ORIGINAL

ORDINANCE NO. 2019-02

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF WHITESTOWN, INDIANA, CONCERNING THE RECREATION IMPACT FEE ON NEW DEVELOPMENT PURSUANT TO I.C. § 36-7-4-1300 ET SEQ. REPLACING ORDINANCE NO. 2013-24

WHEREAS, the Town Council ("Town Council") of the Town of Whitestown, Indiana ("Town" or "Whitestown") has determined that it is reasonable and necessary to promote and accommodate orderly growth and development and to promote the general public health, safety, and general welfare of the citizens of the Town by providing for an equitable program to fund the capital costs of new recreational infrastructure necessary to serve newly developing areas of the Town; and

WHEREAS, the Town Council has further determined that it is reasonable and necessary to promote the orderly development of the Town by maintaining standards by which the Town may require new developments to pay an impact fee representing the development's proportionate share of the capital costs of new recreational infrastructure necessary to serve the new development; and

WHEREAS, because of the size of the Town, considering both its population and geographic area, as well as the distribution of public and private institutions, services, and other facilities throughout the Town, any park and recreational improvement benefits all citizens of the Town; and

WHEREAS, I.C. § 36-7-4-1300 et. seq. ("Act") authorizes the Town Council to adopt an impact fee for parks and recreation purposes; and

WHEREAS, the Town Council previously adopted Ordinance 2013-24, An Ordinance of the Town Council of the Town of Whitestown, Indiana Establishing a Recreation Impact Fee on New Development Pursuant to I.C. § 36-7-4-1300; and

WHEREAS, the Town Council now desires to provide for a replacement impact fee ordinance as contemplated by I.C. § 36-7-4-1340; and

WHEREAS, the Town Council has appointed the Whitestown Impact Fee Advisory Committee pursuant to I.C. § 36-7-4-1312, to assist and advise the Town with regard to the re-adoption of an impact fee; and

WHEREAS, the Town has engaged H. J. Umbaugh & Associates, LLP ("Umbaugh") to prepare a substantially updated Infrastructure Zone Improvement Plan for Parks and Recreation Facilities ("Zone Improvement Plan" or "Plan"), which is read in conjunction with and supplements the 2018 Whitestown Parks and Recreation Master Plan, which Zone Improvement Plan is attached hereto as Exhibit A and made a part hereof; and

WHEREAS, the Town has further consulted with HWC Engineering in preparing the Plan; and

WHEREAS, the Town Council finds that the Plan includes the following elements:

a. a description of the nature and location of existing infrastructure in the impact zone;

b. a reasonable determination of the current level of service provided within the impact zone;

c. establishment of a reasonable community level of service for the impact zone;

d. reasonable estimates relating to the nature and location of development that is expected within the impact zone during the next ten (10) year period;

e. a reasonable estimate of the nature, location, and costs necessary to provide the community level of service for the developments contemplated in subparagraph (d) hereof, including the timing and sequencing of infrastructure installation;

f. a general description of the sources and amounts of money used to pay for infrastructure during the previous five (5) years;

g. provision for completion of the infrastructure that is necessary to raise the current level of service to the community level of service within the next ten (10) year period;

h. a reasonable estimate of the nature, location, and cost of infrastructure that is necessary to raise the current level of service to the community level of service;

i. a reasonable estimate of the revenue sources and amount of revenue sources that the Town intends to use to raise the current level of service to the community level of service for existing development; and

WHEREAS, prior to adoption of this Ordinance, the Town Council has and hereby reaffirms the adoption of the Plan as a part of the Whitestown Comprehensive Plan pursuant to I.C. § 36-7-4-500 et seq.; and

WHEREAS, the Whitestown Plan Commission, having conducted a public hearing upon, and given due deliberation to the Plan and this Ordinance, has forwarded a favorable recommendation of the Ordinance's adoption to the Town Council; and

WHEREAS, it is not the purpose of this Ordinance to deter growth, remedy existing infrastructure deficiencies through new development, or pay for maintenance or other non-capital costs not permitted by the Act; and

WHEREAS, it is the Town's objective, through the Plan, to calculate and maintain an impact fee that complies with the Act.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Town Council of the Town of Whitestown, Indiana, that:

1. **Incorporation of Recitals.** The above recitals are hereby incorporated herein by reference as though fully set forth and adopted.

2. **Impact Zone.** There is hereby reaffirmed one Infrastructure Impact Zone, the boundaries of which are co-terminus with the corporate boundaries of the Town, as such boundaries may be extended from time to time through annexation, and over which boundaries the Town exercises planning and zoning jurisdiction ("Impact Zone"). In this regard, the Town Council specifically finds that the geographical area in the Impact Zone ensures that (a) there is a functional relationship between the components of the Plan in the Impact Zone, (b) the Plan provides a reasonably uniform benefit to all citizens throughout the Impact Zone as of the adoption of this Ordinance, and (c) all areas within the Impact Zone are contiguous, as contemplated by I.C. § 36-7-4-1316.

3. **Application.** Except as provided herein, this Ordinance shall apply uniformly to all residential developments within the Impact Zone and for which the Town may require a structural building permit. This Ordinance shall not apply to:

a. improvements which do not create a need for new and additional infrastructure, including the erection of a sign, construction of accessory structures or fences, or the alteration or renovation of an improvement where the use, or intensity thereof, has not changed;

b. development meeting the requirements set forth in I.C. § 36-7-4-1322(g);

c. the replacement of a destroyed or partially destroyed improvement provided that the replacement improvement does not create a need for new and additional infrastructure over and above the infrastructure needed by the original improvement prior to the destruction or partial destruction thereof; and

d. non-residential development.

4. **Zone Improvement Plan.** The Town Council hereby finds that the Plan prepared by Umbaugh, and attached as Exhibit A, which as read in conjunction with and in supplement to the 2018 Whitestown Parks and Recreation Master Plan, constitutes a Zone Improvement Plan as contemplated by and in satisfaction of I.C. § 36-7-4-1318. The Town Council does hereby adopt the Plan, and reaffirms its addition to the Whitestown Comprehensive Plan.

5. **Park and Recreation Impact Fee.** The Town Council hereby finds that the impact fee recommended in the Plan meets the requirements of the Act, including I.C. §§ 36-7-4-1320 & 1321. Accordingly, the Town Council determines that the cost, and parks and recreation impact fee, for each residential dwelling unit and corresponding equivalency is as follows:

Unit Type	Fee Amount (Per Unit)	Equivalent %
Single-Family Home	$1,511	100%
Multi-Family Home	$1,149	76%

In the event that any parcel of real estate subject to the Plan undergoes a change in use, redevelopment, or a modification, which change requires a structural building permit and creates a need for new infrastructure, an impact fee will only be assessed for the increase in the burden on infrastructure.

Any person or entity otherwise obligated to pay the fee established by this Ordinance whose property was totally or partially destroyed by fire, storm or other casualty beyond his/her/its control, shall be exempt from said fee if he/she/it repairs or replaces the destroyed structure without creating a burden on infrastructure greater than the burden imposed by the destroyed infrastructure. In the event of such additional burden, the fee shall be calculated based only on the increased burden created by the structure.

6. **Credits.** Any person obligated to pay an impact fee pursuant to the terms of this Ordinance may request and, if entitled, shall receive a credit against the impact fee due in the manner and amount as provided in the Act, including I.C. § 36-7-4-1313 and I.C. § 36-7-4-1335. A request for credit shall be present prior to the issuance of the Improvement Location Permit. In the event the credit does not equal the amount of the total impact fee pursuant to the calculation provided for in this Ordinance, the remaining balance shall be due in accordance with this Ordinance.

In addition, pursuant to I.C. § 36-7-4-1337, a person or entity responsible for installing infrastructure or improvements and entitled to a credit under this section may designate in writing a reasonable and feasible method of allocating its credits to future fee payers who may be successors in interest to the credits earned by the fee payer or others.

7. **Impact Fee Due Upon Issuance of an Improvement Location Permit.** The impact fee imposed pursuant to the terms of this Ordinance shall be due and payable upon the issuance of an Improvement Location Permit by the Town. It is understood that the Improvement Location Permit is synonymous with the term "structural building permit" as that term is used in I.C. § 36-7-4-1323 and the Act, in that the issuance of an Improvement Location Permit authorizes the applicant to commence construction activities, structural or otherwise.

If the fee payer requests, an impact fee on a development will be assessed not later than thirty (30) days, or one hundred eighty (180) days for development identified under I.C. § 36-7-4-1322(b), after the earlier of:

a. the date the fee payer obtains an Improvement Location Permit for the development; or

b. the date that the fee payer voluntarily submits to the Town a development plan for the development and evidence that the property is properly zoned for the proposed development. The plan shall be in the form prescribed by the Whitestown Zoning

Ordinance and shall contain reasonably sufficient detail for the Town to calculate the impact fee.

