

TOWN OF **EATONVILLE**

Municipal Impact Fee Study

Final Report | July 24, 2024



July 24, 2024

Honorable Mayor and
Members of the Town Council
Town of Eatonville
307 E. Kennedy Blvd.
Eatonville, FL 32751

Subject: **Municipal Impact Fee Study**

Ladies and Gentlemen:

We have completed our study of the municipal impact fees for the Town of Eatonville (Town) and have summarized the results of our analysis, assumptions, findings, and recommendations in this report, which is submitted for your consideration. This report summarizes the basis for proposed impact fees to provide funds for the Town's growth-related capital expenditures for municipal services to serve new development.

The proposed impact fees are designed to meet a number of goals and objectives that include:

- The Impact Fees should be sufficient to fund the portion of the capital requirements associated with providing service capacity to new development;
- The Impact Fees should not be used to fund deficiencies in capital needs, if any; and
- The Impact Fees should be based upon reasonable level of service standards specific to the needs of the Town and in compliance with statutory requirements.

We believe the proposed impact fees presented in this report meet the above objectives. As such, based on information provided by the Town and the assumptions and considerations reflected in this report, Raftelis Financial Consultants, Inc. (Raftelis) considers the proposed fees to be cost-based, reasonable, and representative of the funding requirements of the Town.

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Honorable Mayor and Members of the Town Council
Town of Eatonville
July 24, 2024
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We appreciate the cooperation and assistance given to us by the Town and its staff in the completion of the study.


Very truly yours,

RAFTELIS FINANCIAL CONSULTANTS, INC.



Shawn A. Ocasio

Manager



T.J. Speight

Consultant

SAO/dlc
Attachments

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Executive Summary and Recommendations

EXECUTIVE SUMMARY

The purpose of an impact fee is to assign growth-related capital costs to the new development responsible for such costs. To the extent new population growth and associated development imposes identifiable capital costs to municipal services, equity and modern capital funding practices suggest the use of impact fees to fund such costs. Recognizing the value of this approach, the Town of Eatonville (Town) has decided to evaluate the implementation of municipal impact fees. To assist the Town with this evaluation, Raftelis Financial Consultants, Inc. (Raftelis) was retained to develop newly proposed impact fees for police, parks and recreation, and general government capital facilities.

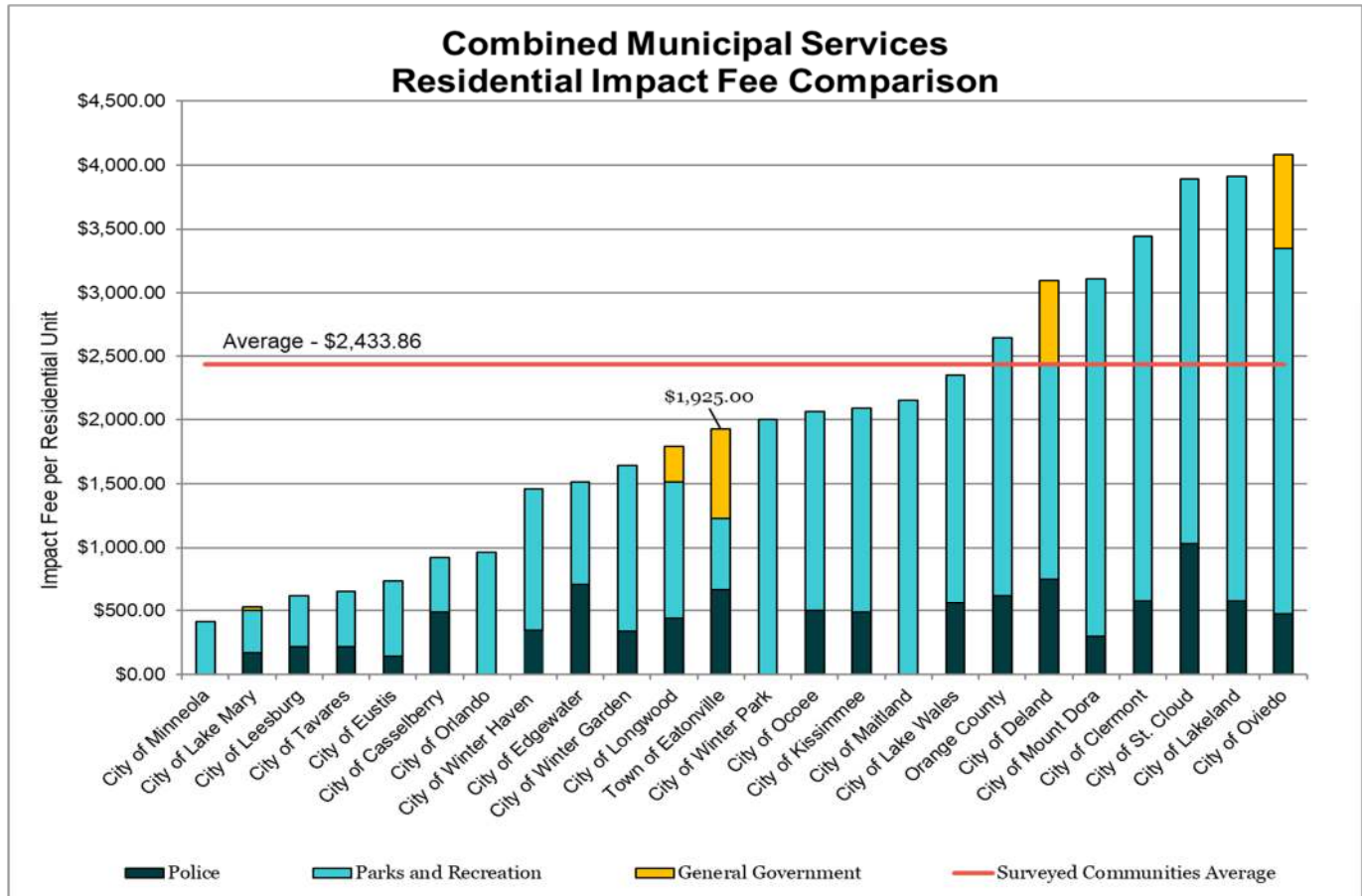
Based on the details set forth in subsequent discussions in this section, the following table summarizes the proposed impact fees for the residential development as follows:

Proposed Residential Municipal Impact Fees	
Description	Fee per Unit
<u>Residential Fee Type:</u>	
Police	\$671.00
Parks and Recreation	560.00
General Government	694.00
Total Proposed Fee per Unit	<u>\$1,925.00</u>

Note: Equivalent fee for non-residential service classifications are set forth in Sections 3, 4, and 5 of this report.

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As can be seen on the chart below, the total proposed fees are below the average of the fees charged by other Central Florida communities.



FINDINGS AND RECOMMENDATIONS

The following is a summary of our findings and recommendations following our evaluation and analyses included in the preparation of this report:

1. The impact fees must be reasonably related to the cost of providing capital facilities and certain equipment needed to accommodate new growth. The impact fees collected must be used by the Town to address the capital costs related to serving new development. Based on the information made available by the Town, the proposed impact fees are designed to meet requirements pursuant to Florida Statutes, Section 163.31801.
2. The Town must provide notice no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee.

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3. Collection of the fee may not be required before the issuance of the building permit.
4. The Town should collect and maintain revenue from the municipal fee in designated sub-accounts and use such fees only on those facilities designated for each purpose.
5. The Town should adopt the impact fees as proposed to ensure funding sources are available to fund capital facilities needed to provide the municipal services to new growth.

The subsequent sections of this report provide detailed discussions on the assumptions and methodology used in the development of the proposed impact fees for the various municipal services.

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Section 1 – Introduction

INTRODUCTION

The Town of Eatonville (Town) is located in Orange County (County) north of Orlando and west of Maitland. The Town comprises approximately 1.16 square miles and provides municipal services year-round to its residents. Based on information provided by the Town, the Town's permanent population was approximately 2,370 in 2023. Due to recently completed and planned near term development it is anticipated that the Town will experience significant growth over the next year with the Town's permanent population projected to reach approximately 3,937 with approximately 533 housing units being developed. Additional growth is projected beyond this window. In order to provide municipal services for this anticipated development based on current levels of service, the Town has identified capital improvements to serve such development, which will be funded by the proposed fees.

The Town currently does not charge impact fees for police, parks and recreations, and general government capital facilities but has recognized that impact fees are an appropriate funding strategy to recover the costs of capital facilities associated with growth. Therefore, the Town authorized Raftelis to develop proposed municipal impact fees for the Town Council's consideration.

AUTHORIZATION

Raftelis was authorized by the Town to develop municipal impact fees pursuant to an agreement between the Town and Raftelis. The scope of work for this project, as defined in the agreement, was to:

1. Review and analyze the capital requirements of the Town that are needed to meet the current level of service standards for the various municipal service's function. This analysis includes a review of: i) the existing and future facility and equipment inventory of the various departments; ii) service area population and development demographics and future growth; and iii) fee application methodology.
2. Where appropriate, develop a fee to be charged to new development in order to recover the capital costs associated with providing police, parks and recreations, and general government capital facilities. This analysis includes the apportionment of costs among customer / development classifications, and the development of the fee.
3. Develop a comparison of residential municipal impact fees and associated billing attributes with similar charges imposed by other neighboring jurisdictions.
4. Prepare a report that documents our analyses, assumptions, findings, and recommendations for consideration by the Chief Administrative Officer and Town Council.

CRITERIA FOR IMPACT FEES

The purpose of an impact fee is to assign, to the extent practical, growth-related capital costs to those new customers that benefit 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 new 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.”

Historically, impact fees in Florida were implemented as a result of home rule powers based on the requirements associated with the development, administration, accounting, and expenditure as governed by case law. However, Section 163.31801 of the Florida Statutes, known as the “Florida Impact Fee Act,” was created on June 14, 2006, which placed specific requirements and limitations on that home rule authority. This statute has been amended several times since its initial adoption, including significant additional provisions in 2021 such as limiting the percentage increase for a change in impact fees. Appendix A at the end of the report includes the full Florida impact fee statute.

The statute provides specific impact fee criteria and certain precedents originally established by case law that constitute the legal requirements associated with the implementation of valid impact fees. The major criteria for a valid impact fee includes the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a reasonable relationship or nexus to the demand for services;
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users of municipal services;
3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements for major facilities or equipment, such as police vehicles, which are required due to growth. Therefore, expenses due to normal renewal and replacement of a facility or major equipment should be borne by all users of the facility or municipality. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility; and
4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds collected from the impact fees should be retained 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.

Based on the criteria provided above, the impact fees herein will: i) include specific costs of improvements associated with the capacities needed to serve new growth; ii) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets or deficiencies in level of service attributed to existing development; and iii) not include any costs of operation and maintenance of the capital improvements and major equipment.

This section provides only a general background regarding impact fees. Certain circumstances and issues regarding the interpretation of specific statutes or case law should be addressed by qualified legal counsel.

IMPACT FEE METHODS

There are different methods for the calculation of an impact fee. The calculation is dependent on the type of fee being calculated (e.g., police, 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. The proposed fees reflected in this report are based on a combination of these methods. These three (3) methods were: 1) the improvements-driven method; 2) the standards-driven approach; and 3) the buy-in or recoupment approach. All of these methods have been utilized in the development of impact fees for local governments throughout Florida.

The improvements-driven method is an approach that utilizes a specific list of existing or 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 entity. The standards-driven method does not utilize the cost of improvements based on anticipated needs but rather on the theoretical cost of the improvements to the Town's capital facilities for incremental development. 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 buy-in or recoupment method is based on the historical cost of assets, and adjustments to the basis of these assets, currently in service and with surplus capacity available to serve new growth. The primary difference between the methodologies is how the capital costs, which must be recovered from the application of the fee, are calculated.

The proposed impact fees herein for the municipal services evaluated by Raftelis include the application of these methods based on the cost of capital facilities required to provide such services and meet the Town's service level standards. For municipal services, these level of service (LOS) standards can vary by community as each municipality establishes its unique vision for the quality of life. A more complete discussion of the methods used for the development of the impact fees are presented in Sections 3, 4, and 5.

SUMMARY OF REPORT

In addition to Section 1, this report has been subdivided into four (4) other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2 – Town Demographics. This section of the report provides a general discussion of the residential and proposed non-residential land use characteristics. Also presented in this section is a discussion on the functional population methodology used to develop the residential and nonresidential weighting factors as well as the forecast of the residential population and dwelling units that are necessary in the design of the impact fees for the municipal services.

Section 3 – Police Impact Fee Analysis. This section discusses the development of the police impact fee, including the capital costs associated with providing police facilities, the methodology for the determination of the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 4 – Parks and Recreation Impact Fee Analysis. This section discusses the development of the parks and recreation impact fee, including the capital costs associated with providing recreational facilities, the methodology for the determination of the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 5 – General Government Impact Fee Analysis. This section discusses the development of the general government impact fee, including the capital requirements associated with providing general government facilities, the methodology for the determination of the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

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Section 2 – Town Demographics

GENERAL

This section provides a general discussion of the current service area, including population and housing statistics and other demographic information related to land use. Additionally, a discussion of the anticipated growth in population and associated growth in residential dwelling units and developed nonresidential square footage is also contained in this section along with a discussion on the method used to develop the non-residential land use factors.

POPULATION AND DEVELOPMENT FORECAST

A forecast of the Town’s population is used to: i) have an appropriate planning horizon to ensure that capital costs are apportioned over a suitable growth segment; ii) link LOS requirements to the capital facility plan; and iii) identify any deficiencies in existing capital facilities related to the LOS standards and current population served.

As shown in Table 2-1 at the end of this section, the Town’s total estimated population is projected to be 3,937 by the end of 2024. Based on information provided by the Town, it is estimated that the total population will approach approximately 4,200 residents by the year 2045. Thus, the population growth anticipated by the Town is expected to be moderate to low, approximately 0.6% – 0.5% on an average annual basis through the year 2030 and then conservatively by 0.3% – 0.1% percent through the year 2045. The overall annual average growth rate is projected to be approximately 0.31% per year.

Historical and Projected Population and Dwelling Units					
Year	Annual Average Population Growth Rate	Total Annual Permanent Population	Total Annual Residential Dwelling Units	Average Permanent Pop. per Unit	Developed Non-residential Square Footage
2024	N/A	3,937	1,446	2.72	1,460,999
2025	0.65%	3,963	1,455	2.72	1,470,454
2027	0.55%	4,006	1,471	2.72	1,486,565
2030	0.55%	4,072	1,496	2.72	1,511,064
2035	0.33%	4,141	1,521	2.72	1,536,521
2040	0.20%	4,182	1,536	2.72	1,551,674
2045	0.11%	4,205	1,544	2.72	1,560,160

[1] Future population estimates shown based on a review of historical population growth as obtained from the U.S. Census Bureau and discussions with Town staff.

To the extent the projection of future development materially changes, it may be appropriate for the Town to re-evaluate the impact fees developed in this report.

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FUNCTIONAL POPULATION ALLOCATION

In order to develop impact fees by land use, the capital costs need to be apportioned between residential and non-residential properties. The apportionment is accomplished through a functional population allocation method.

The use of functional population^[1] to develop more equitable impact fees has widely been used in Florida since the 1980s and remains a vital tool in estimating service demands between customer classes. Specifically, this methodology is applied to apportion capital costs associated with police protection and general government services allocable to the non-residential land uses.

The concept of functional population is incorporated in order to spread capital costs more equitably between residential and non-residential land-uses. Businesses place demands upon public services in a similar manner as residents do, and it is equitable to spread these costs based on the average number of people estimated to be present. For residential use, the allocation is calculated per resident based on the average amount of time spent at the residence. The resident's remaining time is then allocated as either an employee and/or visitor to the remaining non-residential classes as determined using traffic generation studies, estimated employment data, and anticipated operations. The net result is the total number of person hours per residential versus non-residential location.

Table 2-2 provides the details used to estimate the functional population coefficients. Generally, the following results were observed:

- Residential costs are based on the average amount of time spent at home or approximately 66% for each citizen on average.
- Non-residential costs are based on the remaining time (34%) that each citizen serves as a visitor or employee within the community.

Regarding nonresidential land uses, based on discussions with the Town, four (4) main land use categories were developed for the purposes of applying the impact fees to new nonresidential development. These categories were developed to attempt to reasonably differentiate between the nonresidential land uses and their demands for police services while also not creating an undue administrative burden on the Town. The main categories are listed below with a brief description of typical land uses that would fall within each category based on the Town's land use matrix.

- Retail – Restaurants, new and used merchandise stores, grocery stores, hardware stores, convenience stores, clothing stores, electronics and appliance stores, gas stations, automotive part stores, specialty food stores, car washes, bars and night clubs, etc.

