

March 25, 2024

Town of Whitestown Town Council  
Town of Whitestown Parks & Recreation Department  
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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:

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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, their respective advisors and other resources identified within. 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.

Very Truly Yours,

BAKER TILLY MUNICIPAL ADVISORS, LLC



Matt Eckerle, Principal

## TOWN OF WHITESTOWN, INDIANA

### GENERAL COMMENTS

The Town of Whitestown, Indiana (the “Town”) adopted a recreation impact fee (the “2019 Impact Fee”) through the adoption of an ordinance (the “2019 Impact Fee Ordinance”) pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the “Enabling Legislation”). The 2019 Impact Fee Ordinance established the 2019 Impact Fee at an amount of \$1,511 per single family dwelling unit, \$1,149 per multi-family unit effective August 13, 2019. The 2019 Impact Fee is collected at the time of issuance of a building permit by the Town.

The 2019 Impact Fee Ordinance, per the Enabling Legislation, expires five years after its effective date (February 13, 2019). The Town is pursuing the adoption of a replacement ordinance (the “2024 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 “2024 Impact Fee”) pursuant to the Enabling Legislation.

The 2024 Impact Fee calculation is based on the infrastructure information and amenity level of service (“LOS”) 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 (2024-2033). The 2024 Impact Fee Ordinance will be effective six months following the adoption of the 2024 Impact Fee Ordinance for five years. The Town has also adopted a Parks & Recreation Master Plan dated March 8, 2023 (the “Master Plan”), and the Zone Improvement Plan for the 2024 Impact Fee will be considered as a component of the 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 Plainfield. 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 2024 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 Mark Bridwell, Jill Conniff, Dominic Cornett, Johnathan Isaacs, and Dave Taylor. The Impact Fee Advisory Committee met during the Zone Improvement Plan development process to discuss the 2024 Impact Fee and the Zone Improvement Plan.

#### Summary of 2024 Impact Fee Calculation – Page 6

This schedule illustrates the calculation of the 2024 Impact Fee of \$2,710 for a single-family housing unit. The costs to be funded through the 2024 Impact Fee are based on the estimated 2033 cost of infrastructure improvements to meet the estimated LOS, 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, the contribution of new residents to the Parks & Recreation Department’s annual capital projects budget through traditional means, and the contribution of other funding sources, which may include (but is not limited to) additional debt financing, state/federal grants, private donations, or public private partnerships. The calculation of the 2024 Impact Fee was based upon a base implementation year of 2024.

The 2024 Impact Fee for a single-family housing unit is adjusted to \$2,060 for a multi-family housing unit in order to reflect the varying needs for recreation infrastructure imposed by such developments (the “Adjusted 2024 Impact Fee”). The adjustment factor for multi-family units was calculated based on average household size of occupied housing unit data per the U.S. Census Bureau’s American Community Survey. The adjustment for the 2024 Impact Fee calculation reflects Census Bureau information that was available at the time of preparation.

GENERAL COMMENTSEstimated Population and Housing Unit Growth 2024-2033 – Page 7

This schedule illustrates the historical population and residential building permits of the Town between 2014-2023, and the estimated population and residential building permits for 2024-2033. The historic and estimated population and housing unit information is per the Town of Whitestown's Department of Planning and Community Development.

Estimated Housing Unit Growth and Impact Fee Equivalent – Page 8

This schedule illustrates the estimated residential unit growth for the Town over the planning horizon of 2024-2033 as shown on page 7 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 2024 Population – Page 9

This schedule illustrates the Zone Improvement Plan amenities and analyzes the current inventory versus the LOS standards for the amenities developed by the Parks & Recreation Department for the Zone Improvement Plan and the Master Plan. The target inventory was calculated by multiplying the target LOS ratios for the respective amenity types by the 2024 population of 16,295. The inventory deficits identified in this Report must be addressed by the Town using funding methods other than 2024 Impact Fee revenues, and they must be addressed prior to spending any 2024 Impact Fee revenues on that amenity type. The current amenities inventory for the Town is broken out by amenities provided by the Town and amenities provided by other entities, including the Whitestown Lions Club.

During the process of developing the Zone Improvement Plan, the Impact Fee Advisory Committee and the Parks & Recreation Department evaluated the changes in community recreation priorities as compared to what had been used in the development of the 2019 Impact Fee and what is included in the Master Plan. The decision was made to remove certain amenities from the 2024 Impact Fee calculation, but to keep them in the Zone Improvement Plan for planning purposes, while other amenities identified in the development of the Master Plan were added in recognition of these changed priorities.

Analysis of 2019 Impact Fee Deficits – Page 10

The capital improvements that are eligible to be funded from the 2019 Impact Fee are shown in this schedule. The capital improvements and their estimated costs are per the 2019 Park Impact Fee Zone Improvement Plan that was prepared for the Town by Umbaugh (Baker Tilly Municipal Advisors, LLC is the successor firm to Umbaugh). Funds on hand from the 2019 Impact Fee may be used to fund projects outlined in this schedule.

Estimated Amenities Needs to Meet Estimated Population Level of Service – Page 11

The estimated amenities needed to service the estimated 2028 and 2033 population of the Town are illustrated in this schedule. To determine the amenities inventory needs for the 2028 and 2033 populations, the LOS target ratios from page 9 are multiplied by the estimated population for the respective years from page 7. The estimated deficits and surpluses are calculated based on the assumption that the 2024 target inventory is reached for each amenity. Revenues from the 2024 Impact Fee may only be used to fund amenities that have identified deficits due to population growth.

Estimated Cost of Park & Recreation Amenities – Page 12

The estimated costs of the various recreation amenities are shown in this schedule. These costs are based on information provided by PROS Consulting. The assumption for land cost per acre is based upon recent land acquisitions made by the Whitestown Parks and Recreation Department. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

GENERAL COMMENTSEstimated Cost of Raising Current Inventory to 2024 Target Level of Service Standards – Page 13

The estimated cost of bringing the current recreation inventory up to the 2024 target LOS standards is shown in this schedule. Per the Enabling Legislation, the current inventory for each amenity must meet the LOS standards defined in the Zone Improvement Plan for the 2024 Impact Fee before 2024 Impact Fee revenues may be spent on that amenity type. Based on the current inventory for each amenity and the target LOS ratios defined in the 2024 Impact Fee Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the LOS standards defined on page 9 is \$12,708,716. It is anticipated that these costs will be funded through the use of the existing capital budget and 2019 Impact Fee revenues that are available for amenities identified on page 9. Grants and other non-local revenues will be utilized to the extent that they are available.

