

VILLAGE OF MCFARLAND

McFarland, Wisconsin

**PARK IMPACT FEE, FEE IN LIEU OF LAND DEDICATION AND
PUBLIC FACILITY NEEDS ASSESSMENT**

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Executive Summary

The purpose of this project was to evaluate and update the Village's current park impact fee under Wisconsin Statute, Chapter 66, Section 66.0617 Impact Fees and its fee in lieu of land dedication under Wisconsin Statute, Chapter 236, Section 236.45 Local Subdivisions Requirements. The park impact fee(s) as referenced throughout this report include both the trail and park development aspects of the park impact fee. Throughout the report, the term "fee in lieu of land dedication" is utilized this is synonymous with "parkland impact fee". The Village will be utilizing the term "parkland impact fee" in its ordinance.

According to the Village of McFarland's (the "Village") Outdoor Recreation & Open Space Plan 2019 – 2023, the Village is expecting to have population growth slightly higher than Dane County as a whole through 2040. This anticipated growth will require additions to the Village's parkland and park facilities (trails and park capital improvements). Impact fees will continue to assist in financing the capital costs associated with trails and park facility improvements. A fee in lieu of land dedication will continue to assist in financing the acquisition or initial improvement of land for public parks.

The Village currently charges a park impact fee and a fee in lieu of land dedication as established by the following reports and ordinances:

Village of McFarland Ordinance 2004-07 (original impact fee adoption)

Public Facilities Needs Assessment for Park Improvements (Virchow, Krause & Company, LLP 2003 / revised 2004)

Village of McFarland Outdoor Recreation Plan approved May 29, 2001

Ordinance No. 2010-01 updating Chapter 56 – Subdivisions Section 56-176 Fee in Lieu of Parkland Dedication

The Village has not updated its park impact fees since establishment. The Village implemented a fee in lieu of land dedication fee in the 1980's. The fee was updated in 2010.

This document serves as a summary of Baker Tilly's analysis of the Village's existing park impact fee and its fee in lieu of land dedication. It also serves to satisfy the statutory obligations as outlined in Wisconsin Statute 66.0617 and Wisconsin Statute 236.45 to update its existing fees and public facility needs assessment. The primary resources used in this development of this study include:

- > *The Village of McFarland Outdoor Recreation & Open Space Plan 2019 – 2023 (the Plan)* adopted on May 28, 2019. See the acknowledgements section of the Plan for those that were involved in its creation. The Plan is located on the Village's website.
- > *The park inventory listing as provided by the Village.* This document was compiled by the Village from the Village insurance listing, replacement values, internal capital asset listing and observation. Refer to Appendix A.
- > *The trail inventory listing as provided by the Village.* This document was compiled by the Village with assistance from the Village engineer. Refer to Appendix A.
- > The land cost is based on the village-wide average cost of unimproved land acquisition based on recent land sales.

This study should be read in conjunction with these resources. We provide no assurance on the accuracy of the resources used to develop this study. The Village may implement or update other impact fees at a later date; however, no consideration has been given to those possibilities in this report.

Introduction

As previously stated in the Executive Summary, the Village expects to experience population growth through 2040. Planning responsibly for new growth within a community is one of many challenges facing local governments. Effective accommodation of this development requires the construction and upgrade of public facilities and infrastructure to serve new residents. As well as additional park land to accommodate growth.

It is common that during the construction and upgrade of public infrastructure, many residents and businesses that will occupy the newly developed areas of the community may not yet be present. The purchase of land and the development of land often precedes the inhabiting of the property. While this may be an obvious fact, it holds important consequence for the public financing of new development. In order to apportion the public costs of new development fairly and responsibly, some measure must be undertaken to ensure that the entire cost of accommodating new development is not born solely by the current residents of the municipality. One such measure to accomplish this goal is the use of impact fees and a fee-in-lieu of land dedication to offset the initial cost to local taxpayers of satisfying the additional demand on the public infrastructure and park land.

Section A – Impact Fee Statutory Requirements

Wisconsin's Impact Fee Statute 66.0617 prescribes the types of public infrastructure for which an impact fee may be charged, the costs that may be included in developing an impact fee, as well as the obligations on the part of the issuing municipality prior to and subsequent to the fee being charged. These obligations are detailed below.

