Maricopa	Phoenix	\$15,419	\$9,120	\$8,637	\$4,261	\$2,038		\$206	\$49	\$86	\$62	\$80		
AZ	Maricopa	Scottsdale	\$1,461	\$555		\$489	\$417	\$555							
AZ	Maricopa	Surprise	\$1,853	\$1,422	\$394	\$197	\$234				\$762		\$266		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Mohave	Bullhead City	\$43			\$43									
AZ	Navajo	Show Low	\$418			\$97	\$322								
AZ	Pima	Pima County	\$1,265	\$1,265	\$1,265										
AZ	Pima	Marana													
AZ	Pima	Oro Valley	\$698			\$698									
AZ	Pima	Tucson	\$227			\$227									
AZ	Pinal	Apache Junction	\$4,854	\$4,387	\$3,859	\$147	\$320					\$325	\$203		
AZ	Pinal	Casa Grande	\$1,035	\$812	\$309		\$223				\$144	\$282	\$77		
AZ	Pinal	Florence	\$455			\$252	\$203								
AZ	Pinal	Queen Creek	\$730	\$444			\$286					\$51	\$393		
AZ	Yavapai	Chino Valley	\$1,180	\$1,180	\$800						\$180	\$130	\$70		
AZ	Yavapai	Prescott													
CA	Yolo	Davis	\$7,309	\$7,309	\$6,536	varies	varies	\$72	\$237		\$132		\$291		\$41
CA	El Dorado	El Dorado Co	\$8,165	\$8,165	\$8,165	varies	varies								
CA	Los Angeles	Lancaster	\$1,793	\$1,793	\$1,250			\$500					\$43		
CA	Sacramento	Sacramento	\$8,734	\$7,845	\$590	\$169	\$720	\$4,591	\$620						\$2,043
CA	San Diego	San Diego	\$9,763	\$9,763											\$9,763
CA	San Francisco	San Francisco	\$11,580	\$11,580										\$240	\$11,340
CA	Santa Cruz	Santa Cruz Co	\$28,780	\$28,780	\$27,280	varies	varies	\$1,500							
CO	Adams	Adams Co	\$4,264	\$4,264	\$4,264										
CO	Adams	Commerce City	\$3,229	\$3,229	\$3,229										
CO	Boulder	Boulder	\$5,879	\$4,230	\$1,575	\$1,384	\$265	\$1,620			\$164	\$164	\$195		\$512
CO	Eagle	Eagle Co	\$4,923	\$4,923	\$4,923										
CO	Eagle	Basalt	\$4,157	\$2,259	\$250	\$690	\$1,208		\$1,509						\$500
CO	Eagle	Eagle	\$1,497	\$1,497	\$922						\$575				

Appendix A: Mullen Survey, 2003

Retail (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
CO	El Paso	Colorado Springs	\$1,417	\$982		\$176	\$259	\$982							
CO	Jefferson	Jefferson Co	\$3,120	\$3,120	\$3,120										
CO	Larimer	Larimer Co	\$5,870	\$5,870	\$5,870										
CO	Larimer	Loveland	\$13,440	\$9,553	\$7,924	\$3,886		\$589			\$350	\$230	\$460		
CO	Larimer	Ft. Collins	\$10,608	\$8,245	\$7,064	\$1,967	\$396	\$655			\$188	\$129	\$209		
CO	Pitken	Pitken Co	\$11,683	\$11,683	\$11,683										
CO	Weld	Weld Co	\$3,059	\$3,059	\$3,059										
CO	Weld	Windsor	\$8,074	\$6,882	\$4,984	\$832	\$360	\$1,898							

DE	New Castle	New Castle Co	\$1,779	\$473			\$1,306				\$345	\$33	\$95		
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FL	Broward	Broward Co	\$1,042	\$1,042	varies										\$1,042
FL	Citrus	Citrus Co	\$3,132	\$3,132	\$1,572						\$524	\$414	\$622		
FL	Clay	Clay Co													
FL	Collier	Collier Co	\$9,881	\$8,997	\$7,403	\$430	\$454				\$300	\$1,092			\$202
FL	Dade	Miami/Dade Co	\$1,429	\$1,429	\$991						\$291	\$147			
FL	Hernando	Hernando Co	\$3,395	\$3,395	\$2,752						\$173	\$190	\$280		
FL	Hillsborough	Hillsborough Co	\$3,942	\$3,374	\$3,352	\$264	\$304				\$22				
FL	Hillsborough	Tampa	\$3,990	\$3,990	\$3,990										
FL	Indian River	Indian River Co	\$2,170	\$2,170	\$2,170										
FL	Lake	Lake Co	\$2,232	\$2,232	\$2,177						\$55				
FL	Lee	Lee Co	\$4,401	\$4,401	\$3,869						\$532				
FL	Lee	Cape Coral	\$2,145	\$1,756	\$1,627	\$138	\$251				\$129				
FL	Lee	Ft. Myers	\$5,079	\$4,404	\$3,869	\$347	\$328				\$535				
FL	Manatee	Manatee Co	\$7,219	\$7,219	\$6,929							\$290			
FL	Marion	Marion Co	\$1,890	\$1,890	\$1,627						\$263				
FL	Martin	Martin Co	\$3,467	\$3,467	\$3,227						\$240				
FL	Orange	Orange Co.	\$5,493	\$5,493	\$5,072						\$178	\$243			
FL	Orange	Ocoee	\$5,182	\$3,266	\$2,885	\$483	\$1,433				\$284	\$97			
FL	Orange	Orlando	\$3,231	\$3,231	\$3,231										
FL	Orange	Winter Garden	\$7,729	\$7,060	\$7,060	\$262	\$407								
FL	Osceola	Osceola Co	\$10,140	\$10,140	\$10,140										
FL	Palm Beach	Palm Beach Co	\$5,306	\$5,306	\$4,676						\$190	\$226	\$214		
FL	Palm Beach	Palm Beach Gardens	\$6,750	\$6,750	\$5,905						\$420	\$211	\$214		
FL	Pasco	Pasco Co	\$2,130	\$2,130	\$2,130										
FL	Pinellas	Pinellas Co	\$3,071	\$2,965	\$2,965	\$106									
FL	Polk	Polk Co	\$841	\$841	\$841										
FL	Polk	Lakeland	\$3,307	\$3,101	\$2,676	\$96	\$110				\$94	\$331			
FL	St Johns	St. Johns Co	\$1,951	\$1,951	\$1,206						\$194	\$149	\$402		
FL	St Lucie	St. Lucie Co	\$3,559	\$3,559	\$2,989						\$125		\$445		
FL	Sarasota	Sarasota Co													
FL	Sarasota	North Port	\$1,582	\$1,582	\$1,212						\$275	\$95			
FL	Seminole	Seminole Co	\$2,901	\$2,901	\$2,741						\$160				
FL	Volusia	Volusia Co	\$1,879	\$1,879	\$1,750						\$129				

GA	Cherokee	Canton	\$173	\$173					\$173						
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Appendix A: Mullen Survey, 2003

Retail (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
NV	Washoe	Reno	\$3,089	\$3,067	\$3,067		\$22								
NV	Clark	Las Vegas	\$500	\$500	\$500										
OR	Clackamas	West Linn	\$12,408	\$10,646	\$10,207	\$690	\$1,071	\$439							
OR	Lane	Eugene	\$5,068	\$4,725	\$4,377		\$343	\$348							
OR	Marion	Salem	\$5,752	\$4,798	\$4,558	\$571	\$383	\$240							
OR	Washington	Washington Co	\$2,784	\$2,703	\$2,265		\$81	\$438							
OR	Washington	Hillsboro	\$5,887	\$5,519	\$3,997		\$368	\$379	\$1,143						
SC	Beaufort	Beaufort Co	\$1,502	\$1,502	\$1,502										
SC	Beaufort	Hilton Head	\$5,209	\$4,519	\$4,519	\$236	\$454								
SC	Berkeley	Mt. Pleasant	\$3,669	\$3,280	\$2,840	\$153	\$236				\$190	\$120			\$130
TN	Maury	Franklin	\$4,933	\$3,621	\$2,851	\$474	\$838								\$770
TN	Rutherford	LaVergne	\$2,749	\$2,355	\$2,355	\$94	\$300								
TN	Rutherford	Smyrna	\$1,909	\$1,909	\$1,279						\$630				
TN	Sumner	White House	\$2,888	\$2,888	\$1,550						\$532	\$806			
TX	Brazos	College Station													
TX	Collin	McKinney	\$4,253	\$4,101	\$2,513	\$68	\$84				\$316		\$1,272		
TX	Denton	Denton	\$1,033			\$710	\$323								
TX	Tarrant	Arlington	\$1,590	\$1,393	\$1,393	\$108	\$89								
TX	Tarrant	Colleyville	\$1,055	\$697	\$697	\$329	\$29								
TX	Tarrant	Ft. Worth	\$82			\$37	\$45								
TX	Tarrant	Watauga	\$1,605	\$1,605				\$1,605							
TX	Williamson	Georgetown	\$689			\$490	\$199								
UT	Salt Lake	Sandy City	\$786	\$656		\$130		\$553	\$103						
UT	Salt Lake	West Valley City	\$1,606	\$1,606	\$1,284			\$185			\$75	\$62			
UT	Tooele	Tooele													
VA	Louden	Leesburg				varies	varies								
VA	Stafford	Stafford Co	\$2,036	\$2,036	\$2,036										
VT	Chittenden	Burlington	\$1,334	\$1,334	\$576				\$328		\$155	\$275			
VT	Chittendon	Williston	\$1,041	\$1,041	\$1,041										
WA	King	King Co			varies										
WA	King	Bothell	\$3,619	\$3,300	\$3,300	\$224	\$95								
WA	King	Kirkland	\$2,075	\$1,520	\$1,520	\$281	\$274								
WA	Kitsap	Kitsap Co	\$2,120	\$2,120	\$2,120										
WA	Pierce	Pierce Co													
WA	Skagit	Burlington	\$1,970	\$1,450	\$598		\$520	\$225	\$400		\$227				
WA	Snohomish	Snohomish Co	\$8,269	\$8,269	\$8,269										
WA	Thurston	Tumwater	\$1,811	\$1,811	\$1,710						\$101				

Appendix A: Mullen Survey, 2003

Retail (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
WI	Ozaukee	Cedarburg	\$232	\$163			\$69					\$163			
WI	St Croix	Hudson													

		National Average	\$3,567	\$3,550	\$3,300	\$468	\$484	\$910	\$492	\$49	\$289	\$285	\$293	\$240	\$1,896
		Sample Size	144	127	110	64	68	21	11	1	55	38	27	1	15

State Average Fees

AR		\$1,016	\$1,185	\$1,915	\$134	\$205	n/a	n/a	n/a	\$455	n/a	n/a	n/a	n/a
AZ		\$3,182	\$3,124	\$3,037	\$514	\$753	\$334	\$159	\$49	\$241	\$333	\$226	n/a	\$652
CA		\$10,875	\$10,748	\$8,764	\$169	\$720	\$1,666	\$429	n/a	\$132	n/a	\$167	\$240	\$5,797
CO		\$5,801	\$4,985	\$4,528	\$1,489	\$497	\$1,149	\$1,509	n/a	\$319	\$174	\$288	n/a	\$506
DE		\$1,779	\$473	n/a	n/a	\$1,306	n/a	n/a	n/a	\$345	\$33	\$95	n/a	n/a
FL		\$3,886	\$3,711	\$3,434	\$266	\$470	n/a	n/a	n/a	\$243	\$290	\$363	n/a	\$622
GA		\$969	\$969	\$807	n/a	n/a	n/a	\$379	n/a	\$244	\$47	n/a	n/a	n/a
ID		\$1,460	\$1,198	\$1,067	\$161	\$362	n/a	n/a	n/a	n/a	\$262	n/a	n/a	n/a
KS		\$1,084	\$1,084	\$1,084	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LA		\$244	n/a	n/a	n/a	\$244	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD		\$1,800	\$1,459	\$1,940	\$544	\$739	n/a	n/a	n/a	\$480	\$403	n/a	n/a	\$110
MO		\$1,458	\$1,458	\$1,458	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MS		\$2,949	\$2,949	\$2,949	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT		\$5,587	\$4,891	\$4,412	\$307	\$389	n/a	n/a	n/a	\$479	n/a	n/a	n/a	n/a
NC		\$2,484	\$2,889	\$2,889	\$345	\$492	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE		\$1,742	\$1,622	\$1,622	\$80	\$40	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NH		\$2,890	\$2,890	\$2,890	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NM		\$1,860	\$2,687	\$2,366	\$241	\$213	\$1,626	n/a	n/a	\$662	n/a	n/a	n/a	\$37
NV		\$1,794	\$1,784	\$1,784	n/a	\$22	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR		\$6,380	\$5,678	\$5,081	\$631	\$449	\$369	\$1,143	n/a	n/a	n/a	n/a	n/a	n/a
SC		\$3,460	\$3,100	\$2,954	\$195	\$345	n/a	n/a	n/a	\$190	\$120	n/a	n/a	\$130
TN		\$3,120	\$2,693	\$2,009	\$284	\$569	n/a	n/a	n/a	\$581	\$806	n/a	n/a	\$770
TX		\$1,472	\$1,949	\$1,534	\$290	\$128	\$1,605	n/a	n/a	\$316	n/a	\$1,272	n/a	n/a
UT		\$1,196	\$1,131	\$1,284	\$130	n/a	\$369	\$103	n/a	\$75	\$62	n/a	n/a	n/a
VA		\$2,036	\$2,036	\$2,036	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT		\$1,188	\$1,188	\$809	n/a	n/a	n/a	\$328	n/a	\$155	\$275	n/a	n/a	n/a
WA		\$3,311	\$3,078	\$2,920	\$253	\$296	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WI		\$232	\$163	n/a	n/a	\$69	n/a	n/a	n/a	n/a	\$163	n/a	n/a	n/a

Appendix A: Mullen Survey, 2003

Office (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
AR	Benton	Bentonville	\$1,144	\$649		\$219	\$276				\$649				
AR	Faulkner	Conway	\$1,280	\$1,280	\$1,280										
AR	Washington	Fayetteville	\$183			\$49	\$134								

AZ	Gila	Payson	\$757			\$757									
AZ	Gila	Sedona	\$3,533	\$2,813	\$2,349		\$720	\$112	\$112			\$208	\$32		
AZ	Maricopa	Avondale	\$4,383	\$3,667	\$831	\$358	\$358				\$460	\$126	\$550		\$1,700
AZ	Maricopa	Buckeye	\$923	\$190		\$213	\$520				\$190				
AZ	Maricopa	Chandler	\$3,265	\$2,481	\$2,331	\$592	\$192				\$30	\$50	\$70		
AZ	Maricopa	Fountain Hills	\$510	\$510	\$190							\$20	\$300		
AZ	Maricopa	Gilbert	\$1,346	\$780	\$210	\$296	\$270				\$180	\$210	\$180		
AZ	Maricopa	Glendale	\$2,610	\$2,165	\$913	\$261	\$184				\$268	\$187	\$708		\$89
AZ	Maricopa	Goodyear	\$2,905	\$2,367	\$803	\$368	\$170				\$277	\$607	\$371		\$309
AZ	Maricopa	Mesa	\$874	\$560		\$145	\$169				\$219	\$341			
AZ	Maricopa	Peoria	\$7,135	\$5,898	\$4,757	\$405	\$832				\$297	\$286	\$558		
AZ	Maricopa	Phoenix	\$11,300	\$8,751	\$8,186	\$1,704	\$845		\$280	\$68	\$86	\$62	\$69		
AZ	Maricopa	Scottsdale	\$1,239	\$333		\$489	\$417	\$333							
AZ	Maricopa	Surprise	\$2,267	\$1,836	\$634	\$197	\$234					\$774	\$428		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Mohave	Bullhead City	\$43			\$43									
AZ	Navajo	Show Low	\$418			\$97	\$322								
AZ	Pima	Pima County	\$1,270	\$1,270	\$1,270										
AZ	Pima	Marana													
AZ	Pima	Oro Valley	\$653			\$653									
AZ	Pima	Tucson	\$227			\$227									
AZ	Pinal	Apache Junction	\$2,543	\$2,076	\$1,709	\$147	\$320					\$226	\$141		
AZ	Pinal	Casa Grande	\$752	\$529	\$102		\$223				\$217	\$93	\$117		
AZ	Pinal	Florence	\$455			\$252	\$203								
AZ	Pinal	Queen Creek	\$896	\$610			\$286					\$17	\$593		
AZ	Yavapai	Chino Valley	\$1,180	\$1,180	\$800						\$180	\$130	\$70		
AZ	Yavapai	Prescott													

CA	Yolo	Davis	\$2,790	\$2,790	\$1,677	varies	varies	\$72	\$237		\$405		\$358		\$41
CA	El Dorado	El Dorado Co	\$8,165	\$8,165	\$8,165	varies	varies								
CA	Los Angeles	Lancaster	\$1,793	\$1,793	\$1,250			\$500					\$43		
CA	Sacramento	Sacramento	\$6,593	\$5,704	\$756	\$169	\$720	\$2,755	\$452						\$1,742
CA	San Diego	San Diego	\$6,534	\$6,534											\$6,534
CA	San Francisco	San Francisco	\$19,580	\$19,580	\$5,000				\$2,000					\$240	\$12,340
CA	Santa Cruz	Santa Cruz Co	\$5,904	\$5,904	\$4,404	varies	varies	\$1,500							

CO	Adams	Adams Co	\$2,357	\$2,357	\$2,357										
CO	Adams	Commerce City	\$1,741	\$1,741	\$1,741										
CO	Boulder	Boulder	\$5,879	\$4,230	\$1,575	\$1,384	\$265	\$1,620			\$164	\$164	\$195		\$512
CO	Eagle	Eagle Co	\$1,840	\$1,840	\$1,840										
CO	Eagle	Basalt	\$4,502	\$1,656	\$250	\$1,035	\$1,811		\$906						\$500
CO	Eagle	Eagle	\$1,497	\$1,497	\$922						\$575				

Appendix A: Mullen Survey, 2003

Office (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
CO	El Paso	Colorado Springs	\$1,024	\$589		\$176	\$259	\$589							
CO	Jefferson	Jefferson Co	\$2,010	\$2,010	\$2,010										
CO	Larimer	Larimer Co	\$2,408	\$2,408	\$2,408										
CO	Larimer	Loveland	\$9,637	\$5,751	\$4,357	\$3,886		\$354			\$350	\$230	\$460		
CO	Larimer	Ft. Collins	\$5,819	\$3,456	\$2,537	\$1,967	\$396	\$393			\$188	\$129	\$209		
CO	Pitken	Pitken Co	\$3,921	\$3,921	\$3,921										
CO	Weld	Weld Co	\$2,068	\$2,068	\$2,068										
CO	Weld	Windsor	\$4,840	\$3,648	\$2,509	\$832	\$360	\$1,139							

DE	New Castle	New Castle Co	\$1,583	\$277			\$1,306				\$121	\$14	\$142		
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FL	Broward	Broward Co	\$608	\$608	varies										\$608
FL	Citrus	Citrus Co	\$3,494	\$3,494	\$2,574						\$309	\$244	\$367		
FL	Clay	Clay Co													
FL	Collier	Collier Co	\$8,967	\$8,083	\$6,401	\$430	\$454				\$300	\$1,326			\$56
FL	Dade	Miami/Dade Co	\$2,540	\$2,540	\$2,154						\$239	\$147			
FL	Hernando	Hernando Co	\$1,637	\$1,637	\$1,305						\$90	\$98	\$144		
FL	Hillsborough	Hillsborough Co	\$2,502	\$1,934	\$1,893	\$264	\$304				\$41				
FL	Hillsborough	Tampa	\$2,739	\$2,739	\$2,739										
FL	Indian River	Indian River Co	\$1,550	\$1,550	\$1,550										
FL	Lake	Lake Co	\$2,907	\$2,907	\$2,883						\$24				
FL	Lee	Lee Co	\$2,490	\$2,490	\$1,918						\$572				
FL	Lee	Cape Coral	\$1,707	\$1,318	\$1,189	\$138	\$251				\$129				
FL	Lee	Ft. Myers	\$3,168	\$2,493	\$1,918	\$347	\$328				\$575				
FL	Manatee	Manatee Co	\$1,440	\$1,440	\$1,330							\$110			
FL	Marion	Marion Co	\$1,602	\$1,602	\$1,502						\$100				
FL	Martin	Martin Co	\$2,385	\$2,385	\$1,850						\$70	\$93	\$372		
FL	Orange	Orange Co.	\$3,030	\$3,030	\$2,783						\$230	\$17			
FL	Orange	Ocoee	\$4,221	\$2,689	\$2,308	\$386	\$1,146				\$284	\$97			
FL	Orange	Orlando	\$1,378	\$1,378	\$1,378										
FL	Orange	Winter Garden	\$5,088	\$3,971	\$3,971	\$438	\$680								
FL	Osceola	Osceola Co	\$5,510	\$5,510	\$5,510										
FL	Palm Beach	Palm Beach Co	\$1,993	\$1,993	\$1,514						\$135	\$226	\$118		
FL	Palm Beach	Palm Beach Gardens	\$2,563	\$2,563	\$1,898						\$371	\$176	\$118		
FL	Pasco	Pasco Co	\$1,450	\$1,450	\$1,450										
FL	Pinellas	Pinellas Co	\$2,368	\$2,262	\$2,262	\$106									
FL	Polk	Polk Co	\$663	\$663	\$663										
FL	Polk	Lakeland	\$3,167	\$2,738	\$2,569	\$209	\$220				\$114	\$55			
FL	St Johns	St. Johns Co	\$1,329	\$1,329	\$1,045						\$82	\$32	\$170		
FL	St Lucie	St. Lucie Co	\$1,571	\$1,571	\$1,114						\$112		\$345		
FL	Sarasota	Sarasota Co													
FL	Sarasota	North Port	\$910	\$910	\$659						\$187	\$64			
FL	Seminole	Seminole Co	\$2,009	\$2,009	\$1,937						\$72				
FL	Volusia	Volusia Co	\$1,439	\$1,439	\$1,310						\$129				

