Gunnison County Public Safety Impact Fee Support Study

Prepared by RPI Consulting, December 2014

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Introduction and Fee Summary

The county has made recent investment in facilities for public safety including a new public safety center and new offices in the courthouse. The debt payments for these investments will continue through the year 2040. As new development occurs, it should be required to buy-in to the debt that has been paid by the community. Without this equitable buy-in impact fee, existing tax payers would, in effect, subsidize future growth. The impact fee assures that all are on equal footing with regard to investment in public safety facilities.

As the county grows, so will demand for services, ultimately necessitating an incremental increase in law enforcement and detention center equipment capacity. If this crucial component of the public safety capital facilities is increased proportionate to new growth, the County will avoid an incremental decrease in the level of service that is currently provided. A similar principle applies to the land inventory that sites existing and future facilities. Keeping the land inventory in step with demand is a critical component of capital facilities planning and investment. Once the existing facilities reach capacity, new land will be needed to expand or build new facilities and it is wise planning to accrue land before new facilities or expansions are necessary.

This report summarizes the five steps for calculating the impact fee schedule that represents future development's fair share of the cost of capital facilities needed to provide public safety services to accommodate future growth.

Proportionate Share - The Sheriff's Department provides two services: law enforcement services and detention services. Because this is a county impact fee, it can only be charged to applicants for development permits occurring in the unincorporated county. External influences such as responses to incidents in municipalities or outside of the county boundaries are not directly attributable to development in the unincorporated and are not included in the impact fees. It is also crucial to assign impacts on capital facilities proportionately to the impacts of residential and non-residential development. The proportionate share calculation is the starting point for the impact fee methodology because it apportions the impacts on public safety capital facilities to the sectors and geographies that generate the demand.

Demand Units - The Public Safety impact fee analysis contains several facility components: equipment, land, debt service for the new public safety center and debt service for the new public safety offices in the courthouse. Each of these components has a separate fee calculation and utilizes unique demand units either because of the timeframe (such as when facility construction debt will be paid-off) or because of the service area (unincorporated only or entire county). Demand units are stated as existing and projected residential units and non-residential square footage.

Impact Fee Components – There are five components of the public safety impact fee. In order to assign impacts and costs equitably, the law enforcement function of the Sheriff's department and the detention center function must be considered separately. While law enforcement focuses primarily on the unincorporated county, the detention center serves the entire county. The essence of capital planning for equipment and land is that it must be expanded incrementally in pace with demand, so

these assets also require unique impact fee analysis. The components of the impact are listed in Figure 1.

Figure 1 – Impact Fee Components

Fee Component	Methodology
Law Enforcement Equipment	Incremental Expansion
Detention Center Equipment -	Incremental Expansion
Detention Portion of Public Safety Center	Debt Service Buy-In
Law Enforcement Portion of the Public Safety Center	Debt Service Buy-In
Courthouse Sheriff Offices	Debt Service Buy-In

Credits - Gunnison County finances capital purchases through an earmarked 1% sales tax. While the debt service buy-in component does not require a credit, the equipment portion of the fee must include a credit for sales tax revenues that housing units and non-residential development are projected to generate that will to pay for law enforcement and Detention Center equipment according to past expenditure records.

Fee Schedule –The fee schedule combines the fee components with the equipment credit. Because the majority of this impact fee is composed of debt service buy-in for the Public Safety Center, the 2015 fee for a new single family home is $312 and gradually increases to $1,370 in 2040 as more of the debt is paid by the community. Similarly, the fee for 1,000 sq. ft. of non-residential space starts at $173 in 2015 and increases to $1,295 in 2040.

