

*Town of Cicero,
Indiana*

*Recreation Impact
Fee Zone Improvement
Plan*

April 24, 2017

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It's all about experience

April 24, 2017

Members of the Town of Cicero
Town Council
70 N. Byron St.
Cicero, IN 46034


In connection with the calculation of the recreation impact fee for the purpose of financing capital improvements to the Parks system of the Town of Cicero, 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 2017 Impact Fee Calculation
9	Estimated Population and Housing Unit Growth 2017-2026
10	Estimated Housing Unit Growth and Impact Fee Equivalent
11	Current Amenities Inventory and Community Service Ratios for 2016 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 2016 Target Level of Service Standards
16	Estimated Impact Fee Cost of 2021 Improvements
17	Estimated Impact Fee Cost of 2026 Improvements
18	Estimated Annual 2017 Impact Fee Revenues
19	Estimated Non-Local Revenue Credit
20	Estimated New Population Share of Capital Budget
21	Estimated Annual 2017 Impact Fee Revenues and Expenditures
22	Historical Recreation Capital Improvements Expenditures Funded Through the Town's Budget
23	Historical Impact Fee Receipts and Expenditures
Appendix A	Map of the Town of Cicero
Appendix B	Amenities Definitions and Cost Estimates

Members of the Town of Cicero
Town Council
Re: Recreation Impact Fee
April 24, 2017
Page Two

These schedules are intended for use by Town of Cicero officials, the Cicero/Jackson Township Plan Commission, the Parks Department and their respective advisors, for use in connection with implementation of the recreation impact fee within the Town of Cicero. 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 Cicero/Jackson Township Plan Commission, the Town of Cicero Parks Department, and by their respective advisors. In the preparation of the schedules contained in this Report, assumptions were made as noted regarding certain future events. As is the case with such assumptions regarding future events and transactions, some or all may not occur as expected and the resulting differences could be material. We have not examined the underlying assumptions nor have we audited or reviewed the historical data. Consequently, we express no opinion nor provide any other form of assurance thereon nor do we have a responsibility to prepare subsequent reports.



TOWN OF CICERO, INDIANA

GENERAL COMMENTS

The Town of Cicero, Indiana (the "Town") adopted a recreation impact fee (the "2012 Impact Fee") with Ordinance No. 12-18-2012-3 (the "2012 Impact Fee Ordinance") pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the "Enabling Legislation"). The 2012 Impact Fee Ordinance established the 2012 Impact Fee at an amount of \$843 per single family dwelling unit effective June 18, 2013. The 2012 Impact Fee is collected at the time of issuance of a building permit by the Town.

The 2012 Impact Fee Ordinance, per the Enabling Legislation, expires five years after its effective date (June 18, 2013). The Town is pursuing the adoption of a replacement ordinance (the "2017 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 "2017 Impact Fee") pursuant to the Enabling Legislation.

The 2017 Impact Fee calculation is based on the infrastructure information and amenity level of service standards compiled by the Town and its advisors, and was calculated based on an analysis of recreation infrastructure needs over a 10-year planning horizon (2017-2026). The 2017 Impact Fee Ordinance will be effective six months after the date of adoption. The Town, with Butler, Fairman & Seufert, is also in the process of preparing a new Parks Master Plan (the "2017 Master Plan"), and the Zone Improvement Plan for the 2017 Impact Fee will be included as a component of the 2017 Master Plan.

Impact Zone

The Enabling Legislation requires the Town 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 Cicero. 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 2017 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 Dave Galt, Scott Tate, Pat Manifold, Lisa Stokes-Bear, Rusty Miller, Chris Lutz and Dan Strong. The Impact Fee Advisory Committee met three times during the Zone Improvement Plan development process to discuss the 2017 Impact Fee and the Zone Improvement Plan.

Summary of 2017 Impact Fee Calculation – Page 8

This schedule illustrates the calculation of the 2017 Impact Fee of \$604 for a detached single family housing unit. The costs to be funded through the 2017 Impact Fee are based on the estimated 2026 cost of infrastructure improvements to meet estimated level of service, with credits and deductions for the estimated non-local revenue contribution to recreation capital projects and the contribution of new residents to the Parks Department's annual capital projects budget through traditional means.

TOWN OF CICERO, INDIANA

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GENERAL COMMENTS

Summary of 2017 Impact Fee Calculation – Page 8 (cont'd)

The 2017 Impact Fee for a detached single family housing unit is adjusted to \$369 for a multi-family housing unit in order to reflect the varying needs for recreation infrastructure imposed by such of developments. The adjustment factor for multi-family units was calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey.