Estimated Impact Fee Cost of 2028 Improvements – Page 14

The estimated cost of amenities needed to serve the estimated 2028 population of the Town is shown in this schedule. The 2024 Impact Fee will be effective six months after the adoption of the 2024 Impact Fee Ordinance. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2028 population. The estimated cost amount is based on the costs identified on page 12.

Estimated Impact Fee Cost of 2033 Improvements – Page 15

The estimated cost of amenities needed to serve the estimated 2033 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 2024 Impact Fee revenues. The estimated cost amount is based on the costs identified on page 12.

Estimated Annual 2024 Impact Fee Revenues – Page 16

This schedule shows the estimated annual revenues for the 2024 Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the 2024 Impact Fee for the respective residential development type. The calculations are based upon a base implementation year of 2024.

Estimated Non-Local Revenue Credit – Page 17

The estimated credit for non-local revenues used for recreation infrastructure is shown in this schedule. It is assumed, based on historical experience, 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 other, non-impact fee means. The Town received grants in the amount of \$2,640,000 for recreation capital projects over the previous 5 years. The estimated total value of the non-local revenue credit is \$4,268,160.

Estimated New Population Share of Principal Payments on Outstanding Bonds – Page 18

This schedule shows the calculation of the estimated share of the principal payments on the outstanding Whitestown Building Corporation Ad Valorem Property Tax First Mortgage Bonds, Series 2018 (the "Outstanding Bonds"). The Outstanding Bonds are payable from ad valorem property taxes levied on all property located within the Town. The Outstanding Bonds currently have \$3,940,000 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 \$883,370 to the principal payments on the Outstanding Bonds made during the planning horizon of the 2024 Impact Fee Zone Improvement Plan. Currently, there are no immediate plans to issue additional debt for parks improvements identified as 2024 Impact Fee-eligible in the Zone Improvement Plan.

GENERAL COMMENTSEstimated New Population Share of Capital Budget – Page 19

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 five-year average capital budget amount of \$265,000 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 \$888,890 over the entire 10-year planning horizon.

Estimated Annual 2024 Impact Fee Revenues and Expenditures – Page 20

The estimated annual revenues from the 2024 Impact Fee, the estimated new population's contribution to bond principal payments, and the estimated new population's contribution to the capital budget are compared to the estimated expenditures on amenities 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 LOS Standards. This illustration does not make any assumptions related to the expenditure of 2019 Impact Fee Revenues.

Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt – Page 21

This schedule shows the historical capital expenditures for recreation from 2019 through budgeted 2023.

Historical Impact Fee Receipts and Expenditures – Page 22

This schedule shows the receipts and expenditures for the recreation impact fees between 2015-2023. The 2019 Impact Fee revenues may only be spent on items identified in the capital improvements plan provided in the 2019 Impact Fee Zone Improvement Plan, which is shown on page 10.

The fund balance as of December 31, 2023, is \$3,094,367.83 per the Town. The Department does have plans to spend the remaining balance of 2019 Impact Fee revenues on projects identified in the 2019 Impact Fee Zone Improvement Plan.

**TOWN OF WHITESTOWN, INDIANA**

**SUMMARY OF 2024 IMPACT FEE CALCULATION**

**2024 Impact Fee Calculation:**

Cost of meeting 2033 Level of Service needs	\$32,041,169 (1)
Less: Estimated non-local revenues	(4,268,160) (2)
Less: New resident capital budget contribution	(888,890) (3)
Less: New resident contribution to bond principal payments	(883,370) (4)
Less: Assumed other funding sources	<u>(4,300,000) (5)</u>
Capital costs to be funded by 2024 Impact Fees	21,700,749
Divided by estimated equivalent housing units	<u>8,008 (6)</u>
2024 Impact Fee for single-family unit	<u><u>\$2,710</u></u>

**2024 Impact Fee Schedule by Development Type (7):**

Single-family home	100%	\$2,710
Multi-family home	76%	\$2,060

(1) See page 15.

(2) See page 17.

(3) See page 19.

(4) See page 18.

(5) Assumes the Town utilizes other funding sources, which may include debt financing, state/federal grants, private donations, or public/private partnerships, to address a portion of the funding needs for the estimated amenities development to serve new population during the plan horizon.

(6) See page 8.

(7) Adjustment percentages based on population per household census data for the Town of Whitestown.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2024-2033

Year	Population	Population Change	New Housing Units		
			Single Family	Multi-Family	Total
Historical (1)					
2014	4,125		214	100	314
2015	4,864	739	227	33	260
2016	5,050	186	249	200	449
2017	6,487	1,437	179	0	179
2018	7,220	733	209	34	243
2019	8,312	1,092	207	2	209
2020	10,178	1,866	291	1	292
2021	12,088	1,910	603	33	636
2022	13,500	1,412	411	270	681
2023	15,429	1,929	427	313	740
Estimated (1)					
2024	16,295	866	445	340	785
2025	17,984	1,689	462	300	762
2026	19,745	1,761	481	354	835
2027	21,562	1,817	500	312	812
2028	23,417	1,855	520	0	520
2029	25,290	1,873	541	408	949
2030	27,160	1,870	562	424	986
2031	29,005	1,845	585	441	1,026
2032	30,807	1,802	608	459	1,067
2033	32,547	1,740	633	477	1,110

(1) Per the Town of Whitestown Department of Planning and Community Development.