In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10). This is detailed below.

Wisconsin State Statute Section 66.0617(1) Definitions:

The following definitions as outlined in Wisconsin State Statute 66.0617(1) have been addressed in the fee computation. The requirements are as follows:

- > *Per Subsection(1)(a), "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.*

Based on the definition above, only allowable capital costs are included in the impact fee computation.

- > *Per Subsection (1)(f)(1), "Public Facilities" means...parks, playgrounds, and land for athletic fields.....".*

The projects included in the fee computation meet this definition.

- > *Per Subsection (1)(g), "Service area" means geographical area delineated by a municipality within which there are public facilities.*

The park types, acreage standards and service area radius are detailed in the Village of McFarland Outdoor Recreation & Open Space Plan 2019 – 2023. This document is located on the Village's website.

- > *Per Subsection (1)(h), "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.*

The park types, acreage standards and service area radius are detailed in the Village of McFarland's Outdoor Recreation & Open Space Plan 2019 – 2023.

The cost standard per acre is based on the replacement value of improvements provided to the Village's insurer and supported by the Village's capital asset records as well as observation. See Appendix A.

The standards and service areas used for consideration in this study are for "active-use and accessible passive-use" parks. It does not include conservancy park areas and drainageways. Although these areas may be used for recreational purposes, they are not suitable for long-term "active-use and accessible passive-use" recreational facility improvements. The Village currently provides 18.45 acres of active-use and accessible passive use acres of parkland per 1,000 residents.

Section A – Impact Fee Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(1) Definitions (cont.):

This is up from the 16.3 acres of active and accessible passive use acres per 1,000 residents from the 2019 Outdoor Recreation & Open Space Plan. The difference in these values reflects additional parkland additions and population growth that occurred after the 2019 Open Space Plan was adopted and before the adoption of this report. In total, the Village provide 46.6 acres of active, passive and conservancy parkland per 1,000 residents at the time this report was adopted.

The Village trail standard is outlined in Appendix A.

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees:

This report adheres to what an impact fee should reflect according to Wisconsin State Statute 66.0617(6). The standard requirements are as follows:

- > *Per Section (6)(a), shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.*

The fees found herein are for public facilities and land that are required to serve future developed land and the service demands that development creates.

- > *Per Section (6)(am), may not include amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed.*

The fees were developed to address the capacity necessary to service the development for which the fees are being imposed.

- > *Per Section (6)(b), may not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.*

The capital costs, which form the basis for the fees developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time the study as assembled by village staff. These standards were then used to calculate a cost to be charged.

- > *Per Section (6)(c), shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.*

The capital costs, which form the basis for the fee developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time of the study as assembled by village staff. These standards were then used to calculate a cost to be charged.

- > *Per Section (6)(d), shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under Chapter 236 or any other items of value.*

The other financing sources listed above were taken into consideration as a part of the fee computations. It has been determined that these financing sources have not been used to finance capital costs for park improvements. Therefore, these sources were not included in the fee calculations.

Section A – Impact Fee Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees (cont.):

- > *Per Section (6)(e), shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.*

The receipt of federal and or state grants was considered in the fee development. No grant funds have been received from federal or state governments specifically for park improvements or land purchases in the last ten years. Village staff determined that state and federal grant funds cannot be relied upon to fund future park projects. Therefore, the fee has not been reduced for such funds. The village will continue to attempt to secure park grant funding. Any grant funds received in the future will be factored in future impact fee calculations.

- > *Per Section (6)(f), may not include amounts necessary to address existing deficiencies in public facilities.*

The capital costs included in the fee computations are not related to curing existing deficiencies.

- > *Per Section (6)(fm), may not include expenses for operation or maintenance of a public facility.*

The costs included in the fee computations do not include expenses for operation or maintenance of a public facility.

- > *Section (6)(g) except as provided under this paragraph, shall be payable by the developer or the property owner to the municipality in full upon issuance of a building permit by the municipality. There are exceptions to this outlined in the statute.*

All fees will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617 (7r) – Impact Fee Reports

- > *At the time that the municipality collects an impact fee, it shall provide to the developer for which it received the fee an accounting of how the fee will be spent.*

The Village is aware of this requirement.