[1] Nicholas, Nelson, and Juergensmeyer. A Practitioner's Guide to Development Impact Fees. American Planning Association, 1991.

- Office Buildings (Office) – Business or professional offices, call centers, bank and financial offices, counseling offices, medical or dental offices, real estate businesses, investigative services, call centers, hospitals, etc.
- Institutional / Government – Churches, civic and fraternal clubs, museums, art campuses, colleges, seminaries, universities, industrial and trade schools, primary and secondary schools, professional and technical schools, etc.
- Industrial / Warehousing – Food processing facilities, commercial bakeries, medical equipment and supply, plastic products, rubber products, textile products, metal fabricated products, wood products, pharmaceutical and medicine products, storage facilities, warehousing, wholesale trade, etc.

It should be noted that the listing of examples below is not exhaustive and that some properties may be of mixed use in their nature. A catch-all average class was also developed for properties that the Town determines does not fit easily into one of these categories.

The functional population results were used to develop the police and general government capital facilities impact fees provided for in Sections 3 and 5 of this report.

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Section 2
Town of Eatonville, Florida
Municipal Impact Fee Study

List of Tables

<u>Table</u>	<u>Description</u>
2-1	Population Detail and Housing Elements
2-2	Functional Population and Employment Data
2-3	Summary of Town Developed Square Footage and Land Uses

Table 2-1
Town of Eatonville, Florida
Municipal Impact Fee Study

Population Detail and Housing Elements

Line No.	Fiscal Year	Annual Average Rate	Permanent Population [1] [A]	Total Dwelling Units [2] [B]	Avg. Permanent Pop. per Unit = [A] / [B]	Commercial Square Footage	Change in Commercial Square Footage	Avg. Change in Comm. Sq. Ft. Square Footage	Incremental Comm. Sq. Ft. Per Res. Unit [2]
1	2023	N/A	2,370	870	2.72	1,444,375	N/A	N/A	1,659
2	2024	N/A	3,937	1,446	2.72	1,460,999	16,624	1.15%	1,010
3	2025	0.65%	3,963	1,455	2.72	1,470,454	9,455	0.65%	1,010
4	2027	0.55%	4,006	1,471	2.72	1,486,565	25,567	0.58%	1,010
5	2030	0.55%	4,072	1,496	2.72	1,511,064	40,610	0.55%	1,010
6	2035	0.33%	4,141	1,521	2.72	1,536,521	25,457	0.33%	1,010
7	2040	0.20%	4,182	1,536	2.72	1,551,674	15,153	0.20%	1,010
8	2045	0.11%	4,205	1,544	2.72	1,560,160	8,486	0.11%	1,010
9	Overall 2024 - 2045		0.31%	0.31%		0.31%			

Footnotes

- [1] Population Projections based on discussion and information provided by the Town's Planning Department.
[2] Estimates as obtained from the Us Census Bureau and information provided by the Town.

**Table 2-2
Town of Eatonville, Florida
Municipal Impact Fee Study**

Functional Population and Employment Data

Line No.	Land Use Category	ITE Code	Trips per Unit per Day	One-way Trip factor (50%)	Occupants per Trip per Day		People per Unit per Day		Hours per Visitor	Hours Operation	Days per Week	Weekly Person Hours on Site			Functional Pop. Factor [2]	
					Employees [1]	Visitors	Employees	Visitors				Per Employee	Per Visitor	Total		
			[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	
Non-Residential																
1	Industrial/Warehousing	150	1,000 Sq Ft	1.71	0.86	1.05	1.75	0.34	0.93	0.25	8.00	5.00	13.54	1.16	14.71	0.087542
2	Institutional / Government	560	1,000 Sq Ft	7.60	3.80	1.05	1.77	0.00	6.73	1.00	8.00	5.00	0.00	33.65	33.65	0.200298
3	Office Buildings (Office)	710	1,000 Sq Ft	10.84	5.42	1.05	1.19	3.26	2.76	0.50	8.00	5.00	130.21	6.90	137.11	0.816132
4	Retail (Retail and Food Service)	820	1,000 Sq Ft	37.01	18.51	1.05	2.03	2.12	33.46	1.00	12.00	7.00	178.46	234.22	412.68	2.456451

Footnotes

- [a] From 11th Edition ITE Manual
- [b] This factor is used to divide the trip rate in half which provides the basis for estimating visitors per day per impact unit
- [c] Assumptions below
- [d] From 2017 National Household Travel Survey, vehicle occupancy by trip purpose
- [e] From 11th Edition ITE Manual per employee
- [f] = ([b] - ([c]/[e]))*[d]
- [g] Time assumption per visitor
- [h] Time assumption per employee
- [i] Time assumption
- [j] = [e] * [h] * [i]
- [k] = [f] * [g] * [i]
- [l] = [j] + [k]
- [m] = [l] / 24 * 7

[1] Estimated Occupants per Vehicle based on recent census data:

Total Workers	1,221
Percent Carpooling	9.1%
Workers Carpooled	<u>111</u>
Workers Not Carpooled	1,110
Total Vehicles	<u>1,166</u>
Estimated Workers per Vehicle	<u>1.05</u>

[2] Residential population converted to Functional Population based upon the following assumptions related to recent census data:

Estimated Population (2023)	2,370
Percent of Eligible Workers	61.1%
Available Workforce	<u>1,448</u>
Percent Unemployed	15.7%
Total Workers	<u>1,221</u>
Hours Available per Day	24.00
Total Hours	56,880
Estimated Hours per Day at Residence - Workday	12.00
Average Hours per Day at Residence - Workforce	13.71
Total Workforce Hours at Residence	16,740
Estimated Average Hours per Day at Residence - Non-workforce	18.00
Total Non-workforce Hours at Residence	20,682
Total Hours at Residence	37,422
Total Hours as Employee and/or Visitor	19,458
Percent of Total Hours at Residence	<u>0.6579</u>

**Table 2-3
Town of Eatonville, Florida
Municipal Impact Fee Study**

Summary of Town Developed Square Footage and Land Uses

Line No.	Row Labels	Description	Fee Class	Count of Property Use Code	Sum of Total CAMA Area (sq.ft.)	Units
1	0	Vacant Residential	Vac Res	65.00	2,675.00	0
2	19	Residential Vacant H.O.A	Vac Res	1.00	-	0
3	30	Vacant Water	Vac Res	2.00	-	0
4	100	Single Family	SF Res	33.00	27,208.00	0
5	102	Single Family Class II	SF Res	14.00	21,215.00	0
6	103	Single Family Class III	SF Res	494.00	651,671.00	0
7	130	Single Family Residential - Lake Front	SF Res	3.00	3,704.00	0
8	200	Manufactured Home	SF Res	1.00	744.00	0
9	201	Manufactured Home I	SF Res	1.00	2,535.00	0
10	301	Multi-Family Lihtc	MF Res	1.00	57,432.00	77
11	310	Multi-Family II	MF Res	1.00	65,693.00	80
12	349	Multi-Family 10-49	MF Res	1.00	26,703.00	40
13	800	Multi-Family	MF Res	2.00	2,376.00	0
14	805	Multi-Family 5-9 Cls I	MF Res	1.00	3,188.00	8
15	812	Duplex	SF Res	26.00	55,559.00	0
16	814	Quadraplex	MF Res	2.00	6,764.00	0
17	822	Class II Duplex	SF Res	1.00	2,728.00	0
18	824	Class II Quadraplex	MF Res	1.00	3,186.00	0
19	1000	Commercial Vacant Land	Vac Non-Res	33.00	-	1
20	1019	Commercial Owner Vacant Association	Vac Non-Res	2.00	-	2
21	1100	Retail One-Story Store	Non-Res	8.00	18,878.00	0
22	1105	Retail Multi-Tenant	Non-Res	4.00	17,904.00	0
23	1115	Retail Free Standing	Non-Res	2.00	14,400.00	0
24	1120	Retail Drug Store	Non-Res	1.00	14,432.00	0
25	1200	Store/Office/Res Class I	Non-Res	7.00	11,647.00	0
26	1210	Store/Office/Res Class II	Non-Res	5.00	8,497.00	0
27	1700	Office One Story	Non-Res	7.00	223,478.00	0
28	1800	Office Low-Rise (2-3 Stories)	Non-Res	5.00	78,740.00	0
29	1910	Office Child Care I	Non-Res	2.00	12,796.00	0
30	2100	Retail Restaurant I	Non-Res	4.00	4,826.00	0
31	2200	Retail Fast Food	Non-Res	1.00	3,773.00	0
32	2700	Auto Dealership	Non-Res	4.00	101,548.00	0
33	2705	Auto Sales - Used	Non-Res	1.00	2,040.00	0
34	2720	Tire Dealer	Non-Res	1.00	3,000.00	0
35	2800	Surface Parking	Other	7.00	-	0
36	3300	Nightclub/Bars	Non-Res	1.00	9,516.00	0
37	3904	Hotel Weekly / Monthly Class I	Non-Res	1.00	9,803.00	29
38	4000	Industrial Vacant Land	Non-Res	6.00	-	1
39	4100	Ind Light Manufacturing	Non-Res	1.00	18,683.00	0
40	4800	Ind Warehouse	Non-Res	11.00	134,044.00	0
41	4840	Ind Sales Warehouses	Non-Res	1.00	17,300.00	0
42	4860	Ind Flex Space I	Non-Res	2.00	122,930.00	0
43	4890	Ind Telecom/Data Center	Non-Res	5.00	237,429.00	0
44	6100	Ag Grazing Improved Pasture	Non-Res	4.00	-	0
45	7000	Inst-Vacant Land	Vac Non-Res	4.00	-	0
46	7100	Inst-Religious	Non-Res	8.00	96,730.00	0
47	7300	Inst-Hospital Private I	Non-Res	1.00	105,160.00	0
48	7401	Inst-Skilled Nursery/Memory Care	Non-Res	1.00	28,702.00	0
49	7500	Inst-Charitable	Non-Res	1.00	20,000.00	0
50	8000	Govt Vacant Land	Vac Non-Res	2.00	-	0

Table 2-3
Town of Eatonville, Florida
Municipal Impact Fee Study

Summary of Town Developed Square Footage and Land Uses

Line No.	Row Labels	Description	Fee Class	Count of Property Use Code	Sum of Total CAMA Area (sq.ft.)	Units
51	8068	County Right-Of-Way	Other	1.00	-	1
52	8075	State Stormwater/Retention	Other	1.00	-	1
53	8095	Muni Stormwater/Retention	Other	4.00	-	4
54	8097	Muni Trails And Access	Other	4.00	1,680.00	1
55	8098	Muni Right-Of-Way	Other	1.00	-	1
56	8286	County Forest, Parks, Recreation	Other	2.00	-	0
57	8287	State Forest Park Recreation	Other	1.00	-	0
58	8300	Public County School	Non-Res	2.00	74,144.00	0
59	8900	Municipal (Other)	Non-Res	10.00	52,295.00	0
60	9000	Municipal Lease - Other	Non-Res	1.00	-	1
61	9500	Private Submerged	Other	1.00	-	0
62	9915	Sign Sites	Other	2.00	-	2
63		total		823.00	2,377,756.00	249.00
64			Vac Res	68.00	2,675.00	-
65			SF Res	573.00	765,364.00	-
66			MF Res	9.00	165,342.00	205.00
67			Vac Non-Res	41.00	-	3.00
68			Non-Res	108.00	1,442,695.00	31.00
69			Other	24.00	1,680.00	10.00
70			Total	823.00	2,377,756.00	249.00
Summary Totals						
71			Residential	650.00	933,381.00	205.00
72			NonResidential	173.00	1,444,375.00	44.00
73			Total	823.00	2,377,756.00	249.00
Summary Roll Up Allocations						
74			Residential	79.0%	39.3%	82.3%
75			NonResidential	21.0%	60.7%	17.7%
76			Total	100.0%	100.0%	100.0%

Section 3 – Proposed Police Impact Fees

GENERAL

This section provides a discussion of the development and design of the proposed impact fee for Police capital facilities and equipment. Included in this section is a discussion of the Town’s adopted level of service (LOS) standards, capital costs included as the basis for the fee determination, and the design of the fee to be applied to new growth within the Town.

LEVEL OF SERVICE STANDARDS

In the evaluation of the capital needs for providing municipal services such as police protection, an LOS standard was developed. Pursuant to Section 163.3164, Florida Statutes, the “level of service” means an indicator of the extent or degrees of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility. Level of service shall indicate the capacity per unit of demand for each public facility or service. Essentially, the level of service standards are established to ensure that adequate capacity will be provided for future development and for purposes of issuing development orders or permits, pursuant to Section 163.3202(2)(g) of the Florida Statutes. As further stated in the Administrative Code, each local government shall establish a LOS standard for each public facility located within the boundary, for which such local government has authority to issue development orders or permits. Such LOS standards are set for each individual facility or facility type and not on a system-wide basis.

Based on information provided by the Town’s Police Department, there currently are five (5) civilian and administrative FTE (Full Time Equivalent) positions and 20 FTEs for patrols officers funded to serve a total permanent population of approximately 3,900 permanent residents as shown in Table 3-1. The current level of service being funded is approximately 5.06 full-time sworn officers per 1,000 population served. The Town’s currently level of service is higher than general police staffing guidelines as published by state and national law enforcement agencies as follows:

- The Federal Bureau of Investigation, U.S. Department of Justice, Uniform Crime Report that indicated an average achieved standard of 2.40 police officers and support personnel per 1,000 inhabitants in the United States.
- The Florida Department of Law Enforcement recognizes a state average of 2.31 officers per 1,000 population for police departments.

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Each full-time patrol officer requires a complement of personnel equipment, vehicles and other equipment, and base facilities, as follows:

Personnel Equipment:

- Each sworn officer must be equipped with uniforms, weapons, and other relevant personal equipment to perform his/her duties. A few of the basic issue items include:
 1. Service weapons;
 2. Ballistic (protective) vest;
 3. Handcuffs and less lethal weapons; and
 4. Portable radio.

It should be noted that while these types of assets are necessary to provide police service, the Florida Impact Fee Act limits the types of assets that can be included in the calculation of the impact fee to major equipment such as police vehicles and, as such, short-lived (useful lives of less than five [5] years) minor equipment is not included in our fee calculations.

Vehicles and Other Equipment:

- The department maintains a fleet of patrol and administrative vehicles to provide police protection services to the Town. The Town anticipates having to add additional police officers through 2045 to keep pace with projected population growth while maintaining service levels. Generally, each vehicle must be equipped with relevant communications, detection / surveillance, and defense equipment. Other mission essential equipment used in operations include communication, detection / surveillance and defense equipment and also include radar units, computers, and less lethal weapons. These vehicles and equipment needs have been included in the impact fee calculation, which will allow the Town to accrue a portion of costs of new vehicles over time from new growth.

Base Facilities:

- The Town's existing police headquarters currently accommodates the department's existing personnel and is anticipated to meet the needs of new growth as well. The Town is also planning a new public safety facility, which will be used by the police department as well.

As discussed above, the Town has made existing investments in police services, and plans to make future improvements that will serve new growth.

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EXISTING POLICE ASSETS

In the development of the fee, the original costs of the existing assets and any grant funding or contributions towards those assets were considered. The Town’s existing assets are categorized by major type and are summarized below.

Inventory of Town Police Assets [1]		
Description	Total Costs	Included Costs
Machinery and Equipment	\$205,174	\$0
Major Vehicles and Police Equipment [2]	549,640	0
Major Facilities [3]	1,100,357	1,101,857
Subtotal	\$1,855,171	\$1,101,857
Grant Funded Facilities	(\$0)	(\$0)
Total	\$1,855,171	\$1,101,857

[1] Amounts as shown on Table 3-2.

[2] Historical vehicle costs were not included in the fee calculation as the planned vehicle purchases in the Town’s CIP were used as the basis of the vehicle costs included in the fee calculation.

[3] Facility costs shown based on current market value of facilities as historical cost information was not available.

As shown above, of the \$1,855,171 in police assets, \$1,101,857 was includable in the calculation of the impact fee as the Florida Statutes limit the inclusion of short-lived capital equipment and the vehicle costs included were based on the planned future costs of vehicles as shown in the Town’s Capital Improvement Plan (CIP).

CAPITAL IMPROVEMENT PLAN

In the development of the proposed fee, the following expansion-related capital improvement expenditures were provided by the Town. Along with the Town’s existing investment in police assets, these capital requirements are anticipated and designed to maintain the department’s ability to provide service to the Town’s future population level and fulfill the identified level of service standards. The Town’s future capital requirements are categorized by type of expenditure and are summarized below.