GA	Cherokee	Canton	\$173	\$173						\$173					
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Appendix A: Mullen Survey, 2003

Office (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
GA	Cobb	Roswell	\$927	\$927	\$280						\$647				
GA	Fulton	Atlanta	\$1,935	\$1,935	\$1,608				\$241		\$67	\$19			
ID	Ada	Boise	\$1,206	\$1,206	\$1,206										
ID	Kootenai	Post Falls	\$1,372	\$849	\$616	\$161	\$362					\$233			
KS	Johnson	Lenexa	\$600	\$600	\$600										
KS	Johnson	Overland Park	\$700	\$700	\$700										
LA	E Baton Rouge	Baton Rouge	\$244				\$244								
MD	Ann Arundel	Ann Arundel Co	\$1,553	\$1,553	\$1,448							\$105			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co													
MD	Dorchester	Cambridge													
MD	Frederick	Frederick Co	\$1,739	\$750	\$750	\$413	\$576								
MD	Howard	Howard Co	\$800	\$800	\$800										
MD	Montgomery	Montgomery Co	\$2,687	\$1,875	\$1,875	\$352	\$460								
MD	Prince George's	Prince George's Co	\$812			\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$680	\$680							\$680				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,049	\$1,049	\$1,049										
MS	Madison	Madison	\$1,175	\$1,175	\$1,175										
MT	Gallatin	Bozeman	\$3,784	\$3,088	\$2,768	\$307	\$389				\$320				
NC	Wake	Cary	\$4,729	\$3,741	\$3,741	\$385	\$603								
NC	Durham	Durham	\$1,692	\$1,692	\$1,692										
NC	Orange	Orange Co.	\$685			\$305	\$380								
NE	Lancaster	Lincoln	\$1,919	\$1,799	\$1,799	\$80	\$40								
NH	Merrimack	Concord	\$1,100	\$1,100	\$1,100										
NH	Rockingham	Fremont													
NM	Bernalillo	Bernalillo Co	\$4,471	\$4,471	\$3,001			\$976			\$494				
NM	Dona Ana	Las Cruces	\$492			\$252	\$240								
NM	Lincoln	Ruidoso	\$658			\$376	\$283								
NM	Sandoval	Rio Rancho	\$2,539	\$2,000	\$1,774	\$197	\$342				\$196				\$30
NM	Santa Fe	Santa Fe	\$964	\$510	\$510	\$314	\$140								
NM	Santa Fe	Santa Fe County	\$335	\$335							\$335				
NM	Valencia	Los Lunas	\$256			\$123	\$133								

Appendix A: Mullen Survey, 2003

Office (per 1,000 sq. ft. based on 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	GenGovt	Schools	Other
WI	Ozaukee	Cedarburg	\$232	\$163			\$69					\$163			
WI	St Croix	Hudson													

		National Average	\$2,366	\$2,259	\$1,917	\$432	\$384	\$655	\$527	\$68	\$247	\$197	\$268	\$240	\$1,698
		Sample Size	144	127	111	64	68	21	12	1	53	40	27	1	15

State Average Fees

AR			\$869	\$965	\$1,280	\$134	\$205	n/a	n/a	n/a	\$649	n/a	n/a	n/a	n/a
AZ			\$2,079	\$2,112	\$1,792	\$391	\$363	\$223	\$196	\$68	\$219	\$222	\$299	n/a	\$699
CA			\$7,337	\$7,210	\$3,542	\$169	\$720	\$1,207	\$896	n/a	\$405	n/a	\$201	\$240	\$5,164
CO			\$3,539	\$2,655	\$2,192	\$1,547	\$618	\$819	\$906	n/a	\$319	\$174	\$288	n/a	\$506
DE			\$1,583	\$277	n/a	n/a	\$1,306	n/a	n/a	n/a	\$121	\$14	\$142	n/a	n/a
FL			\$2,530	\$2,346	\$2,119	\$290	\$483	n/a	n/a	n/a	\$198	\$207	\$233	n/a	\$332
GA			\$1,012	\$1,012	\$944	n/a	n/a	n/a	\$207	n/a	\$357	\$19	n/a	n/a	n/a
ID			\$1,289	\$1,028	\$911	\$161	\$362	n/a	n/a	n/a	n/a	\$233	n/a	n/a	n/a
KS			\$650	\$650	\$650	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LA			\$244	n/a	n/a	n/a	\$244	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD			\$1,197	\$961	\$1,218	\$372	\$499	n/a	n/a	n/a	\$680	\$105	n/a	n/a	\$110
MO			\$1,049	\$1,049	\$1,049	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MS			\$1,175	\$1,175	\$1,175	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT			\$3,784	\$3,088	\$2,768	\$307	\$389	n/a	n/a	n/a	\$320	n/a	n/a	n/a	n/a
NC			\$2,369	\$2,716	\$2,716	\$345	\$492	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE			\$1,919	\$1,799	\$1,799	\$80	\$40	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NH			\$1,100	\$1,100	\$1,100	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NM			\$1,388	\$1,829	\$1,762	\$252	\$228	\$976	n/a	n/a	\$342	n/a	n/a	n/a	\$30
NV			\$1,148	\$1,137	\$1,137	n/a	\$22	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR			\$3,868	\$3,130	\$2,545	\$631	\$486	\$357	\$1,143	n/a	n/a	n/a	n/a	n/a	n/a
SC			\$1,767	\$1,407	\$1,261	\$195	\$345	n/a	n/a	n/a	\$190	\$120	n/a	n/a	\$130
TN			\$2,377	\$1,951	\$1,508	\$284	\$569	n/a	n/a	n/a	\$313	\$374	n/a	n/a	\$770
TX			\$962	\$1,055	\$1,086	\$290	\$128	\$963	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT			\$871	\$806	\$1,025	\$130	n/a	\$221	\$57	n/a	\$48	\$39	n/a	n/a	n/a
VA			\$2,606	\$2,606	\$2,606	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT			\$868	\$868	\$489	n/a	n/a	n/a	\$328	n/a	\$155	\$275	n/a	n/a	n/a
WA			\$2,383	\$2,150	\$1,992	\$253	\$296	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WI			\$232	\$163	n/a	n/a	\$69	n/a	n/a	n/a	n/a	\$163	n/a	n/a	n/a



Appendix A: Mullen Survey, 2003

Industrial (per 1,000 sq. ft. based on 100,000 sq. ft. building; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
CO	El Paso	Colorado Springs	\$1,417	\$982		\$176	\$259	\$982							
CO	Jefferson	Jefferson Co	\$900	\$900	\$900										
CO	Larimer	Larimer Co	\$1,392	\$1,392	\$1,392										
CO	Larimer	Loveland	\$7,069	\$3,183	\$2,259	\$3,886		\$554			\$120	\$90	\$160		
CO	Larimer	Ft. Collins	\$4,692	\$2,329	\$1,529	\$1,967	\$396	\$655			\$52	\$35	\$58		
CO	Pitken	Pitken Co	\$2,059	\$2,059	\$2,059										
CO	Weld	Weld Co	\$1,618	\$1,618	\$1,618										
CO	Weld	Windsor	\$4,538	\$3,346	\$1,448	\$832	\$360	\$1,898							

DE	New Castle	New Castle Co	\$1,469	\$163			\$1,306				\$68	\$7	\$88		
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FL	Broward	Broward Co	\$329	\$329	varies										\$329
FL	Citrus	Citrus Co	\$2,143	\$2,143	\$1,553						\$199	\$156	\$235		
FL	Clay	Clay Co													
FL	Collier	Collier Co	\$5,875	\$4,991	\$4,333	\$430	\$454				\$300	\$312			\$46
FL	Dade	Miami/Dade Co	\$1,383	\$1,383	\$1,070						\$166	\$147			
FL	Hernando	Hernando Co	\$1,101	\$1,101	\$935						\$45	\$49	\$72		
FL	Hillsborough	Hillsborough Co	\$1,571	\$1,003	\$994	\$264	\$304				\$9				
FL	Hillsborough	Tampa	\$1,399	\$1,399	\$1,399										
FL	Indian River	Indian River Co	\$446	\$446	\$446										
FL	Lake	Lake Co	\$2,167	\$2,167	\$2,157						\$10				
FL	Lee	Lee Co	\$1,867	\$1,867	\$1,681						\$186				
FL	Lee	Cape Coral	\$1,529	\$1,140	\$1,011	\$138	\$251				\$129				
FL	Lee	Ft. Myers	\$2,543	\$1,868	\$1,681	\$347	\$328				\$187				
FL	Manatee	Manatee Co	\$550	\$550	\$520							\$30			
FL	Marion	Marion Co	\$866	\$866	\$809						\$57				
FL	Martin	Martin Co	\$1,281	\$1,281	\$972						\$41	\$54	\$214		
FL	Orange	Orange Co.	\$1,877	\$1,877	\$1,742						\$43	\$92			
FL	Orange	Ocoee	\$3,478	\$1,946	\$1,565	\$386	\$1,146				\$284	\$97			
FL	Orange	Orlando	\$892	\$892	\$892										
FL	Orange	Winter Garden	\$2,025	\$1,690	\$1,690	\$131	\$204								
FL	Osceola	Osceola Co	\$3,622	\$3,622	\$3,622										
FL	Palm Beach	Palm Beach Co	\$1,016	\$1,016	\$795						\$135	\$37	\$49		
FL	Palm Beach	Palm Beach Gardens	\$1,265	\$1,265	\$1,031						\$95	\$90	\$49		
FL	Pasco	Pasco Co	\$640	\$640	\$640										
FL	Pinellas	Pinellas Co	\$1,262	\$1,156	\$1,156	\$106									
FL	Polk	Polk Co	\$182	\$182	\$182										
FL	Polk	Lakeland	\$499	\$418	\$326	\$48	\$33				\$74	\$18			
FL	St Johns	St. Johns Co	\$701	\$701	\$573						\$36	\$17	\$75		
FL	St Lucie	St. Lucie Co	\$980	\$980	\$807						\$94		\$79		
FL	Sarasota	Sarasota Co													
FL	Sarasota	North Port	\$553	\$553	\$403						\$112	\$38			
FL	Seminole	Seminole Co	\$795	\$795	\$789						\$6				
FL	Volusia	Volusia Co	\$829	\$829	\$700						\$129				

GA	Cherokee	Canton	\$173	\$173					\$173						
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Appendix A: Mullen Survey, 2003

Industrial (per 1,000 sq. ft. based on 100,000 sq. ft. building; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
GA	Cobb	Roswell	\$627	\$627	\$177						\$450				
GA	Fulton	Atlanta	\$1,255	\$1,255	\$1,025				\$169		\$47	\$14			
ID	Ada	Boise	\$803	\$803	\$803										
ID	Kootenai	Post Falls	\$705	\$182	\$174	\$161	\$362					\$8			
KS	Johnson	Lenexa	\$1,000	\$1,000	\$1,000										
KS	Johnson	Overland Park	\$1,167	\$1,167	\$1,167										
LA	E Baton Rouge	Baton Rouge	\$244				\$244								
MD	Ann Arundel	Ann Arundel Co	\$419	\$419	\$401							\$18			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co													
MD	Dorchester	Cambridge													
MD	Frederick	Frederick Co	\$1,739	\$750	\$750	\$413	\$576								
MD	Howard	Howard Co	\$400	\$400	\$400										
MD	Montgomery	Montgomery Co	\$1,812	\$1,000	\$1,000	\$352	\$460								
MD	Prince George's	Prince George's Co	\$812			\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$440	\$440							\$440				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$647	\$647	\$647										
MS	Madison	Madison	\$584	\$584	\$584										
MT	Gallatin	Bozeman	\$2,337	\$1,641	\$1,162	\$307	\$389				\$479				
NC	Wake	Cary	\$3,297	\$2,309	\$2,309	\$385	\$603								
NC	Durham	Durham	\$591	\$591	\$591										
NC	Orange	Orange Co.	\$685			\$305	\$380								
NE	Lancaster	Lincoln	\$1,226	\$1,106	\$1,106	\$80	\$40								
NH	Merrimack	Concord	\$700	\$700	\$700										
NH	Rockingham	Fremont													
NM	Bernalillo	Bernalillo Co	\$3,618	\$3,618	\$1,742			\$1,626			\$250				
NM	Dona Ana	Las Cruces	\$492			\$252	\$240								
NM	Lincoln	Ruidoso	\$658			\$376	\$283								
NM	Sandoval	Rio Rancho	\$1,631	\$1,092	\$961	\$197	\$342				\$115				\$16
NM	Santa Fe	Santa Fe	\$604	\$150	\$150	\$314	\$140								
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460				
NM	Valencia	Los Lunas	\$256			\$123	\$133								

Appendix A: Mullen Survey, 2003

Industrial (per 1,000 sq. ft. based on 100,000 sq. ft. building; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
NV	Washoe	Reno	\$1,067	\$1,045	\$1,045		\$22								
NV	Clark	Las Vegas	\$500	\$500	\$500										
OR	Clackamas	West Linn	\$7,490	\$5,728	\$5,289	\$690	\$1,071	\$439							
OR	Lane	Eugene	\$2,069	\$1,582	\$1,234		\$487	\$348							
OR	Marion	Salem	\$1,645	\$1,004	\$764	\$258	\$383	\$240							
OR	Washington	Washington Co	\$1,653	\$1,285	\$906		\$368	\$379							
OR	Washington	Hillsboro	\$3,036	\$2,668	\$1,603		\$368	\$379	\$686						
SC	Beaufort	Beaufort Co	\$244	\$244	\$244										
SC	Beaufort	Hilton Head	\$1,480	\$790	\$790	\$236	\$454								
SC	Berkeley	Mt. Pleasant	\$1,439	\$1,050	\$700	\$153	\$236				\$190	\$30			\$130
TN	Maury	Franklin	\$3,406	\$2,094	\$1,324	\$474	\$838								\$770
TN	Rutherford	LaVergne	\$1,252	\$858	\$858	\$94	\$300								
TN	Rutherford	Smyrna	\$1,222	\$1,222	\$997						\$225				
TN	Sumner	White House	\$577	\$577	\$278						\$119	\$180			
TX	Brazos	College Station													
TX	Collin	McKinney	\$463	\$311	\$311	\$68	\$84								
TX	Denton	Denton	\$1,033			\$710	\$323								
TX	Tarrant	Arlington	\$670	\$473	\$473	\$108	\$89								
TX	Tarrant	Colleyville	\$1,651	\$1,293	\$1,293	\$329	\$29								
TX	Tarrant	Ft. Worth	\$82			\$37	\$45								
TX	Tarrant	Watauga	\$1,337	\$1,337				\$1,337							
TX	Williamson	Georgetown	\$689			\$490	\$199								
UT	Salt Lake	Sandy City	\$707	\$577		\$130		\$553	\$24						
UT	Salt Lake	West Valley City	\$683	\$683	\$449			\$185			\$27	\$22			
UT	Tooele	Tooele													
VA	Louden	Leesburg				varies	varies								
VA	Stafford	Stafford Co	\$1,510	\$1,510	\$1,510										
VT	Chittenden	Burlington	\$967	\$967	\$207				\$330		\$155	\$275			
VT	Chittendon	Williston	\$294	\$294	\$294										
WA	King	King Co			varies										
WA	King	Bothell	\$3,279	\$2,960	\$2,960	\$224	\$95								
WA	King	Kirkland	\$1,925	\$1,370	\$1,370	\$281	\$274								
WA	Kitsap	Kitsap Co	\$380	\$380	\$380										
WA	Pierce	Pierce Co													
WA	Skagit	Burlington	\$1,529	\$1,009	\$157		\$520	\$225	\$400		\$227				
WA	Snohomish	Snohomish Co	\$1,343	\$1,343	\$1,343										
WA	Thurston	Tumwater	\$1,631	\$1,631	\$1,530						\$101				

Appendix A: Mullen Survey, 2003

Industrial (per 1,000 sq. ft. based on 100,000 sq. ft. building; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	GenGovt	Schools	Other
WI	Ozaukee	Cedarburg	\$232	\$163			\$69					\$163			
WI	St Croix	Hudson													

		National Average	\$1,645	\$1,479	\$1,113	\$393	\$352	\$857	\$382	\$38	\$169	\$103	\$164	\$240	\$1,696
		Sample Size	144	127	110	64	68	21	11	1	53	40	27	1	15

State Average Fees

AR		\$635	\$614	\$808	\$134	\$205	n/a	n/a	n/a	\$420	n/a	n/a	n/a	n/a
AZ		\$1,483	\$1,399	\$1,100	\$325	\$317	\$341	\$144	\$38	\$166	\$133	\$215	n/a	\$646
CA		\$5,135	\$5,008	\$1,395	\$169	\$720	\$1,475	\$311	n/a	\$105	n/a	\$68	\$240	\$5,270
CO		\$2,704	\$1,922	\$1,313	\$1,460	\$437	\$1,142	\$1,509	n/a	\$228	\$96	\$138	n/a	\$506
DE		\$1,469	\$163	n/a	n/a	\$1,306	n/a	n/a	n/a	\$68	\$7	\$88	n/a	n/a
FL		\$1,473	\$1,326	\$1,216	\$231	\$389	n/a	n/a	n/a	\$111	\$87	\$110	n/a	\$188
GA		\$685	\$685	\$601	n/a	n/a	n/a	\$171	n/a	\$249	\$14	n/a	n/a	n/a
ID		\$754	\$493	\$489	\$161	\$362	n/a	n/a	n/a	n/a	\$8	n/a	n/a	n/a
KS		\$1,084	\$1,084	\$1,084	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
LA		\$244	n/a	n/a	n/a	\$244	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MD		\$819	\$520	\$638	\$372	\$499	n/a	n/a	n/a	\$440	\$18	n/a	n/a	\$110
MO		\$647	\$647	\$647	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MS		\$584	\$584	\$584	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
MT		\$2,337	\$1,641	\$1,162	\$307	\$389	n/a	n/a	n/a	\$479	n/a	n/a	n/a	n/a
NC		\$1,524	\$1,450	\$1,450	\$345	\$492	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE		\$1,226	\$1,106	\$1,106	\$80	\$40	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NH		\$700	\$700	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NM		\$1,103	\$1,330	\$951	\$252	\$228	\$1,626	n/a	n/a	\$275	n/a	n/a	n/a	\$16
NV		\$783	\$773	\$773	n/a	\$22	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR		\$3,178	\$2,453	\$1,959	\$474	\$535	\$357	\$686	n/a	n/a	n/a	n/a	n/a	n/a
SC		\$1,054	\$695	\$578	\$195	\$345	n/a	n/a	n/a	\$190	\$30	n/a	n/a	\$130
TN		\$1,614	\$1,188	\$864	\$284	\$569	n/a	n/a	n/a	\$172	\$180	n/a	n/a	\$770
TX		\$846	\$853	\$692	\$290	\$128	\$1,337	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT		\$695	\$630	\$449	\$130	n/a	\$369	\$24	n/a	\$27	\$22	n/a	n/a	n/a
VA		\$1,510	\$1,510	\$1,510	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT		\$631	\$631	\$251	n/a	n/a	n/a	\$330	n/a	\$155	\$275	n/a	n/a	n/a
WA		\$1,681	\$1,449	\$1,290	\$253	\$296	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WI		\$232	\$163	n/a	n/a	\$69	n/a	n/a	n/a	n/a	\$163	n/a	n/a	n/a

