



Resolution 2022-01



**CERTIFICATION TO THE
TOWN COUNCIL
OF THE TOWN OF ZIONSVILLE, BOONE COUNTY, INDIANA**

December 20, 2021

To the Town Council of the Town of Zionsville, Indiana:

Be it advised that, pursuant to Indiana Code 36-7-4, on December 20, 2021, the Town of Zionsville Advisory Plan Commission (the "Commission"), by a vote of 7 in favor and 0 opposed, gave a ***Favorable Recommendation*** to proposal #2021-67-CPA to amend the Master Development Plan for the Town of Zionsville, specifically, the Town of Zionsville Comprehensive Plan, as re-titled ("the Plan"). The proposal revises and updates the text of the Plan and incorporates the 2021 Recreation Impact Fee into the Plan.

The Town of Zionsville Advisory Plan Commission hereby certifies proposal #2021-67-CPA to amend the Town of Zionsville Comprehensive Plan (a copy of which is attached to this Certification and incorporated here by this reference) to the Town Council of Zionsville, Indiana, with a Favorable Recommendation.

**TOWN OF ZIONSVILLE
ADVISORY PLAN COMMISSION**



David Franz, President

Attest:



Wayne DeLong, AICP
Secretary Town of Zionsville Advisory Plan Commission

Exhibit A

**RESOLUTION NO.
2022-01_
OF THE TOWN COUNCIL OF THE TOWN OF ZIONVILLE,
INDIANA AMENDING THE ZIONSVILLE
MASTER DEVELOPMENT PLAN PURSUANT
TO INDIANA CODE §36-7-4-500, *ET. SEQ.***

WHEREAS, Indiana Code §36-7-4-500, *et. seq.* confers upon the Town Council the power to adopt and amend the Town's Master Development Plan; and

WHEREAS, on or about January 4, 2010, the Town Council approved and adopted the Master Development Plan for Zionsville, Indiana, as subsequently amended or modified (the "Plan"); and

WHEREAS, the text and maps of the Plan serve to guide and direct future development and growth in the Town of Zionsville and its planning area; and

WHEREAS, the Recreation Impact Fee Schedule for the Town is to be included within and a part of the Plan; and

WHEREAS, from time to time the Town Council approves and adopts amendments to the Land Use component to the Plan, to include a Recreation Impact Fee Schedule to the Town of Zionsville

WHEREAS, an Implementation Plan was completed by Bakertilly Municipal Advisors which recommends an implementation schedule and best practices; and

WHEREAS, in accordance with Indiana Code §36-7-4-507 and -508, the Zionsville Advisory Plan Commission gave proper notice of and conducted a public hearing on December 20, 2021, to consider the incorporation of revisions and updates to the Comprehensive Plan of the Town of Zionsville

WHEREAS, the Zionsville Advisory Plan Commission on December 20, 2021, approved the Plan amendment and certified to the Town Council its favorable recommendation for amending the Plan by inclusion of revised and updated Master Plan goals, which certification is set forth on Exhibit A attached hereto; and

WHEREAS, the Town Council has been requested to amend the Plan and fix a time when the same shall take effect.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF ZIONSVILLE, INDIANA, IN ACCORDANCE WITH INDIANA CODE §36-7-4-511, AND ALL ACTS AMENDATORY AND SUPPLEMENTAL THERETO, AS FOLLOWS:

1. **AMENDMENT.** The 2020 Zionsville Comprehensive Plan is hereby amended by incorporation of revisions and updates to the Plan as set forth on Exhibit A attached hereto and made a part hereof.
2. **CONSTRUCTION OF CLAUSE HEADINGS.** The clause headings appearing herein have been provided for convenience and reference and do not

Resolution 2022-01

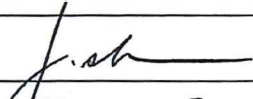
purport and shall not be deemed to define, limit or extend the scope or intent of the clause to which they appertain.

3. **CONFLICTS WITH THIS RESOLUTION.** If any part of this Resolution shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remainder of this Resolution.

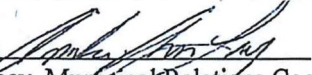
4. **EFFECTIVE DATE.** This Resolution shall be in full force and effect from and after the date hereof.

DULY PASSED AND ADOPTED this 21st day of February 2022, by the Town Council of the Town of Zionsville, Boone County, Indiana, having passed by a vote of 6 in favor and 0 opposed.

TOWN COUNCIL OF THE TOWN OF ZIONSVILLE,
BOONE COUNTY, INDIANA

Signature	YEA	NAY
Jason Plunkett, President		
Brad Burk, Vice-President		
Alexander Choi		
Joe Culp		
Josh Garrett		
Craig Melton,		
Bryan Traylor		

I hereby certify that the foregoing Resolution was delivered to the Town of Zionsville Mayor Emily Styron on the 8th day of February 2022, at 9:00 AM.

ATTEST: 
Amelia Lacy, Municipal Relations Coordinator

MAYOR'S
APPROVAL


Emily Styron, Mayor

2/8/2022
DATE

MAYOR'S
VETO

Emily Styron, Mayor

DATE



MUNICIPAL ADVISORS

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August 27, 2021

Members of the Town of Zionsville
Town Council
1100 West Oak Street
Zionsville, IN 46077

Town of Zionsville Parks &
Recreation Department
1075 Parkway Drive
Zionsville, IN 46077

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 Zionsville, we have, at your request, compiled this special purpose report (the "Report") including the following schedules and appendices:

<u>Page(s)</u>	
3-7	General Comments
8	Summary of 2021 Impact Fee Calculation
9	Estimated Population and Housing Unit Growth 2021-2030
10	Estimated Housing Unit Growth and Impact Fee Equivalent
11	Current Amenities Inventory and Community Service Ratios for 2021 Population
12	Analysis of 2012 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 2021 Target Level of Service Standards
16	Estimated Impact Fee Cost of 2025 Improvements
17	Estimated Impact Fee Cost of 2030 Improvements
18	Estimated Annual 2021 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 2021 Impact Fee Revenues and Expenditures
23	Summary of Parks & Recreation Acreage
24	Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt
25	Historical Impact Fee Receipts and Expenditures
Appendix A	Map of the Town of Zionsville
Appendix B	Amenities Definitions and Cost Estimates

These schedules are intended for use by Town of Zionsville officials, the Department of Planning and Economic Development, the Parks & Recreation Department and their respective advisors, for use in connection with implementation of the recreation impact fee within the Town of Zionsville. 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 Zionsville Department of Planning and Economic Development, the Town of Zionsville 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.

Members of the Town of Zionsville
Town Council
Town of Zionsville Parks &
Recreation Department
Re: Recreation Impact Fee
August 27, 2021
Page 2

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.

Baker Tilly Municipal Advisors

TOWN OF ZIONSVILLE, INDIANA

GENERAL COMMENTS

The Town of Zionsville, Indiana (the "Town") adopted a recreation impact fee (the "2012 Impact Fee") with Ordinance No. 2011-14 (the "2011 Impact Fee Ordinance") pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the "Enabling Legislation"). The 2011 Impact Fee Ordinance established the 2012 Impact Fee at an amount of \$1,221 per single family dwelling unit, \$977 per multi-family duplex/condo/townhome unit, and \$733 per multi-family apartment unit effective May 5, 2012. The 2012 Impact Fee is collected at the time of issuance of a building permit by the Town.

The Town is pursuing the adoption of a replacement ordinance (the "2021 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 "2021 Impact Fee") pursuant to the Enabling Legislation.

The 2021 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 (2021-2030). The 2021 Impact Fee Ordinance will be effective six months following the adoption of the 2021 Impact Fee Ordinance for five years. The Town has also prepared a Parks & Recreation Master Plan (the "2018 Master Plan"), and the Zone Improvement Plan for the 2021 Impact Fee will be considered 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 Zionsville. 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 2021 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 Pete Anderson, Erin Bidwell, Kate Collins, Wayne DeLong, and Tammy Kelly. The Impact Fee Advisory Committee met during the Zone Improvement Plan development process to discuss the 2021 Impact Fee and the Zone Improvement Plan.

Summary of 2021 Impact Fee Calculation – Page 8

This schedule illustrates the calculation of the 2021 Impact Fee of \$2,045 for a detached single-family housing unit. The costs to be funded through the 2021 Impact Fee are based on the estimated 2030 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 and the contribution of new residents to the Parks & Recreation Department's annual capital projects budget through traditional means. The calculation of the 2021 Impact Fee was based upon a base implementation year of 2021.

