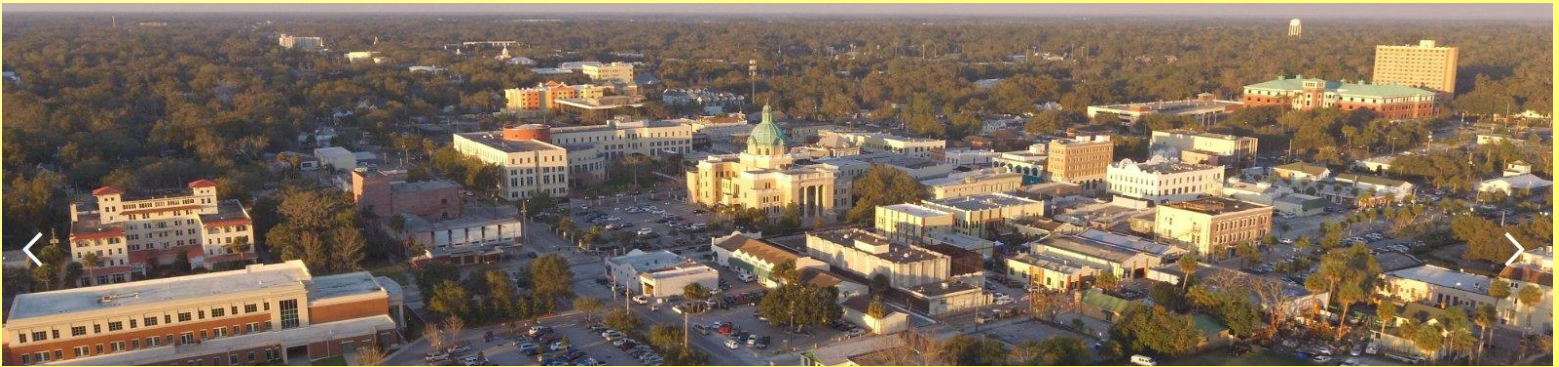


DeLand, Florida

Impact Fee Update



**for Parks, Fire Rescue, Police,
and General Government Facilities**

prepared by

duncan | associates

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Review Draft

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EXECUTIVE SUMMARY

The purpose of this study is to update the City of DeLand's impact fees for parks and recreation, fire rescue, police and general government facilities to ensure they continue to be based on the most current available data.

Current System Evaluation

The City adopted park, fire rescue, and police impact fees in 2002, and updated them in 2005. General government fees were adopted in 2004. The current fees, which have been in effect for the last 13 to 14 years, are summarized in Table 1.

Table 1. Current Impact Fee Schedule

Land Use	Unit	Parks	Fire	Police	Gen. Gov't
Single Family Detached	Dwelling	\$1,410	\$82	\$112	n/a
Single Family Det. < 1,500 sq ft	Dwelling	n/a	n/a	n/a	\$167
Single Family Det. 1,500 to 2,499 sq ft	Dwelling	n/a	n/a	n/a	\$185
Single Family Det. > 2,500 sq ft	Dwelling	n/a	n/a	n/a	\$202
Multi-Family	Dwelling	n/a	\$79	\$49	\$112
Townhouse (Single Family Att.)	Dwelling	\$851	n/a	n/a	n/a
Apartment or Condominium	Dwelling	\$820	n/a	n/a	n/a
Mobile Home	Dwelling	\$977	n/a	n/a	\$138
Commercial	1,000 sq. ft.	n/a	\$22	\$30	n/a
Hotel/Motel	Room	n/a	n/a	n/a	\$102
Retail up to 50,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$548
Retail 50,001-200,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$521
Retail over 200,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$445
Specialty Retail	1,000 sq. ft.	n/a	n/a	n/a	\$492
Pharmacy/Drug Store w/Drive-Thru	1,000 sq. ft.	n/a	n/a	n/a	\$452
Home Improvement Superstore	1,000 sq. ft.	n/a	n/a	n/a	\$464
Marina	Berth	n/a	n/a	n/a	\$34
Restaurant, Quality	1,000 sq. ft.	n/a	n/a	n/a	\$1,351
Restaurant, High-Turnover	1,000 sq. ft.	n/a	n/a	n/a	\$1,433
Fast Food Restaurant w/Drive-Thru	1,000 sq. ft.	n/a	n/a	n/a	\$1,752
Gas/Service Station	Fuel Pump	n/a	n/a	n/a	\$381
Quick Lube	Bay	n/a	n/a	n/a	\$259
Supermarket	1,000 sq. ft.	n/a	n/a	n/a	\$599
Convenience Store	1,000 sq. ft.	n/a	n/a	n/a	\$979
Convenience Store w/Gas Sales	Fuel Pump	n/a	n/a	n/a	\$999
Convenience Store w/Gas, Food Sales	1,000 sq. ft.	n/a	n/a	n/a	\$1,483
Auto Repair	1,000 sq. ft.	n/a	n/a	n/a	\$692
Tire Store	Bay	n/a	n/a	n/a	\$901
New and Used Car Sales	1,000 sq. ft.	n/a	n/a	n/a	\$434
Self-Service Car Wash	Bay	n/a	n/a	n/a	\$439

continued on next page

Table 1. Current Impact Fee Schedule, continued

Land Use	Unit	Parks	Fire	Police	Gen. Gov't
Golf Course	18 Holes	n/a	n/a	n/a	\$10,035
Movie Theatre Matinee	Screen	n/a	n/a	n/a	\$1,859
Bank/Savings and Loan, Walk-In	1,000 sq. ft.	n/a	n/a	n/a	\$605
Bank/Savings and Loan, Drive-In	1,000 sq. ft.	n/a	n/a	n/a	\$528
Office up to 50,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$402
Office 50,001-100,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$343
Office 100,001-200,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$300
Office 200,001-400,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$255
Office over 400,000 sq ft	1,000 sq. ft.	n/a	n/a	n/a	\$233
Medical Office	1,000 sq. ft.	n/a	n/a	n/a	\$521
Public/Institutional					
Educational	1,000 sq. ft.	n/a	\$6	\$6	n/a
Hospital	1,000 sq. ft.	n/a	n/a	n/a	\$321
Elementary School	Student	n/a	n/a	n/a	\$80
Middle School	Student	n/a	n/a	n/a	\$113
High School	Student	n/a	n/a	n/a	\$140
Junior/ Community College	Student	n/a	n/a	n/a	\$41
University /College	Student	n/a	n/a	n/a	\$72
Church	1,000 sq. ft.	n/a	n/a	n/a	\$119
Day Care Center	Student	n/a	n/a	n/a	\$95
Nursing Home/ACLF	Bed	n/a	n/a	n/a	\$133
Industrial					
General Industrial	1,000 sq. ft.	n/a	\$51	\$15	n/a
Business Park	1,000 sq. ft.	n/a	n/a	n/a	\$489

Source: "Building Permit Fees Revised, Effective August 4, 2016" from City of DeLand website.

Study Recommendations

Land Use Categories. Note that the land use categories in the current fee schedule vary widely depending on the type of fee. This update proposes to simplify and standardize the categories for all four fee types.

For residential uses, park fees distinguish between single-family detached, townhouse, apartment/condo and mobile home. Fire rescue and police fees have only single-family detached and multi-family categories. General government fee categories are similar to parks, but they break down single-family detached units by size and lump townhouse and apartment/condo together. This update proposes three residential categories: a unified single-family fee regardless of unit size, multi-family (apartment, townhouse or condominium) and mobile home. The mobile home fee would apply to mobile home parks only (mobile homes placed on single-family lots would be assessed the same as a single-family detached unit).

For nonresidential uses, the fire and police fees have only three categories: commercial, educational, and industrial. General government fees, in contrast, have 42 nonresidential categories. This is

likely attributable to the fact that the functional population approach used in the general government fee calculations needs one input that is well documented for a wide variety of very specific types of nonresidential land uses – trip generation rates. However, the functional population approach also requires several other inputs, none of which is available in the same amount of detail. This suggests that a more limited number of nonresidential categories would be more appropriate for the fire rescue, police, and general government fees. Five nonresidential categories are recommended for this update: retail/commercial, office, industrial, warehouse, and public/institutional.

Suggested definitions of the proposed fee schedule land use categories are provided in Appendix D. These could be included in the City’s impact fee ordinance to guide staff in classifying proposed land uses that do not submit an independent fee calculation study.

Methodology. All four of the City’s impact fees addressed in this study were calculated using a standard “incremental expansion” methodology, as opposed to the alternative plan-based methodology. This means that the fees reflect the cost to maintain the existing level of service, not the cost to construct a set of planned improvements based on a master plan. This is the most defensible, flexible, and widely-used methodology for these types of fees, and this update uses it as well.

Service Unit. Every impact fee methodology must have a “service unit” – a common measure of demand for the types of services supported by the fee. The current fire rescue and police fees use calls-for-service as the service unit. Our experience has been that calls-for-service by land use type are highly volatile and almost always change substantially between study updates. We propose changing the service unit for the fire rescue and police fees to the “functional population” approach, similar to the one used in the 2004 general government fee study. Functional population represents the number of full-time-equivalent people occupying a land use. It is based on the recognition that demand for public safety services is strongly related to the number of people present, and is a widely-used alternative to calls-for-service for public safety (fire and police) impact fees. We have researched both approaches and found that they tend to result in similar fees by land use type. Besides more stable relationships of fees between land uses over time, another advantage of this approach is that it makes it easier to standardize nonresidential land use categories for all three fees that are assessed on nonresidential development.

Updated Fees. The purpose of this impact fee study is to calculate fees that charge the proportionate fair share of the cost to accommodate new development at the existing level of service for various land use types. In that sense, the updated fees are maximum fees. The City can adopt fees at some percentage less than 100%, but the implementation percentage should be the same for all land use categories to preserve the proportionality of the fees to the impact of development. The City could also phase in the updated fees over time. Given the 13 or more years that have elapsed since the City’s fees were last updated, with no interim adjustments for cost inflation, it should be no surprise that the updated fees are substantially higher than current fees. The updated fees are compared to current fees in Table 2 on the following page. The City might want to consider amending the ordinance to adjust the fees annually by the change in an index of construction costs, such as the *Engineering News-Record* Construction Cost Index, as part of this update. This would lessen the scale of fee increases during periodic study updates.