Wisconsin State Statute Section 66.0617 (8) – Requirements for Impact Fee Revenues

- > *Revenues from each impact fee that is imposed shall be placed in a separate segregated interest-bearing account and shall be accounted for separately from the other funds of the municipality. Impact fee revenues and interest earned on impact fee revenues may be expended only for the particular capital costs for which the impact fee was imposed, unless the fee is refunded under sub. (9).*

The Village accounts for its impact fees in a separate general ledger account. Interest income is allocated to this account on a monthly basis.

Section A – Impact Fee Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617 (9) – Refund of Impact Fees

- > *Except as provided in this subsection, impact fees that are not used within 8 years after they are collected to pay capital costs for which they were imposed shall be refunded to the payer of fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub. (8). Impact fees that are collected for capital costs related to lift stations or collecting and treating sewage that are not used within 10 years after they are collected to pay the capital costs for which they were imposed, shall be refunded to the payer of the fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub.(8). The 10-year time limit for using impact fees that is specified under this subsection may be extended for 3 years if the municipality adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the 10 year limit, it needs an additional 3 years to use the impact fees that were collected.*

The resolution shall include detailed written findings that specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this sub-section. For purposes of the time limits in this subsection, an impact fee is paid on the date the developer obtains a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality under sub. (6) (g).

According to Village management, the Village has spent down its impact fee collections in accordance with state statute guidance and no refunds have been made to date.

NOTE: The impact fee requirements outlined in this section are subject to change by the legislature at any time. Refer to the state statute for the impact fee statutory requirements.

Section B – Compliance with Wisconsin Impact Fee Requirements

Impact Fee Process

See Wisconsin State Statute 66.0617 for the detailed process. In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10).

The process followed and information utilized in the development of the impact fees / fee in lieu of land dedication is summarized below:

- Requires a Public Hearing:
 - Class 1 notice under Chapter 985
 - Provide copy of proposed ordinances
 - Provide public facilities needs assessment
- Based on a Public Facilities Needs Assessment (for facilities included in the impact fee calculation):
 - Inventory of existing facilities, including deficiencies
 - Identification of new public facilities
 - Estimated (or actual) capital cost of new public facilities
 - Effect of recovering capital costs on affordable housing
 - Available for public inspection and copying in the office of the clerk at least 20 days before hearing
- Follow Impact Fee Standards:
 - Rational relationship to the need for new facilities
 - Proportionality
 - Actual costs or reasonable estimates
 - Net of other charges
 - Net of grants
 - Must exclude improvements to address deficiencies
 - May not include expenses for operation or maintenance of a public facility
 - Payable by the developer or property owner to the village in full upon the issuance of a building permit by the Village
- Establish Accounting Requirements:
 - Use of funds restricted
 - Subject to refund
- Specify Appeal Procedure

Section B – Compliance with Wisconsin Impact Fee Requirements (cont.)

Imposition of the Park Impact Fee / Fee-in-lieu of Land Dedication

The park impact fee and fee-in-lieu of land dedication will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617(7) - Low Cost Housing

In general, the level of the fees in relation to average housing cost should not impede the affordability of low-cost housing. For example, including the proposed single family park impact fee and fee in lieu of land dedication of \$5,935, in a typical 30 year mortgage at 4% interest would equate to an additional monthly payment of \$28. According to AreaVibes Inc., the median home price in McFarland is \$243,000. Assuming a down payment of 20%, the average monthly mortgage payment would be \$928. The impact fee would be 3% of this monthly payment. In addition, if the owner of a multifamily dwelling were to include the proposed multi-family fees of \$4,122 in a mortgage with the same terms, the additional monthly payment would be \$19.

The impact fee statute allows for an exemption from or reduced fees on new development that is approved for affordable housing. If a portion of the project has been approved for affordable housing, then the fee may be adjusted accordingly at the discretion of the Village Board upon recommendation of the Planning Commission.

Information from the 2012-2016 US Census showed that the Village of McFarland's median household income was \$78,009 (2016 dollars). Dane County's median household income was \$64,773 (2016 dollars). Wisconsin's household income was \$53,357 (2015 dollars).