Estimated Population and Housing Unit Growth 2017-2026 – Page 9

This schedule illustrates the historical population of the Town of Cicero for the time period of 2006-2016, and the estimated population and residential building permits for 2017-2026. The population history and future population estimates are per the Cicero/Jackson Township Plan Commission and the U.S. Census Bureau. The estimated housing unit growth information for 2017-2026 is based on the historical housing unit mix for the Town and U.S. Census Bureau data on average household size for the Town.

Estimated Housing Unit Growth and Impact Fee Equivalent – Page 10

This schedule illustrates the projected residential unit growth for the Town over the planning horizon of 2017 to 2026 as shown on page 10 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 2016 Population – Page 11

This schedule illustrates the impact fee study amenities and analyzes the current inventory versus the level of service standards for the amenities developed by the Parks Department for the Zone Improvement Plan and the 2017 Master Plan. The target inventory was calculated by multiplying the target level of service ratios for the respective amenities types by the 2016 population of 5,110. The inventory deficits identified in this Report must be addressed by the Town using funding methods other than 2017 Impact Fee revenues, and they must be addressed prior to spending any 2017 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. The amenities provided by other entities were included with the recognition that there are recreation amenities available that serve the public needs, but are not owned, operated or maintained by the Town.

Analysis of 2012 Impact Fee Deficits – Page 12

The capital improvements that are eligible to be funded from the 2012 Impact Fee are shown in this schedule. The capital improvements are per the Park Impact Fee Study that was prepared for the Town by Lehman & Lehman. Funds on hand from the 2012 Impact Fee may be used to fund projects outlined in this schedule.

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

The estimated amenities needs to service the estimated 2021 and 2026 population of the Town are illustrated in this schedule. To determine the amenities inventory needs for the 2021 and 2026 populations, the level of service target ratios from page 11 are multiplied by the estimated population for the respective years from page 9.

The estimated deficits and surpluses are calculated based on the assumption that the 2016 target inventory is reached for each amenity. Revenues from the 2017 Impact Fee may only be used to fund amenities that have identified future deficits due to the estimated population growth.

Estimated Cost of Park & Recreation Amenities – Page 14

The estimated costs of the various recreation amenities are shown in this schedule. These costs are based on information provided by Butler, Fairman & Seufert. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

Estimated Cost of Raising Current Inventory to 2016 Target Level of Service Standards – Page 15

The estimated cost of bringing the current recreation inventory up to the 2016 target level of service standards is shown in this schedule. Per the Enabling Legislation, the current inventory for each amenity must meet the level of service standards defined in the Zone Improvement Plan for the 2017 Impact Fee before 2017 Impact Fee revenues may be spent on that amenity type. Based on the current inventory for each amenity and the target level of service ratios defined in the 2017 Impact Fee Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the level of service standards defined on page 11 is \$398,959. 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 2021 Improvements – Page 16

The estimated cost of amenities needed to serve the estimated 2021 population of the Town is shown in this schedule. The Impact Fee will be effective October 18, 2017, and will expire October 18, 2022. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2021 population. The estimated cost amount is based on the costs identified on page 14, and adjusted to reflect an assumed annual inflation rate of 1.50%.

Estimated Impact Fee Cost of 2026 Improvements – Page 17

The estimated cost of amenities needed to serve the estimated 2026 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 2017 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%.

TOWN OF CICERO, INDIANA

(cont'd)

GENERAL COMMENTS

Estimated Annual 2017 Impact Fee Revenues – Page 18

This schedule shows the estimated annual revenues for the 2017 Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the 2017 Impact Fee for the respective residential development type.

Estimated Non-Local Revenue Credit – Page 19

The estimated credit for non-local revenues used for recreation infrastructure is shown in this schedule. It is assumed that 15% 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 with an estimated value of \$76,703 (either through donations of funds or donations of actual park acreage). The Town received no grants or donations for capital costs associated with the amenities identified for the 2017 Impact Fee over the last five years. The non-local revenue credit calculation does not include an assumption of grant and donation receipts during the plan horizon due to the lack of grant or donation receipts during the last five years.

