AGENDA
City Commission Workshop: Impact Fees

5:30 PM – Thursday, September 18, 2025 – City Hall

Call to Order

Acknowledgement of Quorum and Proper Notice

1. Workshop Item with Discussion, Public Input and Direction

1.1 Impact Fee Presentation By Raftelis

2. Adjournment

This Agenda is provided to the Commission only as a guide, and in no way limits their consideration to the items contained hereon. The Commission has the sole right to determine those items they will discuss, consider, act upon, or fail to act upon. Changes or amendments to this Agenda may occur at any time prior to, or during the scheduled meeting. It is recommended that if you have an interest in the meeting, you make every attempt to attend the meeting. This Agenda is provided only as a courtesy, and such provision in no way infers or conveys that the Agenda appearing here is, or will be the Agenda considered at the meeting.

If a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based (Florida Statutes, 286.0105). In accordance with the Americans with Disabilities Act of 1990, persons needing a special accommodation to participate in this proceeding should contact the City Clerk 48 hours prior to any meeting so arrangements can be made. Telephone (352) 483-5430 for assistance.

City of Eustis
P.O. Drawer 68 • Eustis, Florida 32727-0068 • (352) 483-5430

TO: EUSTIS CITY COMMISSION

FROM: TOM CARRINO, CITY MANAGER

DATE: SEPTEMBER 18, 2025

RE: IMPACT FEE PRESENTATION BY RAFTELIS

Introduction:

On March 20, 2025, the City Commission approved an agreement with Raftelis Financial Consultants, Inc. to perform a rate study for water, wastewater, reclaimed water and stormwater revenue sufficiency rates. In addition to a review of water and wastewater impact fees, the agreement also included a study for municipal impact fees to include Police, Fire, Parks and Recreation, and Library.

Presentation:

Team members from Raftelis will make a presentation on their findings and will make recommendations for new rates for Police, Fire, Parks and Recreation, Library, Water and Wastewater impact fees.

Prepared by:
Lori Carr, Finance Director

Attachments:
2025 Municipal Impact Fee Study
2025 Water and Wastewater Capacity Impact Fee Study

City of
Eustis

2025 Municipal Impact Fee Study

September 11, 2025

RAFTELIS

September 11, 2025

Mrs. Lori Carr
Finance Director
City of Eustis
10 N. Grove St
Eustis, FL 32726

Subject: 2025 Municipal Impact Fee Study

Enclosed is the 2025 municipal impact fee report for your use and reference. The report herein includes an executive summary followed by technical sections regarding the calculation of each of the impact fees and additional background information. This report outlines the extraordinary circumstances faced by the City in regard to providing the necessary capital improvements to meet additional demands resulting from growth. Implementing the fees as calculated will help minimize the burden of funding growth related projects on existing residences and businesses. If you should have any questions, please do not hesitate to contact me. We appreciate the opportunity to work with you and the City on this important project.

Respectfully Submitted,

Raftelis Financial Consultants, Inc.

Joe Williams
Senior Manager

Michelle Galvin
Senior Consultant

341 N. Maitland Ave, Suite 300
Maitland, FL 32751
www.raftelis.com

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Executive Summary

Introduction

The City of Eustis has retained Raftelis Financial Consultants, Inc. (Raftelis) to review and update the City's police, fire/EMS, parks and recreation, and library impact fees. Impact fees are important sources of revenue for municipalities to fund infrastructure investments related to serving growth. The impact fee calculations are based on the costs to provide infrastructure to address needs related to growth based on data specific to each service and related to the City's characteristics. The calculated impact fees set forth in this study reflect Florida case law, Florida Statutes, and generally acceptable impact fee methodologies, where applicable.

The report herein outlines the methodologies, assumptions, and considerations in the development of each impact fee calculation. The following tables summarize the City's existing residential municipal impact fees compared to the fully calculated impact fees based on the analysis in this report:

Table ES 1: Existing and Calculated Single Family Residential Impact Fees

Description	Existing	Proposed Fee [1]	Difference	% Difference
Police	$137.98	$746.00	$608.02	441%
Fire	146.72	1,230.00	1,083.28	738%
Parks and Recreation	599.27	898.00	298.73	50%
Library	293.00	295.00	2.00	1%
Total	$1,176.97	$3,169.00	$1,992.03	169%

[1] The parks and recreation impact fee is proposed to be phased in over four years, and the library impact fee is proposed to be phased in over two years. Amounts represent the fully phased-in impact fee.

In accordance with the Florida Impact Fee Act (F.S. 163.31801 section (6)) that provides limitations on increasing impact fees, outside of extraordinary circumstances, the following tables demonstrate the fee levels that are recommended for adoption by the City for both residential and non-residential developments. The extraordinary circumstances include recent large inflationary cost increases, additional capital improvements based on accelerated population growth expected in the next several years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. As shown below, the police and fire impact fees demonstrate significant and extraordinary capital needs that justify having the fully calculated fees implemented. Additional tables and discussion, including extraordinary circumstances as applicable are provided in Sections 3 and 4 of this report.

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Table ES 2: Calculated Police Impact Fees

Land Use	Impact Unit	Calculated Impact Fee
Residential		
Single Family	Dwelling Unit	$746.00
Multi-Family	Dwelling Unit	521.00
Non-Residential		
Industrial/Warehousing	1,000 Sq Ft	$34.00
Hotel/Motel/Inn	Rooms	194.00
Church / Institutional	1,000 Sq Ft	62.00
Hospital	1,000 Sq Ft	689.00
Office Building	1,000 Sq Ft	292.00
Retail	1,000 Sq Ft	727.00
Restaurant/Bar/Lounge	1,000 Sq Ft	1,836.00
Assisted Living Facilities	Beds	234.00

Table ES 3: Calculated Fire Impact Fees

Land Use	Impact Unit	Calculated Impact Fee
Residential		
Single Family	Dwelling Unit	$1,230.00
Multi-Family	Dwelling Unit	859.00
Non-Residential		
Industrial/Warehousing	1,000 Sq Ft	$57.00
Hotel/Motel/Inn	Rooms	320.00
Church / Institutional	1,000 Sq Ft	103.00
Hospital	1,000 Sq Ft	1,135.00
Office Building	1,000 Sq Ft	482.00
Retail	1,000 Sq Ft	1,199.00
Restaurant/Bar/Lounge	1,000 Sq Ft	3,026.00
Assisted Living Facilities	Beds	386.00

Table ES 4: Calculated Parks Impact Fees

Land Use	Impact Unit	Calculated Impact Fee			
		Year 1	Year 2	Year 3	Year 4
Residential					
Single Family	Dwelling Unit	$673.95	$748.64	$823.32	$898.00
Multi-Family	Dwelling Unit	481.79	535.19	588.60	642.00

