

# CITY OF PALM COAST, FLORIDA



## Parks and Recreation Impact Fee Study

October 31<sup>th</sup>, 2013



**Public Resources Management Group, Inc.**  
*Utility, Rate, Financial and Management Consultants*



October 31, 2013

PRMG #1131-17

Honorable Mayor and Members of the  
City Council  
City of Palm Coast  
Suite B-106  
160 Cypress Point Parkway  
Palm Coast, FL 32164

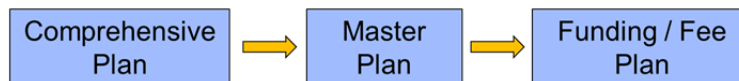
**Subject: Parks and Recreation Impact Fee Study**

Honorable Mayor and Members of the City Council:

We have completed our study of the recreational services municipal impact fee for the City of Palm Coast (the "City") and have summarized the results of our analysis, assumptions, conclusions and recommendations in this letter report, which is submitted for your consideration. This report summarizes the basis for the proposed impact fees in order to provide funds to meet the City's capital expenditure requirements for such services allocable to growth.

**RECREATION PLANNING PROCESS**

The overall planning process can be illustrated as follows:



Chapter 4 of the City's Comprehensive Plan dated July 6<sup>th</sup>, 2010 describes the City's goals, objectives and policies for its public recreation and open space facilities. This represents the first step of the overall planning process. This plan describes the City's goals as they relate to its recreational services program as well as delineates the City's planning processes, level of service guidelines and maintenance standards in order to achieve such goals.

The second step in the planning process relates to the development and implementation a master plan. The City's Master Plan, dated January of 2009, details and analyzes the City's needs as they related to recreational service standards delineated in the Comprehensive Plan as well as describes a strategy for the implementation of those needs.

This report summarizes the final step in the City's recreation planning process associated with the identification of the City's recreation services capital funding needs and the evaluation of the appropriate level of such capital costs to be recovered through recreation impact fees.

## IMPACT FEE CRITERIA

The purpose of an impact fee is to assign, to the extent practical, growth-related capital costs to new development that benefits from the facilities funded by such expenditures. To the extent new population growth and associated development imposes identifiable capital costs to municipal services, equity and modern capital funding practices suggest the assignment of such costs to those residents or system users responsible for such costs rather than the existing population base. Generally, this practice has been labeled as "growth paying its own way."

Within the State of Florida, a recently adopted statute authorizes the use of impact fees. The statute was generally developed based on case law before the Florida courts and broad grants of power including the home rule power of Florida counties and municipalities. Section 163.31801 of the Florida Statutes was created on June 14, 2006, and amended in 2009 and 2011. This section is referred to as the "Florida Impact Fee Act." Within this section, the Legislature finds that impact fees are an important source of revenue for local government to use in funding the infrastructure necessitated by new growth. Section 163.31801 of the Florida Statutes, as amended, further provides that an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at a minimum:

1. Require that the calculation of the impact fee be based on the most recent and localized data;
2. Provide for accounting and reporting of impact fee revenues and expenditures in a separate accounting fund;
3. Limit administrative charges for the collection of impact fees to actual costs;
4. Require that notice be provided no less than ninety (90) days before the effective date of an ordinance or resolution imposing a new or increased impact fee; and
5. Requires an affidavit addressed to the Auditor General that the utility has complied with this statute.

This section is further reinforced through existing Florida case law and the Municipal Home Rule Powers Act that grants Florida municipalities the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, as limited by legislation or as prohibited by state constitution or general law. Florida courts have ruled that the Municipal Home Rule Powers Act grants the requisite power and authority to establish valid impact fees. The authority for Florida governments to implement valid system impact fees is further granted in the Florida Growth Management Act of 1985<sup>[1]</sup>.

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<sup>[1]</sup> The Act allows for impact fees under land use regulation by stating:

"This section shall be construed to encourage the use of innovative land development regulations which include provisions such as the transfer of development right, incentive and inclusionary zoning, planned unit development, capital charges, and performance zoning."—Florida Statutes, Sec. 163.3202(3).

The initial precedent for impact fees in Florida was set in the Florida Supreme Court decision, *Contractors and Builders Association of Pinellas Authority v. The City of Dunedin, Florida*. In this case, the Court's ruling found that an equitable cost recovery mechanism, such as impact fees, could be levied for a specific purpose by a Florida municipality as a capital charge for services. An impact fee should not be considered as a special assessment or an additional tax. A special assessment is predicated upon an estimated increase in property value as a result of an improvement being constructed in the vicinity of the property. Further, the assessment must be directly and reasonably related to the benefit which the property receives. Conversely, impact fees are not related to the value of the improvement to the property, but rather to the property's use of the public facility and the capital cost thereof.

Until property is put to use and developed, there is no burden upon servicing facilities and the land use may be entirely unrelated to the value or assessment basis of the underlying land. Impact fees are distinguishable from taxes primarily in the direct relationship between amount charged and the measurable quantity of public facilities or service capacity required. In the case of taxation, there is no requirement that the payment be in proportion to the quantity of public services consumed since tax revenue can be expended for any legitimate public purpose.