For purposes of this section, "assessment" means the act of calculating the amount of the impact fee which shall be due.

For a phased development, the impact fee shall be prorated for purposes of payment according to the impact of the parcel for which an Improvement Location Permit is issued in relation to the total impact of the development.

In the event the total impact fee is greater than five thousand dollars ($5,000), the fee payer may, at its option but no later than thirty (30) days after the assessment, request payments be made in equal payments according to an installment payment plan. The installment payment plan shall include the following:

a. a maximum of five thousand dollars ($5,000) or five percent (5%) of the impact fee, whichever is greater, is payable on the date the Improvement Location Permit is issued for the development on which the fee is imposed;

b. the first installment is due and payable one (1) year after the date the Improvement Location Permit is issued for the development on which the fee is imposed;

c. the last installment is due and payable two (2) years after the date the Improvement Location Permit is issued for the development on which the fee is imposed;

d. the Town may impose a reasonable rate of interest, not to exceed the prejudgment rate of interest in effect at the time the interest accrues. If interest is charged, interest accrues only on the portion of the impact fee that is outstanding and does not begin to accrue until the date the Improvement Location Permit is issued for the development or part of the development on which the impact fee is imposed; and

e. if all or part of an installment is not paid when due and payable, the amount of the installment shall be increased on the first day after the installment is due and payable by a penalty equal to ten percent (10%) of the installment amount that is overdue. If interest is charged, the interest shall be charged on the penalty amount.

An impact fee of five thousand dollars ($5,000) or less shall be paid in full on the date the Improvement Location Permit is issued for the development on which the impact fee is imposed.

8. **Park and Recreation Impact Fee Fund.** There is hereby reaffirmed the Park and Recreation Impact Fee Fund ("Fund") of the Town. The Fund shall be a non-reverting fund and shall receive impact fees collected pursuant to this Ordinance or the Act, to be utilized in connection with the purposes set forth herein. Said Fund shall consist initially of one account

based upon the current existence of one Impact Zone. In the event that an additional Impact Zone is created thereafter, a separate account shall be maintained for each separate Impact Zone established within the Town. Interest earned on the Fund or on any account with the Fund shall be deposited and maintained within the Fund or the separate account. The Whitestown Clerk-Treasurer shall maintain records of the status of the Fund and shall make an annual report of said Fund to the Whitestown Plan Commission and Town Council.

Pursuant to I.C. § 36-7-4-1332(e), the Clerk-Treasurer is designated as the Town official responsible for acting on refund requests.

9. **Lien Rights.** Pursuant to I.C. § 36-7-4-1325, the Town acquires a lien against the real estate which is the subject of the impact fee on the date an Improvement Location Permit is issued for such property. Upon adoption, this Ordinance may be recorded as additional constructive notice of the lien rights of the Town with respect to a parcel of real estate which is the subject of an impact fee. The Town may, in its discretion, file a specific instrument setting forth its lien rights with respect to a parcel of real estate which is the subject of an impact fee. Recording this Ordinance or any instrument is not a prerequisite to exercising the Town's lien rights pursuant to the Act.

10. **Form of Receipt.** The Whitestown Clerk-Treasurer shall issue a receipt for any impact fee payment in the following form, which is intended to be consistent with the Town's standard form of receipts utilized by the Whitestown Clerk-Treasurer:

Receipt #: _____ Whitestown Receipt Date: _____

Received of : _____ Payment Amt: _____
Change Given: _____

For: Parks & Recreation Impact Fees for _____
Account Distribution:
_____ Impact Fee Fund _____ Total Amount:

_____
Received by

Clerk Treasurer
Town of Whitestown, Indiana

11. **Use of Impact Fees Collected Pursuant to this Ordinance**. An impact fee collected pursuant to the provisions of this Ordinance may be utilized by the Town only for the following purposes, acting by and through its Town Council, which for the purposes of this Ordinance is identified as the infrastructure agency contemplated by I.C. § 36-7-4-1317:

a. Providing funds to be utilized by the Town for the provision of a new park and recreational infrastructure that is needed to serve the new development in the Impact Zone and that is identified in the Plan;

b. An amount not to exceed Five Percent (5%) of the annual collections of the fee may be utilized for expenses incurred by the Town for the consulting services used to establish this Ordinance;

c. To pay a refund due pursuant to the terms of this Ordinance or the Act;

d. To pay the debt service cost of an obligation issued to provide new park and recreational infrastructure described in sub-paragraph (a) above.

12. **Whitestown Impact Fee Review Board.** The Town Council hereby re-establishes an Impact Fee Review Board ("Board") as follows:

a. The Board shall consist of three (3) citizen members appointed by the Town Council President and who shall qualify as follows:

1. One (1) member shall be a real estate broker licensed in Indiana;
2. One (1) member shall be an engineer licensed in Indiana;
3. One (1) member shall be a certified public accountant.

b. A Board member shall not be a member of the Whitestown Plan Commission.

c. The term of office of the members of the Board shall commence from the date of their appointment and expire four (4) years from the date of appointment. At the expiration of any term, each member shall continue to serve until his/her successor is appointed and qualified. Board members serve at the pleasure of the Town Council President, and may be removed with or without cause.

d. In the event a member is unable to hear a petition due to a conflict of interest, the Town Council President shall fill such vacancy with a temporary member meeting the qualifications of the member having a conflict of interest. A temporary member shall serve for the period necessary to dispose of the petition giving rise to the conflict and only for purposes of such petition.

e. The Board shall be governed by I.C. § 36-7-4-1338(c) and all other applicable provisions of the Act.

13. **Appeals.** Any fee payer who believes itself to be aggrieved by the calculation of the impact fee may appeal from such calculation to the Whitestown Impact Fee Review Board as set forth in the Act, and the Whitestown Impact Review Board shall act upon and hear such appeal as provided in the Act. The fee payer shall bear the burden of going forward with the evidence and shall present evidence addressing either of the following:

a. that a fact assumption used in determining the amount of the impact fee is

incorrect; or

b. that the amount of the impact fee is greater than the amount allowed under I.C. § 36-7-4-1320, 1321, and 1322.

An appeal under this section must be filed not later than thirty (30) days after the issuance of the Improvement Location Permit. The appeal shall be initiated with the filing of a Petition for Review with the Whitestown Clerk-Treasurer's Office together with a filing fee in the amount of one hundred dollars ($100.00).

The Petition for Review shall be in a form calculated to inform the Whitestown Impact Fee Review Board of the nature of complaint, the parties to the action, and relief requested. In addition, the petition shall describe the new development on which the impact fee has been assessed, all facts related to the assessment of the impact fee, and the reasons the petitioner believes that the amount of the impact fee assessed is erroneous or is greater than the amount allowed by the fee limitation set forth in the Act.

The Town shall not deny the issuance of an Improvement Location Permit on the basis that the impact fee has not been paid, or condition issuance of the permit on the payment of the impact fee. However, if the impact fee totals one thousand dollars ($1,000.00) or less, the Town may require the fee payer to pay the impact fee or initiate an appeal under this section before the Improvement Location Permit is issued.

14. **Conflicts with the Act.** It is the intent of the Town to comply with the Act, and this Ordinance shall be construed in all respects to be consistent with the Act. The substantive and procedural requirements of I.C. § 36-7-4-1300 et seq. shall control in the event of conflicts, which are unintended by the Town Council. Any provisions of the Act required to be included in or a part of this Ordinance are hereby deemed incorporated herein and adopted as a part hereof.

15. **Effective Date and Expiration.** This Ordinance shall be in full force and effect six (6) months after its adoption by the Town Council in accordance with I.C. § 36-7-4-1340. This Ordinance shall expire five (5) years after its effective date as required by I.C. § 36-7-4-1340, unless action is undertaken to extend this Ordinance consistent with Indiana law.

16. **Construction of Clause Headings.** The clause headings appearing herein have been provided for convenience and reference and do not purport and shall not be deemed to define, limit, or extend the scope or intent of the clause to which they appertain.

17. **Repeal of Conflicting Ordinance Provisions.** The provisions of all other Town ordinances in conflict with the provisions hereof, if any, are of no further force or effect and are hereby repealed to the extent of such conflict.

18. **Severability.** If any part of this Ordinance shall be held as invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remainder of this Ordinance.

DULY PASSED AND ADOPTED this 13 day of February, 2019, by the Town Council of the Town of Whitestown, Indiana.

