

# City of Everett

## Parks Impact Fees Rate Study | 2021

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**DRAFT: September 1, 2021**

### **Note**

This draft rate study present results based on the data from one set of policy choices. Policies that directly affect the results of this study are under way and this document will be updated to reflect the policies selected by decision-makers. Charts, tables, and rates are subject to change.

## Introduction

This study provides the calculations for development impact fees to be collected for parks capital projects in the City of Everett. Washington State authorizes municipalities to levy multiple types of impact fees to help offset the expenses associated with growth. The City of Everett has elected to explore park impact fees as authorized by the Growth Management Act enacted in 1990 ([Revised Code of Washington Chapter 36.70A](#)).

The Revised Code of Washington (RCW) outlines the intent and purpose of impact fees in Chapter [82.02.050](#):

*Impact fees—Intent—Limitations.*

(1) *It is the intent of the legislature:*

- (a) *To ensure that adequate facilities are available to serve new growth and development;*
- (b) *To promote orderly growth and development by establishing standards by which counties, cities, and towns may require, by ordinance, that new growth and development pay a proportionate share of the cost of new facilities needed to serve new growth and development; and*
- (c) *To ensure that impact fees are imposed through established procedures and criteria so that specific developments do not pay arbitrary fees or duplicative fees for the same impact.*

(2) *Counties, cities, and towns ... are authorized to impose impact fees on development activity as part of the financing for public facilities, provided that the financing for system improvements to serve new development must provide for a balance between impact fees and other sources of public funds and cannot rely solely on impact fees.<sup>1</sup>*

Washington State law requires that the impact fee support system improvements. The improvements must be related to new development and reasonably benefit the new development. The impact fee should not exceed a proportionate share of the costs of the system improvements needed to support growth.<sup>2</sup>

The means by which the fee and the proportionate share are calculated are guided by [RCW 82.02.060](#). Specifically, state law requires any municipal ordinance enacting GMA impact fees is to include a schedule for each type of development activity that is subject to impact fees. The schedule must be based on a formula or method.<sup>3</sup> To determine the proportionate share, the formula is to consider the following:

(1) *...In determining proportionate share, the formula or other method of calculating impact fees shall incorporate, among other things, the following:*

- (a) *The cost of public facilities necessitated by new development;*

<sup>1</sup> [RCW 82.02.050](#).

<sup>2</sup> [RCW 82.02.050\(3\)](#).

<sup>3</sup> [RCW 82.02.060\(1\)](#).

- (b) *An adjustment to the cost of the public facilities for past or future payments made or reasonably anticipated to be made by new development to pay for particular system improvements in the form of user fees, debt service payments, taxes, or other payments earmarked for or proratable to the particular system improvement;*
- (c) *The availability of other means of funding public facility improvements;*
- (d) *The cost of existing public facilities improvements; and*
- (e) *The methods by which public facilities improvements were financed;*<sup>4</sup>

According to the provisions of [RCW 82.02.060\(1\)](#), impact fees must be adjusted for other revenue sources that are paid by development, if such payments are earmarked or proratable to particular system improvements.<sup>5</sup> Impact fees need to account for other means of funding facility improvements than impact fees (see the balance provision in [RCW 82.02.050\(2\)](#)).

This study documents the per capita investment method and results, and a proportionate share approach.

## NOTE ON CURRENT PLANNING EFFORTS

As of the time of this study, the City of Everett is midway through a required update of its Parks, Recreation, and Open Space Plan. This effort is expected to include updates to key pieces of information for the impact fee calculation, including by not limited to the level of service standards, capital project list, and proportionate share of future revenues. Additionally, Snohomish County is completing a periodic update of growth targets which is likely to affect the population and employment targets used throughout this study.

## Future Growth

The Growth Management Act requires the City of Everett to plan for new growth and establish a comprehensive plan. The City's current comprehensive plan is for the period 2015-2035. Based on the available capital projects lists and demographic projections, this study incorporates growth for the ten-year expenditure window for collected impact fees, 2021-2031.<sup>6</sup>

The City of Everett is provided population growth estimates for key planning years – 2035 and 2050 – consistent with the Snohomish County growth targets and *VISION 2050*. Every year, the Washington State Office of Financial Management (OFM) produces population estimates for all Washington municipalities, which are treated as the official population estimates for State fiscal calculations.<sup>7</sup> For the purpose of this study, the OFM population estimates are used for City residential population estimates through 2020, the most recent estimates available.

<sup>4</sup> [RCW 82.02.060\(1\)](#).

<sup>5</sup> Other provisions of [RCW 82.02.050](#) and [060](#) include: The City must provide impact fee credit if the developer dedicates land or improvements identified in the City's adopted Capital Facilities Plan and such construction is required as a condition of development approval ([RCW 82.02.060\(4\)](#)). Collected impact fees may only be spent on public facilities identified in a capital facilities plan or to reimburse the government for the unused capacity of existing facilities ([RCW 82.02.050\(4\)](#)). In addition, impact fees may only be spent on capital costs for system improvements.

<sup>6</sup> [RCW 82.02.070](#).

<sup>7</sup> [RCW 43.62.030](#).

Expected growth in housing and employment are key components to impact fee calculations. The City provided housing targets. Employment estimates from Puget Sound Regional Council's *VISION 2040*, *VISION 2050*, and *Covered Employment Estimates by Jurisdiction* were used throughout this study.