The 2021 Impact Fee for a multi-family housing unit is adjusted to \$2,045 for an attached single-family housing unit and \$941 for a multi-family housing unit in order to reflect the varying needs for recreation infrastructure imposed by such developments (the "Adjusted 2021 Impact Fee"). 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. The adjustment for the 2021 Impact Fee calculation reflects Census Bureau information that was available at the time of preparation. Certain U.S. Census Bureau housing unit and population per housing unit data utilized in the preparation of the 2012 Impact Fee was not available for the 2021 Impact Fee update, thus the adjustment for Attached Single-Family housing units (duplex/condo/townhome) differ from those utilized in the preparation of the 2012 Impact Fee calculations.

TOWN OF ZIONSVILLE, INDIANA

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

The estimated amenities needed to service the estimated 2025 and 2030 population of the Town are illustrated in this schedule. To determine the amenities inventory needs for the 2025 and 2030 populations, the LOS 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 2021 target inventory is reached for each amenity. Revenues from the 2021 Impact Fee may only be used to fund amenities that have identified deficits due to 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 Rundell Ernstberger Associates. The assumption for land cost per acre is based upon information provided by the Town and utilized in the 2012 Impact Fee calculation, adjusted for inflation. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

Estimated Cost of Raising Current Inventory to 2021 Target Level of Service Standards – Page 15

The estimated cost of bringing the current recreation inventory up to the 2021 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 2021 Impact Fee before 2021 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 2021 Impact Fee Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the LOS standards defined on 11 is \$8,068,353. It is anticipated that these costs will be funded through the use of the existing capital budget and 2012 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 2025 Improvements – Page 16

The estimated cost of amenities needed to serve the estimated 2025 population of the Town is shown in this schedule. The 2021 Impact Fee will be effective six months after the adoption of the 2021 Impact Fee Ordinance. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2025 population. The estimated cost amount is based on the costs identified on 14 and adjusted to reflect an assumed annual inflation rate of 1.50%.

Estimated Impact Fee Cost of 2030 Improvements – Page 17

The estimated cost of amenities needed to serve the estimated 2030 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 2021 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 2021 Impact Fee Revenues – Page 18

This schedule shows the estimated annual revenues for the 2021 Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the 2021 Impact Fee for the respective residential development type. The calculations are based upon a base implementation year of 2021.

TOWN OF ZIONSVILLE, INDIANA

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GENERAL COMMENTSEstimated 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 44% 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 \$3,123,600 (either through donations of funds or donations of actual park acreage). The Town received no grants for recreation capital projects over the previous 5 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 Park District Bonds of 2007 (the "2007 Bonds"), the Park District Bonds, Series 2019B (the "2019B Bonds"), and the Park District Bonds, Series 2019C ("the 2019C Bonds") that will be funded by new residents. The 2007 Bonds are payable from ad valorem property taxes levied on all property located within the Town. The 2007 Bonds currently have \$535,000 in principal remaining and mature January 15, 2022. The 2019B Bonds are payable from ad valorem property taxes levied on all property located within the Town. The 2019B Bonds currently have \$3,375,000 in principal remaining and mature on July 15, 2033. The 2019C Bonds are payable from ad valorem property taxes levied on all property located within the Town. The 2019C Bonds currently have \$4,305,000 in principal remaining and mature on July 15, 2033.

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 \$348,380 to the principal payments on the Outstanding Bonds made during the planning horizon of the 2021 Impact Fee Zone Improvement Plan. Currently, there are no immediate plans to issue additional debt for parks improvements during the planning horizon.

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 five-year average capital budget amount of \$240,000 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 15.78% of the total capital projects budget in 2030, or \$224,150 over the entire 10-year planning horizon.

Estimated Annual 2021 Impact Fee Revenues and Expenditures – Page 22

The estimated annual revenues from the 2021 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 LOS Standards. This illustration does not make any assumptions related to the expenditure of 2012 Impact Fee Revenues.

Summary of Parks and Recreation Acreage – Page 23

This schedule illustrates the breakdown between donated park acreage and purchased park acreage within the Town. Of the 454.42 total park acres within the Town only 44% is purchased land. Per legislation, the same ratio between donated and purchased land must be considered when making assumptions about park acreage in the future.

TOWN OF ZIONSVILLE, INDIANA

(cont'd)

GENERAL COMMENTSHistorical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt – Page 24

This schedule shows the historical capital expenditures for recreation from 2016 through budgeted 2020.

Historical Impact Fee Receipts and Expenditures – Page 25

This schedule shows the receipts and expenditures for the recreation impact fees. The first collection year of the 2012 Impact Fee was 2012. The 2012 Impact Fee revenues may only be spent on items identified in the capital improvements plan provided in the 2012 Impact Fee Zone Improvement Plan, which is shown on page 12.

The 2020 fund balance as of January 1, 2021 is \$2,083,693.00 per the Town of Zionsville. The Department does have plans to spend the remaining balance of 2012 Impact Fee revenues on projects identified in the 2012 Impact Fee Zone Improvement Plan.

TOWN OF ZIONSVILLE, INDIANA
SUMMARY OF 2021 IM PACTFEE CALCULATION

2021 Impact Fee Calculation:

Cost of meeting 2030 Level of Service needs	\$7,495,976 (1)
Less: Estimated non-local revenues	(3,123,600) (2)
Less: New resident contribution to bond principal payments	(348,380) (3)
Less: New resident capital budget contribution	<u>(224,150) (4)</u>
Capital costs to be funded by 2021 Impact Fees	3,799,846
Divided by estimated equivalent housing units	<u>1,858 (5)</u>
2021 Impact Fee for single-family unit	<u><u>\$2,045</u></u>

2021 Impact Fee Schedule by Development Type (6):

Detached Single-family home	100%	\$2,045
Attached Single-family home	100%	2,045
Multi-family home	46%	941

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

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2021-2030

Year	Population	Population Change	New Housing Units		
			Single Family	Multi-Family	Total
Historical (1)					
2011	23,671		145	92	237
2012	24,311	640	182	130	312
2013	25,108	797	249	8	257
2014	25,359	251	191	132	323
2015	25,807	448	134	5	139
2016	26,107	300	124	1	125
2017	26,710	603	177	14	191
2018	27,253	543	202	15	217
2019	28,622	1,369	226	226	452
2020	29,372	750	275	30	305
Estimated (2)					
2021	29,942	570	220	0	220
2022	30,590	648	200	50	250
2023	31,108	518	125	75	200
2024	31,704	596	155	75	230
2025	32,261	557	140	75	215
2026	32,779	518	125	75	200
2027	33,323	544	135	75	210
2028	33,815	492	115	75	190
2029	34,333	518	200	0	200
2030	34,877	544	210	0	210

- (1) Per the Town of Zionsville Planning and Economic Development Department.
- (2) Based on housing unit growth information provided by the Town of Zionsville Planning and Economic Development Department and population per housing unit information from the U.S. Census Bureau American Community Survey.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, 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
2021	220	0	220	100%	46%	220	0	220
2022	200	50	250	100%	46%	200	23	223
2023	125	75	200	100%	46%	125	35	160
2024	155	75	230	100%	46%	155	35	190
2025	140	75	215	100%	46%	140	35	175
2026	125	75	200	100%	46%	125	35	160
2027	135	75	210	100%	46%	135	35	170
2028	115	75	190	100%	46%	115	35	150
2029	200	0	200	100%	46%	200	0	200
2030	210	0	210	100%	46%	210	0	210
Totals	1,625	500	2,125			1,625	233	1,858

- (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 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2021 POPULATION