(Subject to the comments in the attached Report dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED HOUSING UNIT GROWTH AND IMPACT FEE EQUIVALENT

Year	Estimated Housing Unit Growth (1)			Housing Unit Adjustment Percentage (2)		Adjusted Equivalent Housing Unit Growth (3)		
	Single Family	Multi-Family	Total	Single Family	Multi-Family	Single Family	Multi-Family	Total
2024	445	340	785	100%	76%	445	258	703
2025	462	300	762	100%	76%	462	228	690
2026	481	354	835	100%	76%	481	269	750
2027	500	312	812	100%	76%	500	237	737
2028	520	0	520	100%	76%	520	0	520
2029	541	408	949	100%	76%	541	310	851
2030	562	424	986	100%	76%	562	322	884
2031	585	441	1,026	100%	76%	585	335	920
2032	608	459	1,067	100%	76%	608	349	957
2033	633	477	1,110	100%	76%	633	363	996
Totals	<u>5,337</u>	<u>3,515</u>	<u>8,852</u>			<u>5,337</u>	<u>2,671</u>	<u>8,008</u>

(1) See page 7.

(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 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2024 POPULATION**

Amenity	Target Ratio	Current Ratio	Current Inventory			Unit	2024 Target Inventory	2024 Inventory Surplus/ (Deficit)
			Town of Whitestown	Whitestown Lions Club	Total			
	(1)	(2)			(1)(3)		(3)	
Neighborhood Parks (1-10 acres)	3.00 acres/1,000 people	1.66 acres/1,000 people	27.00		27.00	Acres	48.89	(21.89)
Community Parks (11-100 acres)	5.00 acres/1,000 people	4.15 acres/1,000 people	56.60	11.00	67.60	Acres	81.48	(13.88)
Special Use Parks	0.10 acres/1,000 people	1.24 acres/1,000 people	20.20		20.20	Acres	1.63	18.57
Undeveloped Parks	0.00 acres/1,000 people	0.28 acres/1,000 people	4.60		4.60	Acres	0.00	4.60
Playgrounds	1.00 structure/2,000 people	0.61 structure/2,000 people	4.00	1.00	5.00	Ea.	8.15	(3.15)
Shelters/Pavillions	1.00 structure/4,000 people	2.21 structure/4,000 people	8.00	1.00	9.00	Ea.	4.07	4.93
Rectangular Fields (Soccer, Football, Multi)	1.00 field/2,500 people	0.77 fields/2,500 people	5.00		5.00	Ea.	6.52	(1.52)
Ball Diamonds (Baseball and Softball)	1.00 field/2,500 people	0.46 field/2,500 people	0.00	3.00	3.00	Ea.	6.52	(3.52)
Basketball Courts	1.00 court/2,500 people	0.77 courts/2,500 people	4.00	1.00	5.00	Ea.	6.52	(1.52)
Tennis Courts	1.00 courts/4,000 people	0.74 courts/4,000 people	3.00		3.00	Ea.	4.07	(1.07)
Trails (all surface miles)	0.65 miles/1,000 people	0.36 miles/1,000 people	5.93		5.93	Miles	10.59	(4.66)
Dog Park	1.00 site/ 20,000 people	1.23 sites/20,000 people	1.00		1.00	Ea.	0.81	0.19
Sand Volleyball Court	1.00 site/12,000 people	0.74 sites/12,000 people	0.00	1.00	1.00	Ea.	1.36	(0.36)
Splashpad	1.00 site/ 20,000 people	1.23 sites/20,000 people	1.00		1.00	Ea.	0.81	0.19
Pickleball Courts	1.00 court/6,000 people	0.37 sites/6,000 people	1.00		1.00	Ea.	2.72	(1.72)
Indoor Recreation/Gymnasium	N/A	(4) 0.00 sq.ft./person	0.00		0.00	S.F.	0.00	0.00
Indoor Aquatics	N/A	(4) 0.00 sq.ft./person	0.00		0.00	S.F.	0.00	0.00

(1) Per the 2023 Parks and Recreation Master Plan prepared by Pros Consulting.

(2) Represents the current ratio provided by Town owned/managed facilities, including the Whitestown Lions Club. Calculated by dividing the current inventory of Town owned/managed amenities by the estimated 2024 Whitestown population of 16,295.

(3) Includes inventory managed by the Whitestown Lions Club.

(3) Based on the Target Ratios multiplied by the estimated 2024 population of 16,295 for the Town of Whitestown.

(4) Included for planning purposes only.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ANALYSIS OF 2019 IMPACT FEE DEFICITS**  
***As defined by the 2019 Impact Fee Plan***

Amenity	Target Ratio	Current Ratio (Town Provided)	Current Inventory (Town Provided)	Unit	2019 Target Inventory	2019 Inventory Surplus/ (Deficit)
	(1)	(2)	(3)		(4)	
Neighborhood Parks (1-10 acres)	1.00 acres/1,000 people	1.66 acres/1,000 people	27.00	Acres	16.30	10.70
Community Parks (11-100 acres)	2.00 acres/1,000 people	4.15 acres/1,000 people	67.60	Acres	32.59	35.01
Playgrounds	1.00 structure/2,500 people	0.77 structure/2,500 people	5.00	Ea.	6.52	(1.52)
Shelters, Small (up to 50 people)	1.00 structure/5,000 people (5)	2.45 structure/5,000 people	8.00	Ea.	3.26	4.74
Shelters, Medium (50-99 people)	1.00 structure/10,000 people (5)	1.11 structures/10,000 people	1.00	Ea.	1.63	(0.63)
Pavilion/Shelter (100-199 people)	1.00 structure/20,000 people (5)	0.00 structures/20,000 people	0.00	Ea.	0.81	(0.81)
Soccer - Youth and Regulation Fields	1.00 field/10,000 people (6)	0.61 fields/10,000 people	1.00	Ea.	1.63	(0.63)
Baseball/Softball Fields (60' and 90' base path)	1.00 field/9,000 people	1.66 field/5,000 people	3.00	Ea.	1.81	1.19
Outdoor Basketball Courts	1.00 court/5,000 people	1.53 courts/5,000 people	5.00	Ea.	3.26	1.74
Tennis Courts	1.00 courts/5,000 people	0.92 courts/5,000 people	3.00	Ea.	3.26	(0.26)
Trails (all surface miles)	5.50 miles/6,000 people	2.18 miles/4,000 people	5.93	Miles	14.94	(9.01)
Dog Park	1.00 site/ 20,000 people	1.23 sites/20,000 people	1.00	Ea.	0.81	0.19
Multi-purpose Fields	N/A (6)	2.21 field/9,000 people	4.00	Ea.	0.00	4.00
Football Fields	1.00 site/20,000 people (6)	0.00 fields/20,000 people	0.00	Ea.	0.81	(0.81)
Volleyball Pit	1.00 site/5,000 people	0.31 sites/5,000 people	1.00	Ea.	3.26	(2.26)
Splash Park	N/A (7)	0.55 sites/9,000 people	1.00	Ea.	0.00	1.00
Community Center	N/A (7)	0.00 s.f./9,000 people	0.00	S.F.	0.00	0.00
Community Gardens	N/A (7)	1.00 site/9,000 people	0.00	Ea.	0.00	0.00
Indoor Multi Purpose	N/A (7)	1.00 site/9,000 people	0.00	S.F.	0.00	0.00
Tot Lots	N/A (7)	1.00 site/9,000 people	0.00	Ea.	0.00	0.00