Projected Future Town Investment in Police Assets (Capital Plan) [1]	
Description	Amount
Machinery and Equipment	\$162,966
Major Vehicles	250,000
Other Major Capital Equipment and Facilities	3,128,497
Subtotal	\$3,541,463
Machinery and Equipment	(162,966)
Net Future Town Investments in Police Assets	\$3,378,497

[1] Amounts as provided by Town staff and are shown on Table 3-3.

As can be seen above, the Town anticipates spending \$3,378,497 in order to further develop the police assets and facilities to provide the desired level of service to the Town as it grows through 2045. The net amount recognized in the calculation of the fee was \$3,378,497.

DEVELOPMENT OF INCLUDABLE CAPITAL COSTS

In the development of the fee, the original costs of the existing assets and any grant funding or contributions towards those assets were considered as well as the proposed future capital improvement requirements. These historical and projected costs were then analyzed to develop an estimate of the capital facility costs associated with each new officer. The major components would be the equipment costs, vehicle and related equipment, and facility costs.

The equipment costs include the complement of items such as uniforms, body camera, firearms, ballistic vest, handcuffs, radio, taser, laptop, badge, and other related items. The total equipment costs associated with hiring an additional officer are estimated at \$22,213 per officer.

The vehicle costs include the cost of the patrol vehicle and all improvements required to bring that vehicle into service. These vehicle improvements would include vehicle wrap, lightbar, partition cage, communications, first aid, and other related items. Additionally, this includes an allocation of other non-patrol vehicles that provide service as well. These total vehicle costs associated with the hiring of an additional officer were estimated at \$52,083 per officer.

These vehicle cost estimates are based on the department’s Capital Improvement Plan (CIP), which includes the purchase of four (4) additional vehicles for new officers at \$50,000 per patrol vehicle plus an allocation of a \$50,000 service van. The facility costs utilized in the analysis were based on the 2023 market value of the Town’s current police station (which were based on the Orange County Property Tax Appraiser records) as well as the police department’s allocation of a planned new public safety building, a new substation, a security compound, and a secondary storage facility. The current station’s market value was estimated at \$1,100,357 and the department’s allocation of the planned public safety building was \$2,995,997. These two (2) items represent the majority of the investment in facilities. A security compound, substation, and storage facility are also a part of the CIP and are estimated at \$132,500 in total cost. These existing and projected facility costs, when allocated over the current and planned future officers through 2045, are estimated at \$176,202 per officer.

Existing and Future Capital Cost per Officer [1]	
Description	Cost per Officer
Machinery and Equipment [2]	\$22,213
Major Vehicles and Police Equipment [3]	52,083
Other Capital Equipment and Facilities [4]	176,202
Gross Total Cost per Officer	\$250,499
Statute Adjustment for Exclusion of Machinery and Equipment	(22,213)
Net Total Cost per Officer	\$228,286

- [1] Amounts as shown as summarized on Table 3-7.
- [2] Amount shown based on equipment listed in Table 3-4 as provided by the Town.
- [3] Amount shown based on vehicle costs provided in Town CIP on Table 3-3.
- [4] Amount shown based on market value of current headquarters as shown on Table 3-2 well as facility related CIP projects as shown in Table 3-3.

As shown above, of the \$250,499 in capital costs per officer, \$228,286 is included in the calculation of the impact fee as the Florida Statutes limit the inclusion of short-lived capital equipment.

DESIGN OF POLICE CAPITAL FACILITY IMPACT FEE

The method used to determine the police services impact fee is a combination of the improvements-driven method and buy-in method as the recoupment of a portion of existing investments availability to serve new growth and the costs associated with adding additional capacity to service the Town's future needs are recognized. This method was based upon a three- (3) step process. Table 3-7 helps to illustrate the results of the approach. The following is a brief description of the method used in this study.

- Development of Total Capital Need – Based on the previously noted existing investment in the department that is includable in per the Florida Statutes plus the includable portion of the multiyear capital plan the total investment in police department capital facilities was developed. This amount then allocated based on the level of officers served by those assets is approximately \$228,286 per officer. In order to maintain the existing level of service the Town is projected to need an additional 22 officers by 2045. The total includable investment on a per officer basis of \$228,286 applied to these projected 22 officers comes to a total projected investment of \$5,022,283. This amount is the total allocated capital cost to serve the projected population growth.
- Allocation of Capital Costs to Customer Classes – This step allocates the total capital costs between the residential and nonresidential classes based on a weighted allocation that considers both the department's response call data for those major service categories as well as the Town's total developed square footage by land use class. These two (2) criteria are evenly weighted in the allocation. While the call data directly relates to the demand for service, using square footage allows those land use categories that may not have calls during the surveyed call period to still receive a share of cost due to the benefit the department provides to their properties for overall crime prevention. The classes with higher service calls and square footage receive a higher allocation of cost.
- Calculation of Cost per Equivalent Impact Fee Unit – Once the allocated costs are identified per land-use, they are summarized and presented as an equivalent unit basis; per dwelling unit and per 1,000 square feet. Within the nonresidential class the allocated costs are then allocated based on "functional population" estimates. Table 3-7 provides a detailed listing of the proposed impact fees and their appropriate land-use and measures.

Police Capital Facilities Impact Fee Assumptions

The development of the police services impact fees required several assumptions. The major assumptions used in the development of the proposed impact fees are as follows:

1. In the development of the capital costs to serve growth, the total existing and projected capital costs of providing police services were developed as described previously based on existing asset records and proposed capital expenditures through 2045. The total existing and projected investment of \$5.02 million was the cost basis used in the development of the fees.
2. In the development of the capital costs, it was assumed that the existing level of service would be maintained by the Town by the end of the Forecast Period. This level of service includes only the number of full-time patrol officers to serve the general population of the Town. As previously

mentioned, the level of service assumed in this study is 5.06 full-time patrol officers per 1,000 of population.

3. The \$5.02 million in total existing and projected investment was then allocated using the police department’s response call data for a multiyear window (2022 – YTD 2024) as well as total developed square footage. The police department’s call data was approximately two percent (2%) residential and 98% non-residential while the developed square footage data was approximately 39% residential and 61% non-residential. Each factor was weighted at 50% in the allocation. The weighed allocation of these factors resulted in an overall allocation of approximately 21% residential and 79% non-residential. This resulted in approximately \$1.03 million in total existing and projected investment being allocated to the residential class and the remaining \$3.9 million being allocated to the non-residential class. These allocated costs were then divided by the projected 2045 residential dwellings and non-residential developed square footage estimates from Table 2-1 to develop a cost on a per unit basis.
4. The cost per unit developed for the non-residential class was then applied to the non-residential land use categories based on “functional population” estimates. The concept of functional population is incorporated in order to spread capital costs more equitably between land-uses. Businesses place demands on police services in a similar manner as residents do, and it is equitable to spread these costs based on the average number of people expected to be present. For the residential uses, the allocation is calculated per resident based on the average amount of time spent at the residence. The resident’s remaining time is then allocated as either an employee and/or visitor to the remaining non-residential classes as determined using traffic generations, estimated employment data, and operational details. The net result is the total number of person hours per location as derived from Table 2-2 in Section 2. The cost per unit developed for the non-residential land-uses is then applied to the non-residential subclasses using these respective functional population coefficients.

IMPACT FEE CALCULATION

Based on the above-referenced assumptions, the allocated capital facilities, and the population and land use projections of the Town, the police services impact fees for the residential and non-residential customer classifications were developed. As shown in Table 3-7 at the end of this section, the cost per equivalent impact fee unit by customer classification was determined. The following summarizes the proposed police impact fees:

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Proposed Police Impact Fees		
Description	Impact Fee Unit	Fee per Unit
<u>Residential:</u>		
All Residential	Dwelling Unit	\$671.00
<u>Non-residential:</u>		
Industrial / Warehousing	Per Sq. Ft.	\$0.22
Institutional / Government	Per Sq. Ft.	0.51
Office Buildings (Office)	Per Sq. Ft.	2.08
Retail (Retail and Food Service)	Per Sq. Ft.	6.27

[1] Should none of the above land uses adequately define a proposed non-residential development as determined by the Town Manager, at the Manager’s discretion the following average charge per square foot of non-residential development is considered appropriate: \$2.55 per sq. ft.

Taking into account the methodology used for the determination of the fee and the estimates associated with determining the police capital needs of the Town, it is concluded that the proposed impact fees are reasonable. It should be noted that in the development of the fee per equivalent impact fee unit, that no credits associated with developer land dedication or other similar activities have been recognized. Also, it should be noted that the proposed incremental capital improvements are stated in Fiscal Year 2024 dollars and do not include any inflationary allowances.

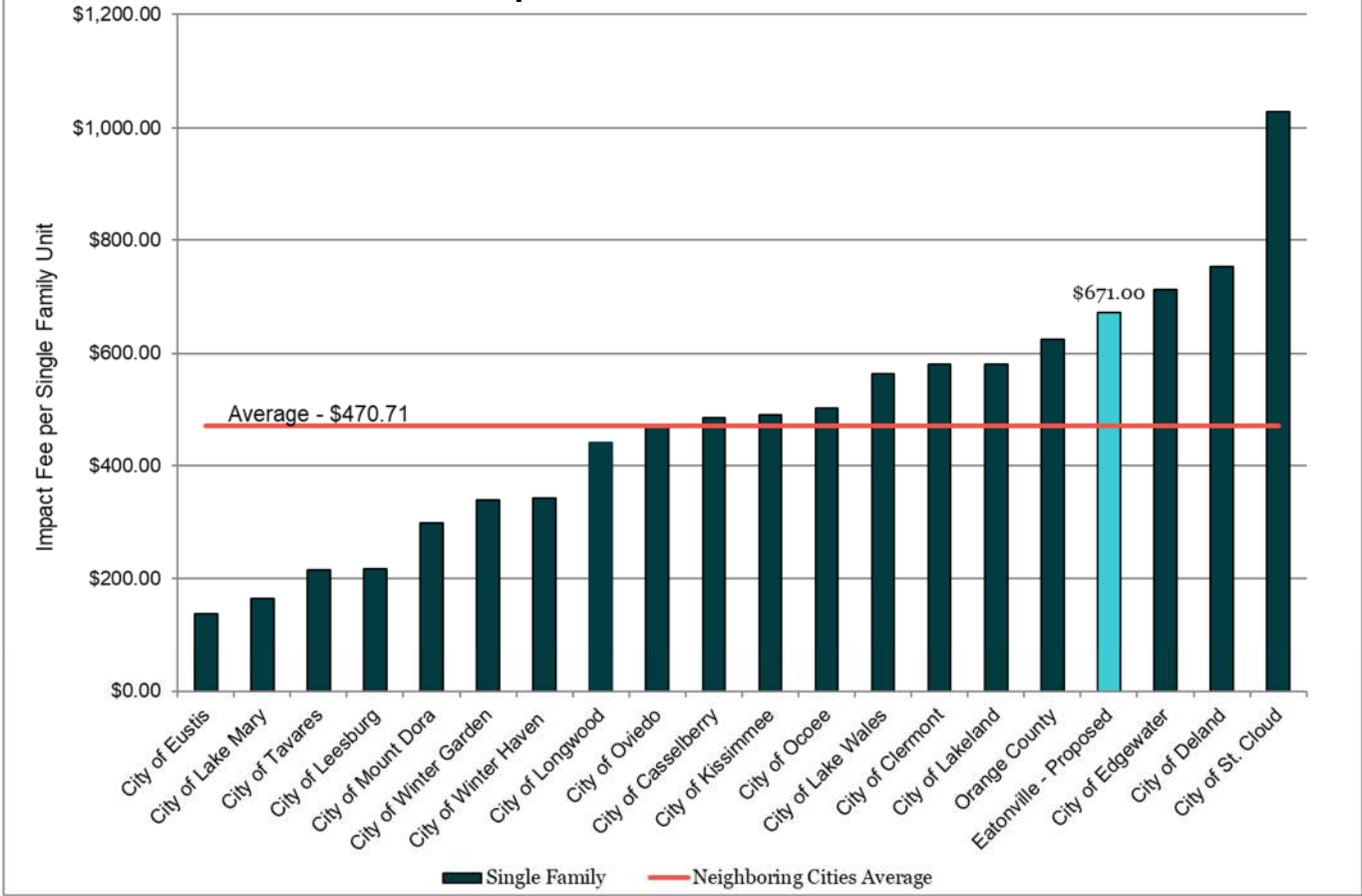
To meet the Town’s needs in terms of providing the necessary police-related capital improvements required by growth, the Town should implement the fees as demonstrated on the table above.

In the development of the cost per equivalent impact fee unit, it was determined that the rate should be applied on a “per dwelling unit” basis for the residential class and primarily on a “per square footage” of commercial development for the non-residential class. These factors are common throughout the state as the equivalent impact fee unit for fee determination. The use of these equivalency factors was based on industry practices, discussions with the Town, comparisons of fee applicability provisions of neighboring jurisdictions, and promotion of administrative simplicity.

IMPACT FEE COMPARISONS

In order to provide the Town with additional information about the proposed impact fees, a comparison of the proposed fees for the Town and those charged by other jurisdictions was prepared. Table 3-8 at the end of this section summarizes the impact fees for police capital facilities charged by other communities with the proposed rates of the Town. Please note that each community may establish a different LOS standard to meet its demographic needs for police services and capital facilities and that the Town provides a level of service that is generally almost double than that of most Florida communities. The Town can anticipate variances between other communities.

Police Services Impact Fee Comparison per Residential Unit



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Section 3
Town of Eatonville, Florida
Police Impact Fee Analysis

List of Tables

<u>Table</u>	<u>Description</u>
3-1	Summary of Existing Personnel
3-2	Estimated Existing Capital Equipment, Vehicles & Facilities Costs
3-3	Multi-Year Capital Improvement Program
3-4	Summary of Personnel Equipment Costs
3-5	Summary of Capital Costs to Provide Police Protection Services
3-6	Allocation of Service Calls Among Customer Classes
3-7	Police Impact Fee Design
3-8	Police Impact Fee Comparison

Table 3-1
Town of Eatonville, Florida
Police Impact Fee Analysis

Summary of Existing Personnel

Line No.	Description	FY 2024 Budgeted [1]	Allocation to Future Officers	
			Allocation Basis	Achieved LOS
Personnel				
1	Patrol & Other Sworn Officers	20.0		
2	Total Sworn Officers	20.0	Per 1,000 Population	5.08
3	Civilian and Administrative	5.0		
4	Total Personnel	25.0		
5	Target Level of Service Per 1,000 Population			5.08

Footnotes:

[1] Per information was provided by Police Department Staff.

Table 3-2
Town of Eatonville, Florida
Police Impact Fee Analysis

Estimated Existing Capital Equipment, Vehicles & Facilities Costs

Line No.	Description	Estimated Costs [1]	Allocation to Existing Units	Allocated Costs	Officers Served	Cost Per Officer
1	Machinery & Equipment	\$205,174	0%	0	20	\$0
2	Major Vehicles and Police Equipment	\$549,640	0%	0	20	\$0
3	Existing Police Department Headquarters	\$1,100,357	100%	\$1,100,357	24	\$45,848
4	Total Existing Facilities	<u>\$1,855,171</u>		<u>\$1,100,357</u>		<u>\$45,848</u>

Footnotes:

[1] Amounts shown based on fixed asset records as provided by the Town and in Appendix B.

Table 3-3
Town of Eatonville, Florida
Police Impact Fee Analysis

Multi-Year Capital Improvement Program [1]

Line No.	Description	Six Year Total	Police Allocation	Allocated Total	Adjustments [2]	Adjusted Total
<u>Machinery and Equipment:</u>						
1	18 New Body Worn Cameras	\$62,336	100.00%	\$62,336	(\$62,336)	\$0
2	17 New Panasonic Laptops	48,535	100.00%	48,535	(48,535)	0
3	17 New Tasers	23,545	100.00%	23,545	(23,545)	0
4	10 New workstation computers (Replacement of 10 old computers)	28,550	100.00%	28,550	(28,550)	0
5	Subtotal Machinery and Equipment	<u>\$162,966</u>	<u>100.00%</u>	<u>\$162,966</u>	<u>(\$162,966)</u>	<u>\$0</u>
<u>Major Vehicles:</u>						
6	Ford Explorer for New Officer x 4	\$200,000	100.00%	\$200,000	\$0	\$200,000
7	1 Van ADA Compliant Service Vehicle	50,000	100.00%	50,000	0	50,000
8	Subtotal Major Vehicles	<u>\$250,000</u>	<u>100.00%</u>	<u>\$250,000</u>	<u>\$0</u>	<u>\$250,000</u>
<u>Land, Buildings and Other Capital Equipment:</u>						
9	Police Security Compound	\$32,500	100.00%	\$32,500	0	\$32,500
10	Police Substation	75,000	100.00%	75,000	0	75,000
11	Public Safety Building - Facility	2,995,997	100.00%	2,995,997	0	2,995,997
12	Secondary Storage Facility	25,000	100.00%	25,000	0	25,000
13	Subtotal Land, Buildings and Other Capital Equipment	<u>\$3,128,497</u>	<u>100.00%</u>	<u>\$3,128,497</u>	<u>\$0</u>	<u>\$3,128,497</u>
14	Total Capital Improvement Program	<u><u>\$3,541,463</u></u>	<u><u>100.00%</u></u>	<u><u>\$3,541,463</u></u>	<u><u>(\$162,966)</u></u>	<u><u>\$3,378,497</u></u>

Footnotes:

[1] Amounts shown as provided by the Town.