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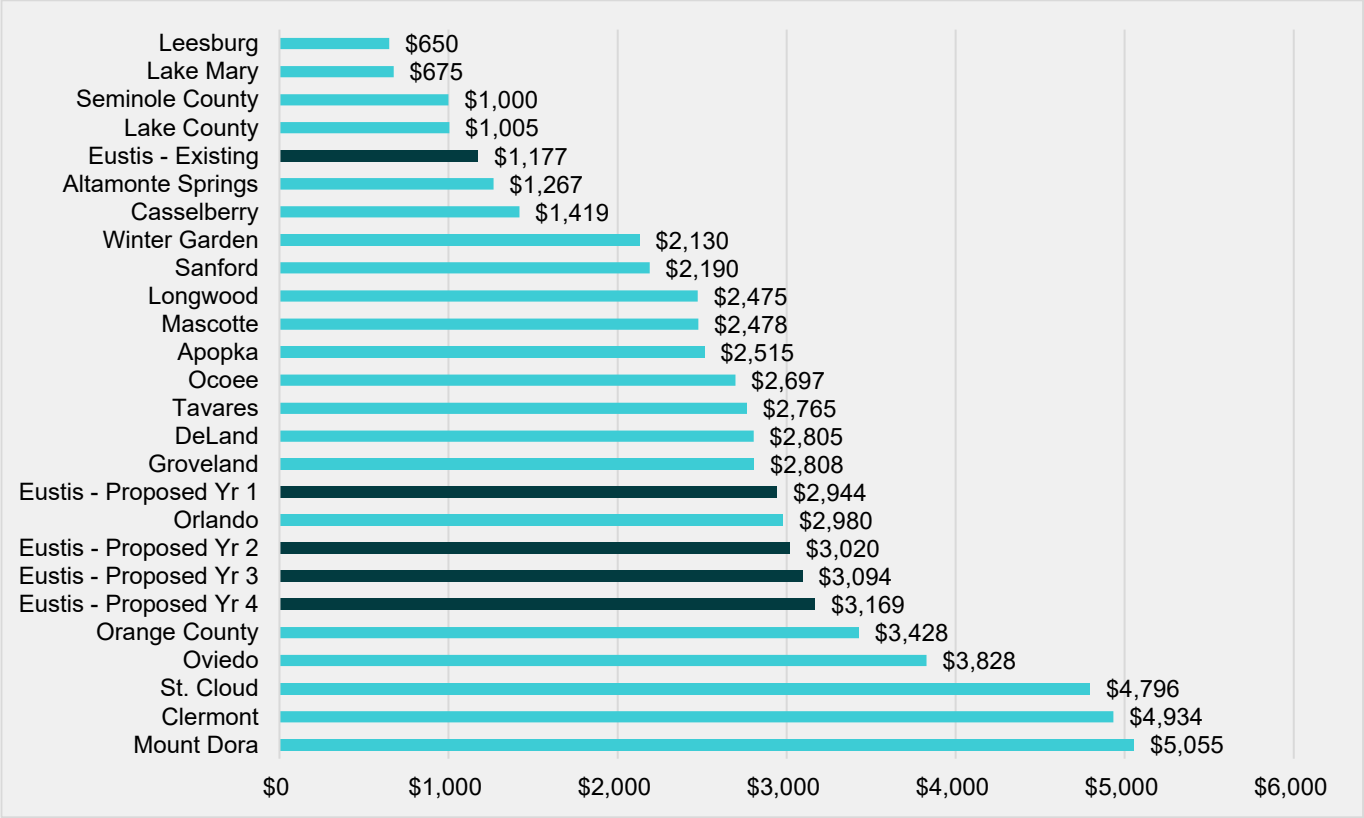
Table ES 5: Calculated Library Impact Fees

Land Use	Impact Unit	Calculated Impact Fee Year 1	Calculated Impact Fee Year 2
Residential			
Single Family	Dwelling Unit	$294.00	$295.00
Multi-Family	Dwelling Unit	207.00	207.00

A comparison of the City's existing and calculated fees with other municipalities are shown below for informational purposes:

Figure ES 1: Single Family Municipal Impact Fee Comparison



The City currently charges non-residential development based on land use per square foot for both police and fire. Exhibit 1 shows the existing non-residential land use categories. This report reviews the existing land use categories and makes suggestions on adding or removing some land use categories.

Observations and Recommendations

The following is a summary of the observations and recommendations developed by Raftelis during our investigation, analyses, and preparation of this report:

1. The imposition of impact fees must satisfy the rational nexus requirements as determined by case law. The impact fees must be reasonably related to the capital cost of providing capital facilities/equipment needed to accommodate needs attributable to new growth. The impact fees collected must be used by the City to address the capital costs related to serving new development. Based on the information made available by

the City, the calculated impact fees are designed to meet these precedents and the requirements set forth in Florida Statutes Section 163.31801.

2. The fees developed within this report reflect recovery of identified costs and the City has discretion to phase-in or otherwise adopt less than the fully calculated fees, subject to meeting all provisions of F.S. 163.31801. However, the adoption of fees less than the fully calculated rates should be applied to all land uses equally to maintain the calculations herein in correct proportion. Adopting less than the calculated rates would increase the reliance on general fund and other revenue sources to meet the demands of growth.

3. Should the City move forward with adopting the fees as calculated, with new land uses, and fee amounts that will exceed the 50% increase limitations outlined in F.S. 163.31801, all requirements of the Statute should be met including holding two publicly noticed workshops dedicated to discussing the extraordinary needs.

4. In compliance with Florida Statutes the City should continue to collect and maintain revenue collected from each type of municipal impact fee in designated sub-accounts and use such fees on those facilities designated for each purpose.

5. The City should re-evaluate its municipal impact fees by 2030 to maintain compliance with state statutes and since statutes now limit impact fee increases to no more than every four years.

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Section 1 – Introduction

Introduction

The City of Eustis (the City) is situated in central Florida northwest of Orlando. Located in Lake County, the City has a total area of approximately 13 square miles. The City provides a full range of municipal services, including police services, fire rescue services, recreation activities, and library services. Based upon recent demographic data from the Florida Housing Clearing House and discussions with staff, the City's population is estimated at 24,679 as of 2025. Based on discussions with City staff, the City is expected to experience a strong growth rate of 2.3% compounded annually through 2035. It is estimated that the City's population will be 31,009 by 2035.