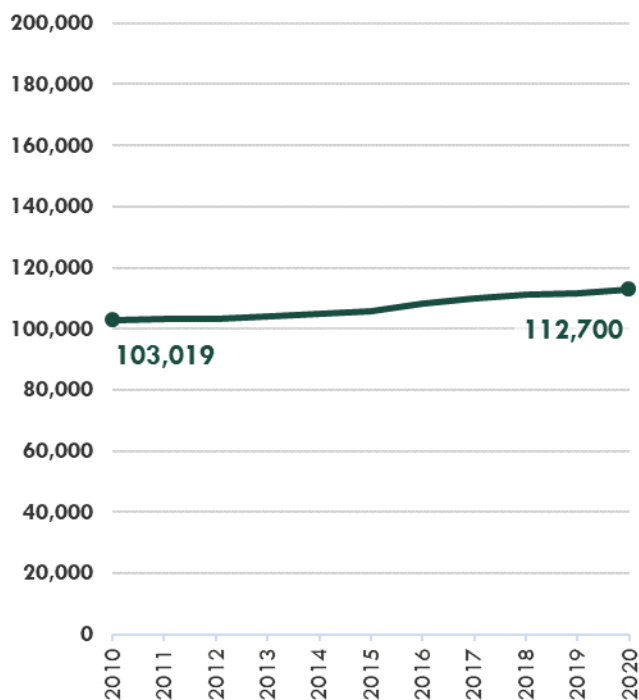
Development will increase the residential population of the City, but development is expected to also increase employment. Added jobs can increase demand on infrastructure through use of City parks by employees and non-resident visitors to those businesses. Multiple Washington jurisdictions attempt to capture the expected increased usage resulting from growth by using the concept of equivalent population.<sup>8</sup>

BERK also collected employment, population, household size, and housing unit data from OFM, U.S. Census Bureau's American Community Survey (ACS), U.S. Census Bureau's OnTheMap project, and the City of Everett Comprehensive Plan. Using an average annual growth rate to adapt the 2035 and 2050 growth targets to the 10-year impact fee expenditure timeline, BERK found annual expected growth in employment, residential population, and housing. The results are split between residential population and residential equivalent population (i.e., employment) below.

## RESIDENTIAL POPULATION AND HOUSING GROWTH

The City has experienced moderate growth over the past 10 years, as shown in Exhibit 1.

**Exhibit 1. City of Everett Population, 2010-2020**



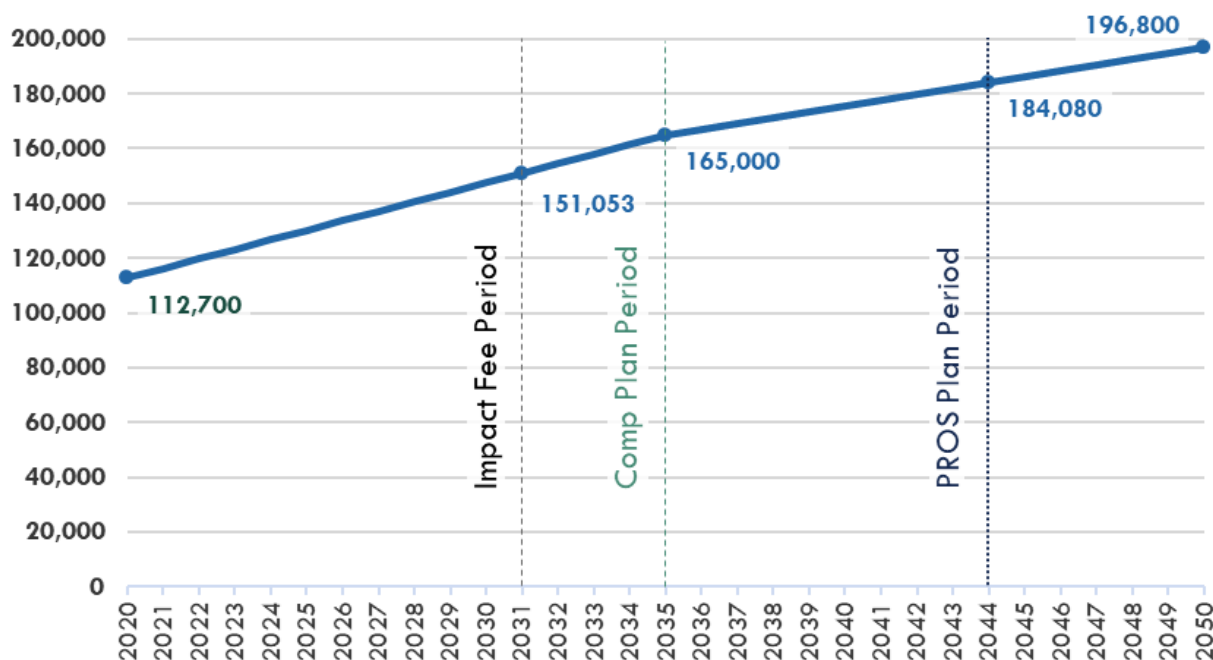
Sources: OFM, 2021; BERK, 2021.

Compared to the 9.4% growth over the past decade, the City is planning for a significant increase in

<sup>8</sup> Examples of other jurisdictions that have used equivalent population include the cities of Anacortes, Issaquah, Redmond, Edmonds, and Montlake Terrace.

population between 2020 and 2050 as shown in Exhibit 2. To reach the population growth targets, the City will need to grow 34.0% in the next decade.

**Exhibit 2. Estimated and Projected Population: 2020, 2021-2050**



Sources: BERK, 2021.

Housing has often been classified into single family or multifamily, where single family are generally free-standing housing units intended for one household and multifamily are groupings of housing units with some shared structural elements meant for multiple households. This distinction is becoming less meaningful as residents have demanded and cities have encouraged alternative approaches to housing, such as townhouses, accessory dwelling units, and cluster housing. The City of Everett anticipates that very little new traditional single family housing is expected in the future as most single family zones have been built out. To meet the population targets, most growth will need to be alternative housing approaches. The City has planned for mixed use centers and corridors with higher density housing types.

Since being authorized in 1990, Growth Management Act impact fees for parks have typically been levied against residential development. If jurisdictions differentiate park impact fee rates for residential development, rates have used single family and multifamily, and less commonly additional categories for duplexes, mobile homes, townhouses, and accessory dwelling units.

To create a rate structure that is flexible in its approach to changing residential housing types, this study considers residential development from a more flexible approach.

Ultimately, residential park impact fees rates are set by the amount per person in park capital costs needed to respond to growth. However, residential impact fees are levied at the time of permitting and charged based on housing units, not the number of future residents. Characteristics of the unit provide information to make reasonable assumptions about the number of people who will reside in that unit. Specifically, the number of bedrooms indicates the number of people that the unit is intended to accommodate. Exhibit 3 illustrates a current breakdown of dwelling units by the number of bedrooms.