Figure 2 – Public Safety Impact Fee 2015

Land Use Type	2015 Public Safety Impact Fee
Housing Unit	$312
1,000 Sq Ft Non-Residential Floor Area	$173

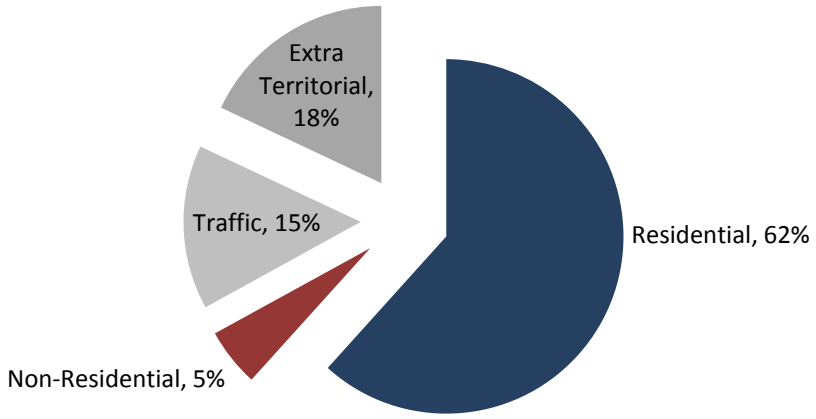
Proportionate Share

The Sheriff's Department provides two critical services: law enforcement services and detention services. Because this is a county impact fee, it can only be charged to applicants for development permits occurring in the unincorporated county. External influences such as responses to incidents in municipalities or outside of the county boundaries are not directly attributable to development and are not included in the impact fees. The proportionate share calculation is the starting point for the impact fee methodology because it apportions the impacts on public safety capital facilities to the sectors and geographies that generate the demand.

Law Enforcement Proportionate Share

Law enforcement proportionate share calculations utilize incident response records from the Sheriff to isolate only the share of demand for law enforcement generated by residential and non-residential development. According to Sheriff incident reports, 15% of departmental resources go to traffic enforcement and 18% activity occurs in local municipalities. The remaining 67% of departmental activities are related to residential and non-residential development in the unincorporated county. Based on 2012-2014 incident reports, 62% of law enforcement activities serve residential development, and 5% serve commercial development.

Figure 3 – Law Enforcement Proportionate Share

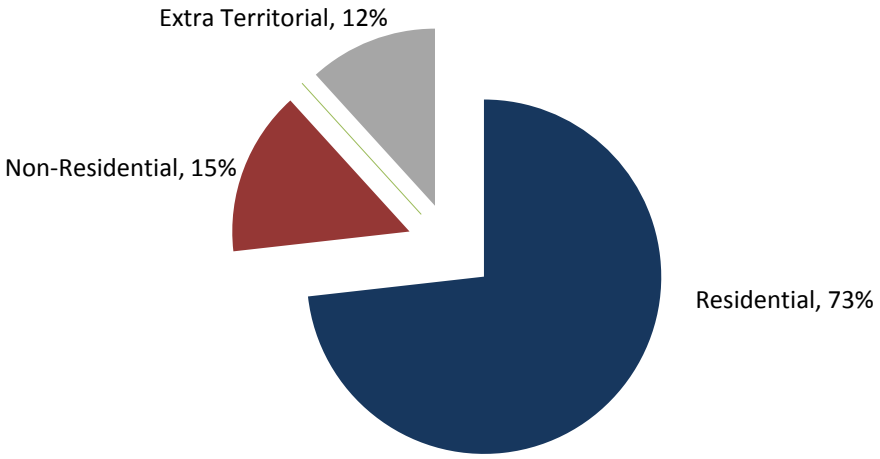


Detention Center Proportionate Share

The Detention Center was designed and built to serve the housing unit and non-residential inventories in the entire county including unincorporated areas. The proportionate share and subsequent impact fee analysis for the detention center are based on the total housing units and non-residential development in Gunnison County, including the portion of the housing units in municipalities. The proportionate share for the detention center is based on the number of bookings by agency since the facility opened in 2011. According to bookings data, 12% of all bookings are extra-territorial including

Hinsdale County and Colorado State Patrol.. The remaining 88% of bookings originate from the Sheriff's Department, municipal police departments or the county courts system. 73% of the demand for the detention center services is attributable to residential development in the county while 15% is attributable to the non-residential sector.

Figure 4 - Detention Center Proportionate Share



Demand Units

The Public Safety impact fee analysis contains several facility components: equipment, land, debt service for the new public safety center and debt service for the new Sheriff's offices in the courthouse. Each of these components has a separate fee calculation and utilizes unique demand units either because of the time frame (such as when facility construction debt will be paid-off) or because of the service area (unincorporated only or entire county).