Based on Section 163.31801 of the Florida Statutes and existing Florida case law, certain conditions are required to develop a valid impact fee. Generally, it is our understanding that these conditions involve the following issues:

1. The impact fee must meet the "dual rational nexus" test. First, impact fees are valid when a reasonable impact or rationale exists between the anticipated need for additional capital facilities and the growth in population. Second, impact fees are valid when a reasonable association, or rational nexus, exists between the expenditure of the impact fee proceeds and the benefits accruing to the growth from those proceeds.
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users.
3. The impact fee should only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for capacity expansions and capital requirements that are required solely due to growth. Therefore, expenses due to rehabilitation or replacement of a facility serving existing customers (e.g., replacement of a capital asset) or an increase in the level of service should be borne by all users of the facility (i.e., existing and future users). Likewise, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility.
4. The City should maintain an impact fee resolution that explicitly restricts the use of impact fees collected. Therefore, impact fee revenue should be set aside in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described above.

Based on the criteria above, impact fees which will be developed in subsequent sections herein:  
i) will include only the cost of the capital facilities necessary to serve new customer growth;

ii) will not reflect renewal and replacement costs associated with existing capital assets of the City; and iii) will not include any costs of operation and maintenance of the facilities.

## **IMPACT FEE METHODS**

There are two methods typically used for the calculation of impact fees. The method that is selected is dependent on the type of fee being calculated (e.g., water, police services, recreational services, transportation, etc.), cost and engineering data available, and the availability of other local data such as household and population projections, current levels of service, and other related items. These two methods are: i) the improvements-driven approach; and ii) the standards-driven approach. These methods have been utilized in the development of impact fees for local governments in Florida.

The improvements-driven method is an approach that utilizes a specific list of planned capital improvements over a period of time. For example, the fee may correspond to the level of capital improvements that have been identified in the capital improvements element of the Comprehensive Plan or capital improvement budget of the local government. The standards-driven method does not utilize the cost of improvements based on specific capital budget needs but rather on the theoretical cost of the improvements to capital facilities for incremental development based on standards established by the local government. For example, the standards-driven method for a transportation impact fee would consider the theoretical cost of a mile of a new road by the trip capacity of a mile of road to establish the cost per trip. The primary difference between the two methodologies is how the capital costs, which must be recovered from the application of the fee, are calculated.

The proposed impact fee herein for recreational services is based on the improvements-driven method and reflects the City's long term capital improvement plan to provide services and meet the City's service needs. This method was selected as the City's capital improvement plan data was complete, readily available based on the City's desired capital investments related to recreation services.

## **POPULATION FORECAST**

Regardless of the approach taken to formulate impact fees, it is necessary to develop a forecast of the population of the City in order to have an appropriate planning horizon to ensure that capital improvement needs and costs are apportioned over a suitable growth segment.

As shown in below, according to the Bureau of Economic and Business Research's 2013 Florida Statistical Abstract the City's estimated total population as of April 1, 2013 was 77,068. Based on information provided by the City, it is estimated that the total population will approach approximately 203,000 at its fully "built-out" level. It is this "build-out" level that is used in the development of the fee as shown later on in this report.

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| Historical and Projected Population and Dwelling Units |                  |                            |
|--|------------------|----------------------------|
| Year   | Total Population | Average Annual Growth Rate |
| 2000 [1]   | 32,732           | N/A                        |
| 2010   | 75,180           | 8.61%                      |
| 2012   | 77,068           | 2.50%                      |
| Build-Out [2]  | 203,000          | N/A                        |

[1] Amounts derived from the 2000 and 2010 Census and 2012 State estimates.

[2] Amounts estimated based on information provided by the City.

To the extent the estimated future “build-out” population assumption materially changes, it would then be appropriate for the City to re-evaluate the impact fees developed in this report.

### EXISTING RECREATIONAL ASSETS

In the determination of the fee, the original costs of the existing assets and any grant funding for those assets was considered. The City’s existing assets are categorized by type and are summarized below.

| Inventory of City Parks and Recreational Facilities [1] |                 |             |               |               |
|---|-----------------|-------------|---------------|---------------|
| Description   | Developed Acres | Total Acres | Grant Funding | Original Cost |
| Neighborhood Parks                                      | 64.33           | 64.33       | \$0           | \$3,638,564   |
| Community Parks   | 15.69           | 15.69       | 0             | 0             |
| Special Use Facilities                                  | 222.80          | 394.58      | 677,560       | 8,509,041     |
| Open Space  | 64.33           | 64.33       | 400,000       | 1,747,596     |
| Undeveloped Parkland                                    | 0.00            | 747.58      | 75,000        | 0             |
| Adjustments [2]   | 0.00            | 0.00        | 852,616       | 0             |
| Sub Total   | 367.15          | 1,286.51    | \$2,005,176   | \$13,895,201  |
| Original Cost Subtotal                                  |                 |             |               | \$13,895,201  |
| Grant Funding Subtotal                                  |                 |             |               | (\$2,005,176) |
| Net Recoverable Costs                                   |                 |             |               | \$11,890,025  |

[1] Amounts as shown on Table 1.

[2] Amounts shown relate to Graham Swamp Trail and were provided by City Staff.

As shown above, of the \$13,895,201 in recreational assets \$11,890,025 is included in the calculation of the impact fee due to the City obtaining \$2,005,176 in grant funding which mitigated the capital cost to the City.