Updates to the Report

Unless modified further by the Village Board, the park impact fees and the fee-in-lieu of land dedication shall be adjusted annually on January 1 by the Community Development Director utilizing the consumer Price Index – All Urban Consumers – Midwest Region prepared by the United States Department of Labor. This will allow for changes in growth, project costs, estimates or other projects to be incorporated into the fees. See assumptions for recommendations.

Section C – Impact Fee for Park Facility Improvements

Assumptions

- > The existing park impact fees were based on *Village of McFarland Ordinance 2004-07, Public Facilities Needs Assessment for Park Improvements (Virchow, Krause & Company, LLP, 2003 / revised 2004)*, and the *Village of McFarland Outdoor Recreation Plan approved May 29, 2001*. These fees have not been updated by the Village since they were put in place.
- > The fee in lieu of parkland dedication was updated in 2010 per village Ordinance 2010-01.
- > The Village's current Outdoor Recreation & Open Space Plan 2019 – 2023 (Plan) was used as the basis for this study. This Plan was approved on May 28, 2019. As noted in the Plan, "Recreation planning has become an essential element of long-range community planning." The plan also supports the guidelines established in the Village of McFarland 2017 Comprehensive Plan which can be found on the Village website.
https://www.mcfarland.wi.us/index.asp?SEC=0E83C2A4-E3E3-452E-B443-D0155A06F2DE&DE=300AF5FC-C27A-4DBB-A7D1-48B424F3368B&Type=B_BASIC
- > According to the US Census, 2011-2015, the most recent population estimate for the Village is 8,168 as of July 1, 2016, which is an increase of approximately 1,700 since 2000 (6,400 population) or a 26% increase. According to the US Census 2011-2015 survey results, it is expected that the Village's population will grow to 9,895 by the year 2040 or an increase of approximately 1,700 or 21%. The current 2019 population is 8,700.
- > According to the United States Census Bureau (2010 results – latest known), the Village has a total land area in square miles of 3.55 which equates to a population density of 2,300 inhabitants per square mile when using the 2011-2015 ACS estimates and 2,450 inhabitants per square mile when using the 2019 population.
- > According to the Village's parkland inventory records (see Appendix A, Table II.), the Village has approximately 160.5 improved acres of active and accessible passive use parkland for existing residents.
- > According to the Village, the Village has park improvements in the amount of \$5,761,746. This includes all Village parks that only have Village improvements i.e. no developer added improvements. The estimated improvement cost per acre is \$47,035 (see Appendix A, Table I.)
- > According to the Village, the Village has also used its resources to finance trails in the amount of \$2,780,000. The estimated cost per foot of trail is \$55 (see Appendix A, Table III.)
- > The land costs to calculate the fee-in-lieu of land dedication is based on the village-wide average cost of land acquisition and the updated Village land dedication requirement. The cost per acre is \$81,000 (see Appendix A, Table IV).
- > Park development fees will not be assessed to nonresidential land uses as park usage is primarily residential in this community.
- > The Park & Open Space standards can be found in the Outdoor Recreation & Open Space Plan 2019 – 2024. These standards have been updated to reflect current data at the time this impact fee report was adopted.

Section C – Impact Fee for Park Facility Improvements (cont.)

Assumptions (cont.)

- > For purposes of this analysis, it is assumed that there will be an average of 2.62 persons per household for single-family housing units and 1.82 persons per household for duplex and multifamily housing units. See Section C (pages 11 – 13) for the computation and source information.
- > For purposes of this report, “Group Quarters Dwelling Unit” is defined as follows: a dwelling unit where individuals live or stay that is owned or managed by an entity or organization providing housing and / or services for the residents. The services may include, but are not limited to, custodial or medical care and other types of assistance (for example a skilled-nursing facility). Residency is restricted to the individuals receiving the services, and the individuals typically do not participate in the labor force while a resident. Typically, a Group Quarters Dwelling Unit has one resident per unit.
- > It is assumed that Village of McFarland parks, particularly the athletic facilities, will be used by other nearby communities. However, it is further assumed that such use will be reciprocal in that McFarland residents will use facilities in other jurisdictions in roughly equal measure. Nonresident use is not considered to have a measurable influence on the level of improvement or the allocation of capital improvement costs as the Village does not include non-residents in its park standard.