Appendix B: Nicholas Survey, 2003

Single-Family (3-bedroom, 2,000 sq. ft. detached unit)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
FL	Altamonte Springs	\$1,108	\$1,108	\$743				\$220	\$91				\$55			
FL	Apopka	\$8,132	\$4,172	\$1,103		\$1,502	\$2,458	\$241		\$2,828						
FL	Auburndale	\$2,912	\$488			\$724	\$1,700	\$300			\$56	\$49	\$83			
FL	Boca Raton	\$5,574	\$5,574	\$3,603				\$545		\$1,260				\$166		
FL	Boynton Beach	\$7,762	\$5,574	\$3,603		\$1,889	\$299	\$545		\$1,260				\$166		
FL	Bradenton	\$1,481				\$872	\$609									
FL	Brooksville	\$2,805	\$2,805	\$1,237				\$102		\$1,173	\$46		\$90	\$157		
FL	Castleberry	\$141	\$141	\$141												
FL	Clearwater	\$3,212	\$1,832	\$1,632		\$480	\$900	\$200								
FL	Cocoa	\$2,389	\$889	\$855		\$750	\$750						\$34			
FL	Delray Beach	\$2,596	\$2,596	\$1,650				\$177		\$698				\$70		
FL	Davie	\$2,582	\$2,582					\$370		\$2,022	\$68		\$122			
FL	Fernandina Bch	\$933	\$933	\$803							\$43		\$31	\$56		
FL	Fort Myers	\$9,456	\$5,344	\$2,509		\$2,070	\$2,042			\$2,299	\$508	\$28				
FL	Lake Mary	\$6,232	\$2,796	\$847		\$937	\$2,499	\$335	\$54	\$1,384	\$60		\$90	\$26		
FL	Kissimmee	\$3,614				\$1,191	\$2,423									
FL	Leesburg	\$2,496	\$978	\$978		\$237	\$1,281									
FL	Orlando	\$3,830	\$3,830	\$1,002						\$2,828						
FL	Palm Beach Gdns	\$9,191	\$9,191	\$4,631				\$2,480	\$203	\$1,260	\$345		\$136	\$136		
FL	Tampa	\$1,397	\$1,397	\$1,397												
FL	Winter Springs	\$2,515	\$2,515	\$1,256						\$1,058	\$129		\$72			
FL	Brevard Co.	\$1,485	\$1,485	\$855	\$160						\$58	\$58	\$34		\$160	\$160
FL	Broward Co.	\$2,737	\$2,737					\$370		\$2,022						\$345
FL	Charlotte Co.	\$2,633	\$2,633	\$1,799				\$402	\$123		\$91	\$11	\$65	\$142		
FL	Citrus Co.	\$2,849	\$2,849	\$1,430				\$153	\$121	\$636	\$156	\$15	\$135	\$203		
FL	Collier Co.	\$8,934	\$8,934	\$4,629				\$1,553	\$238	\$1,778	\$300	\$104	\$118	\$114		\$100
FL	Dade Co.	\$5,168	\$5,168	\$1,295				\$1,148		\$2,448	\$177		\$101			
FL	Escambia Co.	\$2,908				\$1,187	\$1,721									
FL	Flagler Co.	\$471	\$471	\$471												
FL	Hernando Co.	\$3,006	\$3,006	\$1,237				\$102	\$139	\$1,173	\$79		\$119	\$157		
FL	Hillsborough Co.	\$5,342	\$2,077	\$1,358		\$1,350	\$1,915	\$323		\$348	\$49					
FL	Indian River Co.	\$3,667	\$1,055	\$1,055		\$1,246	\$1,366									
FL	Lake Co.	\$6,461	\$6,461	\$2,189						\$4,142	\$130					
FL	Lee Co.	\$8,927	\$6,447	\$2,492		\$1,020	\$1,460	\$1,142		\$2,283	\$499	\$31				
FL	Manatee Co.	\$5,103	\$5,103	\$1,845				\$400		\$2,588		\$27	\$104		\$70	\$69
FL	Marion Co.	\$2,136	\$2,136	\$1,359	\$640						\$137					
FL	Martin Co.	\$4,786	\$4,786	\$2,150				\$973	\$280	\$973			\$136	\$274		
FL	Nassau Co.	\$1,014	\$1,014	\$883							\$44		\$31	\$56		
FL	Monroe Co.	\$1,703	\$1,703	\$633				\$340	\$242		\$105	\$105	\$150		\$64	\$64
FL	Orange Co.	\$8,720	\$5,138	\$2,075		\$1,095	\$2,487			\$2,828	\$165		\$70			
FL	Osceola Co.	\$4,087	\$4,087	\$1,259						\$2,828						

Appendix B: Nicholas Survey, 2003

Single-Family (3-bedroom, 2,000 sq. ft. detached unit)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
FL	Palm Beach Co.	\$6,906	\$6,906	\$3,603				\$1,161	\$174	\$1,260	\$427		\$115	\$166		
FL	Pasco Co.	\$4,231	\$2,167	\$2,167		\$539	\$1,525									
FL	Pinellas Co.	\$1,632	\$1,632	\$1,632												
FL	Polk Co.	\$2,542	\$2,542	\$582						\$1,607		\$49	\$152			\$152
FL	Sarasota Co.	\$6,454	\$2,092	\$1,630		\$2,720	\$1,642	\$462								
FL	Seminole Co.	\$2,669	\$2,669	\$1,059					\$54	\$1,384	\$172					
FL	St. Johns Co.	\$4,647	\$4,647	\$1,231				\$467		\$2,630	\$74	\$17	\$42	\$186		
FL	St. Lucie Co.	\$3,556	\$3,556	\$1,626				\$403	\$161	\$800	\$258			\$308		
FL	Volusia Co.	\$2,931	\$2,931	\$1,184				\$442		\$1,139	\$166					
FL	Walton Co.	\$1,900				\$1,900										
AR	Bentonville	\$3,598	\$504			\$1,371	\$1,723				\$504					
AZ	Apache Junction	\$2,527	\$2,527	\$1,485				\$564	\$262				\$133	\$83		
AZ	Chandler	\$7,009	\$2,804	\$1,537		\$2,348	\$1,857	\$696	\$70		\$105		\$159	\$237		
AZ	Peoria	\$11,910	\$6,454	\$4,052		\$3,625	\$1,831	\$1,506			\$168		\$182	\$546		
AZ	Phoenix	\$11,502	\$6,115	\$3,755	\$252	\$3,551	\$1,836	\$1,472	\$191		\$146		\$96	\$79	\$124	
AZ	Scottsdale	\$6,670				\$4,314	\$2,356									
CA	Bakersfield	\$8,483	\$6,286	\$2,197			\$2,197	\$615		\$3,474						
CA	Berkeley	\$6,210	\$3,440				\$2,770			\$3,440						
CA	Chico	\$5,310	\$5,310	\$1,646	\$1,326			\$2,133			\$92		\$16	\$97		
CA	Chula Vista	\$12,340	\$10,120	\$5,920	\$388		\$2,220			\$3,440					\$372	
CA	Clovis	\$11,363	\$6,054			\$2,655	\$2,655	\$575		\$5,004	\$265				\$210	
CA	Concord	\$9,960	\$9,960	\$1,891				\$3,208		\$2,970						\$1,891
CA	Costa Mesa	\$13,157	\$10,797	\$1,490		\$1,180	\$1,180	\$5,482		\$3,312	\$513					
CA	Davis	\$5,943	\$3,417			\$2,526		\$3,417								
CA	Del Mar	\$12,232	\$5,380			\$4,055	\$2,797	\$700								\$4,680
CA	Escondido	\$17,901	\$11,091	\$2,193	\$908	\$3,510	\$3,300	\$1,098		\$3,440			\$1,582			\$1,870
CA	Eureka	\$3,440	\$3,440							\$3,440						
CA	Fairfield	\$18,057	\$7,369	\$2,064		\$4,345	\$6,343	\$2,105					\$3,200			
CA	Fremont	\$10,037	\$10,037	\$1,614				\$3,407		\$3,690	\$232					\$1,094
CA	Glendale	\$3,440	\$3,440							\$3,440						
CA	Hayward	\$3,440	\$3,440							\$3,440						
CA	Hemet City	\$6,650	\$6,650	\$6,650												
CA	Huntington	\$7,560	\$7,560					\$3,120	\$1,000	\$3,440						
CA	Lancaster	\$6,686	\$6,686		\$2,246			\$1,000		\$3,440						
CA	Lodi	\$10,038	\$8,351	\$1,360	\$1,908	\$1,423	\$265	\$2,958			\$135		\$283	\$1,708		
CA	Long Beach	\$7,279	\$7,279	\$1,125				\$2,680		\$3,474						
CA	Merced	\$5,999	\$5,999	\$1,239				\$680		\$3,474	\$216		\$390			
CA	Napa	\$14,626	\$14,626	\$3,658				\$1,003		\$3,440	\$216			\$849	\$5,460	

Appendix B: Nicholas Survey, 2003

Single-Family (3-bedroom, 2,000 sq. ft. detached unit)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
CA	Oakland	\$3,474	\$3,474							\$3,474						
CA	Oceanside	\$8,809	\$8,809	\$1,848				\$2,200		\$4,761						
CA	Pasadena	\$5,548	\$4,248				\$1,300			\$3,492				\$756		
CA	Petaluma	\$12,200	\$12,200	\$3,007				\$3,974		\$3,492				\$1,727		
CA	Salinas	\$12,685	\$10,695	\$1,370	\$960		\$1,990	\$1,644		\$6,507	\$21					\$193
CA	San Bernadino	\$6,240	\$6,240							\$3,440					\$2,800	
CA	San Diego	\$26,119	\$13,696	\$4,023		\$5,425	\$6,998	\$3,017	\$1,006	\$3,440	\$2,011					\$200
CA	San Francisco	\$3,096	\$3,096							\$3,096						
CA	Santa Ana	\$18,511	\$16,681	\$3,421	\$964		\$1,830	\$2,610		\$3,474	\$792				\$2,530	\$2,890
CA	Contra Costa Co.	\$3,133	\$3,133	\$3,133												
CA	El Dorado Co.	\$10,195	\$10,195	\$3,263				\$2,643		\$3,474	\$590				\$225	
CA	Placer Co	\$6,122	\$6,122							\$3,474				\$2,648		
CA	Poway Co	\$10,965	\$5,115	\$825	\$1,570	\$2,994	\$2,856	\$2,720								
CA	Racklin Co	\$8,358	\$8,358	\$1,525				\$711		\$3,474				\$2,648		
CA	Sacramento	\$13,866	\$9,307	\$1,600	\$6,000	\$1,059	\$3,500	\$1,707								
CA	San Diego Co.	\$11,244	\$4,240			\$4,504	\$2,500	\$800		\$3,440						
CA	San Joaquin Co	\$3,699	\$1,659	\$1,659		\$2,040										
CA	San Jose	\$6,900	\$6,900					\$6,900								
CA	San Marcos Co	\$6,876	\$6,876							\$6,876						
CO	Adams Co	\$1,599	\$1,599	\$1,599												
CO	Boulder	\$12,849	\$6,854	\$1,683		\$4,855	\$1,140	\$1,908	\$322	\$1,900	\$177		\$213	\$222		\$429
CO	Colorado Springs	\$7,667	\$3,155		\$1,604	\$3,774	\$738	\$834		\$717						
CO	Denver	\$6,430				\$1,285	\$5,145									
CO	Eagle Co	\$3,433	\$3,433	\$1,600						\$1,833						
CO	Ft Collins	\$13,760	\$6,510	\$1,644	\$1,030	\$6,220	\$1,030	\$2,701	\$453		\$163		\$112	\$207		\$200
CO	Loveland	\$9,462	\$6,432	\$2,962	\$395	\$3,030		\$2,308	\$228		\$403		\$136			
CO	Larimer Co	\$3,172	\$3,172	\$1,913				\$1,259								
CO	Jefferson Co	\$1,426	\$1,426	\$1,426												
CO	Weld Co	\$1,955	\$1,955	\$1,955												
CO	Windson Co	\$1,993	\$1,993	\$1,993												
GA	Alpharetta	\$1,676	\$1,676	\$1,131				\$545								
GA	Atlanta	\$1,997	\$1,997	\$987				\$410	\$453		\$114		\$33			
GA	Canton	\$1,031	\$1,031					\$1,031								
GA	Forsyth Co.	\$1,031	\$1,031					\$1,031								
OH	Chardon	\$3,215					\$3,215									
HI	Honolulu	\$1,836	\$1,836	\$1,836												

Appendix B: Nicholas Survey, 2003

Single-Family (3-bedroom, 2,000 sq. ft. detached unit)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
ID	Boisie	\$2,015	\$2,015	\$1,294				\$721								
ID	Post Falls	\$4,901	\$1,025	\$287		\$1,616	\$2,260	\$650					\$88			
IA	West Des Moines	\$450	\$450					\$450								
IL	DuPage	\$683	\$683	\$683												
KY	Lexington-Fayette	\$2,701	\$1,563	\$1,448			\$1,138	\$115								
KS	Overland Park	\$1,750	\$1,750	\$1,750												
MD	Anne Arundel Co	\$3,879	\$3,879	\$841						\$3,038						
MD	Calvert Co	\$3,950	\$3,950					\$600		\$3,000					\$350	
MD	Caroline Co	\$750	\$750							\$750						
MD	Carroll Co	\$4,487	\$4,487					\$464		\$4,023						
MD	Charles Co	\$5,000	\$5,000							\$5,000						
MD	Frederick Co	\$3,000	\$3,000							\$3,000						
MD	Howard Co	\$1,440	\$1,440	\$1,440												
MD	Montgomery Co	\$1,749	\$1,749	\$1,749												
MD	Prince Georges Co	\$2,500	\$2,500							\$2,500						
MD	Queen Anne's Co	\$2,788	\$2,788						\$453	\$2,280	\$55					
MD	St Mary's Co	\$2,000	\$2,000	\$200				\$300		\$1,500						
MT	Bozman	\$6,560	\$2,208	\$1,592		\$1,919	\$2,433		\$453		\$163					
NC	Cary	\$7,554	\$2,535	\$2,535		\$1,916	\$3,103									
NH	Concord	\$3,290	\$3,290	\$1,330				\$620						\$1,340		
NM	Albuquerque	\$2,619				\$1,419	\$1,200									
NM	Bernalillo Co	\$6,673	\$6,673	\$2,562	\$2,190			\$671	\$453		\$363					\$434
NM	Rio Rancho	\$5,941	\$3,351	\$1,547		\$1,300	\$1,290	\$976	\$453		\$174		\$174			\$27
NM	Santa Fe	\$2,945	\$631	\$181		\$2,013	\$301	\$450								
NV	Las Vegas	\$1,776	\$576				\$1,200	\$576								
NV	Reno	\$4,908	\$2,683	\$1,683			\$2,225	\$1,000								
OR	Eugene	\$2,762	\$2,127	\$721	\$512		\$634	\$894								
OR	Gresham	\$1,607	\$1,607	\$1,607												
SC	Beaufort Co.	\$214	\$214								\$214					
SC	Hilton Head	\$816	\$816	\$816												

Appendix B: Nicholas Survey, 2003

Single-Family (3-bedroom, 2,000 sq. ft. detached unit)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
TN	Franklin	\$425	\$425	\$425												
TN	LaVergne	\$3,657	\$1,195	\$884		\$587	\$1,875	\$311								
TN	Smyrna	\$2,302	\$2,302	\$1,105				\$469	\$453		\$275					
TX	Colleville	\$3,831	\$1,775	\$1,775		\$2,056										
TX	College Station	\$556	\$556					\$556								
WA	Bothell	\$4,908	\$2,915	\$1,570		\$1,400	\$593	\$1,345								
WA	Kirkman	\$4,353	\$884	\$884		\$1,758	\$1,711									
National Average		\$5,313	\$4,078	\$1,770	\$1,356	\$2,156	\$2,011	\$1,246	\$313	\$2,715	\$244	\$45	\$114	\$635	\$1,124	\$870
Sample Size		152	144	109	17	50	56	85	26	71	51	11	36	32	11	17
AZ	State Average	\$7,924	\$4,475	\$2,707	\$252	\$3,460	\$1,970	\$1,060	\$174	n/a	\$140	n/a	\$143	\$236	\$124	n/a
CA	State Average	\$9,224	\$7,263	\$2,447	\$1,808	\$2,976	\$2,794	\$2,337	\$1,003	\$3,742	\$462	n/a	\$230	\$1,691	\$1,933	\$1,831
CO	State Average	\$5,795	\$3,653	\$1,864	\$1,010	\$3,833	\$2,013	\$1,802	\$334	\$1,483	\$248	n/a	\$154	\$215	n/a	\$315
FL	State Average	\$3,921	\$3,217	\$1,630	\$400	\$1,206	\$1,593	\$569	\$157	\$1,756	\$167	\$45	\$91	\$149	\$98	\$148
GA	State Average	\$1,434	\$1,434	\$1,059	n/a	n/a	n/a	\$754	\$453	n/a	\$114	n/a	\$33	n/a	n/a	n/a
ID	State Average	\$3,458	\$1,520	\$791	n/a	\$1,616	\$2,260	\$686	n/a	n/a	n/a	n/a	\$88	n/a	n/a	n/a
MD	State Average	\$2,868	\$2,868	\$1,058	n/a	n/a	n/a	\$455	\$453	\$2,788	\$55	n/a	n/a	n/a	\$350	n/a
NM	State Average	\$4,545	\$3,552	\$1,430	\$2,190	\$1,577	\$930	\$699	\$453	n/a	\$269	n/a	\$174	n/a	n/a	\$231
NV	State Average	\$3,342	\$1,630	\$1,683	n/a	n/a	\$1,713	\$788	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR	State Average	\$2,184	\$1,867	\$1,164	\$512	n/a	\$634	\$894	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SC	State Average	\$515	\$515	\$816	n/a	n/a	n/a	n/a	n/a	n/a	\$214	n/a	n/a	n/a	n/a	n/a
TN	State Average	\$2,128	\$1,307	\$805	n/a	\$587	\$1,875	\$390	\$453	n/a	\$275	n/a	n/a	n/a	n/a	n/a
TX	State Average	\$2,194	\$1,166	\$1,775	n/a	\$2,056	n/a	\$556	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WA	State Average	\$4,631	\$1,900	\$1,227	n/a	\$1,579	\$1,152	\$1,345	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Appendix B: Nicholas Survey, 2003