Table 2. Current and Updated Impact Fees

Land Use Type	Unit	Parks	Fire	Police	Gen. Gov't	Total
Updated Fees						
Single-Family Detached	Dwelling	\$1,688	\$364	\$753	\$653	\$3,458
Multi-Family	Dwelling	\$1,232	\$263	\$546	\$473	\$2,514
Mobile Home/RV Park	Space	\$1,739	\$372	\$771	\$668	\$3,550
Retail/Commercial	1,000 sq. ft.	n/a	\$376	\$779	\$675	\$1,830
Office	1,000 sq. ft.	n/a	\$194	\$403	\$349	\$946
Industrial	1,000 sq. ft.	n/a	\$86	\$178	\$154	\$418
Warehouse	1,000 sq. ft.	n/a	\$36	\$74	\$64	\$174
Public/Institutional	1,000 sq. ft.	n/a	\$123	\$255	\$221	\$599
Current Fees						
Single-Family Detached	Dwelling	\$1,410	\$82	\$112	\$185	\$1,789
Multi-Family	Dwelling	\$820	\$79	\$49	\$112	\$1,061
Mobile Home/RV Park	Space	\$977	\$82	\$112	\$138	\$1,309
Retail/Commercial	1,000 sq. ft.	n/a	\$22	\$30	\$521	\$573
Office	1,000 sq. ft.	n/a	\$22	\$30	\$343	\$395
Industrial	1,000 sq. ft.	n/a	\$51	\$15	\$203	\$269
Warehouse	1,000 sq. ft.	n/a	\$51	\$15	\$203	\$269
Public/Institutional	1,000 sq. ft.	n/a	\$6	\$6	\$113	\$125
Change						
Single-Family Detached	Dwelling	\$278	\$282	\$641	\$468	\$1,669
Multi-Family	Dwelling	\$412	\$184	\$497	\$361	\$1,453
Mobile Home/RV Park	Space	\$762	\$290	\$659	\$530	\$2,241
Retail/Commercial	1,000 sq. ft.	n/a	\$354	\$749	\$154	\$1,257
Office	1,000 sq. ft.	n/a	\$172	\$373	\$6	\$551
Industrial	1,000 sq. ft.	n/a	\$35	\$163	-\$49	\$149
Warehouse	1,000 sq. ft.	n/a	-\$15	\$59	-\$139	-\$95
Public/Institutional	1,000 sq. ft.	n/a	\$117	\$249	\$108	\$474

Source: Updated fees from Table 12 (parks), Table 17 (fire), Table 24 (police), and Table 28 (general government); current fees from Table 1 (park multi-family fee is for apartment/condo, general government retail fee is for 50,001-200,000 sq. ft. center, general government office fee is for 50,001-100,000 sq. ft. building, fire and police public/institutional fees are for educational uses).

Fee Comparisons

Communities in the process of updating impact fees are naturally interested in knowing what nearby or comparable jurisdictions are charging. However, often-expressed concerns about the need to be “competitive” with other jurisdictions are not necessarily well-founded. Some studies have found that differences in impact fees between cities or counties in a state or region had no measurable effect on the rates of development. This is not surprising, given the myriad other market and regulatory factors that differ between jurisdictions besides impact fees.

A reasonable comparison would be with other cities in Volusia County. Current fees charged by Daytona Beach, Deltona, Ormond Beach and Port Orange for five major land use categories are compared with current and updated fees for the City of DeLand in Table 3. Unlike DeLand, the

four comparison cities all charge road impact fees, and these have been included in the comparisons. All cities in the county also collect the County’s road and school fees.

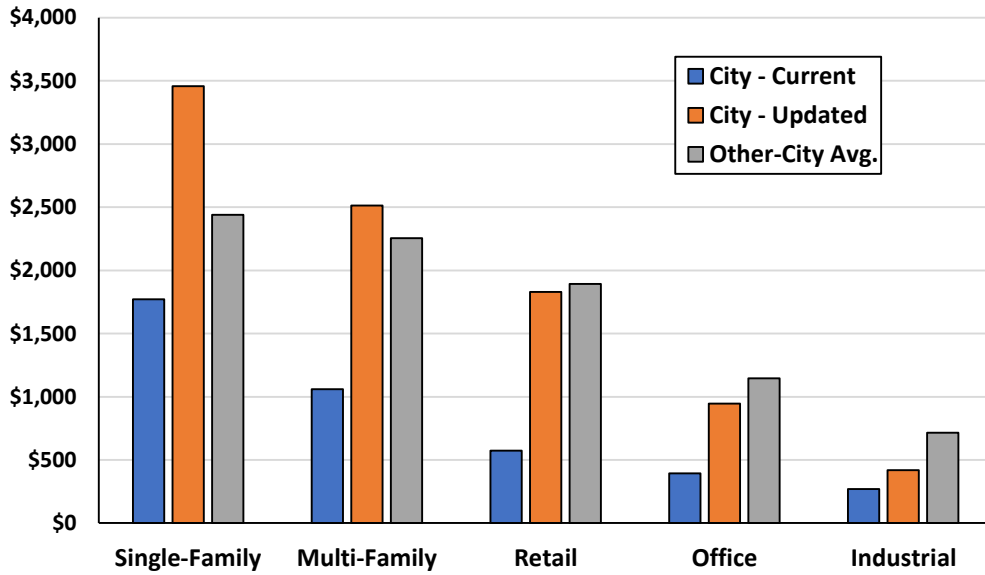
Table 3. Impact Fee Comparisons

Municipality	Roads	Parks	Fire	Police	Gen. Gov't	Total
Single-Family (per unit)						
Daytona Beach	\$372	\$1,708	\$236	\$401	\$732	\$3,449
Deltona	\$1,044	\$1,539	\$123	\$63	\$203	\$2,972
Ormond Beach	\$90	\$547	n/a	n/a	n/a	\$637
Port Orange	\$902	\$1,525	\$270	n/a	n/a	\$2,697
Other City Average	\$602	\$1,330	\$210	\$232	\$467	\$2,439
DeLand	n/a	\$1,410	\$82	\$112	\$167	\$1,771
Multi-Family (per unit)						
Daytona Beach	\$351	\$1,567	\$216	\$367	\$672	\$3,173
Deltona	\$1,044	\$1,539	\$123	\$63	\$203	\$2,972
Ormond Beach	\$90	\$416	n/a	n/a	n/a	\$506
Port Orange	\$665	\$1,438	\$270	n/a	n/a	\$2,373
Other City Average	\$538	\$1,240	\$203	\$215	\$437	\$2,256
DeLand	n/a	\$820	\$79	\$49	\$112	\$1,061
Retail (per 1,000 sq. ft.)						
Daytona Beach	\$956	n/a	\$415	\$705	\$1,290	\$3,366
Deltona	\$2,147	n/a	n/a	n/a	n/a	\$2,147
Ormond Beach	\$439	n/a	n/a	n/a	n/a	\$439
Port Orange	\$1,415	n/a	\$200	n/a	n/a	\$1,615
Other City Average	\$1,239	n/a	\$308	\$705	\$1,290	\$1,892
DeLand	n/a	n/a	\$22	\$30	\$521	\$573
Office (per 1,000 sq. ft.)						
Daytona Beach	\$396	n/a	\$266	\$452	\$827	\$1,941
Deltona	\$1,268	n/a	n/a	n/a	n/a	\$1,268
Ormond Beach	\$125	n/a	n/a	n/a	n/a	\$125
Port Orange	\$1,049	n/a	\$200	n/a	n/a	\$1,249
Other City Average	\$710	n/a	\$233	\$452	\$827	\$1,146
DeLand	n/a	n/a	\$22	\$30	\$343	\$395
Industrial (per 1,000 sq. ft.)						
Daytona Beach	\$250	n/a	\$169	\$286	\$524	\$1,229
Deltona	\$721	n/a	n/a	n/a	n/a	\$721
Ormond Beach	\$54	n/a	n/a	n/a	n/a	\$54
Port Orange	\$657	n/a	\$200	n/a	n/a	\$857
Other City Average	\$421	n/a	\$185	\$286	\$524	\$715
DeLand	n/a	n/a	\$51	\$15	\$203	\$269

Source: DeLand’s current fees from Table 1; other city fees from Duncan Associates internet survey, March 2019.

The chart below (Figure 1) compares DeLand’s current and updated total impact fees with the average total impact fees currently charged by the four comparison cities in Volusia County. DeLand’s current fees are below the average of the other cities for all major land use categories. The City’s updated fees would be higher for residential and lower for nonresidential uses than the average currently charged by the comparison cities.

Figure 1. Total Impact Fees, DeLand and Other-City Average



Source: DeLand fees from Table 2, other-city averages from Table 3.

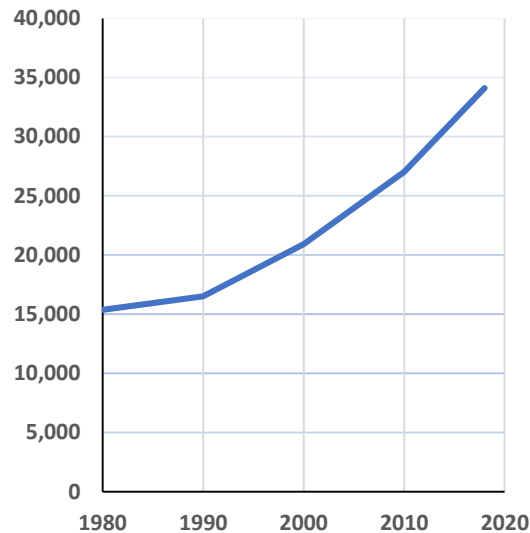
INTRODUCTION

The purpose of this study is to update the City of DeLand’s impact fees for parks and recreation, fire rescue, police and general government facilities.

Growth Context

Impact fees are especially relevant for jurisdictions experiencing rapid growth, as they can mitigate the need to incur debt, raise taxes, or allow levels of service to decline. The City’s population growth has been accelerating over the last several decades. During the 1980s, the population grew by an average of 0.7% each year. The annual population growth rate grew to 2.4% in the 1990s, 2.6% in the 2000s, and 3.4% for the first seven years of this decade, as illustrated in Figure 2.

Figure 2. City Population, 1980-2018



Source: U.S. Census, Bureau of Economic and Business Research, Univ. of FL.

Legal Framework

Impact fees are a way for local governments to require new developments to pay a proportionate share of the infrastructure costs they impose on the community. In contrast to traditional “negotiated” developer exactions, impact fees are charges that are assessed on new development using a standard formula based on objective characteristics, such as the number and type of dwelling units constructed. The fees are one-time, up-front charges, with the payment usually made at the time of building permit issuance. Essentially, impact fees require that each new development project pay its pro-rata share of the cost of new capital facilities required to serve that development.