Estimated New Population Share of Capital Budget – Page 20

This schedule shows the calculation of the estimated share of the Parks Department's annual capital budget that will be funded by new residents. The annual Parks 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 and other local revenue sources. It is assumed that the historical average capital budget amount of \$29,000, as shown on page 22, 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 \$48,680 to the capital budget through traditional means over the entire 10-year planning horizon.

Estimated Annual 2017 Impact Fee Revenues and Expenditures – Page 21

The estimated annual revenues from the 2017 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 are shown in this schedule. The estimates are based on the accumulation of revenues and the estimated need for new amenities as dictated by population growth and the level of service standards.

Historical Recreation Capital Improvements Expenditures Funded Through the Town's Budget – Page 22

This schedule shows the historical capital expenditures for recreation from 2011 through 2016. Historically the Town has utilized the Parks and Recreation Fund, Fund 130, as the primary sources of funding for recreation capital expenditures beyond the use of recreation impact fees, donations and debt issuance.

TOWN OF CICERO, INDIANA

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GENERAL COMMENTS

Historical Impact Fee Receipts and Expenditures – Page 23

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.

Since the 2012 Impact Fee became effective, no 2012 Impact Fee revenues have been spent on recreation capital projects. The 2016 year-ending fund balance was \$93,245.14. The Department does have plans to spend the balance of 2012 Impact Fee revenues on projects identified in the 2012 Impact Fee Zone Improvement Plan.

TOWN OF CICERO, INDIANA

SUMMARY OF 2017 IMPACT FEE CALCULATION

2017 Impact Fee Calculation:

Cost of meeting 2026 Level of Service needs	\$760,086 (1)
Less: Estimated non-local revenues	(76,703) (2)
Less: New resident capital budget contribution	<u>(48,680) (3)</u>
Capital costs to be funded by 2017 Impact Fees	634,703
Divided by estimated equivalent housing units	<u>1,051 (4)</u>
2017 Impact Fee for single-family unit	<u><u>\$604</u></u>

2017 Impact Fee Schedule by Development Type (5):

Single-family home	100%	\$604
Multi-family home	61%	\$369

(1) See page 17.

(2) See page 19.

(3) See page 20.

(4) See page 10.

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

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2017-2026

Year	Population	Population Change	New Housing Units		
			Single Family	Multi-Family	Total
Historical (1)					
2006	4,608		15	0	15
2007	4,659	51	14	0	14
2008	4,710	51	7	0	7
2009	4,761	51	9	0	9
2010	4,812	51	8	0	8
2011	4,852	40	4	0	4
2012	4,877	25	13	0	13
2013	4,932	55	13	0	13
2014	4,902	(30)	19	0	19
2015	4,891	(11)	14	0	14
2016	5,110	219	19	0	19
Estimated (2)					
2017	5,185	75	30	0	30
2018	5,335	150	60	0	60
2019	5,585	250	100	0	100
2020	5,835	250	123	0	123
2021	6,085	250	123	0	123
2022	6,335	250	123	0	123
2023	6,585	250	123	0	123
2024	6,835	250	123	0	123
2025	7,085	250	123	0	123
2026	7,335	250	123	0	123

(1) Per the Cicero/Jackson Township Plan Commission and the US Census Bureau.

(2) Based on historical population and housing growth for the Town, and the average household size per the 2010 Census.

(Subject to the comments in the attached Report dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, 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	Single Family	Multi-Family	Single Family	Multi-Family
2017	30	0	100%	61%	30	0
2018	60	0	100%	61%	60	0
2019	100	0	100%	61%	100	0
2020	123	0	100%	61%	123	0
2021	123	0	100%	61%	123	0
2022	123	0	100%	61%	123	0
2023	123	0	100%	61%	123	0
2024	123	0	100%	61%	123	0
2025	123	0	100%	61%	123	0
2026	123	0	100%	61%	123	0
Totals	1,051	0			1,051	0

(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.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2016 POPULATION

Amenity	Target Ratio (1)	Current Ratio (Town Provided) (2)	Current Inventory (Town Provided) (3)	Current Inventory (Other Entities) (4)	Unit	2016 Target Inventory (5)	2016 Inventory Surplus/ (Deficit)
Park Acreage	11.00 acres/1,000 people	9.00 acres/1,000 people	46.00	0.00	Acres	56.21	(10.21)
Park Shelters	1.00 sites/2,000 people	1.00 sites/5,110 people	1.00	0.00	Ea.	2.56	(1.56)
Playgrounds (Neighborhood)	1.00 sites/6,000 people	1.00 sites/5,110 people	1.00	0.00	Ea.	0.85	0.15
Sprayground/Splashpad	1.00 facilities/15,000 people	0.00 facilities/5,110 people	0.00	0.00	Ea.	0.34	(0.34)
Multi-Use/Nature Pathways (miles)	1.00 miles/2,750 people	1.00 miles/2,920 people	1.75	0.25	Miles	1.86	0.14

(1) Per the Cicero Parks Department.