As development in the County occurs, the Sheriff's Department and the Detention Center will need to invest in additional equipment to maintain existing levels of service. Because the new Public Safety Center was constructed with excess capacity to accommodate future growth, demand units are based on final capacity of the facility. Currently the Detention Center has 74 beds. Demand for 54.2 of the beds originates from residential development and demand for 11.1 of the beds originates from non-residential development. At full capacity, the Detention Center could accommodate an additional 28 beds, bringing the total capacity to 102 beds and the Detention Center could accommodate 16,451 housing units and 4,625,000 square feet of non-residential development.

Figure 5 – Detention Center Demand Units

	2014 Units	Detention Center Proportionate Share	Existing Beds	Existing Beds/Unit	Future Beds	Capacity Demand Units
Residential	11,935	73%	54.2	0.0045	74.7	16,451
Non-Residential	3,356	15%	11.1	0.0033	15.3	4,625

The law enforcement demand unit calculation was based on the existing and future number of patrol officers that the facility can accommodate. The law enforcement division currently has 13 full-time equivalent patrol officers, 8.7 of which provide services to development in the unincorporated regions of the county. There are 0.0013 officers per housing unit and 0.0007 officers per 1,000 sq. ft. of non-residential space serving. According to the Sheriff's department, the Public Safety Center could accommodate an additional seven patrol officers. Given this existing excess capacity, the law enforcement portion of the Public Safety Center could serve a total of 9,515 housing units and 1,569,000 sq. ft. of non-residential development in unincorporated Gunnison County without a decline in the current level of service for this critical facility.

Figure 6 – Demand Units for the Law Enforcement Portion of the Public Safety Center

	2014 Units	Sheriff Proportionate Share	Existing Patrol Officers	Officers Per Unit	Officers at Capacity	Capacity Demand Units
Residential	6,185	62%	8	0.0013	12.3	9,515
Non-Residential	1,020	5%	0.7	0.0007	1.1	1,569

Impact Fee Components

Equipment Incremental Expansion

This portion of the impact fee represents the fair share cost of expanding equipment to accommodate future growth of residential and non-residential development. As the county grows, so will demand for services, ultimately necessitating an incremental increase in law enforcement and detention center equipment capacity. If this component of the capital facilities is increased proportionate to new growth, the County will avoid an incremental decrease in the level of service that is currently provided.

Proportionate share rates are applied to the the value of the law enforcement and detention center capital inventories and divided by the number of current demand units discussed above to calculate this fee component. Currently the Sherriff's department uses $110 in equipment per housing unit and $60 per 1,000 sq. ft. of non-residential floor area. The Detention Center uses $4 worth of equipment per housing unit and $3 worth of equipment per 1,000 sq. ft. of non-residential floor area.

Figure 7 – Law Enforcement and Detention Center Equipment Component

	Equipment	Residential Proportionate Share	Demand Units	Per Demand Unit
Law Enforcement	$1,088,288	62%	6,185	$110
Detention Center	$57,560	73%	11,935	$4
	Equipment	Non-Residential Proportionate Share	Demand Units	Per Demand Unit
Law Enforcement	$1,088,288	5%	1,020	$60
Detention Center	$57,560	15%	3,356	$3

Land Incremental Expansion

As demand for law enforcement increase, so should the inventory of land available for facilities. Keeping the land inventory in step with demand is a critical component of capital facilities planning and investment. Once the existing facilities reach capacity, new land will be needed to expand or build new facilities. Land costs are calculated using a value of $100,000 per acre, based on land values from the Assessor's Database. A square footage inventory of the courthouse shows that 5% of the facility is used by the law enforcement division. To maintain the existing level of service for public safety facility each increment of new development will need to contribute its fair share of the cost of securing land needed for future facilities.