Because impact fees were pioneered in states like Florida that lacked specific enabling legislation, such fees have generally been legally defended as an exercise of local government’s broad “police power” to regulate land development in order to protect the health, safety and welfare of the community. The courts have developed guidelines for constitutionally-valid impact fees, based on “rational nexus” standards. The standards essentially require that the fees must be proportional to the need for additional infrastructure created by the new development and must be spent in such a way as to provide that same type of infrastructure to benefit new development. A Florida district court of appeals described the dual rational nexus test in 1983 as follows, and this language was quoted and followed by the Florida Supreme Court in its 1991 St. Johns County decision:

In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.¹

One of the most fundamental principles of impact fees, rooted in case law, is that impact fees should not charge new development for a higher level of service than is provided to existing development. While impact fees can be based on a higher level of service than the one existing at the time of the adoption or update of the fees, two things are required if this is done. First, another source of funding other than impact fees must be identified and committed to fund the capacity deficiency created by the higher level of service. Second, the impact fees must generally be reduced to ensure that new development does not pay twice for the same level of service, once through impact fees and again through general taxes that are used to remedy the capacity deficiency for existing development. In order to avoid these complications, the general practice is to base impact fees on the existing level of service.

A corollary principle is that new development should not have to pay more than its proportionate share when multiple sources of payment are considered. As noted above, if impact fees are based on a higher-than-existing level of service, the fees should be reduced by a credit that accounts for the contribution of new development toward remedying the existing deficiencies. A similar situation arises when the existing level of service has not been fully paid for. Outstanding debt on existing facilities that are counted in the existing level of service will be retired, in part, by revenues generated from new development. Given that new development will pay impact fees to provide the existing level of service for itself, the fact that new development may also be paying for the facilities that provide that level of service for existing development could amount to paying for more than its proportionate share. Consequently, impact fees should be reduced to account for future payments that will retire outstanding debt on existing facilities.

¹ *Hollywood, Inc. v. Broward County*, 431 So. 2d 606, 611-612 (Fla. 4th DCA), review denied, 440 So. 2d 352 (Fla. 1983), quoted and followed in *St. Johns County v. Northeast Florida Builders Ass’n*, 583 So. 2d 635, 637 (Fla. 1991).

The issue is less clear-cut when it comes to other types of revenue that may be used to make capacity-expanding capital improvements of the same type being funded by impact fees. Arguably, no credit is warranted in most cases, since, while new development may contribute toward such funding, so does existing development, and both existing and new development benefit from the higher level of service that the additional funding makes possible. Impact fee studies in Florida, however, have traditionally given credit for the portion of dedicated revenues, such as gasoline taxes, that are used for capacity-expanding improvements. The City does not earmark its tax funds for specific types of capital improvements, but programs such funds for growth-related improvements when impact fee funds are insufficient. No revenue is warranted for such discretionary use on general fund revenues.

Credit has also sometimes been provided for outside grants for capacity improvements that can reasonably be anticipated in the future. In addition to the argument presented above (i.e., grants raise the level of service and benefit new development as well as existing development), two additional arguments can be made against applying credit for grants. First, new development in a community does not directly pay for State and Federal grants in the same way they pay local gasoline and property taxes. Second, future grant funding is far more uncertain than dedicated revenue streams. On the other hand, local governments have less discretion about whether to spend grant funding on capacity-expanding capital improvements. In this study, credit will be provided for anticipated future Federal and State grant funding based on recent grant funding history.

Florida Statutes

The 2006 Florida Legislature passed Senate Bill 1194, which established certain requirements for impact fees in Florida. The bill, which became effective on June 14, 2006, created a new Section 163.31801, Florida Statutes. It was most recently amended in 2019 by House Bill 7103, which enacted by the Legislature on May 3, 2019, and will become effective upon the Governor's signature. The amended Florida Impact Fee Act reads as follows:

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) At a minimum, an impact fee adopted by ordinance of a county or municipality or by resolution of a special district must satisfy all of the following conditions:*
 - (a) The calculation of the impact fee must be based on the most recent and localized data.*

(b) *The local government must provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity must account for the revenues and expenditures of such impact fee in a separate accounting fund.*

(c) *Administrative charges for the collection of impact fees must be limited to actual costs.*

(d) *The local government must provide notice not less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.*

(e) *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) *The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.*

(g) *The impact fee must be proportional and reasonably connected to, or have a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.*

(h) *The local government must specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.*

(i) *Revenues generated by the impact fee may not be 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 commercial construction.*

(4) *The local government 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 education facilities, including land dedication, site planning and design, or construction. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.*

(5) *If a local government increases its impact fee rates, 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. This subsection shall operate prospectively and not retrospectively.*

(6) *Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.*

(7) *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. 438 163.3180(6)(b)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.*

(8) *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.

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

Key provisions of the Florida Impact Fee Act in effect prior to the 2019 amendments include the requirements that: (1) impact fees are calculated based on the most current and localized data, (2) administrative charges do not exceed actual costs, (3) 90 days' notice is provided before a new or increased impact fee goes into effect, (4) financial audits include certification of compliance with the Act, and (5) the burden of proof in any impact fee litigation is on the local government.

Notable provisions added in 2019 include the following:

- Fees cannot be collected prior to the date of issuance of a building permit.
- Developer contributions must be credited at full market value. In particular, proportionate-share contributions for educational facilities must be credited based on the full value of the contribution, without regard for what grade level was benefitted by the contribution (amendment by the same bill to Sec. 163.3180(6)(h)2.b., as referenced in the amended Act).
- The value of developer credits must be increased by the same percentage when the applicable type of impact fees for which the credit was given is increased.
- Waivers of impact fees for affordable housing projects, as defined in Sec. 420.9071, do not have to be offset with other government revenues.
- Mobility fees must comply with the Florida Impact Fee Act (amendment by the same bill to Sec. 163.3180(5)(i), not referenced in the amended Act).

Other provisions relating to impact fees are scattered about in the Florida Statutes. For example, the boards of independent special fire control districts are authorized to establish fire impact fees in Section 191.009(4). Public schools are exempted from the payment of impact fees in Section 1013.371(1)(a).

PARKS AND RECREATION

The City provides a variety of parks and recreational facilities for the enjoyment of its residents. The location of existing City parks is illustrated in Figure 3. This chapter calculates the net cost to accommodate new residential development at the existing park level of service.

Service Unit

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for park facilities. This unit of measurement is called a “service unit.” The service unit for park impact fees is the “equivalent dwelling unit” or EDU, which represents the impact of a typical single-family detached dwelling. By definition, a typical single-family unit represents one EDU. Other types of units each represent a fraction of an EDU, based on their relative household sizes.

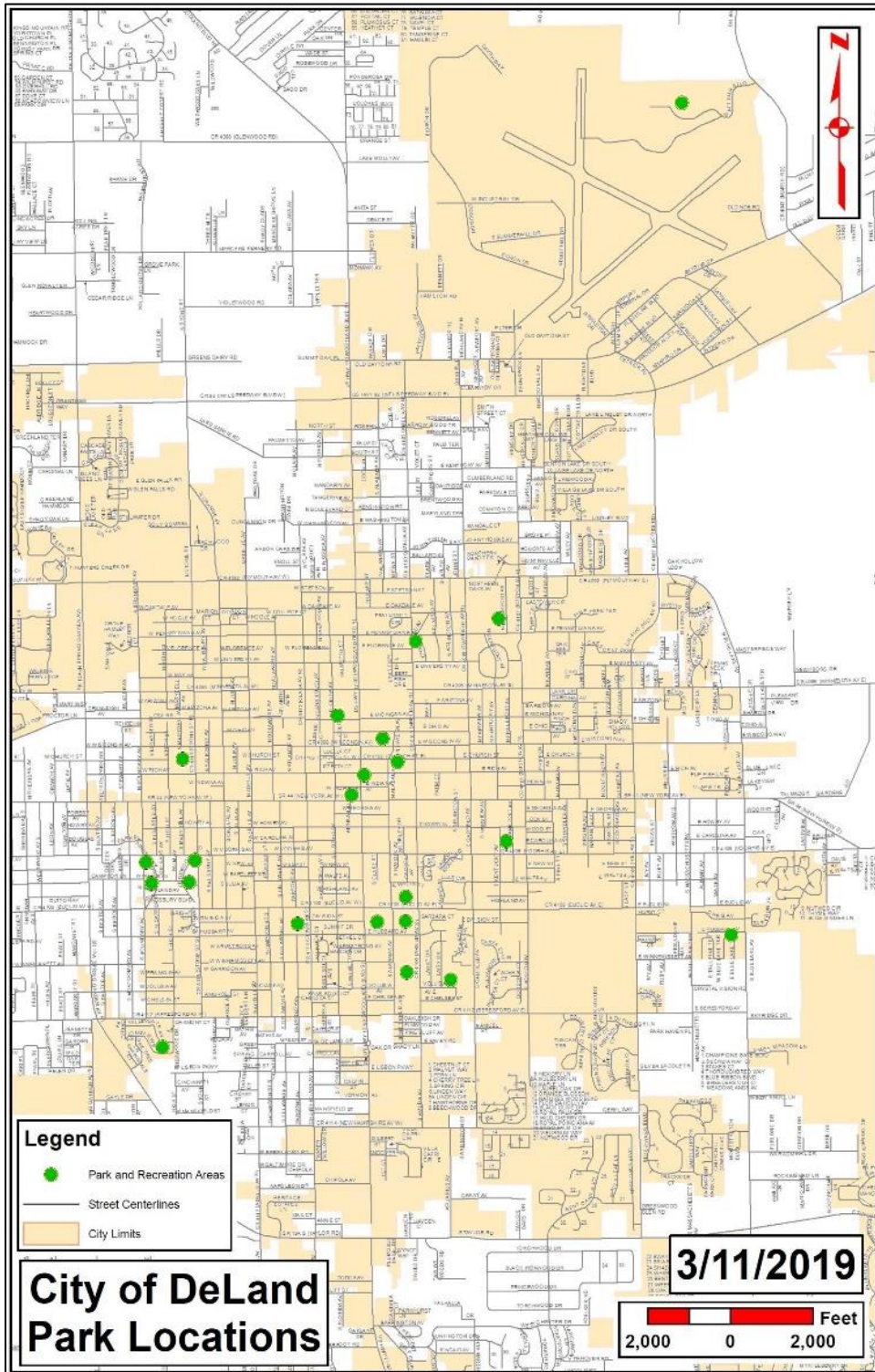
Demand for park facilities is proportional to the number of people in a dwelling unit. Consequently, data on average household size for various types of units is a critical component of park demand. These data are presented and analyzed in Appendix A and are used to develop the EDU multipliers for Deland’s parks and recreation impact fee update. The relative EDUs associated with each housing type are shown in Table 4.

Table 4. Park Equivalent Dwelling Unit Multipliers

Housing Type	Average Household Size	EDUs/Unit
Single-Family Detached	2.59	1.00
Multi-Family	1.88	0.73
Mobile Home	2.66	1.03

Source: Average household size from Table 31, Appendix A; EDUs are based on the ratio to single-family average household size.