(2) Represents the current ratio provided by Town owned/managed facilities. Calculated by dividing the estimated 2016 Cicero population of 5,110 by the current inventory of Town owned/managed amenities.

(3) Represents the current inventory of amenities owned/managed by the Town.

(4) Represents recreation amenities that are open for public use, but not owned or maintained by the Town of Cicero.

(5) Based on the Target Ratios multiplied by the estimated 2016 population of 5,110 for the Town.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ANALYSIS OF 2012 IMPACT FEE DEFICITS
As defined by the 2012 Impact Fee Plan

Amenity (1)	Current Target Level of Service (1)	Current LOS (2)	Current Inventory (Total) (3)	Unit	2016 Target Inventory (4)	2016 Inventory Surplus/ (Deficit) (5)
Park/Open Space Acres	10.00 acres/1,000 people	9.00 acres/1,000 people	46.00	Acres	51.10	(5.10)
Multi-Purpose Fields	1.00 fields/1,500 people	0.00 fields/5,110 people	0.00	Ea.	3.41	(3.41)
Community Recreation Center	1.00 facilities/5,000 people	0.00 facilities/5,110 people	0.00	Ea.	1.02	(1.02)
Sprayground/Splashpad	1.00 facilities/10,000 people	0.00 facilities/5,110 people	0.00	Ea.	0.51	(0.51)
Multi-Use/Nature Pathways (miles)	1.00 miles/1,500 people	1.00 miles/2,555 people	2.00	Miles	3.41	(1.41)

(1) As defined in the 2012 Impact Fee Plan prepared by Lehman & Lehman.

(2) Based on the current parks inventory divided by the estimated 2016 population of 5,110.

(3) See page 11.

(4) Based on the Target Ratios multiplied by the estimated 2016 population of 5,110.

(5) Amenities defined in the 2012 Impact Fee Plan with current deficits are eligible for the use of impact fee dollars on hand to meet current deficits.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE

Amenity	Level of Service Target Ratio (1)	2016 Current		Unit	2016 Target		Year 2021		Year 2026	
		Inventory (Town Provided)	Inventory (Other Entities)		Inventory (2)	Target Inventory	Target Inventory (3)	Inventory Surplus/ (Deficit) (4)	Target Inventory (5)	Inventory Surplus/ (Deficit) (4)
Park Acreage	11.00 acres/1,000 people	46.00	0.00	Acres	56.21		66.94	(10.73)	80.69	(24.48)
Park Shelters	1.00 sites/2,000 people	1.00	0.00	Ea	2.56		3.04	(0.48)	3.67	(1.11)
Playgrounds (Neighborhood)	1.00 sites/6,000 people	1.00	0.00	Ea	0.85		1.01	(0.01)	1.22	(0.22)
Sprayground/Splashpad	1.00 facilities/15,000 people	0.00	0.00	Ea	0.34		0.41	(0.07)	0.49	(0.15)
Multi-Use/Nature Pathways (miles)	1.00 miles/2,750 people	1.75	0.25	Miles	1.86		2.21	(0.21)	2.67	(0.67)

(1) See page 11.

(2) Based on the Target Ratios multiplied by the estimated 2016 population of 5,110.

(3) Based on the Target Ratios multiplied by the estimated 2021 population of 6,085.

(4) Accounts for recreation amenities that are open for public use, but not owned or maintained by the Town of Cicero.

(5) Based on the Target Ratios multiplied by the estimated 2026 population of 7,335.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED COST OF PARK & RECREATION AMENITIES

Amenity	Target Service Ratio (1)	Estimated Unit Cost (2)	Unit (3)
Park Acreage	11.00 acres/1,000 people	\$17,900	Acres
Park Shelters	1.00 sites/2,000 people	95,000	Ea.
Playgrounds (Neighborhood)	1.00 sites/6,000 people	66,500	Ea.
Sprayground/Splashpad	1.00 facilities/15,000 people	200,000	Ea.
Multi-Use/Nature Pathways (miles)	1.00 miles/2,750 people	95,700	Miles

(1) See page 11.