Amenity	Target Ratio	Current Ratio	Current Inventory	Unit	2021 Target Inventory	2021 Inventory Surplus/ (Deficit)
	(1)	(2)	(3)		(4)	
Total Park Acreage	16.5 acres/1,000 people	15.18 acres/1,000 people	454.42	Acres	494.04	(39.62)
Basketball Courts	1 court/5,000 people	0.42 courts/5,000 people	2.50	Ea.	5.99	(3.49)
Interpretive Center	5,230 sq. ft./50,000 people	8,734 sq. ft./50,000 people	5,230.00	S.F.	3,131.93	2,098.07
Multi-Use Fields	1 field/3,500 people	0.94 fields/3,500 people	8.00	Ea.	8.55	(0.55)
Paved Pathways	1 mile/6,000 people	3.49 miles/6,000 people	17.40	Miles	4.99	12.41
Rustic Pathways	1 mile/4,500 people	0.92 miles/4,500 people	6.15	Miles	6.65	(0.50)
Restroom Buildings	1 building/8,000 people	1.34 buildings/8,000 people	5.00	Ea.	3.74	1.26
Picnic Shelter	1 shelter/4,000 people	0.67 shelters/4,000 people	5.00	Ea.	7.49	(2.49)
Sun Shelter	1 shelter/3,500 people	0.95 shelters/3,500 people	8.00	Ea.	8.55	(0.55)
Standard Playgrounds	1 playground/10,000 people	1.34 playgrounds/10,000 people	4.00	Ea.	2.99	1.01
Tennis Courts	1 court/15,000 people	1 courts/15,000 people	2.00	Ea.	2.00	0.00
Skate Parks	1 park/28,000 people	0.94 parks/28,000 people	1.00	Ea.	1.07	(0.07)
Spray Parks	1 park/25,000 people	0.83 parks/25,000 people	1.00	Ea.	1.20	(0.20)
Office/Storage Facilities	1 facility/25,000 people	4.17 facilities/25,000 people	5.00	Ea.	1.20	3.80
Com. Landscaped Garden Beds	1 garden/7,000 people	1.17 gardens/7,000 people	5.00	Ea.	4.28	0.72
Native Plantings	1 acre/2,000 people	2.14 acres/2,000 people	32.05	Acres	14.97	17.08
Canoe Launch	1 launch/25,000 people	0.83 launches/25,000 people	1.00	Ea.	1.20	(0.20)
Fishing Access	1 access/7,000 people	1.17 accesses/7,000 people	5.00	Ea.	4.28	0.72
Parking Spaces	0.50 spaces/1 acre	0.68 spaces/1 acre	307.00	Ea.	227.21	79.79
Maintenance Facilities	1 facility/13,500 people	0.90 facilities/13,500 people	2.00	Ea.	2.22	(0.22)
Community Center	17,600 sq. ft./25,000 people	0 sq. ft./25,000 people	0.00	S.F.	21,079.17	(21,079.17)
Community Room	5,000 sq. ft./25,000 people	6,546 sq. ft./25,000 people	7,840.00	S.F.	5,988.40	1,851.60
Dog Park	1 park/30,000 people	1 parks/30,000 people	1.00	Ea.	1.00	0.00
Mountain Bike Trail	1 mile/13,750 people	0 miles/13,750 people	0.00	Miles	2.18	(2.18)
Outdoor Fitness Court	1 court/27,500 people	0.92 courts/27,500 people	1.00	Ea.	1.09	(0.09)
Pickleball Courts	1 court/10,000 people	1 courts/10,000 people	3.00	Ea.	2.99	0.01
Aquatic Center	N/A	0 centers/29,372 people	0.00	Ea.	0.00	0.00

(1) As determined by the Impact Fee Advisory Committee and the Zionsville Parks & Recreation Department.

(2) Based on the current parks inventory divided by the estimated 2021 population of 29,942 for the Town of Zionsville.

(3) Per the Zionsville Parks & Recreation Department.

(4) Based on the Target Ratios multiplied by the estimated 2021 population of 29,942 for the Town of Zionsville.

(5) Included for planning purposes only.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ANALYSIS OF CURRENT 2012 IMPACT FEE DEFICITS

Amenity	Target Ratio	Current Ratio (Town Provided)	Current Inventory (Total)	Unit	2012 Target Inventory	2012 Inventory Surplus/ (Deficit)
	(1)	(2)	(3)		(4)	
Total Park Acreage	15 acres/1,000 people	15.18 acres/1,000 people	454.42	Acres	494.04	(39.62)
Baseball/Softball Fields	1 field/10,000 people	N/A	N/A	Ea.	N/A	N/A
Basketball Courts	1 court/5,000 people	0.42 courts/5,000 people	2.50	Ea.	5.99	(3.49)
Interpretive Center	1 center/50,000 people	1 center/27,248 people	1.00	Ea.	0.60	0.40
Soccer Fields	1 field/10,000 people	N/A	N/A	Ea.	N/A	N/A
Multi-Use Fields	1 field/3,500 people	0.94 fields/3,500 people	8.00	Ea.	8.55	(0.55)
Paved Pathways	1 mile/6,000 people	3.49 miles/6,000 people	17.40	Miles	4.99	12.41
Gravel/Natural Pathways	1 mile/4,500 people	0.92 miles/4,500 people	6.15	Miles	6.65	(0.50)
Restroom Buildings	1 building/8,000 people	1.34 buildings/8,000 people	5.00	Ea.	3.74	1.26
Picnic Shelter	1 shelter/4,000 people	0.67 shelters/4,000 people	5.00	Ea.	7.49	(2.49)
Sun Shelter	1 shelter/3,500 people	0.95 shelters/3,500 people	8.00	Ea.	8.55	(0.55)
Standard Playgrounds	1 playground/10,000 people	1.34 playgrounds/10,000 people	4.00	Ea.	2.99	1.01
Tennis Courts	1 court/15,000 people	1 courts/15,000 people	2.00	Ea.	2.00	0.00
Skate Parks	1 park/28,000 people	0.94 parks/28,000 people	1.00	Ea.	1.07	(0.07)
Spray Parks	1 park/25,000 people	0.83 parks/25,000 people	1.00	Ea.	1.20	(0.20)
Office/Storage Facilities	1 facility/25,000 people	4.17 facilities/25,000 people	5.00	Ea.	1.20	3.80
Community Outdoor Gardens	1 garden/7,000 people	1.17 gardens/7,000 people	5.00	Ea.	4.28	0.72
Native Plantings	1 acre/2,000 people	2.14 acres/2,000 people	32.05	Acres	14.97	17.08
Canoe Launch	1 launch/25,000 people	0.83 launches/25,000 people	1.00	Ea.	1.20	(0.20)
Fishing Access	1 access/7,000 people	1.17 accesses/7,000 people	5.00	Ea.	4.28	0.72
Parking Spaces	0.5 spaces/1 acre	0.68 spaces/1 acre	307.00	Ea.	227.21	79.79
Maintenance Facilities (Hub)	1 facility/25,000 people	0.92 facilities/25,000 people	1.00	Ea.	1.20	(0.20)
Maintenance Facilities (Satellite)	1 facility/20,000 people	0.73 facilities/20,000 people	1.00	S.F.	1.50	(0.50)
Skate Spot	1 spot/25,000 people	0 spots/25,000 people	0.00	Ea.	1.20	(1.20)
Community Building	1 building/25,000 people	0 sq. ft./25,000 people	0.00	Ea.	21,079.17	(21,079.17)
Dog Park	1 park/30,000 people	1 parks/30,000 people	1.00	Miles	1.00	0.00
Concession Building	1 building/30,000 people	0 buildings/30,000 people	0.00	Ea.	1.00	(1.00)

(1) As defined in the Town's 2012 Impact Fee 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 estimated 2021 Zionsville population of 29,942.

(3) Per the Zionsville Parks & Recreation Department.

(4) Based on the Target Ratios multiplied by the 2021 population of 29,942.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE

Amenity	Level of Service Target Ratio	2021 Current Inventory (Town Provided)	Unit	2021 Target Inventory	Year 2025		Year 2030	
					Target Inventory	Inventory Surplus/ (Deficit)	Target Inventory	Inventory Surplus/ (Deficit)
	(1)	(1)		(2)	(3)		(4)	
Total Park Acreage	16.5 acres/1,000 people	454.42	Acres	494.04	532.31	(38.27)	575.47	(81.43)
Basketball Courts	1 court/5,000 people	2.50	Ea.	5.99	6.45	(0.46)	6.98	(0.99)
Interpretive Center	5,230 sq. ft./50,000 people	5,230.00	S.F.	3,131.93	3,374.50	1,855.50	3,648.13	1,581.87
Multi-Use Fields	1 field/3,500 people	8.00	Ea.	8.55	9.22	(0.67)	9.96	(1.41)
Paved Pathways	1 mile/6,000 people	17.40	Miles	4.99	5.38	12.02	5.81	11.59
Rustic Pathways	1 mile/4,500 people	6.15	Miles	6.65	7.17	(0.52)	7.75	(1.10)
Restroom Buildings	1 building/8,000 people	5.00	Ea.	3.74	4.03	0.97	4.36	0.64
Picnic Shelter	1 shelter/4,000 people	5.00	Ea.	7.49	8.07	(0.58)	8.72	(1.23)
Sun Shelter	1 shelter/3,500 people	8.00	Ea.	8.55	9.22	(0.67)	9.96	(1.41)
Standard Playgrounds	1 playground/10,000 people	4.00	Ea.	2.99	3.23	0.77	3.49	0.51
Tennis Courts	1 court/15,000 people	2.00	Ea.	2.00	2.15	(0.15)	2.33	(0.33)
Skate Parks	1 park/28,000 people	1.00	Ea.	1.07	1.15	(0.08)	1.25	(0.18)
Spray Parks	1 park/25,000 people	1.00	Ea.	1.20	1.29	(0.09)	1.40	(0.20)
Office/Storage Facilities	1 facility/25,000 people	5.00	Ea.	1.20	1.29	3.71	1.40	3.60
Com. Landscaped Garden Beds	1 garden/7,000 people	5.00	Ea.	4.28	4.61	0.39	4.98	0.02
Native Plantings	1 acre/2,000 people	32.05	Acres	14.97	16.13	15.92	17.44	14.61
Canoe Launch	1 launch/25,000 people	1.00	Ea.	1.20	1.29	(0.09)	1.40	(0.20)
Fishing Access	1 access/7,000 people	5.00	Ea.	4.28	4.61	0.39	4.98	0.02
Parking Spaces	0.50 spaces/1 acre	307.00	Ea.	227.21	266.16	40.84	287.74	19.26
Maintenance Facilities	1 facility/13,500 people	2.00	Ea.	2.22	2.39	(0.17)	2.58	(0.36)
Community Center	17,600 sq. ft./25,000 people	0.00	S.F.	21,079.17	22,711.74	(1,632.57)	24,553.41	(3,474.24)
Community Room	5,000 sq. ft./25,000 people	7,840.00	S.F.	5,988.40	6,452.20	1,387.80	6,975.40	864.60
Dog Park	1 park/30,000 people	1.00	Ea.	1.00	1.08	(0.08)	1.16	(0.16)
Mountain Bike Trail	1 mile/13,750 people	0.00	Miles	2.18	2.35	(0.17)	2.54	(0.36)
Outdoor Fitness Court	1 court/27,500 people	1.00	Ea.	1.09	1.17	(0.08)	1.27	(0.18)
Pickleball Courts	1 court/10,000 people	3.00	Ea.	2.99	3.23	(0.23)	3.49	(0.49)
Aquatic Center	N/A	0.00	Ea.	0.00	0.00	0.00	0.00	0.00