Figure 3. Existing City Park Locations



To determine the existing level of service, it is necessary to estimate the total number of service units in the city. Data on existing units by housing type is presented in Appendix A. The total EDUs are developed by multiplying the number of existing residential units by the EDUs per unit. To determine the total EDUs for the purpose of the park impact fee, the numbers of existing dwelling units of each housing type are multiplied by the appropriate EDUs per unit and the results for all housing types are summed. As shown in Table 5, there are currently about 14,322 park service units (EDUs) city-wide.

Table 5. Existing Park Service Units

Housing Type	Total Units	EDUs/ Unit	Total EDUs
Single-Family Detached	10,895	1.00	10,895
Multi-Family	4,247	0.73	3,100
Mobile Home	317	1.03	327
Total	15,459		14,322

Source: EDUs per unit from Table 4; existing units from Table 30, Appendix A.

Cost per Service Unit

This study bases the park impact fee on the existing level of service, and measures that level of service in terms of the ratio of the replacement value of existing facilities to existing residential development. Land acquisition and related site improvements are a significant cost related to park expansion. The City has not made any park land purchases over the past five years. This study bases the land costs on one-half of current market values as determined by the Volusia County Property Appraiser, to account for the fact that existing facilities are in more developed areas and new sites may be acquired at lower prices. An inventory of the City's park land, land values, and standard types of recreational amenities is provided in Table 6 below.

Table 6. Existing Park Facility Inventory

Park Facility	Class	Acres	50% Market Land Value	Play-grnd	Pickl-ball	Ten. Crt	Baseball Maj.	Bask- ball	Foot- ball	Soft- ball	Soc- cer	
Bill Dreggors Park	NP	7.5	\$463,608	1								
Bill Page Field	CP	2.0	\$3,938				1					
Candlelight Oaks Park	CP	1.0	\$14,249	1				1				
Chisholm Park	NP	6.5	\$667,178	1		1		3				
Conrad Park/Melching Field	CP	7.5	\$238,761				1					
David E. Disney Tennis Center	CP	1.0	\$21,639		2	5						
Earl Brown Park	NP	18.0	\$389,492	1				2				
Eastside Park	MP	2.0	\$42,992	1				2				
Henry DeLand House	MP	0.5	\$209,775									
Highland Park Playground	MP	0.5	\$10,317	1								
Jackson-Lane Park (Scout Hut)	NP	5.0	\$95,750	1				1				
Kingsbury Park	MP	1.0	\$2,297									
Painters Pond Park	CP	7.0	\$102,393									
Roger Gilmore Field	CP	1.0	\$52,014				1					
Sarah H. White Field	CP	0.5	\$26,007							1		
Spec Martin Stadium	CP	10.0	\$792,350						1			
Sperling Sports Complex	CP	35.0	\$329,471				1			3	3	
Wayne G. Sanborn Act. Ctr	CP	1.5	\$32,458									
Total		107.5	\$3,494,689	7	2	6	2	2	9	1	4	3

Source: Inventory from City Parks Department, March 13, 2019; land values from Volusia County Property Appraiser, April 2, 2019.

The current replacement costs of standard types of recreational amenities are estimated based on recent unit cost data from Polk County. Because these unit costs are not local, they have been reduced by 50% to be conservative. As shown in Table 7, the replacement cost of the City’s standard park amenities is about \$7.4 million.

Table 7. Park Amenity Replacement Cost

Improvement	Number	Unit Cost	Total Cost
Playground	7	\$75,000	\$525,000
Tennis Court	6	\$92,185	\$553,110
Baseball Field	4	\$503,413	\$2,013,652
Basketball Court	9	\$53,000	\$477,000
Football Field	1	\$444,188	\$444,188
Softball Field	4	\$503,413	\$2,013,652
Soccer Field	3	\$444,188	\$1,332,564
Total Park Amenity Replacement Cost			\$7,359,166

Source: Number of improvements from Table 6; unit costs are 50% of costs from Polk County Parks Department, April 6, 2019.

The replacement cost of the City’s other recreational improvements is estimated based on insured values. The total insured value of existing park improvements is about \$21 million, as shown in Table 8 on the following page.

Table 8. Park Improvement Cost

Building/Improvement	Address	Bldg Sq. Ft	Total Value
Grandstand	555 S Woodland	22,750	\$8,329,400
Pressbox	551 S Alabama Ave	7,054	\$1,328,900
Restrooms	116 W Indiana Ave	560	\$140,954
Water Feature	116 W Indiana Ave	0	\$179,661
Community Center	520 S Clara Ave	20,206	\$2,549,100
Admin & Museum	230 N Stone Street	11,700	\$2,088,700
Burgess Building	230 N Stone Street	1,500	\$145,349
Henry Deland House	137 W Michigan Ave	3,408	\$397,400
Community Center	720 N Frankfort Ave	2,132	\$267,000
Community Center	1087 Biscayne Blvd	5,000	\$648,900
Community Center	935 S Adelle Ave	2,104	\$288,700
Auditorium	935 S Adelle Ave	2,450	\$322,200
Restrooms	E Euclid Ave	598	\$465,300
Community Center	815 S Alabama Ave	16,327	\$3,312,800
Concession/Restroom Bldg	761 S Alabama Ave	1,238	\$331,400
Amphitheatre	751 S Alabama Ave	1,163	\$281,600
Total		98,190	\$21,077,364

Source: City of DeLand insured values, January 25, 2019.

Summing the replacement cost of existing park land, standard amenities and other improvements yields the total replacement value of the City’s existing park and recreation system. The net replacement value that has been paid for by existing development is derived by subtracting the amount of outstanding debt principal on existing facilities. Dividing the net cost by existing service units yields the cost per EDU to maintain the level of service that existing development has paid for. As shown in Table 9, the cost to maintain this level of service is \$1,847 per EDU.

Table 9. Park Cost per Service Unit

Park Land Value	\$3,494,689
Park Amenity Cost	\$7,359,166
Park Improvement Value	\$21,077,364
Total Park Replacement Value	\$31,931,219
– Outstanding Park Debt	-\$5,473,052
Net Park Replacement Value	\$26,458,167
÷ Existing Park Service Units (EDUs)	14,322
Park Cost per Service Unit	\$1,847

Source: Park land value from Table 6; park amenity cost from Table 7; other park improvement value from Table 8; outstanding debt from Table 36; park EDUs from Table 5.

Net Cost per Service Unit

Aside from debt, which has already been taken into consideration, the City has traditionally funded park land acquisition and improvements through a mix of impact fees, general fund revenue and grants. The City does not earmark any general funds for capital improvements, and, instead, programs such funds for growth-related capital projects when impact fee funds are insufficient. The City has received some grants for park improvements over the last five years. To calculate the credit associated with capacity-related grant funding, the average annual grant funding is divided by the number of existing EDUs and multiplied by the equivalent current value of the future stream of funding over the next 30 years. Based on these calculations, the grant credit for park facilities is \$159 per service unit, as shown in Table 10.

Table 10. Park Grant Credit

Chisholm Center Fencing	\$13,178
Chisholm Center Parking Lot Improvement	\$120,486
Chisholm Center Gym Rehab	\$126,182
Chisholm Center Park Improvement	\$31,892
Candlelight Oaks Park Improvement	\$27,658
Earl Brown Park Improvement	\$41,429
Spring Hill Community Resource Center	\$187,658
Total Five-Year Grant Funding, FY 2014-2019	\$548,483
÷ Number of Years	5
Annual Park Grant Funding	\$109,697
÷ Existing Park Service Units (EDUs)	\$14,322
Annual Park Grant Funding per Service Unit	\$7.66
x Present Value Factor (2.55% discount rate over 30 years)	20.79
Park Grant Credit per Service Unit	\$159

Source: Grant history provided by City Finance Department, March 28, 2019;; existing EDUs from Table 5; present value factor based on discount rate of 2.55%, which is the average interest rate on AAA 30-year municipal bonds from fmsbonds.com, May 8, 2019.

Reducing the cost per service unit by the grant credit per service unit leaves a park net cost of \$1,688 per service unit, as shown in Table 11.

Table 11. Park Net Cost per Service Unit

Park Cost per Service Unit	\$1,847
– Park Grant Credit per Service Unit	-\$159
Park Net Cost per Service Unit	\$1,688

Source: Total park cost per EDU from Table 9; grant funding credit from Table 10.

Net Cost Schedule

The maximum parks and recreation impact fees that can be adopted by the City based on this study are derived by multiplying the EDUs associated with each dwelling unit type by the net cost per EDU, as shown in Table 12.

Table 12. Updated Park Impact Fee Schedule

Housing Type	EDUs/ Unit	Net Cost/ EDU	Net Cost/ Unit
Single-Family Detached	1.00	\$1,688	\$1,688
Multi-Family	0.73	\$1,688	\$1,232
Mobile Home/RV Park (space)	1.03	\$1,688	\$1,739

Source: EDUs per unit from Table 4; net cost per EDU from Table 11.

The updated parks and recreation impact fees calculated in this report are compared with the current fees in Table 13. Based on the cost of existing park facilities and the updated credit calculations, the fees would increase for all housing types.

Table 13. Current and Updated Park Impact Fees

Housing Type	Current Fee	Updated Fee	Change
Single-Family Detached	\$1,410	\$1,688	\$278
Multi-Family	\$820	\$1,232	\$412
Mobile Home/RV Park (space)	\$977	\$1,739	\$762

Source: Current and Table 1; updated fees from Table 12.

FIRE RESCUE

The DeLand Fire Department provides fire suppression and emergency response services for all development in the city. The City originally adopted fire impact fees in 2002. The fees were last updated in 2005. The previous studies prepared by the City utilized an “incremental expansion” methodology, based on the cost to maintain the existing fire rescue level of service. It used calls-for-service to allocate the cost among land use types. This update continues to rely on the incremental expansion methodology, but uses the “functional population” approach rather than calls-for-service to allocate costs to specific land use types.

Service Unit

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for facilities. This unit of measurement is called a “service unit.” The recommended service unit for fire rescue facilities is one “functional population.” Functional population represents the number of full-time-equivalent people occupying a land use. It is based on the recognition that demand for public safety services is strongly related to the number of people present, and it is a widely-used alternative to calls-for-service for public safety (fire and police) impact fees. The concept of functional population, the multipliers by land use, and the total existing functional population represented by existing development in the city are all described in Appendix B.

Cost per Service Unit

The City’s fire rescue and emergency response services are provided from three existing fire stations, and land has been acquired for a new main station. Table 14 summarizes the City’s existing fire station and land inventory and replacement costs. The replacement costs of the stations are based on the City’s insured values, and land costs are based on \$337,838 per acre, which was the cost of the City’s purchase of Elks property in 2018 for the new main fire station and police evidence building. The replacement costs of fire stations and land is about \$4 million.