THE TOWN COUNCIL OF THE TOWN OF WHITESTOWN, INDIANA	YAY/NAY
Clinton Bohm, President	Yay
Susan Austin, Vice-President	Yes
Eric Miller, Member	Yes
Kevin Russell, Member	YES
Jeffrey Wishek, Member	Yes

ATTEST:

Matt Sumner, Clerk-Treasurer
Town of Whitestown, Indiana

3557493

EXHIBIT A

UMBAUGH

H. J. Umbaugh & Associates
Certified Public Accountants, LLP
8365 Keystone Crossing
Suite 300
Indianapolis, IN 46240-2687
Phone: 317-465-1500
Fax: 317-465-1550
www.umbaugh.com

January 2, 2019

Members of the Town of Whitestown
Town Council
6210 Veterans Drive
Whitestown, IN 46075

Town of Whitestown Parks &
Recreation Department
6210 Veterans Drive
Whitestown, IN 46075

In connection with the calculation of the recreation impact fee for the purpose of financing capital improvements to the Parks & Recreation system of the Town of Whitestown, we have, at your request, compiled this special purpose report (the "Report") including the following schedules and appendices:

Page(s)	
3-7	General Comments
8	Summary of 2019 Impact Fee Calculation
9	Estimated Population and Housing Unit Growth 2019-2028
10	Estimated Housing Unit Growth and Impact Fee Equivalent
11	Current Amenities Inventory and Community Service Ratios for 2018 Population
12	Analysis of 2013 Impact Fee Deficits
13	Estimated Amenities Needs to Meet Estimated Population Level Of Service
14	Estimated Cost of Park & Recreation Amenities
15	Estimated Cost of Raising Current Inventory to 2018 Target Level of Service Standards
16	Estimated Impact Fee Cost of 2023 Improvements
17	Estimated Impact Fee Cost of 2028 Improvements
18	Estimated Annual 2019 Impact Fee Revenues
19	Estimated Non-Local Revenue Credit
20	Estimated New Population Share of Principal Payments on Outstanding Bonds
21	Estimated New Population Share of Capital Budget
22	Estimated Annual 2019 Impact Fee Revenues and Expenditures
23	Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt
24	Historical Impact Fee Receipts and Expenditures
Appendix A	Map of the Town of Whitestown
Appendix B	Amenities Definitions and Cost Estimates

These schedules are intended for use by Town of Whitestown officials, the Department of Planning and Community Development, the Parks & Recreation Department and their respective advisors, for use in connection with implementation of the recreation impact fee within the Town of Whitestown. The use of these schedules should be restricted to this purpose.

The schedules and underlying assumptions are based upon information provided to us by the Town of Whitestown Department of Planning and Community Development, the Town of Whitestown Parks & Recreation Department, and by their respective advisors. In the preparation of the schedules contained in this Report, assumptions were made as noted regarding certain future events. As is the case with such assumptions regarding future events and transactions, some or all may not occur as expected and the resulting differences could be material. We have not examined the underlying assumptions nor have we audited or reviewed the historical data. Consequently, we express no opinion nor provide any other form of assurance thereon nor do we have a responsibility to prepare subsequent reports.

TOWN OF WHITESTOWN, INDIANA

GENERAL COMMENTS

The Town of Whitestown, Indiana (the "Town") adopted a recreation impact fee (the "2013 Impact Fee") with Ordinance No. 2013-24 (the "2013 Impact Fee Ordinance") pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the "Enabling Legislation"). The 2013 Impact Fee Ordinance established the 2013 Impact Fee at an amount of $953 per single family dwelling unit, and $715 per multi-family dwelling unit effective July 14, 2014. The 2013 Impact Fee is collected at the time of issuance of a building permit by the Town.

The 2013 Impact Fee Ordinance, per the Enabling Legislation, expires five years after its effective date (July 14, 2014). The Town is pursuing the adoption of a replacement ordinance (the "2019 Impact Fee Ordinance") as allowed by the Enabling Legislation. This report is intended to serve as the "Zone Improvement Plan" for the establishment of a new recreation impact fee (the "2019 Impact Fee") pursuant to the Enabling Legislation.

The 2019 Impact Fee calculation is based on the infrastructure information and amenity level of service standards compiled by the Town and its advisors, and was calculated based on an analysis of recreation infrastructure needs over a 10-year planning horizon (2019-2028). The 2019 Impact Fee Ordinance will be effective six months following the adoption of the 2019 Impact Fee Ordinance for five years. The Town has also prepared a new Parks & Recreation Master Plan (the "2018 Master Plan"), and the Zone Improvement Plan for the 2019 Impact Fee will be included as a component of the 2018 Master Plan.

Impact Zone

The Enabling Legislation requires the Parks & Recreation Department to define the geographic area for the recreation infrastructure (the "Impact Zone") that is analyzed in the Zone Improvement Plan. For the purposes of this Zone Improvement Plan, the Impact Zone is defined as the corporate limits of the Town of Whitestown. A map of the Impact Zone is attached to this Report as Appendix A.

Impact Fee Advisory Committee

As a part of the process of establishing the 2019 Impact Fee, the Town was required to form an "Impact Fee Advisory Committee" that consisted of five to ten members, with at least 40% of the members representing the development, building, and real estate industries. The Impact Fee Advisory Committee convened by the Town consisted of Nathan Messer, David Compton, Brittany Garriott, Chris McKinney and Savannah Solgere. The Impact Fee Advisory Committee met during the Zone Improvement Plan development process to discuss the 2019 Impact Fee and the Zone Improvement Plan.

Summary of 2019 Impact Fee Calculation – Page 8

This schedule illustrates the calculation of the 2019 Impact Fee of $1,511 for a single family housing unit. The costs to be funded through the 2019 Impact Fee are based on the estimated 2028 cost of infrastructure improvements to meet the estimated level of service, with credits and deductions for the estimated non-local revenue contribution to recreation capital projects, the contribution of new residents to principal payments on outstanding bonds and the contribution of new residents to the Parks & Recreation Department's annual capital projects budget through traditional means. The calculation of the 2019 Impact Fee was based upon a base implementation year of 2019.

GENERAL COMMENTS

Summary of 2019 Impact Fee Calculation – Page 8 (cont'd)

The 2019 Impact Fee for a single family housing unit is adjusted to $1,149 for a multi-family housing unit in order to reflect the varying needs for recreation infrastructure imposed by such developments. The adjustment factor for multi-family units was calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey.

Estimated Population and Housing Unit Growth 2019-2028 – Page 9

This schedule illustrates the historical population of the Town of Whitestown for the time period of 2010-2018, and the estimated population and residential building permits for 2019-2028. The population and housing unit history and future estimates are per the Town of Whitestown's Department of Planning and Community Development. The estimated housing unit growth information for 2019-2028 is based on the historical housing unit mix for the Town and U.S. Census Bureau data on average household size for the Town.

Estimated Housing Unit Growth and Impact Fee Equivalent – Page 10

This schedule illustrates the estimated residential unit growth for the Town over the planning horizon of 2019 to 2028 as shown on page 9 and adjusts it for multi-family housing units. The adjustment factors for these units were calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey. The adjustment is made in recognition of the varying recreation infrastructure needs created by different residential development types.

Current Amenities Inventory and Community Service Ratios for 2018 Population – Page 11

This schedule illustrates the impact fee study amenities and analyzes the current inventory versus the level of service standards for the amenities developed by the Parks & Recreation Department for the Zone Improvement Plan and the 2018 Master Plan. The target inventory was calculated by multiplying the target level of service ratios for the respective amenities types by the 2018 population of 9,000. The inventory deficits identified in this Report must be addressed by the Town using funding methods other than 2019 Impact Fee revenues, and they must be addressed prior to spending any 2019 Impact Fee revenues on that amenity type. The current amenities inventory for the Town is broken out by amenities provided by the Town.

The level of service standards for neighborhood and community park acreage, baseball/softball fields and trails utilized for the calculation of the 2019 Impact Fee differ from those outlined in the 2018 Master Plan. The Impact Fee Advisory Committee and the Parks & Recreation Department elected to adjust the level of service standards for these amenities types for the purposes of the 2019 Impact Fee in recognition of additional funding or acquisition methods that may be available to the Town to address these amenities. Additionally, certain amenities are included in this schedule and subsequent schedules for planning purposes only.

GENERAL COMMENTS

Analysis of 2013 Impact Fee Deficits – Page 12

The capital improvements that are eligible to be funded from the 2013 Impact Fee are shown in this schedule. The capital improvements and their estimated costs are per the 2013 Park Impact Fee Zone Improvement Plan that was prepared for the Town by Umbaugh. Funds on hand from the 2013 Impact Fee may be used to fund projects outlined in this schedule.

Estimated Amenities Needs to Meet Estimated Population Level of Service – Page 13

The estimated amenities needed to service the estimated 2023 and 2028 population of the Town are illustrated in this schedule. To determine the amenities inventory needs for the 2023 and 2028 populations, the level of service target ratios from page 11 are multiplied by the estimated population for the respective years from page 9.

The estimated deficits and surpluses are calculated based on the assumption that the 2018 target inventory is reached for each amenity. Revenues from the 2019 Impact Fee may only be used to fund amenities that have identified future deficits due to the estimated population growth.