**Exhibit 3. Current Bedrooms, Residents, and Residents per Bedroom, 2019**

	Estimate	Share of Total	Assumed Number of Bedrooms	Total Bedrooms
No bedroom	1,729	4.0%	1	1,729
1 bedroom	6,841	15.8%	1	6,841
2 bedrooms	14,870	34.2%	2	29,740
3 bedrooms	13,966	32.2%	3	41,898
4 bedrooms	4,862	11.2%	4	19,448
5 or more bedrooms	1,160	2.7%	5.25*	6,090
<b>Total Units</b>	<b>43,428</b>			<b>105,746</b>

Note: \* No further information is available on units with 5 bedrooms or more, but BERK assumed that the number of higher bedrooms would become successively less common matching the overall pattern after 3 bedrooms. To account for that skewed distribution in the category, BERK assumed 5.25 bedrooms.

Sources: U.S. Census Bureau ACS, 2020; BERK, 2021.

**Persons per Bedroom:** The data in Exhibit 3 were combined with the estimated number of occupants from a similar table within the same Census data set which estimated the housing tenure for 106,921 residents in Everett. By dividing the number of residents by the number of bedrooms, BERK calculated **1.01 persons per bedroom** for the City.

## EMPLOYMENT AND RESIDENTIAL EQUIVALENT POPULATION GROWTH

According to the U.S. Census Bureau's *OnTheMap*, 15% of employees in the City of Everett both live and work in Everett as of 2018. The remaining 85% of people employed within Everett live outside city limits. These employees increase the number of people coming into the City by nearly 80,000. Including customers to businesses, further employment development adds pressure for parks services, either in the form of employees using City-owned parks facilities or customers.

While the ongoing global pandemic has changed the workforce, this study is looking forward to the next 10 years, a period in which future patterns are likely to more closely resemble past patterns.

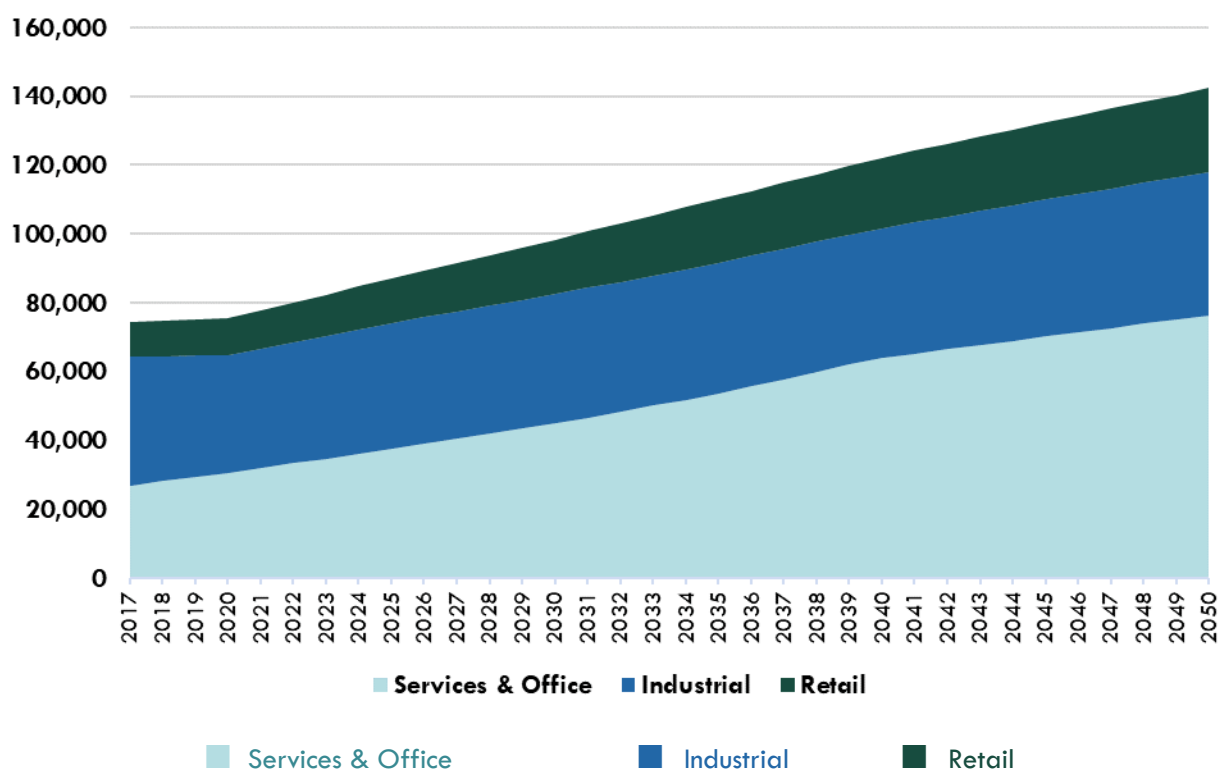
The Puget Sound Regional Council provides sector employment targets as part of its regional planning efforts. PSRC provides targets and current estimate data in six employment sector categories:

- Construction and Resources
- Retail
- Finance, Insurance, Real Estate, and Services
- Government
- Education
- Manufacturing and Wholesale Trade, Transportation, and Utilities

To provide anonymity to employers, PSRC suppresses employment sectors that are dominated by a small number of employers. For the City of Everett, PSRC suppresses the “Education” and “Manufacturing and Wholesale Trade, Transportation, and Utilities” categories. To find these categories, BERK used data from the U.S. Census Bureau’s *OnTheMap* employment report which provides total jobs by North American Industry Classification System (NAICS) categories. The resulting employment estimates were categorized into three categories corresponding with PSRC and NAICS categories: Services & Offices, Industrial, and Retail. Two categories, Education and Government, were excluded from this analysis as being impact fee exempt.

As part of VISION 2050, PSRC published a target growth in Everett employment by 89,000 jobs compared to the 2020 estimate. Applying the sector analysis described above to this target resulted in the estimates shown in Exhibit 4.

**Exhibit 4. Estimated and Projected Employees by Type: 2017-2050**



Sources: PSRC, 2017; U.S. Census Bureau, 2020; BERK, 2021.