Table 14. Fire Station and Land Cost

Station	Address	Acres	Land Cost	Building Sq. Feet	Construction Type	Building Cost
Station 81	201 W Howry Ave	0.55	\$185,811	10,888	Masonry	\$1,771,500
Station 82	257 W Intl Spdwy Blvd	1.00	\$337,838	6,070	Steel	\$813,000
Station 83	1655 E Taylor Rd	4.57	\$1,543,920	7,642	Steel	\$1,386,800
New Main Station Land*		2.18	\$736,487	0	n/a	\$0
Total		8.30	\$2,804,056	24,600		\$3,971,300

* 84.2% share of 2.59 acres based on estimated 16,000 sq. ft. fire station and 3,000 sq. ft. police evidence building

Source: DeLand Fire Department, February 5 and March 11, 2019; land costs based on \$337,838 per acre, which was the cost of the City’s purchase of Elks property in 2018 for the new main fire station and police evidence building; building costs are City’s insured values.

In addition to stations and land, the City’s fire rescue capital inventory includes the necessary apparatus and vehicles to perform its fire suppression and emergency response functions. As shown in Table 15, the replacement value of existing fire rescue vehicles is about \$1.8 million.

Table 15. Fire Rescue Vehicle Cost

Apparatus/Vehicle	Insured Value
Pumper	\$100,790
Contender Pumper	\$166,320
Enforcer	\$168,418
Pierce Fire Truck	\$187,807
Squad Engine	\$522,693
75-105' Ladder/PAP, Alum	\$371,821
Fire Truck	\$52,500
Truck	\$3,300
Tahoe	\$15,030
Ram	\$28,349
Silverado C2500	\$16,959
Tahoe	\$30,086
Explorer	\$25,454
Escape XLS	\$19,766
Escape	\$17,411
F150 4WD Super Crew	\$27,450
Total Apparatus/Vehicle Cost	\$1,754,154

Source: Insured values from DeLand Finance Department, January 25, 2019.

The total capital cost represented by existing fire rescue facilities is the sum of station, land, and vehicle costs. The total capital cost of existing fire rescue facilities and equipment is about \$8.5 million, as shown in Table 16. The City has some outstanding debt on its existing fire stations. Factoring out the debt and then dividing by existing functional population yields a fire rescue cost per service unit of \$209 per functional population.

Table 16. Fire Rescue Cost per Service Unit

Station Cost	\$3,971,300
Land Cost	\$2,804,056
Apparatus/Vehicle Cost	\$1,754,154
Total Fire Rescue Capital Cost	\$8,529,510
- Outstanding Fire Rescue Debt	-\$442,537
Net Fire Rescue Replacement Value	\$8,086,973
÷ Existing Functional Population	38,607
Fire Rescue Cost per Functional Population	\$209

Source: Building and land costs from Table 14; vehicle cost from Table 15; outstanding debt from Table 36 in Appendix C; functional population from Table 35 in Appendix B.

Net Cost per Service Unit

Impact fees should be reduced to account for future funding that will be generated by new development and used to remedy existing deficiencies or to retire outstanding debt on facilities serving existing development. Because the updated fees are based on the existing level of service, there are no deficiencies. The City’s outstanding debt on existing fire rescue facilities has already been accounted for. The City has received a small capital grant in the last five years for three hydraulic cutter/spreaders, but this type of equipment has not been included in determining the cost per service unit. Consequently, no revenue credits are warranted, and the net cost per service unit is the same as the cost per service unit calculated in the previous section.

Net Cost Schedule

The maximum fire rescue impact fees that can be adopted by the City based on this study are derived by multiplying the number of service units (functional population) represented by each unit of development by the net cost per service unit, as shown in Table 17.

Table 17. Updated Fire Rescue Impact Fee Schedule

Land Use Type	Unit	Func. Pop. per Unit	Net Cost/ Func. Pop.	Net Cost/ Unit
Single-Family Detached	Dwelling	1.74	\$209	\$364
Multi-Family	Dwelling	1.26	\$209	\$263
Mobile Home/RV Park	Space	1.78	\$209	\$372
Retail/Commercial	1,000 sq. ft.	1.80	\$209	\$376
Office	1,000 sq. ft.	0.93	\$209	\$194
Industrial	1,000 sq. ft.	0.41	\$209	\$86
Warehouse	1,000 sq. ft.	0.17	\$209	\$36
Public/Institutional	1,000 sq. ft.	0.59	\$209	\$123

Source: Functional population per unit from Table 35; net cost per functional population is cost per functional population from Table 16.

Updated fire impact fees are compared with current fees in Table 18. The updated fees are higher than current fees for most land uses.

Table 18. Current and Updated Fire Rescue Impact Fees

Land Use Type	Unit	Current Fee	Updated Fee	Change
Single-Family Detached	Dwelling	\$82	\$364	\$282
Multi-Family	Dwelling	\$79	\$263	\$184
Mobile Home/RV Park	Space	n/a	\$372	n/a
Retail/Commercial	1,000 sq. ft.	\$22	\$376	\$354
Office	1,000 sq. ft.	\$22	\$194	\$172
Industrial	1,000 sq. ft.	\$51	\$86	\$35
Warehouse	1,000 sq. ft.	\$51	\$36	-\$15
Public/Institutional	1,000 sq. ft.	\$6	\$123	\$117

Source: Current fees from Table 2; updated fees from Table 17.

POLICE

The City of DeLand originally adopted police impact fees in 2002. They were last updated in 2005. The previous studies prepared by the City utilized an “incremental expansion” methodology, based on the cost to maintain the existing level of service. It used calls for service to allocate the cost among land use types. This update continues to rely on the incremental expansion methodology, but uses the “functional population” approach rather than calls for service to allocate costs to specific land use types.

Service Unit

Disparate types of development must be translated into a common unit of measurement that reflects the impact of new development on the demand for facilities. This unit of measurement is called a “service unit.” The recommended service unit for police facilities is one “functional population.” Functional population represents the number of full-time-equivalent people occupying a land use. It is based on the recognition that demand for public safety services is strongly related to the number of people present, and it is a widely-used alternative to calls-for-service for public safety (fire and police) impact fees. The concept of functional population, the multipliers by land use, and the total existing functional population represented by existing development in the city are all described in Appendix B.

Cost per Service Unit

The updated police impact fees are based on the existing level of service, which is expressed as the replacement cost of existing police facilities and equipment per functional population. The replacement costs of existing police buildings and land are based on insured values for building and the cost per acre from the City’s most recent land acquisition for a public safety complex. As shown in Table 19, the current cost to replace existing police facilities is about \$11.8 million.

Table 19. Police Building and Land Cost

Building	Address	Acres	Land Cost	Building Sq. Feet	Building Cost
Police Station	219 W Howry Ave	3.14	\$1,060,811	41,478	\$10,629,700
Police Station Parking Lot/Radio Tower	242 W Howry Ave	1.12	\$378,379	192	\$41,885
Pistol Range*	501 W Industrial	3.50	n/a	3,600	\$900,000
Police Impound	1102 S Garfield	0.30	\$101,351	6,000	\$45,638
Second Chance Animal Shelter*	495 W Industrial	0.56	n/a	7,500	\$158,482
Land for Future Evidence Facility**	Elks Property	0.41	\$138,514	0	\$0
Total		9.03	\$1,679,055	58,770	\$11,775,704

* land leased from Airport fund

** 15.8% share of 2.59-acre site based on estimated 16,000 sq. ft. fire station and 3,000 sq. ft. police evidence building

Source: DeLand Police Department, January 30, 2019 and February 5, 2019; land costs based on \$337,838 per acre, which was the cost of the City’s purchase of Elks property in 2018; building costs are from City’s insured values, except for pistol range, which is from fixed assets.

In addition to buildings and land, a variety of vehicles and equipment is needed to support police functions. The vehicle and equipment replacement costs are based on the original acquisition costs. As part of this update, the fixed asset records were reviewed to identify the original cost of existing vehicles and equipment utilized in support of police functions. The inventory of vehicles can be found in Appendix C. The equipment inventory is provided in Table 20 below.

Table 20. Police Equipment Cost

Description	Purchase Date	Replacement Cost
Air Conditioning Chiller EECBG Projects	9/30/2014	\$139,162
Main Repeater Station	12/10/1990	\$10,321
Reverse 911 System	6/30/1999	\$21,463
USA Maxum 24-Channel Audio/Visual DVR System	11/30/2007	\$14,647
Rexel Uninterruptible Power Supply	10/29/2010	\$11,106
Trailer	12/18/2013	\$15,850
T3 Motion Scooter	9/27/2014	\$14,528
T3 Motion Scooter	9/17/2014	\$14,528
Surveillance Receiver/Transmitter	5/28/1996	\$6,825
Mobile Speed Trailer	1/28/2002	\$18,189
Savin Digital Copier	12/1/2003	\$10,513
Basket Purchase 14 Vehicle Cameras [LLEBG]	4/29/2005	\$51,855
CMI Intoxilyzer 8000 Breath Testing Unit [LLEBG]	12/30/2004	\$6,350
Dell Computer Voice Stress Analyzer	12/31/2007	\$9,895
Xenon 5000 FLS Handscope Light	4/17/2008	\$7,424
K-9 Dog	12/23/2013	\$8,500
K-9 Dog	9/20/2017	\$9,000
Total		\$370,155

Source: City of DeLand Police Department from fixed asset listings, January 30, 2019.

The City does not have any outstanding debt on existing police facilities. Dividing the total replacement cost of buildings, land, vehicles and equipment by the existing number of service units results in a cost of \$436 per functional population, as shown in Table 21.

Table 21. Police Cost per Service Unit

Building Cost	\$11,775,704
Land Cost	\$1,679,055
Vehicle Cost	\$3,017,285
Equipment Cost	\$370,155
Total Police Capital Cost	\$16,842,200
- Outstanding Police Debt	\$0
Net Police Replacement Value	\$16,842,200
÷ Existing Functional Population	38,607
Police Cost per Functional Population	\$436

Source: Building and land costs from Table 19; vehicle cost from Table 38 in Appendix C; equipment cost from Table 20; outstanding debt from Table 36 in Appendix C; functional population from Table 35 in Appendix B.

Net Cost per Service Unit

Impact fees should be reduced to account for future funding that will be generated by new development and used to remedy existing deficiencies or to retire outstanding debt on facilities serving existing development. Because the updated fees are based on the existing level of service, there are no deficiencies. The City does not have any outstanding debt on police facilities. The City has received some small capital grants in recent years. Assuming the same rate of funding continues over the long term, the grant credit is \$3 per functional population, as shown in Table 22.