Multi-Family (2-bedroom, 1,000 sq. ft. apartment)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
FL	Altamonte Springs	\$945	\$945	\$488				\$244	\$91		\$92		\$30			
FL	Apopka	\$6,777	\$2,817	\$669		\$1,502	\$2,458	\$241		\$1,907						
FL	Auburndale	\$2,888	\$464			\$724	\$1,700	\$300			\$56	\$25	\$83			
FL	Boca Raton	\$3,645	\$3,645	\$2,526				\$399		\$577				\$143		
FL	Boynton Beach	\$4,964	\$3,645	\$2,526		\$1,120	\$199	\$399		\$577				\$143		
FL	Bradenton	\$1,258				\$741	\$517									
FL	Brooksville	\$1,975	\$1,975	\$759				\$79		\$907	\$39		\$70	\$121		
FL	Castleberry	\$123	\$123	\$123												
FL	Clearwater	\$2,566	\$1,186	\$986		\$480	\$900	\$200								
FL	Cocoa	\$1,933	\$433	\$406		\$750	\$750						\$27			
FL	Delray Beach	\$1,613	\$1,613	\$1,155				\$130		\$276				\$52		
FL	Davie	\$1,720	\$1,720					\$288		\$1,338	\$27		\$67			
FL	Fernandina Bch	\$605	\$605	\$490							\$39		\$25	\$51		
FL	Fort Myers	\$6,214	\$2,716	\$1,738		\$1,774	\$1,724			\$712	\$244	\$22				
FL	Lake Mary	\$6,232	\$2,796	\$847		\$937	\$2,499	\$335	\$54	\$1,384	\$60		\$90	\$26		
FL	Kissimmee	\$0														
FL	Leesburg	\$2,051	\$789	\$789		\$196	\$1,066									
FL	Orlando	\$2,678	\$2,678	\$771						\$1,907						
FL	Palm Beach Gdns	\$5,961	\$5,961	\$3,235				\$1,714	\$148	\$558	\$137		\$47	\$122		
FL	Tampa	\$744	\$744	\$744												
FL	Winter Springs	\$1,755	\$1,755	\$1,064						\$490	\$129		\$72			
FL	Brevard Co.	\$936	\$936	\$535							\$47	\$47	\$27		\$160	\$120
FL	Broward Co.	\$1,864	\$1,864					\$288		\$1,338						\$238
FL	Charlotte Co.	\$1,981	\$1,981	\$1,136				\$402	\$123		\$91	\$11	\$65	\$153		
FL	Citrus Co.	\$1,520	\$1,520	\$742				\$91	\$100	\$165	\$129	\$13	\$112	\$168		
FL	Collier Co.	\$6,092	\$6,092	\$3,429				\$1,061	\$214	\$827	\$150	\$104	\$118	\$109		\$80
FL	Dade Co.	\$3,970	\$3,970	\$960				\$642		\$2,081	\$187		\$101			
FL	Escambia Co.	\$0														
FL	Flagler Co.	\$311	\$311	\$311												
FL	Hernando Co.	\$2,139	\$2,139	\$759				\$79	\$107	\$907	\$74		\$92	\$121		
FL	Hillsborough Co.	\$3,232	\$1,217	\$893		\$675	\$1,340	\$210		\$66	\$49					
FL	Indian River Co.	\$3,442	\$830	\$830		\$1,246	\$1,366									
FL	Lake Co.	\$67	\$67								\$67					
FL	Lee Co.	\$5,599	\$3,615	\$1,726		\$816	\$1,168	\$845		\$707	\$315	\$23				
FL	Manatee Co.	\$2,716	\$2,716	\$1,525				\$272		\$693		\$18	\$104		\$61	\$43
FL	Marion Co.	\$1,213	\$1,213	\$781	\$317						\$115					
FL	Martin Co.	\$2,413	\$2,413					\$932	\$225	\$904			\$100	\$252		
FL	Nassau Co.	\$662	\$662	\$539							\$51		\$28	\$44		
FL	Monroe Co.	\$1,500	\$1,500	\$430				\$340	\$242		\$105	\$105	\$150		\$64	\$64
FL	Orange Co.	\$6,654	\$3,670	\$1,439		\$912	\$2,072			\$1,907	\$141		\$182			
FL	Osceola Co.			\$603						\$1,907						

Appendix B: Nicholas Survey, 2003

Multi-Family (2-bedroom, 1,000 sq. ft. apartment)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
FL	Palm Beach Co.			\$2,526				\$988	\$148	\$557	\$199	\$15		\$143		
FL	Pasco Co.			\$1,761												
FL	Pinellas Co.	\$986	\$986	\$986												
FL	Polk Co.	\$677	\$677	\$394								\$25	\$129			\$129
FL	Sarasota Co.	\$4,804	\$1,751	\$1,409		\$1,904	\$1,149	\$342								
FL	Seminole Co.	\$1,573	\$1,573	\$708					\$54	\$639	\$172					
FL	St. Johns Co.	\$1,887	\$1,887	\$834				\$375		\$422	\$59	\$14	\$34	\$149		
FL	St. Lucie Co.	\$2,420	\$2,420	\$902				\$359	\$144	\$608	\$133			\$274		
FL	Volusia Co.	\$2,931	\$2,931	\$1,184				\$442		\$1,139	\$166					
FL	Walton Co.	\$4,450				\$4,450										
AR	Bentonville	\$1,995	\$373			\$320	\$1,302				\$373					
AZ	Apache Junction	\$2,031	\$2,031	\$1,029				\$542	\$252				\$128	\$80		
AZ	Chandler	\$5,022	\$1,993	\$1,034		\$1,653	\$1,376	\$400	\$58		\$105		\$159	\$237		
AZ	Peoria	\$6,723	\$4,328	\$2,807		\$564	\$1,831	\$954			\$106		\$115	\$346		
AZ	Phoenix	\$5,380	\$2,000	\$1,127	\$50	\$2,095	\$1,285	\$559	\$89		\$99		\$40	\$36		
AZ	Scottsdale	\$5,515	\$302		\$302	\$3,063	\$2,150									
CA	Bakersfield	\$4,016	\$4,016	\$1,471				\$615		\$1,930						
CA	Berkeley	\$1,259					\$1,259									
CA	Chico	\$3,023	\$3,023	\$1,164				\$1,859								
CA	Chula Vista	\$7,792	\$6,127	\$3,552	\$388		\$1,665			\$1,911					\$276	
CA	Clovis	\$9,029	\$3,720			\$2,655	\$2,655	\$575		\$2,780	\$265				\$100	
CA	Concord	\$5,146	\$5,146	\$1,324				\$2,172		\$1,650						
CA	Costa Mesa	\$10,580	\$8,220	\$1,266		\$1,180	\$1,180	\$4,829		\$1,840	\$285					
CA	Davis	\$4,183	\$2,608			\$1,575		\$2,608								
CA	Del Mar	\$0														
CA	Escondido	\$10,602	\$6,057	\$1,314	\$363	\$2,340	\$2,205	\$1,098		\$1,700				\$1,582		
CA	Eureka	\$4,296	\$4,296							\$1,700				\$2,596		
CA	Fairfield	\$9,987	\$3,195	\$1,507		\$2,826	\$3,966	\$1,688								
CA	Fremont	\$3,718	\$3,718	\$1,247						\$1,620	\$202					\$649
CA	Glendale	\$1,700	\$1,700							\$1,700						
CA	Hayward	\$1,700	\$1,700							\$1,700						
CA	Hemet City	\$0														
CA	Huntington	\$3,497	\$3,497					\$1,797	varies	\$1,700						
CA	Lancaster	\$1,700	\$1,700							\$1,700						
CA	Lodi	\$6,705	\$5,051	\$1,333		\$1,394	\$260	\$2,115			\$133		\$250	\$1,221		
CA	Long Beach	\$5,125	\$5,125	\$1,125				\$2,070		\$1,930						
CA	Merced	\$3,759	\$3,759	\$816				\$536		\$1,930	\$170		\$307			
CA	Napa	\$11,461	\$11,461	\$2,476				\$639		\$1,700	\$337			\$849	\$5,460	

Appendix B: Nicholas Survey, 2003

Multi-Family (2-bedroom, 1,000 sq. ft. apartment)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
CA	Oakland	\$1,930	\$1,930							\$1,930						
CA	Oceanside	\$4,984	\$4,984	\$139				\$2,200		\$2,645						
CA	Pasadena	\$3,671	\$2,696				\$975			\$1,940				\$756		
CA	Petaluma	\$7,801	\$7,801	\$1,885				\$2,249		\$1,940				\$1,727		
CA	Salinas	\$7,904	\$6,577	\$822	\$640		\$1,327	\$1,096		\$3,615	\$18					\$386
CA	San Bernadino	\$4,500	\$4,500							\$1,700					\$2,800	
CA	San Diego	\$21,364	\$8,941	\$2,816		\$5,425	\$6,998	\$2,113	\$704	\$1,700	\$1,408					\$200
CA	San Francisco	\$1,720	\$1,720							\$1,720						
CA	Santa Ana	\$10,905	\$9,633	\$2,261	\$482		\$1,273	\$1,945		\$1,930	\$440				\$1,130	\$1,445
CA	Contra Costa Co.	\$2,603	\$2,603	\$2,603												
CA	El Dorado Co.	\$8,010	\$8,010	\$2,724				\$2,541		\$1,930	\$590				\$225	
CA	Placer Co	\$4,578	\$4,578							\$1,930				\$2,648		
CA	Poway Co	\$6,244	\$3,888	\$528	\$1,260		\$2,356	\$2,100								
CA	Racklin Co	\$6,107	\$6,107	\$960				\$569		\$1,930				\$2,648		
CA	Sacramento	\$7,012	\$4,171	\$634	\$2,500	\$216	\$2,625	\$1,037								
CA	San Diego Co.	\$2,500	\$2,500					\$800		\$1,700						
CA	San Joaquin Co	\$1,904	\$1,088	\$1,088		\$817										
CA	San Jose	\$5,800	\$5,800					\$5,800								
CA	San Marcos Co	\$3,820	\$3,820							\$3,820						
CO	Adams Co	\$983	\$983	\$983												
CO	Boulder	\$8,883	\$4,087	\$1,016		\$3,884	\$912	\$1,272	\$221	\$950	\$118		\$142	\$143		\$225
CO	Colorado Springs	\$4,264	\$1,634		\$535	\$2,151	\$479	\$591		\$508						
CO	Denver	\$0														
CO	Eagle Co	\$1,413	\$1,413	\$1,109						\$304						
CO	Ft Collins	\$8,031	\$4,180	\$1,215	\$223	\$3,021	\$830	\$2,047	\$338		\$121		\$83	\$153		
CO	Loveland	\$7,087	\$5,161	\$1,926	\$160	\$1,926		\$2,308	\$228		\$403		\$136			
CO	Larimer Co	\$2,145	\$2,145	\$1,326				\$819								
CO	Jefferson Co	\$1,185	\$1,185	\$1,185												
CO	Weld Co	\$1,355	\$1,355	\$1,355												
CO	Windson Co	\$1,381	\$1,381	\$1,381												
GA	Alpharetta	\$1,519	\$1,519	\$1,123				\$396								
GA	Atlanta	\$1,258	\$1,258	\$470				\$285	\$338		\$114		\$51			
GA	Canton	\$688	\$688					\$688								
GA	Forsyth Co.	\$688	\$688					\$688								
OH	Chardon	\$0														
HI	Honolulu	\$1,245	\$1,245	\$1,245												

Appendix B: Nicholas Survey, 2003

Multi-Family (2-bedroom, 1,000 sq. ft. apartment)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
ID	Boisie	\$1,354	\$1,354	\$781				\$573								
ID	Post Falls	\$1,608	\$1,025	\$287		\$253	\$330	\$650					\$88			
IA	West Des Moines	\$163	\$163					\$163								
IL	DuPage	\$308	\$308	\$308												
KY	Lexington-Fayette	\$0														
KS	Overland Park	\$807	\$807	\$807												
MD	Anne Arundel Co	\$2,100	\$2,100	\$601						\$1,499						
MD	Calvert Co	\$1,950	\$1,950					\$600		\$1,000					\$350	
MD	Caroline Co	\$0														
MD	Carroll Co	\$1,432	\$1,432					\$311		\$1,121						
MD	Charles Co	\$0														
MD	Frederick Co	\$775	\$775							\$775						
MD	Howard Co	\$960	\$960	\$960												
MD	Montgomery Co	\$420	\$420	\$420												
MD	Prince Georges Co	\$700	\$700							\$700						
MD	Queen Anne's Co	\$1,640	\$1,640						\$338	\$1,247	\$55					
MD	St Mary's Co	\$2,000	\$2,000	\$200				\$300		\$1,500						
MT	Bozman	\$1,911	\$1,492	\$1,079		\$256	\$163		\$338		\$75					
NC	Cary	\$5,640	\$1,556	\$1,556		\$1,551	\$2,533									
NH	Concord	\$1,931	\$1,931	\$931				\$400						\$600		
NM	Albuquerque	\$0														
NM	Bernalillo Co	\$3,591	\$3,591	\$1,599	\$730			\$423	\$338		\$228					\$273
NM	Rio Rancho	\$2,069	\$2,069	\$1,034				\$581	\$338		\$103					\$13
NM	Santa Fe	\$0														
NV	Las Vegas	\$1,520	\$320				\$1,200	\$320								
NV	Reno	\$4,366	\$2,141	\$1,141			\$2,225	\$1,000								
OR	Eugene	\$2,314	\$1,717	\$505	\$318		\$597	\$894								
OR	Gresham	\$0														
SC	Beaufort Co.	\$214	\$214								\$214					
SC	Hilton Head	\$635	\$635	\$635												

Appendix B: Nicholas Survey, 2003

Multi-Family (2-bedroom, 1,000 sq. ft. apartment)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
TN	Franklin	\$352	\$352	\$352												
TN	LaVergne	\$3,251	\$789	\$543		\$587	\$1,875	\$246								
TN	Smyrna	\$1,558	\$1,558	\$672				\$345	\$338		\$203					
TX	Colleville	\$1,650	\$1,230	\$1,230		\$420										
TX	College Station	\$452	\$452					\$452								
WA	Bothell	\$2,899	\$1,781	\$1,019		\$1,019	\$99	\$762								
WA	Kirkman	\$1,011	\$543	\$543		\$234	\$234									
National Average		\$3,125	\$2,530	\$1,158	\$591	\$1,491	\$1,524	\$958	\$223	\$1,409	\$181	\$35	\$99	\$571	\$1,063	\$297
Sample Size		149	134	103	14	40	44	80	25	66	51	12	33	31	10	13
AZ	State Average	\$4,934	\$2,131	\$1,499	\$176	\$1,844	\$1,661	\$614	\$133	n/a	\$103	n/a	\$111	\$175	n/a	n/a
CA	State Average	\$5,430	\$4,617	\$1,524	\$939	\$2,047	\$2,211	\$1,877	\$704	\$1,997	\$385	n/a	\$279	\$1,753	\$1,665	\$670
CO	State Average	\$3,339	\$2,352	\$1,277	\$306	\$2,746	\$740	\$1,407	\$262	\$587	\$214	n/a	\$120	\$148	n/a	\$225
FL	State Average	\$2,556	\$1,944	\$1,111	\$317	\$1,215	\$1,351	\$444	\$137	\$944	\$114	\$35	\$80	\$129	\$95	\$112
GA	State Average	\$1,038	\$1,038	\$797	n/a	n/a	n/a	\$514	\$338	n/a	\$114	n/a	\$51	n/a	n/a	n/a
ID	State Average	\$1,481	\$1,190	\$534	n/a	\$253	\$330	\$612	n/a	n/a	n/a	n/a	\$88	n/a	n/a	n/a
MD	State Average	\$1,089	\$1,331	\$545	n/a	n/a	n/a	\$404	\$338	\$1,120	\$55	n/a	n/a	n/a	\$350	n/a
NM	State Average	\$1,415	\$2,830	\$1,317	\$730	n/a	n/a	\$502	\$338	n/a	\$166	n/a	n/a	n/a	n/a	\$143
NV	State Average	\$2,943	\$1,231	\$1,141	n/a	n/a	\$1,713	\$660	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR	State Average	\$1,157	\$1,717	\$505	\$318	n/a	\$597	\$894	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SC	State Average	\$424	\$424	\$635	n/a	n/a	n/a	n/a	n/a	n/a	\$214	n/a	n/a	n/a	n/a	n/a
TN	State Average	\$1,720	\$900	\$522	n/a	\$587	\$1,875	\$296	\$338	n/a	\$203	n/a	n/a	n/a	n/a	n/a
TX	State Average	\$1,051	\$841	\$1,230	n/a	\$420	n/a	\$452	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WA	State Average	\$1,955	\$1,162	\$781	n/a	\$627	\$167	\$762	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Appendix B: Nicholas Survey, 2003

Retail (per 1,000 sq. ft., based on 150,000 sq. ft. shopping center)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
FL	Altamonte Springs	\$3,374	\$3,374	\$2,879							\$191		\$304			
FL	Apopka	\$3,014	\$3,014	\$3,014												
FL	Auburndale	\$2,786	\$262			\$716	\$1,808				\$96	\$24	\$142			
FL	Boca Raton	\$4,017	\$4,017	\$3,803										\$214		
FL	Boynton Beach	\$4,017	\$4,017	\$3,803										\$214		
FL	Bradenton	\$0														
FL	Brooksville	\$2,795	\$2,795	\$2,401									\$170	\$224		
FL	Castleberry	\$529	\$529	\$529												
FL	Clearwater	\$0														
FL	Cocoa	\$1,864	\$1,864	\$1,774									\$90			
FL	Delray Beach	\$2,353	\$2,353	\$2,221										\$131		
FL	Davie	\$346	\$346								\$52		\$294			
FL	Fernandina Bch	\$2,139	\$2,139	\$1,942							\$65		\$47	\$85		
FL	Fort Myers	\$8,675	\$4,536	\$3,985		\$2,173	\$1,966				\$497	\$54				
FL	Lake Mary	\$2,298	\$2,298	\$2,189							\$36		\$56	\$17		
FL	Kissimmee	\$0														
FL	Leesburg	\$0														
FL	Orlando	\$3,484	\$3,484	\$3,484												
FL	Palm Beach Gdns	\$6,658	\$6,658	\$5,905							\$420		\$211	\$122		
FL	Tampa	\$4,852	\$4,852	\$4,852												
FL	Winter Springs	\$3,108	\$3,108	\$2,658							\$320		\$130			
FL	Brevard Co.	\$1,313	\$1,313	\$1,146								\$167			varies	
FL	Broward Co.	\$970	\$970													\$970
FL	Charlotte Co.	\$3,139	\$3,139	\$2,763							\$103	\$12	\$73	\$188		
FL	Citrus Co.	\$3,098	\$3,098	\$1,572							\$465	\$25	\$414	\$622		
FL	Collier Co.	\$9,351	\$9,351	\$7,528							\$300	\$197	\$1,092	\$184		\$50
FL	Dade Co.	\$2,659	\$2,659	\$2,221							\$291		\$147			
FL	Escambia Co.	\$0														
FL	Flagler Co.	\$1,443	\$1,443	\$1,443												
FL	Hernando Co.	\$2,930	\$2,930	\$2,401							\$135		\$170	\$224		
FL	Hillsborough Co.	\$3,393	\$3,393	\$3,371							\$22					
FL	Indian River Co.	\$1,913	\$1,913	\$1,913												
FL	Lake Co.	\$55	\$55								\$55					
FL	Lee Co.	\$4,843	\$4,843	\$4,064							\$732	\$48				
FL	Manatee Co.	\$9,650	\$9,650	\$8,640									\$220		\$450	\$340
FL	Marion Co.	\$2,731	\$2,731	\$1,627	\$841						\$263					
FL	Martin Co.	\$5,771	\$5,771	\$3,858									\$380	\$1,533		
FL	Nassau Co.	\$2,334	\$2,334	\$2,135							\$65		\$47	\$86		
FL	Monroe Co.	\$2,222	\$2,222	\$1,874							\$64	\$64	\$112		\$54	\$54
FL	Orange Co.	\$7,283	\$7,283	\$6,785							\$255		\$243			
FL	Osceola Co.			\$4,981												

Appendix B: Nicholas Survey, 2003

Retail (per 1,000 sq. ft., based on 150,000 sq. ft. shopping center)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
FL	Palm Beach Co.			\$3,803							\$190		\$226	\$214		
FL	Pasco Co.			\$2,960												
FL	Pinellas Co.	\$2,723	\$2,723	\$2,723												
FL	Polk Co.	\$530	\$530	\$506								\$24				
FL	Sarasota Co.	\$7,524	\$6,212	\$6,212		\$819	\$493									
FL	Seminole Co.	\$5,300	\$5,300	\$5,140							\$160					
FL	St. Johns Co.	\$2,853	\$2,853	\$1,775							\$210	\$48	\$199	\$621		
FL	St. Lucie Co.	\$2,377	\$2,377	\$1,806							\$125			\$446		
FL	Volusia Co.	\$4,708	\$4,708	\$4,660							\$48					
FL	Walton Co.	\$0														
AR	Bentonville	\$950	\$455			\$219	\$276				\$455					
AZ	Apache Junction	\$4,387	\$4,387	\$3,859									\$325	\$203		
AZ	Chandler	\$4,787	\$4,120	\$3,970		\$340	\$327				\$30		\$50	\$70		
AZ	Peoria	\$18,201	\$11,711	\$10,266		\$387	\$6,103				\$110		\$978	\$357		
AZ	Phoenix	\$11,597	\$9,172	\$8,637	\$81	\$387	\$2,038	\$206	\$7		\$99		\$62	\$80		
AZ	Scottsdale	\$555	\$555		\$555											
CA	Bakersfield	\$817	\$817	\$507						\$310						
CA	Berkeley	\$5,410	\$5,280				\$130			\$280						\$5,000
CA	Chico	\$7,870	\$7,870	\$7,770							\$80		\$20			
CA	Chula Vista	\$2,648	\$2,648	\$2,368						\$280					varies	
CA	Clovis	\$610	\$610					\$300		\$310						
CA	Concord	\$4,035	\$4,035	\$3,400						\$250						\$385
CA	Costa Mesa	\$11,657	\$11,657	\$11,072						\$300	\$285					
CA	Davis	\$498	\$498					\$498								
CA	Del Mar	\$0														
CA	Escondido	\$5,430	\$5,430	\$3,820	\$590					\$280				\$740		
CA	Eureka	\$991	\$991							\$280				\$711		
CA	Fairfield	\$0														
CA	Fremont	\$7,993	\$7,993	\$7,241						\$330	\$82					\$340
CA	Glendale	\$280	\$280							\$280						
CA	Hayward	\$280	\$280							\$280						
CA	Hemet City	\$0														
CA	Huntington	\$280	\$280							\$280						
CA	Lancaster	\$500	\$500		\$220					\$280						
CA	Lodi	\$7,490	\$7,490	\$2,264	\$2,030			\$758			\$290		\$932	\$1,216		
CA	Long Beach	\$4,060	\$4,060	\$3,750						\$310						
CA	Merced	\$5,527	\$5,527	\$3,783						\$310	\$131		\$393			\$910
CA	Napa	\$280	\$280							\$280						