(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 2024 Whitestown population of 16,295.

(3) Per the 2023 Parks and Recreation Master Plan prepared by Pros Consulting. Includes inventory managed by the Whitestown Lions Club.

(4) Based on the Target Ratios multiplied by the estimated 2024 population of 16,295 for the Town of Whitestown.

(5) Amenities have been consolidated together per the Parks and Recreation 2023 Master Plan from Pros Consulting.

(6) Amenities have been consolidated together per the Parks and Recreation 2023 Master Plan from Pros Consulting.

(7) Amenity included in 2019 for planning purposes only.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE**

Amenity	Level of Service Target Ratio (1)	2024 Current Inventory (1)	Unit	2024 Target Inventory (2)	Year 2028		Year 2033	
					Target Inventory (3)	Inventory Surplus/ (Deficit)	Target Inventory (4)	Inventory Surplus/ (Deficit)
Neighborhood Parks (1-10 acres)	3.00 acres/1,000 people	27.00	Acres	48.89	70.25	(21.36)	97.64	(48.75)
Community Parks (11-100 acres)	5.00 acres/1,000 people	67.60	Acres	81.48	117.09	(35.61)	162.74	(81.26)
Special Use Parks	0.10 acres/1,000 people	20.20	Acres	1.63	2.34	17.86	3.25	16.95
Undeveloped Parks	0.00 acres/1,000 people	4.60	Acres	0.00	0.00	4.60	0.00	4.60
Playgrounds	1.00 structure/2,000 people	5.00	Ea.	8.15	11.71	(3.56)	16.27	(8.12)
Shelters/Pavillions	1.00 structure/4,000 people	9.00	Ea.	4.07	5.85	3.15	8.14	0.86
Rectangular Fields (Soccer, Football, Multi)	1.00 field/2,500 people	5.00	Ea.	6.52	9.37	(2.85)	13.02	(6.50)
Ball Diamonds (Baseball and Softball)	1.00 field/2,500 people	3.00	Ea.	6.52	9.37	(2.85)	13.02	(6.50)
Basketball Courts	1.00 court/2,500 people	5.00	Ea.	6.52	9.37	(2.85)	13.02	(6.50)
Tennis Courts	1.00 courts/4,000 people	3.00	Ea.	4.07	5.85	(1.78)	8.14	(4.07)
Trails (all surface miles)	0.65 miles/1,000 people	5.93	Miles	10.59	15.22	(4.63)	21.16	(10.57)
Dog Park	1.00 site/ 20,000 people	1.00	Ea.	0.81	1.17	(0.17)	1.63	(0.63)
Sand Volleyball Court	1.00 site/12,000 people	1.00	Ea.	1.36	1.95	(0.59)	2.71	(1.35)
Splashpad	1.00 site/ 20,000 people	1.00	Ea.	0.81	1.17	(0.17)	1.63	(0.63)
Pickleball Courts	1.00 court/6,000 people	1.00	Ea.	2.72	3.90	(1.18)	5.42	(2.70)
Indoor Recreation/Gymnasium	N/A	(5) 0.00	S.F.	0.00	0.00	0.00	0.00	0.00
Indoor Aquatics	N/A	(5) 0.00	S.F.	0.00	0.00	0.00	0.00	0.00

- (1) Per the 2023 Parks and Recreation Master Plan prepared by Pros Consulting.  
(2) Based on the Target Ratios multiplied by the 2024 population of 16,295.  
(3) Based on the Target Ratios multiplied by the estimated 2028 population of 23,417.  
(4) Based on the Target Ratios multiplied by the estimated 2033 population of 32,547.  
(5) Included for planning purposes only.

Note: The effective date of the 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED COST OF PARK & RECREATION AMENITIES

Amenity	Target Service Ratio	Estimated Unit Cost	Unit
	(1)	(2)	
Neighborhood Parks (1-10 acres)	3.00 acres/1,000 people	\$24,000 (3)	Acres
Community Parks (11-100 acres)	5.00 acres/1,000 people	24,000 (3)	Acres
Special Use Parks	0.10 acres/1,000 people	24,000 (3)	Acres
Undeveloped Parks	0.00 acres/1,000 people	24,000 (3)	Acres
Playgrounds	1.00 structure/2,000 people	449,800	Ea.
Shelters/Pavillions	1.00 structure/4,000 people	186,300	Ea.
Rectangular Fields (Soccer, Football, Multi)	1.00 field/2,500 people	489,200	Ea.
Ball Diamonds (Baseball and Softball)	1.00 field/2,500 people	687,300	Ea.
Basketball Courts	1.00 court/2,500 people	94,200	Ea.
Tennis Courts	1.00 courts/4,000 people	123,400	Ea.
Trails (all surface miles)	0.65 miles/1,000 people	1,470,600	Miles
Dog Park	1.00 site/ 20,000 people	428,900	Ea.
Sand Volleyball Court	1.00 site/12,000 people	35,900	Ea.
Splashpad	1.00 site/ 20,000 people	699,700	Ea.
Pickleball Courts	1.00 court/6,000 people	75,200	Ea.