Impact Fee Background

Impact fees are one-time charges established as a means to recover in whole or in part, the costs associated with infrastructure and capital equipment needed to accommodate the demands anticipated to be generated by new development. Such capital costs generally include the construction of facilities together with necessary land costs. However, recent changes to Florida Statutes governing impact fees require a minimum of a five (5) year service life and therefore the impact fee calculations herein include only assets that meet this minimum. Historically, impact fees in Florida were a result of home rule powers with the requirements associated with the development, administration, accounting and expenditure governed by case law. However, in 2006, Section 163.31801 was added to the Florida Statues, which placed specific requirements and limitations on that home rule authority. This statute has been amended several times since its initial adoption, including significant additional provisions in 2021 and 2024 such as limiting the percentage increase for a change in impact fees. Additional changes are also to take effect January 1, 2026. Exhibit 4 at the end of the report includes the full Florida impact fee statute.

Although the statute provides specific impact fee criteria, certain precedents established by case law also constitute the legal requirements associated with impact fees. Case law precedent for impact fees in Florida was originally set in the landmark Florida Supreme Court decision, Contractors and Builders Association of Pinellas County vs. City of Dunedin, Florida. In the ruling, the court identified certain conditions as necessarily present in order to have a valid impact fee. In general, the court decision addressed the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a relationship to the amount of services requested;

2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users;

3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements that are required solely due to growth. Therefore, expenses due to normal renewal and replacement of a facility (e.g., replacement of a capital asset) should be borne by all users of the facility or municipality. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility; and

4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds

collected from the impact fees should be retained in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described.

Based on the criteria provided above, the impact fees herein will: 1) include local current costs of improvements associated with the capacities needed to serve new growth; 2) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets or deficiencies in level of service attributed to existing development; and 3) not include any costs of operation and maintenance of the capital improvements and equipment.

This section provides only a general background regarding impact fees. Certain circumstances and issues regarding the interpretation of specific statutes or case law should be addressed by qualified legal counsel.

Impact Fee Methods

There are three general methods for calculating impact fees. The choice of method depends primarily on the timing of infrastructure construction (past, concurrent, or future) and service characteristics of the facility type being addressed. Each method can be used simultaneously for different cost components.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: 1) determining the cost of development-related capital improvements and 2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities within the designated service area. The following paragraphs discuss three basic methods for calculating impact fees and how those methods can be applied.

Cost Recovery (Past Improvements)
The rationale for recoupment, often called cost recovery, is that new development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which new growth will benefit. This methodology is often used for utility systems that must provide adequate capacity before new development can take place.

Incremental Expansion (Concurrent Improvements)
The incremental expansion method documents current infrastructure standards for each type of public facility, using both quantitative and qualitative measures. New development pays its proportionate share to maintain current standards. This approach assumes there is no existing infrastructure deficiency or surplus capacity. Impact fee revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments to keep pace with development.

Plan-Based Fee (Future Improvements)
The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified in a long-range facility plan or capital improvement plan and development potential is identified by a land use plan. There are two options for determining the cost per service unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in service units over the planning timeframe (marginal cost).

Hybrid Fee (Past Improvements And Future Improvements)
The hybrid method provides for a combination of the Cost Recovery and Plan-Based approaches. New development and re-development can occur throughout the entire City and may ultimately receive service from existing assets and infrastructure, or from new infrastructure based on the location of existing infrastructure and capacity available. As the City evaluates its ability to provide municipal services to new development it may

identify new facilities, or upgrades and expansions to existing facilities. Many cities operate the municipal services, such as police, fire, parks, and library, as a city-wide operation where it is not practical to identify separate service areas. As such, the Hybrid approach is used to charge new development and redevelopment based on the average cost for providing the necessary municipal facilities, between past improvement and future improvements.

City of Eustis Methodology

The hybrid fee methodology has been utilized in the development of the police, fire and rescue, parks and recreation, and library impact fee calculations as the City has made significant investments into the existing infrastructure and has plans for future investments that benefit new development.

Summary of Report

In addition to Section 1, this report has been subdivided into five (5) other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2 – Service Area and Functional Population. This section of the report provides a general discussion of the residential and non-residential land use characteristics, and development of functional population estimates for both existing and future development.

Section 3 – Police Services Impact Fee. This section includes the calculation of the calculated impact fee for the capital requirements associated with providing police services, the methodology for the calculated fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 4 – Fire/Rescue Impact Fee. This section discusses the calculation of the calculated impact fee for the capital requirements associated with providing fire/rescue services, the methodology for the calculated fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 5 – Parks and Recreation Impact Fee. This section discusses the development of the calculated impact fee for the capital requirements associated with providing parks and recreation, the methodology for the calculated fees, assumptions and other factors associated with the fee determination. Parks and recreation impact fees apply only to residential development.

Section 6 – Library Impact Fee. This section includes the calculation of the calculated impact fee for the capital requirements associated with providing library services, the methodology for the calculated fees, assumptions and other factors associated with the fee determination. Library impact fees apply only to residential development.

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Section 2 – Service Area and Functional Population

General

This section provides a general discussion of the current service area, population, and functional population factors.

Population and Development Forecast

Since impact fees are designed to recover the proportionate cost of new facilities attributed to growth, it is necessary to identify the existing population and future growth projections. Based upon recent demographic data published by the Florida Housing Data Clearing House (FHDC), the City's population is estimated at 24,679 as of 2025. Based on current development plans provided by City staff, the City is expected to experience strong growth through 2035. It is estimated that the population will be 31,009 by 2035, representing an average growth rate of 2.3% compounded annually over the next ten-years.

Property data, which was obtained from the Lake County Property Appraiser and provides details on the number of parcels and square feet by land-use within City limits, was used in conjunction with five-year historic housing characteristics obtained from the U.S. Census Bureau. In total, there are an estimated 8,951 residential dwelling units (including single family and multi-family) developed in the City along with approximately 3,215,164 square feet (SF) of non-residential building space. Based on the 8,951 residential dwelling units estimated from the property appraiser along with the Census data and the 2025 population estimate of 24,679, there are on average 2.76 persons per residential dwelling unit (PPDU), with single family homes having 2.98 PPDU, and multi-family having 2.08 PPDU.

Functional Population Parameters

A goal of the impact fee study is to assign the capital costs associated with each service provided to new development. Two primary methods of allocating costs include 1) actual service calls based on historical records; and 2) population figures weighted and adjusted for time spent at various land uses based on traffic and other data, often referred to as "functional population". This study uses the functional population method that allocates costs using population figures weighted and adjusted for time spent at various land uses based on traffic and other data. The functional population analysis typically relies on trip data obtained through survey sources. Trip data is readily available from sources such as the Institute of Transportation Engineers (ITE) and is widely accepted for the purpose of identifying functional population by land use. This study uses the 11th Edition ITE trip generation manual. The trip data is applied to each land use along with other demographic data to establish a functional population by land use. The trip data is applied to each land use along with other demographic data to establish a functional population by land use. Functional population measures the number of persons at a particular location measured over a 24-hour period. For example, for single family residential a typical functional population would reflect a person at home 100 hours per week (e.g. 10-14 hours per day during weekdays and 20 -30 hours during the weekend). Based on 168 hours per week, this equates to 60% occupancy or 0.6 functional population per resident. Applying this factor to the average household size throughout the City of 2.76 persons equates to 1.66 functional population per residential unit. For impact fee application purposes, the City currently charges single family detached, single family attached, multi-family, and mobile homes a fee per unit. Based on a review of the U.S. Census data, it is recommended this fee application methodology be modified and updated. It is recommended to eliminate the separate single family attached fee and mobile home fee and incorporate them with the single family detached fee into a general single

family classification. Table 1 summarizes the existing single family and multi-family residential functional population with details shown in Exhibit 1.