Table 22. Police Grant Credit

Security Cameras - Critical Facilities	JAG 2015	\$8,911
Security Cameras - Critical Facilities	JAG 2016	\$10,826
Security Cameras - Critical Facilities	JAG 2017	\$11,005
Total Police Capital Grants, FY 2015-2019		\$30,742
÷ Number of Years		5
Annual Police Capital Grants		\$6,148
÷ Existing Functional Population		38,607
Annual Police Capital Grants per Service Unit		\$0.16
x Present Value Factor (2.55% discount rate over 30 years)		20.79
Police Grant Credit per Service Unit		\$3

Source: Grants from Finance Department, March 28, 2019; functional population from Table 35; present value factor based on discount rate of 2.55%, which is the average interest rate on AAA 30-year municipal bonds from fmsbonds.com, May 8, 2019.

The net cost per service unit is calculated by reducing the cost per service unit calculated in the preceding section by the grant funding credit. The updated net cost per service unit for the police impact fee is \$433 per service unit, as shown in Table 23.

Table 23. Police Net Cost per Service Unit

Police Cost per Service Unit	\$436
– Police Grant Credit per Service Unit	-\$3
Police Net Cost per Service Unit	\$433

Source: Cost per functional population from Table 21; grant credit from Table 22.

Net Cost Schedule

The maximum police impact fees that can be adopted by the City based on this study are derived by multiplying the functional population factor associated with each land use by the net cost per service unit calculated above, as shown in Table 24.

Table 24. Updated Police Impact Fee Schedule

Land Use Type	Unit	Func. Pop. per Unit	Net Cost/ Func. Pop.	Net Cost/ Unit
Single-Family Detached	Dwelling	1.74	\$433	\$753
Multi-Family	Dwelling	1.26	\$433	\$546
Mobile Home/RV Park	Space	1.78	\$433	\$771
Retail/Commercial	1,000 sq. ft.	1.80	\$433	\$779
Office	1,000 sq. ft.	0.93	\$433	\$403
Industrial	1,000 sq. ft.	0.41	\$433	\$178
Warehouse	1,000 sq. ft.	0.17	\$433	\$74
Public/Institutional	1,000 sq. ft.	0.59	\$433	\$255

Source: Functional population per unit from Table 35; net cost per functional population from Table 23.

The updated police impact fees are compared with the current fee schedule in Table 25 on the following page. The updated fees are considerably higher than current fees.

Table 25. Current and Updated Police Impact Fees

Land Use Type	Unit	Current	Updated	Change
		Fee	Fee	
Single-Family Detached	Dwelling	\$112	\$753	\$641
Multi-Family	Dwelling	\$49	\$546	\$497
Mobile Home/RV Park	Space	n/a	\$771	n/a
Retail/Commercial	1,000 sq. ft.	\$30	\$779	\$749
Office	1,000 sq. ft.	\$30	\$403	\$373
Industrial	1,000 sq. ft.	\$15	\$178	\$163
Warehouse	1,000 sq. ft.	\$15	\$74	\$59
Public/Institutional	1,000 sq. ft.	\$6	\$255	\$249

Source: Current fees from Table 2; updated fees from Table 24.

GENERAL GOVERNMENT

The City of DeLand provides a variety of buildings and equipment used to deliver government services to businesses and residents that are not included in other impact fee program areas. The City's existing general government capital improvements consist of administrative and maintenance facilities.

The City adopted general government fees based on a consultant study prepared in 2004.² That study used the "functional population" approach to allocate costs among different land use types. This chapter updates the City's general government impact fees using the same approach.

Service Unit

The "functional population" approach is one of the few techniques used in impact fee studies to estimate the demand for general government facilities. To a large extent, the demand for these facilities is proportional to the presence of people. The approach to calculating functional population multipliers in this update is somewhat different from the details of the 2004 study, but the approaches are conceptually identical. The functional population multipliers by land use, and the total existing functional population represented by existing development, are developed in Appendix B.

Cost per Service Unit

The City's existing general government facilities are used to determine the cost per service unit. The level of service used in developing the impact fees is the ratio of the replacement value of existing facilities to existing functional population. The existing general government facilities and their replacement values are shown in Table 26. The building replacement costs are based on the City's insured values. The land cost reflects one-half of current market values as determined by the Volusia County Property Appraiser, to account for the likelihood that existing facilities are in more developed areas and new sites may be acquired at lower prices.

Table 26. General Government Building and Land Cost

Building	Address	Acres	50% Market Land Value	Building Sq. Feet	Building Cost
City Hall	120 S Florida Ave	2.97	\$2,166,287	47,023	\$12,457,700
Public Works Building	336 W Michigan Ave	2.80	\$386,632	4,720	\$464,900
Maintenance Garage	1105 S Amelia Ave	6.24	\$12,240	5,580	\$511,800
Public Services & Engin.	1102 S Garfield Ave	5.20	\$39,560	12,800	\$1,713,100
Total		17.21	\$2,604,719	70,123	\$15,147,500

Source: Facility name and address, building square feet, and building cost from City of DeLand insured values, January 25, 2019; acres and market land value from Volusia County Property Appraiser, April 4, 2019.

² Tindale-Oliver & Associates, *City of DeLand General Government Building Impact Fees*, April 2004.

The cost per service unit based on the existing level of service can be determined by dividing the net replacement cost of existing public buildings, equipment and land by existing functional population. The outstanding debt on general government facilities should be considered to represent the value of excess capacity, and it is deducted from the total replacement cost in determining the existing level of service paid for by existing development. As shown in Table 27, the replacement value of the existing public buildings, net of outstanding debt, is \$14.5 million. Dividing the net replacement cost by the existing service units yields the cost per service unit of \$375 per functional population.

Table 27. General Government Cost per Service Unit

Building Cost	\$15,147,500
Land Cost	\$2,604,719
Total General Government Replacement Cost	\$17,752,219
– Outstanding General Government Debt	-\$3,268,556
Net General Government Replacement Value	\$14,483,663
÷ Existing Functional Population	38,607
General Government Cost per Functional Population	\$375

Source: Building and land costs from Table 26; outstanding debt from Table 36 in Appendix C; functional population from Table 35 in Appendix B.

Net Cost per Service Unit

Impact fees should be reduced to account for future funding that will be generated by new development and used to remedy existing deficiencies or to retire outstanding debt on facilities that serve existing development. As with the other fee calculations in this report, the updated fees are based on the existing level of service and there are no deficiencies. Outstanding debt has already been accounted for in the cost per service unit. The City has not received any grant funding in recent years for general government facilities. Consequently, no additional revenue credits are warranted, and the net cost per service unit is the same as the cost per service unit calculated in the previous section.

Net Cost Schedule

The maximum general government impact fees that can be adopted based on this study are derived by multiplying the number of service units (functional population) represented by each development unit by the net cost per service unit, as shown in Table 28.

Table 28. Updated General Government Impact Fee Schedule

Land Use Type	Unit	Func. Pop. per Unit	Net Cost/ Func. Pop.	Net Cost/ Unit
Single-Family Detached	Dwelling	1.74	\$375	\$653
Multi-Family	Dwelling	1.26	\$375	\$473
Mobile Home/RV Park	Space	1.78	\$375	\$668
Retail/Commercial	1,000 sq. ft.	1.80	\$375	\$675
Office	1,000 sq. ft.	0.93	\$375	\$349
Industrial	1,000 sq. ft.	0.41	\$375	\$154
Warehouse	1,000 sq. ft.	0.17	\$375	\$64
Public/Institutional	1,000 sq. ft.	0.59	\$375	\$221

Source: Functional population per unit from Table 35 in Appendix B; net cost per functional population is cost per functional population from Table 27.

The current general government impact fees are compared to the updated fees in Table 29. The updated fees are higher than current fees for all land uses except industrial and warehouse.

Table 29. Current and Updated General Government Impact Fees

Land Use Type	Unit	Current Fee*	Updated Fee	Change
Single-Family Detached	Dwelling	\$185	\$653	\$468
Multi-Family	Dwelling	\$112	\$473	\$361
Mobile Home/RV Park	Space	\$138	\$668	\$530
Retail/Commercial	1,000 sq. ft.	\$521	\$675	\$154
Office	1,000 sq. ft.	\$343	\$349	\$6
Industrial	1,000 sq. ft.	\$203	\$154	-\$49
Warehouse	1,000 sq. ft.	\$203	\$64	-\$139
Public/Institutional	1,000 sq. ft.	\$119	\$221	\$102

Source: Current fees from Table 2; updated fees from Table 28.

APPENDIX A: HOUSING AND LAND USE

To determine the existing level of service, it is necessary to determine the existing amounts of residential development and nonresidential development, as well as the number of residents associated with each dwelling unit type. Identifying these quantities is the purpose of this appendix.

Total dwelling units enumerated in the 2010 U.S. Census 100% count have been adjusted by the percentage distribution by housing type from the most recent Census sample data to estimate the number of units by housing type in 2010. Adding the number of units issued building permits by the City over the last 9 years results in the estimates of existing units by housing type shown in Table 30.

Table 30. Dwelling Units by Type, 2019

Housing Type	2010 Units	Permits 2010-2018	2019 Est. Units
Single-Family Detached	8,360	2,535	10,895
Multi-Family	3,939	308	4,247
Mobile Home	311	6	317
Total	12,610	2,849	15,459

Source: Total 2010 units from 2010 U.S. Census; 2010 units by housing type based on distribution from American Community Survey, 2013-2017 5% sample; permit data from City of DeLand Community Development Department, February 1, 2019.

The average household size is derived by dividing household population by occupied units. Current local data is available from the U.S. Census. The average household sizes associated with each of the three housing types are calculated in Table 31.

Table 31. Average Household Size

Housing Type	Household Population	Occupied Units	Avg. HH Size
Single-Family	21,024	8,112	2.59
Multi-Family	6,155	3280	1.88
Mobile Home	734	276	2.66
Total	27,913	11,668	2.39

Source: U.S. Census, American Community Survey, 2013-2017 5% sample data (note: single-family category includes single-family attached, but they only amount to 4.3% of the category sample).

Data on existing nonresidential floor area by land use type is derived from the Volusia County Property Appraiser's tax parcel database. The City currently has about 15.7 million square feet of nonresidential development, as summarized in Table 32.

Table 32. Nonresidential Land Use, 2019

Land Use Type	Building Sq. Feet
Retail/Commercial	4,050,937
Office	865,327
Industrial	1,751,408
Warehouse	967,175
Public/Institutional	8,062,750
Total	15,697,597

Source: City of DeLand Community Development Department, February 13, 2019, based on data from the Volusia County Property Appraiser's Office.

APPENDIX B: FUNCTIONAL POPULATION

There are two generally-accepted service units for public safety (fire and police) impact fees: calls-for-service and functional population. The City's current fire rescue and police impact fees use calls-for-service, while the current general government fee uses functional population. Functional population represent the number of full-time equivalent people at a land use, based on the observation that demand for public safety facilities tends to be proportional to the number of people present at the site of a land use.