- > The village has one impact fee zone which is comprised of the entire Village of McFarland.
The standards and service areas used for consideration in this study are for “active-use and accessible-passive” parks. It does not include conservancy park areas and drainage-ways. Although these areas may be used for recreational purposes, they are not suitable for long-term “active-use and accessible passive-use” recreational facility improvements. The Village currently provides 18.45 acres of active and accessible passive-use acres of parkland per 1,000 residents.

This is up from the 16.3 acres of active and accessible passive use acres per 1,000 residents from the 2019 Outdoor Recreation & Open Space Plan. The difference in these values reflects additional parkland additions and population growth that occurred after the 2019 Open Space Plan was adopted and before the adoption of this report. In total, the Village provide 46.6 acres of active, passive and conservancy parkland per 1,000 residents at the time this report was adopted.

Recommendation

The Village should consider whether its existing park impact fee and fee in lieu of land dedication fee should be updated with the fees identified and explained on the following pages. The recommended single family and multi-family fees represent an increase from the existing fee. The Group Quarters dwelling unit type has been broken out from the multi-family dwelling unit type.

Section C – Impact Fee for Park Facility Improvements (cont.)

Fee Summary

Dwelling Unit Type	Park Facilities Improvement	Trail	Fee in Lieu of Land Dedication	Total
Single Family	\$1,735.15	\$837.20	\$3,915.46	\$6,487.81
Multi Family	\$1,205.33	\$581.56	\$2,719.90	\$4,506.79
Group Quarters	\$662.27	\$319.54	\$1,494.45	\$2,476.26

APPENDIX A

Section C - Impact Fee for Park Facility Improvements (cont.)

Park Facilities Improvement Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.62	\$ 662.27	\$ 1,735.15
Multi Family	1.82	\$ 662.27	\$ 1,205.33
Group Quarters	1.00	\$ 662.27	\$ 662.27

Cost Recovery:

Total cost of improved parkland \$ 5,761,746 B

Current residents 8,700 C

Cost per Person

\$ 662.27

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the Village of McFarland - Appendix A. Table I.

C) Per the Village of McFarland

Section C - Impact Fee for Park Facility Improvements (cont.)

Trail Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.62	\$ 319.54	\$ 837.20
Multi Family	1.82	\$ 319.54	\$ 581.56
Group Quarters	1.00	\$ 319.54	\$ 319.54

Standards:

Cost standard per foot \$ 55 B

Current Statistics:

Estimated 2019 Village population 8,700 C

Footage per person

Total footage 50,591 D

Divided by: current residents 8,700 C

Foot per person 5.8150575

Cost per Person:

Cost standard per foot \$ 55 B

Multiplied by: footage per person 5.8150575 per above

Cost per person \$ 319.54

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the Village of McFarland - Appendix A. Table III.

C) Source: U.S. Census, Wisconsin Department of Administration 2019 population estimate

D) Per the Village engineer

Section C - Impact Fee for Park Facility Improvements (cont.)

Fee in lieu of land dedication

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.62	\$ 1,494.45	\$ 3,915.46
Multi Family	1.82	\$ 1,494.45	\$ 2,719.90
Group Quarters	1.00	\$ 1,494.45	\$ 1,494.45

Standards:

Cost standard per acre \$ 81,000 B

Parkland acres per 1,000 residents 18.45 C

Cost per Person:

Cost standard per acre	\$ 81,000	B
Multiplied by: acres per person	<u>0.0184500</u>	per above
Cost per person	\$ <u>1,494.45</u>	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

B) Per the Village of McFarland - Appendix A. Table IV.

C) Per the Village of McFarland

Appendix A**Table I. Inventory of Park Capital Improvements**

		2019
Neighborhood Parks	Acres	Replacement Value of Village Improvements
Cedar Ridge Park	3.90	\$ 68,835
Woodland Estates Park	2.40	114,297
Highland Oaks Park	2.20	177,620
Jaegar Park	2.00	46,049
Autumn Grove Park	1.50	108,890
Egner Park	2.30	72,525
Orchard Hill Park	58.30	142,388
Arnold Larson Park	1.40	144,232
Subtotal	74.00	874,836
Mini Parks		
Valley Totlot	1.00	26,190
Discovery Garden Park	0.20	179,135
Ridgeview Totlot	0.40	15,894
Subtotal	1.60	221,219
Community Parks		
Brandt Park	4.90	1,771,880
Lewis Park/Legion Memorial	13.00	1,203,322
McDaniel Park	8.70	570,569
William McFarland Park	20.30	1,119,920
Subtotal	46.90	4,665,691
Park improvement subtotal	122.50	5,761,746
AVERAGE COST PER ACRE TO IMPROVE		\$ 47,035