Table 1: Residential Functional Population

Housing Type	2025 Population [1]	2025 Housing Units [2]	Average Housing Unit Size	Occupancy Factor [3]	Functional Population/Unit	2025 Functional Population
		(a)	(b)	(c)	(b) x (c) = (d)	(a) x (d)
Single Family	20,106	6,756	2.98	60.0%	1.79	12,093
Multi-Family	4,573	2,195	2.08	60.0%	1.25	2,744
Total	24,679	8,951	2.76	60.0%	1.66	14,837

[1] Population comes from the 2025 FHDC estimates. The breakout between single family and multi-family is based on the Census Bureau Table B25032 5-Year Tenure by Units in Structure for years 2019 – 2023 and Census Bureau Table B25033 5-Year Total Population in Occupied Housing Units by Tenure by Units in Structure for years 2019 – 2023.
[2] 2025 housing units estimated using the Lake County Property Appraiser data as obtained in August 2025.
[3] Amount assumes 100 hours spent at home out of a 168-hour week.

For non-residential land uses, the functional population is determined through the process of applying the following attributes to each land use, typically measured per 1,000 square feet (i.e., per unit): 1) trips per unit and employees staffed per unit; 2) trip end adjustment; 3) hours worked by employees; 4) occupants per trip; 5) number of visitors, visitor hours, and visitor hours per week. Trip and employee data are primarily obtained from the ITE manual (11th Edition, 2021), and visitors and other data is obtained from sources including the 2022 National Household Travel Survey (U.S. Department of Transportation). The City currently charges impact fees to non-residential development for police and fire services based on forty-three (43) land-use distinctions as detailed in Exhibit 1. It is recommended that the City reduce the existing non-residential land uses to the calculated eight (8) land uses as shown in Table 2.

Table 2: Non-Residential Functional Population

Land Use	Building SF	2025 Functional Population
Industrial/Warehousing	446,000	46
Hotel/Motel/Inn	4,832	37
Church/Institutional	508,769	96
Hospital	213,466	444
Office Building	270,949	239
Retail	1,511,812	3,320
Restaurant/Bar/Lounge	136,763	758
Assisted Living Facilities	122,573	298
Total	3,215,164	5,238

At the end of this section there is a general description of each land use and examples of what types of developments would be recognized in each category.

Since impact fees are designed to recover the proportionate cost of new facilities attributed to growth, it is necessary to identify the existing and future development. The table below summarizes the expected residential growth in the City by year 2035, which will serve as the primary basis for cost allocations, future functional population, and impact fee levels.

Table 3: Residential Functional Population Growth

Housing Type	2025 Functional Population [1]	Functional Population / Unit [1]	2035 Households [2]	2035 Functional Population
Single Family	12,093	1.79	8,489	15,195
Multi-Family	2,744	1.25	2,758	3,448
Total	14,837	1.66	11,247	18,643

[1] Amounts as shown in Table 1.
[2] Growth in household estimated using current development plans provided by the City.

As seen above, the single family residential functional population increased by 3,102 from 12,093 to 15,195 and the multi-family residential functional population increased by 704 from 2,744 to 3,448 by 2035.

Table 4: Non-Residential Functional Population Growth

Year	Building Square Feet [1]	Functional Population [2]
2025	3,215,164	5,238
2035	4,216,795	6,870

[1] Growth in non-residential square footage is based on the same annual growth rate as applied to residential development.
[2] Functional population as detailed in Exhibit 3.

As shown above, the 2025 non-residential functional population is 5,148 and is forecast to grow by 1,632 to 6,870 by 2035. The projected 2035 building square foot additions is based on the same growth rate as used for residential development.

The following summarizes the existing and projected functional population:

Table 5: Summary of Functional Population

Land Use	2025 Functional Population	2035 Functional Population
Residential	14,837	18,643
Non-Residential	5,238	6,870
Total	20,075	25,513

The functional population assumptions used from ITE are representative of national averages. In order to localize the functional population estimates, the data is weighted using the 2022 Inflow/Outflow Report from the US Census that is specific to the City. The 2022 version of this report is the most current information available at the time of this study. The Census inflow/outflow report shows how many residents work inside and outside of the City daily as well as how many non-residents work inside the City.

According to the Inflow/Outflow Report, there are 10,493 residents from the City in the workforce. Of those, 871 work within the City and the other 9,622 work outside of the City. Using an estimated 2022 population of 23,595 from The University of Florida Bureau of Economic and Business Research (BEBR), it can be assumed that 13,102 residents are not working. It is assumed that a resident not working would spend 20 hours at home and that residents working would spend 14 hours at home. This would give a total of 408,942 residential hours (hours spent at home).

Table 6: Functional Population Weighting Residential Hours

Description	Population	Demand Hours/Day	Person Hours
	(a)	*(b)*	*(c) = (a) x (b)*
2022 Population [1]	23,595		
Residential			
Residents Not Working [2]	13,102	20	262,040
Residential Work Force			
Works Inside City [3]	871	14	12,194
Works Outside City [3]	9,622	14	134,708
Total Residential Hours			408,942
Residential Share of Person Hours			**77.4%**
Non-Residential			
Residents Not Working [2]	13,102	4	52,408
Jobs Located in City			
Residents Working in City [3]	871	10	8,710
Non-resident Workers (inflow commuters) [3]	5,852	10	58,520
Total Non-Resident Hours			119,638
Non-Residential Share of Person Hours			**22.6%**
Total Person Hours Within the City			528,580

[1] Population based on 2022 population estimates published by BEBR.
[2] Amount derived from subtracting the Residential Work Force from the 2022 population.
[3] Amount comes from US Census 2022 Inflow/Outflow Count for All Jobs Report.

As shown on the table above, Residential Hours account for 77.4% (408,942 / 528,580) of total daily hours spent within the City and the Non-Residential Hours accounts for 22.6% (119,638 / 528,580). These percentages are used to allocate the capital costs for police and fire impact fee calculations between residential and non-residential development for cost recovery purposes.