Figure 8 – Public Safety and Courthouse Land Impact Fee Component

	Public Safety Center	Courthouse
Value	$155,000	$486,000
% Attributable To Public Safety Department	100%	5%
Residential Proportionate Share	73%	62%
Non-Residential Proportionate Share	15%	5%
Residential Demand Units	9,515	9,515
Non-Residential Units	1,569	1,569

Per Residential Unit	$12	$2
Per Non-Residential Unit	$15	$1

Debt Service Buy-In Fee Component

The debt service buy-in components of the impact fee are all calculated using parallel methodology using the repayment schedules from Gunnison County finance office to assign fair share costs. The new Public Safety Center was financed jointly with the Public Works Facility so annual debt payments must be separated to isolate funds paying specifically for the Public Safety Center. According to the County's fixed asset inventory, 64% of the financed costs were attributable to the Public Safety Center. The debt payments are divided accordingly between the Detention Center and the law enforcement functions of Sheriff's Department. According to analysis of data from the Sheriff's Department, at full capacity the facility can operate with 54 total officers, 34 detention officers and 20 patrol officers.

Once annual debt payments are isolated by department and function, debt payments are multiplied by the proportionate share to determine annual financing costs for the residential and non-residential sectors. Annual buy-in rates are based on a cumulative basis, so that new development is in effect buying into the debt that the community has already paid. In the future, more debt will have been paid by the community, so the buy-in fee increases accordingly. See Figures 9, 10 and 11 for detailed calculations.

Figure 9 - Detention Center Debt Service Buy-In

	Detention Center Debt Service Payment	Residential Share	Non-Residential Share	Residential Cumulative Paid	Non-Residential Cumulative Paid	Residential Buy-In	Non-Residential Buy-In
2011	$468,723	$343,145	$70,527	$343,145	$70,527	$21	$15
2012	$538,964	$394,568	$81,096	$737,713	$151,623	$45	$33
2013	$539,809	$395,186	$81,223	$1,132,900	$232,846	$69	$50
2014	$538,155	$393,975	$80,974	$1,526,875	$313,820	$93	$68
2015	$535,960	$392,369	$80,644	$1,919,244	$394,464	$117	$85
2016	$535,392	$391,953	$80,558	$2,311,197	$475,022	$140	$103
2017	$532,275	$389,671	$80,089	$2,700,868	$555,112	$164	$120
2018	$530,416	$388,310	$79,810	$3,089,178	$634,921	$188	$137
2019	$527,802	$386,396	$79,416	$3,475,574	$714,338	$211	$154
2020	$526,233	$385,248	$79,180	$3,860,821	$793,518	$235	$172
2021	$522,212	$382,304	$78,575	$4,243,126	$872,093	$258	$189
2022	$520,704	$381,200	$78,348	$4,624,325	$950,442	$281	$205
2023	$516,782	$378,329	$77,758	$5,002,654	$1,028,200	$304	$222
2024	$512,558	$375,236	$77,123	$5,377,890	$1,105,322	$327	$239
2025	$508,038	$371,927	$76,443	$5,749,818	$1,181,765	$350	$256
2026	$503,039	$368,267	$75,690	$6,118,085	$1,257,455	$372	$272
2027	$499,572	$365,730	$75,169	$6,483,815	$1,332,624	$394	$288
2028	$493,496	$361,282	$74,255	$6,845,096	$1,406,879	$416	$304
2029	$488,953	$357,955	$73,571	$7,203,052	$1,480,449	$438	$320
2030	$483,811	$354,191	$72,797	$7,557,243	$1,553,247	$459	$336
2031	$478,071	$349,989	$71,933	$7,907,231	$1,625,180	$481	$351
2032	$473,261	$346,468	$71,210	$8,253,699	$1,696,390	$502	$367
2033	$465,701	$340,933	$70,072	$8,594,633	$1,766,462	$522	$382
2034	$459,537	$336,420	$69,145	$8,931,053	$1,835,607	$543	$397
2035	$452,633	$331,366	$68,106	$9,262,419	$1,903,713	$563	$412
2036	$447,001	$327,243	$67,259	$9,589,663	$1,970,972	$583	$426
2037	$438,496	$321,017	$65,979	$9,910,679	$2,036,950	$602	$440

	Detention Center Debt Service Payment	Residential Share	Non-Residential Share	Residential Cumulative Paid	Non-Residential Cumulative Paid	Residential Buy-In	Non-Residential Buy-In
2038	$431,263	$315,722	$64,891	$10,226,401	$2,101,841	$622	$454
2039	$423,168	$309,795	$63,672	$10,536,196	$2,165,514	$640	$468
2040	$416,221	$304,710	$62,627	$10,840,906	$2,228,141	$659	$482
Totals	$14,808,246	$10,840,906	$2,228,141				