(2) Per Butler, Fairman & Seufert.

(3) Based on vacant land listed for sale in the Cicero area.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2016 TARGET LEVEL OF SERVICE STANDARDS

Amenity	Target Service Ratio (1)	Unit Cost (2)	Current Inventory (Town Provided) (1)	2016 Current Inventory (Other Entities) (1)	2016 Target Inventory (1)	2016 Inventory Surplus/ (Deficit) (1)	Cost to Meet 2016 Need (3)	Anticipated Funding Source (3)
Park Acreage	11.00 acres/1,000 people	17,900	46.00	0.00	56.21	(10.21)	\$182,759	2012 Impact Fee/Budget
Park Shelters	1.00 sites/2,000 people	95,000	1.00	0.00	2.56	(1.56)	148,200	Budget
Playgrounds (Neighborhood)	1.00 sites/6,000 people	66,500	1.00	0.00	0.85	0.15	0	Budget
Sprayground/Splashpad	1.00 facilities/15,000 people	200,000	0.00	0.00	0.34	(0.34)	68,000	2012 Impact Fee/Budget
Multi-Use/Nature Pathways (miles)	1.00 miles/2,750 people	95,700	1.75	0.25	1.86	0.14	0	2012 Impact Fee/Budget
Total							\$398,959	

(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

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED IMPACT FEE COST OF 2021 IMPROVEMENTS

Amenity	Target Service Ratio (1)	Unit Cost (2)	Current Inventory (Town Provided) (1)	2016 Current Inventory (Other Entities) (1)	2016 Target Inventory (1)	2021 Target Inventory (3)	2021 Inventory Surplus/ (Deficit) (4)	Cost to Meet 2021 Need (5)
Park Acreage	11.00 acres/1,000 people	\$19,400	46.00	0.00	56.21	66.94	(10.73)	\$208,162
Park Shelters	1.00 sites/2,000 people	102,300	1.00	0.00	2.56	3.04	(0.48)	49,104
Playgrounds (Neighborhood)	1.00 sites/6,000 people	71,600	1.00	0.00	0.85	1.01	(0.01)	716
Sprayground/Splashpad	1.00 facilities/15,000 people	215,400	0.00	0.00	0.34	0.41	(0.07)	15,078
Multi-Use/Nature Pathways (miles)	1.00 miles/2,750 people	103,100	1.75	0.25	1.86	2.21	(0.21)	21,651
Total								<u>\$294,711</u>

(1) See page 11.

(2) See page 14. Assumes 1.50% annual inflation from 2016 cost estimates.

(3) See page 13.

(4) Assumes that the 2016 target inventory is reached for amenities with 2016 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 2021 Inventory Deficits.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED IMPACT FEE COST OF 2026 IMPROVEMENTS

Amenity	Target Service Ratio (1)	Unit Cost (2)	Current Inventory (Town Provided) (1)	2016 Current Inventory (Other Entities) (1)	2016 Target Inventory (1)	2026 Target Inventory (3)	2026 Inventory Surplus/ (Deficit) (4)	Cost to Meet 2026 Need (5)
Park Acreage	11.00 acres/1,000 people	\$20,900	46.00	0.00	56.21	80.69	(24.48)	\$511,632
Park Shelters	1.00 sites/2,000 people	110,200	1.00	0.00	2.56	3.67	(1.11)	122,322
Playgrounds (Neighborhood)	1.00 sites/6,000 people	77,100	1.00	0.00	0.85	1.22	(0.22)	16,962
Sprayground/Splashpad	1.00 facilities/15,000 people	232,000	0.00	0.00	0.34	0.49	(0.15)	34,800
Multi-Use/Nature Pathways (miles)	1.00 miles/2,750 people	111,000	1.75	0.25	1.86	2.67	(0.67)	74,370
Total								\$760,086

(1) See page 11.

(2) See page 14. Assumes 1.50% annual inflation from 2016 cost estimates.

(3) See page 13.

(4) Assumes that the 2016 target inventory is reached for amenities with 2016 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 2026 Inventory Deficits.