Similar to impact fees for residential development, commercial development is levied not on the number of employees but by the square footage. To create a correspondence between number of employees and square feet for calculating rates, BERK used the Snohomish County 2007 Buildable Lands Project’s *Density Study* that included recommended floor square footage growth by commercial type in for 2021-2031,<sup>9</sup> and assumptions for commercial square feet per employee, by employment category. BERK projected employment and commercial square footage by type using linear annual growth rate for the

<sup>9</sup> Snohomish County, Buildable Lands Report Employment Density Study, 2007, “Table 1 Recommended Floor Area Square Feet per Employee Assumptions.” <<https://snohomishcountywa.gov/DocumentCenter/View/7660/Employment-Density-Study?bidId=>>.

impact fee period.

As described above, equivalent population estimates are based on quantifying the amount of time that parks are available to each group. These estimates are not an estimate of usage, but of possible usage given the periods that parks are open.

Based on hours of operation and comparisons with other jurisdictions, BERK used an assumption that an employee can access City parks 45.9% of the time a resident can access City parks. These calculations are shown in Exhibit 5.

#### Exhibit 5. Population Equivalent Employee to Residential Conversion Calculation

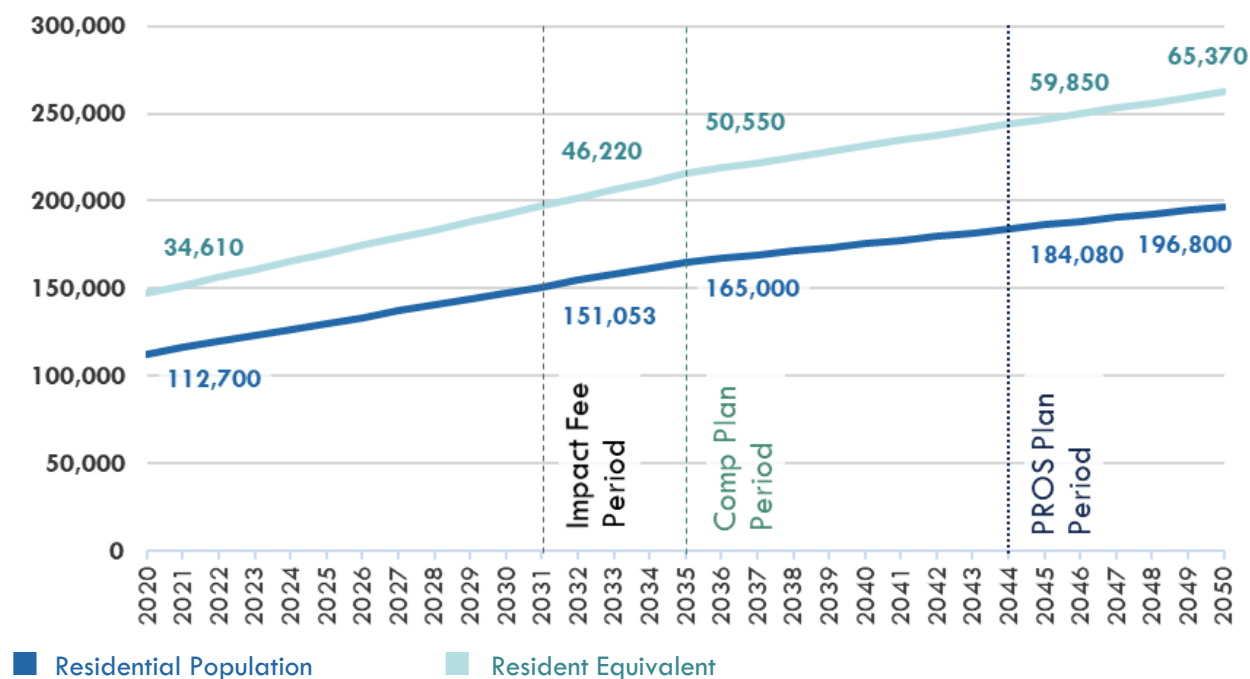
Residential Conversion Factor	
<b>Residential Park Availability</b>	
Hours per day parks open to residents (6 a.m.-Dusk)	14
Days per week	7
Total hours per week parks available to residents	98
<b>Time Employee at Employment Location</b>	
Hours per day at employment location	9
Days per week at employment location	5
Total hours per week at employment location	45
<b>Employee to Residential Conversion Factor</b>	<b>45.9%</b>

Sources: BERK, 2021.

BERK used this employee-to-resident equivalency factor to estimate employee growth and the number of additional resident equivalents expected from 2022-2031. Exhibit 6 shows residential and resident equivalent population growth for 2020-2050, including the impact fee study period.



Exhibit 6. Current Projected Residential and Resident Equivalent Population, 2020-2050



Sources: U.S. Census Bureau, 2020; PSRC, 2020; City of Everett, 2021; BERK, 2021.

## Level of Service Standards

In conjunction with the 2021-2022 update to the *PROS Plan*, the City has adopted a set of updated level of service (LOS) standards that incorporates: acres of developed parks and neighborhood parks; miles of multipurpose trails and park paths; per capita investment; and, minimum population access to park properties. Together, these LOS standards create an overall parks system levels of service concept “to invest in the park system at a rate like what current residents and employees enjoy” (Everett Comprehensive Plan).

The two acres-based LOS standards and the two miles of trails and paths LOS standards are based on current inventory. These inventory totals are divided by the current population to estimate a per capita level of service standard for each measure.

The value per capita LOS standard based on the value of park lands and facilities. A value per capita LOS standard represents a commitment on behalf of the City to attempt to keep the overall per person value of the parks system with growth. The LOS standard is calculated with the generalized formula:

$$\text{Investment per capita} = (\text{value of land} + \text{value of facilities}) \div \text{City population (or equivalent pop)}$$

To find the replacement value for the park lands and facilities, BERK gathered information from multiple sources.

The Snohomish County Assessor is responsible for valuing parcels throughout the County. Using GIS, BERK summed the assessed values for the City’s parks parcels. The land value is shown in Exhibit 7. The assessed value was \$174.3 million; however, the replacement value depends on market conditions and the assessor value is typically lower than the sale values. Using recent land transactions in the city, the

after adjusted total land value was estimated to be \$265.1 million (2020\$).