(1) See page 9.

(2) Per PROS Consulting.

(3) Based on recent land acquisitions made by the Whitestown Parks and Recreation Department.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2024 TARGET LEVEL OF SERVICE STANDARDS**

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2024 Target Inventory	2024 Inventory Surplus/ (Deficit)	Cost to Meet 2024 Need	Anticipated Funding Source
	(1)	(2)	(1)	(1)	(1)	(3)	(3)
Neighborhood Parks (1-10 acres)	3.00 acres/1,000 people	\$24,000	27.00	48.89	(21.89)	\$525,360	Budget
Community Parks (11-100 acres)	5.00 acres/1,000 people	24,000	67.60	81.48	(13.88)	333,120	Budget
Special Use Parks	0.10 acres/1,000 people	24,000	20.20	1.63	18.57	0	Budget
Undeveloped Parks	0.00 acres/1,000 people	24,000	4.60	0.00	4.60	0	
Playgrounds	1.00 structure/2,000 people	449,800	5.00	8.15	(3.15)	1,416,870	2019 Impact Fees, Budget
Shelters/Pavillions	1.00 structure/4,000 people	186,300	9.00	4.07	4.93	0	
Rectangular Fields (Soccer, Football, Multi)	1.00 field/2,500 people	489,200	5.00	6.52	(1.52)	743,584	2019 Impact Fees, Budget
Ball Diamonds (Baseball and Softball)	1.00 field/2,500 people	687,300	3.00	6.52	(3.52)	2,419,296	Budget
Basketball Courts	1.00 court/2,500 people	94,200	5.00	6.52	(1.52)	143,184	Budget
Tennis Courts	1.00 courts/4,000 people	123,400	3.00	4.07	(1.07)	132,038	2019 Impact Fees, Budget
Trails (all surface miles)	0.65 miles/1,000 people	1,470,600	5.93	10.59	(4.66)	6,852,996	2019 Impact Fees, Budget
Dog Park	1.00 site/ 20,000 people	428,900	1.00	0.81	0.19	0	2019 Impact Fees, Budget
Sand Volleyball Court	1.00 site/12,000 people	35,900	1.00	1.36	(0.36)	12,924	2019 Impact Fees, Budget
Splashpad	1.00 site/ 20,000 people	699,700	1.00	0.81	0.19	0	
Pickleball Courts	1.00 court/6,000 people	75,200	1.00	2.72	(1.72)	129,344	Budget
Indoor Recreation/Gymnasium	N/A	(4)					
Indoor Aquatics	N/A	(4)					
Total						<u>\$12,708,716</u>	

(1) See page 9.

(2) See page 12.

(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 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED IMPACT FEE COST OF 2028 IMPROVEMENTS**

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2024 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)	3.00 acres/1,000 people	\$24,000	27.00	48.89	70.25	(21.36)	\$512,640
Community Parks (11-100 acres)	5.00 acres/1,000 people	24,000	67.60	81.48	117.09	(35.61)	854,640
Special Use Parks	0.10 acres/1,000 people	24,000	20.20	1.63	2.34	17.86	0
Undeveloped Parks	0.00 acres/1,000 people	24,000	4.60	0.00	0.00	4.60	0
Playgrounds	1.00 structure/2,000 people	449,800	5.00	8.15	11.71	(3.56)	1,601,288
Shelters/Pavillions	1.00 structure/4,000 people	186,300	9.00	4.07	5.85	3.15	0
Rectangular Fields (Soccer, Football, Multi)	1.00 field/2,500 people	489,200	5.00	6.52	9.37	(2.85)	1,394,220
Ball Diamonds (Baseball and Softball)	1.00 field/2,500 people	687,300	3.00	6.52	9.37	(2.85)	1,958,805
Basketball Courts	1.00 court/2,500 people	94,200	5.00	6.52	9.37	(2.85)	268,470
Tennis Courts	1.00 courts/4,000 people	123,400	3.00	4.07	5.85	(1.78)	219,652
Trails (all surface miles)	0.65 miles/1,000 people	1,470,600	5.93	10.59	15.22	(4.63)	6,808,878
Dog Park	1.00 site/ 20,000 people	428,900	1.00	0.81	1.17	(0.17)	72,913
Sand Volleyball Court	1.00 site/12,000 people	35,900	1.00	1.36	1.95	(0.59)	21,181
Splashpad	1.00 site/ 20,000 people	699,700	1.00	0.81	1.17	(0.17)	118,949
Pickleball Courts	1.00 court/6,000 people	75,200	1.00	2.72	3.90	(1.18)	88,736
Indoor Recreation/Gymnasium	N/A	(6)					0
Indoor Acquatics	N/A	(6)					0
Total							<u>\$13,920,372</u>

(1) See page 9.

(2) See page 12.

(3) See page 11.

(4) Assumes that the 2024 target inventory is reached for amenities with 2024 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 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED IMPACT FEE COST OF 2033 IMPROVEMENTS**