## CAPITAL IMPROVEMENT PLAN

In the determination of the fee, the following capital improvement plan was considered by the City and provided to PRMG for this project. Along with the City's existing investment in recreation assets this capital improvement plan is anticipated designed to provide recreation service the City's "build-out" population. The City's projects are categorized by type and are summarized below.

| Description  | Amount        |
|--|---------------|
| Parks  | \$12,450,000  |
| Neighborhood Parks   | 34,500,000    |
| Community Centers  | 13,900,000    |
| Community Parks  | 32,812,500    |
| Resource Based Parks (Passive Parks)                                   | 3,000,000     |
| Trails and Trail Amenities   | 3,475,000     |
| Contingency / Safety Improvements                                      | 750,000       |
| Park Renovations   | 825,000       |
| Special Use Facilities   | 30,735,000    |
| Adjustments to Capital Plan  | 0             |
| Total Future City Investment in Recreational Facilities and Activities | \$132,447,500 |

[1] Amounts as provided by City staff and are shown on Table 2.

As can be seen above, the City anticipates spending \$132,447,500 on various types of projects in order to further develop the parks and recreation system to provide the desired level of recreation services to the City's anticipated "build-out" population.

## DESIGN OF RECREATIONAL FACILITY IMPACT FEE

The method used to determine the impact fee is the improvements-driven method with recoupment of a portion of costs associated with available capacity to serve the City's recreation needs as defined by the City. Table 3 at the end of this report summarizes the results of the approach. The following is a brief description of the method used in this study:

- Development of Recoverable Existing Assets – Based on the City's existing investment and future capital costs of developing recreation and park facilities, population projects at "build-out", the total estimated cost to serve residents is developed which needs to be recovered from future growth.
- Development of Total Capital Need – Based on the City's estimated capital costs of developing future park facilities, population projections, the total estimated cost to serve existing residents is developed which needs to be recovered from future growth.
- Development of Equivalent Impact Fee Units – This data which was provided by Staff in the form of the City's anticipated "build-out" population capacity as well as the US Census

data for the estimated persons per household. These figures are used as the units that the costs are divided into in order to develop a per capita and per household fee.

- Calculation of Cost per Dwelling Unit – Once the total capital costs allocable to each future resident are determined, the cost per development unit was calculated, or the impact fee unit per dwelling (residence). This calculation represents the average cost of recreation facilities per dwelling unit which is the single most defensible approach to calculating impact fees.
- Calculation of Credit per Dwelling Unit – A credit per dwelling unit was applied to the calculated recreation impact fee to reflect the fact that not all future investment should be borne by new development. The basis for the fee calculation is the average investment per residential dwelling unit. A significant amount of the \$132 million in future capital investment benefits all of the City’s residents and therefore should be funded by sources of funds other than impact fees. The credit calculation is designed to avoid new development parting for a greater proportionate share of the costs than would be justified given that the unfunded portion of the capital costs is likely to come from grants or other City revenue sources. Future residents may contribute to those other revenue sources. The credit was calculated as follows:

| <u>Credit Calculation</u>   | <u>Amount</u>       |
|---|---------------------|
| Total City Current Population   | 77,068              |
| Total City Buildout Population  | <u>203,000</u>      |
| Current Population as Percentage of Buildout Population                         | 37.96%              |
| <br>  |                     |
| Total Costs of Investments in Recreational Facilities, Activities and Parklands | \$144,337,525       |
| Minus Net City Investment in Recreational Facilities and Activities             | <u>(11,890,025)</u> |
| Adjusted Costs to Be Recovered  | \$132,447,500       |
| <br>  |                     |
| Adjusted Costs to Be Recovered  | \$132,447,500       |
| Current Population as Percentage of Buildout Population                         | <u>37.96%</u>       |
| Portion of Future Asset Costs to be Credited                                    | \$50,277,071        |
| Total City Buildout Population  | <u>203,000</u>      |
| Total Credit Per Capita   | <u>\$247.67</u>     |

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## Impact Fee Calculation

Based on the above-referenced assumptions, the parks and recreation impact fee as set forth in detail on Table 3 was determined as follows:

| Description   | Amount [1]           |
|---|----------------------|
| Net City Investment in Recreational Facilities and Activities                   | \$11,890,025         |
| Total Future City Investment in Recreational Facilities and Activities          | 132,447,500          |
| Total Costs of Investments in Recreational Facilities, Activities and Parklands | <u>\$144,337,525</u> |
| Total Costs of Investments in Recreational Facilities, Activities and Parklands | \$144,337,525        |
| Total City Buildout Population  | 203,000              |
| Total Cost to be Recovered Per Capita   | <u>\$711.02</u>      |
| Total Costs to be Recovered Per Capita  | \$711.02             |
| Total Credit Per Capita   | 247.67               |
| Total Adjusted Fee Per Capita   | <u>\$463.35</u>      |
| Total Adjusted Fee Per Capita   | \$463.35             |
| Persons Per Dwelling Unit   | 2.51                 |
| Total Fee Per Dwelling Unit   | <u>\$1,163.01</u>    |

[1] Amounts as shown on Table 3.

The proposed rate per person is applied to the residential classes (single-family, multi-family, and mobile homes) based on the number of residents per dwelling unit as shown in Table 3.

## IMPACT FEE COMPARISONS

In order to provide the City additional information about the proposed impact fees, a comparison of the proposed fees for the City and those charged by other jurisdictions was prepared. Table 4 at the end of this section summarizes the impact fees for recreational services charged by other communities with the proposed rates of the City. Please note that each community may establish a different level of service standard to meet its vision of the needs for recreation facilities and activities. The City can anticipate variances between other communities.

## CONCLUSIONS AND RECOMMENDATIONS

Based on our analyses of the current parks and recreation asset data, projected capital improvements plan as well as discussions with City Staff, PRMG recommends updating of the current Parks and Recreation Impact fee of \$1,264.06 per dwelling unit to the amount calculated herein of \$1,163.01. This adjustment would lower the fee currently charged to new residents by \$101.05 per dwelling unit or a decrease of approximately 8%. Additionally, PRMG recommends that the City review and update its impact fee calculations and methodology every three to five years.