Source: Village of McFarland

Appendix A
Table II. Park Inventory

Park	Park Type	Acres	Total Replacement Costs	Less Developer Funded	Net	10% Engineering Planning	Total	Improvement Cost Per Acre
<u>Included In Park Improvement Calculation</u>								
Brandt Park	Community	4.90	\$ 1,610,800	\$ -	\$ 1,610,800	\$ 161,080	\$ 1,771,880	\$ 361,608
Lewis Park/Legion Memorial	Community	13.00	1,093,929	-	1,093,929	109,393	1,203,322	92,563
McDaniel Park	Community	8.70	518,699	-	518,699	51,870	570,569	65,583
William McFarland Park	Community	20.30	1,018,109	-	1,018,109	101,811	1,119,920	55,168
Subtotal		<u>46.90</u>	<u>4,241,537</u>	<u>-</u>	<u>4,241,537</u>	<u>424,154</u>	<u>4,665,691</u>	
Cedar Ridge Park	Neighborhood	3.90	62,577	-	62,577	6,258	68,835	17,650
Woodland Estates Park	Neighborhood	2.40	103,906	-	103,906	10,391	114,297	47,624
Highland Oaks Park	Neighborhood	2.20	161,473	-	161,473	16,147	177,620	80,736
Jaegar Park	Neighborhood	2.00	41,863	-	41,863	4,186	46,049	23,025
Autumn Grove Park	Neighborhood	1.50	98,991	-	98,991	9,899	108,890	72,593
Egner Park	Neighborhood	2.30	65,932	-	65,932	6,593	72,525	31,533
Orchard Hill Park	Neighborhood	58.30	129,444	-	129,444	12,944	142,388	2,442
Arnold Larson Park	Neighborhood	1.40	131,120	-	131,120	13,112	144,232	103,023
Subtotal		<u>74.00</u>	<u>795,306</u>	<u>-</u>	<u>795,306</u>	<u>79,530</u>	<u>874,836</u>	
Valley Totlot	Mini Park	1.00	23,809	-	23,809	2,381	26,190	26,190
Discovery Garden Park	Mini Park	0.20	162,850	-	162,850	16,285	179,135	895,675
Ridgeview Totlot	Mini Park	0.40	14,449	-	14,449	1,445	15,894	39,735
Subtotal		<u>1.60</u>	<u>201,108</u>	<u>-</u>	<u>201,108</u>	<u>20,111</u>	<u>221,219</u>	
Total Park Improvements		<u>122.50</u>	<u>\$ 5,237,951</u>	<u>\$ -</u>	<u>\$ 5,237,951</u>	<u>\$ 523,795</u>	<u>\$ 5,761,746</u>	<u>\$ 47,035</u>

Note 1: Table II. includes all Village parks that have been improved by the Village.

Note 2: The following parks are unimproved and were not included in the park improvement computation:

	Acres	
CTH AB	Community	26.00
Woodland Commons	Neighborhood	5.00
Siggelkow Road Park	Neighborhood	5.50
Juniper Ridge	Neighborhood	1.50
Total unimproved parks		<u>38.00</u>

Note 3: Total active-use and accessible passive-use acres per the Village Outdoor Recreation Plan equals 132.5. The total park improvement acreage above (122.50) in addition to unimproved parks (38.0) equals 160.5. The difference of 28.0 acres accounts for additional park acreage added to the Village following adoption of the Outdoor Recreation Plan prior to the adoption of this report.

Table III. Trail Inventory

Total feet of Village Trails	<u>50,591</u>
Total miles of Village Trails	<u>9.58</u>
Replacement Value	<u>\$ 2,780,000</u>
Replacement cost per foot	<u>\$ 55</u>

Table IV. Fee in lieu of land dedication

Cost per acre	<u>\$ 81,000</u>
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