Some of the capital projects considered in this study are anticipated to serve growth beyond the next ten years. Assuming that the City will experience a similar amount of growth between the years of 2035 to 2045, it is anticipated that the City's population will be 37,340 by 2045. This would represent a growth in population of 6,330 beyond the 2035 population of 31,009. Using the population estimates at 2025, 2035, and 2045, approximately 17% (6,330 / 37,340) of the 2045 population would be added between 2035 and 2045. Using this amount of 20.0%, as rounded up slightly to maintain a conservative approach, a portion of the relevant capital projects are allocated to future population growth beyond 2035.

Below is a list of the residential and non-residential land uses and general descriptions:

- Single Family – Generally includes single family detached housing, town houses, duplexes, and residential buildings with less than five (5) dwelling units and mobile home units.
- Multi-Family – This land use includes residential buildings with five (5) or more dwelling units.
- Industrial / Warehousing (ITE 150) – Food processing facilities, commercial bakeries, medical equipment and supply, plastic products, rubber products, textile products, metal fabricated products,

wood products, pharmaceutical and medicine products, storage facilities, warehousing, wholesale trade, etc.

- Hotel / Motel / Inn (ITE 310) – Places of lodging including hotels and motels of various sizes, amenities, and offerings.
- Church / Institutional (ITE 560) – Generally includes religious institutions, schools, daycares, and medical facilities.
- Hospital (ITE 610) – An institution with medical or surgical care and overnight accommodations.
- Office (ITE 710) – Business or professional officers, call centers, bank and financial offices, counseling offices, medical or dental offices, real estate businesses, investigative services, call centers, etc.
- Retail / Commercial (ITE 820) – Generally includes all types of retail establishments such as shopping centers, stand-alone stores, grocery stores, department stores, banks, auto repair shops, and similar stores.
- Restaurant / Bar / Lounge (ITE 932) – This land use includes various types of restaurants and dining establishments such as fast food restaurants, casual dining, fine dining, coffee shops, and fast casual dining.
- Assisted Living Facilities – Generally consists of assisted living facilities including senior adult housing, congregate care facilities, nursing homes, and similar land uses.

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Section 3 – Police Impact Fee

Introduction

The City maintains a Police Department (Police Department) to provide law enforcement services and ensure the safety and well-being of the community and residents of the City. The Police Department currently staffs 46.0 sworn officers, including the police chief, and 13.0 civilian support positions to serve the City's existing population of 24,679.

As the City continues to grow, the demand for law enforcement services will increase, causing a need for additional sworn officers and vehicles. While actual staffing levels will be determined annually based on the number of calls and other level of service benchmarks, this analysis assumes that as development occurs, the number of officers will grow proportionately. This section provides an analysis for the City's consideration regarding the design of a police impact fee based on the costs to meet demands from growth.

Existing Impact Fees

The City currently charges police impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City's existing fees are distinguished between residential and non-residential with four (4) residential land uses and forty-three (43) non-residential land uses identified. The Table below illustrates the fees charged for residential by type of development. Exhibit 1 at the end of this report includes a list of all existing non-residential land use categories.

Table 7: Existing Police Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$137.98
Single Family Attached	Dwelling Unit	105.16
Multi-Family	Dwelling Unit	98.64
Mobile Home	Dwelling Unit	90.03

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Existing Resources and Level of Service

As mentioned previously, the City currently has 46 sworn officers along with 13 necessary support personnel. The staffing is as follows:

Table 8: Current Sworn Officer Staffing

Position	Staffing
Sworn Officers	
Chief of Police	1.0
Captain	2.0
Lieutenant	1.0
Sergeant	6.0
Corporal	4.0
Senior Police Officer	10.0
Police Officer	21.0
Part-Time Officer	1.0
Total Sworn Officers	46.0
Total Civilian	13.0
Total Police Personnel	59.0

The City's Police Department consists of 59.0 full-time equivalent (FTE) positions. With 45 full time police personnel after excluding the police chief and civilian staff, the current level of staffing achieves a Level of Service (LOS) of 1.82 officers per 1,000 population within the City's limits based on the 2025 population of 24,679. Additionally, since the impact fee methodology is based on functional population, the calculated LOS is 2.24 officers per 1,000 functional population based on the existing 20,075 functional population. While the police staffing uses a much more complex methodology based on demand, types of calls, large events and gatherings, growth expectations, area densities, types of developments, etc. the LOS is used for impact fee purposes to identify equitable allocations of the capital assets between existing and future development. The calculated impact fee will be designed to maintain the ratio of 2.24 officers per 1,000 functional population. Therefore, based on the projected 2035 functional population of 25,513, an additional 12.19 officers would be added over the next ten years. The table below illustrates the total need for police officers and the LOS achieved.

Table 9: Existing and Projected Sworn Officers

		Projected Through 2035	
Description	Existing	Additional	Total
Officers	45.00	12.19	57.19
Functional Population	20,075	5,438	25,513
LOS Achieved (Personnel per 1,000 FP)	2.24	2.24	2.24

Incremental Costs

Costs related to growth in the police force typically include a combination of equipping new officers with vehicles and providing the necessary facilities such as police stations. Since eligible impact fees costs are limited to capital items, certain costs are excluded from the impact fee analysis including other initial investments required such as field equipment and protective gear as well as ongoing operating and maintenance costs (salaries and benefits, etc.). Items included in the impact fee calculation have a minimum of a five-year life and are not replaced frequently.

The City must provide vehicles for existing and new officers. It is assumed that for each additional officer hired, 1.10 vehicles would be needed in order to keep an appropriate number of spare vehicles to service the Police Department. The City currently maintains a ratio of 1.56 vehicles per officer, which is higher than the 1.10 used for the purposes of calculating the future needs. The value of new fully equipped vehicles is based on the current acquisition cost of $57,000, as provided by the Police Department, and escalated annually by a five-year average of the Engineering News-Record (ENR) index. The value of the existing vehicles is based on the original purchase cost. The original cost of the existing vehicles is estimated at $2,641,000. The cost of providing vehicles to new officers is identified on the following table.

Table 10: Cost of Vehicles for New Officers

Year	Additional Officers Added	Additional Vehicles Added [1]	Vehicle Purchase Cost [2]	Total Vehicle Costs [3]
2025	1.22	1.34	$57,000	$76,380
2026	1.22	1.34	59,200	79,330
2027	1.22	1.34	61,400	82,280
2028	1.22	1.34	63,700	85,360
2029	1.22	1.34	66,100	88,570
2030	1.22	1.34	68,600	91,920
2031	1.22	1.34	71,200	95,410
2032	1.22	1.34	73,900	99,030
2033	1.22	1.34	76,700	102,780
2034	1.22	1.34	79,600	106,660
2035	1.22	1.34	82,600	110,680
Total	12.19	13.41		$1,018,400

[1] Amounts are reflective of the additional officers added multiplied by the vehicles per officer ratio of 1.10.
[2] Costs are escalated using a five-year average rate of change of the ENR index of 3.79%.
[3] Amounts shown are rounded to the nearest ten dollars.