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2024 Target Inventory	2033 Target Inventory	2033 Inventory Surplus/ (Deficit)	Cost to Meet 2033 Need
	(1)	(2)	(1)	(1)	(3)	(4)	(5)
Neighborhood Parks (1-10 acres)	3.00 acres/1,000 people	\$24,000	27.00	48.89	97.64	(48.75)	\$1,170,000
Community Parks (11-100 acres)	5.00 acres/1,000 people	24,000	67.60	81.48	162.74	(81.26)	1,950,240
Special Use Parks	0.10 acres/1,000 people	24,000	20.20	1.63	3.25	16.95	0
Undeveloped Parks	0.00 acres/1,000 people	24,000	4.60	0.00	0.00	4.60	0
Playgrounds	1.00 structure/2,000 people	449,800	5.00	8.15	16.27	(8.12)	3,652,376
Shelters/Pavillions	1.00 structure/4,000 people	186,300	9.00	4.07	8.14	0.86	0
Rectangular Fields (Soccer, Football, Multi)	1.00 field/2,500 people	489,200	5.00	6.52	13.02	(6.50)	3,179,800
Ball Diamonds (Baseball and Softball)	1.00 field/2,500 people	687,300	3.00	6.52	13.02	(6.50)	4,467,450
Basketball Courts	1.00 court/2,500 people	94,200	5.00	6.52	13.02	(6.50)	612,300
Tennis Courts	1.00 courts/4,000 people	123,400	3.00	4.07	8.14	(4.07)	502,238
Trails (all surface miles)	0.65 miles/1,000 people	1,470,600	5.93	10.59	21.16	(10.57)	15,544,242
Dog Park	1.00 site/ 20,000 people	428,900	1.00	0.81	1.63	(0.63)	270,207
Sand Volleyball Court	1.00 site/12,000 people	35,900	1.00	1.36	2.71	(1.35)	48,465
Splashpad	1.00 site/ 20,000 people	699,700	1.00	0.81	1.63	(0.63)	440,811
Pickleball Courts	1.00 court/6,000 people	75,200	1.00	2.72	5.42	(2.70)	203,040
Indoor Recreation/Gymnasium	N/A	(6)					
Indoor Acquatics	N/A	(6)					
Total							<u>\$32,041,169</u>

(1) See page 9.

(2) See page 12.

(3) See page 11.

(4) Assumes that the 2024 target inventory is reached for amenities with 2024 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) Included for planning purposes only.

Note: The effective date of the 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED ANNUAL 2024 IMPACT FEE REVENUES**

Year	Estimated Housing Unit Growth (1)			Impact Fee per Unit (2)		Estimated Impact Fee Revenues			Cumulative Revenues
	Single Family	Multi-Family	Total	Single Family	Multi-Family	Single Family	Multi-Family	Total	
2024	445	340	785	\$2,710	\$2,060	\$1,205,950	\$700,400	\$1,906,350	\$1,906,350
2025	462	300	762	2,710	2,060	1,252,020	618,000	1,870,020	3,776,370
2026	481	354	835	2,710	2,060	1,303,510	729,240	2,032,750	5,809,120
2027	500	312	812	2,710	2,060	1,355,000	642,720	1,997,720	7,806,840
2028	520	0	520	2,710	2,060	1,409,200	0	1,409,200	9,216,040
2029	541	408	949	2,710	2,060	1,466,110	840,480	2,306,590	11,522,630
2030	562	424	986	2,710	2,060	1,523,020	873,440	2,396,460	13,919,090
2031	585	441	1,026	2,710	2,060	1,585,350	908,460	2,493,810	16,412,900
2032	608	459	1,067	2,710	2,060	1,647,680	945,540	2,593,220	19,006,120
2033	633	477	1,110	2,710	2,060	1,715,430	982,620	2,698,050	21,704,170
Totals	5,337	3,515	8,852			\$14,463,270	\$7,240,900	\$21,704,170	

(1) See page 7.

(2) See page 6.

Note: The effective date of the 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED NON-LOCAL REVENUE CREDIT**

Estimated land deficiency for plan horizon (acres)	113.06 (1)
Less: Estimated land acquisition through impact fee purchase (acres)	<u>(45.22) (2)</u>
Estimated land acquisition through donation/conversion (acres)	67.84
Estimated 2033 price per acre of land	<u>\$24,000 (3)</u>
Estimated non-local revenue credit for land	\$1,628,160
Estimated grant receipts for plan horizon	<u>2,640,000 (4)</u>
Total estimated non-local revenue credit	<u><u>\$4,268,160</u></u>

(1) See page 11.

(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 12.

(4) Represents the total grants received by the Town for Park projects in the past five years.

Note: The effective date of the 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

# TOWN OF WHITESTOWN, INDIANA

## ESTIMATED NEW POPULATION SHARE OF PRINCIPAL PAYMENTS ON OUTSTANDING BONDS

<u>Budget Year</u>	<u>Principal Due</u>	<u>New Population Percentage of Total Population</u>	<u>New Population Contribution to Principal Due</u>
	(1)	(2)	(3)
2024	\$215,000	5.31%	\$11,420
2025	220,000	14.21%	31,260
2026	230,000	21.86%	50,280
2027	235,000	28.44%	66,830
2028	245,000	34.11%	83,570
2029	255,000	38.99%	99,420
2030	265,000	43.19%	114,450
2031	275,000	46.81%	128,730
2032	285,000	49.92%	142,270
2033	295,000	52.59%	155,140
Total			<u><u>\$883,370</u></u>

- (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 March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

## 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)
2024	\$265,000	5.31%	\$14,070
2025	265,000	14.21%	37,660
2026	265,000	21.86%	57,930
2027	265,000	28.44%	75,370
2028	265,000	34.11%	90,390
2029	265,000	38.99%	103,320
2030	265,000	43.19%	114,450
2031	265,000	46.81%	124,050
2032	265,000	49.92%	132,290
2033	265,000	52.59%	139,360
Total			<u>\$888,890</u>

- (1) See page 21. Assumes the Town's future capital projects expenditures for park projects remains constant through the planning horizon of 2023.
- (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 March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**ESTIMATED ANNUAL 2024 IMPACT FEE REVENUES AND EXPENDITURES**