Estimated Cost of Park & Recreation Amenities – Page 14

The estimated costs of the various recreation amenities are shown in this schedule. These costs are based on information provided by HWC Engineering and land value information provided by the Town. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

Estimated Cost of Raising Current Inventory to 2018 Target Level of Service Standards – Page 15

The estimated cost of bringing the current recreation inventory up to the 2018 target level of service standards is shown in this schedule. Per the Enabling Legislation, the current inventory for each amenity must meet the level of service standards defined in the Zone Improvement Plan for the 2019 Impact Fee before 2019 Impact Fee revenues may be spent on that amenity type. Based on the current inventory for each amenity and the target level of service ratios defined in the 2019 Impact Fee Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the level of service standards defined on page 11 is $1,136,475. It is anticipated that these costs will be funded through the use of the existing capital budget and 2013 Impact Fee revenues that are available for amenities identified on page 12. Grants and other non-local revenues will be utilized to the extent that they are available.

Estimated Impact Fee Cost of 2023 Improvements – Page 16

The estimated cost of amenities needed to serve the estimated 2023 population of the Town is shown in this schedule. The 2019 Impact Fee will be effective six months after the adoption of the 2019 Impact Fee Ordinance, and it will expire five years following its effective date. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2023 population. The estimated cost amount is based on the costs identified on page 14, and adjusted to reflect an assumed annual inflation rate of 1.50%.

GENERAL COMMENTS

Estimated Impact Fee Cost of 2028 Improvements – Page 17

The estimated cost of amenities needed to serve the estimated 2028 population of the Town is shown in this schedule. The Enabling Legislation specifies that the impact fee calculation be based on the estimated costs of infrastructure over a 10-year planning horizon. Thus, the total cost identified in this schedule is used as the total cost of infrastructure that may be funded using the 2019 Impact Fee revenues. The estimated cost amount is based on the costs identified on page 14, and adjusted to reflect an assumed annual inflation rate of 1.50%.

Estimated Annual 2019 Impact Fee Revenues – Page 18

This schedule shows the estimated annual revenues for the 2019 Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the 2019 Impact Fee for the respective residential development type. The calculations are based upon a base implementation year of 2019.

Estimated Non-Local Revenue Credit – Page 19

The estimated credit for non-local revenues used for recreation infrastructure is shown in this schedule. It is assumed that 40% of the estimated cost of all impact-fee related land acreage needs will be met through the use of impact fee revenues, with the rest being acquired through private donations or conversion of existing undeveloped acreage to developed uses with an estimated value of $266,904 (either through donations of funds or donations of actual park acreage). The Town received DNR State Grants in 2013, 2015, and 2017 totaling $256,525. The non-local revenue credit calculation includes an assumption of additional grant and donation receipts during the plan horizon in an equal amount to those received during the last five years.

Estimated New Population Share of Principal Payments on Outstanding Bonds – Page 20

This schedule shows the calculation of the estimated share of the principal payments on the outstanding Building Corporation Ad Valorem Property Tax First Mortgage Bonds, Series 2018 (the "2018 Bonds") that will be funded by new residents. The 2018 Bonds are payable from ad valorem property taxes levied on all property located within the Town. The 2018 Bonds currently have $2,130,000 in principal remaining and mature February 1, 2038.

It is assumed that new residents will pay a share proportional to their makeup of the total population of the Town. Based on these assumptions, it is assumed that new residents will contribute $711,840 to the principal payments on the Outstanding Bonds made during the planning horizon of the 2019 Impact Fee Zone Improvement Plan. Currently, there are no plans to issue additional debt for parks improvements during the planning horizon.

GENERAL COMMENTS

Estimated New Population Share of Capital Budget – Page 21

This schedule shows the calculation of the estimated share of the Parks & Recreation Department's annual capital budget that will be funded by new residents. The annual Parks & Recreation Department capital budget is funded from sources including (but not limited to) property taxes, financial institutions taxes, commercial vehicle excise taxes, auto/aircraft excise taxes, food & beverage taxes and other local revenue sources.

It is assumed that the historical average capital budget amount of $77,000 will be held constant into the future, and new residents will pay a share proportional to their makeup of the total population of the Town. Based on these assumptions, it is assumed that new residents will contribute 55.00% of the total capital projects budget in 2028, or $246,770 over the entire 10-year planning horizon.

Estimated Annual 2019 Impact Fee Revenues and Expenditures – Page 22

The estimated annual revenues from the 2019 Impact Fee, the estimated new population's contribution to bond principal and the estimated new population's contribution to the capital budget are compared to the estimated expenditures of these revenues over the 10-year planning horizon in this schedule. The estimates are based on the accumulation of revenues and the estimated need for new amenities as dictated by population growth and the level of service standards.

Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt – Page 23

This schedule shows the historical capital expenditures for recreation from 2013 through budgeted 2017.

Historical Impact Fee Receipts and Expenditures – Page 24

This schedule shows the receipts and expenditures for the recreation impact fees. The first collection year of the 2013 Impact Fee was 2015. The 2013 Impact Fee revenues may only be spent on items identified in the capital improvements plan provided in the 2013 Impact Fee Zone Improvement Plan, which is shown on page 12.

The 2018 fund balance as of December 19, 2018 is $855,387 per the Town of Whitestown. The Department does have plans to spend the remaining balance of 2013 Impact Fee revenues on projects identified in the 2013 Impact Fee Zone Improvement Plan.

TOWN OF WHITESTOWN, INDIANA

SUMMARY OF 2019 IMPACT FEE CALCULATION

2019 Impact Fee Calculation:

Cost of meeting 2028 Level of Service needs	$5,834,910	(1)
Less: Estimated non-local revenues	(523,429)	(2)
Less: New resident capital budget contribution	(246,770)	(3)
Less: New resident contribution to bond principal payments	(711,840)	(4)
Capital costs to be funded by 2019 Impact Fees	4,352,871	
Divided by estimated equivalent housing units	2,880	(5)
2019 Impact Fee for single-family unit	$1,511	

2019 Impact Fee Schedule by Development Type (6):

Single-family home	100%	$1,511
Multi-family home	76%	$1,149

(1) See page 17.
(2) See page 19.
(3) See page 21.
(4) See page 20.
(5) See page 10.
(6) Adjustment percentages based on population per household census data for the Town of Whitestown.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2019-2028

Year	Population	Population Change	New Housing Units		
			Single Family	Multi-Family	Total
Historical (1)					
2010	3,151				
2011	3,453	302			
2012	3,985	532			
2013	4,480	495	196	23	219
2014	5,788	1,308	214	14	228
2015	6,766	978	219	18	237
2016	7,598	832	225	24	249
2017	8,179	581	165	19	184
2018	9,000	821	250	35	285
Estimated (2)					
2019	9,630	630	250	50	300
2020	10,300	670	250	50	300
2021	11,020	720	250	50	300
2022	11,790	770	250	50	300
2023	12,850	1,060	250	50	300
2024	14,040	1,190	250	50	300
2025	15,340	1,300	250	50	300
2026	16,760	1,420	250	50	300
2027	18,310	1,550	250	50	300
2028	20,000	1,690	250	50	300

(1) Per the Town of Whitestown Department of Planning and Community Development.
(2) Based on information provided by the Town of Whitestown Department of Planning and Community Development.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED HOUSING UNIT GROWTH AND IMPACT FEE EQUIVALENT

	Estimated Housing Unit Growth (1)			Housing Unit Adjustment Percentage (2)		Adjusted Equivalent Housing Unit Growth (3)		
Year	Single Family	Multi-Family	Total	Single Family	Multi-Family	Single Family	Multi-Family	Total
2019	250	50	300	100%	76%	250	38	288
2020	250	50	300	100%	76%	250	38	288
2021	250	50	300	100%	76%	250	38	288
2022	250	50	300	100%	76%	250	38	288
2023	250	50	300	100%	76%	250	38	288
2024	250	50	300	100%	76%	250	38	288
2025	250	50	300	100%	76%	250	38	288
2026	250	50	300	100%	76%	250	38	288
2027	250	50	300	100%	76%	250	38	288
2028	250	50	300	100%	76%	250	38	288
Totals	2,500	500	3,000			2,500	380	2,880

(1) See page 9.
(2) Based on population per household in occupied housing units data from the American Community Survey of the U.S. Census Bureau.
(3) Represents equivalent housing units for the impact fee calculation.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2018 POPULATION