[2] Amounts adjusted from calculations as they are related to general short lived equipment items.

Table 3-4
Town of Eatonville, Florida
Police Impact Fee Analysis

Summary of Personnel Equipment Costs

Line No.	Description	Quantity Per Officer	Cost Per Item	Gross Cost Per Officer [1]	Adjustments	Net Cost Per Officer
Officer Equipment:						
1	Pre-Employment Drug Test	1.0	\$50.00	\$50.00	(\$50.00)	\$0.00
2	Pre-Employment Polygraph Test	1.0	130.00	130.00	(130.00)	0.00
3	Pre-Employment Psychological Evaluation	1.0	375.00	375.00	(375.00)	0.00
4	Police Basic Required Uniforms and Shoes	1.0	500.00	500.00	0.00	500.00
5	Body-worn Camera	1.0	3,463.13	3,463.13	0.00	3,463.13
6	Mobile Laptop, Verizon Mobile hotspot service, printers	1.0	2,854.99	2,854.99	0.00	2,854.99
7	Motorola Radio for Communication	1.0	7,708.46	7,708.46	0.00	7,708.46
8	Police Taser for Safety and Protection	1.0	1,385.00	1,385.00	0.00	1,385.00
9	Apopka Police Dept. Dispatch Service (12 FT + 4 Reserve)	1.0	4,355.52	4,355.52	0.00	4,355.52
10	Seminole Sheriff's Office FDLE Connection FY 2024 (19 users)	1.0	474.59	474.59	0.00	474.59
11	Bullet Proof Vest, Vest Cover, Police Badge, EPD & Name Tag Pins	1.0	1,059.00	1,059.00	0.00	1,059.00
12	Guns (Leso Property), Handcuffs, Gun Belt and Holder, First Aid Kit & Safety Gear	1.0	412.50	412.50	0.00	412.50
13	Total Projected Costs per Officer			<u>\$22,768.19</u>	<u>(\$555.00)</u>	<u>\$22,213.19</u>

Footnotes:

[1] As provided by the Town's Police Chief in detail and estimated in 2024 dollars.

Table 3-5
Town of Eatonville, Florida
Police Impact Fee Analysis

Summary of Capital Costs to Provide Police Protection Services

Line No.	Description	Total Includable Cost [1]	Officers Served [2]	Cost Per Officer
<u>Recoupment Costs [3]</u>				
1	Machinery & Equipment	\$0	20	\$0
2	Major Vehicles	0	20	0
3	Existing Police Department Headquarters	1,100,357	24	45,848
4	Total Recoupment Costs	<u>\$1,100,357</u>		<u>\$45,848</u>
<u>Proposed Capital Additions [4]</u>				
5	Machinery & Equipment - CIP	\$0	20	\$0
6	Major Vehicles - CIP 4 New Patrol Vehicles	200,000	4	50,000
7	Major Vehicles - CIP ADA Van	50,000	24	2,083
8	Other Capital Equipment & Facilities - CIP	3,128,497	24	130,354
9	Total Proposed Costs	<u>\$3,378,497</u>		<u>\$182,437</u>
10	Total Capital Costs	<u><u>\$4,478,854</u></u>		<u><u>\$228,286</u></u>

Footnotes:

[1] Total estimated capital costs in Tables 3-2 and 3-3.

[2] Future needs are calculated as follows:

Existing (Budgeted) Personnel 2024 20

Projected Personnel for Build Out Population 24

[3] Amounts derived from Table 3-2.

[4] Amounts derived from Table 3-3.

Table 3-6
Town of Eatonville, Florida
Police Impact Fee Analysis

Allocation of Service Calls Among Customer Classes

Line No.	Description	Number of Calls For Service			Traffic / Other [2]
		Total [1]	Residential	Non-Residential	
<u>Total Calls for Fiscal Years 2022 - 2024</u>					
1	Number of Calls	10,684	212	10,472	210
2	Percent (%)	100.00%	1.98%	98.02%	N/A
3	Allocated Traffic / Other	210	4	206	
4	Percent (%)	100.00%	1.98%	98.02%	
5	Total Allocated Calls	10,894	216	10,678	
6	Percent (%)	100.00%	1.98%	98.02%	

Footnotes

- [1] Amounts based on information provided by the Town of Eatonville Police Department.
- [2] Service calls for other and traffic related incidents assumed to be in direct proportion to Residential and Non-Residential calls.

**Table 3-7
Town of Eatonville, Florida
Police Impact Fee Study**

Police Impact Fee Design

Line No.	Description	Amounts	Residential	Non-Residential
<u>Calculation of Net Average Capital Cost per New Officer [1]</u>				
1	Machinery and Equipment	\$22,213		
2	Vehicle and Related Equipment	52,083		
3	Allocation of Major Facilities	176,202		
4	Subtotal Net Average Capital Cost Per New Officer	<u>\$250,499</u>		
5	Adjustment for Machinery and Equipment	(\$22,213)		
6	Total Calculation of Net Average Cost per New Officer	<u>\$228,286</u>		
<u>Additional Officers Required to Serve Population [2]</u>				
7	Fiscal Year 2045 Projected Population	4,205		
8	Existing Level of Service (Officers Per 1,000 Population)	5.08		
9	Rounded Number of Officers Needed to Serve Future Growth	<u>22.0</u>		
<u>Total Costs Recovered from Impact Fees</u>				
10	Total Calculation of Net Average Cost per New Officer	\$228,286		
11	Number of Officers Needed to Serve Future Growth	22.00		
12	Total Capital Costs to be Recovered From Impact Fees	<u>\$5,022,283</u>		
<u>Cost Allocation to Residential and Nonresidential Customer Classes [3]</u>				
13		Total	Residential	Non-Residential
14	Allocated Calls for Service	100.0%	1.98%	98.02%
15	Developed Square Footage	100.0%	39.30%	60.70%
16	Weighted Allocation Factor (50% Service Calls / 50% Developed Square Footage)	<u>100.0%</u>	<u>20.6%</u>	<u>79.4%</u>
17	Allocated Total Capital Costs to be Recovered From Impact Fees	<u>\$5,022,283</u>	<u>\$1,036,599</u>	<u>\$3,985,684</u>
<u>Total Equivalent Impact Fee Units [4]</u>				
18	Fiscal Year 2045 Projected Residential Dwelling Units		1,544	
19	Fiscal Year 2045 Projected Nonresidential Developed Square Footage			1,560,160
20	Cost per Equivalent Impact Fee Unit (Dwelling Unit / Developed Square Feet)		\$671.31	\$2.55
<u>Proposed Police Impact Fees</u>		Functional Pop. Coefficient	Impact Fee Per Unit	
			Residential	Non-Residential
21	Impact Fee Per Residential Dwelling Unit		\$671.00	N/A
	Impact Fee per Square Foot of Non-Residential Developed Space: [5]			
22	Industrial/Warehousing	0.087542	N/A	\$0.22
23	Institutional / Government	0.200298	N/A	0.51
24	Office Buildings (Office)	0.816132	N/A	2.08
25	Retail (Retail and Food Service)	2.456451	N/A	6.27
26	Catch All (Only to be Used Pending Town Administrators Decision)	N/A	N/A	2.55

Footnotes:

- [1] Amounts shown based on information obtained from Town Staff and as shown on Table 3-5.
- [2] Estimates as obtained from the US Census Bureau and information provided by the Town. Amounts developed on Tables 2-1 and 3-1.
- [3] Based on call data provided by the Town and Square footage data provided by the Orange County 2022 Property Data as shown on Tables 3-6 and 2-3.
- [4] Residential Unit amounts and Square Footage projections based on information obtained from Town Staff and Orange County, Florida Property Appraiser data as shown on Tables 2-2 and 2-3.
- [5] Functional Population factors based on data obtained from the 11th Edition ITE Manual and the 2017 National Household Travel Survey.

**Table 3-8
Town of Eatonville, Florida
Police Impact Fee Analysis**

Police Services Impact Fee Comparison [1]

Line No.	Description	Residential			Non-Residential (\$ per square foot)
		Single Family	Multi-Family	Mobile Home	
Town of Eatonville					
1	Existing	N/A	N/A	N/A	N/A
2	Proposed Rates	\$671.00	\$671.00	\$671.00	\$0.22 - \$6.270 per sq. ft.
<u>Other Florida Government Agencies:</u>					
3	City of Casselberry	\$484.05	\$299.28	\$320.10	\$0.013 - \$2.007 per sq. ft.
4	City of Clermont	580.00	580.00	580.00	\$0.028 - \$1.030 per sq. ft. [2]
5	City of Deland	753.00	546.00	771.00	\$0.074 - \$0.779 per sq. ft. [2]
6	City of Edgewater	711.56	472.75	389.90	\$0.1197 - \$0.3354 per sq. ft. [2]
7	City of Eustis	137.98	98.64	90.03	\$0.01523 - \$1.53667 per sq. ft. [2]
8	City of Kissimmee	489.00	416.00	N/A	\$0.88 - \$ 0.463 per sq. ft. [2]
9	City of Lakeland	580.00	409.00	292.00	\$0.017 - \$0.748 per sq. ft. [2]
10	City of Lake Mary	165.00	N/A	N/A	\$0.082 per gross sq. ft.
11	City of Lake Wales	564.00	494.00	N/A	\$0.050 - \$0.220 per sq. ft. [2]
12	City of Leesburg	217.00	217.00	217.00	\$0.181 per sq. ft.
13	City of Longwood	440.00	300.00	N/A	\$0.03 - \$3.30 per sq. ft. [2]
14	City of Mount Dora	298.52	776.14	N/A	\$0.0716 - \$1.0329 per sq. ft. [2]
15	City of Ocoee	501.04	501.04	501.04	\$0.33 per sq. ft.
16	Orange County	624.00	220.00	294.00	\$0.089 - \$0.733 per sq. ft.. [2]
17	City of Oviedo	472.00	402.00	284.00	\$0.002 - \$2.136 per sq. ft. [2]
18	City of St. Cloud	1029.00	992.00	1029.00	\$1.332 per sq. ft.
19	City of Tavares	215.37	163.87	108.86	\$0.00819 - \$1.02419 per sq. ft. [2]
20	City of Winter Garden	339.00	339.00	339.00	\$0.65 per sq. ft.
21	City of Winter Haven	[3] 342.90	342.90	345.03	N/A
22	Other Florida Governmental Agencies' Average	\$470.71	\$420.53	\$397.21	

Footnotes:

[1] Unless otherwise noted, amounts shown reflect impact fees in effect April 2024. 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] Reflects the lowest and highest rate per square feet.

[3] Information on nonresidential impact fee was unavailable at time of survey.

Section 4 – Parks and Recreation Impact Fee Analysis

GENERAL

This section provides a discussion of the development and design of the proposed impact fee for Parks and Recreation services. Included in this section is a discussion of the Town’s adopted level of service (LOS) standards, and related capital costs included as the basis for the fee determination, and the design of the fee to be applied to new growth within the Town.

LEVEL OF SERVICE STANDARDS

As outlined in the Town’s Comprehensive Plan and Parks System Master Plan, the Town has adopted level of service (LOS) standards for recreational facilities and activities. With respect to open and developed space, the Town has adopted a minimum recreational LOS standard of two and a half (2.50) acres per 1,000 residents. The Town currently owns and maintains an inventory of parks and provides a level of service of approximately 17.99 acres per 1,000 residents, which exceeds its currently adopted standard of 2.50 acres per 1,000 residents. A summary of the Town-owned and -operated parks (existing and under development) is summarized on Table 3-1. The Town’s current inventory includes 17.99 acres including neighborhood parks, community centers, and more. Table 3-2 provides a detailed listing of the Town’s current investment in the parks, including land, improvements, facilities, and equipment, which total approximately \$999,000. The current surplus in terms of the acres the Town owns compared to the level of service requirement for acres is shown below as follows:

Description	Amounts
Estimated Population 2023	2,370
Existing Level Of Service	2.50 Acres per 1,000 Population
Required Acres	5.93 Acres
Current Town Inventory	17.99 Acres
Surplus / (Deficiency)	12.06 Acres

It should also be noted that while the Town is projected to have sufficient parks and recreation acreage to last through 2045 as the Town’s population grows over time, it will continue to add to, enhance, and develop new recreational facilities and amenities related to those park lands to serve new growth.

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EXISTING RECREATIONAL ASSETS

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

Inventory of Town Parks and Recreational Facilities [1]	
Description	Historical Cost
Total Recreation Assets:	
Land and Related Facilities	\$711,380
Activity Related Assets	17,545
Machinery and Equipment	59,948
Subtotal	\$788,873
Assets Excluded From Fee Calculation:	
Machinery and Equipment	(\$59,948)
Grant Funded Recreation Assets	(133,615)
Subtotal	(\$133,615)
Total Existing Net Investment in Parks and Recreation	\$595,310

[1] Amounts as shown on Tables 4-2 and 4-4.

As shown above, of the \$788,873 in recreational assets, \$595,310 is included in the calculation of the impact fee.

CAPITAL IMPROVEMENT PLAN

In the determination of the fee, the following five- (5) year capital improvement plan was provided by the Town for this project. The Town’s major capital requirements included in the impact fee calculation are summarized below.

Projected Future Town Investment in Parks and Recreation (Capital Plan)			
Description	Total Capital Improvements	Renewal and Replacement Adjustments	Adjusted Total
Elizabeth Park Improvement	\$50,000	(\$50,000)	\$0
LLP – Pavilion / Landscaping	50,000	0	50,000
Historic Trail	70,000	0	70,000
FJP / Fishing Pier Renovation	50,000	(50,000)	0
FJP / Playground Expansion	50,000	0	50,000
Denton Johnson – Fishing Pier Renovation / Repair	50,000	(50,000)	0
Denton Johnson – Playground Expansion / Repair	150,000	(50,000)	100,000
Total Future Town Investments in Recreation Assets	\$470,000	(\$200,000)	\$270,000

As can be seen above, the Town estimates spending \$270,000 on impact fee eligible projects in order to further develop the parks and recreation facilities as the Town grows through 2045.

DESIGN OF RECREATIONAL FACILITY IMPACT FEE

The method used to calculate the impact fee is a combination of the improvements-driven method and buy-in method as the recoupment of a portion of existing investments available to serve new growth and the costs associated with adding additional capacity to serve the Town's future recreation needs are recognized. Table 3-4 at the end of this report summarizes the results of the impact fee calculation. The following is a brief description of the method used in this study:

- Development of Recoverable Assets – Based on the Town's existing investment in recreation and park facilities, and the dwelling unit projections at "buildout," the total estimated cost of existing assets to serve residents is identified.
- Development of Total Capital Need – Based on the Town's estimated capital costs of developing future park facilities, and the dwelling unit projections, the total estimated cost to serve existing residents is developed.
- Development of Equivalent Impact Fee Units – This data was provided by Staff in the form of the Town's anticipated "buildout" dwelling unit capacity. These figures are used to develop a proposed fee per dwelling unit.
- Calculation of Cost per Dwelling Unit – Once the total capital costs allocable to future residents are determined, the impact fee unit per dwelling (residence) is calculated. This calculation represents the total net includable cost of recreation facilities and total projected number of growth-related residential dwellings.

Parks and Recreation Facilities Impact Fee Assumptions

In the development of the recreation impact fees, several assumptions were utilized. The major assumptions used in the development of the impact fees are as follows:

1. The development of the cost for the recreation facilities impact fees was based on the Town's current inventory of parks and recreational activities, the level of service standards for recreational facilities, and the Town's estimated capital costs to develop future facilities and activities.
2. As indicated in Table 3-4, the Town has identified existing investment and planned future needs totaling \$998,925, which includes an estimated credit for future grants and R&R projects, which reduced the burden by \$133,615 for a total of \$865,310. The total needs were based primarily on actual investments and planned future investments to be made by the Town, which should be recouped from future residential growth.
3. No credits from other revenue sources have been identified for the purposes of this calculation, as it is assumed that other funding sources generated by future users will be utilized to provide for the necessary ongoing operating and repair / replacement costs required.