Appendix B: Nicholas Survey, 2003

Retail (per 1,000 sq. ft., based on 150,000 sq. ft. shopping center)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
CA	Oakland	\$310	\$310							\$310						
CA	Oceanside	\$2,392	\$2,392	\$2,082						\$310						
CA	Pasadena	\$5,187	\$2,990				\$2,197			\$310				\$2,680		
CA	Petaluma	\$2,795	\$2,795	\$2,485						\$310						
CA	Salinas	\$8,955	\$8,955	\$8,220	\$405					\$330						
CA	San Bernadino	\$280	\$280							\$280					varies	var
CA	San Diego	\$6,482	\$6,482	\$2,481				\$1,861	\$620	\$280	\$1,240					
CA	San Francisco	\$130	\$130							\$130						
CA	Santa Ana	\$6,250	\$6,250	\$5,530						\$280	\$440					
CA	Contra Costa Co.	\$5,210	\$5,210	\$5,210												
CA	El Dorado Co.	\$4,055	\$4,055	\$2,795						\$280	\$330				\$650	
CA	Placer Co	\$7,796	\$4,807	\$3,876		\$1,430	\$1,559			\$310	\$250			\$371		
CA	Poway Co	\$13,004	\$11,826	\$10,566	\$1,260		\$1,178									
CA	Racklin Co	\$3,120	\$3,120	\$2,439						\$310				\$371		
CA	Sacramento	\$6,530	\$5,801	\$590	\$4,591	\$169	\$560	\$620								
CA	San Diego Co.	\$280	\$280							\$280						
CA	San Joaquin Co	\$4,133	\$3,710	\$3,710		\$423										
CA	San Jose	\$0														
CA	San Marcos Co	\$330	\$330							\$330						
CO	Adams Co	\$4,264	\$4,264	\$4,264												
CO	Boulder	\$2,545	\$2,420	\$1,480			\$125				\$150		\$150	\$180		\$460
CO	Colorado Springs	\$1,417	\$982		\$982	\$176	\$259									
CO	Denver	\$0														
CO	Eagle Co	\$4,923	\$4,923	\$4,923												
CO	Ft Collins	\$7,361	\$5,430	\$4,232	\$655	\$1,535	\$396				\$174		\$174	\$195		
CO	Loveland	\$6,071	\$6,071	\$5,070	\$481						\$400		\$120			
CO	Larimer Co	\$5,829	\$5,829	\$5,829												
CO	Jefferson Co	\$3,100	\$3,100	\$3,100												
CO	Weld Co	\$5,949	\$5,949	\$5,949												
CO	Windson Co	\$4,984	\$4,984	\$4,984												
GA	Alpharetta	\$3,502	\$3,502	\$3,488				\$14								
GA	Atlanta	\$2,050	\$2,050	\$1,189				\$584			\$230		\$47			
GA	Canton	\$173	\$173					\$173								
GA	Forsyth Co.	\$173	\$173					\$173								
OH	Chardon	\$0														
HI	Honolulu	\$4,053	\$4,053	\$4,053												

Appendix B: Nicholas Survey, 2003

Retail (per 1,000 sq. ft., based on 150,000 sq. ft. shopping center)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
ID	Boisie	\$3,158	\$3,158	\$3,158												
ID	Post Falls	\$1,659	\$1,136	\$874		\$161	\$362						\$262			
IA	West Des Moines	\$0														
IL	DuPage	\$822	\$822	\$822												
KY	Lexington-Fayette	\$0														
KS	Overland Park	\$1,167	\$1,167	\$1,167												
MD	Anne Arundel Co	\$2,230	\$2,230	\$2,230												
MD	Calvert Co	\$110	\$110												\$110	
MD	Caroline Co	\$0														
MD	Carroll Co	\$0														
MD	Charles Co	\$0														
MD	Frederick Co	\$0														
MD	Howard Co	\$800	\$800	\$800												
MD	Montgomery Co	\$1,000	\$1,000	\$1,000												
MD	Prince Georges Co	\$0														
MD	Queen Anne's Co	\$150	\$150								\$150					
MD	St Mary's Co	\$0														
MT	Bozman	\$5,443	\$4,747	\$4,268		\$307	\$389				\$479					
NC	Cary	\$3,893	\$2,905	\$2,905		\$385	\$603									
NH	Concord	\$2,890	\$2,890	\$2,890												
NM	Albuquerque	\$0														
NM	Bernalillo Co	\$5,071	\$5,071	\$2,838	\$1,341						\$892					
NM	Rio Rancho	\$2,848	\$2,848	\$2,177							\$634					\$37
NM	Santa Fe	\$0														
NV	Las Vegas	\$500	\$500	\$500												
NV	Reno	\$3,089	\$3,067	\$3,067			\$22									
OR	Eugene	\$2,999	\$2,999	\$2,999												
OR	Gresham	\$0														
SC	Beaufort Co.	\$0														
SC	Hilton Head	\$3,317	\$3,317	\$3,317												

Appendix B: Nicholas Survey, 2003

Retail (per 1,000 sq. ft., based on 150,000 sq. ft. shopping center)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
TN	Franklin	\$1,302	\$1,302	\$1,302												
TN	LaVergne	\$2,355	\$2,355	\$2,355												
TN	Smyrna	\$1,909	\$1,909	\$1,279							\$630					
TX	Colleville	\$1,026	\$697	\$697		\$329										
TX	College Station	\$0														
WA	Bothell	\$2,879	\$2,560	\$2,560		\$224	\$95									
WA	Kirkman	\$2,075	\$1,520	\$1,520		\$281	\$274									
National Average		\$2,959	\$3,300	\$3,459	\$1,079	\$581	\$1,008	\$519	\$313	\$290	\$271	\$66	\$251	\$439	\$316	\$855
Sample Size		149	124	101	13	18	21	10	2	30	47	10	33	28	4	10
AZ	State Average	\$7,905	\$5,989	\$6,683	\$318	\$371	\$2,823	\$206	\$7	n/a	\$80	n/a	\$354	\$178	n/a	n/a
CA	State Average	\$3,510	\$3,682	\$4,362	\$1,516	\$674	\$1,125	\$807	\$620	\$290	\$348	n/a	\$448	\$1,015	\$650	\$1,659
CO	State Average	\$4,222	\$4,395	\$4,426	\$706	\$856	\$260	n/a	n/a	n/a	\$241	n/a	\$148	\$188	n/a	\$460
FL	State Average	\$3,071	\$3,320	\$3,252	\$841	\$1,236	\$1,422	n/a	n/a	n/a	\$206	\$66	\$227	\$320	\$252	\$354
GA	State Average	\$1,474	\$1,474	\$2,338	n/a	n/a	n/a	\$236	n/a	n/a	\$230	n/a	\$47	n/a	n/a	n/a
ID	State Average	\$2,409	\$2,147	\$2,016	n/a	\$161	\$362	n/a	n/a	n/a	n/a	n/a	\$262	n/a	n/a	n/a
MD	State Average	\$390	\$858	\$1,343	n/a	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$110	n/a
NM	State Average	\$1,980	\$3,960	\$2,508	\$1,341	n/a	n/a	n/a	n/a	n/a	\$763	n/a	n/a	n/a	n/a	\$37
NV	State Average	\$1,795	\$1,784	\$1,784	n/a	n/a	\$22	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR	State Average	\$1,500	\$2,999	\$2,999	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SC	State Average	\$1,659	\$3,317	\$3,317	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TN	State Average	\$1,855	\$1,855	\$1,645	n/a	n/a	n/a	n/a	n/a	n/a	\$630	n/a	n/a	n/a	n/a	n/a
TX	State Average	\$513	\$697	\$697	n/a	\$329	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WA	State Average	\$2,477	\$2,040	\$2,040	n/a	\$253	\$185	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Appendix B: Nicholas Survey, 2003

Office (per 1,000 sq. ft., based on 150,000 sq. ft. general office building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
FL	Altamonte Springs	\$1,109	\$1,109	\$988							\$74		\$47			
FL	Apopka	\$1,673	\$1,673	\$1,673												
FL	Auburndale	\$2,168	\$160			\$562	\$1,447				\$47	\$44	\$69			
FL	Boca Raton	\$1,495	\$1,495	\$1,380										\$115		
FL	Boynton Beach	\$1,495	\$1,495	\$1,380										\$115		
FL	Bradenton	\$0														
FL	Brooksville	\$1,394	\$1,394	\$1,192									\$87	\$115		
FL	Castleberry	\$303	\$303	\$303												
FL	Clearwater	\$2,471	\$2,471	\$2,471												
FL	Cocoa	\$1,353	\$1,353	\$1,337									\$16			
FL	Delray Beach	\$835	\$835	\$772										\$63		
FL	Davie	\$346	\$346								\$52		\$294			
FL	Fernandina Bch	\$758	\$758	\$610							\$49		\$35	\$64		
FL	Fort Myers	\$6,708	\$2,569	\$1,976		\$2,173	\$1,966				\$539	\$54				
FL	Lake Mary	\$1,656	\$1,656	\$1,547							\$36		\$56	\$17		
FL	Kissimmee	\$0														
FL	Leesburg	\$363	\$363	\$363												
FL	Orlando	\$1,313	\$1,313	\$1,313												
FL	Palm Beach Gdns	\$2,563	\$2,563	\$1,898							\$371		\$176	\$118		
FL	Tampa	\$3,640	\$3,640	\$3,640												
FL	Winter Springs	\$2,997	\$2,997	\$2,547							\$320		\$130			
FL	Brevard Co.	\$1,356	\$1,356	\$1,337								\$19			varies	
FL	Broward Co.	\$567	\$567													\$567
FL	Charlotte Co.	\$1,967	\$1,967	\$1,723							\$81	\$9	\$57	\$97		
FL	Citrus Co.	\$3,494	\$3,494	\$2,574							\$282	\$27	\$244	\$367		
FL	Collier Co.	\$7,242	\$7,242	\$5,450							\$300	\$60	\$1,326	\$56		\$50
FL	Dade Co.	\$2,324	\$2,324	\$1,938							\$239		\$147			
FL	Escambia Co.	\$0														
FL	Flagler Co.	\$800	\$800	\$800												
FL	Hernando Co.	\$1,459	\$1,459	\$1,192							\$70		\$82	\$115		
FL	Hillsborough Co.	\$1,886	\$1,886	\$1,845							\$41					
FL	Indian River Co.	\$1,550	\$1,550	\$1,550												
FL	Lake Co.	\$24	\$24								\$24					
FL	Lee Co.	\$2,776	\$2,776	\$2,306							\$423	\$48				
FL	Manatee Co.	\$1,433	\$1,433	\$1,140									\$110		\$90	\$93
FL	Marion Co.	\$2,237	\$2,237	\$1,502	\$635						\$100					
FL	Martin Co.	\$3,950	\$3,950	\$3,156									\$157	\$637		
FL	Nassau Co.	\$818	\$818	\$671							\$49		\$35	\$64		
FL	Monroe Co.	\$1,774	\$1,774	\$1,426							\$64	\$64	\$112		\$54	\$54
FL	Orange Co.	\$3,055	\$3,055	\$2,783							\$255		\$17			
FL	Osceola Co.			\$1,808												

Appendix B: Nicholas Survey, 2003

Office (per 1,000 sq. ft., based on 150,000 sq. ft. general office building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
FL	Palm Beach Co.			\$1,380							\$135		\$226	\$115		
FL	Pasco Co.			\$1,450												
FL	Pinellas Co.	\$2,077	\$2,077	\$2,077												
FL	Polk Co.	\$515	\$515	\$471								\$44				
FL	Sarasota Co.	\$4,925	\$2,310	\$2,310		\$1,630	\$985									
FL	Seminole Co.	\$2,393	\$2,393	\$2,321							\$72					
FL	St. Johns Co.	\$1,903	\$1,903	\$1,538							\$89	\$7	\$42	\$227		
FL	St. Lucie Co.	\$1,121	\$1,121	\$664							\$112			\$345		
FL	Volusia Co.	\$998	\$998	\$950							\$48					
FL	Walton Co.	\$0														
AR	Bentonville	\$1,144	\$649			\$219	\$276				\$649					
AZ	Apache Junction	\$2,076	\$2,076	\$1,709									\$226	\$141		
AZ	Chandler	\$3,127	\$2,460	\$2,310		\$340	\$327				\$30		\$50	\$70		
AZ	Peoria	\$6,298	\$5,148	\$3,987		\$387	\$763				\$184		\$379	\$598		
AZ	Phoenix	\$11,331	\$8,782	\$8,186	\$81	\$1,704	\$845	\$280	\$18		\$86		\$62	\$69		
AZ	Scottsdale	\$333	\$333		\$333											
CA	Bakersfield	\$310	\$310							\$310						
CA	Berkeley	\$5,400	\$5,270				\$130			\$270						\$5,000
CA	Chico	\$1,138	\$1,138	\$1,078							\$50		\$10			
CA	Chula Vista	\$270	\$270							\$270					varies	
CA	Clovis	\$610	\$610					\$300		\$310						
CA	Concord	\$4,755	\$4,755	\$4,160						\$250						\$345
CA	Costa Mesa	\$2,629	\$2,629	\$2,044						\$300	\$285					
CA	Davis	\$498	\$498					\$498								
CA	Del Mar	\$0														
CA	Escondido	\$2,530	\$2,530	\$930	\$590					\$270				\$740		
CA	Eureka	\$270	\$270							\$270						
CA	Fairfield	\$2,360	\$2,360	\$2,360												
CA	Fremont	\$4,992	\$4,992	\$3,920						\$330	\$202					\$540
CA	Glendale	\$270	\$270							\$270						
CA	Hayward	\$270	\$270							\$270						
CA	Hemet City	\$0														
CA	Huntington	\$270	\$270							\$270						
CA	Lancaster	\$490	\$490		\$220					\$270						
CA	Lodi	\$15,093	\$15,093	\$5,337	\$3,045			\$1,917		\$399			\$1,260	\$3,135		
CA	Long Beach	\$2,810	\$2,810	\$2,500						\$310						
CA	Merced	\$4,022	\$4,022	\$2,348						\$310	\$218		\$236			\$910
CA	Napa	\$270	\$270							\$270						

Appendix B: Nicholas Survey, 2003

Office (per 1,000 sq. ft., based on 150,000 sq. ft. general office building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
CA	Oakland	\$310	\$310							\$310						
CA	Oceanside	\$1,143	\$1,143	\$833						\$310						
CA	Pasadena	\$1,298	\$310				\$988			\$310						
CA	Petaluma	\$2,929	\$2,929	\$2,619						\$310						
CA	Salinas	\$2,653	\$2,653	\$1,918	\$405					\$330						
CA	San Bernadino	\$270	\$270							\$270					varies	
CA	San Diego	\$6,472	\$6,472	\$2,481				\$1,861	\$620	\$270	\$1,240					
CA	San Francisco	\$240	\$240							\$240						
CA	Santa Ana	\$4,380	\$4,380	\$3,670						\$270	\$440					
CA	Contra Costa Co.	\$3,995	\$3,995	\$3,995												
CA	El Dorado Co.	\$2,975	\$2,975	\$2,175						\$270	\$330				\$200	
CA	Placer Co	\$8,763	\$4,344	\$3,276		\$2,860	\$1,559			\$310	\$160			\$598		
CA	Poway Co	\$6,004	\$4,826	\$3,566	\$1,260		\$1,178									
CA	Racklin Co	\$3,577	\$3,577	\$2,669						\$310				\$598		
CA	Sacramento	\$4,692	\$3,963	\$756	\$2,755	\$169	\$560	\$452								
CA	San Diego Co.	\$270	\$270							\$270						
CA	San Joaquin Co	\$2,007	\$1,582	\$1,582		\$425										
CA	San Jose	\$0														
CA	San Marcos Co	\$330	\$330							\$330						
CO	Adams Co	\$2,357	\$2,357	\$2,357												
CO	Boulder	\$3,136	\$2,420	\$1,480		\$591	\$125				\$150		\$150	\$180		\$460
CO	Colorado Springs	\$1,417	\$982		\$982	\$176	\$259									
CO	Denver	\$0														
CO	Eagle Co	\$1,840	\$1,840	\$1,840												
CO	Ft Collins	\$5,993	\$4,062	\$2,917	\$655	\$1,535	\$396				\$174		\$121	\$195		
CO	Loveland	\$4,238	\$4,238	\$3,430	\$288						\$400		\$120			
CO	Larimer Co	\$2,408	\$2,408	\$2,408												
CO	Jefferson Co	\$2,080	\$2,080	\$2,080												
CO	Weld Co	\$2,461	\$2,461	\$2,461												
CO	Windson Co	\$2,509	\$2,509	\$2,509												
GA	Alpharetta	\$1,274	\$1,274	\$1,260				\$14								
GA	Atlanta	\$1,935	\$1,935	\$1,608				\$241			\$67		\$19			
GA	Canton	\$173	\$173					\$173								
GA	Forsyth Co.	\$173	\$173					\$173								
OH	Chardon	\$0														
HI	Honolulu	\$3,403	\$3,403	\$3,403												

Appendix B: Nicholas Survey, 2003

Office (per 1,000 sq. ft., based on 150,000 sq. ft. general office building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
ID	Boisie	\$2,772	\$2,772	\$2,772												
ID	Post Falls	\$1,372	\$849	\$616		\$161	\$362						\$233			
IA	West Des Moines	\$0														
IL	DuPage	\$3,992	\$3,992	\$3,992												
KY	Lexington-Fayette	\$0														
KS	Overland Park	\$700	\$700	\$700												
MD	Anne Arundel Co	\$896	\$896	\$896												
MD	Calvert Co	\$110	\$110												\$110	
MD	Caroline Co	\$0														
MD	Carroll Co	\$0														
MD	Charles Co	\$0														
MD	Frederick Co	\$0														
MD	Howard Co	\$800	\$800	\$800												
MD	Montgomery Co	\$1,000	\$1,000	\$1,000												
MD	Prince Georges Co	\$0														
MD	Queen Anne's Co	\$150	\$150								\$150					
MD	St Mary's Co	\$0														
MT	Bozman	\$3,784	\$3,088	\$2,768		\$307	\$389				\$320					
NC	Cary	\$4,729	\$3,741	\$3,741		\$385	\$603									
NH	Concord	\$1,100	\$1,100	\$1,100												
NM	Albuquerque	\$0														
NM	Bernalillo Co	\$4,393	\$4,393	\$3,094	\$805						\$494					
NM	Rio Rancho	\$2,000	\$2,000	\$1,774							\$196					\$30
NM	Santa Fe	\$0														
NV	Las Vegas	\$500	\$500	\$500												
NV	Reno	\$1,796	\$1,774	\$1,774			\$22									
OR	Eugene	\$857	\$857	\$857												
OR	Gresham	\$0														
SC	Beaufort Co.	\$0														
SC	Hilton Head	\$1,988	\$1,988	\$1,988												