Amenity	Target Ratio (1)		Current Ratio (Town Provided) (2)	Current Inventory (Town Provided) (1)	Unit	2018 Target Inventory (3)	2018 Inventory Surplus/ (Deficit)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	(4)	5.40 acres/1,000 people	16.20	Acres	9.00	7.20
Community Parks (11-100 acres)	2.00 acres/1,000 people	(4)	4.13 acres/1,000 people	37.20	Acres	18.00	19.20
Playgrounds	1.00 structure/2,500 people		1.11 structure/2,500 people	4.00	Ea.	3.60	0.40
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		2.78 structure/5,000 people	5.00	Ea.	1.80	3.20
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		1.11 structures/10,000 people	1.00	Ea.	0.90	0.10
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		0.00 structures/20,000 people	0.00	Ea.	0.45	(0.45)
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		0.00 fields/10,000 people	0.00	Ea.	0.90	(0.90)
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	(4)	0.00 field/5,000 people	0.00	Ea.	1.00	(1.00)
Outdoor Basketball Courts	1.00 court/5,000 people		2.78 courts/5,000 people	5.00	Ea.	1.80	3.20
Tennis Courts	1.00 courts/5,000 people		1.67 courts/5,000 people	3.00	Ea.	1.80	1.20
Trails (all surface miles)	5.50 miles/6,000 people	(4)	6.27 miles/4,000 people	14.10	Miles	8.25	5.85
Dog Park	1.00 site/ 20,000 people		0.00 sites/20,000 people	0.00	Ea.	0.45	(0.45)
Multi-purpose Fields	N/A	(5)	1.00 field/9,000 people	1.00	Ea.	0.00	1.00
Football Fields	1.00 site/20,000 people		0.00 fields/20,000 people	0.00	Ea.	0.45	(0.45)
Volleyball Pit	1.00 site/5,000 people		0.56 sites/5,000 people	1.00	Ea.	1.80	(0.80)
Splash Park	N/A	(5)	1.00 sites/9,000 people	1.00	Ea.	0.00	1.00
Community Center	N/A	(5)	0.00 s.f./9,000 people	0.00	S.F.	0.00	0.00
Community Gardens	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00
Indoor Multi Purpose	N/A	(5)	1.00 site/9,000 people	1.00	S.F.	0.00	1.00
Tot Lots	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00

(1) Per the 2018 Parks and Recreation Master Plan prepared by HWC Engineering.
(2) Represents the current ratio provided by Town owned/managed facilities. Calculated by dividing the current inventory of Town owned/managed amenities by the estimated 2018 Whitestown population of 9,000.
(3) Based on the Target Ratios multiplied by the 2018 population of 9,000 for the Town of Whitestown.
(4) Target Service Ratio adjusted for Impact Fee Purposes.
(5) Included for planning purposes only.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ANALYSIS OF 2013 IMPACT FEE DEFICITS

As defined by the 2013 Impact Fee Plan

Amenity	Target Ratio (1)		Current Ratio (Town Provided) (2)	Current Inventory (Town Provided) (3)	Unit	2013 Impact Fee Target Inventory (4)	2013 Impact Fee Inventory Surplus/ (Deficit)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people		5.40 acres/1,000 people	16.20	Acres	9.00	7.20
Community Parks (11-100 acres)	5.00 acres/1,000 people		4.13 acres/1,000 people	37.20	Acres	45.00	(7.80)
Playgrounds	1.00 structure/2,500 people		1.11 structure/2,500 people	4.00	Ea.	3.60	0.40
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		2.78 structure/5,000 people	5.00	Ea.	1.80	3.20
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		1.11 structures/10,000 people	1.00	Ea.	0.90	0.10
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		0.00 structures/20,000 people	0.00	Ea.	0.45	(0.45)
Soccer - Youth and Regulation Fields	N/A	(5)	0.00 fields/10,000 people	0.00	Ea.	0.00	0.00
Baseball/Softball Fields (60' and 90' base path)	1.00 field/5,000 people		0.00 field/5,000 people	0.00	Ea.	1.80	(1.80)
Outdoor Basketball Courts	1.00 court/5,000 people		2.78 courts/5,000 people	5.00	Ea.	1.80	3.20
Tennis Courts	N/A	(5)	1.67 courts/5,000 people	3.00	Ea.	0.00	3.00
Trails (all surface miles)	0.50 miles/1,000 people		6.27 miles/4,000 people	14.10	Miles	4.50	9.60
Dog Park	N/A	(5)	0.00 sites/20,000 people	0.00	Ea.	0.00	0.00
Multi-purpose Fields	N/A	(5)	1.00 field/9,000 people	1.00	Ea.	0.00	1.00
Football Fields	N/A	(5)	0.00 fields/20,000 people	0.00	Ea.	0.00	0.00
Volleyball Pit	1.00 site/5,000 people		0.56 sites/5,000 people	1.00	Ea.	1.80	(0.80)
Splash Park	1.00 site/8,000 people		1.00 sites/9,000 people	1.00	Ea.	1.13	(0.13)
Community Center	N/A	(5)	0.00 s.f./9,000 people	0.00	S.F.	0.00	0.00
Community Gardens	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00
Indoor Multi Purpose	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00
Tot Lots	N/A	(5)	1.00 site/9,000 people	1.00	Ea.	0.00	1.00

(1) Per the 2013 Recreation Impact Fee Zone Improvement Plan.
(2) Represents the current ratio provided by Town owned/managed facilities. Calculated by dividing the current inventory of Town owned/managed amenities by the 2018 Whitestown population of 9,000.
(3) Represents the current inventory of amenities owned/managed by the Town per the 2018 Master Plan.
(4) Based on the Target Ratios multiplied by the estimated 2018 population of 9,000 for the Town of Whitestown.
(5) Included for planning purposes only.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE

Amenity	Level of Service Target Ratio (1)		2018 Current Inventory (Town Provided) (1)	Unit	2018 Target Inventory (2)	Year 2023 Target Inventory (3)	Year 2023 Inventory Surplus/ (Deficit)	Year 2028 Target Inventory (4)	Year 2028 Inventory Surplus/ (Deficit)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people		16.20	Acres	9.00	12.85	3.35	20.00	(3.80)
Community Parks (11-100 acres)	2.00 acres/1,000 people		37.20	Acres	18.00	25.70	11.50	40.00	(2.80)
Playgrounds	1.00 structure/2,500 people		4.00	Ea.	3.60	5.14	(1.14)	8.00	(4.00)
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		5.00	Ea.	1.80	2.57	2.43	4.00	1.00
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		1.00	Ea.	0.90	1.29	(0.29)	2.00	(1.00)
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		0.00	Ea.	0.45	0.64	(0.19)	1.00	(0.55)
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		0.00	Ea.	0.90	1.29	(0.39)	2.00	(1.10)
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people		0.00	Ea.	1.00	1.43	(0.43)	2.22	(1.22)
Outdoor Basketball Courts	1.00 court/5,000 people		5.00	Ea.	1.80	2.57	2.43	4.00	1.00
Tennis Courts	1.00 courts/5,000 people		3.00	Ea.	1.80	2.57	0.43	4.00	(1.00)
Trails (all surface miles)	5.50 miles/6,000 people		14.10	Miles	8.25	11.78	2.32	18.33	(4.23)
Dog Park	1.00 site/ 20,000 people		0.00	Ea.	0.45	0.64	(0.19)	1.00	(0.55)
Multi-purpose Fields	N/A	(5)	1.00	Ea.	0.00	0.00	1.00	0.00	1.00
Football Fields	1.00 site/20,000 people		0.00	Ea.	0.45	0.64	(0.19)	1.00	(0.55)
Volleyball Pit	1.00 site/5,000 people		1.00	Ea.	1.80	2.57	(0.77)	4.00	(2.20)
Splash Park	N/A	(5)	1.00	Ea.	0.00	0.00	1.00	0.00	1.00
Community Center	N/A	(5)	0.00	S.F.	0.00	0.00	0.00	0.00	0.00
Community Gardens	N/A	(5)	1.00	Ea.	0.00	0.00	1.00	0.00	1.00
Indoor Multi Purpose	N/A	(5)	1.00	S.F.	0.00	0.00	1.00	0.00	1.00
Tot Lots	N/A	(5)	1.00	Ea.	0.00	0.00	1.00	0.00	1.00

(1) Per the 2018 Parks and Recreation Master Plan prepared by HWC Engineering.
(2) Based on the Target Ratios multiplied by the 2018 population of 9,000.
(3) Based on the Target Ratios multiplied by the estimated 2023 population of 11,500.
(4) Based on the Target Ratios multiplied by the estimated 2028 population of 14,000.
(5) Included for planning purposes only.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED COST OF PARK & RECREATION AMENITIES

	Target Service Ratio		Estimated Unit Cost		Unit
	(1)		(2)		
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people		$58,000	(3)	Acres
Community Parks (11-100 acres)	2.00 acres/1,000 people		58,000	(3)	Acres
Playgrounds	1.00 structure/2,500 people		300,000		Ea.
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		48,500		Ea.
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		152,000		Ea.
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		466,500		Ea.
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		360,000		Ea.
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people		394,000		Ea.
Outdoor Basketball Courts	1.00 court/5,000 people		70,000		Ea.
Tennis Courts	1.00 courts/5,000 people		75,000		Ea.
Trails (all surface miles)	5.50 miles/6,000 people		425,000		Miles
Dog Park	1.00 site/ 20,000 people		150,000		Ea.
Multi-purpose Fields	N/A	(4)	274,000		Ea.
Football Fields	1.00 site/20,000 people		269,000		Ea.
Volleyball Pit	1.00 site/5,000 people		25,000		Ea.
Splash Park	N/A	(4)	450,000		Ea.
Community Center	N/A	(4)	N/A		S.F.
Community Gardens	N/A	(4)	25,000		Ea.
Indoor Multi Purpose	N/A	(4)	325		S.F.
Tot Lots	N/A	(4)	92,500		Ea.