(1) As determined by the Impact Fee Advisory Committee and the Zionsville Parks & Recreation Department.

(2) Based on the Target Ratios multiplied by the estimated 2021 population of 29,942.

(3) Based on the Target Ratios multiplied by the estimated 2025 population of 32,261.

(4) Based on the Target Ratios multiplied by the estimated 2030 population of 34,877.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED COST OF PARK & RECREATION AMENITIES

Amenity	Target Service Ratio	Estimated Unit Cost	Unit
	(1)	(2)	
Total Park Acreage	16.5 acres/1,000 people	\$59,000 (3)	Acres
Basketball Courts	1 court/5,000 people	65,000	Ea.
Interpretive Center	5,230 sq. ft./50,000 people	207	S.F.
Multi-Use Fields	1 field/3,500 people	120,000	Ea.
Paved Pathways	1 mile/6,000 people	1,200,000	Miles
Rustic Pathways	1 mile/4,500 people	80,000	Miles
Restroom Buildings	1 building/8,000 people	160,000	Ea.
Picnic Shelter	1 shelter/4,000 people	60,000	Ea.
Sun Shelter	1 shelter/3,500 people	40,000	Ea.
Standard Playgrounds	1 playground/10,000 people	100,000	Ea.
Tennis Courts	1 court/15,000 people	65,000	Ea.
Skate Parks	1 park/28,000 people	300,000	Ea.
Spray Parks	1 park/25,000 people	600,000	Ea.
Office/Storage Facilities	1 facility/25,000 people	750,000	Ea.
Com. Landscaped Garden Beds	1 garden/7,000 people	10,000	Ea.
Native Plantings	1 acre/2,000 people	8,000	Acres
Canoe Launch	1 launch/25,000 people	40,000	Ea.
Fishing Access	1 access/7,000 people	6,000	Ea.
Parking Spaces	0.50 spaces/1 acre	3,500	Ea.
Maintenance Facilities	1 facility/13,500 people	300,000	Ea.
Community Center	17,600 sq. ft./25,000 people	233	S.F.
Community Room	5,000 sq. ft./25,000 people	150	S.F.
Dog Park	1 park/30,000 people	150,000	Ea.
Mountain Bike Trail	1 mile/13,750 people	40,000	Miles
Outdoor Fitness Court	1 court/27,500 people	65,000	Ea.
Pickleball Courts	1 court/10,000 people	45,000	Ea.
Aquatic Center	N/A	N/A	Ea.

(1) See page 11.
(2) Per Rundell Ernstberger Associates.
(3) Per local officials.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2021 TARGET LEVEL OF SERVICE STANDARDS.

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2021 Target Inventory	2021 Inventory Surplus/ (Deficit)	Cost to Meet 2021 Need	Anticipated Funding Source
	(1)	(2)	(1)	(1)	(1)	(3)	(3)
Total Park Acreage	16.5 acres/1,000 people	\$59,000	454.42	494.04	(39.62)	\$2,337,580	2012 Impact Fee, Budget
Basketball Courts	1 court/5,000 people	65,000	2.50	5.99	(3.49)	226,850	2012 Impact Fee, Budget
Interpretive Center	5,230 sq. ft./50,000 people	207	5,230.00	3,131.93	2,098.07	0	
Multi-Use Fields	1 field/3,500 people	120,000	8.00	8.55	(0.55)	66,000	2012 Impact Fee, Budget
Paved Pathways	1 mile/6,000 people	1,200,000	17.40	4.99	12.41	0	
Rustic Pathways	1 mile/4,500 people	80,000	6.15	6.65	(0.50)	40,000	2012 Impact Fee, Budget
Restroom Buildings	1 building/8,000 people	160,000	5.00	3.74	1.26	0	
Picnic Shelter	1 shelter/4,000 people	60,000	5.00	7.49	(2.49)	149,400	2012 Impact Fee, Budget
Sun Shelter	1 shelter/3,500 people	40,000	8.00	8.55	(0.55)	22,000	2012 Impact Fee, Budget
Standard Playgrounds	1 playground/10,000 people	100,000	4.00	2.99	1.01	0	
Tennis Courts	1 court/15,000 people	65,000	2.00	2.00	0.00	0	
Skate Parks	1 park/28,000 people	300,000	1.00	1.07	(0.07)	21,000	2012 Impact Fee, Budget
Spray Parks	1 park/25,000 people	600,000	1.00	1.20	(0.20)	120,000	2012 Impact Fee, Budget
Office/Storage Facilities	1 facility/25,000 people	750,000	5.00	1.20	3.80	0	
Com. Landscaped Garden Beds	1 garden/7,000 people	10,000	5.00	4.28	0.72	0	
Native Plantings	1 acre/2,000 people	8,000	32.05	14.97	17.08	0	
Canoe Launch	1 launch/25,000 people	40,000	1.00	1.20	(0.20)	8,000	2012 Impact Fee, Budget
Fishing Access	1 access/7,000 people	6,000	5.00	4.28	0.72	0	
Parking Spaces	0.50 spaces/1 acre	3,500	307.00	227.21	79.79	0	
Maintenance Facilities	1 facility/13,500 people	300,000	2.00	2.22	(0.22)	66,000	2012 Impact Fee, Budget
Community Center	17,600 sq. ft./25,000 people	233	0.00	21,079.17	(21,079.17)	4,918,473	2012 Impact Fee, Budget
Community Room	5,000 sq. ft./25,000 people	150	7,840.00	5,988.40	1,851.60	0	
Dog Park	1 park/30,000 people	150,000	1.00	1.00	0.00	0	
Mountain Bike Trail	1 mile/13,750 people	40,000	0.00	2.18	(2.18)	87,200	Budget
Outdoor Fitness Court	1 court/27,500 people	65,000	1.00	1.09	(0.09)	5,850	Budget
Pickleball Courts	1 court/10,000 people	45,000	3.00	2.99	0.01	0	
Aquatic Center	N/A	N/A	0.00	0.00	0.00	0	
Total						\$8,068,353	

(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.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED IMPACT FEE COST OF 2025 IMPROVEMENTS