The City of Everett insures many park facilities; the replacement value of structures and facilities was based on insurance values. For those facilities that the City does not insure, estimates were based on the inventory created for the PROS Plan update and cost estimates for similar projects gathered from Washington State Recreation and Conversation Office grant applications and Puget Sound jurisdictions. The replacement value of facilities is estimated at \$115.5 million.

**Exhibit 7. City of Everett Parkland, Facilities, and Park System Values (2020\$)**

	Total Value 2020	Per Capita Value: Population 2020	Per Capita Value: Equivalent Population 2020
<b>Land</b>			
Assessed Value	\$174,308,071		
Market Adjustment	1.52		
<b>Land Value</b>	<b>\$265,122,576</b>	<b>\$2,352.46</b>	<b>\$1,799.76</b>
<b>Facilities</b>			
<b>Facilities Value</b>	<b>\$115,458,377</b>	<b>\$1,024.48</b>	<b>\$783.78</b>
<b>Land and Facilities Value Total</b>	<b>\$380,580,954</b>	<b>\$3,376.94</b>	<b>\$2,583.54</b>

Sources: Snohomish County Assessor, 2021; City of Everett, 2021; Washington State Recreation and Conservation Office, 2021; BERK, 2021.

The final level of service standard is described in the Comprehensive Plan Parks Element; it does not directly affect the impact fee calculation, although it will help the City direct where to invest future parks capital projects.

The City's proposed LOS standards are summarized in Exhibit 8.

## Exhibit 8. City of Everett Parks Level of Service (LOS) Standards

Feature	Residential Base LOS Standards	Residential Target LOS Standards	Residential Equivalent Base LOS Standards	Residential Equivalent Target LOS Standards
<b>Acres per 1,000 population</b>				
Total Acres	*	8.2	*	6.3
Developed Acres	1.7		1.3	
Neighborhood Acres	0.6		0.4	
<b>Trails per 1,000 population</b>				
Multipurpose Trails	0.11		0.08	
Paths in Parks	0.14		0.11	
<b>Other Measures</b>				
Per Capita Investment	\$3,377		\$2,584	
Access: District Pop. Share	65%	80%	65%	80%

Note: \*No net loss

Sources: City of Everett, 2021; BERK, 2021.

The growth identified in the 2015 Comprehensive Plan of 143,000 by 2035, represents an increase of 30,300 individuals. As of 2020, OFM estimated that the City resident population was 112,700.

Incorporating the concept of residential equivalent population (including a share of industrial, office and services, and retail jobs), the City is planning for an additional 49,963.

**Exhibit 9. Parks LOS Standards Current Measures and Future Growth, 2020-3035**

Measure	Residential Only			Residential Equivalent		
	Current	Future Growth		Current	Future Growth	
	2020	2031	2035	2020	2031	2035
Population	112,700	151,053	165,000	147,310	197,273	215,550
Developed Acres	187.7	+63.9	+87.1	187.7	+63.7	+86.9
Neighborhood Acres	63.2	+21.5	+29.3	63.2	+21.4	+29.3
Path Miles	15.6	+5.3	+7.2	15.6	+5.3	+7.2
Multipurpose Trails Miles	12.2	+4.2	+5.7	12.2	+4.1	+5.7
Investment (Total)	\$381M	+\$130M	+\$177M	\$381M	+\$129M	+\$176M

Sources: Washington State OFM, 2021; City of Everett, 2021; BERK, 2021.

Applying the residential only investment per LOS standard to the expected growth of 38,353 additional residents suggests the City would need to invest \$130 million in the parks system over the next 11 years to maintain a similar per capita value. The same calculation for the residential equivalent population growth of 53,027 suggests that the City would need to invest \$131 million in the parks system; the amount is slightly higher because the current equivalent population and employment growth is slightly higher compared to the target residential population growth.

## Identified Future Need: Capital Projects

By law, park impact fees can fund system improvements listed in the Capital Facilities Element of an adopted Comprehensive Plan; the 2015 Comprehensive Plan was amended in 2021 to update the capital project list for alignment with the 2021-2022 *PROS Plan* update. For each capital project, the City has established the extent to which that project is responding to anticipate future growth. The total costs of the capital projects related to growth is a key component for impact fee calculation.

Impact fee calculations are based on the lesser of two future capital City's financial need related to parks growth is the lesser of two numbers:

1. **LOS standards project costs:** The future capital needs identified by the LOS standards.
2. **Capital Facilities Element growth-related project costs:** The capital projects that the City has identified as being accomplishable over the plan period. Only the portion related to growth is considered.

The lesser of these values is used in the impact fee calculation because the City cannot collect more in fees that it can build nor can it collect more than what is needed to meet the base LOS standards.

The City's LOS standard suggests a needed future capital investment of \$130-131 million over the next 10 years. However, the City has identified the growth-related capital projects costs totaling \$79 million over the same period. The total need identified from the Capital Facilities Element is used in this study to calculate the impact fee.

## Potential Deficiencies

Based on [RCW 82.02.050\(4\)](#), the capital facilities plan must identify “[d]eficiencies in public facilities serving existing development and the means by which existing deficiencies will be eliminated within a reasonable period of time,” and must distinguish such deficiencies from “[a]dditional demands placed on existing public facilities by new development.”

Deficiencies are determined by the level of service (LOS) standards that the City uses to measure the impact created by development.

Some of the projects in the CIP address existing deficiencies; only those portions of these projects planned to accommodate future growth are considered in this study.

## Project Eligibility

By law, impact fees can only be used for system improvements that benefit the new development and relate to the demand from new development. To the extent these projects extend parks capacity, the growth-related portion of capital project costs can be funded by impact fees. [RCW 82.02.050\(3\)](#) specifies that impact fees:

- (a) *Shall only be imposed for system improvements that are reasonably related to the new development;*
- (b) *Shall not exceed a proportionate share of the costs of system improvements that are reasonably related to the new development; and*
- (c) *Shall be used for system improvements that will reasonably benefit the new development.*

Examples of the types of projects that are growth-related and impact-fee eligible include adding facilities at existing parks that increase capacity, such as new and expanded parks, sports fields, paths and trails, and other improvements that fall within the facility or land types listed in Exhibit 8. A list of the specific projects that the City identified as necessary to support growth is in Appendix A: Resident Equivalent Population Identified Capital Projects.