(Subject to the comments in the attached Report
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TOWN OF CICERO, INDIANA

ESTIMATED ANNUAL 2017 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	
2017	30	0	30	\$604	\$369	\$18,120	\$0	\$18,120
2018	60	0	60	604	369	36,240	0	54,360
2019	100	0	100	604	369	60,400	0	114,760
2020	123	0	123	604	369	74,292	0	189,052
2021	123	0	123	604	369	74,292	0	263,344
2022	123	0	123	604	369	74,292	0	337,636
2023	123	0	123	604	369	74,292	0	411,928
2024	123	0	123	604	369	74,292	0	486,220
2025	123	0	123	604	369	74,292	0	560,512
2026	123	0	123	604	369	74,292	0	634,804
Totals	1,051	0	1,051			\$634,804	\$0	\$634,804

(1) See page 9.

(2) See page 8.

(Subject to the comments in the attached Report dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED NON-LOCAL REVENUE CREDIT

Estimated land deficiency for plan horizon (acres)	24.48 (1)
Less: Estimated land acquisition through impact fee purchase (acres)	<u>(20.81) (2)</u>
Estimated land acquisition through donation (acres)	3.67
Estimated 2026 price per acre of land	<u>\$20,900 (3)</u>
Estimated non-local revenue credit for land	\$76,703
Estimated grant receipts for plan horizon	<u>0 (4)</u>
Total estimated non-local revenue credit	<u><u>\$76,703</u></u>

- (1) See page 13.
- (2) Assumes that 15% of the estimated land acquisitions will be made through impact fee purchase, based on historical land acquisition trends of the Town.
- (3) Based on the estimated cost of an acre of land, as shown on page 17. Assumes 1.50% annual inflation.
- (4) During the past five years the Town has received no grants for recreation capital projects related to the target amenities.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

ESTIMATED NEW POPULATION SHARE OF CAPITAL BUDGET

<u>Budget Year</u>	<u>Capital Budget</u>	<u>New Population Percentage of Total Population</u>	<u>New Population Contribution to Capital Budget</u>
	(1)	(2)	(3)
2017	\$29,000	1.45%	\$420
2018	29,000	4.22%	1,220
2019	29,000	8.50%	2,470
2020	29,000	12.43%	3,600
2021	29,000	16.02%	4,650
2022	29,000	19.34%	5,610
2023	29,000	22.40%	6,500
2024	29,000	25.24%	7,320
2025	29,000	27.88%	8,090
2026	29,000	30.33%	8,800
Total			<u>\$48,680</u>

- (1) Based on historical recreation capital projects spending for the Town, as shown on page 22.
- (2) Based on the current and estimated population of the Town of Cicero, 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 Cicero.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CUDDEP, INDIANA

ESTIMATED ANNUAL 2017 IMPACT FEE REVENUES AND EXPENDITURES

Amenity	Base Unit Cost (2)	Estimated Cost (1)										Total
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
Park Arceage	\$17,900	(\$39,130)	(\$39,775)	(\$40,420)	(\$41,065)	(\$41,710)	(\$54,175)	(\$55,000)	(\$55,825)	(\$56,650)	(\$57,057)	(\$480,807)
Park Shelters	95,000	0	0	0	0	0	0	(116,994)	0	0	0	(116,994)
Playgrounds (Neighborhood)	66,500	0	0	(15,290)	0	0	0	0	0	0	0	(15,290)
Sprayground/Splashpad	200,000	0	0	0	0	(32,310)	0	0	0	0	0	(32,310)
Multi-Use/Nature Pathways (miles)	95,700	(\$5,826)	(\$5,916)	(6,006)	(7,112)	(7,217)	(7,322)	(7,434)	(7,546)	(7,658)	(7,770)	(69,807)
Total Cost		(44,956)	(45,691)	(61,716)	(48,177)	(81,237)	(61,497)	(179,428)	(63,371)	(64,308)	(64,827)	(\$715,208)
Estimated Impact Fee Revenues (3)		18,120	36,240	60,400	74,292	74,292	74,292	74,292	74,292	74,292	74,292	74,292
Estimated Non-Local Revenue Credit (4)		7,670	7,670	7,670	7,670	7,670	7,670	7,670	7,670	7,670	7,670	7,670
Estimated Capital Budget Contribution (5)		420	1,220	2,470	3,600	4,650	5,610	6,500	7,320	8,090	8,800	
Estimated Net Revenues/(Loss)		(18,746)	(561)	8,824	37,385	5,375	26,075	(90,966)	25,911	25,744	25,935	
Beginning Balance		93,245	74,499	73,938	82,762	120,147	125,522	151,597	60,631	86,542	112,286	
Ending Balance		\$74,499	\$73,938	\$82,762	\$120,147	\$125,522	\$151,597	\$60,631	\$86,542	\$112,286	\$138,221	

(1) See page 14. Assumes 1.50% annual inflation over 2016 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 23. As of January 1, 2017.