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2020 Target Inventory	2025 Target Inventory	2025 inventory Surplus/ (Deficit)	Cost to Meet 2025 Need
	(1)	(2)	(1)	(1)	(3)	(4)	(5)
Total Park Acreage	16.5 acres/1,000 people	\$63,500	454.42	494.04	532.31	(38.27)	\$2,430,145
Basketball Courts	1 court/5,000 people	70,000	2.50	5.99	6.45	(0.46)	32,200
Interpretive Center	5,230 sq. ft./50,000 people	222	5,230.00	3,131.93	3,374.50	1,855.50	0
Multi-Use Fields	1 field/3,500 people	129,300	8.00	8.55	9.22	(0.67)	86,631
Paved Pathways	1 mile/6,000 people	1,292,700	17.40	4.99	5.38	12.02	0
Rustic Pathways	1 mile/4,500 people	86,200	6.15	6.65	7.17	(0.52)	44,824
Restroom Buildings	1 building/8,000 people	172,300	5.00	3.74	4.03	0.97	0
Picnic Shelter	1 shelter/4,000 people	64,600	5.00	7.49	8.07	(0.58)	37,468
Sun Shelter	1 shelter/3,500 people	43,000	8.00	8.55	9.22	(0.67)	28,810
Standard Playgrounds	1 playground/10,000 people	107,700	4.00	2.99	3.23	0.77	0
Tennis Courts	1 court/15,000 people	70,000	2.00	2.00	2.15	(0.15)	10,500
Skate Parks	1 park/28,000 people	323,200	1.00	1.07	1.15	(0.08)	25,856
Spray Parks	1 park/25,000 people	646,400	1.00	1.20	1.29	(0.09)	58,176
Office/Storage Facilities	1 facility/25,000 people	808,000	5.00	1.20	1.29	3.71	0
Com. Landscaped Garden Beds	1 garden/7,000 people	11,000	5.00	4.28	4.61	0.39	0
Native Plantings	1 acre/2,000 people	8,500	32.05	14.97	16.13	15.92	0
Canoe Launch	1 launch/25,000 people	43,000	1.00	1.20	1.29	(0.09)	3,870
Fishing Access	1 access/7,000 people	6,500	5.00	4.28	4.61	0.39	0
Parking Spaces	0.50 spaces/1 acre	4,000	307.00	227.21	266.16	40.84	0
Maintenance Facilities	1 facility/13,500 people	323,200	2.00	2.22	2.39	(0.17)	54,944
Community Center	17,600 sq. ft./25,000 people	253	0.00	21,079.17	22,711.74	(1,632.57)	413,040
Community Room	5,000 sq. ft./25,000 people	160	7,840.00	5,988.40	6,452.20	1,387.80	0
Dog Park	1 park/30,000 people	161,700	1.00	1.00	1.08	(0.08)	12,936
Mountain Bike Trail	1 mile/13,750 people	43,000	0.00	2.18	2.35	(0.17)	7,310
Outdoor Fitness Court	1 court/27,500 people	70,000	1.00	1.09	1.17	(0.08)	5,600
Pickleball Courts	1 court/10,000 people	48,500	3.00	2.99	3.23	(0.23)	11,155
Aquatic Center	N/A	N/A	0.00	0.00	0.00	0.00	0
Total							\$3,263,465

- (1) See page 11.
(2) See page 14. Assumes 1.50% annual inflation from 2021 cost estimates.
(3) See page 13.
(4) Assumes that the 2021 target inventory is reached for amenities with 2021 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 2025 Inventory Deficits.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED IMPACT FEE COST OF 2030 IMPROVEMENTS

Amenity	Target Service Ratio	Unit Cost	Current Inventory (Town Provided)	2021 Target Inventory	2030 Target Inventory	2030 Inventory Surplus/ (Deficit)	Cost to Meet 2030 Need
	(1)	(2)	(1)	(1)	(3)	(4)	(5)
Total Park Acreage	16.5 acres/1,000 people	\$68,500	454.42	494.04	575.47	(81.43)	\$5,577,955
Basketball Courts	1 court/5,000 people	75,500	2.50	5.99	6.98	(0.99)	74,745
Interpretive Center	5,230 sq. ft./50,000 people	238	5,230.00	3,131.93	3,648.13	1,581.87	0
Multi-Use Fields	1 field/3,500 people	139,300	8.00	8.55	9.96	(1.41)	196,413
Paved Pathways	1 mile/6,000 people	1,392,700	17.40	4.99	5.81	11.59	0
Rustic Pathways	1 mile/4,500 people	92,900	6.15	6.65	7.75	(1.10)	102,190
Restroom Buildings	1 building/8,000 people	185,600	5.00	3.74	4.36	0.64	0
Picnic Shelter	1 shelter/4,000 people	69,600	5.00	7.49	8.72	(1.23)	85,608
Sun Shelter	1 shelter/3,500 people	46,400	8.00	8.55	9.96	(1.41)	65,424
Standard Playgrounds	1 playground/10,000 people	116,000	4.00	2.99	3.49	0.51	0
Tennis Courts	1 court/15,000 people	75,500	2.00	2.00	2.33	(0.33)	24,915
Skate Parks	1 park/28,000 people	348,100	1.00	1.07	1.25	(0.18)	62,658
Spray Parks	1 park/25,000 people	696,300	1.00	1.20	1.40	(0.20)	139,260
Office/Storage Facilities	1 facility/25,000 people	870,500	5.00	1.20	1.40	3.60	0
Com. Landscaped Garden Beds	1 garden/7,000 people	12,000	5.00	4.28	4.98	0.02	0
Native Plantings	1 acre/2,000 people	9,000	32.05	14.97	17.44	14.61	0
Canoe Launch	1 launch/25,000 people	46,400	1.00	1.20	1.40	(0.20)	9,280
Fishing Access	1 access/7,000 people	7,000	5.00	4.28	4.98	0.02	0
Parking Spaces	0.50 spaces/1 acre	4,500	307.00	227.21	287.74	19.26	0
Maintenance Facilities	1 facility/13,500 people	348,100	2.00	2.22	2.58	(0.36)	125,316
Community Center	17,600 sq. ft./25,000 people	273	0.00	21,079.17	24,553.41	(3,474.24)	948,468
Community Room	5,000 sq. ft./25,000 people	171	7,840.00	5,988.40	6,975.40	864.60	0
Dog Park	1 park/30,000 people	174,200	1.00	1.00	1.16	(0.16)	27,872
Mountain Bike Trail	1 mile/13,750 people	46,400	0.00	2.18	2.54	(0.36)	16,704
Outdoor Fitness Court	1 court/27,500 people	75,500	1.00	1.09	1.27	(0.18)	13,590
Pickleball Courts	1 court/10,000 people	52,200	3.00	2.99	3.49	(0.49)	25,578
Aquatic Center	N/A	N/A	0.00	0.00	0.00	0.00	0
Total							<u>\$7,495,976</u>

(1) See page 11.

(2) See page 14. Assumes 1.50% annual inflation from 2021 cost estimates.

(3) See page 13.

(4) Assumes that the 2021 target inventory is reached for amenities with 2021 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 2030 Inventory Deficits.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED ANNUAL 2021 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	
2021	220	0	220	\$2,045	\$941	\$449,900	\$0	\$449,900	\$449,900
2022	200	50	250	2,045	941	409,000	47,050	456,050	905,950
2023	125	75	200	2,045	941	255,625	70,575	326,200	1,232,150
2024	155	75	230	2,045	941	316,975	70,575	387,550	1,619,700
2025	140	75	215	2,045	941	286,300	70,575	356,875	1,976,575
2026	125	75	200	2,045	941	255,625	70,575	326,200	2,302,775
2027	135	75	210	2,045	941	276,075	70,575	346,650	2,649,425
2028	115	75	190	2,045	941	235,175	70,575	305,750	2,955,175
2029	200	0	200	2,045	941	409,000	0	409,000	3,364,175
2030	210	0	210	2,045	941	429,450	0	429,450	3,793,625
Totals	1,625	500	2,125			\$3,323,125	\$470,500	\$3,793,625	

(1) See page 9.

(2) See page 8.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA
ESTIMATED NON-LOCAL REVENUE CREDIT

Estimated land deficiency for plan horizon (acres required)	81.43 (1)
Less: Estimated land acquisition through impact fee purchase (acres)	<u>(35.83) (2)</u>
Estimated land acquisition through donation/conversion (acres)	45.60
Estimated 2030 price per acre of land	<u>\$68,500 (3)</u>
Estimated non-local revenue credit for land	3,123,600
Estimated grant receipts for plan horizon	<u>0 (4)</u>
Total estimated non-local revenue credit	<u><u>\$3,123,600</u></u>

- (1) See page 13.
- (2) Assumes that 56% of the acreage deficit will be addressed through donations received, based on historical trends, and assumes that 44% of the surplus undeveloped acreage will be converted to meet a portion of the neighborhood/community park acreage deficits.
- (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 no grants for recreation capital projects over the previous five years.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, 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)
2021	\$535,000	1.90%	\$10,170
2022	320,000	3.98%	12,740
2023	320,000	5.58%	17,860
2024	340,000	7.36%	25,020
2025	345,000	8.96%	30,910
2026	360,000	10.39%	37,400
2027	365,000	11.86%	43,290
2028	380,000	13.14%	49,930
2029	390,000	14.45%	56,360
2030	410,000	15.78%	64,700
Total			<u>\$348,380</u>

- (1) Represents annual principal payments due on the outstanding Park District Bonds of 2007, Park District Bonds, Series 2019B, and Park District Bonds, Series 2019C.
- (2) Based on the current and estimated population of the Town of Zionsville, as shown on page 9.
- (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 Zionsville.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, 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)
2021	\$240,000	1.90%	\$4,560
2022	240,000	3.98%	9,550
2023	240,000	5.58%	13,390
2024	240,000	7.36%	17,660
2025	240,000	8.96%	21,500
2026	240,000	10.39%	24,940
2027	240,000	11.86%	28,460
2028	240,000	13.14%	31,540
2029	240,000	14.45%	34,680
2030	240,000	15.78%	37,870
Total			<u>\$224,150</u>