(1) See page 11.
(2) Per HWC Engineering.
(3) Based on the appraised value of current parks projects.
(4) Included for planning purposes only.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2018 TARGET LEVEL OF SERVICE STANDARDS

Amenity	Target Service Ratio		Unit Cost	Current Inventory (Town Provided)	2018 Target Inventory	2018 Inventory Surplus/ (Deficit)	Cost to Meet 2018 Need	Anticipated Funding Source
	(1)		(2)	(1)	(1)	(1)	(3)	(3)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people		$58,000	16.20	9.00	7.20	$0	
Community Parks (11-100 acres)	2.00 acres/1,000 people		58,000	37.20	18.00	19.20	0	
Playgrounds	1.00 structure/2,500 people		300,000	4.00	3.60	0.40	0	
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		48,500	5.00	1.80	3.20	0	
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		152,000	1.00	0.90	0.10	0	
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		466,500	0.00	0.45	(0.45)	209,925	2013 Impact Fees, Budget
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		360,000	0.00	0.90	(0.90)	324,000	Budget
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people		394,000	0.00	1.00	(1.00)	394,000	2013 Impact Fees, Budget, Non-government Sources
Outdoor Basketball Courts	1.00 court/5,000 people		70,000	5.00	1.80	3.20	0	
Tennis Courts	1.00 courts/5,000 people		75,000	3.00	1.80	1.20	0	
Trails (all surface miles)	5.50 miles/6,000 people		425,000	14.10	8.25	5.85	0	
Dog Park	1.00 site/ 20,000 people		150,000	0.00	0.45	(0.45)	67,500	Budget
Multi-purpose Fields	N/A	(4)	274,000	1.00	0.00	1.00	0	
Football Fields	1.00 site/20,000 people		269,000	0.00	0.45	(0.45)	121,050	Budget
Volleyball Pit	1.00 site/5,000 people		25,000	1.00	1.80	(0.80)	20,000	2013 Impact Fees, Budget
Splash Park	N/A	(4)	450,000	1.00	0.00	1.00	0	
Community Center	N/A	(4)	N/A	0.00	0.00	0.00	0	
Community Gardens	N/A	(4)	25,000	1.00	0.00	1.00	0	
Indoor Multi Purpose	N/A	(4)	325	1.00	0.00	1.00	0	
Tot Lots	N/A	(4)	92,500	1.00	0.00	1.00	0	
Total							$1,136,475	

(1) See page 11.
(2) See page 14.
(3) Per State law, impact fees cannot be used to finance projects needed to meet current infrastructure deficits. The Parks budget is funded through property taxes, income taxes and other local revenue sources.
(4) Included for planning purposes only.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED IMPACT FEE COST OF 2023 IMPROVEMENTS

Amenity	Target Service Ratio		Unit Cost	Current Inventory (Town Provided)	2018 Target Inventory	2023 Target Inventory	2023 Inventory Surplus/ (Deficit)	Cost to Meet 2023 Need
	(1)		(2)	(1)	(1)	(3)	(4)	(5)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people		$62,500	16.20	9.00	12.85	3.35	$0
Community Parks (11-100 acres)	2.00 acres/1,000 people		62,500	37.20	18.00	25.70	11.50	0
Playgrounds	1.00 structure/2,500 people		323,200	4.00	3.60	5.14	(1.14)	368,448
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		52,200	5.00	1.80	2.57	2.43	0
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		163,700	1.00	0.90	1.29	(0.29)	47,473
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		502,500	0.00	0.45	0.64	(0.19)	95,475
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		387,800	0.00	0.90	1.29	(0.39)	151,242
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people		424,500	0.00	1.00	1.43	(0.43)	182,535
Outdoor Basketball Courts	1.00 court/5,000 people		75,500	5.00	1.80	2.57	2.43	0
Tennis Courts	1.00 courts/5,000 people		80,800	3.00	1.80	2.57	0.43	0
Trails (all surface miles)	5.50 miles/6,000 people		458,000	14.10	8.25	11.78	2.32	0
Dog Park	1.00 site/ 20,000 people	(6)	161,700	0.00	0.45	0.64	(0.19)	30,723
Multi-purpose Fields	N/A	(6)	295,200	1.00	0.00	0.00	1.00	0
Football Fields	1.00 site/20,000 people		289,800	0.00	0.45	0.64	(0.19)	55,062
Volleyball Pit	1.00 site/5,000 people		27,000	1.00	1.80	2.57	(0.77)	20,790
Splash Park	N/A	(6)	485,000	1.00	0.00	0.00	1.00	0
Community Center	N/A	(6)	N/A	0.00	0.00	0.00	0.00	0
Community Gardens	N/A		27,000	1.00	0.00	0.00	1.00	0
Indoor Multi Purpose	N/A		300	1.00	0.00	0.00	1.00	0
Tot Lots	N/A		99,700	1.00	0.00	0.00	1.00	0
Total								$951,748

(1) See page 11.
(2) See page 14. Assumes 1.50% annual inflation from 2018 cost estimates.
(3) See page 13.
(4) Assumes that the 2018 target inventory is reached for amenities with 2018 deficiencies.
(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type (adjusted for inflation) multiplied by the 2023 Inventory Deficits.
(6) Included for planning purposes only.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED IMPACT FEE COST OF 2028 IMPROVEMENTS

Amenity	Target Service Ratio		Unit Cost	Current Inventory (Town Provided)	2018 Target Inventory	2028 Target Inventory	2028 Inventory Surplus/ (Deficit)	Cost to Meet 2028 Need
	(1)		(2)	(1)	(1)	(3)	(4)	(5)
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	(6)	$67,400	16.20	9.00	20.00	(3.80)	$256,120
Community Parks (11-100 acres)	2.00 acres/1,000 people	(6)	67,400	37.20	18.00	40.00	(2.80)	188,720
Playgrounds	1.00 structure/2,500 people		348,100	4.00	3.60	8.00	(4.00)	1,392,400
Shelters, Small (up to 50 people)	1.00 structure/5,000 people		56,200	5.00	1.80	4.00	1.00	0
Shelters, Medium (50-99 people)	1.00 structure/10,000 people		176,400	1.00	0.90	2.00	(1.00)	176,400
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people		541,400	0.00	0.45	1.00	(0.55)	297,770
Soccer - Youth and Regulation Fields	1.00 field/10,000 people		417,800	0.00	0.90	2.00	(1.10)	459,580
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	(6)	457,500	0.00	1.00	2.22	(1.22)	558,150
Outdoor Basketball Courts	1.00 court/5,000 people		81,300	5.00	1.80	4.00	1.00	0
Tennis Courts	1.00 courts/5,000 people		87,000	3.00	1.80	4.00	(1.00)	87,000
Trails (all surface miles)	5.50 miles/6,000 people	(6)	493,500	14.10	8.25	18.33	(4.23)	2,087,505
Dog Park	1.00 site/ 20,000 people		174,200	0.00	0.45	1.00	(0.55)	95,810
Multi-purpose Fields	N/A		318,000	1.00	0.00	0.00	1.00	0
Football Fields	1.00 site/20,000 people		312,100	0.00	0.45	1.00	(0.55)	171,655
Volleyball Pit	1.00 site/5,000 people		29,000	1.00	1.80	4.00	(2.20)	63,800
Splash Park	N/A		522,500	1.00	0.00	0.00	1.00	0
Community Center	N/A		N/A	0.00	0.00	0.00	0.00	0
Community Gardens	N/A		29,000	1.00	0.00	0.00	1.00	0
Indoor Multi Purpose	N/A		300	1.00	0.00	0.00	1.00	0
Tot Lots	N/A		107,400	1.00	0.00	0.00	1.00	0
Total								$5,834,910

(1) See page 11.
(2) See page 14. Assumes 1.50% annual inflation from 2018 cost estimates.
(3) See page 13.
(4) Assumes that the 2018 target inventory is reached for amenities with 2018 deficiencies.
(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type (adjusted for inflation) multiplied by the 2028 Inventory Deficits.
(6) Target Service Ratio adjusted for Impact Fee Purposes.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED ANNUAL 2019 IMPACT FEE REVENUES