(Subject to the comments in the attached Report dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

HISTORICAL RECREATION CAPITAL IMPROVEMENTS EXPENDITURES
FUNDED THROUGH THE TOWN'S BUDGET

<u>Budget Year</u>	<u>Capital Expenditures</u> (1)
2012	\$46,744.00
2013	32,155.07
2014	22,000.00
2015	4,000.00
2016	39,446.23
Average	\$29,000.00

(1) Per the Town of Cicero. Represents the annual Capital Outlays for Fund 130.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

TOWN OF CICERO, INDIANA

HISTORICAL IMPACT FEE RECEIPTS AND EXPENDITURES (1)

Park Impact Fee Fund - 901

(Unaudited)

<u>Year</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Balance</u>
2011	\$23,174.80	\$11,110.19	\$0.00	\$34,284.99
2012	34,284.99	26,738.59	0.00	61,023.58
2013	61,023.58	7,637.60	0.00	68,661.18
2014	68,661.18	7,646.04	0.00	76,307.22
2015	76,307.22	5,101.92	0.00	81,409.14
2016	81,409.14	11,836.00	0.00	93,245.14

(1) Per the Town of Cicero.

Note: Impact Fee funds on hand and collected under the 2012 Impact Fee Ordinance may only be used to fund deficits defined by the 2012 Impact Fee Plan.

(Subject to the comments in the attached Report
dated April 24, 2017 of Umbaugh)