- (1) Based on historical recreation capital projects spending for the Town, as shown on page 24.
- (2) Based on the current and estimated population of the Town of Zionsville, as shown on page 9.
- (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 Zionsville.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

ESTIMATED ANNUAL 2021 IMPACT FEE REVENUES AND EXPENDITURES

	Base Unit Cost (2)	Estimated Cost (1)										Total
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Total Park Acreage	\$59,000	(\$546,288)	(\$547,200)	(\$431,900)	(\$438,200)	(\$444,500)	(\$451,500)	(\$589,500)	(\$598,500)	(\$594,675)	(\$582,250)	(\$5,224,513)
Basketball Courts	65,000	(10,560)	(10,050)	(10,200)	(10,350)	(10,500)	(10,685)	(5,776)	0	0	0	(68,101)
Interpretive Center	207	0	0	0	0	0	0	0	0	0	0	0
Multi-Use Fields	120,000	(18,270)	(18,540)	(18,825)	(17,836)	(18,102)	(18,368)	(18,648)	(18,928)	(17,836)	(18,109)	(183,462)
Paved Pathways	1,200,000	0	0	0	0	0	0	0	0	0	0	0
Rustic Pathways	80,000	(9,744)	(9,888)	(9,196)	(9,339)	(9,482)	(9,625)	(9,768)	(9,010)	(10,065)	(9,290)	(95,407)
Restroom Buildings	160,000	0	0	0	0	0	0	0	0	0	0	0
Picnic Shelter	60,000	0	0	(14,421)	(12,720)	(12,920)	0	(5,328)	(8,112)	(10,976)	(16,704)	(81,181)
Sun Shelter	40,000	(20,300)	(20,600)	(17,138)	0	0	0	0	0	0	0	(58,038)
Standard Playgrounds	100,000	0	0	0	0	0	0	0	0	0	0	0
Tennis Courts	65,000	(5,940)	(8,040)	0	(4,140)	(4,200)	0	0	0	0	0	(22,320)
Skate Parks	300,000	(21,315)	(12,364)	0	0	(12,928)	(9,840)	0	0	0	0	(56,447)
Spray Parks	600,000	(30,450)	(30,905)	0	0	0	0	(26,636)	(13,518)	(13,720)	(13,926)	(129,155)
Office/Storage Facilities	750,000	0	0	0	0	0	0	0	0	0	0	0
Com. Landscaped Garden Beds	10,000	0	0	0	0	0	0	0	0	0	0	0
Native Plantings	8,000	0	0	0	0	0	0	0	0	0	0	0
Canoe Launch	40,000	(1,624)	(2,060)	(2,090)	(1,696)	(860)	0	0	0	0	0	(8,330)
Fishing Access	6,000	0	0	0	0	0	0	0	0	0	0	0
Parking Spaces	3,500	0	0	0	0	0	0	0	0	0	0	0
Maintenance Facilities	300,000	(45,675)	(46,365)	0	0	0	0	0	(6,758)	(3,430)	(10,443)	(112,671)
Community Center	233	0	0	(210,514)	(214,140)	(217,580)	(230,015)	0	0	0	0	(872,249)
Community Room	150	0	0	0	0	0	0	0	0	0	0	0
Dog Park	150,000	(3,046)	(6,184)	(3,138)	(12,744)	0	0	0	0	0	0	(25,112)
Mountain Bike Trail	40,000	(4,060)	(4,120)	(3,344)	(3,392)	0	0	0	0	0	0	(14,916)
Outdoor Fitness Court	65,000	(1,980)	(2,010)	(2,720)	(1,380)	(1,400)	(2,844)	0	0	0	0	(12,334)
Pickleball Courts	45,000	(9,140)	(9,280)	(4,239)	0	0	0	0	0	0	0	(22,659)
Total Cost		(728,392)	(727,606)	(727,725)	(725,937)	(732,472)	(732,857)	(655,656)	(654,826)	(650,702)	(650,722)	(\$6,986,895)
Estimated Impact Fee Revenues (3)		449,900	456,050	326,200	387,550	356,875	326,200	346,650	305,750	409,000	429,450	
Estimated Non-Local Revenue Credit (4)		312,360	312,360	312,360	312,360	312,360	312,360	312,360	312,360	312,360	312,360	
Estimated New Resident Bond Credit (5)		10,170	12,740	17,860	25,020	30,910	37,400	43,290	49,930	56,360	64,700	
Estimated Capital Budget Contribution (6)		4,560	9,550	13,390	17,660	21,500	24,940	28,460	31,540	34,680	37,870	
Estimated Net Revenues/(Loss)		48,598	63,094	(57,915)	16,653	(10,827)	(31,957)	75,104	44,754	161,698	193,658	
Beginning Balance		2,083,693 (7)	2,132,291	2,195,385	2,137,470	2,154,123	2,143,296	2,111,339	2,186,443	2,231,197	2,392,895	
Ending Balance		\$2,132,291	\$2,195,385	\$2,137,470	\$2,154,123	\$2,143,296	\$2,111,339	\$2,166,443	\$2,231,197	\$2,392,895	\$2,586,553	

(1) See page 14. Assumes 1.50% annual inflation over 2020 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 26. As of January 1, 2021. This illustration does not make any assumptions related to the expenditure of 2012 Impact Fee Revenues.

Note: The effective date of the 2021 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

SUMMARY OF PARKS & RECREATION ACREAGE

Park	Total Acreage	Donated Acreage	Purchased Acreage
American Legion Trail Crossing	2.00	2.00	0.00
Big-4 Rail Trail	80.85	58.55	22.30
Carter Station Park	8.32	8.32	0.00
Creekside Corporate Park (Protected Easement Portion)	17.75	0.00	17.75
Creekside Nature Park	18.15	18.15	0.00
Elm Street Green	15.88	0.00	15.88
Heritage Trail Park	11.00	0.00	11.00
Holiday Nature Park	49.73	49.73	0.00
Lincoln Park	1.14	0.00	1.14
Lost Run Farm Donation	7.86	7.86	0.00
Mulberry Fields Park	38.06	0.00	38.06
Overley-Worman Park Donation (OWP)	8.00	8.00	0.00
Starkey Nature Park	80.85	48.81	32.04
Tennis/Playground @ Lions Park	0.65	0.65	0.00
Town Hall Plaza	0.30	0.00	0.30
Turkey Foot Nature Park	24.11	23.08	1.03
Village Corner Park	0.02	0.00	0.02 (1)
Wetland Reserve	17.71	17.71	0.00
Zion Nature Center	0.40	0.00	0.40 (1)
Zion Nature Sanctuary	9.79	9.79	0.00
Zionsville Golf Course	61.86	0.00	61.86
Totals	<u>454.42</u>	<u>252.65</u>	<u>201.77</u>
Percentages	<u>100%</u>	<u>56%</u>	<u>44%</u>

(1) Leased by the Parks and Recreation Department.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

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

<u>Budget Year</u>	<u>Capital Expenditures (1)</u>
2016	\$10,000.00
2017	1,782.48
2018	419,919.21
2019	171,938.44
2020	593,450.65
Average	\$240,000.00

(1) Per the Town of Zionsville.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

TOWN OF ZIONSVILLE, INDIANA

HISTORICAL IMPACT FEE RECEIPTS AND EXPENDITURES (1)
Park Impact Fee Fund - 272
(Unaudited)

<u>Year</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
2012	\$0.00	\$46,398.00	\$0.00	\$46,398.00
2013	46,398.00	259,832.00	0.00	306,230.00
2014	306,230.00	279,906.00	0.00	586,136.00
2015	586,136.00	162,884.00	0.00	749,020.00
2016	749,020.00	150,248.00	0.00	899,268.00
2017	899,268.00	199,093.00	0.00	1,098,361.00
2018	1,098,361.00	216,399.00	0.00	1,314,760.00
2019	1,314,760.00	412,378.00	0.00	1,727,138.00
2020	1,727,138.00	356,555.00	0.00	2,083,693.00

(1) Per the Town of Zionsville.

(Subject to the comments in the attached Report
(dated August 27, 2021 by Baker Tilly Municipal Advisors, LLC.)