	Estimated Housing Unit Growth (1)			Impact Fee per Unit (2)		Estimated Impact Fee Revenues			
Year	Single Family	Multi-Family	Total	Single Family	Multi-Family	Single Family	Multi-Family	Total	Cumulative Revenues
2019	250	50	300	$1,511	$1,149	$377,750	$57,450	$435,200	$435,200
2020	250	50	300	1,511	1,149	377,750	57,450	435,200	870,400
2021	250	50	300	1,511	1,149	377,750	57,450	435,200	1,305,600
2022	250	50	300	1,511	1,149	377,750	57,450	435,200	1,740,800
2023	250	50	300	1,511	1,149	377,750	57,450	435,200	2,176,000
2024	250	50	300	1,511	1,149	377,750	57,450	435,200	2,611,200
2025	250	50	300	1,511	1,149	377,750	57,450	435,200	3,046,400
2026	250	50	300	1,511	1,149	377,750	57,450	435,200	3,481,600
2027	250	50	300	1,511	1,149	377,750	57,450	435,200	3,916,800
2028	250	50	300	1,511	1,149	377,750	57,450	435,200	4,352,000
Totals	2,500	500	3,000			$3,777,500	$574,500	$4,352,000	

(1) See page 9.
(2) See page 8.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED NON-LOCAL REVENUE CREDIT

Estimated land deficiency for plan horizon (acres)	6.60	(1)
Less: Estimated land acquisition through impact fee purchase (acres)	(2.64)	(2)
Estimated land acquisition through donation/conversion (acres)	3.96	
Estimated 2028 price per acre of land	$67,400	(3)
Estimated non-local revenue credit for land	$266,904	
Estimated grant receipts for plan horizon	256,525	(4)
Total estimated non-local revenue credit	$523,429	

(1) See page 13.
(2) Assumes that 60% of the acreage deficit will be addressed through donations received, based on historical trends.
(3) Based on the estimated cost of an acre of land, as shown on page 14. Assumes 1.50% annual inflation.
(4) The Town received DNR State Grants in 2013, 2015, and 2017 totaling $256,525.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED NEW POPULATION SHARE OF PRINCIPAL PAYMENTS ON OUTSTANDING BONDS

Budget Year	Principal Due	New Population Percentage of Total Population	New Population Contribution to Principal Due
	(1)	(2)	(3)
2019	$185,000	6.54%	$12,100
2020	190,000	12.62%	23,980
2021	200,000	18.33%	36,660
2022	200,000	23.66%	47,320
2023	210,000	29.96%	62,920
2024	215,000	35.90%	77,190
2025	220,000	41.33%	90,930
2026	230,000	46.30%	106,490
2027	235,000	50.85%	119,500
2028	245,000	55.00%	134,750
Total			$711,840

(1) Represents annual principal payments due on the outstanding Building Corporation Ad Valorem Property Tax First Mortgage Bonds, Series 2018.

(2) Based on the current and estimated population of the Town of Whitestown, as shown earlier in the Report.

(3) Assumes the contribution of new residents to the capital projects budget is proportional to the number of new residents compared to the total population of the Town of Whitestown

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED NEW POPULATION SHARE OF CAPITAL BUDGET

Budget Year	Capital Budget	New Population Percentage of Total Population	New Population Contribution to Capital Budget
	(1)	(2)	(3)
2019	$77,000	6.54%	$5,040
2020	77,000	12.62%	9,720
2021	77,000	18.33%	14,110
2022	77,000	23.66%	18,220
2023	77,000	29.96%	23,070
2024	77,000	35.90%	27,640
2025	77,000	41.33%	31,820
2026	77,000	46.30%	35,650
2027	77,000	50.85%	39,150
2028	77,000	55.00%	42,350
Total			$246,770

(1) See page 23. Assumes the Town's future capital projects expenditures for park projects remains constant through the planning horizon of 2028.
(2) Based on the current and estimated population of the Town of Whitestown.
(3) Assumes the contribution of new residents to the capital projects budget is proportional to the number of new residents compared to the total population of the Town of Whitestown.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

ESTIMATED ANNUAL 2019 IMPACT FEE REVENUES AND EXPENDITURES

	Base Unit Cost (2)	Estimated Cost (1) Year 2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
Neighborhood Parks (1-10 acres)	$58,000	($29,450)	($29,900)	($30,350)	($30,800)	($31,250)	($19,020)	($19,320)	($19,620)	($13,280)	($13,480)	($236,470)
Community Parks (11-100 acres)	58,000	(11,780)	(11,960)	(12,140)	(12,320)	(12,500)	(19,020)	(19,320)	(26,160)	(26,560)	(26,960)	(178,720)
Playgrounds	300,000	0	(352,374)	0	0	0	(469,040)	(476,047)	0	0	0	(1,297,461)
Shelters, Small (up to 50 people)	48,500	0	0	0	0	0	0	0	0	0	0	0
Shelters, Medium (50-99 people)	152,000	(46,290)	0	0	0	0	0	0	(119,840)	0	0	(166,130)
Pavilion/Shelter (100-199 people)	466,500	0	0	(97,560)	0	0	0	0	(183,925)	0	0	(281,485)
Soccer - Youth and Regulation Fields	360,000	0	0	0	0	0	(432,960)	0	0	0	0	(432,960)
Baseball/Softball Fields (60' and 90' base path)	394,000	0	0	0	0	(517,890)	0	0	0	0	0	(517,890)
Outdoor Basketball Courts	70,000	0	0	0	0	0	0	0	0	0	0	0
Tennis Courts	75,000	0	0	0	0	0	0	0	0	0	(87,000)	(87,000)
Trails (all surface miles)	425,000	(215,700)	(218,950)	(222,250)	(225,600)	(229,000)	(232,450)	(235,950)	(119,750)	(116,688)	(118,440)	(1,934,778)
Dog Park	150,000	0	0	0	0	0	0	0	(93,005)	0	0	(93,005)
Multi-purpose Fields	274,000	0	0	0	0	0	0	0	0	0	0	0
Football Fields	269,000	0	(152,405)	0	0	0	0	0	0	0	0	(152,405)
Volleyball Pit	25,000	0	0	0	(26,600)	0	0	(33,360)	0	0	0	(59,960)
Splash Park	450,000	0	0	0	0	0	0	0	0	0	0	0
Community Center	N/A	0	0	0	0	0	0	0	0	0	0	0
Community Gardens	25,000	0	0	0	0	0	0	0	0	0	0	0
Indoor Multi Purpose	325	0	0	0	0	0	0	0	0	0	0	0
Tot Lots	92,500	0	0	0	0	0	0	0	0	0	0	0
Total Cost		(273,770)	(735,689)	(331,950)	(264,520)	(759,390)	(1,153,470)	(764,677)	(542,680)	(143,248)	(232,400)	($5,438,264)
Estimated Impact Fee Revenues (3)		435,200	435,200	435,200	435,200	435,200	435,200	435,200	435,200	435,200	435,200	
Estimated Non-Local Revenue Credit (4)		52,343	52,343	52,343	52,343	52,343	52,343	52,343	52,343	52,343	52,343	
Estimated New Resident Bond Credit (5)		12,100	23,980	36,660	47,320	62,920	77,190	90,930	106,490	119,500	134,750	
Estimated Capital Budget Contribution (6)		5,040	9,720	14,110	18,220	23,070	27,640	31,820	35,650	39,150	42,350	
Estimated Net Revenues/(Loss)		230,913	(214,446)	206,363	288,563	(185,857)	(561,097)	(154,384)	87,003	502,945	432,243	
Beginning Balance		855,387 (7)	1,086,300	871,854	1,078,217	1,366,780	1,180,923	619,826	465,442	552,445	1,055,390	
Ending Balance		$1,086,300	$871,854	$1,078,217	$1,366,780	$1,180,923	$619,826	$465,442	$552,445	$1,055,390	$1,487,633	

(1) See page 14. Assumes 1.50% annual inflation over 2018 cost estimates.
(2) See page 14.
(3) See page 18.
(4) See page 19. Assumes the credit is applied equally over the 10-year plan horizon.
(5) See page 20.
(6) See page 21.
(7) See page 24. As of December 19, 2018 per the Town of Whitestown.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report
dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

HISTORICAL RECREATION CAPITAL IMPROVEMENTS EXPENDITURES NOT FUNDED THROUGH RECREATION IMPACT FEES, GRANTS, DONATIONS OR DEBT

Budget Year	Capital Expenditures (1)
2013	$11,725
2014	0
2015	33,500
2016	176,430
2017	160,495
Average	$77,000

(1) Per the Town of Whitestown.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

TOWN OF WHITESTOWN, INDIANA

HISTORICAL IMPACT FEE RECEIPTS AND EXPENDITURES (1)

Park Impact Fee Fund - 454

(Unaudited)

Year		Beginning Balance	Receipts	Expenditures	Ending Balance
2015		$0.00	$281,135.00	$0.00	$281,135.00
2016		281,135.00	197,989.00	0.00	479,124.00
2017		479,124.00	170,351.00	40,000.00	609,475.00
2018	(2)	609,475.00	245,912.00	0.00	855,387.00

(1) Per the Town of Whitestown.