As shown above, the total cost of additional vehicles over the next ten years is estimated at $1,018,400.

In addition to vehicles, the Police Department is responsible for providing adequate building space to house the officers and support staff. The original cost of the Police Department's facilities, including the land value, is $1,359,000. To meet the demands of growth, the City's Police Department has identified the need for additional space. The City has plans to build a joint public safety complex with the Fire Department in FY 2028. The total cost of the public safety complex, after escalating based on the five-year average rate of change of the ENR index, is $15,989,200. The plan is to split the 38,000 square foot facility evenly between the two departments. The Police's Departments portion of cost for the new facility is $7,994,600.

The public safety complex is anticipated to serve growth beyond 2035; therefore, a portion of the costs associated with the station have been allocated to future growth and excluded from the police impact fee calculation. As discussed in Section 2, it is estimated that 20.0% of the total population in 2045 will materialize between 2035 and 2045. As a result, 20.0% or $1,598,900 of the police's portion of the public facility complex cost have been allocated to future growth beyond 2035, which leaves an includable cost of $6,395,700.

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Below is a summary of the costs used to calculate the police impact fee.

Table 11: Total Police Capital Costs

Description	Amount
Existing Vehicles	$2,641,000
Additional Vehicles	1,018,400
Existing Facilities and Land [1]	0
Future Investments	6,395,700
Total	$10,055,100

[1] Cost of existing police facility was excluded from the fee calculation as it is assumed that the public safety complex will replace the existing police station.

Impact Fee Development

In order to develop the impact fees, it is necessary to calculate the cost per functional unit. First, the total capital costs are allocated between residential and non-residential using the functional population estimates in Section 2 (Table 6).

Table 12: Allocated Police Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs [1]	Non-residential Capital Costs [1]
Capital Costs	$10,055,100	77.4%	22.6%	$7,779,200	$2,275,900

[1] Amounts rounded to nearest hundred dollars.

The allocated capital costs are divided by the functional population as identified in Section 2 to get a fee per functional population. Then, the residential amounts are translated back into fee per dwelling unit based on the land-use type.

Table 13: Police Residential Impact Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$7,779,200	$2,275,900
2035 Functional Population	18,643	6,870
Fee per Functional Population [1]	$417.27	$331.28
Single Family FP per Unit	1.79	
Calculated Single Family Impact Fee per Unit	$746.92	
Single Family Impact Fee per Unit	$746.00	
Multi-Family FP per Unit	1.25	
Calculated Multi-Family Impact Fee per Unit	$521.59	
Multi-Family Impact Fee per Unit	$521.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee, as shown on Table 14.

As shown on the table above, the maximum supportable impact fees for a single family and multi-family per unit are $746.00 and $521.00 respectively. The calculated single family impact fee of $746.00 represents an

increase of $608.02 or 440.7% from the existing fee of $137.98 and the calculated multi-family residential impact fee of $521.00 represents an increase of $422.36 or 428.2% from the existing fee of $98.64.

In addition to the residential impact fees, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated police impact fee, the rate per unit of development for each land use was developed and provided on the table below.

Table 14: Non-Residential Police Impact Fees

Description	Impact Unit	FP Factor	Impact Fee
Industrial/Warehousing	1,000 Sq Ft	0.10	$34.00
Hotel/Motel/Inn	Rooms	0.59	194.00
Church / Institutional	1,000 Sq Ft	0.19	62.00
Hospital	1,000 Sq Ft	2.08	689.00
Office Building	1,000 Sq Ft	0.88	292.00
Retail	1,000 Sq Ft	2.20	727.00
Restaurant/Bar/Lounge	1,000 Sq Ft	5.54	1,836.00
Assisted Living Facilities	Beds	0.71	234.00

To meet the City's needs in terms of providing the necessary police-related capital improvements, including expanding the existing facilities and purchasing additional vehicles as required by growth, the City should increase the fees to the maximum calculated amount as demonstrated in the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including elevated population growth, recent large inflationary cost increases, and additional capital improvements based on expected population growth. Under the existing police impact fees new development over the next ten years would pay around $668,000 and under the calculated impact fees growth would pay around $2,128,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately $1,460,000 resulting in a funding shortfall to provide necessary improvements related to new growth. To provide additional context regarding the share of costs apportioned between future development and existing residents, the total future capital costs anticipated and included in this study are $7,414,100, as compared to the anticipated impact fee collections of $2,128,000. This means that the City will fund approximately $5,286,100 or 71% of these upcoming projects from other funding sources. Additionally, due to the magnitude of these projects it is likely the City will incur loans and interest costs which have not been factored into this impact fee calculation.

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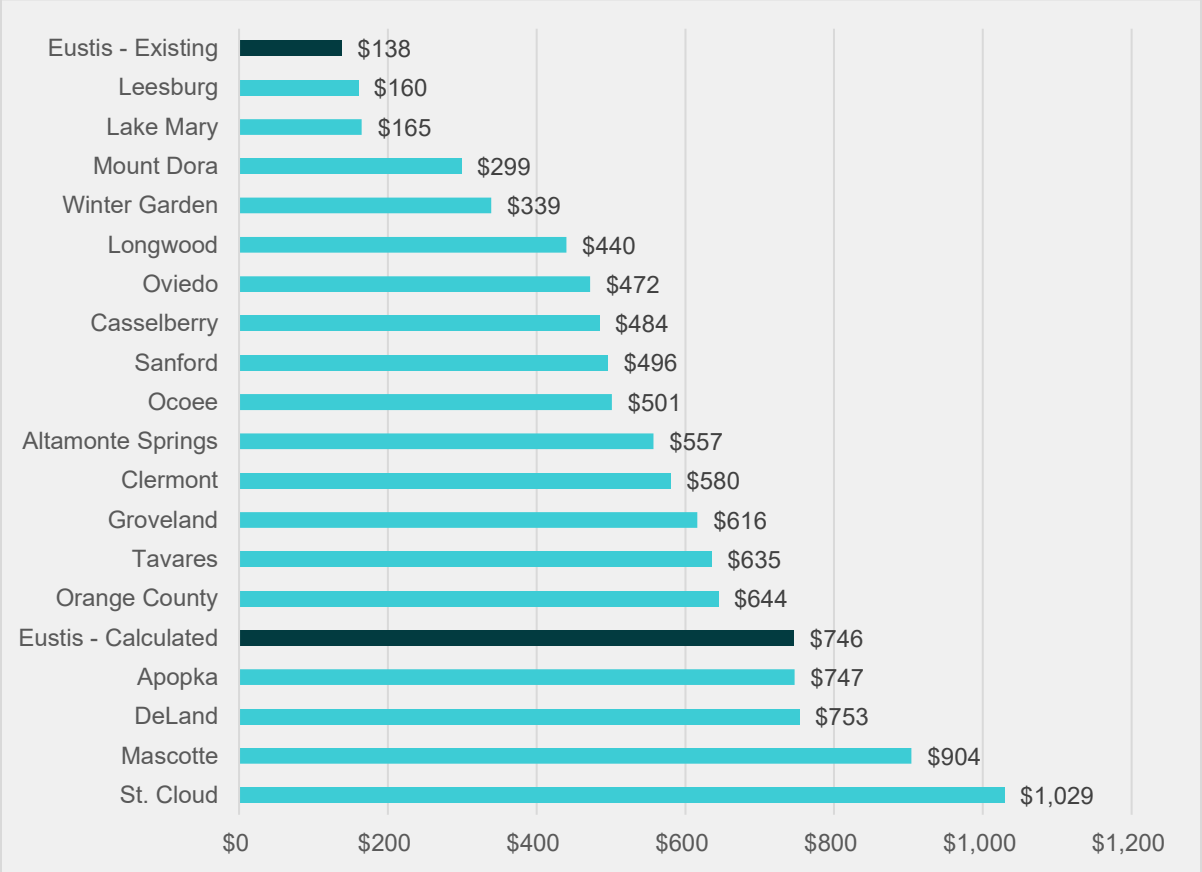
Police Impact Fee Comparisons