The main advantage of functional population is that the land use multipliers are more stable than calls-for-service. Our experience has been that calls per unit of development for various land use types are subject to rather extreme fluctuations over time. We have researched both approaches and found that they tend to result in similar multiplier ratios for major land use types.³ The City's previous studies for general government fees also used the functional population approach. The functional population multipliers by land use, and the total existing functional population represented by existing development in the city, are calculated in this Appendix.

This update utilizes the "functional population" approach to calculate fire, police and general government impact fees. This approach is a generally-accepted methodology for these impact fee types. It is based on the observation that demand for such facilities tends to be proportional to the number of people.

Functional population is analogous to the concept of "full-time equivalent" employees. It represents the number of "full-time equivalent" people present at the site of a land use, and it is used for the purpose of determining the impact of a particular development on the need for facilities. For residential development, functional population is average household size times the percent of time people spend at home. For nonresidential development, functional population is based on a formula that includes trip generation rates, average vehicle occupancy and average number of hours spent by visitors at a land use.

Residential Functional Population

For residential land uses, the impact of a dwelling unit on the need for capital facilities is generally proportional to the number of persons residing in the dwelling unit. This can be measured for different housing types in terms of either average household size (average number of persons per occupied dwelling unit) or persons per unit (average number of persons per dwelling unit, including vacant as well as occupied units). In this analysis, average household size is used to develop the functional population multipliers, as it avoids the need to make assumptions about occupancy rates.

³ Clancy Mullen, "Fire and Police Demand Multipliers: Calls-for-Service versus Functional Population," paper presented at the National Impact Fee Roundtable in Arlington, Virginia on October 5, 2006.

The major categories of housing types are single-family detached, multi-family and mobile home. It is estimated that people spend about two-thirds of their time at home and the rest of each 24-hour day away from their place of residence. The functional population per unit for residential uses is shown in Table 33.

Table 33. Functional Population per Unit, Residential Uses

Housing Type	Unit	Average HH Size	Occupancy Factor	Func. Pop. per Unit
Single-Family Detached	Dwelling	2.59	0.67	1.74
Multi-Family	Dwelling	1.88	0.67	1.26
Mobile Home	Dwelling	2.66	0.67	1.78

Source: Average household size from Table 31.

Nonresidential Functional Population

The functional population methodology for nonresidential uses starts with trip generation rates. The number of daily trips is multiplied by the average vehicle occupancy to determine the total number of persons going to the site each day. The number of employees is estimated from average employee densities. Non-employees are the remainder of persons going to the site. Employees are estimated to spend eight hours per day at their place of employment, and visitors are estimated to spend one hour per visit. Functional population per 1,000 square feet is derived by dividing the total number of hours spent by employees and visitors during a weekday by 24 hours. The formula used to derive the nonresidential functional population estimates is summarized in Figure 4.

Figure 4. Nonresidential Functional Population Formula

<p>Functional population/1000 sf = (employee hours/1000 sf + visitor hours/1000 sf) ÷ 24 hours/day</p> <p>Where:</p> <p>Employee hours/1000 sf = employees/1000 sf x 8 hours/day</p> <p>Visitor hours/1000 sf = visitors/1000 sf x 1 hour/visit (1/2 hour for industrial/warehouse)</p> <p>Visitors/1000 sf = weekday ADT/1000 sf x avg. vehicle occupancy - employees/1000 sf</p> <p>Weekday ADT/1000 sf = one way average daily trips (total trip ends ÷ 2)</p>

Using this formula and trip generation rates from the *Trip Generation Manual*, vehicle occupancy rates from the *National Household Travel Survey* and employee densities from the U.S. Department of Energy, nonresidential functional population estimates per 1,000 square feet of gross floor area are calculated. Table 34 presents the results of these calculations for the proposed nonresidential land use categories.

Table 34. Functional Population per Unit, Nonresidential Uses

Land Use	Unit	Trip Rate	Persons/ Trip	Employees/ Unit	Visitors/ Unit	Functional Pop./Unit
Retail/Commercial	1,000 sq. ft.	18.87	1.91	1.02	35.02	1.80
Office	1,000 sq. ft.	4.87	1.27	2.31	3.87	0.93
Industrial	1,000 sq. ft.	1.95	1.27	1.05	1.43	0.41
Warehouse	1,000 sq. ft.	0.75	1.27	0.43	0.52	0.17
Public/Institutional	1,000 sq. ft.	3.32	1.91	1.11	5.23	0.59

Source: Trip rates are one-half daily trip ends during a weekday from Institute of Transportation Engineers (ITE), *Trip Generation Manual*, 10th ed., 2017 (retail rate multiplied by 44% primary trip factor from ITE, *Trip Generation Handbook*, 2017, 80% primary trip factor assumed for office); persons/trip is average vehicle occupancy from Federal Highway Administration, *Nationwide Household Travel Survey*, 2009; employees/unit from U.S. Department of Energy, *Commercial Buildings Energy Consumption Survey*, 2003; visitors/unit is trips times persons/trip minus employees/unit; functional population/unit calculated based on formula from Figure 4.

Functional Population Summary

The functional population multipliers for the residential and nonresidential land use categories are summarized in Table 35. Multiplying the multipliers by the amount of existing development for each land use type and summing for all land uses results in a current estimate of 38,607 functional population city-wide.

Table 35. Functional Population Summary

Land Use type	Unit	Existing Units	Functional Pop./Unit	Functional Population
Single-Family Detached	Dwelling	10,895	1.74	18,957
Multi-Family	Dwelling	4,247	1.26	5,351
Mobile Home	Dwelling	317	1.78	564
Retail/Commercial	1,000 sq. ft.	4,051	1.80	7,292
Office	1,000 sq. ft.	865	0.93	804
Industrial	1,000 sq. ft.	1,751	0.41	718
Warehouse	1,000 sq. ft.	967	0.17	164
Public/Institutional	1,000 sq. ft.	8,063	0.59	4,757
Total				38,607

Source: Existing units from Table 30 (residential dwellings) and Table 32 (nonresidential square feet) in Appendix A; functional population per unit from Table 33 (residential) and Table 34 (nonresidential).

APPENDIX C: FINANCIAL DATA

Table 36. Outstanding Debt

Project Funded	Original Cost	Outstanding Principal as of 10/1/2019			
		Parks	Fire	Gen. Gov't	Total
City Hall Construction	\$7,438,076	\$0	\$0	\$2,704,822	\$2,704,822
Fire Station 83 Construction	\$824,924	\$0	\$299,980	\$0	\$299,980
Fire Station 81 Addition	\$237,000	\$0	\$86,184	\$0	\$86,184
Total, 2004A Note	\$8,500,000	\$0	\$386,164	\$2,704,822	\$3,090,987
City Hall Construction	\$1,061,924	\$0	\$0	\$563,734	\$563,734
Fire Station 83 Construction	\$106,192	\$0	\$56,373	\$0	\$56,373
Total, 2004B Note	\$1,168,116	\$0	\$56,373	\$563,734	\$620,107
Sanborn Center Construction	\$1,900,000	\$1,404,546	\$0	\$0	\$1,404,546
Earl Brown Park	\$543,000	\$401,404	\$0	\$0	\$401,404
Chisholm Center Pool	\$180,000	\$133,062	\$0	\$0	\$133,062
Total, 2013A Note	\$2,623,000	\$1,939,012	\$0	\$0	\$1,939,013
Sanborn Center Construction	\$1,000,000	\$734,040	\$0	\$0	\$734,040
Total, 2013B Note	\$1,000,000	\$734,040	\$0	\$0	\$734,040
Spec Martin Stadium	\$3,500,000	\$2,450,000	\$0	\$0	\$2,450,000
Sanborn Center Construction	\$500,000	\$350,000	\$0	\$0	\$350,000
Total, General Fund Loan	\$4,000,000	\$2,800,000	\$0	\$0	\$2,800,000
Grand Total	\$17,291,116	\$5,473,052	\$442,537	\$3,268,556	\$9,184,146

Source: City Finance Department, April 18, 2019.

Table 37. Grant Funding, FY 2015-2019

Purpose	Source	Amount
Earl Brown Park - Concession/Restroom Building	ECHO 12-04	\$361,007
Earl Brown Park - Amphitheater	ECHO 12-04	\$277,567
Earl Brown Park - Park Lighting	ECHO 12-04	\$75,305
Earl Brown Park - Entry Feature	ECHO 12-04	\$130,228
Earl Brown Park - Pond Fountains	ECHO 12-04	\$53,908
Earl Brown Park - Basketball Court Lights	ECHO 12-04	\$44,500
Earl Brown Park - Dog Park	ECHO 12-04	\$60,647
Earl Brown Park - Park Improvements	ECHO 12-04	\$62,076
Chisholm Center Fencing	CDBG 2013-2014	\$13,178
Chisholm Center Parking Lot Improvements	CDBG 2014-2015	\$120,486
Chisholm Center Park Improvements	CDBG 2016-2017	\$31,892
Candlelight Oaks Park Improvements	CDBG 2016-2017	\$27,658
Earl Brown Park (benches, shade canopy, amphitheater lighting)	CDBG 2016-2017	\$41,429
Spring Hill Community Resource Center (parking lot)	CDBG 2018-2019	\$187,658
Standby Generator for Sanborn Center	FEMA-DR-4283-FL	\$82,818
Total Park Capital Grants, FY 2015-2019		\$1,570,357
Jaws of Life - Hydraulic Combi Tool	Firehouse Subs 2017	31,350
Total Fire Capital Grants, FY 2015-2019		31,350
Security Cameras - Critical Facilities	JAG 2015	\$8,911
Security Cameras - Critical Facilities	JAG 2016	\$10,826
Security Cameras - Critical Facilities	JAG 2017	\$11,005
Total Police Capital Grants, FY 2015-2019		\$30,742

Source: City Finance Department, March 28, 2019.