The proposed parks and recreation impact fee presented in this report should meet the study objectives, as identified by the City and provide a defensible impact fee based on industry norms, case law and the requirements of the Florida Statutes regarding impact fees. As such, based on information provided by the City and the assumptions and considerations reflected in this report,

Public Resources Management Group, Inc. considers the proposed fees to be cost-based, reasonable, and representative of the funding requirements of the City.

We appreciate the cooperation and assistance given to us by the City and its staff in the completion of the study.

Very truly yours,

**Public Resources Management Group, Inc.**



Henry L. Thomas  
Vice President



Shawn A. Ocasio  
Rate Analyst

HLT/sao



**City of Palm Coast  
Parks and Recreation Impact Fee Study**



**List of Tables**

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| 4                | Parks and Recreation Services Impact Fee Comparison |

**Table 1**  
**City of Palm Coast**  
**Parks and Recreation Impact Fee Study**

**Inventory of City Parks and Recreational Facilities [1]**

| Line No.                             | Facility Classification                        | Grant Funding | Development Cost | Developed Acres | Total Acres | Activity | Facilities  | Count   |
|--------------------------------------|--|---------------|------------------|-----------------|-------------|----------|---|---|
| <b><u>DEVELOPED PARKLAND</u></b>     |  |               |                  |                 |             |          |   |   |
| <b><u>Neighborhood Parks</u></b>     |  |               |                  |                 |             |          |   |   |
| 1                                    | Bird of Paradise Nature Reserve                | N/A           | \$23,664         | 2.92            | 2.92        | Resource | N/A   | N/A   |
| 2                                    | Holland Park - James F. Holland Memorial Park  | N/A           | N/A              | 26.75           | 26.75       | Active   | Community Center<br>Restrooms<br>Group Picnic Pavilion<br>Picnic Shelter<br>Baseball<br>Softball<br>Football / Soccer<br>Bocce Ball<br>Basketball<br>Racquetball<br>Tennis Courts<br>Volleyball<br>Dog Park<br>Shuffleboard<br>Picnic Area < 2 Tables | 1<br>3<br>2<br>4<br>1<br>1<br>2<br>2<br>2<br>4<br>3<br>2<br>1<br>2<br>1 |
| 3                                    | Ralph Carter Park                              | N/A           | \$2,387,685      | 13.12           | 13.12       | Active   | Restrooms<br>Group Picnic Pavilion<br>Multi-Purpose Fields<br>Baseball<br>Basketball<br>Skate Park<br>Playground<br>Nature Trail (#)  | 1<br>1<br>2<br>1<br>1<br>1<br>1<br>1                                    |
| 4                                    | Seminole Woods Neighborhood Park               | N/A           | \$1,227,215      | 12.40           | 12.40       | Active   | Restrooms<br>Group Picnic Pavilion<br>Multi-Purpose Fields<br>Softball<br>Basketball<br>Tennis Courts<br>Playground<br>Nature Trail (#)   | 1<br>1<br>1<br>1<br>1<br>1<br>1<br>1                                    |
| 5                                    | Hidden Lakes Park                              | N/A           | N/A              | 9.14            | 9.14        | Resource | Nature Trail (#)  | 1   |
| <b><u>Community Parks</u></b>        |  |               |                  |                 |             |          |   |   |
| 6                                    | Belle Terre Park / Frieda Zamba Pool           | N/A           | N/A              | 10.90           | 10.90       | Active   | Restrooms<br>Group Picnic Pavilion<br>Public Shelter<br>Multi-Purpose Fields<br>Football / Soccer<br>Racquetball<br>Tennis Courts<br>Swimming Pool<br>Playground<br>Exercise Trail (#)  | 1<br>4<br>2<br>1<br>2<br>2<br>3<br>1<br>2<br>1                          |
| 7                                    | Palm Coast Community Center Park               | N/A           | N/A              | 4.79            | 4.79        | Active   | Community Center<br>Restrooms<br>Basketball<br>Picnic Area < 2 Tables<br>Playground   | 1<br>1<br>1<br>1<br>1   |
| <b><u>Special Use Facilities</u></b> |  |               |                  |                 |             |          |   |   |
| 8                                    | Indian Trails Sports Complex (50.37 ac Upland) | \$200,000     | \$4,009,352      | 35.30           | 164.10      | Active   | Restrooms<br>Concession<br>Group Picnic Pavilion<br>Baseball<br>Softball<br>Football / Soccer<br>Playground<br>Exercise Trail (#)   | 3<br>1<br>2<br>3<br>1<br>5<br>1<br>1                                    |
| 9                                    | Heroes Memorial Park                           | N/A           | \$448,750        | 1.00            | 1.00        | Active   | Exercise Trail (#)  | 1   |
| 10                                   | Palm Coast Tennis Center                       | N/A           | \$1,250,000      | 5.00            | 47.98       | Active   | Restrooms<br>Picnic Shelter<br>Tennis Courts  | 1<br>1<br>10  |