APPENDIX A

MAP OF THE TOWN OF ZIONSVILLE

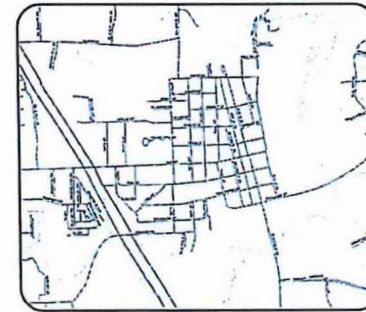
TOWN OF ZIONSVILLE
TOWN AND RURAL SERVICE DISTRICT
STREET LAYOUT MAP
 APRIL 17, 2018



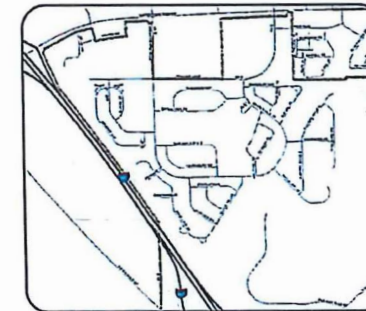
ZIONSVILLE
 FOR ALL THE RIGHT REASONS



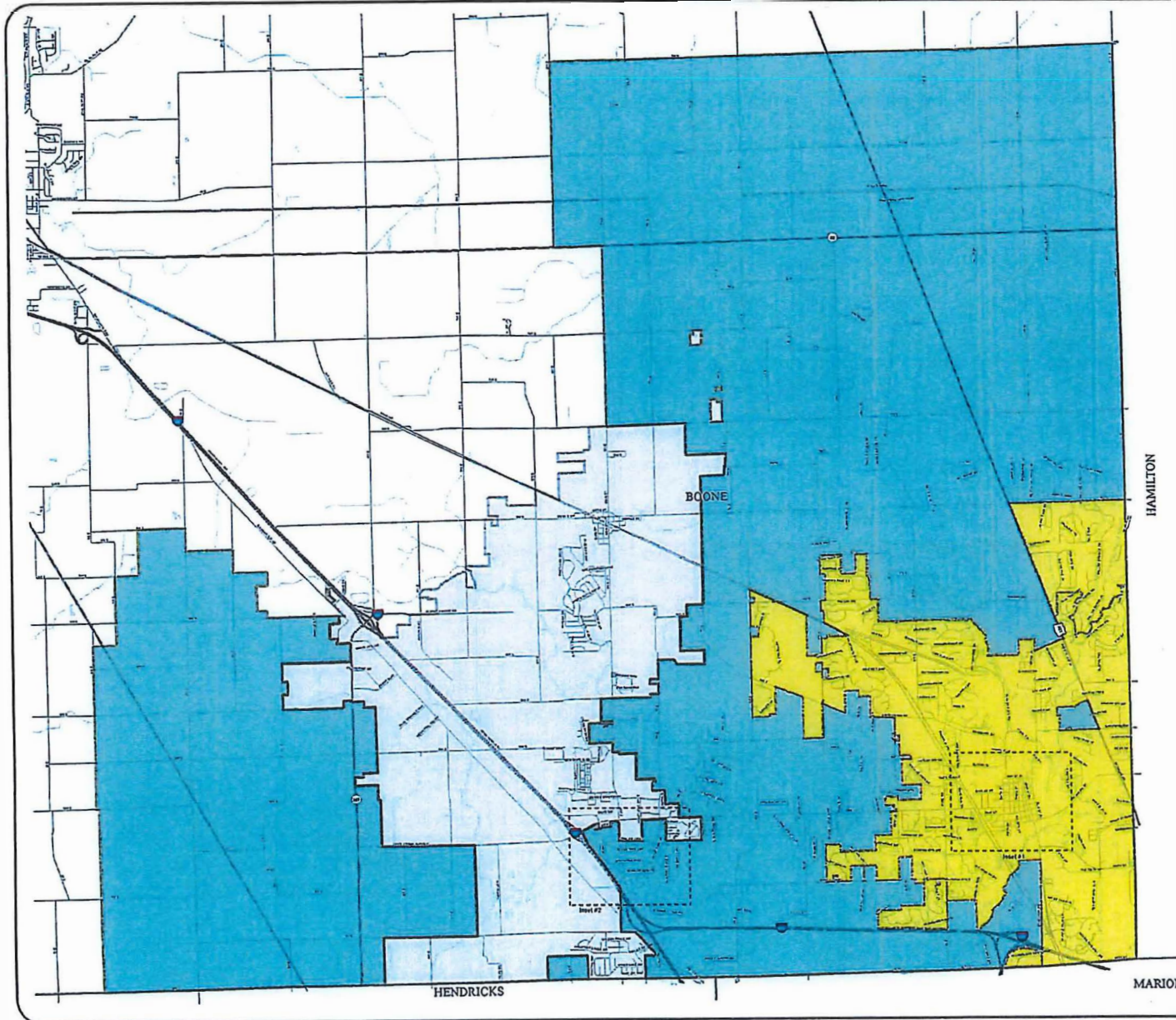
LEGEND	
	Zionsville Town Service District
	Zionsville Rural Service District
	County Line
	Waterway
	Water Features
	Highways
	Driveway



INSET #1
 1 inch = 1,000 feet



INSET #2
 1 inch = 1,000 feet



APPENDIX B

AMENITIES DEFINITIONS AND COST ESTIMATES

PARK IMPACT FEE: STANDARD COMMUNITY AMENITY /FACILITY PRELIMINARY COST ESTIMATES				
STANDARD TOWN AMENITY/FACILITY	DEFINITION/ASSUMPTIONS OR PERFORMANCE STANDARDS	UNIT	UNIT COST (2020 \$)	COST/ PERSON
BASEBALL/SOFTBALL FIELD	<i>A facility on which the game of baseball or softball is played. For the purposes of this estimate, a baseball /softball field facility includes the following: infield, outfield, team benches/dugouts, scoreboards, fencing, field lighting, irrigation and stands/bleachers.</i>	EA	\$250,000	\$0.51
	Standard Baseball Field (adaptable for Little League) Baselines - 90' Pitching distance - 60.5' Foul lines - min. 320' Centor field - 400' or more Space - 3.7 Acres (160,000 s.f.) Service Area - 1/4 to 1/2 mile radius			
SOCCER FIELD	<i>A facility on which the game of soccer is played. For the purposes of this estimate, a soccer field facility includes the following: natural turf, soccer goals, team benches, irrigation and stands. Estimate does not include lighting.</i>	EA	\$200,000	\$6.81
	Size/dimension - 195' to 225' x 330' to 360' with 10' min. clearance on all sides Space - 1.7 to 2.1 acres Service Area - 1 to 2 miles			
MULTI-USE FIELD	<i>A relatively flat, grassy area that is suitable for scheduled league or team sports activities, such as rugby, lacrosse, soccer, softball, and baseball, that is between seven and ten acres in size, but which does not include permanent buildings or structures. Estimate does not include irrigation or lighting.</i>	EA	\$120,000	\$4.09
	Space - 7-10 Acres			
BASKETBALL COURT	<i>A facility on which the game of basketball is played. For the purposes of this estimate, a basketball court facility includes, but is not necessarily limited to, the following: floor/asphalt surface, goals, team benches, and stands.</i>	EA	\$65,000	\$2.21
	Youth Basketball Court Size/Dimensions - 46' to 50' x 04' Space - 2,400 to 3,036 s.f. Service Area - 1/4 to 1/2 mile radius			
TENNIS COURT	<i>A facility on which the game of tennis is played. For the purpose of this estimate, a tennis court facility includes, but is not necessarily limited to, the following: rectangular flat surface, net, fencing and stands. Lighting is not included.</i>	EA	\$65,000	\$2.21
	Size/Dimensions - 36' x 78' w/12' clearance on both ends Space - 7,200 s.f. minimum singe court area Service Area - 1/4 to 1/2 mile			
PICKLEBALL COURT	<i>A facility on which the game of pickleball is played. For the purpose of this estimate, a pickleball court facility includes, but is not necessarily limited to, the following: rectangular flat surface, net, fencing and stands. Lighting is not included.</i>	EA	\$45,000	\$1.53
	Size/Dimensions - 20' x 44' Space - Minimum surface area: 30' x 60' with 34'x64' recommended Service Area - 1/4 to 1/2 mile			
GOLF COURSE	<i>A dedicated area of land consisting of a series of holes, each with a teeing ground, fairway, rough and other hazards, golf cart paths, and a green with a flagstick (pin) and cup, all designated for the game of golf. A golf course may or may not include a country club/pro shop or driving range.</i>	EA	\$10,000,000	\$340.46
	18-hole, championship course Size/Dimensions - 6,500 yards Spaco - 110 yards minimum \$830K per hole			
DOG PARK	<i>An area of land set aside and designated for dogs so that they may exercise and socialize off leash in a controlled environment under the supervision of their owners. For the purposes of this estimate, a dog park facility includes, but is not necessarily limited to, the following: 6' or taller metal fence; separate, double-entry and exit points; adequate drainage; benches for dog owners; tools to pick up and dispose of dog waste (i.e. covered trash cans) and shade. A dog park may or may not include potable water taps, a pond for swimming, or a separate enclosure for small dogs. Does not include property acquisition costs.</i>	EA	\$150,000	\$5.11
	Two 2.5 acre large dog areas (for rotation purposes) and a 0.5 acre area for small dogs Keyed entry, 15' x 15' bull pin at entry with two gates, 8' chain-link fence enclosure, water fountain(s), wash off facility, benches, dog waste stations, etc.			
SPRAY PARK	<i>An area for water play that has no standing water; a public area where spraying or shooting water is provided by the municipality. A splash pad/spray park typically consists of ground nozzles controlled by hand activated-motion sensor, to run for a limited amount of time, with a number of interactive water play features for children of all ages. A recirculation system is recommended to be installed with splash pad/spray park components.</i>	EA	\$600,000	\$20.43
	Completely handicap accessible, with water wheelchairs available on-site. Does not include storage of water for irrigation use.			