Table 38. Police Vehicle Cost

Description	Purchase Date	Original Cost
1985 Dodge	2/25/1985	\$9,786
Animal Control Coach Body	9/30/1995	\$6,995
1998 Ford Crown Victoria Cruiser	1/15/1998	\$21,097
2000 Chevrolet CG2105 Cargo Van PD#42	2/8/2000	\$19,686
2001 Chevrolet CG21405 Cargo Van	2/14/2001	\$24,022
2003 Chevrolet Malibu 4-Door Sedan	1/9/2003	\$13,709
2005 Ford Taurus SE Sedan	8/27/2004	\$12,040
2006 Dodge Caravan SE Van PD#6	12/20/2005	\$15,394
2006 Ford Crown Victoria Cruiser PD#51	3/1/2006	\$20,483
2006 Ford Crown Victoria Cruiser PD#52	3/1/2006	\$20,479
2006 Chevrolet Impala Cruiser PD#58	4/20/2006	\$18,636
2007 Chevrolet Impala Unmarked Cruiser	12/20/2006	\$17,029
2007 Chevrolet Impala Unmarked Cruiser	12/20/2006	\$17,029
2007 Ford Crown Victoria Cruiser PD#60	1/5/2007	\$24,074
2007 Ford Crown Victoria Cruiser PD#61	1/5/2007	\$24,074
2007 Ford Crown Victoria Cruiser PD#62	1/5/2007	\$24,249
2007 Ford Crown Victoria Cruiser	1/5/2007	\$24,249
2007 Ford Crown Victoria Cruiser	1/5/2007	\$23,578
2007 Ford Crown Victoria Cruiser PD#46	1/15/2007	\$20,439
2007 Ford Crown Victoria Cruiser PD#49	1/18/2007	\$23,991
2007 Ford F150 4x2 Pickup PD#28	3/26/2007	\$16,297
2008 Ford Crown Victoria Cruiser PD#59	2/5/2008	\$32,338
2008 Ford Crown Victoria Cruiser PD#66	2/5/2008	\$32,338
2007 Chevrolet Impala Cruiser PD#30	3/3/2008	\$24,060
2009 Toyota Camry Hybrid Sedan PD#75	10/30/2008	\$29,389
2009 Toyota Camry Hybrid Sedan PD#86	11/4/2008	\$29,175
2009 Toyota Camry Hybrid Sedan PD#76	10/30/2008	\$29,389
2009 Toyota Camry Hybrid Sedan PD#74	10/30/2008	\$29,254
2009 Toyota Camry Hybrid Sedan PD#72	11/4/2008	\$29,254
2009 Toyota Camry Hybrid Sedan PD#71	11/4/2008	\$29,254
2009 Ford Escape 4x4 SUV PD#73	12/12/2008	\$19,509
2009 Ford Escape 4x4 SUV PD#90	12/12/2008	\$19,953
2009 Ford Escape 4x4 SUV PD#83	12/12/2008	\$19,953
2009 Chevrolet Impala Cruiser PD#68	1/14/2009	\$27,057
2009 Chevrolet Impala Cruiser PD#69	1/14/2009	\$27,216
2009 Chevrolet Impala Cruiser PD#70	1/14/2009	\$27,216
2009 Chevrolet Impala Cruiser PD#77	1/14/2009	\$27,216
2009 Chevrolet Impala Cruiser PD#80	1/14/2009	\$20,981
2009 Chevrolet Impala Cruiser PD#78	1/15/2009	\$27,240
2009 Chevrolet Impala Cruiser PD#79	1/15/2009	\$27,296
2009 Chevrolet Impala Cruiser PD#81	1/15/2009	\$28,325
2009 Chevrolet Impala Cruiser PD#82	1/15/2009	\$22,346
2009 Chevrolet Impala Cruiser PD#84	1/15/2009	\$24,183
2009 Chevrolet Impala Cruiser PD#85	1/15/2009	\$22,381
2009 Chevrolet Impala Cruiser PD#87	1/15/2009	\$24,263
2009 Chevrolet Impala Cruiser PD#89	1/16/2009	\$22,637

Table 38. Police Vehicle Cost, Continued

Description	Purchase Date	Original Cost
2009 Chevrolet Impala Cruiser PD#88	1/16/2009	\$23,451
2009 Kustom Signals RU2 850 Plus Speed Trailer	7/20/2009	\$7,879
2012 Toyota Camry Hybrid Sedan PD#98	2/23/2012	\$25,797
2012 Toyota Camry Hybrid Sedan PD#97	3/5/2012	\$25,797
2012 Toyota Camry Hybrid Sedan PD#96	2/23/2012	\$25,797
2012 Toyota Camry Hybrid Sedan PD#95	3/7/2012	\$25,797
2012 Toyota Camry Hybrid Sedan PD#94	2/23/2012	\$25,797
2012 Toyota Camry Hybrid Sedan PD#93	2/14/2012	\$25,797
2012 Ford F150 4x4 Super Crew XL PD#99	4/26/2012	\$27,134
2013 Ford Explorer Interceptor SUV 4X4 PD#53	9/26/2012	\$35,113
2013 Ford Explorer Interceptor SUV 4X4 PD#54	9/26/2012	\$35,196
2013 Ford Explorer Interceptor SUV 4X4 PD#55	9/26/2012	\$35,472
2013 Ford Taurus Interceptor PD#15	8/24/2012	\$27,329
2006 Chev Impala PD#5 - change to marked vehicle	9/26/2012	\$4,469
2013 Ford Taurus Interceptor PD#40	7/6/2012	\$27,511
2013 Ford Taurus Interceptor PD#43	8/21/2012	\$28,092
2013 Ford Taurus Interceptor PD#45	8/17/2012	\$27,997
2013 Ford Taurus Interceptor PD#48	8/21/2012	\$27,997
2012 Ford Escape 4x4 PD#9	8/17/2012	\$23,350
2013 Ford Interceptor AWD	11/9/2012	\$29,714
2013 Ford Interceptor AWD	11/20/2012	\$28,625
2013 Ford Interceptor AWD	11/27/2012	\$29,702
2013 Ford Interceptor AWD	11/27/2012	\$30,345
2013 Ford Interceptor AWD	11/27/2012	\$29,808
PD Cruiser 2014 Ford Taurus	4/17/2014	\$29,004
PD Cruiser 2014 Ford Taurus	4/17/2014	\$29,004
2015 F150 4WD Supercrew PD#8	3/10/2015	\$35,300
2015 Ford Interceptor PD#17A	5/5/2015	\$35,300
2015 Ford Interceptor PD#19A	5/5/2015	\$35,300
2015 Ford Interceptor PD#21A	5/5/2015	\$35,300
2015 Ford Interceptor PD#22A	5/5/2015	\$35,300
2015 Ford Interceptor PD#23A	5/5/2015	\$35,300
2016 Ford Taurus	5/12/2016	\$36,409
2016 Ford Taurus	9/7/2016	\$37,176
2016 Ford Taurus	9/22/2016	\$30,895
2017 Ford Interceptor Sedan	8/1/2017	\$36,691
2017 Ford Interceptor Sedan	6/1/2017	\$36,062
2017 Ford Interceptor Sedan	8/1/2017	\$36,377
2017 Ford Interceptor Sedan	6/16/2017	\$36,377
2017 Ford Interceptor Sedan	8/1/2017	\$36,376
2017 Ford Interceptor Sedan	6/21/2017	\$36,376
2018 Ford Interceptor Utility (127-66)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-84)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-70)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-52)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-78)	7/30/2018	\$44,847

continued on next page

Table 38. Police Vehicle Cost, Continued

Description	Purchase Date	Original Cost
2018 Ford Interceptor Utility (127-59)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-39)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-92)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-0036A)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-47)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-35)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-0064A)	7/30/2018	\$44,847
2018 Ford Interceptor Utility (127-0004)	8/24/2018	\$43,282
2018 Ford Interceptor Utility (125-0002)	7/30/2018	\$43,282
2018 Ford Interceptor Utility (126-0003)	7/30/2018	\$43,282
2018 Ford Interceptor Utility (125-0001)	7/30/2018	\$43,282
2008 Ford Crown Vic	9/17/2018	\$4,599
2017 Chevy Express	9/17/2018	\$25,318
Total Police Vehicle Cost		\$3,017,285

Source: City of DeLand Police Department, January 30, 2019.

APPENDIX D: LAND USE DEFINITIONS

Recommended definitions for the land use categories in the City’s updated impact fee schedules are provided below. These definitions are intended to assist City staff in classifying proposed developments and assessing appropriate impact fees. If these definitions are adopted by ordinance or resolution, they should be accompanied by a disclaimer that they only apply to interpretation of the impact fee schedules.

Single-Family Detached means a building containing only one dwelling unit, including a mobile home not located in a mobile home park.

Multi-Family means a building containing two or more dwelling units. It includes duplexes, apartments, residential condominiums, townhouses, and timeshares.

Mobile Home/RV Park means a parcel (or portion thereof) or abutting parcels of land designed, used or intended to be used to accommodate two or more occupied mobile homes or recreational vehicles, with necessary utilities, vehicular pathways, and concrete pads or vehicle stands.

Retail/Commercial means an integrated group of commercial establishments planned, developed, owned or managed as a unit, or a free-standing retail or commercial use. A retail or commercial use shall mean the use of a building or structure primarily for the sale to the public of nonprofessional services, or goods or foods that have not been made, assembled or otherwise changed in ways generally associated with manufacturing or basic food processing in the same building or structure. This category includes all uses located in shopping centers and the following types of free-standing uses along with similar uses not specifically listed:

Amusement park	Laundromat
Auto parts store	Laundry or dry cleaning
Auto wrecking yard	Lawn and garden supply store
Automobile repair	Massage establishment
Bank	Music store
Bar and cocktail lounge	Newsstand
Camera shop	Nightclub
Car wash	Racetrack
Convenience store	Recreation facility, commercial
Department store	Rental establishment
Florist shop	Repair shop, including auto repair
Food store	School, commercial
Grocery	Specialty retail shop
Hardware store	Supermarket
Health or fitness club	Theater, indoor (including movie theater)
Hobby, toy and game shop	Used merchandise store
Hotel or motel	Variety store
Junkyard	Vehicle and equipment dealer

Office means a building exclusively containing establishments providing executive, management, administrative, financial, or non-medical professional services, and which may include ancillary services for office workers, such as a restaurant, coffee shop, newspaper or candy stand, or child care facilities. It may be the upper floors of a multi-story office building with ground floor retail uses. Typical uses include real estate, insurance, property management, investment, employment, travel, advertising, secretarial, data processing, telephone answering, telephone marketing, music, radio and television recording and broadcasting studios; professional or consulting services in the fields of law, architecture, design, engineering, accounting and similar professions; consulting services; and business offices of private companies, utility companies, trade associations, unions and nonprofit organizations. This category does not include an administrative office that is ancillary to the principal use on the site.

Industrial means an establishment primarily engaged in the fabrication, assembly or processing of goods. Typical uses include manufacturing plants, industrial parks, research and development laboratories, welding shops, wholesale bakeries, dry cleaning plants, and bottling works.

Warehouse means an establishment primarily engaged in the display, storage and sale of goods to other firms for resale, as well as activities involving significant movement and storage of products or equipment. Typical uses include wholesale distributors, storage warehouses, trucking terminals, moving and storage firms, recycling facilities, trucking and shipping operations, major mail processing centers, and mini-warehouses.

Public/Institutional means a governmental, quasi-public or institutional use, or a non-profit recreational use, not located in a shopping center or separately listed in the impact fee schedule. Typical uses include churches, day care centers, elementary and secondary schools, higher education facilities, hospitals, nursing homes, city halls, courthouses, fire stations, post offices, jails, parks, libraries, museums, military bases, airports, bus stations, and fraternal lodges.