	Base Unit Cost	Estimated Cost (1)										
		Year										
		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
	(1)											
Neighborhood Parks (1-10 acres)	\$24,000	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)	(\$72,000)	(\$60,000)	(\$276,000)	(\$330,000)	(\$1,170,000)
Community Parks (11-100 acres)	24,000	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(240,000)	(30,240)	0	(1,950,240)
Special Use Parks	24,000	0	0	0	0	0	0	0	0	0	0	0
Undeveloped Parks	24,000	0	0	0	0	0	0	0	0	0	0	0
Playgrounds	449,800	0	(899,600)	(1,349,400)	0	0	(449,800)	(953,576)	0	0	0	(3,652,376)
Shelters/Pavillions	186,300	0	0	0	0	0	0	0	0	0	0	0
Rectangular Fields (Soccer, Football, Multi)	489,200	(1,467,600)	0	0	(978,400)	(733,800)	0	0	0	0	0	(3,179,800)
Ball Diamonds (Baseball and Softball)	687,300	(687,300)	(1,374,600)	0	0	0	(687,300)	(343,650)	(1,374,600)	0	0	(4,467,450)
Basketball Courts	94,200	0	0	0	(141,300)	0	0	0	0	(471,000)	0	(612,300)
Tennis Courts	123,400	(123,400)	0	0	0	0	0	(132,038)	(123,400)	(123,400)	0	(502,238)
Trails (all surface miles)	1,470,600	(735,300)	(735,300)	(1,470,600)	(1,470,600)	(1,470,600)	(1,470,600)	(1,470,600)	(1,470,600)	(2,500,020)	(2,750,022)	(15,544,242)
Dog Park	428,900	0	0	0	0	0	0	0	0	0	(270,207)	(270,207)
Sand Volleyball Court	35,900	0	0	0	0	0	0	0	0	0	(48,465)	(48,465)
Splashpad	699,700	0	0	0	0	0	0	0	0	(440,811)	0	(440,811)
Pickleball Courts	75,200	0	0	0	(75,200)	0	0	0	0	0	(127,840)	(203,040)
Total Cost		(3,325,600)	(3,321,500)	(3,132,000)	(2,977,500)	(2,516,400)	(2,919,700)	(3,211,864)	(3,268,600)	(3,841,471)	(3,526,534)	(\$32,041,169)
Estimated Impact Fee Revenues (2)		1,906,350	1,870,020	2,032,750	1,997,720	1,409,200	2,306,590	2,396,460	2,493,810	2,593,220	2,698,050	
Estimated Non-Local Revenue Credit (3)		426,816	426,816	426,816	426,816	426,816	426,816	426,816	426,816	426,816	426,816	
Estimated New Resident Bond Credit (4)		11,420	31,260	50,280	66,830	83,570	99,420	114,450	128,730	142,270	155,140	
Estimated Capital Budget Contribution (5)		14,070	37,660	57,930	75,370	90,390	103,320	114,450	124,050	132,290	139,360	
Estimatd Other Funding Sources (6)		430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	430,000	
Estimated Net Revenues/(Loss)		(536,944)	(525,744)	(134,224)	19,236	(76,424)	446,446	270,312	334,806	(116,875)	322,832	
Beginning Balance		1,583,882 (6)	1,046,938	521,194	386,970	406,206	329,782	776,228	1,046,540	1,381,346	1,264,471	
Ending Balance		\$1,046,938	\$521,194	\$386,970	\$406,206	\$329,782	\$776,228	\$1,046,540	\$1,381,346	\$1,264,471	\$1,587,303	

(1) See page 12.

(2) See page 16.

(3) See page 17. Assumes the credit is applied equally over the 10-year plan horizon.

(4) See page 18.

(5) See page 19.

(6) See page 6.

(7) See page 22. As of December 31, 2023 per the Town of Whitestown.

Note: The effective date of the 2024 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

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

Budget Year	Capital Expenditures
	(1)
2019	\$307,365.89
2020	213,425.75
2021	216,332.26
2022	315,292.08
2023	269,685.78
Average	\$265,000

(1) Per the Town of Whitestown.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

**TOWN OF WHITESTOWN, INDIANA**

**HISTORICAL IMPACT FEE RECEIPTS AND EXPENDITURES (1)**

***Park Impact Fee Fund - 454 / 4443***

**(Unaudited)**

<u>Year</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
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	609,475.00	261,160.00	0.00	870,635.00
2019	870,635.00	206,343.00	533,000.00	543,978.00
2020	543,978.00	334,389.00	100,000.00	778,367.00
2021	778,367.00	851,436.21	1,511.00	1,628,292.21
2022	1,628,292.21	500,971.90	602,636.39	1,526,627.72
2023	1,526,627.72	1,998,038.00	1,940,783.69	1,583,882.03

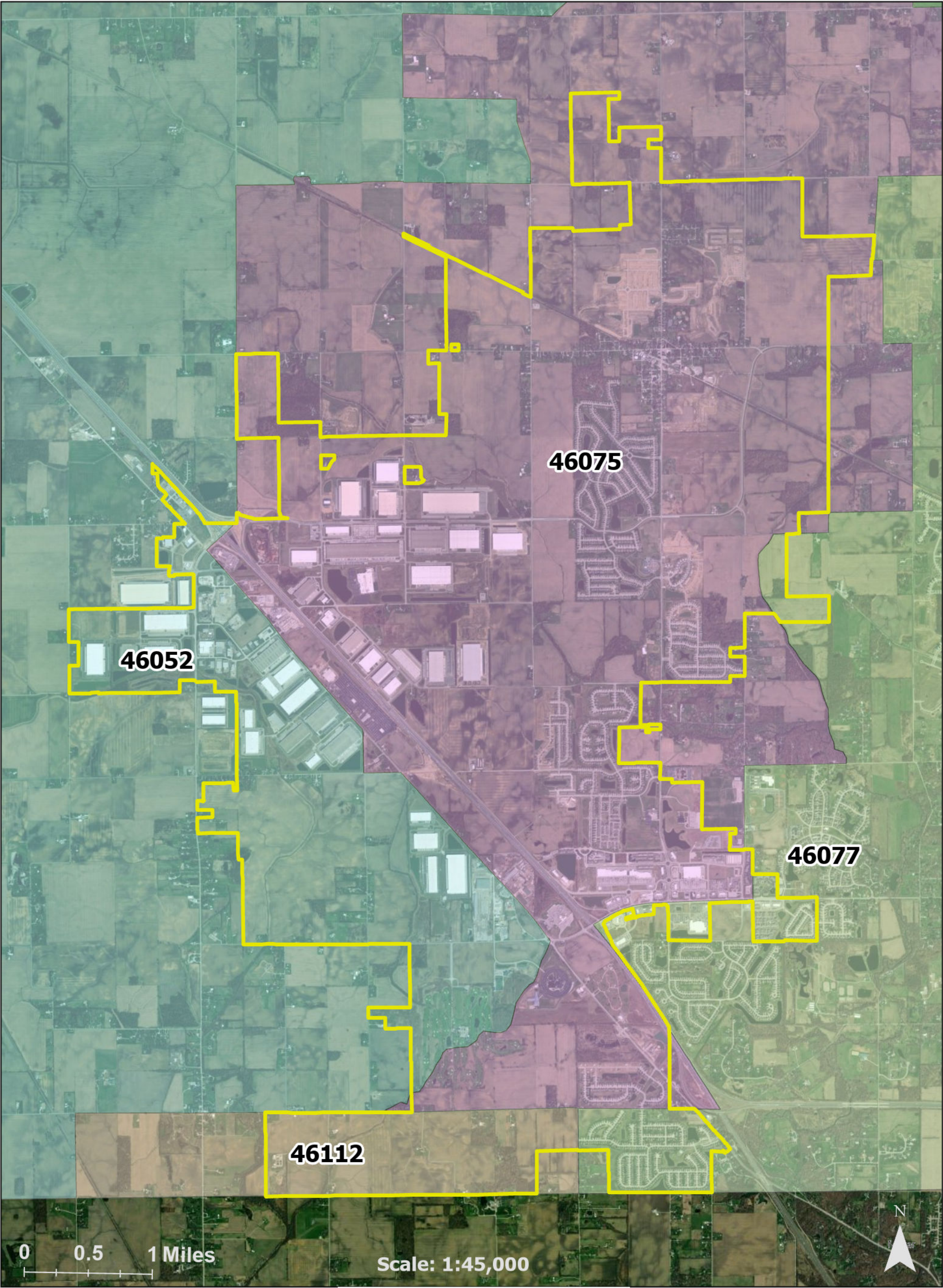
(1) Per the Town of Whitestown.