Impact Fee Calculation

Based on the above-referenced assumptions, the recreation impact fee as calculated in detail on Table 3-4 was developed as follows:

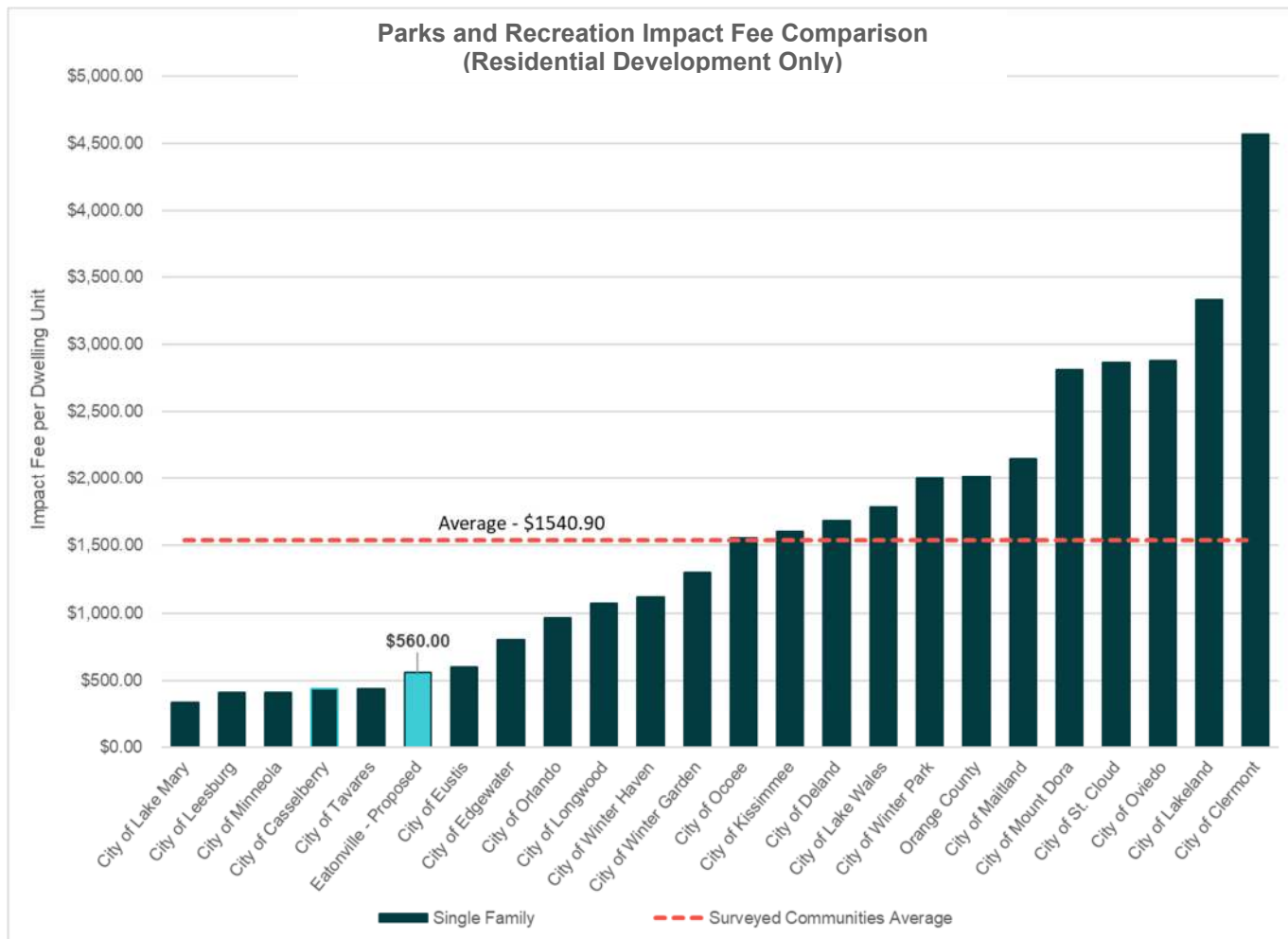
Description	Amounts
Existing Investment in Parks and Recreation Facilities [1]	\$728,925
Future Planned Investment in Parks and Recreation [2]	<u>270,000</u>
Total Existing and Future Investment in Parks and Recreation Through 2045	\$998,925
Less Estimated Contributions and Grant Funded Assets	<u>(\$133,615)</u>
Total Existing and Future Investment in Parks and Recreation Through 2045	\$865,310
Projected Residential Units in 2045	<u>1,544</u>
Total Costs to be Recovered per Residential Dwelling Unit	\$560.38
Rounded Fee per Residential Dwelling Unit (Rounded)	<u><u>\$560.00</u></u>

As shown above, the proposed impact fee based on the data provided by the Town is \$560.00 per dwelling unit for all new residential dwelling units.

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IMPACT FEE COMPARISONS

In order to provide the Town with additional information about the proposed impact fees, a comparison of the proposed fees for the Town and those charged by other jurisdictions was prepared. Table 3-5 at the end of this section summarizes the impact fees for recreational services charged by other communities with the proposed rates of the Town. Please note that each community may establish a different LOS standard to meet its specific goals for recreation facilities and activities. The Town can anticipate variances between other communities.



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Section 4
Town of Eatonville, Florida
Parks and Recreation Impact Fee Study

List of Tables

<u>Table</u>	<u>Description</u>
4-1	Inventory of Town Parks and Recreational Facilities
4-2	Summary of Existing Town Investments in Parks and Recreation Capital Facilities
4-3	Summary of Capital Projects to Improve and Expand Parks and Recreation Capital Facilities
4-4	Design of Parks and Recreation Impact Fee
4-5	Parks and Recreation Impact Fee Comparison

**Table 4-1
Town of Eatonville, Florida
Parks and Recreation Impact Fee Study**

Inventory of Town Parks and Recreational Facilities [1]

Line No.	Facility Classification	Acres	Activity	Facilities
1	Neighborhood Parks	17.99		
2	Denton Johnson Community Center & Boys and Girls Club	11.16	N/A	Two Playground Facilities Two Pavilions
3	Elizabeth Park Recreation Center	1.58	Active	One Basketball Court One Tennis Court One Municipal Pool One Small Playground
4	Frances Jerry Park [aka Catalina Park]	4.72	Active	One Playground Set Two Basketball Courts One Fishing Pier One Small Boat Launch
5	Lake Hungerford Park [aka Lake Lovely Park]	0.53	Active	One Small Playground Set One Fishing Pier
6	Total	<u>17.99</u>		

Footnotes

[1] Inventory shown based on data as provided by the Town.

Table 4-2
Town of Eatonville, Florida
Parks and Recreation Impact Fee Study

Summary of Existing Town Investments in Parks and Recreation Capital Facilities

Line No.	Asset ID	Description	Purchase Date	Acquisition Cost	Asset Category	Asset Category Allocated Amounts					Total
						Land	Facility	Activity	Equipment	Excluded	
1	219	LIBRARY BLDG	9/30/2004	\$975,514	Excluded	\$0	\$0	\$0	\$0	\$975,514	\$975,514
2	244	ALTERATION POST OFFICE	2/11/2005	12,420	Excluded	0	0	0	0	12,420	12,420
3	256	ALTERATION POST OFFICE	3/9/2005	14,265	Excluded	0	0	0	0	14,265	14,265
4	260	ALTERATION POST OFFICE	4/8/2005	5,603	Excluded	0	0	0	0	5,603	5,603
5	267	ALTERATION POST OFFICE	5/4/2005	12,183	Excluded	0	0	0	0	12,183	12,183
6	270	ALTERATION POST OFFICE	5/26/2005	8,474	Excluded	0	0	0	0	8,474	8,474
7	278	CONCRETE POST OFFICE	6/8/2005	920	Excluded	0	0	0	0	920	920
8	279	PEDESTAL GRILL FOR REC PAVILLION	6/23/2005	510	Facility	0	510	0	0	0	510
9	280	MATERIAL REC PAVILLION	6/22/2005	4,341	Facility	0	4,341	0	0	0	4,341
10	282	ALTERATION POST OFFICE	7/15/2005	2,787	Excluded	0	0	0	0	2,787	2,787
11	284	ALTERATION POST OFFICE	8/2/2005	2,101	Excluded	0	0	0	0	2,101	2,101
12	294	KEYS AND DOOR FOR POST OFFICE	8/18/2005	534	Excluded	0	0	0	0	534	534
13	286	SECURITY MONITOR POST OFFICE	8/23/2005	1,799	Excluded	0	0	0	0	1,799	1,799
14	287	CONSTRUCTION MATERIAL POST OFFICE	9/14/2005	1,429	Excluded	0	0	0	0	1,429	1,429
15	N/A	Fitness Trail	1/17/2008	5,230	Land	5,230	0	0	0	0	5,230
16	370	POOL RENOVATION - FRDAP CIP POOL GRANT	10/1/2009	2,600	Facility	0	2,600	0	0	0	2,600
17	N/A	POOL RENOVATION - FRDAP CIP POOL GRANT	10/1/2009	43,694	Facility	0	43,694	0	0	0	43,694
18	N/A	POOL ADDITIONAL REHAB - GREAT WHITE POOL	6/30/2009	27,456	Facility	0	27,456	0	0	0	27,456
19	N/A	POOL ADDITIONAL REHAB - PRESTIGE POOL	11/10/2008	1,572	Facility	0	1,572	0	0	0	1,572
20	N/A	PLAYGROUND REHAB - PLAYMORE	4/30/2009	27,912	Equipment	0	0	0	27,912	0	27,912
21	N/A	POOL REHAB-NEW PUMP- POOLSURE	4/19/2011	3,850	Facility	0	3,850	0	0	0	3,850
22	N/A	NEW ROOF WATER PLANT BLDG-QUALITY ROOFING	5/18/2011	5,700	Excluded	0	0	0	0	5,700	5,700
23	N/A	NEW PLAYGROUND CATALINA PARK	7/10/2018	37,867	Facility	0	37,867	0	0	0	37,867
24	N/A	NEW HISTORICAL TRAIL MARKERS	4/16/2018	9,119	Equipment	0	0	0	9,119	0	9,119
25	N/A	NEW DRINKING FOUNTAIN IN KAY PARK	5/7/2019	2,398	Facility	0	2,398	0	0	0	2,398
26	70	FRDAO SOFTBALL/BASEBALL FIELD & TOT LOT	9/30/2000	87,321	Facility	0	87,321	0	0	0	87,321
27	133	CREATIVE DECK AND DOCK	4/11/2002	4,772	Equipment	0	0	0	4,772	0	4,772
28	146	REPAIR & RESURFACE BASKETBALL COURT	4/29/2003	3,999	Activity	0	0	3,999	0	0	3,999
29	147	INSTALL 4 HANDICAP ACCESSIBLE PICNIC TABLES	4/29/2003	2,339	Activity	0	0	2,339	0	0	2,339
30	148	UPGRADE CATALINA PARK & PLAYGROUND AREA	8/1/2003	11,559	Equipment	0	0	0	11,559	0	11,559
31	149	SIDEWALK FOR BOARDWALK	8/23/2003	3,630	Facility	0	3,630	0	0	0	3,630
32	150	REMOVE & INSTALL SIDEWALK	8/28/2003	2,250	Facility	0	2,250	0	0	0	2,250
33	236	TENNIES COURT FENCE	1/11/2005	12,500	Facility	0	12,500	0	0	0	12,500
34	N/A	LAKE LOVELY IMPROVEMENT PROJECT-TRIPP CONTR.	2/21/2011	33,376	Facility	0	33,376	0	0	0	33,376
35	N/A	LAKE LOVELY IMPROVEMENT PROJECT-INSPIRED PAINT	2/15/2011	500	Facility	0	500	0	0	0	500
36	83	FOOTBALL EQUIPMENT	4/15/2000	6,586	Equipment	0	0	0	6,586	0	6,586
37	N/A	BASKETBALL COURT RESURFACED -CATLINA PARK IMPROVMENTS	11/3/2017	7,307	Activity	0	0	7,307	0	0	7,307
38	N/A	BASKETBALL COURT RESURFACED	4/30/2019	3,900	Activity	0	0	3,900	0	0	3,900
39	N/A	FENCING FOR CATALINA PARK	5/22/2003	2,493	Facility	0	2,493	0	0	0	2,493
40	N/A	DENTON JOHNSON BLDG RENOVATION	9/30/2000	438,493	Facility	0	438,493	0	0	0	438,493
41	N/A	SIDEWALK FOR DENTON JOHNSON CENTER GENEXIS	4/15/2009	1,300	Facility	0	1,300	0	0	0	1,300
42		PARKS AND RECREATION TOTAL		\$1,832,603		\$5,230	\$706,150	\$17,545	\$59,948	\$1,043,730	\$1,832,603

Footnotes:

[1] Amounts shown as provided by the Town.

Table 4-3
Town of Eatonville, Florida
Parks and Recreation Impact Fee Study

Summary of Capital Projects to Improve and Expand Parks and Recreation Capital Facilities

Line No.	Description	Total	Adjustments	Adjusted Total	Project Classification
<u>5-Year Parks and Recreation CIP</u>					
1	Elizabeth Park Improvement	\$50,000	(\$50,000)	\$0	R&R
2	LLP - Pavilion/Landscaping	50,000	0	50,000	Upgrade
3	Historic Trail	70,000	0	70,000	Upgrade
4	FJP/Fishing Pier Renovation	50,000	(50,000)	0	R&R
5	FJP/Playground Expansion	50,000	0	50,000	Upgrade
6	Denton Johnson - Fishing Pier Renovation/Repair	50,000	(50,000)	0	R&R
7	Denton Johnson - Playground Expansion/Repair	150,000	(50,000)	100,000	Upgrade
8	Total Capital Improvements	<u>\$470,000</u>	<u>(\$200,000)</u>	<u>\$270,000</u>	

Footnotes:

- [1] Amounts provided by Town staff, which represent improvements and upgrades to existing facilities and construction of new facilities which will serve existing and future residents of the Town.

**Table 4-4
Town of Eatonville, Florida
Parks and Recreation Impact Fee Study**

Design of Parks and Recreation Impact Fee

Line No.	Description	Total Amount
<u>Development of Cost of Recreation Assets</u>		
1	Cost of Existing Land, Facilities and Activity Related Assets [1]	\$728,925
2	Cost of Future Land, Facilities and Activity Related Assets [2]	270,000
3	Total Cost of Recreation Assets	<u>\$998,925</u>
4	Total Cost of Recreation Assets	\$998,925
5	Less Estimated Contributions, Prior Grant Funded Facilities, and Non Public Usage [3]	<u>(133,615)</u>
6	Net Cost of Recreation Assets	\$865,310
7	Projected Residential Units in 2045 [4]	1,544
8	Estimated Current Residential Units [4]	<u>1,446</u>
9	Projected Remaining Growth in Residential Units Through 2045	98
10	Percentage of Cost of Assets Allocable to Growth	6.36%
11	Net Cost of Recreation Assets	\$865,310
12	Percentage of Cost of Assets Allocable to Growth	<u>6.36%</u>
13	Cost of Facilities Allocable to Growth	\$54,998
<u>Impact Fee Calculation</u>		
14	Cost of Facilities Allocable to Growth	\$54,998
15	Projected Remaining Growth in Units Through 2045	<u>98</u>
16	Average Cost of Facilities Per Residential Unit	<u><u>\$560.00</u></u>

Footnotes:

- [1] Amounts shown based on information obtained from Town Staff as shown on Table 4-2.
- [2] Amounts shown based on information obtained from Town Staff as shown on Table 4-3.
- [3] Grants, Contributions and Other Funding source amounts based on information provided by Town Staff.
- [4] Residential Unit amounts projections based on information obtained from Town Staff as shown on Table 2-1.