Figure 10 - Law Enforcement Debt Service Buy-In

	Sheriff's Department Debt Service Payment	Residential Share	Non-Residential Share	Residential Cumulative Paid	Non-Residential Cumulative Paid	Residential Buy-In	Non-Residential Buy-In
2011	$275,719	$170,068	$14,664	$170,068	$14,664	$18	$9.34
2012	$317,038	$195,554	$47,703	$365,622	$62,368	$38	$40
2013	$317,535	$195,860	$47,778	$561,482	$110,146	$59	$70
2014	$316,562	$195,260	$47,632	$756,742	$157,778	$80	$101
2015	$315,271	$194,464	$47,438	$951,205	$205,215	$100	$131
2016	$314,937	$194,258	$47,387	$1,145,463	$252,603	$120	$161
2017	$313,103	$193,126	$47,111	$1,338,590	$299,714	$141	$191
2018	$312,010	$192,452	$46,947	$1,531,042	$346,661	$161	$221
2019	$310,472	$191,504	$46,715	$1,722,545	$393,376	$181	$251
2020	$309,549	$190,934	$46,577	$1,913,480	$439,953	$201	$280
2021	$307,184	$189,476	$46,221	$2,102,955	$486,174	$221	$310
2022	$306,296	$188,928	$46,087	$2,291,883	$532,261	$241	$339
2023	$303,989	$187,505	$45,740	$2,479,389	$578,001	$261	$368
2024	$301,505	$185,973	$45,366	$2,665,361	$623,367	$280	$397
2025	$298,846	$184,333	$44,966	$2,849,694	$668,334	$299	$426
2026	$295,905	$182,519	$44,524	$3,032,213	$712,857	$319	$454
2027	$293,866	$181,261	$44,217	$3,213,474	$757,074	$338	$482
2028	$290,292	$179,056	$43,679	$3,392,530	$800,753	$357	$510
2029	$287,619	$177,408	$43,277	$3,569,938	$844,030	$375	$538
2030	$284,595	$175,542	$42,822	$3,745,480	$886,852	$394	$565
2031	$281,218	$173,460	$42,314	$3,918,940	$929,166	$412	$592
2032	$278,389	$171,715	$41,888	$4,090,654	$971,054	$430	$619

	Sheriff's Department Debt Service Payment	Residential Share	Non-Residential Share	Residential Cumulative Paid	Non-Residential Cumulative Paid	Residential Buy-In	Non-Residential Buy-In
2033	$273,942	$168,972	$41,219	$4,259,626	$1,012,273	$448	$645
2034	$270,316	$166,735	$40,673	$4,426,361	$1,052,946	$465	$671
2035	$266,255	$164,230	$40,062	$4,590,591	$1,093,009	$482	$697
2036	$262,942	$162,187	$39,564	$4,752,777	$1,132,573	$499	$722
2037	$257,939	$159,101	$38,811	$4,911,878	$1,171,384	$516	$746
2038	$253,684	$156,476	$38,171	$5,068,354	$1,209,555	$533	$771
2039	$248,922	$153,539	$37,454	$5,221,893	$1,247,009	$549	$795
2040	$244,836	$151,019	$36,840	$5,372,912	$1,283,849	$565	$818
Totals	$8,710,733	$5,372,912	$1,283,849				

Figure 11 - Courthouse Debt Service Buy-In

	Law Enforcement Portion of Annual Courthouse Debt Payments	Residential Annual Share	Non-Residential Annual Share	Residential Cumulative Paid	Non-Residential Cumulative Paid	Residential Buy-In	Non-Residential Buy-In
2014	$33,704	$20,789	$1,793	$20,789	$1,793	$2	$1
2015	$34,137	$21,056	$1,816	$41,846	$3,608	$4	$2
2016	$34,132	$21,053	$1,815	$62,899	$5,423	$7	$3
2017	$34,122	$21,047	$1,815	$83,946	$7,238	$9	$5
2018	$34,107	$21,038	$1,814	$104,984	$9,052	$11	$6
2019	$34,203	$21,097	$1,819	$126,081	$10,871	$13	$7
2020	$34,031	$20,991	$1,810	$147,071	$12,681	$15	$8
2021	$34,104	$21,036	$1,814	$168,108	$14,495	$18	$9
2022	$34,088	$21,026	$1,813	$189,133	$16,308	$20	$10
2023	$34,054	$21,005	$1,811	$210,138	$18,119	$22	$12
2024	$34,175	$21,080	$1,818	$231,218	$19,937	$24	$13
2025	$34,013	$20,980	$1,809	$252,198	$21,746	$27	$14
2026	$34,084	$21,024	$1,813	$273,221	$23,559	$29	$15
2027	$34,034	$20,993	$1,810	$294,214	$25,369	$31	$16