Appendix B: Nicholas Survey, 2003

Office (per 1,000 sq. ft., based on 150,000 sq. ft. general office building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGovt	S Waste	Other
TN	Franklin	\$1,323	\$1,323	\$1,323												
TN	LaVergne	\$1,305	\$1,305	\$1,305												
TN	Smyrna	\$2,005	\$2,005	\$1,626							\$379					
TX	Colleville	\$1,044	\$715	\$715		\$329										
TX	College Station	\$0														
WA	Bothell	\$3,719	\$3,400	\$3,400		\$224	\$95									
WA	Kirkman	\$2,625	\$2,070	\$2,070		\$281	\$274									
National Average		\$1,970	\$2,091	\$2,046	\$927	\$761	\$645	\$591	\$319	\$289	\$223	\$38	\$192	\$344	\$114	\$805
Sample Size		149	127	102	13	19	21	10	2	30	47	10	33	26	4	10
AZ	State Average	\$4,633	\$3,760	\$4,048	\$207	\$810	\$645	\$280	\$18	n/a	\$100	n/a	\$179	\$220	n/a	n/a
CA	State Average	\$2,477	\$2,466	\$2,582	\$1,379	\$1,151	\$883	\$1,006	\$620	\$289	\$369	n/a	\$502	\$1,268	\$200	\$1,699
CO	State Average	\$2,585	\$2,536	\$2,387	\$642	\$767	\$260	n/a	n/a	n/a	\$241	n/a	\$130	\$188	n/a	\$460
FL	State Average	\$1,818	\$1,785	\$1,669	\$635	\$1,455	\$1,466	n/a	n/a	n/a	\$155	\$38	\$165	\$164	\$72	\$191
GA	State Average	\$889	\$889	\$1,434	n/a	n/a	n/a	\$150	n/a	n/a	\$67	n/a	\$19	n/a	n/a	n/a
ID	State Average	\$2,072	\$1,811	\$1,694	n/a	\$161	\$362	n/a	n/a	n/a	n/a	n/a	\$233	n/a	n/a	n/a
MD	State Average	\$269	\$591	\$899	n/a	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$110	n/a
NM	State Average	\$1,598	\$3,197	\$2,434	\$805	n/a	n/a	n/a	n/a	n/a	\$345	n/a	n/a	n/a	n/a	\$30
NV	State Average	\$1,148	\$1,137	\$1,137	n/a	n/a	\$22	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR	State Average	\$428	\$857	\$857	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SC	State Average	\$994	\$1,988	\$1,988	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TN	State Average	\$1,544	\$1,544	\$1,418	n/a	n/a	n/a	n/a	n/a	n/a	\$379	n/a	n/a	n/a	n/a	n/a
TX	State Average	\$522	\$715	\$715	n/a	\$329	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WA	State Average	\$3,172	\$2,735	\$2,735	n/a	\$253	\$185	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Appendix B: Nicholas Survey, 2003

Industrial (per 1,000 sq. ft., based on 150,000 sq. ft. building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
FL	Altamonte Springs	\$563	\$563	\$542									\$21			
FL	Apopka	\$940	\$940	\$940												
FL	Auburndale	\$436	\$82			\$101	\$253				\$31	\$4	\$46			
FL	Boca Raton	\$848	\$848	\$799										\$49		
FL	Boynton Beach	\$848	\$848	\$799										\$49		
FL	Bradenton	\$0														
FL	Brooksville	\$696	\$696	\$594									\$44	\$58		
FL	Castleberry	\$110	\$110	\$110												
FL	Clearwater	\$1,061	\$1,061	\$1,061												
FL	Cocoa	\$0														
FL	Delray Beach	\$391	\$391	\$383											\$7	
FL	Davie	\$88	\$88								\$41		\$47			
FL	Fernandina Bch	\$336	\$336	\$266							\$23		\$17	\$30		
FL	Fort Myers	\$6,062	\$1,923	\$1,731		\$2,173	\$1,966				\$187	\$5				
FL	Lake Mary	\$739	\$739	\$630							\$36		\$56	\$17		
FL	Kissimmee	\$0														
FL	Leesburg	\$229	\$229	\$229												
FL	Orlando	\$746	\$746	\$746												
FL	Palm Beach Gdns	\$1,265	\$1,265	\$1,031							\$95		\$90	\$49		
FL	Tampa	\$1,400	\$1,400	\$1,400												
FL	Winter Springs	\$2,218	\$2,218	\$1,768							\$320		\$130			
FL	Brevard Co.	\$1,010	\$1,010	\$1,010												
FL	Broward Co.	\$185	\$185													\$185
FL	Charlotte Co.	\$1,028	\$1,028	\$901							\$36	\$5	\$26	\$60		
FL	Citrus Co.	\$2,143	\$2,143	\$1,553							\$181	\$18	\$156	\$235		
FL	Collier Co.	\$4,801	\$4,801	\$4,333							\$300	\$41	\$31	\$46		\$50
FL	Dade Co.	\$1,383	\$1,383	\$1,070							\$166		\$147			
FL	Escambia Co.	\$0														
FL	Flagler Co.	\$302	\$302	\$302												
FL	Hernando Co.	\$768	\$768	\$594							\$72		\$44	\$58		
FL	Hillsborough Co.	\$782	\$782	\$767							\$16					
FL	Indian River Co.	\$446	\$446	\$446												
FL	Lake Co.	\$10	\$10								\$10					
FL	Lee Co.	\$1,873	\$1,873	\$1,720							\$150	\$4				
FL	Manatee Co.	\$555	\$555	\$355									\$30		\$170	
FL	Marion Co.	\$1,163	\$1,163	\$809	\$297						\$57					
FL	Martin Co.	\$1,240	\$1,240	\$972									\$54	\$214		
FL	Nassau Co.	\$362	\$362	\$293							\$23		\$17	\$30		
FL	Monroe Co.	\$661	\$661	\$406							\$64	\$64	\$19		\$54	\$54
FL	Orange Co.	\$1,882	\$1,882	\$1,742							\$48		\$92			
FL	Osceola Co.			\$638												

Appendix B: Nicholas Survey, 2003

Industrial (per 1,000 sq. ft., based on 150,000 sq. ft. building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
FL	Palm Beach Co.			\$799							\$135		\$37	\$49		
FL	Pasco Co.			\$640												
FL	Pinellas Co.	\$1,061	\$1,061	\$1,061												
FL	Polk Co.	\$113	\$113	\$109								\$4				
FL	Sarasota Co.	\$2,063	\$1,279	\$1,279		\$489	\$295									
FL	Seminole Co.	\$793	\$793	\$787							\$6					
FL	St. Johns Co.	\$1,014	\$1,014	\$843							\$39	\$9	\$23	\$100		
FL	St. Lucie Co.	\$598	\$598	\$425							\$94			\$79		
FL	Volusia Co.	\$0														
FL	Walton Co.	\$0														
AR	Bentonville	\$915	\$420			\$219	\$276				\$420					
AZ	Apache Junction	\$1,337	\$1,337	\$1,082									\$157	\$98		
AZ	Chandler	\$2,487	\$1,820	\$1,670		\$340	\$327				\$30		\$50	\$70		
AZ	Peoria	\$3,924	\$3,232	\$2,459		\$387	\$305				\$127		\$234	\$412		
AZ	Phoenix	\$4,881	\$3,657	\$3,229	\$81	\$710	\$514	\$162	\$5		\$86		\$62	\$32		
AZ	Scottsdale	\$555	\$555		\$555											
CA	Bakersfield	\$576	\$576	\$266						\$310						
CA	Berkeley	\$2,770	\$2,770							\$270						\$2,500
CA	Chico	\$810	\$810	\$810												
CA	Chula Vista	\$1,158	\$1,158	\$888						\$270					varies	
CA	Clovis	\$610	\$610					\$300		\$310						
CA	Concord	\$3,854	\$3,854	\$3,400						\$250						\$204
CA	Costa Mesa	\$1,681	\$1,681	\$1,038					\$58	\$300	\$285					
CA	Davis	\$498	\$498					\$498								
CA	Del Mar	\$0														
CA	Escondido	\$1,970	\$1,970	\$550	\$590					\$270				\$560		
CA	Eureka	\$700	\$700							\$270				\$430		
CA	Fairfield	\$880	\$880	\$880												
CA	Fremont	\$2,593	\$2,593	\$1,952					\$58	\$330	\$33					\$220
CA	Glendale	\$270	\$270							\$270						
CA	Hayward	\$270	\$270							\$270						
CA	Hemet City	\$0														
CA	Huntington	\$270	\$270							\$270						
CA	Lancaster	\$490	\$490		\$220					\$270						
CA	Lodi	\$10,142	\$10,142	\$3,808	\$3,553			\$952	\$58		\$123		\$119	\$1,530		
CA	Long Beach	\$1,410	\$1,410	\$1,100						\$310						
CA	Merced	\$2,116	\$2,116	\$594					\$58	\$310	\$87		\$157			\$910
CA	Napa	\$270	\$270							\$270						

Appendix B: Nicholas Survey, 2003

Industrial (per 1,000 sq. ft., based on 150,000 sq. ft. building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
CA	Oakland	\$310	\$310							\$310						
CA	Oceanside	\$726	\$726	\$416						\$310						
CA	Pasadena	\$40	\$40							\$40						
CA	Petaluma	\$1,306	\$1,306	\$996						\$310						
CA	Salinas	\$1,656	\$1,656	\$818	\$508					\$330						
CA	San Bernadino	\$270	\$270							\$270					varies	var
CA	San Diego	\$2,537	\$2,537	\$988				\$741	\$44	\$270	\$494					
CA	San Francisco	\$220	\$220							\$220						
CA	Santa Ana	\$2,578	\$2,578	\$1,810					\$58	\$270	\$440					
CA	Contra Costa Co.	\$2,000	\$2,000	\$2,000												
CA	El Dorado Co.	\$2,248	\$2,248	\$1,240					\$58	\$270	\$330				\$350	
CA	Placer Co	\$5,234	\$2,768	\$1,722		\$915	\$1,551		\$58	\$310	\$380		\$297			
CA	Poway Co	\$4,247	\$3,069	\$1,809	\$1,260		\$1,178									
CA	Racklin Co	\$1,979	\$1,979	\$1,372						\$310			\$297			
CA	Sacramento	\$6,076	\$5,347	\$961	\$3,826	\$169	\$560	\$560								
CA	San Diego Co.	\$270	\$270							\$270						
CA	San Joaquin Co	\$805	\$634	\$634		\$171										
CA	San Jose	\$0														
CA	San Marcos Co	\$330	\$330							\$330						
CO	Adams Co	\$1,552	\$1,552	\$1,552												
CO	Boulder	\$3,136	\$2,420	\$1,480		\$591	\$125				\$150		\$150	\$180		\$460
CO	Colorado Springs	\$1,417	\$982		\$982	\$176	\$259									
CO	Denver	\$0														
CO	Eagle Co	\$1,166	\$1,166	\$1,166												
CO	Ft Collins	\$4,141	\$2,210	\$1,279	\$655	\$1,535	\$396				\$48		\$33	\$195		
CO	Loveland	\$2,611	\$2,611	\$1,750	\$451						\$350		\$60			
CO	Larimer Co	\$1,392	\$1,392	\$1,392												
CO	Jefferson Co	\$890	\$890	\$890												
CO	Weld Co	\$1,420	\$1,420	\$1,420												
CO	Windson Co	\$1,448	\$1,448	\$1,448												
GA	Alpharetta	\$668	\$668	\$654				\$14								
GA	Atlanta	\$1,305	\$1,305	\$1,075				\$169			\$47		\$14			
GA	Canton	\$173	\$173					\$173								
GA	Forsyth Co.	\$173	\$173					\$173								
OH	Chardon	\$0														
HI	Honolulu	\$2,019	\$2,019	\$2,019												

Appendix B: Nicholas Survey, 2003

Industrial (per 1,000 sq. ft., based on 150,000 sq. ft. building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
ID	Boisie	\$1,827	\$1,827	\$1,827												
ID	Post Falls	\$705	\$182	\$174		\$161	\$362						\$8			
IA	West Des Moines	\$0														
IL	DuPage	\$364	\$364	\$364												
KY	Lexington-Fayette	\$0														
KS	Overland Park	\$1,167	\$1,167	\$1,167												
MD	Anne Arundel Co	\$391	\$391	\$391												
MD	Calvert Co	\$110	\$110												\$110	
MD	Caroline Co	\$0														
MD	Carroll Co	\$0														
MD	Charles Co	\$0														
MD	Frederick Co	\$0														
MD	Howard Co	\$400	\$400	\$400												
MD	Montgomery Co	\$500	\$500	\$500												
MD	Prince Georges Co	\$0														
MD	Queen Anne's Co	\$150	\$150								\$150					
MD	St Mary's Co	\$0														
MT	Bozman	\$2,337	\$1,641	\$1,162		\$307	\$389				\$479					
NC	Cary	\$3,297	\$2,309	\$2,309		\$385	\$603									
NH	Concord	\$700	\$700	\$700												
NM	Albuquerque	\$0														
NM	Bernalillo Co	\$3,387	\$3,387	\$1,796	\$1,341						\$250					
NM	Rio Rancho	\$1,092	\$1,092	\$961							\$115					\$16
NM	Santa Fe	\$0														
NV	Las Vegas	\$500	\$500	\$500												
NV	Reno	\$1,067	\$1,045	\$1,045			\$22									
OR	Eugene	\$497	\$497	\$497												
OR	Gresham	\$0														
SC	Beaufort Co.	\$0														
SC	Hilton Head	\$595	\$595	\$595												

Appendix B: Nicholas Survey, 2003

Industrial (per 1,000 sq. ft., based on 150,000 sq. ft. building)

State	Jurisdiction	Total	Non-Util	Road	Drain	Water	Sewer	Park	Library	School	Fire	EMS	Police	GenGov	S Waste	Other
TN	Franklin	\$668	\$668	\$668												
TN	LaVergne	\$858	\$858	\$858												
TN	Smyrna	\$1,222	\$1,222	\$997							\$225					
TX	Colleville	\$1,622	\$1,293	\$1,293		\$329										
TX	College Station	\$0														
WA	Bothell	\$2,539	\$2,220	\$2,220		\$224	\$95									
WA	Kirkman	\$1,925	\$1,370	\$1,370		\$281	\$274									
National Average		\$1,187	\$1,260	\$1,111	\$1,101	\$509	\$513	\$374	\$51	\$279	\$154	\$17	\$70	\$194	\$171	\$511
Sample Size		149	125	102	13	19	19	10	9	30	44	9	31	27	4	9
AZ	State Average	\$2,637	\$2,120	\$2,110	\$318	\$479	\$382	\$162	\$5	n/a	\$81	n/a	\$126	\$153	n/a	n/a
CA	State Average	\$1,614	\$1,622	\$1,307	\$1,660	\$418	\$1,096	\$610	\$56	\$279	\$271	n/a	\$138	\$623	\$350	\$959
CO	State Average	\$1,743	\$1,609	\$1,375	\$696	\$767	\$260	n/a	n/a	n/a	\$183	n/a	\$81	\$188	n/a	\$460
FL	State Average	\$942	\$951	\$900	\$297	\$921	\$838	n/a	n/a	n/a	\$93	\$17	\$56	\$71	\$112	\$96
GA	State Average	\$580	\$580	\$865	n/a	n/a	n/a	\$132	n/a	n/a	\$47	n/a	\$14	n/a	n/a	n/a
ID	State Average	\$1,266	\$1,005	\$1,001	n/a	\$161	\$362	n/a	n/a	n/a	n/a	n/a	\$8	n/a	n/a	n/a
MD	State Average	\$141	\$310	\$430	n/a	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$110	n/a
NM	State Average	\$1,120	\$2,240	\$1,379	\$1,341	n/a	n/a	n/a	n/a	n/a	\$183	n/a	n/a	n/a	n/a	\$16
NV	State Average	\$784	\$773	\$773	n/a	n/a	\$22	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
OR	State Average	\$248	\$497	\$497	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
SC	State Average	\$298	\$595	\$595	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
TN	State Average	\$916	\$916	\$841	n/a	n/a	n/a	n/a	n/a	n/a	\$225	n/a	n/a	n/a	n/a	n/a
TX	State Average	\$811	\$1,293	\$1,293	n/a	\$329	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
WA	State Average	\$2,232	\$1,795	\$1,795	n/a	\$253	\$185	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Appendix C: NAR Survey of Single-Family Impact Fees, 2002

State	County	Place	Type	Total	Non-Util	Road	Water	Sewer	Park	Library	Fire	Police	School	Public	Drain
AZ	Maricopa	Avondale	City	\$4,045	\$1,395	\$400	\$750	\$1,900	\$300	\$300	\$250	\$145			
AZ	Maricopa	Fountain Hills	City	\$10,835	\$3,495	\$609	\$840	\$6,500	\$2,388			\$32		\$466	
AZ	Maricopa	Gilbert	City	\$7,028	\$1,930	\$108	\$2,650	\$2,448	\$1,306		\$180	\$336			
AZ	Maricopa	Mesa	City	\$2,914	\$1,093		\$901	\$920	\$559	\$322	\$108	\$104			
AZ	Pima	Oro Valley	Town	\$4,082	\$2,008	\$2,008	\$2,074								
AZ	Pinal	Apache Junction	City	\$2,321	\$2,321	\$270			\$366	\$199		\$118	\$1,368		
AZ	Yavapai	Sedona	City	\$8,447	\$4,172	\$811		\$4,275	\$2,378			\$66		\$153	\$764
CA	El Dorado		County	\$17,443	\$17,443	\$9,896			\$1,772		\$1,915		\$3,860		
CA	Imperial	El Centro	City	\$2,536	\$2,536	\$333			\$696	\$480	\$173	\$265		\$589	
CA	Kern	Bakersfield	City	\$9,012	\$6,912	\$2,197		\$2,100	\$615				\$4,100		
CA	Kings	Lemoore	City	\$11,945	\$9,827	\$1,046	\$1,287	\$831	\$1,543		\$75	\$198	\$4,100	\$626	\$2,239
CA	Lassen	Susanville	City	\$7,516	\$6,881	\$980	\$635		\$201		\$960	\$880	\$3,860		
CA	Los Angeles	Signal Hill	City	\$25,993	\$13,658	\$218	\$12,335		\$13,440						
CA	Nevada	Truckee	Town	\$2,500	\$2,500				\$0		\$600		\$1,900		
CA	Orange	Garden Grove	City	\$2,745	\$1,795	\$595	\$950		\$1,200						
CA	Orange	Rancho Santa Mar	City	\$4,608	\$4,608	\$4,575						\$33			
CA	Riverside	Calimesa	City	\$10,052	\$3,603	\$24	\$2,561	\$3,888	\$2,727	\$378	\$141	\$333			
CA	Sacramento	Folsom	City	\$10,465	\$10,465	\$3,761			\$2,160		\$444		\$4,100		
CA	San Bernadino	Montclair	City	\$8,696	\$4,100		\$600	\$3,996					\$4,100		
CA	San Bernadino	Upland	City	\$7,404	\$7,404	\$1,252			\$2,052				\$4,100		
CA	San Bernadino	Hesperia	City	\$1,803	\$1,803	\$1,000			\$776			\$27			
CA	San Bernardino	Victorville	City	\$14,603	\$6,336	\$1,129	\$3,974	\$4,293	\$659	\$436	\$92		\$4,020		
CA	San Bernardino	Yucaipa	City	\$9,590	\$9,590	\$5,012			\$654		\$243		\$3,680		
CA	San Diego	Coronado	City	\$10,093	\$1,000		\$4,690	\$4,403						\$1,000	
CA	San Diego	Escondido	City	\$13,987	\$5,781	\$2,193	\$6,981	\$1,225	\$1,098					\$1,582	\$908
CA	San Luis Obispo	Pismo Beach	City	\$5,061	\$2,691	\$718	\$1,203	\$1,167	\$751		\$502	\$172		\$549	
CA	Santa Barbara	Santa Maria	City	\$14,269	\$11,867	\$1,541	\$1,121	\$1,281	\$2,802	\$442	\$482		\$6,600		
CA	Stanislaus	Ceres	City	\$7,392	\$7,392	\$1,161			\$1,675		\$456		\$4,100		
CA	Stanislaus	Turlock	City	\$14,762	\$3,462		\$7,600	\$3,700	\$943					\$2,519	
CO	Adams	Brighton	City	\$8,757	\$4,632	\$457	\$3,000	\$1,125	\$600						\$3,575
CO	Arapahoe	Littleton	City	\$7,221	\$1,226		\$4,855	\$1,140	\$606			\$220	\$400		
CO	Boulder	Boulder	City	\$16,293	\$6,343	\$1,742	\$6,750	\$3,200	\$1,579	\$344	\$184		\$1,400		\$1,095
CO	Boulder	Longmont	City	\$8,309	\$3,797	\$600	\$3,774	\$738	\$2,300				\$640		\$257
CO	El Paso	Colorado Springs	City	\$1,604	\$1,604										\$1,604
CO	Mesa	Grand Junction	Town	\$725	\$725	\$500			\$225						
CO	Summit	Breckenridge	City	\$3,200			\$3,200								
CO	Weld	Windsor	Town	\$12,556	\$3,956	\$1,993	\$6,000	\$2,600	\$1,263						\$700
CO	Westminster	Westminster	City	\$2,338	\$2,338				\$1,462				\$876		
DE	Sussex	Lewes	City	\$1,750				\$1,750							
FL	Brevard	Melbourne	City	\$3,692	\$1,186	\$864	\$955	\$1,551	\$288			\$34			
FL	Brevard	Viera	City	\$5,489	\$977	\$885	\$1,903	\$2,610			\$58	\$34			
FL	Broward		County	\$2,734	\$2,734				\$371				\$2,363		
FL	Clay	Green Cove Spring	City	\$1,387			\$235	\$1,152							
FL	Collier		County	\$8,346	\$5,496	\$2,871	\$1,275	\$1,575		\$299	\$430	\$118	\$1,778		
FL	Hillsborough	Tampa	City	\$2,445	\$1,095	\$900	\$1,350						\$195		