Note: The effective date of the 2024 Impact Fee will be six months following the adoption of the imposing ordinance.  
The calculation was completed assuming a base implementation year of 2024.

(Subject to the comments in the attached Report  
dated March 25, 2024 of Baker Tilly Municipal Advisors, LLC)

## **APPENDIX A**

### **MAP OF THE TOWN OF WHITESTOWN**



**Legend**

 Whitestown Boundary

Zip Code	
	46052
	46075
	46077
	46112



Accuracy Note: While the Town of Whitestown tries to ensure the accuracy of all information displayed on this map, the Town of Whitestown makes no warranty as to the accuracy or completeness of any such information.

## **APPENDIX B**

### **AMENITIES DEFINITIONS AND COST ESTIMATES**

Whitestown, Indiana  
Recreation Impact Fee  
Amenity definitions and cost estimates  
Prepared by PROS Consulting December 2023

Amenity/Description	Estimated Cost	
<b>Land Acquisition</b>	<b>\$110,300</b>	<b>per acre</b>
Land for Park & Recreation Purpose		
<b>Paved Trails</b>	<b>\$1,470,600</b>	<b>per mile</b>
Paved at 12 ft width		
Appropriate base, binder, and topper for all operational needs		
Culverts for ravine crossing		
Site work and final details		
<b>Shelter</b>	<b>\$186,300</b>	<b>each</b>
Shelter (50-99 people)		
Eight picnic tables		
Grills		
Electricity		
Security Lighting		
Concreate Pad		
Water Access		
Parking (15-20 cars) ~7,000 sq. ft.		
<b>Ball Fields</b>	<b>\$687,300</b>	<b>each</b>
Multi-sport (200-300 ft.)		
Lighting		
Fencing		
Backstops		
Dugouts with shade		
Bleachers on slab		
Scoreboards		
Irrigation/Drainage		
Parking (60 spaces) ~21,000 sq. ft.		
<b>Multi-Use Field (soccer/lacrosse/football/rugby)</b>	<b>\$489,200</b>	<b>each</b>
Multi-sport (360' X 240')		
Bleachers on slab		
Scoreboards		
Irrigation/Drainage		
Parking (60 spaces) ~21,000 sq. ft.		
<b>Outdoor Basketball Courts</b>	<b>\$94,200</b>	<b>each</b>
Asphalt Court & Markings (84' X 50')		
Commercial Basketball Goals		
Parking (4-6 cars per court) ~1920 sq. ft.		
<b>Pickleball Courts</b>	<b>\$75,200</b>	<b>each</b>
Equipment		
Surface & Markings (60' X 30')		
Fencing		
Surface & Markings		
Lighting		
Parking (4-6 cars per court) ~1920 sq. ft.		
<b>Tennis Courts</b>	<b>\$123,400</b>	<b>each</b>
Equipment		
Surface & Markings (78' X 36')		
Fencing		
Surface & Markings		
Lighting		
Parking (4-6 cars per court) ~1920 sq. ft.		
<b>Playground</b>	<b>\$449,800</b>	<b>each</b>
Toddler Playground Equipment (ages 2-5)		
Youth Playground Equipment (ages 6-12)		
Pour in place surfacing		

<b>Dog Park</b>	<b>\$428,900</b>	<b>each</b>
2-acre tract Fencing Dog Waste Stations Secure entrance Water fountains		
<b>Sand Volleyball</b>	<b>\$35,900</b>	<b>each</b>
Equipment Area of Play - larger than court (80' X 50') Sand (~10,000 cubic feet)		
<b>Splashpad</b>	<b>\$699,700</b>	<b>each</b>
2,500 square feet Parking (40-50 cars) ~16,000 sq. ft.		
<b>Indoor Recreation /Gymnasium</b>	<b>\$540</b>	<b>sq. ft.</b>
Lap Pool Zero depth entry Water slides Parking Lazy River Bath house/concessions/restrooms/shower area Furniture and fixtures Pool Mechanical with receiving areas		
<b>Outdoor Pool</b>	<b>\$435</b>	<b>sq. ft.</b>
Lap Pool Zero depth entry Water slides Parking Lazy River Bath house/concessions/restrooms/shower area Furniture and fixtures Pool Mechanical with receiving areas		

**Notes:**

It will be important for the Town to include an annual cost of inflation percentage increase for the impact fee.  
The United States has experienced a 4.45% increase in the inflation rate from November 2022 to November 2023