# Rate: Unadjusted

## RESIDENTIAL ONLY

BERK found the expected fee by development type before adjusting for the expected proportionate share.

As discussed in Residential Population and Housing Growth on page 2, for residential development, impact fees are charged per dwelling unit. To create a rate schedule that meets expected housing developments that do not fit the traditional single family mold, rates are based on the number of bedrooms. The results are shown in Exhibit 10.

**Exhibit 10. Unadjusted Residential Only Rate Schedule by Number of Bedrooms**

	One Bedroom & Studio	Two Bedrooms	Three Bedrooms or More	Total
Growth in Residential Population, 2021-2031				38,353
Identified Service Area Capital Need from Growth (Projects)				\$78,605,383
Per Capita Share of Capital Need				\$2,050
Estimated Number of Residents per Unit	1.01	2.02	3.03+	
<b>Unadjusted Park Impact Fee: Cost per Unit</b>	<b>\$2,072.28</b>	<b>\$4,144.56</b>	<b>\$6,216.84</b>	

Source: BERK, 2021.

This schedule represents an intermediary step to a final rate schedule; it must be adjusted for the expected proportion of other non-impact fee future funding contributed by growth.

**RESIDENTIAL EQUIVALENT**

Alternatively, the City is considering levying parks impact fees on both residential and commercial development.

For impact fees collected on commercial developments, fees are charged per 1,000 gross square feet of development. The unadjusted rates are as shown in Exhibit 11 and Exhibit 12.

**Exhibit 11. Residential: Unadjusted Residential Equivalent Rate Schedule by Number of Bedrooms**

	One Bedroom and Studio	Two Bedrooms	Three Bedrooms or More	Total
Growth in Resident-Equivalent Population, 2021-2031				49,963
Identified Service Area Capital Need from Growth (Projects)				\$78,375,638
Per Capita Share of Capital Need				\$1,569
Estimated Number of Residents per Unit	1.01	2.02	3.03+	
<b>Unadjusted Park Impact Fee: Cost per Unit</b>	<b>\$1,586.09</b>	<b>\$3,172.19</b>	<b>\$4,758.28</b>	

Source: BERK, 2021.

**Exhibit 12. Commercial: Unadjusted Residential Equivalent Rate Schedule by Number of Bedrooms**

	Industria I	Services & Office	Retail	Total
Growth in Resident-Equivalent Population, 2021-2031	1,650	7,350	2,610	11,610
Identified Service Area Capital Need from Growth (Projects)				\$78,375,638
Per Capita Share of Capital Need				\$1,569
Square Feet per Employee	560	380	700	
Employees per 1,000 sq. ft.	1.79	2.63	1.43	
Resident-Equivalent per 1,000 sq. ft.	0.82	1.21	0.66	
<b>Unadjusted Park Impact Fee: Cost per 1,000 sq. ft.</b>	<b>\$1,286.26</b>	<b>\$1,895.54</b>	<b>\$1,029.01</b>	
<i>Unadjusted Park Impact Fee Rates per sq. ft.</i>	<i>\$1.29</i>	<i>\$1.90</i>	<i>\$1.03</i>	

Source: BERK, 2021.

These schedules represent intermediary steps to a final rate schedule; each must be adjusted for the expected proportion of other non-impact fee future funding contributed by growth.

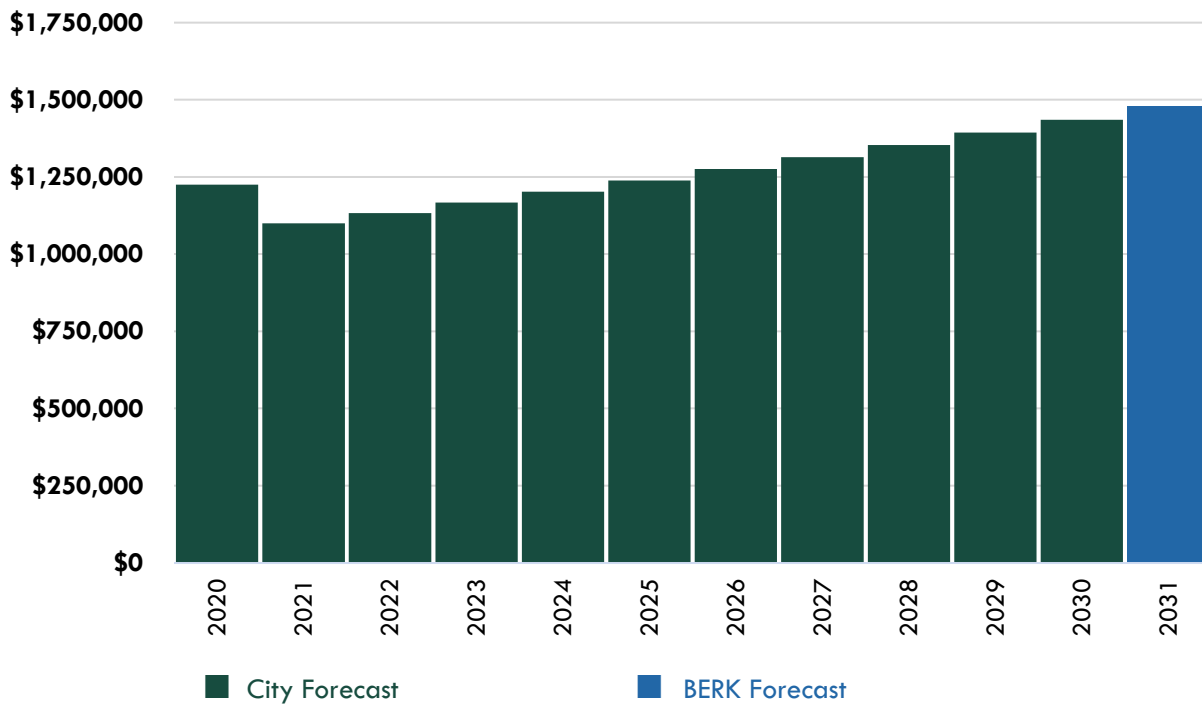
## Proportionate Share of Future Revenue Adjustment

As required [RCW 82.02.050\(1\)](#), BERK calculated the proportionate share of future payments reasonably anticipated to be made by new development users in the form of fees, debt service payments, taxes, and other payments specific to the identified public facilities.