State	County	Place	Type	Total	Non-Util	Road	Water	Sewer	Park	Library	Fire	Police	School	Public	Drain
FL	Indian	River	County	\$5,619	\$1,523	\$1,523	\$1,300	\$2,796							
FL	Lake	Mount Dora	City	\$6,523	\$2,765	\$1,083	\$1,290	\$2,468	\$308	\$47	\$60	\$35	\$1,232		
FL	Lake		County	\$2,705	\$2,705	\$1,343					\$130		\$1,232		
FL	Lee	City of Cape Coral	City	\$4,154	\$1,718	\$1,137	\$864	\$1,572	\$453		\$128				
FL	Marion	Ocala	City	\$1,359	\$1,359	\$1,359									
FL	Miami-Dade	Aventura	City	\$1,555	\$1,555				\$1,453			\$101			
FL	Orange		County	\$8,704	\$5,122	\$2,075	\$1,095	\$2,487			\$149	\$70	\$2,828		
FL	Palm Beach	Royal Palm Beach	City	\$1,637	\$1,637				\$1,176		\$340	\$46		\$75	
FL	Palm Beach	Wellington	City	\$1,743	\$1,743	\$332			\$1,411						
FL	Palm Beach		County	\$5,576	\$5,576	\$3,055			\$1,173	\$221	\$110	\$115	\$901		
FL	Pinellas	Clearwater	City	\$3,212	\$1,832	\$1,632	\$480	\$900							\$200
FL	Polk	Lakeland	City	\$2,991	\$981	\$374	\$910	\$1,100	\$415		\$112	\$80			
FL	Polk		County	\$1,194	\$1,194	\$993					\$49	\$152			
FL	Sarasota		County	\$1,959	\$1,959	\$1,959									
FL	Seminole		County	\$5,971	\$2,881	\$1,271	\$990	\$2,100		\$54	\$172		\$1,384		
FL	St. Lucie	Port St. Lucie	City	\$3,683	\$3,683	\$1,632			\$403	\$161	\$129	\$338	\$800	\$220	
FL	St. Lucie		County	\$3,125	\$3,125	\$1,632			\$403	\$161	\$129		\$800		
FL	Volusia	Deltona	City	\$569	\$569				\$433		\$136				
GA	Cobb	Acworth	City	\$500	\$500				\$500						
GA	Fayette	Peachtree	City	\$1,193	\$1,193				\$1,040	\$25	\$121	\$7			
GA	Fayette	Tyrone	City	\$1,075	\$1,075				\$1,075						
GA	Fulton	Roswell	City	\$1,995	\$1,995	\$81			\$1,303			\$553		\$58	
GA	Liberty	Hinesville	City	\$1,000			\$250	\$750							
ID	Ada	Ada Co Hwy Dist	Sp. Dist	\$1,175	\$1,175	\$1,175									
ID	Ada	Meridian	City	\$529	\$529				\$529						
ID	Bonner	Sandpoint	City	\$372	\$372				\$372						
ID	Elmore	Mountain Home	City	\$2,441	\$441		\$800	\$1,200	\$398		\$43				
ID	Jerome	Jerome	City	\$6,900			\$5,400	\$1,500							
ID	Polk	Johnston	City	\$432	\$432				\$432						
ID	Valley	McCall	City	\$7,315			\$4,400	\$2,915							
IL	Kane	Carpentersville	Village	\$2,365	\$65		\$900	\$1,400		\$65					
IN	Hamilton	Fishers	City	\$3,817	\$1,317	\$500		\$2,500	\$817						
KS	Leavenworth	Tonganoxie	City	\$1,750			\$500	\$1,250							
KS	Sedgwick	Wichita	City	\$1,440			\$940	\$500							
ME	York	Saco	City	\$2,465				\$2,465							
MD	Carroll		County	\$4,744	\$4,744				\$547				\$4,197		
MD	Charles		County	\$4,801	\$4,801								\$4,801		
MD	Frederick		County	\$6,901	\$6,901					\$392			\$6,509		
MD	Queen Anne's	Centreville	City	\$2,335	\$2,335						\$55		\$2,280		
MD	St. Mary's		County	\$4,500	\$4,500	\$450			\$675				\$3,375		
NV	Washoe	Sparks	City	\$3,440	\$3,220	\$1,928		\$220	\$628		\$121				\$543
NH	Hillsborough	Bedford	Town	\$6,709	\$6,709				\$1,025				\$5,684		
NH	Hillsborough	Manchester	Town	\$1,822	\$1,822						\$190		\$1,632		
NH	Merrimack	Bow	Town	\$7,683	\$7,683								\$7,683		
NH	Rockingham	Windham	Town	\$2,500	\$2,500								\$2,500		
NC	Orange	Carrboro	City	\$4,407	\$4,407								\$4,407		
OH	Butler	Oxford	City	\$20				\$20							

State	County	Place	Type	Total	Non-Util	Road	Water	Sewer	Park	Library	Fire	Police	School	Public	Drain
OH	Shelby	Sidney	City	\$580			\$580								
OH	Warren	Lebanon	City	\$4,290	\$450		\$2,400	\$1,440	\$450						
OK	Cleveland	Norman	City	\$850				\$850							
OK	Payne	Stillwater	City	\$1,193			\$493	\$700							
OR	Clackamas	Molalla	City	\$8,630	\$3,536	\$2,939	\$2,113	\$2,981	\$308						\$289
OR	Clackamas	Wilsonville	City	\$10,658	\$5,256	\$2,693	\$3,898	\$1,504	\$2,142						\$421
OR	Deschutes	Redmond	City	\$3,369	\$3,369	\$1,664			\$1,611		\$94				
OR	Jackson		County	\$761	\$761				\$761						
OR	Klamath	Klamath Falls	City	\$3,078	\$798		\$855	\$1,425	\$798						
OR	Lane	Cottage Grove	City	\$864	\$804	\$615	\$24	\$36	\$189						
OR	Lane	Veneta	City	\$5,917	\$730		\$1,937	\$3,250	\$365						\$365
OR	Linn	Tangent	City	\$1,581	\$1,250	\$325		\$331	\$805						\$120
OR	Marion	Salem	City	\$6,478	\$1,049	\$1,049	\$3,250	\$2,179							
OR	Morrow	Irrigon	City	\$4,572			\$1,946	\$2,626							
OR	Multnomah	Fairview	City	\$5,259	\$1,371		\$2,056	\$1,832	\$1,031					\$100	\$240
OR	Umatilla	Hermiston	City	\$907			\$504	\$403							
OR	Union	La Grande	City	\$525	\$525				\$525						
OR	Washington	Tigard	City	\$13,883	\$9,542	\$2,260	\$2,041	\$2,300	\$1,679				\$5,103		\$500
OR	Yamhill	Newberg	City	\$4,280	\$1,980	\$1,500	\$1,100	\$1,200	\$480						
RI	Kent	East Greenwich	City	\$8,178	\$8,178				\$3,164				\$4,690	\$324	
TN	Robertson	White House	City	\$1,245	\$1,245	\$381			\$396		\$186	\$282			
TX	Burnet	Marble Falls	City	\$468			\$396	\$72							
TX	Collin	McKinney	City	\$1,700	\$750	\$750	\$425	\$525							
TX	Collin	Plano	City	\$1,708	\$467		\$912	\$329	\$467						
TX	Dallas	Carrollton	City	\$684			\$431	\$253							
TX	Guadalupe	Cibolo	City	\$1,320	\$353	\$260	\$568	\$398							\$93
TX	Kendall	Boerne	City	\$2,637			\$1,464	\$1,173							
TX	Tarrant	Colleyville	City	\$6,956	\$3,764	\$1,962	\$2,936	\$256	\$1,802						
TX	Tarrant	Saginaw	City	\$1,838	\$75		\$1,538	\$225	\$75						
TX	Travis	Pflugerville	City	\$1,716			\$796	\$920							
UT	Salt Lake	Holladay	City	\$450	\$450				\$450						
VT	Chittenden	Richmond	Town	\$3,131	\$3,131								\$3,131		
VT	Chittenden	Shelburne	Town	\$1,658	\$1,658				\$1,658						
VT	Chittendon	Burlington	City	\$1,956	\$1,956	\$145			\$553	\$344	\$165	\$32	\$717		
WA	Franklin	Pasco	City	\$565	\$565	\$65			\$500						
WA	Grant	George	City	\$4,530			\$2,000	\$2,530							
WA	King	Carnation	City	\$1,378	\$1,378								\$1,378		
WA	King	Duvall	City	\$6,435	\$6,435	\$2,710			\$1,000				\$2,725		
WA	King	Federal Way	City	\$2,710	\$2,710								\$2,710		
WA	King	Kenmore	City	\$3,308	\$3,308	\$2,221			\$1,087						
WA	King	Kirkland	City	\$1,578	\$1,578	\$966			\$612						
WA	King	North Bend	City	\$1,571	\$1,571				\$591				\$980		
WA	Kitsap	Bainbridge	City	\$4,390	\$4,390								\$4,390		
WA	Pierce	Gig Harbor	City	\$10,437	\$3,417	\$517	\$3,760	\$3,260	\$1,500				\$1,400		
WA	Pierce	Milton	City	\$2,134	\$2,134								\$2,134		
WA	Skagit	Mount Vernon	City	\$6,726	\$6,726	\$2,667			\$855		\$152		\$2,912	\$140	
WA	Skagit	Sedro-Woolley	City	\$4,715	\$4,715	\$2,820			\$250		\$227		\$1,418		

State	County	Place	Type	Total	Non-Util	Road	Water	Sewer	Park	Library	Fire	Police	School	Public	Drain
WA	Snohomish	Snohomish	City	\$4,687	\$4,687								\$4,687		
WA	Whatcom	Lynden	City	\$4,660	\$960		\$1,700	\$2,000	\$400		\$360				\$200
WI	Brown	De Pere	City	\$350	\$350				\$350						
WI	Dane	Cottage Grove	Village	\$1,490	\$215		\$731	\$544	\$215						
WI	Dane	Waunakee	Village	\$939	\$939				\$939						
WI	Dodge	Mayville	City	\$200	\$200				\$200						
WI	Milwaukee	Franklin	City	\$1,025	\$1,025				\$340	\$38	\$399	\$248			
WI	Milwaukee	Oak Creek	City	\$902	\$902				\$551	\$185	\$101	\$65			
WI	Ozaukee	Cedarburg	City	\$2,282	\$1,848			\$434	\$1,306	\$540		\$2			
WI	Ozaukee	Grafton	Town	\$1,000	\$1,000				\$1,000						
WI	Waukesha	New Berlin	City	\$493	\$493				\$142	\$154	\$174	\$23			

Count	150	130	73	69	72	96	22	44	33	51	15	17
Average Fee	\$4,465	\$3,075	\$1,462	\$2,108	\$1,729	\$1,044	\$254	\$257	\$159	\$2,905	\$573	\$818

Source: National Association of Realtors, NAR Survey of Single-Family Impact Fees, 2002

www.realtor.org/libweb.nsf/pages/fg805

Notes: derived from above source by Clancy Mullen, AICP, Duncan Associates, September 2003

Where fee appeared to be per square foot, 2,000 sq. ft. unit assumed; some fees are averages of low and high end of range.

Appendix D: Single-Family Impact Fees in California, 1999

Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drainage	Parks	Libraries	Fire	Police	Gen. Govt	Schools	Other
Arcadia	\$8,241	\$4,045		\$2,946	\$1,250		\$185					\$3,860	
Bakersfield	\$8,670	\$6,920	\$2,197		\$1,750		\$615					\$3,860	\$248
Berkeley	\$5,040	\$0		\$2,270	\$2,770								
Brentwood	\$48,139	\$41,157	\$12,278	\$3,909	\$3,073	\$1,650	\$6,377		\$296		\$2,293	\$9,463	\$8,800
Brisbane	\$6,033	\$3,033		\$1,600	\$1,400							\$3,000	\$33
Butte Co.	\$7,123	\$7,123	\$1,670				\$1,189			\$389		\$3,860	\$15
Carlsbad	\$11,111	\$4,546		\$4,065	\$2,500	\$1,138	\$1,755				\$870	\$783	
Chico	\$12,590	\$8,580	\$1,646		\$4,010	\$804	\$1,333		\$160	\$268	\$509	\$3,860	
Chino	\$15,323	\$9,964	\$669	\$1,252	\$4,107	\$1,186	\$3,155		\$309	\$309	\$475	\$3,860	
Chula Vista	\$23,468	\$16,024	\$4,948	\$4,500	\$2,944	\$916	\$3,625				\$2,150	\$3,860	\$525
Clovis	\$17,088	\$10,334	\$3,776	\$2,346	\$4,409	\$1,648	\$575		\$265			\$3,860	\$210
Corona	\$26,592	\$26,592	\$11,080			\$4,359	\$6,552	\$177	\$112	\$136		\$3,860	\$316
Cupertino	\$22,376	\$21,788			\$588	\$258	\$15,750					\$3,780	\$2,000
Dana Point	\$20,364	\$15,268	\$4,591	\$5,096			\$6,000		\$65		\$212	\$3,860	\$540
Delano	\$9,215	\$5,497	\$51	\$547	\$3,171	\$779	\$422		\$187	\$85	\$113	\$3,860	
El Dorado Co.	\$31,765	\$19,344	\$6,256	\$6,613	\$5,808		\$2,762		\$900			\$8,541	\$885
El Monte	\$8,230	\$6,673	\$883		\$1,557	\$307	\$1,623					\$3,860	
Fairfield	\$21,268	\$11,527		\$3,798	\$5,943		\$4,230				\$1,013	\$3,860	\$2,424
Folsom	\$24,267	\$19,425	\$3,381	\$2,457	\$2,385	\$540	\$3,974		\$426	\$320	\$840	\$9,616	\$328
Freemont	\$31,580	\$20,802	\$1,614	\$8,160	\$2,618		\$11,906		\$202		\$1,760	\$3,860	\$1,460
Fresno	\$10,711	\$5,929	\$716	\$1,666	\$3,115	\$738	\$338		\$278			\$3,860	
Grass Valley	\$19,157	\$8,003	\$660	\$3,045	\$8,109	\$238	\$1,948		\$710	\$459	\$308	\$3,680	
Gilroy	\$16,506	\$9,721	\$3,730	\$1,784	\$5,001				\$89	\$1,293	\$749	\$3,860	
Hayward	\$14,560	\$8,810		\$3,842	\$1,908		\$3,000					\$3,860	\$1,950
Half Moon Bay	\$30,847	\$9,286	\$1,825	\$6,970	\$14,591	\$555	\$2,970				\$76	\$3,860	
Huntington Beach	\$20,578	\$15,818	\$900	\$2,400	\$2,360	\$1,400	\$8,858	\$800				\$3,860	
Irvine	\$21,011	\$21,011	\$3,831				\$13,320					\$3,860	
Kern Co.	\$8,789	\$6,920	\$2,197		\$1,869		\$615					\$3,860	\$248
Lincoln	\$25,180	\$15,568	\$1,649	\$6,404	\$3,208	\$269	\$2,205	\$337	\$230	\$221	\$1,871	\$8,260	\$526
Long Beach	\$10,579	\$7,789	\$1,125	\$1,500	\$1,290		\$2,680		\$124			\$3,860	
Los Angeles	\$9,015	\$8,290			\$725	\$2,881	\$1,049					\$3,860	\$500
Los Angeles Co.	\$25,915	\$16,019	\$2,000	\$7,566	\$2,330		\$2,407	\$584				\$11,028	
Los Gatos	\$12,226	\$10,776	\$5,991	\$450	\$1,000	\$825	\$100					\$3,860	
Manteca	\$18,004	\$11,987	\$1,910	\$2,198	\$3,819	\$960	\$1,675	\$250		\$250	\$700	\$3,860	\$2,382
Merced	\$14,855	\$10,993	\$1,239	\$1,952	\$1,910	\$171	\$1,587		\$216	\$390		\$7,390	
Modesto	\$24,059	\$22,440			\$1,619							\$7,540	\$14,900
Monterey Co.	\$24,795	\$17,014	\$2,000	\$3,500	\$4,281		\$2,250		\$580			\$3,860	\$8,324
Moorpark	\$13,250	\$8,900		\$1,850	\$2,500	\$480	\$702	\$461	\$233	\$392		\$3,860	\$2,772
Moreno Valley	\$16,739	\$11,384	\$340	\$1,510	\$3,845		\$4,084				\$3,100	\$3,860	
Napa	\$29,050	\$15,338	\$7,339	\$8,052	\$5,660		\$3,185		\$216			\$3,860	\$738
Norco	\$17,106	\$13,563	\$999	\$1,485	\$2,058	\$1,471	\$3,483		\$1,560		\$1,190	\$4,860	
Oakland	\$9,095	\$4,160		\$4,330	\$605							\$3,860	\$300
Ontario	\$10,311	\$5,145		\$1,691	\$3,475		\$810		\$475			\$3,860	
Orange Co.	\$19,649	\$19,649					\$15,408	\$200	\$181			\$3,860	
Pasadena	\$7,752	\$5,192		\$1,300	\$1,260		\$756					\$3,680	\$756
Placerville	\$14,083	\$6,652	\$1,692	\$3,631	\$3,800		\$600		\$500			\$3,860	

Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drainage	Parks	Libraries	Fire	Police	Gen. Govt	Schools	Other
Redding	\$10,475	\$5,732	\$965	\$2,121	\$2,622	\$375	\$332					\$3,860	\$200
Redwood City	\$7,323	\$3,860		\$1,787	\$1,676							\$3,860	
Roseville	\$24,169	\$17,509	\$1,268	\$3,495	\$3,165	\$693	\$2,487		\$1,033		\$740	\$10,808	\$480
Sacramento	\$13,700	\$9,458	\$1,273	\$1,906	\$2,336	\$119	\$2,066					\$3,680	\$2,320
Sacramento Co.	\$23,388	\$16,826	\$5,172	\$3,662	\$2,900	\$1,830	\$2,570	\$265	\$449			\$6,540	
St. Helena	\$29,245	\$12,580	\$820	\$11,505	\$5,160	\$1,420	\$120		\$2,880		\$4,040	\$3,300	
Salinas	\$10,819	\$8,192	\$1,330		\$2,627	\$933	\$1,596	\$311				\$3,860	\$162
San Buenaventura	\$18,589	\$13,250	\$5,245	\$3,720	\$1,619	\$600	\$3,011					\$3,680	\$714
San Diego	\$14,615	\$5,405	\$175	\$4,135	\$5,075		\$1,084	\$256	\$30			\$3,860	
San Diego Co.	\$9,496	\$7,496			\$2,000	\$2,001	\$800		\$835			\$3,860	
San Francisco	\$6,116	\$3,440		\$2,676								\$3,440	
San Francisco Co.	\$12,338	\$11,161		\$667	\$510	\$1,111	\$3,570		\$300			\$6,180	
San Luis Obispo	\$25,180	\$18,150	\$1,350	\$4,398	\$2,632		\$3,594		\$368			\$3,000	\$9,838
San Luis Obispo Co.	\$16,212	\$11,001	\$1,875	\$3,180	\$2,031		\$1,708				\$3,277	\$3,860	\$281
San Mateo	\$17,875	\$14,440	\$2,241		\$3,435	\$131	\$8,269					\$3,800	
Santa Ana	\$15,329	\$11,916	\$7,126		\$3,413	\$540						\$3,860	\$390
Santa Barbara	\$8,221	\$3,860		\$3,018	\$1,343							\$3,860	
Santa Barbara Co.	\$31,168	\$22,953	\$9,075	\$6,841	\$1,374		\$7,186	\$289	\$933	\$329	\$1,281	\$3,860	
Santa Clarita	\$24,190	\$14,600	\$5,300	\$7,260	\$2,330		\$2,745					\$6,555	
Santa Cruz	\$25,187	\$21,111		\$3,356	\$720		\$6,000					\$3,300	\$11,811
Santa Maria	\$11,872	\$8,742	\$1,632	\$2,034	\$1,096	\$25	\$2,475	\$214	\$116	\$90	\$145	\$3,860	\$185
Santa Monica	\$20,081	\$15,699		\$2,400	\$1,982		\$200					\$3,860	\$11,639
Saratoga	\$13,995	\$12,995			\$1,000		\$9,315					\$3,680	
Shasta Lake	\$9,705	\$4,967	\$800	\$1,300	\$3,438		\$307					\$3,860	
Simi Valley	\$12,425	\$6,686	\$250	\$3,050	\$2,689	\$600	\$2,676					\$3,160	
Soledad	\$11,397	\$6,414	\$359	\$3,007	\$1,976	\$671	\$880		\$176	\$155	\$733	\$3,440	
Sonoma Co.	\$9,066	\$9,066	\$4,211				\$1,555					\$3,300	
S. Lake Tahoe	\$17,340	\$8,940		\$4,200	\$4,200							\$3,860	\$5,080
Stockton	\$19,077	\$11,572	\$2,132	\$1,805	\$5,700	\$552	\$1,479	\$239	\$118	\$259	\$124	\$6,540	\$129
Temecula	\$14,799	\$9,444	\$847	\$1,510	\$3,845	\$458	\$1,629	\$210	\$56		\$224	\$6,020	
Tracy	\$15,472	\$14,295	\$1,670	\$667	\$510	\$1,111	\$4,958				\$1,616	\$3,860	\$1,080
Truckee	\$13,102	\$7,470	\$1,700	\$707	\$4,925		\$1,010		\$900			\$3,860	
Tustin	\$17,530	\$14,865	\$2,725	\$500	\$2,165		\$8,280					\$3,860	
Vacaville	\$19,349	\$13,958	\$6,167	\$5,391		\$1,305	\$2,968		\$216	\$482	\$476	\$600	\$1,744
Vallejo	\$25,339	\$19,395	\$3,043	\$4,339	\$1,605		\$4,652		\$216		\$2,291	\$3,880	\$5,313
Visalia	\$6,641	\$5,671	\$842		\$970	\$435	\$534					\$3,860	
Walnut Creek	\$26,958	\$9,786	\$1,528	\$14,600	\$2,572	\$1,800	\$3,000					\$3,300	\$158
Wasco	\$7,521	\$3,947	\$87	\$1,150	\$2,424							\$3,860	
Watsonville	\$44,916	\$41,324	\$1,589	\$2,388	\$1,204	\$4,178	\$2,250		\$400		\$800	\$3,860	\$28,247
Windsor	\$23,086	\$14,357	\$5,788	\$1,229	\$7,500	\$1,804	\$1,254		\$287		\$1,258	\$3,860	\$106
Yuba City	\$10,003	\$6,403		\$1,800	\$1,800							\$3,860	\$2,543
Sample Size	87	87	63	69	79	44	75	14	40	17	30	86	44
Average Fee	\$17,191	\$11,884	\$2,758	\$3,369	\$2,901	\$1,051	\$3,235	\$328	\$441	\$343	\$1,174	\$4,354	\$3,036