**Table 1**  
**City of Palm Coast**  
**Parks and Recreation Impact Fee Study**

**Inventory of City Parks and Recreational Facilities [1]**

| Line No. | Facility Classification                  | Grant Funding | Development Cost | Developed Acres | Total Acres | Activity | Facilities   | Count                                |
|----------|--|---------------|------------------|-----------------|-------------|----------|--|--------------------------------------|
| 11       | Palm Harbor Golf Course                  | N/A           | N/A              | 160.00          | 160.00      | Active   | N/A  | N/A                                  |
| 12       | Town Center Central Park                 | N/A           | \$1,300,939      | 10.00           | 10.00       | Active   | Multi-Purpose Path (# of Miles)  | 0.5                                  |
| 13       | Waterfront Park                          | \$477,560     | \$1,500,000      | 11.50           | 11.50       | Resource | Restrooms<br>Group Picnic Pavilion   | 1<br>3                               |
|          | <b><u>Open Space</u></b>                 |               |                  |                 |             |          |  |                                      |
| 14       | Pine Lakes Parkway Multi-Purpose Trail   | \$400,000     | N/A              | 7.56            | 7.56        | Active   | Multi-Purpose Path (# of Miles)  | 3.7                                  |
| 15       | Palm Coast Linear Park / St. Joe Walkway | N/A           | \$1,747,596      | 56.77           | 56.77       | Active   | Restrooms<br>Concession<br>Group Picnic Pavilion<br>Picnic Area<br>Bocce Ball<br>Shuffleboard<br>Playground<br>Multi-Purpose Path (# of Miles) | 1<br>1<br>3<br>3<br>1<br>2<br>1<br>2 |
| 16       | Subtotal Developed Park Land             | \$1,077,560   | \$13,895,201     | 367.15          | 538.93      |          |  | 125.20                               |
|          | <b><u>UNDEVELOPED PARKLAND</u></b>       |               |                  |                 |             |          |  |                                      |
| 17       | Big Mullberry Creek Trail                | N/A           | N/A              | 0.00            | 58.10       | Resource | N/A  | N/A                                  |
| 18       | Cypress Knoll / East Hampton             | N/A           | N/A              | 0.00            | 14.59       | Active   | N/A  | N/A                                  |
| 19       | Indian Trails Park                       | N/A           | N/A              | 0.00            | 32.71       | Active   | N/A  | N/A                                  |
| 20       | JX Properties - DRI                      | N/A           | N/A              | 0.00            | 56.48       | Resource | N/A  | N/A                                  |
| 21       | JX Properties - DRI                      | N/A           | N/A              | 0.00            | 33.87       | Resource | N/A  | N/A                                  |
| 22       | Canoe Launch at Cobblestone              | N/A           | N/A              | 0.00            | 1.52        | Resource | N/A  | N/A                                  |
| 23       | Longs Creek / Longs Landing              | \$75,000      | N/A              | 0.00            | 225.40      | Resource | N/A  | N/A                                  |
| 24       | Matanzas Woods                           | N/A           | N/A              | 0.00            | 12.40       | Active   | N/A  | N/A                                  |
| 25       | Old Brick Township DRI                   | N/A           | N/A              | 0.00            | 100.00      | Resource | N/A  | N/A                                  |
| 26       | Neoga Lakes DRI                          | N/A           | N/A              | 0.00            | 120.00      | Resource | N/A  | N/A                                  |
| 27       | Palm Coast Park DRI Community Park       | N/A           | N/A              | 0.00            | 74.00       | Resource | N/A  | N/A                                  |
| 28       | Town Center Community Park               | N/A           | N/A              | 0.00            | 4.76        | Active   | N/A  | N/A                                  |
| 29       | Town Center Cultural Arts Center         | N/A           | N/A              | 0.00            | 12.46       | Active   | N/A  | N/A                                  |
| 30       | Wild Oaks Park                           | N/A           | N/A              | 0.00            | 1.29        | Resource | N/A  | N/A                                  |
| 31       | Subtotal Undeveloped Park Land           | \$75,000      | \$0              | 0.00            | 747.58      |          |  | 0.00                                 |
| 32       | Grand Total                              | \$1,152,560   | \$13,895,201     | 367.15          | 1286.51     |          |  | 125.20                               |
|          | <b><u>Total By Category</u></b>          |               |                  |                 |             |          |  |                                      |
| 33       | Neighborhood Parks                       | \$0           | \$3,638,564      | 64.33           | 64.33       |          |  | 49.00                                |
| 34       | Community Parks                          | 0             | 0                | 15.69           | 15.69       |          |  | 24.00                                |
| 35       | Special Use Facilities                   | 677,560       | 8,509,041        | 222.80          | 394.58      |          |  | 34.50                                |
| 36       | Open Space                               | 400,000       | 1,747,596        | 64.33           | 64.33       |          |  | 17.70                                |
| 37       | Undeveloped Parkland                     | 75,000        | 0                | 0.00            | 747.58      |          |  | 0.00                                 |
| 38       | Adjustment for Graham Swamp Trail [2]    | 852,616       | 0                | 0.00            | 0.00        |          |  | 0.00                                 |
| 39       | Grand Total                              | \$2,005,176   | \$13,895,201     | 367.15          | 1,286.51    |          |  | 125.20                               |

**Footnotes:**

[1] Amounts obtained from Inventory data as provided by City Staff.

[2] Details on Graham Swamp Trail's development costs, acreage and facilities was unavailable at the time of this schedules preparation.