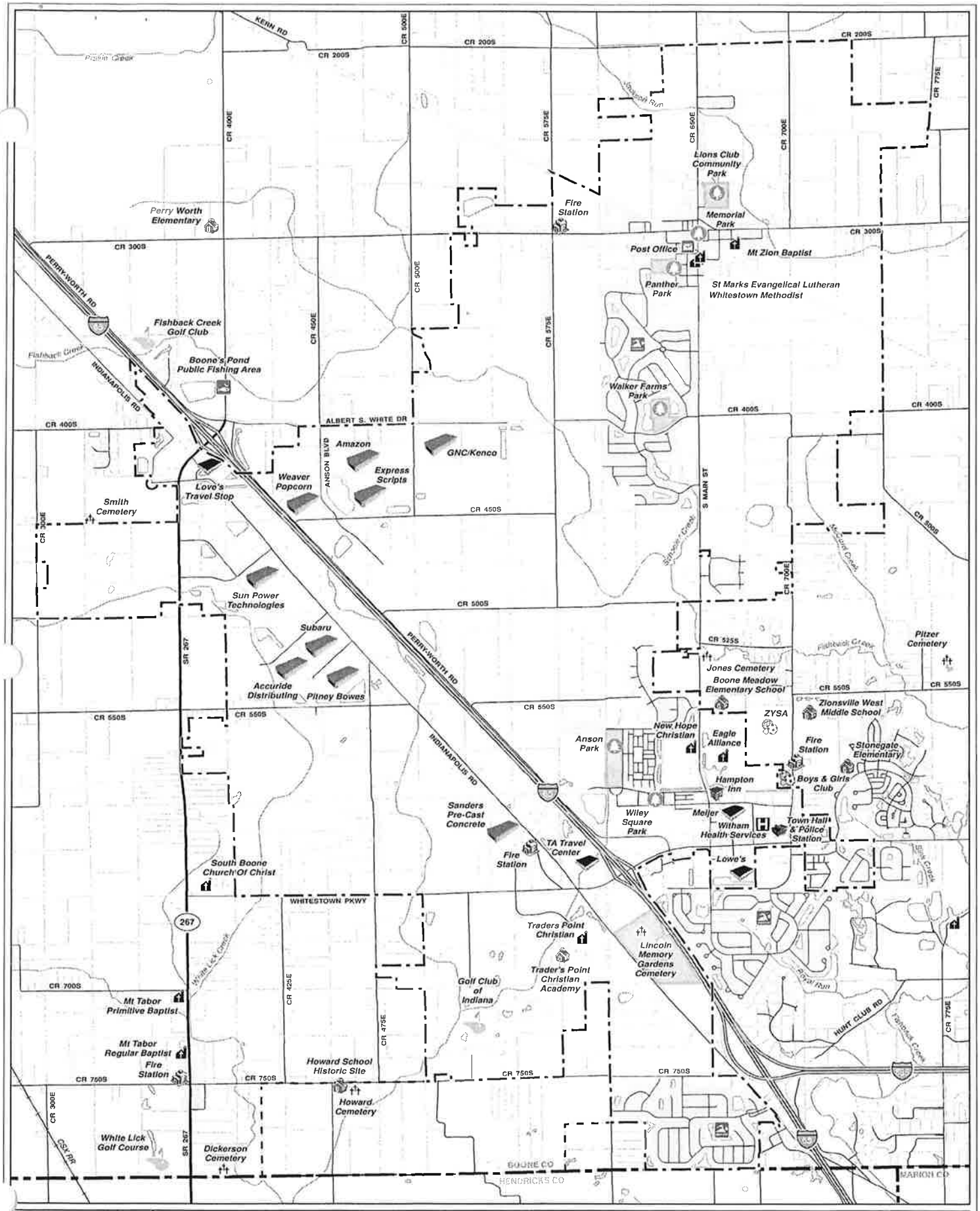
(2) As of December 19, 2018 per the Town of Whitestown.

Note: The effective date of the 2019 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2019.

(Subject to the comments in the attached Report dated January 2, 2019 of Umbaugh)

APPENDIX A

MAP OF THE TOWN OF WHITESTOWN



engineering | architecture | geospatial

This map and Geographic Information System (GIS) have been prepared by GRW for the use of the Town of Whitestown ONLY. The Town of Whitestown, it's agents or assigns, make no representations as to it's accuracy. It should not be relied upon by any other person, organization or entity.

GRW Project No. 4479

REVISIONS

NO.	DATE	DESCRIPTION	INITIALS

Legend

- Interstate Highway
- U.S., State Highway
- Other Road
- Railroad
- Stream or Ditch
- Lake or Pond
- County Boundary
- Corporate Limit
- Pending Annexation
- Parcel Boundary
- Town of Whitestown
- Park or Cemetery

N W E S

0 400 800 1,600 2,400 3,200

Scale in Feet

WHITESTOWN

Town Map
Whitestown, Indiana

Map Sheet 1 of 1

January 2016

APPENDIX B

AMENITIES DEFINITIONS AND COST ESTIMATES

AMENITY	COST	QUANITY
Playgrounds	**$ 300,000**	**each**
Play ground equipment		
Accessible surfacing		
Signage		
Lighting		
Drinking fountain (x1)		
Benches (x3)		
Shade structure (x1)		
Parking for 10 cars		
Small Shelter	**$ 48,500**	**each**
Up to 50 people (24' x 24') with a concrete pad		
Picnic tables (x5)		
Grills (x2)		
Parking for 5 cars		
Litter & Recycling Receptacles (1)		
Medium Shelter	**$ 152,000**	**each**
50 to 99 people (40' x 40') with a concrete pad		
Picnic tables (x10)		
Grills (x4)		
Electricity & Lighting		
Drinking fountain (x1)		
Parking for 20 cars		
Litter & Recycling Receptacles (2)		
Pavilion/Shelter	**$ 466,500**	**each**
100 to 199 people (100' x 150')		
Picnic tables (x20)		
Grills (x6)		
Restroom		
Electricity & Lighting		
Drinking fountain (x2)		
Parking for 40 cars		
Litter & Recycling Receptacles (3)		
Soccer - Youth Fields & Regulation Fields	**$ 360,000**	**each**
Multi-use field (100 yds x 130 yds)		
Bleachers on concrete pads (x1)		
Wireless electric scoreboard (x1)		
Goals (2)		
Irrigation		
Athletic field lighting		

HWC ENGINEERING

Natural turf		
Baseball/Softball Fields (60' and 90' base path)	**$ 394,000**	**each**
Multi-use (200-300 ft)		
Athletic field lighting		
Fencing		
Backstops		
Dugouts with roofs (x2)		
Bleachers on concrete pads (x2)		
Wireless electric scoreboards		
Irrigation		
Drainage tile		
Natural Turf		
Outdoor Basketball Courts	**$ 70,000**	**each**
50' x 84'		
Asphalt surfacing and line markings		
Heavy duty baskets and goals		
Can include lighting		
Tennis Courts	**$ 75,000**	**each**
Net equipment		
Permanent fencing		
Specialty court surfacing and line marking		
Can include lighting		
Trails	**$ 425,000**	**per mile**
Paved Surfacing		
10 ft wide		
Site amenities (trash receptacles, benches)		
Trees		
Landscaping		
Wayfinding		
Secure bicycle parking		
Dog Park	**$ 150,000**	**each**
Two 2.5 acre tracts of land		
Perimeter fencing		
Dog waste stations		
Specialty gate entry points		
Water fountains and wash off facilities		
Play equipment		
Can include lighting		
Multi-Purpose Fields	**$ 274,000**	**each**

Multi-use field		
Bleachers on concrete pad (x1)		
Wireless electric scoreboard (x1)		
Irrigation		
Athletic field lighting		
Football Fields	**$ 269,000**	**each**
Multi-use		
Goals (x2)		
Bleachers on concrete pad (x2)		
Wireless electric scoreboards (x1)		
Athletic field lighting		
Team benches (x2)		
Natural turf		
Volleyball Pit	**$ 25,000**	**each**
Drainage		
Sand		
Netting		
Court edging		
Can include lighting		
Splash Park	**$ 450,000**	**each**
Decking		
Splash features		
Mechanical systems (recirculating)		
Could have water play surfacing		
Shade		
Fencing		
Can include lighting		
Rinse off shower		
Community Gardens	**$ 25,000**	**each**
Garden plots		
Raised planting beds		
Fencing		
Access to water		
Shed		
Benches (x3)		
Picnic tables (x2)		
Indoor Multi Purpose	**$ 325**	**per SFT**
Multi-purpose courts (basketball, volleyball)		
Multi-sport soccer field		
Indoor seating		

Office space		
Storage		
Restroom		
Lighting		
Parking		
Tot Lots	**$ 92,500**	**each**
6 months to 23 months		
Accessible surfacing		
Signage		
Water fountain (x1)		
Benches (x3)		
Shade structure (x1)		