APPENDIX A
MAP OF THE TOWN OF CICERO

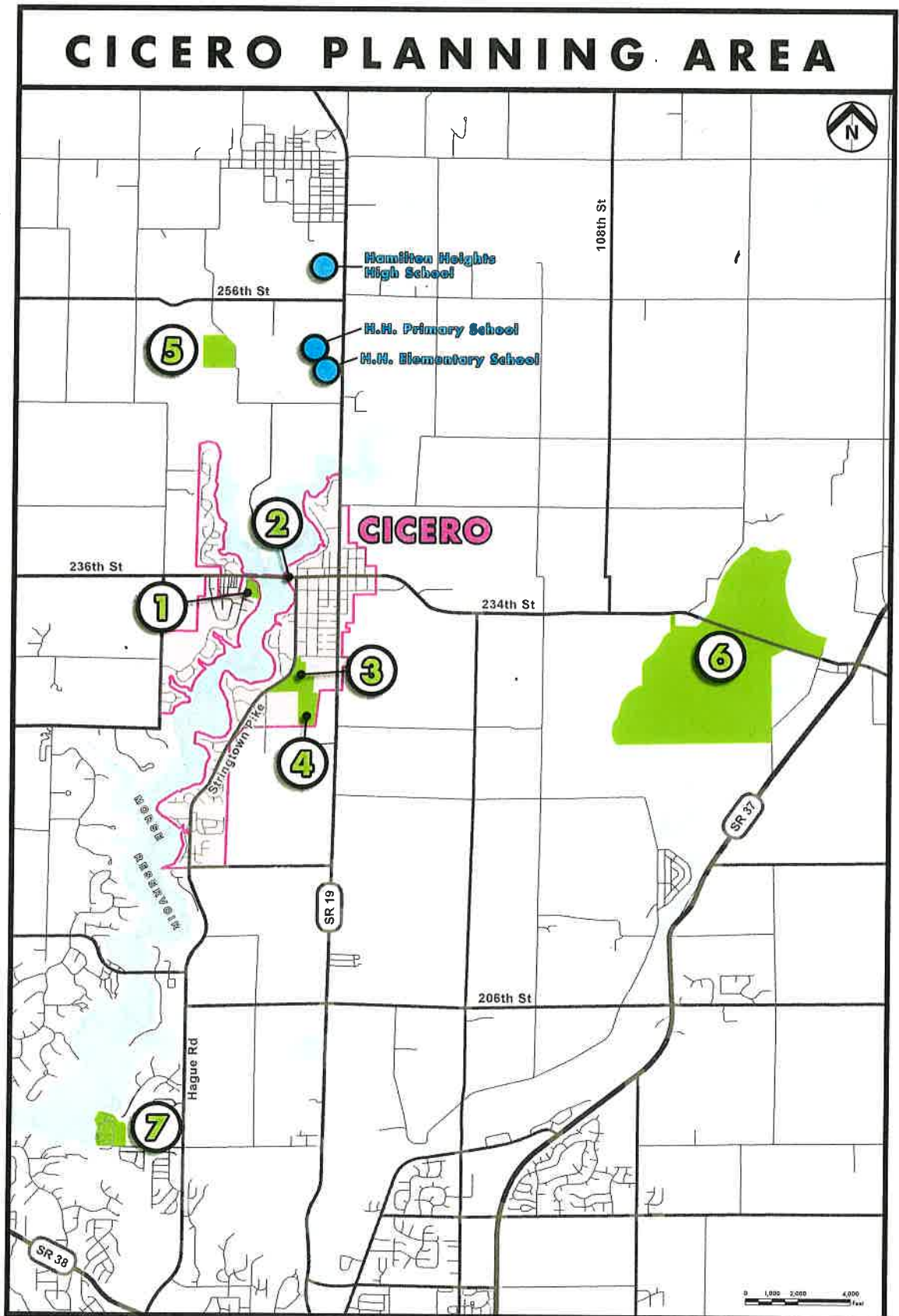
Cicero Park

Directory

1. Red Bridge Park
2. Jackson Street Boat Access
3. Community Park
4. Sports Complex

Hamilton County Park Directory

5. Rookery Preserve
6. Strawtown Koteewi Park
7. Morse Park and Beach



APPENDIX B

AMENITIES DEFINITIONS AND COST ESTIMATES

**CICERO PARK IMPACT FEE
DEFINITION OF AMENITIES**



1) Multi-use Path / Nature Pathways

a. Definitions

- i. **Multi-use path:** Is a facility that is physically separated from motorized-vehicular travel with an open buffer area or barrier. The pathway is designed for use by pedestrians, joggers, bicyclists, in-line skaters, wheelchair users, or other non-motorized users. The pathway shall be a 2-direction, multi-lane facility, that is at least 8 feet wide with recovery shoulders. The material for the pathway shall provide a firm and stable surface.
- ii. **Nature Pathway:** Is an outdoor facility that can be used for exercise, recreation, or education. It is not typically used for transportation purposes. The pathway is designed for use by pedestrians, joggers, and wheelchair-users. The width should meet accessibility standards for outdoor recreation facilities. The material for the pathway shall provide a firm and stable surface.

b. Cost

- i. Red Bridge Park: 580 LFT @ \$60,400.00
- ii. Community Park: 1350 LFT @ \$131,000.00

2) Spray Ground / Splash Pad

a. Definition

- i. A zero-depth aquatic play area designed for education, sensory experience, and recreation. The design shall be inclusive for all ages and abilities.
- ii. **Red Bridge Park Splash Pad**
 1. Re-circulatory splash pad (treated water supply)
 2. Ages: toddlers (ages 2-5).
 3. Number of Children: 20-30
 4. Size: 500 Sq. Ft.
 5. Number of spray components: 3-5
- iii. **Community Park Splash Pad**
 1. Re-circulatory splash pad (treated water supply)
 2. Ages
 - a. Toddler Area: 2-5
 - b. Older kids: 6-12
 - c. Family Area: 2-12
 3. Number of Children: 40 – 80
 4. Size: 1500 sq.ft.
 5. Number of spray components: 10-12

iv. Cost

Headquarters:

8450 Westfield Blvd., Suite 300
Indianapolis, IN 46240-5920
t 317.713.4615
f 317.713.4616
e bfs@BFSEngr.com
www.BFSEngr.com

Branch Locations:

Ft. Wayne
Lafayette
Louisville
Merrillville
Plainfield

Founded 1961



1. Red-Bridge Park: \$175,000
2. Community Park: \$225,000

3) Park Shelter

- a. Description
 - i. Roof: Metal
 - ii. Size: 40'x54'
 - iii. 4" Concrete Pad under Shelter with stone base
 - iv. Supports: Powder Coated Metal
- b. Cost: \$95,000.00

4) Neighborhood Playground

- a. Definition: Linear Playground along existing Red Bridge park path. Five distinct play pods will be installed along the path in an effort to engage users with nature, promote health, provide inclusion, and extend play value. Each Play pod will incorporate play and learning. Design will include values promoted through pathways for play program developed by Playcore and the Natural Learning Initiative.
- b. Includes themed play equipment, interpretive signage, and safety surfacing.
- c. Cost: \$66,500.00