**Table 2**  
**City of Palm Coast**  
**Parks and Recreation Impact Fee Study**

**Capital Improvement Plan [1]**

| Line No.                                 | Description  | Phase               | Project Number | Fiscal Year Ending September 30, |           |           |           |           |           |           | 2023+ | Total     |
|--|--|---------------------|----------------|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-------|-----------|
|  |  |                     |                | 2013                             | 2014      | 2015      | 2016      | 2017      | 2018      | 2019-2023 |       |           |
| <b><u>Parks</u></b>                      |  |                     |                |                                  |           |           |           |           |           |           |       |           |
| 1  | Longs Landing  | Design / CEI        | 61015          | \$75,000                         | \$60,000  | \$0       | \$0       | \$50,000  | \$50,000  | \$0       | \$0   | \$235,000 |
|  | Longs Landing - Phase 1 (FIND Elements (Entry/Parking, Infrastructure, Shoreline Stabilization, Boat Launches, Boardwalk, Stormwater Pond, Trails, Sidewalks)) | Construction        | 61015          | 0                                | 1,215,000 | 0         | 0         | 0         | 0         | 0         | 0     | 1,215,000 |
| 2  | Longs Landing - Phase 2 - Nature Center, Exhibits, Site Elements, Landscaping, Etc.  | Construction        | 61015          | 0                                | 0         | 0         | 0         | 1,565,000 | 1,115,000 | 0         | 0     | 2,680,000 |
| 3  | Longs Landing  | Contingency         | 61015          | 0                                | 120,000   | 0         | 0         | 135,000   | 135,000   | 0         | 0     | 390,000   |
| 4  | ITSC Additional Fields @ ITMS  | Construction        | 61505          | 0                                | 150,000   | 0         | 0         | 0         | 0         | 0         | 0     | 150,000   |
| 5  | ITSC Storage Building  | Construction        | 61505          | 0                                | 0         | 0         | 0         | 0         | 0         | 250,000   | 0     | 250,000   |
| 6  | ITSC Field Lighting @ ITMS 6 Fields  | Construction        | 61505          | 0                                | 0         | 0         | 0         | 0         | 0         | 750,000   | 0     | 750,000   |
| 7  | Holland Park - Improvements  | Design / CEI        | 66006          | 25,000                           | 90,000    | 50,000    | 40,000    | 0         | 0         | 0         | 0     | 205,000   |
| 8  | Holland Park - Phase 1 Sitework  | Construction        | 66006          | 0                                | 1,060,000 | 1,530,000 | 5,000     | 0         | 0         | 0         | 0     | 2,595,000 |
| 9  | Holland Park - Phase 2 - Building Renovations, New Restroom & Maintenance Facility   | Construction        | 66006          | 0                                | 0         | 250,000   | 1,290,000 | 0         | 0         | 0         | 0     | 1,540,000 |
| 10                                       | Holland Park - Phase 3 - Sports Lighting   | Construction        | 66006          | 0                                | 0         | 0         | 490,000   | 0         | 0         | 0         | 0     | 490,000   |
| 11                                       | Holland Park - Phase 4 - Playground & Splash Park  | Construction        | 66006          | 0                                |           | 200,000   | 250,000   | 0         | 0         | 0         | 0     | 450,000   |
| 12                                       | Holland Park - Improvements  | Contingency         | 66006          | 0                                | 100,000   | 200,000   | 200,000   | 0         | 0         | 0         | 0     | 500,000   |
| 13                                       | Town Center Central Park - Phase 3 - Gazebo, Overlook, Water Play Park and Art Display   | Construction        | N/A            | 0                                | 0         | 0         | 0         | 0         | 0         | 1,000,000 | 0     | 1,000,000 |
| 14                                       | <b><u>Neighborhood Parks</u></b>   |                     |                |                                  |           |           |           |           |           |           |       |           |
| 15                                       | Matanzas Woods Neighborhood Park   | Design/Construction | N/A            | \$0                              | \$0       | \$0       | \$0       | \$0       | \$0       | \$0       | \$0   | \$0       |
| 16                                       | Pine Lakes Neighborhood Park (10 Acres)  | Design/Construction | N/A            | 0                                | 0         | 0         | 0         | 0         | 0         | 0         | 0     | 0         |
| 17                                       | Quail Hollow Neighborhood Park (10 Acres)  | Design/Construction | N/A            | 0                                | 0         | 0         | 0         | 0         | 0         | 0         | 0     | 0         |
| 18                                       | Miscellaneous Project  | N/A                 | N/A            | 0                                | 0         | 0         | 0         | 0         | 250,000   | 2,500,000 | 0     | 2,750,000 |
| <b><u>Community Centers</u></b>          |  |                     |                |                                  |           |           |           |           |           |           |       |           |
| 19                                       | Community Center Renovation / Addition   | Design              | 66005          | \$50,000                         | \$100,000 | \$0       | \$0       | \$0       | \$0       | \$0       | \$0   | \$150,000 |
| 20                                       | Community Center Renovation / Addition   | Construction        | 66005          | 0                                | 330,000   | 670,000   | 0         | 0         | 0         | 0         | 0     | 1,000,000 |
| <b><u>Trails and Trail Amenities</u></b> |  |                     |                |                                  |           |           |           |           |           |           |       |           |
| 21                                       | Graham Swamp Trail Phase 2   | Design              | 61014          | \$0                              | \$0       | \$0       | \$0       | \$0       | \$250,000 | \$86,500  | \$0   | \$336,500 |
| 22                                       | Graham Swamp Trail Phase 2   | Construction        | 61014          | 0                                | 0         | 0         | 0         | 0         | 250,000   | 2,213,500 | 0     | 2,463,500 |
| 23                                       | Lehigh/Belle Terre Trailhead (FPL Easement)  | Design              | 66009          | 0                                | 100,000   | 0         | 0         | 0         | 0         | 0         | 0     | 100,000   |
| 24                                       | Lehigh/Belle Terre Trailhead (FPL Easement)  | Construction        | 66009          | 0                                | 0         | 300,000   | 100,000   | 100,000   | 0         | 0         | 0     | 500,000   |
| 25                                       | Trailhead & Trail Signs  | Material            | N/A            | 0                                | 0         | 25,000    | 25,000    | 25,000    | 0         | 0         | 0     | 75,000    |
| 26                                       | <b><u>Contingency / Safety Improvements</u></b>  | N/A                 | N/A            | \$0                              | \$75,000  | \$75,000  | \$75,000  | \$75,000  | \$75,000  | \$375,000 | \$0   | \$750,000 |
| 27                                       | <b><u>Park Renovations</u></b>   | N/A                 | N/A            | \$75,000                         | \$75,000  | \$75,000  | \$75,000  | \$75,000  | \$75,000  | \$375,000 | \$0   | \$825,000 |