California Department of Housing and Community Development, "Pay to Play: Residential Development Fees in California Cities and Counties, 1999," August 2001

http://www.hcd.ca.gov/hpd/pay2play/pay_to_play.html

Note: derived by Clancy Mullen, AICP, Duncan Associates, based on assumed single-family home of 2,000 sq. ft. with 3 bedrooms, September 2003

Appendix E: Oregon Survey of System Development Charges, 2002

	# of Fees	Avg. Fee	Lake										Washington							
			Albany	Ashland	Bend	Corvallis	Eugene	Gresham	Hillsboro	Oswego	Medford	Portland	Roseburg	Salem	Springfield	County	West Linn	Wilsonville	Woodburn	
Single-Family																				
Roads	16	\$2,289	\$1,502	\$2,044	\$2,600	\$1,890	\$1,312	\$1,202	\$2,390	\$4,226	\$3,370	\$1,506	\$1,049	\$871	\$2,390	\$4,217	\$2,774	\$3,286		
Water	17	\$2,295	\$1,291	\$3,362	\$2,188	\$1,390	\$1,860	\$2,200	\$2,928	\$2,015	\$783	\$2,279	\$710	\$3,567	\$1,860	\$2,200	\$4,395	\$3,909	\$2,085	
Wastewater	17	\$2,067	\$2,147	\$2,482	\$1,020	\$4,198	\$789	\$1,900	\$2,300	\$1,837	\$1,612	\$2,275	\$1,400	\$2,391	\$1,301	\$2,300	\$2,660	\$1,549	\$2,977	
Drainage	15	\$477		\$532		\$96	\$560	\$1,012	\$500	\$107	\$463	\$475	\$400	\$383	\$888	\$500	\$455	\$434	\$347	
Parks	16	\$1,881	\$1,745	\$1,041	\$921	\$1,835	\$982	\$1,038	\$1,748	\$2,281	\$1,086	\$1,611	\$500	\$2,485	\$1,000		\$8,228	\$2,206	\$1,386	
Total	17	\$8,708	\$6,685	\$9,461	\$6,729	\$9,409	\$5,503	\$7,352	\$9,866	\$10,466	\$7,314	\$8,146	\$3,010	\$9,875	\$5,920	\$7,390	\$19,955	\$10,872	\$10,081	
Non-Utility	17	\$4,346	\$3,247	\$3,617	\$3,521	\$3,821	\$2,854	\$3,252	\$4,638	\$6,614	\$4,919	\$3,592	\$900	\$3,917	\$2,759	\$2,890	\$12,900	\$5,414	\$5,019	
Multi-Family																				
Roads	16	\$1,521	\$1,040	\$1,344	\$1,801	\$1,310	\$753	\$738	\$1,458	\$3,026	\$2,225	\$1,082	\$705	\$603	\$1,458	\$2,589	\$1,935	\$2,276		
Water	16	\$918	\$1,291	\$1,871	\$547	\$420	\$822	\$375	\$1,505	\$537	\$278	\$380	\$189	\$1,784	\$481		\$1,151	\$977	\$2,085	
Wastewater	17	\$1,502	\$2,147	\$1,929	\$816	\$1,268	\$675	\$1,330	\$2,300	\$490	\$1,048	\$1,820	\$1,400	\$1,196	\$597	\$2,300	\$2,068	\$1,176	\$2,977	
Drainage	15	\$234		\$253		\$46	\$261	\$482	\$284	\$53	\$232	\$183	\$200	\$180	\$423	\$284	\$234	\$237	\$165	
Parks	16	\$1,431	\$1,177	\$815	\$660	\$1,390	\$982	\$1,038	\$1,748	\$1,558	\$669	\$1,038	\$500	\$1,625	\$692		\$5,818	\$1,677	\$1,508	
Total	17	\$5,352	\$5,655	\$6,212	\$3,824	\$4,434	\$3,493	\$3,963	\$7,295	\$5,664	\$4,452	\$4,503	\$2,289	\$5,490	\$2,796	\$4,042	\$11,860	\$6,002	\$9,011	
Non-Utility	17	\$2,986	\$2,217	\$2,412	\$2,461	\$2,746	\$1,996	\$2,258	\$3,490	\$4,637	\$3,126	\$2,303	\$700	\$2,510	\$1,718	\$1,742	\$8,641	\$3,849	\$3,949	
Quality Restaurant																				
Roads	16	\$14,752	\$5,108	\$9,617	\$19,114	\$8,876	\$8,004	\$7,237	\$14,646	\$26,657	\$21,853	\$13,796	\$3,202	\$3,680	\$21,362	\$22,392	\$30,044	\$20,439		
Water	16	\$3,419	\$1,404	\$1,946	\$3,572	\$757	\$3,037	\$2,449	\$4,780	\$2,741	\$1,709	\$2,480	\$1,159	\$5,823	\$2,568		\$7,177	\$9,254	\$3,840	
Wastewater	17	\$3,112	\$1,899	\$1,434	\$2,082	\$2,285	\$2,760	\$10,531	\$763	\$2,499	\$1,073	\$4,127	\$1,714	\$3,904	\$1,365	\$1,878	\$5,384	\$886	\$8,327	
Drainage	16	\$1,205	\$0	\$1,385		\$251	\$1,427	\$2,633	\$1,553	\$289	\$1,265	\$1,064	\$1,093	\$984	\$2,312	\$1,553	\$1,280	\$1,295	\$902	
Parks	3	\$1,539						\$2,990										\$1,136	\$490	
Total	17	\$21,620	\$8,411	\$14,382	\$24,768	\$12,169	\$15,228	\$22,850	\$24,732	\$32,186	\$25,900	\$21,467	\$3,966	\$13,913	\$9,925	\$24,793	\$36,233	\$42,615	\$33,998	
Non-Utility	17	\$15,290	\$5,108	\$11,002	\$19,114	\$9,127	\$9,431	\$9,870	\$19,189	\$26,946	\$23,118	\$14,860	\$1,093	\$4,186	\$5,992	\$22,915	\$23,672	\$32,475	\$21,831	
Office																				
Roads	16	\$3,614	\$1,251	\$2,356	\$4,683	\$2,175	\$1,961	\$1,773	\$3,588	\$6,531	\$5,354	\$3,380	\$785	\$902	\$5,234	\$5,486	\$7,361	\$5,008		
Water	16	\$838	\$344	\$477	\$875	\$185	\$744	\$600	\$1,171	\$672	\$419	\$608	\$284	\$1,427	\$629		\$1,758	\$2,267	\$941	
Wastewater	17	\$763	\$465	\$351	\$510	\$560	\$676	\$2,580	\$187	\$612	\$263	\$1,011	\$420	\$957	\$335	\$460	\$1,319	\$217	\$2,040	
Drainage	15	\$315		\$339		\$61	\$350	\$645	\$380	\$71	\$310	\$261	\$268	\$241	\$566	\$380	\$314	\$317	\$221	
Parks	3	\$377						\$733										\$278	\$120	
Total	17	\$5,297	\$2,060	\$3,523	\$6,068	\$2,981	\$3,731	\$5,598	\$6,059	\$7,886	\$6,346	\$5,260	\$972	\$3,410	\$2,432	\$6,074	\$8,877	\$10,440	\$8,330	
Non-Utility	17	\$3,746	\$1,251	\$2,695	\$4,683	\$2,236	\$2,311	\$2,418	\$4,701	\$6,602	\$5,664	\$3,641	\$268	\$1,026	\$1,468	\$5,614	\$5,800	\$7,956	\$5,349	
Home Improvement Superstore																				
Roads	16	\$3,652	\$2,165	\$2,757	\$3,681	\$4,521	\$3,727	\$1,923	\$1,834	\$2,840	\$6,971	\$2,940	\$1,412	\$2,710	\$1,834	\$10,579	\$729	\$7,816		
Water	16	\$189	\$72	\$84	\$173	\$33	\$148	\$118	\$704	\$170	\$88	\$120	\$60	\$300	\$152		\$363	\$239	\$206	
Wastewater	17	\$319	\$64	\$62	\$1,326	\$99	\$153	\$272	\$26	\$155	\$45	\$399	\$368	\$629	\$127	\$81	\$1,114	\$55	\$447	
Drainage	15	\$361		\$390		\$71	\$402	\$742	\$438	\$81	\$357	\$285	\$308	\$277	\$652	\$438	\$361	\$365	\$254	
Parks	3	\$301						\$771										\$92	\$39	
Total	17	\$4,307	\$2,301	\$3,293	\$5,180	\$4,724	\$4,430	\$3,055	\$3,773	\$3,246	\$7,461	\$3,744	\$736	\$2,618	\$3,641	\$2,353	\$12,417	\$1,480	\$8,762	
Non-Utility	17	\$3,810	\$2,165	\$3,147	\$3,681	\$4,592	\$4,129	\$2,665	\$3,043	\$2,921	\$7,328	\$3,225	\$308	\$1,689	\$3,362	\$2,272	\$10,940	\$1,186	\$8,109	

Source: City of Eugene Public Works, "Systems Development Charges: Community Comparison," November 2002
<http://www.ci.eugene.or.us/PW/SDC>

Notes: Fees per dwelling unit or 1,000 sq. ft. based on 60-unit apartment complex, 1,900 sq. ft. restaurant, 20,000 sq. ft. office building and 190,000 sq. ft. home improvement supercenter
 Derived from original source by Clancy Mullen, AICP, Duncan Associates, September 2003

Appendix F: Texas Water and Wastewater Impact Fees

City	Water	Sewer	Total
Garland	\$357	\$0	\$357
Coppell	\$280	\$280	\$560
Grand Prairie	\$402	\$223	\$625
Carrollton	\$431	\$253	\$684
Arlington	\$383	\$315	\$698
Azle	\$600	\$105	\$705
Fort Worth	\$372	\$454	\$826
McKinney	\$425	\$525	\$950
Conroe	\$600	\$450	\$1,050
Houston	\$270	\$945	\$1,215
Plano	\$912	\$329	\$1,241
Frisco	\$570	\$768	\$1,338
Georgetown	\$825	\$600	\$1,425
New Braunfels	\$700	\$1,160	\$1,860
Keller	\$1,120	\$1,063	\$2,183
Allen	\$1,671	\$710	\$2,381
Lewisville	\$1,297	\$1,418	\$2,715
Grapevine	\$1,698	\$1,082	\$2,780
Laredo	\$1,229	\$2,074	\$3,303
Round Rock	\$2,910	\$1,059	\$3,969
Denton	\$3,155	\$1,437	\$4,592
Corinth	\$3,300	\$1,573	\$4,873
Highland Village	\$2,495	\$2,501	\$4,996
Flower Mound	\$1,212	\$4,204	\$5,416
Average	\$1,134	\$980	\$2,114

Source: City of Denton, "Development Impact Fee Survey: Water and Sewer Impact Fees as of 11-22-02"

Note: Denton fees were adopted May 13, 2003

Appendix G: Single-Family Impact Fees in Virginia, 2002

Jurisdiction	Water	Sewer	Roads	Total	Notes
Albermarle Co.	\$2,833	\$2,640		\$5,473	Local facilities charge + system devt charge + capacity charge
Appomattox	\$750	\$800		\$1,550	Availability fee
Augusta Co.	\$2,025	\$3,725		\$5,750	Excludes hookup fee
Bath Co.	\$400	\$400		\$800	Transmission and treatment fee
Bedford Co.	\$2,250	\$2,750		\$5,000	Excludes meter fee
Berryville	\$3,600	\$5,820		\$9,420	
Botetourt Co.	\$2,000	\$1,000		\$3,000	Offsite facilities fee
Bowling Green	\$3,000	\$3,500		\$6,500	
Caroline Co.	\$2,500	\$2,900		\$5,400	Availability fee
Chesapeake	\$2,580	\$2,860		\$5,440	Developer-funded portion plus regional sanitation district fee
Chesterfield Co.	\$2,877	\$1,465		\$4,342	
Culpeper	\$2,660	\$3,840		\$6,500	
Danville			\$500	\$500	
Dinwiddle Co.	\$1,700	\$3,100		\$4,800	
Fairfax Co.	\$6,000	\$0		\$6,000	Local facilities charge + availability fee
Falls Church	\$2,400	\$1,035		\$3,435	
Fluvanna Co.	\$520			\$520	Fork Union Sanitary District
Frederick Co.	\$4,320	\$4,795		\$9,115	
Fredericksburg	\$2,400	\$2,400		\$4,800	Availability fee in expansion area
Front Royal	\$2,800	\$2,800		\$5,600	
Goochland Co.	\$2,500	\$3,500		\$6,000	
Hamilton	\$10,000	\$500		\$10,500	
Hanover Co.	\$3,280	\$5,560		\$8,840	
Harrisonburg		\$315		\$315	Availability fee
Henrico Co.	\$1,470	\$2,960		\$4,430	
Henry Co.			\$815	\$815	
Herndon	\$2,130	\$600		\$2,730	
Isle of Wight Co.	\$3,000	\$3,000		\$6,000	Excludes \$3,000 "meter fee"
James City Co.	\$1,300			\$1,300	Local facilities fee
Kilmamock	\$1,500	\$2,500		\$4,000	
King George Co.	\$3,700	\$4,800		\$8,500	
Loudoun Co.	\$3,575	\$4,933		\$8,508	Excludes meter fee
Manassas	\$2,000	\$5,000		\$7,000	First 24 fixture units
Manassas Park	\$2,800	\$8,200		\$11,000	
Middleburg	\$4,500	\$4,500		\$9,000	Excludes meter fee
Middletown	\$2,000	\$2,500		\$4,500	
New Kent Co.	\$2,200	\$4,000	\$1,000	\$7,200	Excludes meter fee
Newport News	\$951	\$2,000	\$633	\$3,584	System development charge
Orange	\$1,500	\$2,000		\$3,500	
Poquoson		\$6,000		\$6,000	Availability fee (low income exemptions)
Powhatan Co.			\$2,696	\$2,696	
Prince George Co.	\$2,500	\$3,500		\$6,000	
Prince William Co.	\$4,100	\$5,700		\$9,800	Excludes meter fee (local facilities fees may apply)
Purcellville	\$8,000	\$7,000		\$15,000	Availability fee
Remington	\$3,000			\$3,000	
Roanoke Co.	\$2,690	\$2,000		\$4,690	Offsite facilities fee
Rockbridge Co.	\$1,100	\$1,400		\$2,500	Availability fee (excludes hookup fee)
Round Hill	\$4,000	\$8,000		\$12,000	Fees higher outside town
Shenandoah	\$1,500	\$2,000		\$3,500	Fees higher outside town
Smithville	\$1,100	\$3,740		\$4,840	
Spotsylvania Co.	\$4,075	\$2,850		\$6,925	Excludes meter fee
Stafford Co.	\$3,600	\$3,500	\$1,200	\$8,300	Availability fee; average road fee
Staunton	\$2,625	\$3,200		\$5,825	
Suffolk	\$3,590	\$1,750		\$5,340	
Urbanna	\$1,250	\$2,000		\$3,250	
Warrenton	\$2,700	\$4,100		\$6,800	
Winchester	\$1,700	\$2,200		\$3,900	Availability fee (higher outside city)
Windsor	\$2,000			\$2,000	
Woodstock	\$2,000	\$3,000		\$5,000	Fee is over and above actual cost
York Co.	\$2,875	\$2,850		\$5,725	
Average	\$2,735	\$3,160	\$1,141	\$5,413	
Sample Size	55	53	6	60	

Source: University of Virginia, Weldon Cooper Center for Public Service, "2002 Tax Rates, Virginia's Cities, Counties and Selected Towns," 21st Annual Edition, Sections 22 and 23, <http://www.virginia.edu/coopercenter/vastat/taxrates2002>

Note: Utility connection fees not specified as to type and less than \$2,000 each for both water and sewer were excluded.

Appendix H: Single-Family Impact Fee Survey, Washington State, 1998-1999

	Roads	Parks	Schools	Fire	Total	Notes
Clark County	\$1,707	\$1,400	\$2,150		\$5,257	Road fee is avg.
La Center	\$2,248	\$698	\$1,130		\$4,076	
Ridgefield	\$1,913	\$1,408	\$1,600		\$4,921	
Washougal	\$775	\$600	\$1,600		\$2,975	
King County	\$1,301	\$1,993	\$2,575		\$5,869	Road/school fees avg.
Bellevue	\$750				\$750	
Enumclaw	\$2,610		\$2,096		\$4,706	
Duvall	\$2,710	\$1,000	\$973		\$4,683	
North Bend		\$591	\$980		\$1,571	
Redmond	\$967	\$1,478		\$78	\$2,523	
Kittitas County						
Ellensburg		\$613			\$613	
Kitsap County	\$520	\$491	\$963		\$1,974	
Bainbridge Island			\$3,030		\$3,030	
Pierce County		\$250	\$1,425		\$1,675	
Buckley		\$447	\$1,425		\$1,872	
Eatonville		\$400	\$1,425		\$1,825	
Puyallup		\$491	\$1,425		\$1,916	
University Place		\$322			\$322	
Skagit County			\$1,654		\$1,654	
Burlington	\$35	\$250	\$2,652	\$68	\$3,005	
Mt. Vernon	\$2,442	\$855	\$2,912	\$313	\$6,522	
Snohomish County	\$1,665	\$1,899	\$1,610		\$5,174	Road est.; park/school avg.
Gold Bar	\$5,145	\$628	\$1,760		\$7,533	
Mukilteo		\$1,300			\$1,300	
Stanwood	\$800	\$641	\$635	\$200	\$2,276	
Sultan	\$1,628				\$1,628	
Thurston County			\$985		\$985	
Tumwater	\$979	\$564	\$1,703		\$3,246	
Yelm	\$758				\$758	
Wahkiakum County			\$2,200		\$2,200	
Average Non-Utility Fee	\$1,609	\$833	\$1,692	\$165	\$2,895	
Sample Size	18	22	23	4	30	

Source: Municipal Research & Services Center website (www.mrsc.org) accessed 6/5/2000, no longer available on-line based on Association of Washington Cities 1998 Tax & User Fee Survey, 1998 Washington Association of Counties survey and 1999 Survey of Clark and Thurston Counties by MRSC.