Currently, the City uses grants and Real Estate Excise Tax (REET) 2 to fund park capital projects. Of these, REET 2 is the only other parks funding source that is made by new development residents/employees.

The City forecasts revenues through 2030. Using the same annual growth assumption of 3%, BERK extended this estimate out through 2031. The City has an informal financial policy to spend approximately 50% of REET 2 on parks capital; Exhibit 13 shows the total expected REET 2 funding available for parks capital for the impact fee rate study period of 2021-2031 and includes 2020 for context.

**Exhibit 13. Estimated Total REET Available for Parks Capital, 2020-2031**



Sources: City of Everett, 2021; BERK, 2021.

By dividing the annual estimated REET 2 funds by the estimated residential or resident equivalent population, BERK found the expected annual per capita REET 2 for parks capital. The mean per capita values over 2021-2031 for each population is used to adjust the rate schedules below.

## Rate: Adjusted

For each approach, residential only and resident equivalent, BERK deducted the proportionate share revenue estimates from the unadjusted rates to create adjusted rate schedules. These rate schedules represent the final rate study calculation of suggested impact fee rates.



## RESIDENTIAL ONLY

Exhibit 14. Adjusted Residential Only Rate Schedule by Number of Bedrooms

	One Bedroom & Studio	Two Bedrooms	Three Bedrooms or More	Total
Growth in Residential Population, 2021-2031				38,353
Identified Service Area Capital Need from Growth (Projects)				\$78,605,383
Per Capita Share of Capital Need				\$2,050
Estimated Number of Residents per Unit	1.01	2.02	3.03+	
<b>Unadjusted Park Impact Fee: Cost per Unit</b>	<b>\$2,072.28</b>	<b>\$4,144.56</b>	<b>\$6,216.84</b>	
Expected Parks Capital Revenue per Capita				\$9.58
Expected Revenue per Unit	\$9.68	\$19.37	\$29.05	
<b>Adjusted Park Impact Fee Rates per Unit</b>	<b>\$2,062.60</b>	<b>\$4,125.19</b>	<b>\$6,187.79</b>	

Source: BERK, 2021.

## RESIDENTIAL EQUIVALENT

Exhibit 15. Residential: Adjusted Residential Equivalent Rate Schedule by Number of Bedrooms

	One Bedroom and Studio	Two Bedrooms	Three Bedrooms or More	Total
Growth in Resident-Equivalent Population, 2021-2031				49,963
Identified Service Area Capital Need from Growth (Projects)				\$78,375,638
Per Capita Share of Capital Need				\$1,569
Estimated Number of Residents per Unit	1.01	2.02	3.03+	
<b>Unadjusted Park Impact Fee: Cost per Unit</b>	<b>\$1,586.09</b>	<b>\$3,172.19</b>	<b>\$4,758.28</b>	
Expected Parks Capital Revenue per Capita				\$6.97
Expected Revenue per Unit	\$7.05	\$14.10	\$21.16	
<b>Adjusted Park Impact Fee Rates per Unit</b>	<b>\$1,579.04</b>	<b>\$3,158.08</b>	<b>\$4,737.12</b>	

Source: BERK, 2021.

**Exhibit 16. Commercial: Adjusted Residential Equivalent Rate Schedule by Number of Bedrooms**

	Industrial	Services & Office	Retail	Total
Growth in Resident-Equivalent Population, 2021-2031	1,650	7,350	2,610	11,610
Identified Service Area Capital Need from Growth (Projects)				\$78,375,638
Per Capita Share of Capital Need				\$1,569
Square Feet per Employee	560	380	700	
Employees per 1,000 sq. ft.	1.79	2.63	1.43	
Resident-Equivalent per 1,000 sq. ft.	0.82	1.21	0.66	
<b>Unadjusted Park Impact Fee: Cost per 1,000 sq. ft.</b>	<b>\$1,286.26</b>	<b>\$1,895.54</b>	<b>\$1,029.01</b>	
Expected Parks Capital Revenue per Capita				\$6.97
Expected Revenue per 1,000 sq. ft.	\$5.72	\$8.43	\$4.58	
<b>Adjusted Park Impact Fee Rates per 1,000 sq. ft.</b>	<b>\$1,280.54</b>	<b>\$1,887.11</b>	<b>\$1,024.43</b>	
<i>Adjusted Park Impact Fee Rates per sq. ft.</i>	<i>\$1.28</i>	<i>\$1.89</i>	<i>\$1.02</i>	

Source: BERK, 2021.