**Table 2  
City of Palm Coast  
Parks and Recreation Impact Fee Study**

**Capital Improvement Plan [1]**

| Line No.   | Description  | Phase             | Project Number | Fiscal Year Ending September 30, |                    |                    |                    |                    |                    |            | 2019-2023          | 2023+                | Total                |
|--|--|-------------------|----------------|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|--------------------|----------------------|----------------------|
|  |  |                   |                | 2013                             | 2014               | 2015               | 2016               | 2017               | 2018               |            |                    |                      |                      |
| <b><u>Neighborhood Parks (5-10 Acres)</u></b>      |  |                   |                |                                  |                    |                    |                    |                    |                    |            |                    |                      |                      |
| 28   | New K-8 School Park  | Land Acquisition  | N/A            | \$0                              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0        | \$3,000,000        | \$3,000,000          |                      |
| 29   | New K-8 School Park  | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 3,750,000          | 3,750,000            |                      |
| 30   | Other Neighborhood Parks                                   | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 5,000,000          | 5,000,000            |                      |
| 31   | Quail Hollow Neighborhood                                  | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 1,250,000          | 1,250,000            |                      |
| 32   | Old Brick Township   | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 7,500,000          | 7,500,000            |                      |
| 33   | Neoga Lakes  | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 11,250,000         | 11,250,000           |                      |
| <b><u>Community Park (20 Acres)</u></b>            |  |                   |                |                                  |                    |                    |                    |                    |                    |            |                    |                      |                      |
| 34   | Pine Lakes Neighborhood                                    | Land Acquisition  | N/A            | \$0                              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0        | \$3,000,000        | \$3,000,000          |                      |
| 35   | Pine Lakes Neighborhood                                    | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 3,750,000          | 3,750,000            |                      |
| 36   | Palm Coast Park DRI  | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 3,750,000          | 3,750,000            |                      |
| 37   | Indian Trails Park   | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 5,250,000          | 5,250,000            |                      |
| 38   | State Road 100 DRI   | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 6,937,500          | 6,937,500            |                      |
| 39   | Old Brick Township DRI                                     | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 4,687,500          | 4,687,500            |                      |
| 40   | Neoga Lakes DRI  | Development Costs | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 5,437,500          | 5,437,500            |                      |
| <b><u>Resource Based Parks (Passive Parks)</u></b> |  |                   |                |                                  |                    |                    |                    |                    |                    |            |                    |                      |                      |
| 41   | State Road 100 DRI   | N/A               | N/A            | \$0                              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0        | \$1,000,000        | \$1,000,000          |                      |
| 42   | Old Brick Township   | N/A               | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 1,000,000          | 1,000,000            |                      |
| 43   | Neoga Lakes  | N/A               | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 1,000,000          | 1,000,000            |                      |
| <b><u>Community Centers</u></b>                    |  |                   |                |                                  |                    |                    |                    |                    |                    |            |                    |                      |                      |
| 44   | Community Centers  | N/A               | N/A            | \$0                              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0        | \$12,750,000       | \$12,750,000         |                      |
| <b><u>Special Use Facilities</u></b>               |  |                   |                |                                  |                    |                    |                    |                    |                    |            |                    |                      |                      |
| 45   | Big Mulberry Creek Trail                                   | N/A               | N/A            | \$0                              | \$0                | \$0                | \$0                | \$0                | \$0                | \$0        | \$1,400,000        | \$1,400,000          |                      |
| 46   | Aquatic Center   | N/A               | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 11,325,000         | 11,325,000           |                      |
| 47   | Sports Complex / Landfill Spots Field                      | N/A               | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 14,500,000         | 14,500,000           |                      |
| 48   | Palm Coast Tennis Center - Player Control                  | N/A               | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 3,250,000          | 3,250,000            |                      |
| 49   | Canoe / Kayak Launch                                       | N/A               | N/A            | 0                                | 0                  | 0                  | 0                  | 0                  | 0                  | 0          | 260,000            | 260,000              |                      |
| 50   | <b>Total Parks and Recreation Capital Improvement Plan</b> |                   |                | <b>\$225,000</b>                 | <b>\$3,475,000</b> | <b>\$3,375,000</b> | <b>\$2,550,000</b> | <b>\$2,025,000</b> | <b>\$2,200,000</b> | <b>\$0</b> | <b>\$7,550,000</b> | <b>\$111,047,500</b> | <b>\$132,447,500</b> |

Footnotes:  
[1] Amounts as provided by City Staff.