Table 4-5
Town of Eatonville
Parks and Recreation Impact Fee Study

Recreation Impact Fee Comparison [1]

Line No.	Description	Residential	
		Single Family	Multi-Family
Town of Eatonville			
1	Existing Rate Per Unit	N/A	N/A
2	Proposed Rate Per Unit	\$560.00	\$560.00
<u>Other Florida Communities:</u>			
3	City of Casselberry	\$438.28	\$270.46
4	City of Clermont	2,861.50	2,145.50
5	City of Deland	1,688.00	1,232.00
6	City of Edgewater	798.97	598.93
7	City of Eustis	599.27	428.38
8	City of Kissimmee	1,603.33	1,339.52
9	City of Lakeland	3,333.00	2,491.00
10	City of Lake Mary	335.00	335.00
11	City of Lake Wales	1,787.00	1,542.00
12	City of Leesburg	408.00	408.00
13	City of Longwood	1,072.00	774.00
14	City of Maitland	2,151.00	2,151.00
15	City of Minneola	410.00	307.00
16	City of Mount Dora	2,814.64	1,412.45
17	City of Ocoee	1,560.00	1,560.00
18	Orange County	2,016.00	1,492.00
19	City of Orlando	966.00	825.00
20	City of Oviedo	2,877.00	2,452.00
21	City of St. Cloud	2,865.00	2,865.00
22	City of Tavares	439.99	335.68
23	City of Winter Garden	1,300.00	1,159.00
24	City of Winter Park	2,000.00	2,000.00
25	City of Winter Haven	1,116.81	1,116.81
26	Other Florida Communities' Average	\$1,540.90	\$1,271.34

Footnotes:

- [1] Unless otherwise noted, amounts shown reflect impact fees in effect April 2024. 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.

Section 5 – General Government and Administrative Impact Fee Analysis

GENERAL

This section provides a discussion of the development and design of the general government and administrative services impact fees. Included in this section is a discussion of current facilities, capital costs, included as the basis for the determination of the fee, and the design of the fee to be applied to new growth within the Town. As the Town incurs capital costs to provide general governmental services to its residents and future growth, including additional demands associated with new growth, it was determined that the development of impact fees for these services was appropriate.

EXISTING GENERAL GOVERNMENT AND ADMINISTRATIVE ASSETS

In the development of the fee, the original costs of the existing assets were considered. The Town’s existing assets are categorized by major type and are summarized below.

Inventory of Town General Government and Administrative Assets [1]	
Description	Original Cost
Total Existing Capital Costs	\$3,983,846
Excluded as Associated with Recreation Department	(449,700)
Excluded as Short-lived Machinery and Equipment	(1,195,069)
Net Recoverable Costs	\$2,339,077

[1] Amounts as shown on Table 5-1.

As shown above, of the \$3,983,846 in general government and administrative assets, \$2,339,077 is included in the calculation of the impact fee they were associated with the parks and recreation department and included in that analysis or were short-lived machinery and equipment type items that cannot be included in the calculation of the fee.

CAPITAL IMPROVEMENT REQUIREMENTS

In the development of the proposed fee, the following capital improvement requirements were provided by the Town. Along with the Town’s existing investment in general government and administrative assets, these capital requirements are anticipated and designed to maintain the Town’s ability to provide these services to the Town’s existing and future population levels. The Town’s capital requirements are categorized by type of expenditure and are summarized below.

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Projected Future Town Investment in General Government and Administrative Services (Capital Plan) [1]	
Description	Amount
Total Future Planned Investment in Assets	\$460,000
Adjustment for Non-Includable Projects	(\$70,000)
Grant Adjustments	(0)
Net Future Town Investment in General Government and Administrative Service-related Assets	<u>\$390,000</u>

[1] Amounts as provided by Town staff and are shown on Table 5-2.

As can be seen above, the Town anticipates spending \$460,000 in order to further develop the general government and administrative facilities to provide service to the Town as it grows through 2045. These amounts were then adjusted to account for renewal and replacement type and other non-qualifying projects that cannot be included in the fee calculation per statutory requirements. The net amount recognized in the calculation of the fee was \$390,000.

RESOURCE NEEDS ANALYSIS

The improvements method with recoupment, described in Section 1, was used to develop the general government and administrative services impact fees. The recoupment method was used to determine the existing investment in general government and administrative services to serve growth. The improvements method was used to determine the planned future investments in facilities services to serve new growth. The blending of these two (2) approaches provides the total existing and future investment to serve existing and new growth to be allocated through 2045. In the development of the capital cost required to serve new development, several capital cost parameters were recognized as shown in Table 6-3. The parameters include the cost of land, buildings, and major furnishings allocable to the general government and administrative service function.

Tables 6-1 and 6-2 provide a breakdown of the individual cost items. Table 6-3 summarizes the estimated capital costs to provide service recognizing the parameters described above. The following is a summary of the estimated capital cost required to provide service:

Summary of Capital Costs [1]	
	Total Projected Investment
Net Existing Investment in General Government and Administrative Capital Facilities	\$2,339,077
Future Net Investment in General Government and Administrative Capital Facilities	390,000
Total Allocated Costs	<u>\$2,729,077</u>

[1] Derived from Tables 5-1 and 5-2.

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DESIGN OF GENERAL GOVERNMENT AND ADMINISTRATIVE SERVICES IMPACT FEE

The method used to determine the general government and administrative services impact fee is a combination of the improvements-driven method and buy-in method as the recoupment of a portion of existing investments availability to serve new growth and the costs associated with adding additional capacity to service the Town's future needs are recognized. Table 5-4 helps to illustrate the results of the approach. The following is a brief description of the method used in this study.

- Development of Total Capital Need – Based on discussions with the Town the incremental facilities and related costs to serve the population through the forecast period reflected in the analysis were developed.
- Allocation of Capital Costs to Customer Classes – This step allocates the total capital costs between the residential and nonresidential classes based on the Town's total developed square footage by land use category.
- Calculation of Cost per Equivalent Impact Fee Unit – Once the allocated costs are identified by class, they are summarized and presented as a unit of measure basis; per dwelling unit and per 1,000 square feet. Within the nonresidential class the allocated costs are then scaled based on “functional population” estimates. Table 5-4 provides a detailed listing of the proposed impact fees and their appropriate land-use and measures.

General Government Administrative Services Impact Fee Assumptions

The development of the general government and administrative services impact fees required several assumptions. The major assumptions used in the development of the proposed impact fees are as follows:

1. In the development of the capital costs to serve growth, the total existing and projected capital costs of providing services were developed as described previously based on existing asset records and proposed capital expenditures. The total existing and projected investment of \$2.73 million was the cost basis used in the development of the fees.
2. The \$2.73 million in total existing and projected investment was then allocated between the residential and non-residential classes by using the Town's total developed square footage. This allocation was approximately 39% residential and 61% non-residential. This resulted in approximately \$1.07 million being allocated to the residential class and \$1.66 million being allocated to non-residential class. These allocated costs were then divided by the projected 2045 residential dwellings and non-residential developed square footage estimates from Table 2-1 to develop a cost on a per unit basis.
3. The cost per unit developed for the non-residential class was then applied to the non-residential customer subclasses based on “functional population” estimates. The concept of functional population is incorporated in order to spread capital costs more equitably between land-uses. Businesses place demands on police services in the same manner as residents do, and it is equitable to spread these costs based on the average number of people expected to be present. For the residential uses, the allocation is calculated per resident based on the average amount of time spent at the residence. The resident's

remaining time is then allocated as either an employee and/or visitor to the remaining non-residential classes as determined using traffic generations, estimated employment data, and operational details. The net result is the total number of person hours per location as derived from Table 2-2 in Section 2. The cost per unit developed for the non-residential land-uses is then applied to the non-residential subclasses using these respective functional population coefficients.

Impact Fee Calculation

Based on the above-referenced assumptions, the allocated capital facilities considered necessary to provide service, and the population and land use projections of the Town, the general government and administrative services impact fees for the residential and non-residential customer classifications were estimated. As shown in Table 5-4 at the end of this section, the cost per equivalent impact fee unit by customer classification was calculated. The following summarizes the proposed residential general government and administrative impact fees:

Proposed General Government and Administrative Services Impact Fees		
Description	Impact Fee Unit	Fee per Unit
<u>Residential:</u>		
All Residential	Dwelling Unit	\$694.00
<u>Non-residential:</u>		
Industrial / Warehousing	Per Sq. Ft.	\$0.09
Institutional / Government	Per Sq. Ft.	0.21
Office Buildings (Office)	Per Sq. Ft.	0.87
Retail (Retail and Food Service)	Per Sq. Ft.	2.60

[1] Should none of the above land uses adequately define a proposed non-residential development as determined by the Town Manager, at the Manager's discretion the following average charge per square foot of non-residential development is considered appropriate: \$1.06 per sq. ft.

Taking into account the methodology used for the determination of the fee and the estimates associated with determining the general government and administrative capital needs of the Town, it is concluded that the proposed impact fees are reasonable.

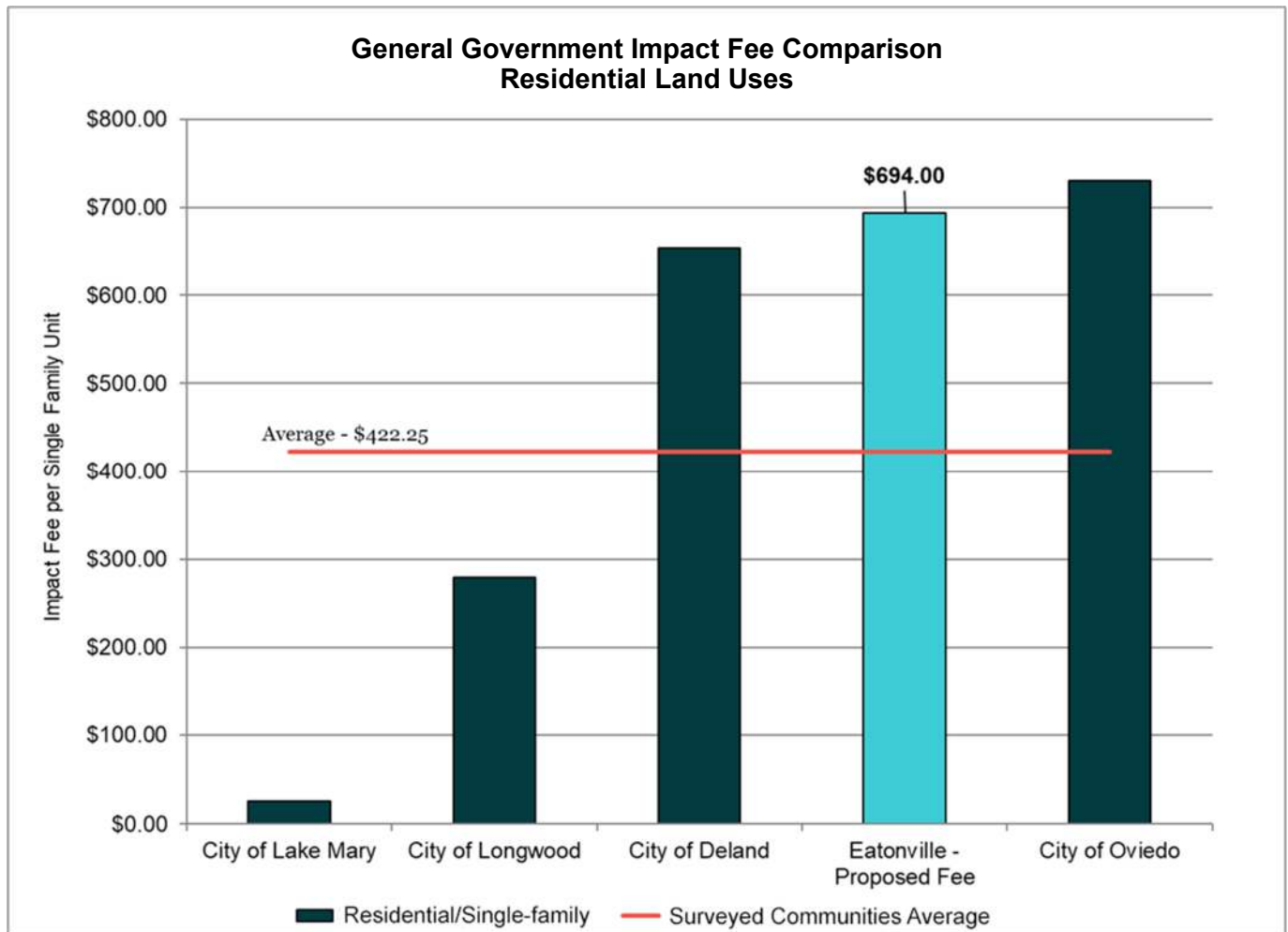
In the development of the cost per equivalent impact fee unit, it was determined that the rate should be applied on a “per dwelling unit” basis for the residential class and on a “per square footage” of commercial development for the non-residential classes. These factors are common throughout the state as the equivalent impact fee unit for fee determination. The use of these equivalency factors was based on discussions with the Town, comparisons of fee applicability provisions of neighboring jurisdictions, and promotion of administrative simplicity.

IMPACT FEE COMPARISONS

In order to provide the Town additional information about the proposed impact fees, a comparison of the proposed fees for the Town and those charged by other neighboring jurisdictions was prepared. Table 5-5 at the

end of this section summarizes the impact fees for general government and administrative services charged by other communities with the proposed rates of the Town.

Also, as shown in Table 5-5 for other communities, the fees charged to the residential class are applied using a “per dwelling unit” basis, which is consistent with the recommended fee applicability provisions of the Town’s proposed fees. For the non-residential class and, as previously discussed, the fees are to be applied on the basis of the amount of square foot of facility development.



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Section 5
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

List of Tables

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5-5	General Government and Administrative Services Impact Fee Comparison

Table 5-1
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

Summary of Existing Investments in General Government and Administrative Services

Line No.	Asset Number	Fund	Description	Date In Service	Asset Age (Years)	Historical Cost [1]	Category	Allocated Costs		Total
								Included	Excluded	
1	32	51	TOWNHALL	11/15/1999	23	\$815,000	Included	\$815,000	\$0	\$815,000
2	44	51	BUILDINGS	9/30/1999	23	575	Included	575	0	575
3	60	51	BUILDINGS	1/19/1995	28	635,341	Included	635,341	0	635,341
4	62	51	IMPROVEMENT OTHER THAN BLDG	9/30/2000	22	6,686	Included	6,686	0	6,686
5	63	51	IMPROVEMENT OTHER THAN BLDG	9/30/2000	22	190,331	Included	190,331	0	190,331
6	64	51	DENTON JOHNSON BLDG RENOVATION	9/30/2000	22	438,493	Excluded	0	438,493	438,493
7	117	51	IMPROVEMENT OTHER THAN BLDG	9/30/2001	21	4,046	Included	4,046	0	4,046
8	225	51	DJ RESTROOM	10/18/2004	18	979	Included	979	0	979
9	259	51	DJ CENTER ROOM	4/5/2005	17	825	Included	825	0	825
10	265	51	CEMENT BLDG IMPROVEMENT	4/27/2005	17	858	Included	858	0	858
11	266	51	INSTALLATION 36x36	4/27/2005	17	15,444	Included	15,444	0	15,444
12	268	51	INSTALL METAL DOORS	5/6/2005	17	1,950	Included	1,950	0	1,950
13	274	51	ELECTRICAL WORK AND MATERIALS	5/27/2005	17	1,952	Included	1,952	0	1,952
14	276	51	CARPETINGT MAYOR GRANT	6/3/2005	17	895	Included	895	0	895
15	277	51	GRID AND ACCOUSTAL TILE MAYOR	6/3/2005	17	1,795	Included	1,795	0	1,795
16	327	51	TOWNHALL RENOVATIONS	3/29/2006	17	2,316	Included	2,316	0	2,316
17		51	HURRICANE SHUTTERS - SUN BARRIER	12/8/2008	14	8,167	Included	8,167	0	8,167
18		51	DJ CENTER BUILDING REHAB/RENOVATION - INSPIRED	8/20/2009	13	5,125	Included	5,125	0	5,125
19		51	NEW STOREFRONT DOOR - AMERICAN DOOR SYSTEMS	3/2/2010	13	1,098	Included	1,098	0	1,098
20	35	51	IMPROVEMENT OTHER THAN BLDG	1/19/1997	26	106,060	Included	106,060	0	106,060
21	45	51	IMPROVEMENT OTHER THAN BLDG	9/30/1998	24	11,960	Included	11,960	0	11,960
22	65	51	FURNITURE FROM OFFICE DEPOT	5/5/2000	22	1,175	Included	1,175	0	1,175
23	67	51	WESTBROOK DUCTWORK	9/30/2000	22	15,517	Included	15,517	0	15,517
24	69	51	IMPROVEMENT OTHER THAN BLDG	9/30/2000	22	43,206	Included	43,206	0	43,206
25	114	51	OTHER IMPROVEMENTS	10/1/2000	22	2,922	Included	2,922	0	2,922
26	143	51	ELECTRICAL WORK AND MATERIALS	4/28/2003	19	7,130	Included	7,130	0	7,130
27	144	51	ELECTRICAL WORK AND MATERIALS	9/11/2003	19	840	Included	840	0	840
28	145	51	3 DIGITAL CAMERAS	9/25/2003	19	1,197	Excluded	0	1,197	1,197
29	271	51	LABOR AND MATERIAL LANDSCAPING	5/26/2005	17	1,851	Included	1,851	0	1,851
30	272	51	LANDSCAPING	5/27/2005	17	750	Excluded	0	750	750
31	273	51	FILTER REPLACEMENT	5/27/2005	17	1,615	Included	1,615	0	1,615
32	323	51	COLUMN CAPS FOR TOWN	12/22/2005	17	1,632	Included	1,632	0	1,632
33	332	51	BANDS AROUND TOW	1/6/2006	17	1,700	Included	1,700	0	1,700
34	318	51	FORM, PREP & POUR CONCRETE ON CURB & GUTTER	4/3/2006	16	4,000	Included	4,000	0	4,000
35	330	51	NEW SIDEWALK	4/21/2006	16	4,900	Included	4,900	0	4,900
36	319	51	CARPET	10/27/2005	17	1,562	Included	1,562	0	1,562
37	321	51	ELECTRICAL CHARGES	5/25/2006	16	2,303	Included	2,303	0	2,303
38	313	51	TOWNHALL GATE SIGNS	6/7/2006	16	3,600	Included	3,600	0	3,600
39	357	51	ROOF REPLACEMENT FOR TOE POOL	4/24/2007	15	4,999	Included	4,999	0	4,999
40		51	A/C Unit and insulation	6/23/2008	14	25,017	Included	25,017	0	25,017
41	NO	51	IMPROVEMENT OTHER THAN BLDG		123	191,233	Included	191,233	0	191,233
42		51	LANDSCAPE MULCH KENNEDY BLVD - MAJOR MULCH	6/3/2009	13	3,400	Excluded	0	3,400	3,400
43		51	TOWN HALL NEW AC UNIT - WESTBROOK	9/22/2009	13	8,517	Included	8,517	0	8,517
44		51	SIDEWALK FOR DENTON JOHNSON CENTER GENEXIS	4/15/2009	13	1,300	Excluded	0	1,300	1,300
45		51	NEW BREAKER & UPGRADE/IMPROVED ELECTRICAL AT HUNGERFORD CAFETERIA	6/27/2013	9	3,900	Included	3,900	0	3,900
46		51	FURNISHED & INSTALLED NEW 600 AMP BREAKER AT THE GYM (GRASSLAND ENTERPRISE)	3/18/2014	9	5,700	Included	5,700	0	5,700
47		51	Roadway Pavement Improvement	8/4/2015	7	10,100	Excluded	0	10,100	10,100
48		51	Roadway Pavement Improvement	9/26/2016	6	2,925	Excluded	0	2,925	2,925
49		51	DUKE ENERGY - 6 LED STREET LIGHTS AT THE TOWN HALL	6/22/2017	5	6,893	Included	6,893	0	6,893
50		51	BASKETBALL COURT RESURFACED -CATLINA PARK IMPROVMENTS	11/3/2017	5	7,307	Excluded	0	7,307	7,307
51		51	NEW CARPET - COUNCIL CHAMBER AND CONFERENCE ROOM	12/4/2017	5	2,519	Included	2,519	0	2,519