# Appendices

## APPENDIX A: RESIDENT EQUIVALENT POPULATION IDENTIFIED CAPITAL PROJECTS

## Appendix A: Resident Equivalent Population Identified Capital Projects

Project Name	District	Acres or Miles	Cost Estimate	Start Year	Funding Sources	% Growth	10 Year Window: Impact Fee Eligible
<b>Developed</b>							
Developed Acres (Locations TBD)	LOS	30.87	\$15,329,536	2022-2031	REET, Grants, Impact Fees	100%	\$15,329,536
CEMEX Park Parcel	3	30.00	\$5,000,000	2021	REET, Grants, Impact Fees	100%	\$5,000,000
Off-leash Dog Parks (Locations TBD)	Citywide	3.00	\$450,000	2023	REET, Grants, Impact Fees	100%	\$450,000
Developed Acres Subtotal		64.40	\$20,779,536				\$20,779,536
<b>Neighborhood</b>							
Neighborhood Parks (Locations TBD)	LOS	10.83	\$15,061,811	2022-2031	REET, Grants, Impact Fees	100%	\$15,061,811
Emma Yule Park	2	1.40	\$2,050,000	2022	REET, Grants, Impact Fees	100%	\$2,050,000
Madison/Morgan Park Passive Recreation Improvements	2	1.78	\$575,000	2021	REET, Grants, Impact Fees	100%	\$575,000
Downtown (CBD) Park	2	3.00	\$4,000,000	2028	REET, Grants, Impact Fees	100%	\$4,000,000
Eclipse Mill Water Access	2	3.50	\$4,900,000	2025	REET, Grants (LIFT), Impact Fees	100%	\$4,900,000
Stormwater Parks	4	1.00	\$8,500,000	2026	REET, Grants, Impact Fees	50%	\$4,250,000
Neighborhood Parks Subtotal		21.51	\$35,086,811				\$30,836,811
<b>Paths</b>							
Paths (Locations TBD)	LOS	5.30	\$2,240,158	2022-2031	REET, Grants, Impact Fees	100%	\$2,240,158
Paths Subtotal		5.30	\$2,240,158				\$2,240,158
<b>Multipurpose Trails</b>							
Trails (Locations TBD)	LOS	1.66	\$1,643,892	2022-2031	REET, Grants, Impact Fees	100%	\$1,643,892
Pigeon Creek Trail and Overpass	3	0.80	\$1,900,000	2025	REET, Grants, Impact Fees	100%	\$1,900,000
Connect Emma Yule to Interurban	2	0.06	\$60,000	2023	REET, Grants, Impact Fees	100%	\$60,000

Project Name	District	Acres or Miles	Cost Estimate	Start Year	Funding Sources	% Growth	10 Year Window: Impact Fee Eligible
Trail							
Silver Lake Loop Trail Improvements	5	1.04	\$1,000,000	2021	REET, Grants, Impact Fees	100%	\$1,000,000
Silver Lake Boardwalk Trail	5	0.60	\$9,000,000	2022-2031	REET, Grants, Impact Fees	100%	\$9,000,000
Trails Subtotal		4.15	\$13,603,892				\$13,603,892
<b>Investments</b>							
Garfield Pathways & Basketball Court	1	0.00	\$96,033	2020	REET, Impact Fees	10%	\$9,603
Jackson Park Phase 2: Artificial Turf + Parking	1	0.00	\$2,500,000	2024	REET, Grants, Impact Fees	75%	\$1,875,000
Jetty Landing Restroom	1	0.00	\$118,191	2022	REET, Grants	0%	\$0
Legion Park Restroom	1	0.00	\$240,000	2022	REET, Grants, Impact Fees	25%	\$60,000
Legion Park Sport Court & Parking	1	0.00	\$145,000	2020	REET, Grants, Impact Fees	50%	\$72,500
Wiggums Hollow Park Playground	1	0.00	\$570,000	2023	REET, Impact Fees	10%	\$57,000
Swim Center Renovation/ Admin Recreation and Community Center	2	0.00	\$6,000,000	2029	REET, Grants, Impact Fees	25%	\$1,500,000
Doyle Park Playground	2	0.00	\$300,000	2021	REET, Impact Fees	10%	\$30,000
Forest Park Playground Replacement	2	0.00	\$1,000,000	2020	REET, Impact Fees	25%	\$250,000
Forest Park Sport Court	2	0.00	\$280,657	2020	REET, Grants, Impact Fees	50%	\$140,329
Lowell Park Playground	2	0.00	\$420,000	2024	REET, Impact Fees	10%	\$42,000
Lowell Park Restroom	2	0.00	\$160,000	2022	REET, Grants, Impact Fees	25%	\$40,000
Lowell Park Sport Court Renovation	2	0.00	\$98,436	2020	REET, Impact Fees	50%	\$49,218
Edgewater Park Playground	3	0.00	\$336,000	2023	REET, Grants, Impact Fees	10%	\$33,600
Edgewater Park Renovation	3	0.00	\$425,000	2023	REET, Grants, Impact Fees	25%	\$106,250
Edgewater Sport Court - YAF	3	0.00	\$125,000	2021	REET, Grants, Impact Fees	50%	\$62,500
Howarth Park Playground	3	0.00	\$240,000	2021	REET, Impact Fees	10%	\$24,000
Howarth Park Restroom	3	0.00	\$280,000	2021	REET, Impact Fees	50%	\$140,000

Project Name	District	Acres or Miles	Cost Estimate	Start Year	Funding Sources	% Growth	10 Year Window: Impact Fee Eligible
Howarth Park Sport Court & Parking	3	0.00	\$318,000	2021	REET, Grants, Impact Fees	10%	\$31,800
Phil Johnson Ballfields Design	3	0.00	\$4,650,000	2018	REET, Grants, Impact Fees	80%	\$3,720,000
Phil Johnson Park Playground	3	0.00	\$205,000	2022	REET, Impact Fees	10%	\$20,500
Disc Golf Development TAS	5	0.00	\$50,000	2027	REET, Grants, Impact Fees	100%	\$50,000
TA Sullivan Park Playground	5	0.00	\$1,000,000	2021	REET, Impact Fees	25%	\$250,000
Hard Surface Preservation Program (Annual × 10 year)	Citywide	0.00	\$2,000,000	2021	REET, Grants, Impact Fees	10%	\$200,000
Picnic Tables/Shelters Systemwide	Citywide	0.00	\$800,000	2025	REET, Grants, Impact Fees	100%	\$800,000
Skate Dots	Citywide	0.00	\$90,000	2031	REET, Grants, Impact Fees	100%	\$90,000
Pickleball Courts	Citywide		\$1,065,940	2023	REET, Grants, Impact Fees	100%	\$1,065,940
<b>Investment Subtotal</b>			<b>\$23,513,257</b>				<b>\$10,720,240</b>
<b>Programmatic</b>							
Planning Efforts	Programmatic	0.00	\$390,000	2022-2031	REET, Impact Fees	50%	\$195,000
20 yr Forest Restoration Program	Programmatic	0.00	\$975,000	2021	REET	0%	\$0
Small Capital Projects	Programmatic	0.00	\$4,500,000	2021	REET	0%	\$0
<b>Programmatic Subtotal</b>			<b>\$5,865,000</b>				<b>\$195,000</b>
<b>Grand Total</b>			<b>\$101,088,655</b>				<b>\$78,375,638</b>