The following figure compares the City's existing and calculated police impact fees for residential land uses with those imposed in other nearby communities.

Figure 1: Police Impact Fee Comparison per Single Family Residential Unit



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Section 4 – Fire Impact Fee

Introduction

The City's Fire Department (Fire Department) is responsible for responding to all fire and medical emergencies within the City and its surrounding areas. Currently, the Fire Department is comprised of 32.0 total full-time equivalent (FTE) employees, including 3.0 administrative positions.

The Fire Department is guided by standards published by the National Fire Protection Association (NFPA) in assessing its level of service needs. The Fire Department's primary intent is to maintain staffing levels to be able to respond to service calls within a specified time period to all developed areas within the City limits.

As the residential and commercial development within the City increases, the potential demand for fire safety services may also increase causing a need for additional fire personnel, equipment, and vehicles. This section provides an analysis for the City's consideration regarding the design of a fire impact fee based on the costs to meet demands from growth. The location of growth, in relation to existing fire stations, is also a very important consideration for the Fire Department when planning for service response times and locations for new fire stations.

Existing Impact Fees

The City currently charges fire impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City's existing fees are distinguished between residential and non-residential with four (4) residential land uses and forty-three (43) non-residential land uses identified. The Table below illustrates the fees charged for residential by type of development. Exhibit 1 at the end of this report includes a list of all existing non-residential land use categories.

Table 15: Existing Fire Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$146.72
Single Family Attached	Dwelling Unit	111.82
Multi-Family	Dwelling Unit	104.88
Mobile Home	Dwelling Unit	95.73

Department Costs

Costs related to the growth in the Fire Department typically include a combination of providing the necessary apparatus and facilities. Since eligible impact fees costs are limited to capital items, certain costs are excluded from the impact fee analysis. The excluded costs are items such as uniforms, radios, and helmets. Items included in the impact fee calculation have a minimum of a five-year life.

The City's fixed asset listing as of September 31, 2024, indicates that the Fire Department currently owns and operates four (4) apparatus including an aerial truck and three (3) pumper trucks along with several support vehicles. The following table shows the original cost of the fire department's existing apparatus:

Table 16: Existing Fire Apparatus and Vehicles

Description	Total Amount [1]	Adjusted Amount	Total Adjusted
2024 Pierce Aerial Fire Truck [1]	$1,376,500	($1,376,500)	$0
2019 Pierce Fire Truck	799,400	0	799,400
2017 Pierce Fire Engine Pumper	438,500	0	438,500
2015 Pierce Pumper	403,800	0	403,800
Support Vehicles	599,900	0	599,900
Total	$3,618,100	($1,376,500)	$2,241,600

[1] This vehicle was purchased using American Rescue Plan Act (ARPA) funds, which are being treated similar to grants, and as such has been excluded from the analysis.

The Fire Department currently has two fire stations within the City: Fire Station 22 and Station 23 with a total original cost of $1,053,100. In order to continue to keep response times within target, the City plans on adding two new fire stations within the next ten years: one to the north and one to the southeast. The second planned station would be part of a public safety complex shared with the Police Department. As discussed in Section 3, the total cost of the public safety complex is $15,989,200 with the fire portion being half or $7,994,600.

The public safety complex and the new fire station are anticipated to serve growth beyond 2035; therefore, a portion of the costs associated with the station and apparatus have been allocated to future growth and excluded from the fire impact fee calculation. As discussed in Section 2, it is estimated that 20.0% of the total population in 2045 will materialize between 2035 and 2045. As a result, 20.0% or $1,598,920 of the fire portion of the public facility complex cost have been allocated to future growth beyond 2035, which leaves an includable cost of $6,395,680.

Additionally, the City has plans to purchase several apparatus for the stations including four fire engines and various vehicle refurbishments.

The total costs associated with the additional facilities and vehicles are shown on the table below.

Table 17: Future Fire Facilities and Apparatus

Description	Total Amount	Includable Amount
Administrative Building [1]	$390,000	$195,000
Engine Purchases [2]	2,594,100	2,594,100
Command Vehicle [3]	80,000	41,055
Fire Station 3	3,250,000	3,250,000
Public Safety Building [4]	7,994,600	6,395,680
Apparatus for Public Safety Building [4]	1,000,000	800,000
Total	$15,308,700	$13,275,835

[1] City plans on moving the existing fire administrative staff out of station 22 and into a separate building. 50% of the building costs have been excluded from the fee calculation to account for the replacement of the existing administrative facility.
[2] Includes the purchase of a stock truck and two new fire apparatus.
[3] This project includes the upgrade of the existing command vehicle, a 2015 Chevy Taho. The existing value of the 2015 Taho has been subtracted from the new vehicle cost.
[4] 20% of the project is adjusted out to account for growth beyond 2035.

The table below summarizes all of the costs included in the impact fee calculation.

Table 18: Fire Capital Costs

Description	Amount [1]
Existing Vehicles	$2,241,600
Existing Facilities and Land	1,053,100
Future Investments	13,275,800
Total Capital Costs	$16,570,500

[1] Amounts are rounded to the nearest hundred dollars.