	Law Enforcement Portion of Annual Courthouse Debt Payments	Residential Annual Share	Non-Residential Annual Share	Residential Cumulative Paid	Non-Residential Cumulative Paid	Residential Buy-In	Non-Residential Buy-In
2028	$33,951	$20,941	$1,806	$315,155	$27,174	$33	$17
2029	$34,087	$21,025	$1,813	$336,181	$28,987	$35	$18
2030	$34,074	$21,017	$1,812	$357,198	$30,799	$38	$20
2031	$34,264	$21,135	$1,822	$378,333	$32,622	$40	$21
2032	$34,137	$21,056	$1,816	$399,389	$34,437	$42	$22
2033	$34,154	$21,067	$1,816	$420,456	$36,254	$44	$23
2034	$34,104	$21,036	$1,814	$441,491	$38,068	$46	$24
2035	$33,987	$20,964	$1,808	$462,455	$39,875	$49	$25
2036	$34,057	$21,007	$1,811	$483,462	$41,687	$51	$27
2037	$34,048	$21,001	$1,811	$504,463	$43,497	$53	$28
2038	$33,958	$20,946	$1,806	$525,409	$45,303	$55	$29
Totals	$851,810	$525,409	$45,303				

Sales Tax Credit for Residential Development

The debt service buy-in components of the fee do not require a credit because the methodology isolates the fair share buy-in to the debt paid by the community up to the year the development permit is issued. Using this methodology, future tax payments by future development are subtracted from the impact fee and so a credit is not required.

Gunnison County finances capital purchases through an earmarked 1% sales tax. While the debt service buy-in component does not require a credit, the equipment portion of the fee must include a credit for sales tax revenues that residents and businesses/organizations are projected to contribute to pay for law enforcement and Detention Center equipment.

The residential sales tax credit is based on median household income, consumer expenditure patterns, and historic Capital Expenditure Fund trends. According to information from the Gunnison Finance department, an average of $7 annually of 1% sales tax revenue per housing unit have been spent on law enforcement and detention center equipment over the past 3 years of audited budgets. These average annual contribution are summed over five years, the minimum lifespan of capital equipment. This results in a credit of $35 per housing unit that will be integrated into the impact fee schedule.

Figure 12- Residential Equipment Credit

Median Household income	$50,091
% Spent on Retail	40%
Retail Spending	$20,036
Capital Retail Sales Tax Rate	1%
Public Safety Average Rate	3%
Average Annual Household Contribution to PS Capital	$7
Five Year Credit	$35

Because Gunnison County has a robust tourism industry, the sales tax collected by visitor/non-resident sales are assigned to the non-residential sector serving this market. Between 2011 and 2014, an average of $13 dollars of the revenue per year generated by the 1% sales tax attributed to non-residential development was spent on public safety equipment per 1,000 sq. ft. of non-residential floor area. The five years minimum expected life of equipment means the credit for non-residential equipment component of the impact fee totals $65 per 1,000 sq. ft. of non-residential floor area.

Figure 13 – 1% Capital Investment Sales Tax Credit

	2011	2012	2013	2014
Sales Tax Fund Tax Revenues	1,382,079	$1,416,908	1,434,810	$1,479,000
Revenues Originating from Residential Units	$80,479	$80,829	$82,187	$83,545
Remaining Sales Tax Revenues	$1,301,600	$1,336,079	$1,352,623	$1,395,455
Per 1,000 sq. ft of Non-Residential Space (Total County)	$397	$407	$403	$416
	$13	$13	$13	$14
Average Annual Contribution Per 1,000 sq. ft.	$13			

Five Year Credit	$65			

Fee Schedule

The fee schedule combines the fee components with the sales tax credit. Because the majority of this impact fee is composed of debt service buy-in for the Public Safety Building, the 2014 fee for a new single family home is $266 and gradually increases to $1,370 in 2040 as more of the debt is paid by the community. The fee for 1,000 sq. ft. of non-residential space starts at $32 in 2014 and increases to $1,295 in 2040.