PARK IMPACT FEE: STANDARD COMMUNITY AMENITY/FACILITY PRELIMINARY COST ESTIMATES				
STANDARD TOWN AMENITY/FACILITY	DEFINITION/ASSUMPTIONS OR PERFORMANCE STANDARDS	UNIT	UNIT COST (2020 \$)	COST/ PERSON
SKATE PARK	<i>A purpose-built recreational area designated for use by skateboarders, rollerbladers, roller skaters, and BMX riders to ride and develop their technique. A typical skate park facility is constructed of riding surfaces including ramps, half-pipes, quarter pipes, handrails, funboxes, vert ramps, pyramids, banked ramps, full pipes, pools, bowls, snake runs, stair sets, and other hard surfaces. Some skate park facilities are "bike-only" facilities, while others are "skate-only" facilities.</i>	EA	\$300,000	\$10.21
	Size/Dimension - 10,000 s.f. Space - 17,000 s.f.			
COMMUNITY LANDSCAPED GARDEN BEDS	<i>A single piece of land gardened collectively by a group of people; a shared space in a neighborhood where residents can have a place to grow produce or flowers. A community garden is typically located on a vacant lot, at a school or community center, or on donated land. Food may be grown communally, or individuals may have their own plot or bed. For the purposes of this estimate, a community outdoor garden is not intended to contain chickens, or other farm animals, for food production. Initial community garden projects would be constructed in agricultural/semi-agricultural land (not an urban garden)</i>	EA	\$10,000	\$0.34
	Starter garden with 40 plots.			
RENTAL GARDEN PLOT	<i>A small area, typically 20' x 20', of ground for gardening, with 1 plot for every 500 people.</i>	EA	N/A	N/A
	None.			
COMMUNITY ROOM	<i>A room where members of a municipality can gather for social or cultural activities. Community rooms may be dedicated for public use or designated as flexible space with the opportunity to reserve when that space is not being used for it's primary purpose (i.e. designated community rooms located within Town Hall will serve the town government's needs first with reservation opportunities as secondary use).</i>	SF	\$45,000	\$1.53
	300 s.f. Multi-purpose room, offices, meeting rooms, etc. available for use by the public.			
COMMUNITY CENTER	<i>A facility where members of a municipality can gather for social or cultural activities.</i>	SF	\$3,500,000	\$119.16
	15,000 s.f. Kitchen, multi-purpose room, offices, restrooms, gymnasium, courts, meeting rooms, banquet hall, offices, etc.			
INTERPRETIVE CENTER	<i>A place of interest, such as a park or historical site, where a building or group of buildings provide visitors with an interpretation of that place through a variety of media, such as video displays and exhibitions of materials. An interpretive center facility may include restrooms, concessions, or gift shops. For the purposes of this estimate, the phrase "interpretive center" also includes "visitors center." An interpretive center may include a self-guided trail. Estimate does not include costs associated with creating/graphic design/fabricating the interpretive displays.</i>	EA	\$620,000	\$21.11
	3,000 s.f. indoor education center.			
STANDARD PLAYGROUND	<i>An outdoor play area designated for children to play; a small area with dedicated play equipment.</i>	EA	\$100,000	\$3.40
	Single piece of play structure equipment.			
OUTDOOR FITNESS COURT	<i>Outdoor fitness equipment located in a public park for use by any park user.</i>	EA	\$65,000	\$2.21
	Includes 5 unique pieces of equipment/stations with multiple activity potentials.			
CANOE LAUNCH	<i>A location on a body of water that is designated for the purpose of launching a canoe (i.e. placing a canoe in the water) typically for recreational purposes. A typical canoe launch is a simple clearing in the landscape adjacent to a waterway where paddlers can access the waterway with their canoe.</i>	EA	\$40,000	\$1.36
	None			
FISHING ACCESS	<i>Legal passage to any of the public waters of a governmental entity by way of a designated contiguous land owned or controlled by said governmental entity which assures that all members of the public shall have access to and use of a public waterway for the purposes of fishing from the shore.</i>	EA	\$6,000	\$0.20
	None			

PARK IMPACT FEE: STANDARD COMMUNITY AMENITY/FACILITY PRELIMINARY COST ESTIMATES				
STANDARD TOWN AMENITY/FACILITY	DEFINITION/ASSUMPTIONS OR PERFORMANCE STANDARDS	UNIT	UNIT COST (2020 \$)	COST/ PERSON
NATIVE PLANTINGS	<i>Those plantings that have naturally evolved in a specific region's ecosystem, to the extent that said plantings were growing naturally in the area before humans introduced plants from distant places. Native plantings typically require no special care, including irrigation or fertilization, to thrive. They are typically pest resistant and disease resistant, and are truly low-maintenance grading and landscaping plants.</i>	AC	\$8,000	\$0.27
	Native grass/herbaceous plantings (plugs)			
PAVED PATHWAY/GREENWAY	<i>An established line of travel or access; a course for pedestrian and bicycle passage. Does not include bridges.</i>	MI	\$1,200,000	\$40.86
	Primary trail - 12'-15' (desired) - 10' (minimum); Secondary trail - 10'-12' (desired) - 8' (minimum); Multi-use asphalt trail			
RUSTIC PATHWAY	<i>An established line of travel or access; any natural or landscaped course for pedestrian or bicycle passage. Does not include bridges.</i>	MI	\$80,000	\$2.72
	Tertiary trail: 6' wide crushed aggregate (preferred) walking trail (no equestrian use)			
MOUNTAIN BIKE TRAIL	<i>Trails for riding bicycles off-road, often over rough terrain, utilizing mountain bikes.</i>	MI	\$40,000	\$1.36
	2'-4' wide dirt or natural surface trail for mountain bike riding. No equestrian use.			
SUN SHELTER	<i>A sun shelter structure located in a park and which is intended to protect users of the park from the elements (i.e. sun, wind, and rain). Includes seating.</i>	EA	\$40,000	\$1.36
	15' x 15', standard open air shelter with seating			
PICNIC SHELTER	<i>A typical open-sided shelter structure located in a park and which is intended to protect users of the park from the elements (i.e. sun, wind and rain). Includes seating and often tables. Typically utilized for larger gatherings, family's or as a rental space.</i>	EA	\$60,000	\$2.04
	25' x 30', large open air shelter with seating			
PARKING SPACE	<i>A space in which to park one motorized vehicle. For the purposes of this estimate, the phrase parking space would not include access to the parking lot from the street or landscaping of the parking lot within which these spaces are provided.</i>	EA	\$3,500	\$0.12
	60-90 degree parking space 270 square feet per space (including one-half of the aisle width) One wheel stop per space (required by the Town Zoning Ordinance)			
RESTROOM BUILDING	<i>A stand-alone or combination concession stand/restroom facility in association with a recreation facility. A concession building may or may not have maintenance closets, storage facilities and/or announcer's booths. Restroom facility contains both facilities for men and women and are not portable chemical toilets.</i>	EA	\$160,000	\$5.45
	Enclosed structure.			
OFFICE/STORAGE FACILITY-HUB	<i>Place of business where park operations are performed; provides for the safe storage and easy retrieval of park equipment.</i>	EA	\$750,000	\$25.53
	Large structure, contains storage areas, restrooms and office facility			
MAINTENANCE/STORAGE FACILITY	<i>A building or collection of buildings used in the up-keep of park equipment and which is centrally located within the community.</i>	EA	\$300,000	\$10.21
	Large structure, contains basic electrical garage doors for access to structure.			

Notes:

- 1) Established quantities for park elements/facilities are estimated for the purposes of this study. Designs for site elements/facilities will be developed in the future with the actual costs determined at that time.
- 2) Basic costs for site preparation are included in the costs estimates. Additional costs for site specific conditions are not included and will be developed as a part of the site design.
- 3) Property acquisition costs are not included in the estimates.
- 4) Professional design fees are not included in the estimates.