Table 5-1
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

Summary of Existing Investments in General Government and Administrative Services

Line No.	Asset Number	Fund	Description	Date In Service	Asset Age (Years)	Historical Cost [1]	Category	Allocated Costs		Total
								Included	Excluded	
52		51	UPGRADE TO NEW COLUMN LIGHTS FOR STREET LIGHTS	7/20/2018	4	2,265	Excluded	0	2,265	2,265
53		51	INSTALL STOP BARS, CROSSWALKS & NEW SIDEWALKS & ROAD IMPROVEMENTS	8/21/2018	4	7,549	Excluded	0	7,549	7,549
54		51	NEW A/C COMPRESSOR CAFETERIA-ROBERTS MECHANICAL	7/26/2018	4	2,909	Included	2,909	0	2,909
55		51	NEW A/C COMPRESSOR DJ CENTER-ROBERTS MECHANICAL	8/8/2018	4	2,300	Included	2,300	0	2,300
56		51	WATER TOWER TANK IMPROVEMENT/REFURBISHED	8/21/2019	3	21,250	Excluded	0	21,250	21,250
57		51	BASKETBALL COURT RESURFACED	4/30/2019	3	3,900	Excluded	0	3,900	3,900
58		51	New A/C Unit & installation 4 Ton	12/27/2019	3	9,500	Included	9,500	0	9,500
59		51	New A/C Unit & installation 3.5 Ton	1/15/2020	3	8,900	Included	8,900	0	8,900
60		51	New w/8 -1/2 Condenser Fan Motor	4/14/2020	2	1,249	Included	1,249	0	1,249
61		51	New 600 sq ft brick pavers	1/13/2020	3	4,500	Included	4,500	0	4,500
62		51	New A/C Unit for DJ Center	12/17/2021	1	9,650	Included	9,650	0	9,650
63		51	New pipes installed in a manhole	2/14/2022	1	18,749	Included	18,749	0	18,749
64		51	New A/C Unit for Police Bldg. Dept.	9/15/2022	0	6,021	Included	6,021	0	6,021
65	295	51	CARPETING MAYOR'S OFFICE	6/3/2005	17	895	Included	895	0	895
66	79	51	LAWN EQUIPMENT	5/30/2000	22	1,406	Excluded	0	1,406	1,406
67	80	51	UTILITY TRAILER	3/30/2000	23	220	Included	220	0	220
68	82	51	TABLES	4/15/2000	22	2,288	Excluded	0	2,288	2,288
69	81	51	GENERATORS	5/5/2000	22	43,712	Excluded	0	43,712	43,712
70	78	51	MOWER	5/30/2000	22	5,337	Excluded	0	5,337	5,337
71	77	51	NT SERVER	9/30/2000	22	7,185	Excluded	0	7,185	7,185
72	84	51	COMPUTER EQUIPMENT	9/30/2000	22	17,977	Excluded	0	17,977	17,977
73	106	51	COMPUTER EQUIPMENT	9/30/2000	22	13,524	Excluded	0	13,524	13,524
74	115	51	OTHER ADDITIONS F01	3/1/2001	22	50,293	Excluded	0	50,293	50,293
75	116	51	COMPUTER EQUIPMENT	9/30/2001	21	27,480	Excluded	0	27,480	27,480
76	140	51	COMPUTER EQUIPMENT	4/19/2002	20	2,613	Excluded	0	2,613	2,613
77	141	51	COMPUTER SOFTWARE	4/19/2002	20	1,478	Excluded	0	1,478	1,478
78	137	51	COMPUTER EQUIPMENT	5/21/2002	20	14,258	Excluded	0	14,258	14,258
79	139	51	COMPUTER EQUIPMENT	5/31/2002	20	1,196	Excluded	0	1,196	1,196
80	138	51	CD ROM	9/6/2002	20	894	Excluded	0	894	894
81	153	51	FENCING FOR CATALINA PARK	5/22/2003	19	2,493	Excluded	0	2,493	2,493
82	151	51	3 TOUCH SCREEN COMPUTERS CF-28 P III	7/18/2003	19	11,670	Excluded	0	11,670	11,670
83	154	51	ADAPTER, KEYBOARD, WIRELESS AC300	7/18/2003	19	2,208	Excluded	0	2,208	2,208
84	220	51	COMPUTER EQUIPMENT	7/19/2003	19	2,474	Excluded	0	2,474	2,474
85	293	51	SHORT ASTRO BATTERY & TRANSPORTATION	12/13/2004	18	743	Excluded	0	743	743
86	234	51	SAFE FOR FINANCE DEPARTMENT	12/17/2004	18	802	Excluded	0	802	802
87	238	51	NEW COMPUTER FOR MAYOR'S SECRETARY	1/28/2005	18	755	Excluded	0	755	755
88	246	51	PA SYSTEM DJ CENTER	2/21/2005	18	901	Excluded	0	901	901
89	248	51	COMPUTER BILLING CLERK	2/25/2005	18	539	Excluded	0	539	539
90	258	51	LAPTOP COMPUTER UCW9038	4/4/2005	17	1,599	Excluded	0	1,599	1,599
91	264	51	MAYOR GRANT COMPUTER	4/21/2005	17	1,000	Excluded	0	1,000	1,000
92	269	51	2 NETWORK HUBS	9/30/2005	17	600	Excluded	0	600	600
93	280	51	6 CHAIRS, 1 DESK & 1 TABLE	7/7/2005	17	1,682	Excluded	0	1,682	1,682
94	306	51	PDF SOFTWARE	5/3/2006	16	971	Excluded	0	971	971
95	335	51	PURCHASE BACKHOE	12/2/2005	17	48,903	Excluded	0	48,903	48,903
96	303	51	WINDOWS 2003 SERVER HARDWARE	1/12/2006	17	3,750	Excluded	0	3,750	3,750
97		51	100 WATTS UNINTERRUPTED POWER SUPPLY SERVER	1/12/2006	17	4,237	Excluded	0	4,237	4,237
98	324	51	BUILDING CLOCK	4/18/2006	16	2,522	Excluded	0	2,522	2,522
99	301	51	2 TOSHIBA SATELLITE MOBILE NOTEBOOK COMPUTER	2/2/2006	17	1,778	Excluded	0	1,778	1,778
100	325	51	2x3' DEDICATION MONUMENT SILVER ALUMINUM	2/9/2006	17	2,339	Included	2,339	0	2,339
101	326	51	36x30x6 DOUBLE FACES SUPPLIED LOGO	2/23/2006	17	1,152	Excluded	0	1,152	1,152
102	304	51	BUSINESS CLASS DESK COMPUTER, 16 PORT SWITCH	3/23/2006	17	1,396	Excluded	0	1,396	1,396

Table 5-1
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

Summary of Existing Investments in General Government and Administrative Services

Line No.	Asset Number	Fund	Description	Date In Service	Asset Age (Years)	Historical Cost [1]	Category	Allocated Costs		Total
								Included	Excluded	
103	314	51	4 PCS RADAR POINT BLANK GENESIS	3/30/2006	17	1,700	Excluded	0	1,700	1,700
104	309	51	BUILDING PERMIT PROGRAM	4/3/2006	16	3,695	Excluded	0	3,695	3,695
105	310	51	CODE ENFORCEMENT PROGRAM	4/3/2006	16	2,695	Excluded	0	2,695	2,695
106	311	51	SOFTWARE SYSTEM-APPLICATION TRACKING	4/3/2006	16	2,295	Excluded	0	2,295	2,295
107	329	51	EUROPEAN GOLD BLACK TEXT ENGRAVED MAT	4/3/2006	16	1,013	Excluded	0	1,013	1,013
108	328	51	4' LIGHTED DRUM CLOCK	1/12/2006	17	2,521	Excluded	0	2,521	2,521
109	307	51	PERVASIVE 20 USER LICENSE	5/3/2006	16	1,320	Excluded	0	1,320	1,320
110	334	51	LAWN MOWER	5/25/2006	16	1,490	Excluded	0	1,490	1,490
111	317	51	UPGRADE OLD DELL SERVER TO WINDOWS 2003	6/6/2006	16	2,000	Excluded	0	2,000	2,000
112	366	51	COMPUTER EQUIPMENT	12/6/2006	16	1,819	Excluded	0	1,819	1,819
113	365	51	76 CHAIRS, 17 TABLES & 2 CARTS	4/11/2007	15	6,477	Excluded	0	6,477	6,477
114	360	51	CONFERENCE ROOM CHAIRS	5/25/2007	15	1,752	Excluded	0	1,752	1,752
115	359	51	MAINTENANCE TRAILER	3/23/2007	16	5,001	Included	5,001	0	5,001
116	361	51	TENT STATION FOR THE LIFE TRAIL	2/28/2007	16	47,529	Included	47,529	0	47,529
117	356	51	COMPUTER LAPTOP WITH VEHICLE STAND	6/20/2007	15	1,270	Excluded	0	1,270	1,270
118		51	2 projectors for conference room	12/28/2007	15	2,894	Excluded	0	2,894	2,894
119	NO	51	EQUIPMENT		123	688,407	Excluded	0	688,407	688,407
120	336	51	BUSINESS CLAS DESK COMPUTER, 16 PORT SWITCH	3/23/2006	17	4,000	Excluded	0	4,000	4,000
121	4098	51	Sentry Safe for Post Office- Authority Sales	9/2/2009	13	1,025	Excluded	0	1,025	1,025
122		51	Mayor's new complete set of Office Furniture	8/19/2009	13	2,698	Excluded	0	2,698	2,698
123		51	Frigidaire Freezer for DJ Center- Appliance Direct	5/27/2009	13	1,226	Excluded	0	1,226	1,226
124		51	SECURITY CAMERA - GRASSLAND ENTERPRISE	1/20/2010	13	5,000	Included	5,000	0	5,000
125		51	DOCUMENT MANAGEMENT SOFTWARE- PIONEER - BYRNE GRANT	9/24/2010	12	14,429	Excluded	0	14,429	14,429
126		51	DIGITAL RECORDER - GUITAR CENTER	10/13/2009	13	1,584	Excluded	0	1,584	1,584
127		51	BANQUET ROUND TABLES & FOLDING CART - BANQUET	12/7/2009	13	2,164	Excluded	0	2,164	2,164
128		51	50 FOLDING CHAIRS FOR DJ CENTER - MITTY LITE	12/10/2009	13	1,965	Excluded	0	1,965	1,965
129		51	CRA Sign	12/11/2009	13	8,500	Excluded	0	8,500	8,500
130		51	NEW TELEPHONE DIGITAL EQUIPMENT SYSTEM	10/21/2010	12	7,230	Excluded	0	7,230	7,230
131		51	NEW TOWNHALL MAIN COMPUTER SERVER	8/1/2012	10	4,192	Excluded	0	4,192	4,192
132		51	DJ CENTER REFRIGERATOR	7/18/2012	10	3,047	Excluded	0	3,047	3,047
133		51	DJ CENTER FREEZER	7/18/2012	10	3,745	Excluded	0	3,745	3,745
134		51	DJ CENTER ICE MAKER	7/18/2012	10	2,511	Excluded	0	2,511	2,511
135		51	DJ CENTER CONVENTIONAL OVEN	7/18/2012	10	3,121	Excluded	0	3,121	3,121
136		51	DJ CENTER ELECTRIC BURNER	7/18/2012	10	3,230	Excluded	0	3,230	3,230
137		51	8 FT POOL TABLE	8/2/2012	10	1,999	Excluded	0	1,999	1,999
138		51	TOSHIBA COPIER (CRA Office)	4/26/2017	5	5,469	Excluded	0	5,469	5,469
139		51	SCAG MOWER	6/22/2017	5	10,397	Excluded	0	10,397	10,397
140		51	NEW 36"6 ROUND SOLID BURNER STOVE	6/6/2019	3	3,000	Excluded	0	3,000	3,000
141		51	HUTCH DESK FROM OFFICE DEPOT	12/12/2018	4	1,275	Excluded	0	1,275	1,275
142		51	TOSHIBA COPIER (Town Hall)	3/1/2016	7	6,400	Excluded	0	6,400	6,400
143		51	TOSHIBA COPIER (POLICE DEPT)	4/26/2017	5	2,638	Excluded	0	2,638	2,638
144		51	DELL SERVER	11/6/2019	3	2,888	Excluded	0	2,888	2,888
145		51	2 Panasonic Laptops from Insight Public Sector Inc.	10/10/2019	3	5,127	Excluded	0	5,127	5,127
146		51	2 Panasonic Laptops from Insight Public Sector Inc.	11/21/2019	3	5,127	Excluded	0	5,127	5,127
147		51	Body Cam new server	11/23/2020	2	4,793	Excluded	0	4,793	4,793
148		51	SMS 500 Mast Mini mobile messages	5/3/2021	1	13,554	Excluded	0	13,554	13,554
149		51	Body cam for police officers	2/19/2021	2	11,505	Excluded	0	11,505	11,505
150	285	51	OFFICE RIGHT 3 STATION INSTERTER - tradein/disposed on 8/22/12	8/10/2005	17	-	Excluded	0	0	0
151	354	51	COPIER LANIER LD245P-TOWNHALL	7/1/2006	16	-	Excluded	0	0	0
152		51	KYOCERA 400ci - CRA NEW COPIER LOCATED AT CRA BLDG	12/22/2010	12	-	Excluded	0	0	0
153	85	51	VEHICLE EQUIPMENT	9/30/2000	22	-	Excluded	0	0	0

Table 5-1
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

Summary of Existing Investments in General Government and Administrative Services

Line No.	Asset Number	Fund	Description	Date In Service	Asset Age (Years)	Historical Cost [1]	Category	Allocated Costs		Total
								Included	Excluded	
142		51	ALTERATION POST OFFICE	2/11/2005	18	12,420	Included	12,420	0	12,420
143		51	ALTERATION POST OFFICE	3/9/2005	18	14,265	Included	14,265	0	14,265
144		51	ALTERATION POST OFFICE	4/8/2005	17	5,603	Included	5,603	0	5,603
145		51	ALTERATION POST OFFICE	5/4/2005	17	12,183	Included	12,183	0	12,183
146		51	ALTERATION POST OFFICE	5/26/2005	17	8,474	Included	8,474	0	8,474
147		51	CONCRETE POST OFFICE	6/8/2005	17	920	Included	920	0	920
148		51	ALTERATION POST OFFICE	7/15/2005	17	2,787	Included	2,787	0	2,787
149		51	ALTERATION POST OFFICE	8/2/2005	17	2,101	Included	2,101	0	2,101
150		51	KEYS AND DOOR FOR POST OFFICE	8/18/2005	17	534	Excluded	0	534	534
151		51	SECURITY MONITOR POST OFFICE	8/23/2005	17	1,799	Excluded	0	1,799	1,799
152		51	CONSTRUCTION MATERIAL POST OFFICE	9/14/2005	17	1,429	Included	1,429	0	1,429
154			GENERAL GOVERNMENTAL SERVICES TOTAL			<u>\$3,983,846</u>		<u>\$2,339,077</u>	<u>\$1,644,769</u>	<u>\$3,983,846</u>

Footnotes

[1] Amounts reflected as provided by the Town.