Figure 14 - Residential Fee Schedule (Per Residential Unit)

	Detention Center Buy In	Sherriff's Department Buy-In	Courthouse Buy-In	Land and Equipment Costs	Total	Impact Fee
2014	$93	$80	$2	$126	$301	$266
2015	$117	$100	$4	$126	$347	$312
2016	$140	$120	$7	$126	$393	$358
2017	$164	$141	$9	$126	$440	$405
2018	$188	$161	$11	$126	$486	$451
2019	$211	$181	$13	$126	$531	$496
2020	$235	$201	$15	$126	$577	$542
2021	$258	$221	$18	$126	$623	$588
2022	$281	$241	$20	$126	$668	$633
2023	$304	$261	$22	$126	$713	$678
2024	$327	$280	$24	$126	$757	$722
2025	$350	$299	$27	$126	$802	$767
2026	$372	$319	$29	$126	$846	$811
2027	$394	$338	$31	$126	$889	$854
2028	$416	$357	$33	$126	$932	$897
2029	$438	$375	$35	$126	$974	$939
2030	$459	$394	$38	$126	$1,017	$982
2031	$481	$412	$40	$126	$1,059	$1,024
2032	$502	$430	$42	$126	$1,100	$1,065
2033	$522	$448	$44	$126	$1,140	$1,105
2034	$543	$465	$46	$126	$1,180	$1,145
2035	$563	$482	$49	$126	$1,220	$1,185

	Detention Center Buy In	Sherriff's Department Buy-In	Courthouse Buy-In	Land and Equipment Costs	Total	Impact Fee
2036	$583	$499	$51	$126	$1,259	$1,224
2037	$602	$516	$53	$126	$1,297	$1,262
2038	$622	$533	$55	$126	$1,336	$1,301
2039	$640	$549	$55	$126	$1,370	$1,335
2040	$659	$565	$55	$126	$1,405	$1,370

Figure 15 - Non-Residential Fee Schedule (Per 1000 sq. ft. of floor area)

	Detention Center Buy In	Sherriff's Department Buy-In	Courthouse Buy-In	Land and Equipment Costs	Total	Impact Fee
2014	$15	$9	$1	$72	$97	$32
2015	$33	$131	$2	$72	$238	$173
2016	$50	$161	$3	$72	$286	$221
2017	$68	$191	$5	$72	$336	$271
2018	$85	$221	$6	$72	$384	$319
2019	$103	$251	$7	$72	$432	$367
2020	$120	$280	$8	$72	$480	$415
2021	$137	$310	$9	$72	$528	$463
2022	$154	$339	$10	$72	$576	$511
2023	$172	$368	$12	$72	$624	$559
2024	$189	$397	$13	$72	$671	$606
2025	$205	$426	$14	$72	$717	$652
2026	$222	$454	$15	$72	$764	$699
2027	$239	$482	$16	$72	$809	$744
2028	$256	$510	$17	$72	$855	$790
2029	$272	$538	$18	$72	$900	$835
2030	$288	$565	$20	$72	$945	$880
2031	$304	$592	$21	$72	$989	$924
2032	$320	$619	$22	$72	$1,033	$968
2033	$336	$645	$23	$72	$1,076	$1,011
2034	$351	$671	$24	$72	$1,118	$1,053
2035	$367	$697	$25	$72	$1,160	$1,095

	Detention Center Buy In	Sherriff's Department Buy-In	Courthouse Buy-In	Land and Equipment Costs	Total	Impact Fee
2036	$382	$722	$27	$72	$1,203	$1,138
2037	$397	$746	$28	$72	$1,243	$1,178
2038	$412	$771	$29	$72	$1,283	$1,218
2039	$426	$795	$29	$72	$1,322	$1,257
2040	$440	$818	$29	$72	$1,360	$1,295