**Table 3**  
**City of Palm Coast**  
**Parks and Recreation Impact Fee Study**

**Calculation of Proposed Recreation Impact Fee**

| Line No.  | Description   | Basis / Amounts          |
|---|---|--------------------------|
| <b><u>Costs to Be Recovered From Impact Fee</u></b> |   |                          |
| <b><u>Existing City Investment</u></b>              |   |                          |
| 1   | Existing City Investment in Recreational Facilities and Activities [1]                              | \$13,895,201             |
| 2   | Less Grant Funding [1]  | (2,005,176)              |
| 3   | Net City Investment in Recreational Facilities and Activities                                       | <u>\$11,890,025</u>      |
| 4   | <b><u>Future City Investment in Recreational Facilities and Activities (Capital Plan) [2]</u></b>   |                          |
| 5   | Parks   | \$12,450,000             |
| 6   | Neighborhood Parks  | 34,500,000               |
| 7   | Community Centers   | 13,900,000               |
| 8   | Community Parks   | 32,812,500               |
| 9   | Resource Based Parks (Passive Parks)  | 3,000,000                |
| 10  | Trails and Trail Amenities  | 3,475,000                |
| 11  | Contingency / Safety Improvements   | 750,000                  |
| 12  | Park Renovations  | 825,000                  |
| 13  | Special Use Facilities  | 30,735,000               |
| 14  | Adjustments to Capital Plan   | 0                        |
| 15  | Total Future City Investment in Recreational Facilities and Activities                              | <u>\$132,447,500</u>     |
| 16  | Total Costs of Existing and Future Investments in Recreational Facilities, Activities and Parklands | \$144,337,525            |
| 17  | Total City Buildout Population [3]  | 203,000                  |
| 18  | Total Cost to be Recovered Per Capita   | <u><b>\$711.02</b></u>   |
| 19  | <b><u>Credit Calculation</u></b>  |                          |
| 20  | Total City Current Population [4]   | 77,068                   |
| 21  | Total City Buildout Population [3]  | 203,000                  |
| 22  | Current Population as Percentage of Buildout Population   | <u>37.96%</u>            |
| 23  | Total Costs of Existing and Future Investments in Recreational Facilities, Activities and Parklands | \$144,337,525            |
| 24  | Minus Net City Investment in Recreational Facilities and Activities                                 | (11,890,025)             |
| 25  | Adjusted Costs to Be Recovered  | <u>\$132,447,500</u>     |
| 26  | Adjusted Costs to Be Recovered  | \$132,447,500            |
| 27  | Current Population as Percentage of Buildout Population   | <u>37.96%</u>            |
| 28  | Portion of Future Asset Costs to be Credited  | \$50,277,071             |
| 29  | Total City Buildout Population [3]  | 203,000                  |
| 30  | Total Credit Per Capita   | <u><b>\$247.67</b></u>   |
| 31  | <b><u>Impact Fee Calculation</u></b>  |                          |
| 32  | Total Cost to be Recovered Per Capita   | \$711.02                 |
| 33  | Total Credit Per Capita   | (\$247.67)               |
| 34  | Adjusted Cost to be Recovered Per Capita  | <u>\$463.35</u>          |
| 35  | Adjusted Cost to be Recovered Per Capita  | \$463.35                 |
| 36  | Average Persons Per Household [5]   | <u>2.51</u>              |
| 37  | Total Cost Per Household  | <u><b>\$1,163.01</b></u> |

Footnotes

- [1] Amount derived from Table 1.  
[2] Amount derived from Table 2.  
[3] Figure obtained from City Staff.  
[4] Figure obtained from Census Estimate for 2012.  
[5] Persons per household figure obtained from the 2010 US Census.



**Table 4**  
**City of Palm Coast**  
**Parks and Recreation Impact Fee Study**

**Parks and Recreational Services Impact Fee Comparison [1]**

| Line No.   | Description                                  | Impact Fee Per Household |
|--|--|--------------------------|
| <b>City of Palm Coast</b>                        |  |                          |
| 1  | Existing                                     | \$1,264.06               |
| 2  | Proposed                                     | 1,163.01                 |
| <b><u>Other Florida Government Agencies:</u></b> |  |                          |
| 3  | City of Clermont [2]                         | \$2,584.00               |
| 4  | City of Daytona Beach [3]                    | 1,556.00                 |
| 5  | City of Eustis                               | 599.27                   |
| 6  | City of Leesburg                             | 358.00                   |
| 7  | City of Melbourne [4]                        | 540.00                   |
| 8  | City of Mount Dora                           | 2,733.33                 |
| 9  | City of New Smyrna Beach                     | 133.34                   |
| 10   | City of Ormond Beach                         | 1,137.00                 |
| 11   | City of Palm Bay                             | 787.78                   |
| 12   | City of Port Orange                          | 1,525.00                 |
| 13   | City of St. Augustine (St. Johns County)     | 461.00                   |
| 14   | City of Tavares                              | 439.99                   |
| 15   | City of Winter Haven                         | 970.28                   |
| 16   | Other Florida Governmental Agencies' Average | \$1,063.46               |

**Footnotes:**

[1] Unless otherwise noted, amounts shown reflect impact fees in effect October 2013. This comparison is intended to show comparable charges for similar service for comparison purposes only and is not intended to be a complete listing of all rates and charges offered by each listed municipality.

[2] Assumes a three bedroom single family home.

[3] Assumes a single family home of 2,000 - 2,999.99 square feet.

[4] Assumes 2.4 persons per dwelling unit at a rate of \$225 per person.