Table 5-2
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

Summary of Future Investments in General Government and Administrative Services

Line No.	Description	Total Cost	Adjustments	Projected Cost
1	Town Boundary and Facility Survey	\$25,000	(\$25,000)	\$0
2	Town Hall Improvement W/APA Accessibility	250,000	0	250,000
3	Post Office Improvements	25,000	0	25,000
4	IT Upgrade Town Hall	100,000	0	100,000
5	Town Hall Office Renovation - Repair Plumbing/Electric	25,000	(25,000)	0
6	Town Hall Roof Repair - New Roof	20,000	(20,000)	0
7	Town Hall Parking Lot Improvement	15,000	0	15,000
8	Total Future Investment in General Government / Administration	\$460,000	(\$70,000)	\$390,000

Footnotes:

[1] Amounts as provided by Town staff.

Table 5-3
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

Summary of Existing and Future Capital Investments in General Government and Administrative Services

Line No.	Description	Total Amount
	<u>Existing Investments General Government and Administrative Services [1]</u>	
1	Existing Investments	\$2,339,077
2	Subtotal Existing Investments	<u>\$2,339,077</u>
	<u>Future Investments in General Government and Administrative Services [2]</u>	
3	Other Capital Projects	\$390,000
4	Subtotal Future Investments	<u>\$390,000</u>
5	Total Existing and Future Investment in General Government / Administration	<u>\$2,729,077</u>
6	Total Adjusted General Government and Administrative Services Investments	<u><u>\$2,729,077</u></u>

Footnotes

[1] Amounts shown based on Table 5-1.

[2] Amounts shown based on Table 5-2.

Table 5-4
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study
Design of General Government and Administrative Services Impact Fee

Line No.	Description	Total Amount	Residential	Non-Residential
Investment in Land, Facilities, and Other Major Capital				
1	Cost of Existing Land, Facilities, and Other Major Capital [1]	\$2,339,077		
2	Cost of Future Land, Facilities, and Other Major Capital [2]	390,000		
3	Total Investment in Land, Facilities, and Other Major Capital	<u>\$2,729,077</u>		
4	Developed Square Footage Allocation [3]		39.3%	60.7%
5	Allocated Investment in Land, Facilities, and Other Major Capital		<u>\$1,072,527</u>	<u>\$1,656,550</u>
Total Equivalent Impact Fee Units [4]				
6	Projected Fiscal Year 2045 Residential Dwelling Units		1,544	
7	Projected Fiscal Year 2045 Projected Developed Square Footage			1,560,160
8	Cost per Equivalent Impact Fee Unit (Dwelling Units / Square Feet)		\$694.58	\$1.06
Proposed Fees				
		Functional Pop. Coefficient	Residential	Non-Residential
9	Impact Fee Per Residential Dwelling Unit		\$694.00	N/A
10	Impact Fee per Square Foot of Non-Residential Developed Space [5]			
11	Industrial/Warehousing	0.087542	N/A	\$0.09
12	Institutional / Government	0.200298	N/A	0.21
13	Office Buildings (Office)	0.816132	N/A	0.87
14	Retail (Retail and Food Service)	2.456451	N/A	2.60
15	Catch All (Only to be Used Pending town Administrators Decision)	N/A	N/A	1.06

Footnotes:

[1] Amounts shown based on information obtained from Town Staff as shown on Table 5-1.

[2] Amounts shown based on the amounts as shown on Table 5-2

[3] Allocations shown based on square footage data obtained from the Orange County 2022 Property Data as shown on Table 2-3.

[4] Residential Unit amounts and Square Footage projections based on information obtained from Town Staff and Orange County, Florida Property Appraiser data as shown on Tables 2-2 and 2-3.

[5] Functional Population factors based on data obtained from the 11th Edition ITE Manual and the 2017 National Household Travel Survey.

Table 5-5
Town of Eatonville, Florida
General Government and Administrative Services Impact Fee Study

General Government and Administrative Services Impact Fee Comparison [1]

Line No.	Description	Residential			Non-Residential (\$ per square foot)
		Single Family	Multi-Family	Mobile Home	
Town of Eatonville, Florida					
1	Existing	N/A	N/A	N/A	N/A
2	Proposed Rates	\$694.00	\$694.00	\$694.00	\$0.090 - \$2.60 per sq. ft.
<u>Other Florida Government Agencies:</u>					
3	City of Deland	\$653.00	\$473.00	\$668.00	\$0.064 - \$0.241 per sq. ft. [2]
4	City of Lake Mary	26.00	26.00	26.00	\$0.017 per sq. ft.
5	City of Longwood	279.00	218.00	242.00	\$0.02 - \$1.94 per sq. ft. [2]
6	City of Oviedo	731.00	623.00	623.00	\$0.040 - \$3.279 per sq. ft. [2]
7	Other Florida Governmental Agencies' Average	\$422.25	\$335.00	\$389.75	

Footnotes:

[1] Unless otherwise noted, amounts shown reflect impact fees in effect April 2024. 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] Reflects the lowest and highest rate per square feet.

APPENDIX A:

Florida Impact Fee Act

Select Year:

The 2021 Florida Statutes

[Title XI](#)COUNTY ORGANIZATION AND INTERGOVERNMENTAL
RELATIONS[Chapter 163](#)INTERGOVERNMENTAL
PROGRAMS[View Entire
Chapter](#)**163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—**

(1) This section may be cited as the “Florida Impact Fee Act.”

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) For purposes of this section, the term:

(a) “Infrastructure” means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, a school bus as defined in s. [1006.25](#), and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. [191.009\(4\)](#).

(b) “Public facilities” has the same meaning as in s. [163.3164](#) and includes emergency medical, fire, and law enforcement facilities.

(4) At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

(a) Ensure that the calculation of the impact fee is based on the most recent and localized data.

(b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

(d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.

(e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

(f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential

construction.

(h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

(i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

(5)(a) Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district must credit against the collection of the impact fee any contribution, whether identified in a proportionate share agreement or other form of exaction, related to public facilities or infrastructure, including land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.

(b) If a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied under paragraph (a).

(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.

(a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with this section.

(b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.

(c) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.

(d) An impact fee increase may not exceed 50 percent of the current impact fee rate.

(e) An impact fee may not be increased more than once every 4 years.

(f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.

(g) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:

1. A demonstrated-need study justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations.

2. The local government jurisdiction has held not less than two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).

3. The impact fee increase ordinance is approved by at least a two-thirds vote of the governing body.

(h) This subsection operates retroactively to January 1, 2021.

(7) If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. [163.3180](#), s. [380.06](#), or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established.

(8) A local government, school district, or special district must submit with its annual financial report required under s. [218.32](#) or its financial audit report required under s. [218.39](#) a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.

(9) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. [163.3180\(6\)\(h\)2.b.](#), the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(10) Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and which receives benefits from the improvement or contribution that generated the credits. This subsection applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.

(11) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. [420.9071](#). If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

(12) This section does not apply to water and sewer connection fees.

(13) In addition to the items that must be reported in the annual financial reports under s. [218.32](#), a local government, school district, or special district must report all of the following information on all impact fees charged:

(a) The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.

(b) The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.

(c) The amount assessed for each purpose and for each type of dwelling.

(d) The total amount of impact fees charged by type of dwelling.

(e) Each exception and waiver provided for construction or development of housing that is affordable.

History.—s. 9, ch. 2006-218; s. 1, ch. 2009-49; s. 5, ch. 2009-96; s. 5, ch. 2011-14; s. 1, ch. 2011-149; s. 1, ch. 2019-106; s. 5, ch. 2019-165; s. 5, ch. 2020-27; s. 1, ch. 2020-58; ss. 1, 2, ch. 2021-63.

APPENDIX B:

**Summary of Existing Police Department
Fixed Assets**

Appendix B
Town of Eatonville, Florida
Police Impact Fee Analysis

Summary of Existing Fixed Assets

Line No.	Asset ID	Description	Client		Date Acquired	Asset Age (Yrs.)	Historical Cost
			Functionalization	Asset Type			
1	N/A	A/C unit for police department	Mach. & Equip.	N/A	8/6/2008	14.16	\$1,500.00
2	152	MAX RAD ANTENNA POLICE DEPT	Mach. & Equip.	N/A	5/22/2003	19.37	1,950.30
3	367	GUNS & HOLDERS-POLICE DEPT	Mach. & Equip.	N/A	3/30/2007	15.52	1,198.53
4	93	CAGES FOR POLICE CARS	Veh. & Equip.	N/A	3/26/2004	18.53	2,403.90
5	N/A	1 Chevy Police Vehicles	Veh. & Equip.	N/A	7/9/2008	14.24	23,207.00
6	N/A	Police Radios - Motorola	Mach. & Equip.	N/A	1/8/2009	13.73	83,430.00
7	N/A	MOTOROLA RADIO FOR POLICE DEPT- JAG GRANT	Mach. & Equip.	N/A	2/4/2010	12.66	15,900.00
8	N/A	POLICE TASERS - DGG TASER - JAG GRANT	Mach. & Equip.	N/A	1/12/2010	12.72	14,953.47
9	N/A	NEW COMPUTER & SERVER FOR POLICE DEPT - HEWLETT	Mach. & Equip.	N/A	9/24/2010	12.02	7,747.32
10	N/A	2005 CHEVROLET VIN # 2G1WF55K159372601	Veh. & Equip.	N/A	9/25/2013	9.02	1,900.00
11	N/A	EVIDENCE SOFTWARE	Mach. & Equip.	N/A	9/6/2013	9.07	2,041.00
12	N/A	LICENSE PLATE READER-NDI RECOGNITIONS SYSTEM	Veh. & Equip.	N/A	3/13/2014	8.56	7,800.00
13	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR7FGA66269 #10	Veh. & Equip.	N/A	2/18/2015	7.62	34,201.00
14	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR6FGA66253 #11	Veh. & Equip.	N/A	3/5/2015	7.58	35,401.00
15	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8ARXFGA66253 #13	Veh. & Equip.	N/A	3/10/2015	7.56	33,720.00
16	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR7FGA78259 #14	Veh. & Equip.	N/A	3/5/2015	7.58	32,521.00
17	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR7FGA66317 #15	Veh. & Equip.	N/A	3/10/2015	7.56	36,301.00
18	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR7FGA66274 #16	Veh. & Equip.	N/A	3/10/2015	7.56	36,301.00
19	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR7FGA66318 #17	Veh. & Equip.	N/A	3/10/2015	7.56	36,301.00
20	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR7FGA66270 #18	Veh. & Equip.	N/A	3/10/2015	7.56	36,301.00
21	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR8FGB52034 #19	Veh. & Equip.	N/A	3/10/2015	7.56	36,001.00
22	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR5FGA35169 #20	Veh. & Equip.	N/A	3/10/2015	7.56	35,701.00
23	N/A	2015 FORD INTERCEPTOR VIN#1FM5K8AR67FGB52033 #21	Veh. & Equip.	N/A	3/10/2015	7.56	35,701.00
24	N/A	2015 FORD INTERCEPTOR VIN#1GNSK3EC9FR305144 #22	Veh. & Equip.	N/A	3/10/2015	7.56	39,101.00
25	N/A	POLICE DEPARTMENT DELL SERVER	Mach. & Equip.	N/A	10/20/2014	7.95	6,064.00
26	N/A	DRY/WET COMMERCIAL VACUUM	Mach. & Equip.	N/A	2/18/2016	6.62	1,875.00
27	N/A	AUTOMATIC LICENSE READER	Veh. & Equip.	N/A	4/6/2016	6.49	11,100.00
28	N/A	10 TOSHIBA LAPTOPS AND PERIPHERALS FOR POLICE OFFICER	Mach. & Equip.	N/A	9/8/2016	6.06	42,216.00
29	N/A	US SURPLUS SALES	Mach. & Equip.	N/A	2/10/2017	5.64	10,000.00
30	N/A	2019 FORD POLICE INTERCEPTOR SEDAN VIN#1FAHP2L83KG117597 AND INSTALLED EQU	Veh. & Equip.	N/A	11/11/19 & 3/26/21	N/A	33,086.00
31	N/A	2019 FORD POLICE INTERCEPTOR SEDAN VIN#1FAHP2L86KG117593 AND INSTALLED EQU	Veh. & Equip.	N/A	11/11/19 & 3/26/21	N/A	33,086.00
32	N/A	2003 Chevy Impala with Installed equipment from HG2 Emergency Lighting	Veh. & Equip.	N/A	5/27/2021	1.35	3,852.00
33	N/A	2013 Chevy Impala with Installed equipment from HG2 Emergency Lighting	Veh. & Equip.	N/A	5/27/2021	1.35	5,654.00
34	N/A	2 POLICE VEHICLE FORD	Veh. & Equip.	N/A	4/24/2007	15.45	0.00
35	N/A	3 CROWN VICTORIA	Veh. & Equip.	N/A	11/10/2004	17.90	0.00
36	N/A	2004 CHEVY IMPALA & 2005 Crown Victoria	Veh. & Equip.	N/A	3/26/2004	18.53	0.00
37	N/A	VEHICLES	Veh. & Equip.	N/A		122.83	0.00
38	N/A	1 USED POLICE VEHICLES-2001 Ford VIN#2FAFP71W91X192383	Veh. & Equip.	N/A		122.83	0.00
39	N/A	Surplus Police Vehicle# 341 9/19/14 amount taken from row 203	Veh. & Equip.	N/A	3/2/2005	17.59	0.00
40	N/A	2005 FORD CROWN VIN#2FAFP71W8X163740 WITH 100594 MILES fr row 222	Veh. & Equip.	N/A	9/30/2012	10.01	0.00
41	N/A	2006 CHEVROLET IMPALA VIN# 2G1WS551669366992 WITH 76889 MILES fr row 223	Veh. & Equip.	N/A	9/7/2012	10.07	0.00
42	N/A	2007 FORD CROWN VIN# 2FAFP7W87X101905 WITH 87344 MILES from row 224	Veh. & Equip.	N/A	9/7/2012	10.07	0.00
43	N/A	2005 FORD CROWN 2FAFP71WX5X163741 WITH 68459 MILES from row 225	Veh. & Equip.	N/A	9/7/2012	10.07	0.00
44	N/A	2004 CHEVROLET VIN # 2G1WF55KX49326554 fr row 235	Veh. & Equip.	N/A	10/16/2013	8.96	0.00
45	N/A	1 Chevy Police Vehicles	Veh. & Equip.	N/A	7/9/2008	14.24	0.00
46	N/A	Police Station	Facility & Other	N/A	6/1/1974	48.36	1,100,357.00
47	N/A	Body Cam new server	Mach. & Equip.	N/A	09/30/2018	4.00	4,793.00
48	N/A	Body cam for police officers	Mach. & Equip.	N/A	10/24/2013	8.94	11,505.00
49		Total					<u>\$1,855,170.52</u>
50		Summary Roll-Up	Asset ID		Historical Cost	Adjustments	Adjusted Total
51		Machinery and Equipment	Mach. & Equip.		\$205,174	\$0	\$205,174
52		Vehicles and Related Equipment	Veh. & Equip.		549,640	0	549,640
53		Land, Facilities and Other Capital Equipment	Facility & Other		1,100,357	0	1,100,357
54		Excluded	Excluded		0	0	0
55		Total			<u>\$1,855,171</u>	<u>\$0</u>	<u>\$1,855,171</u>