Impact Fee Development

In order to develop the impact fees, it is necessary to calculate the cost per functional unit. First, the total capital costs are allocated between residential and non-residential using the functional population estimates in Section 2 (Table 6).

Table 19: Allocated Fire Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs [1]	Non-residential Capital Costs [1]
Capital Costs	$16,570,500	77.37%	22.63%	$12,820,000	$3,750,500

[1] Amounts rounded to nearest hundred dollars.

The allocated capital costs are divided by the functional population to get a fee per functional population. Then, these amounts are translated back into a cost per dwelling unit for single family and multi-family residential purposes using the functional population factors of 1.79 and 1.25 respectively per dwelling unit as identified in Section 2.

Table 20: Residential Fire Impact Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$12,820,000	$3,750,500
2035 Functional Population	18,643	6,870
Fee per Functional Population [1]	$687.66	$545.92
Single Family FP per Unit	1.79	
Calculated Single Family Impact Fee per Unit	$1,230.91	
Single Family Impact Fee per Unit	$1,230.00	
Multi-Family FP per Unit	1.25	
Calculated Multi-Family Impact Fee per Unit	$859.57	
Multi-Family Impact Fee per Unit	$859.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee as shown on Table 21.

It is recommended that the City implement slightly rounded impact fees of $1,230.00 for single family residential units and $859.00 for multi-family residential units based on the analysis discussed above. The

existing fire impact fee for single family per dwelling unit is $146.72 and the existing fee for multi-family is $104.88 per dwelling unit. The single family residential fee of $1,230.00 represents a $1,083.28 or 738.3% increase and the multi-family fee of $859.00 represents an increase of $754.12 or 719.0%.

In addition to the residential impact fee, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated fire impact fee, the rate per unit of development for each land use is developed and provided on the table below.

Table 21: Non-Residential Fire Impact Fees

Description	Impact Unit	FP Factor	Impact Fee
Industrial/Warehousing	1,000 Sq Ft	0.104	$57.00
Hotel/Motel/Inn	Rooms	0.585	320.00
Church / Institutional	1,000 Sq Ft	0.188	103.00
Hospital	1,000 Sq Ft	2.080	1,135.00
Office Building	1,000 Sq Ft	0.882	482.00
Retail	1,000 Sq Ft	2.196	1,199.00
Restaurant/Bar/Lounge	1,000 Sq Ft	5.542	3,026.00
Assisted Living Facilities	Beds	0.707	386.00

To meet the City's needs in terms of providing the necessary fire-related capital improvements, including expanding the existing facilities purchasing additional apparatus as required by growth, the City should increase the fees to the maximum calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent large inflationary cost increases, additional capital improvements based on population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. Under the existing fire impact fees new development over the next ten years would pay around $710,000 and under the calculated impact fees growth would pay around $3,507,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately $2,797,000 resulting in a funding shortfall to provide necessary improvements related to new growth. To provide additional context regarding the share of costs apportioned between future development and existing residents, the total future capital costs anticipated and included in this study are $13,275,800, as compared to the anticipated impact fee collections of $3,507,000. This means that the City will fund approximately $9,768,800 or 74% of these upcoming projects from other funding sources. Additionally, due to the magnitude of these projects it is likely the City will incur loans and interest costs which have not been factored into this impact fee calculation.

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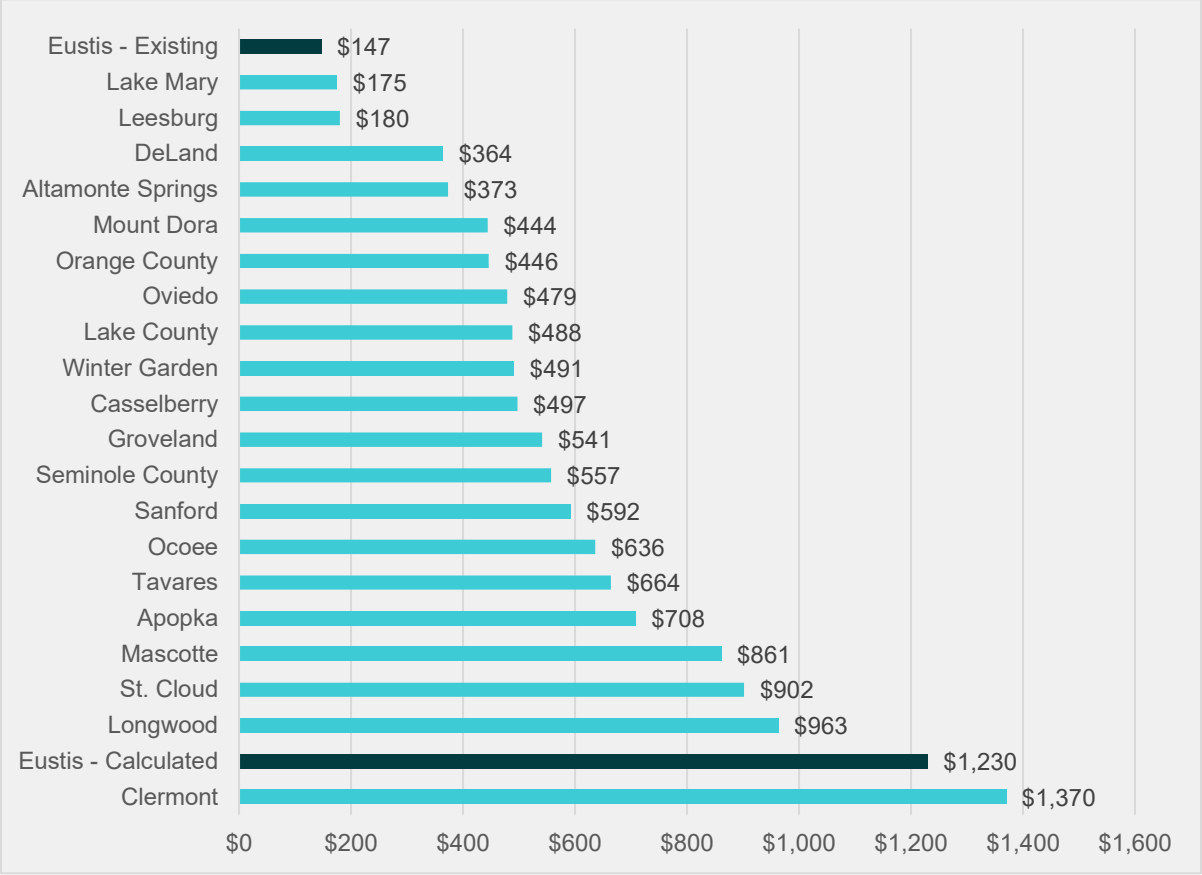
Fire Impact Fee Comparisons

The following figure compares the City's existing and calculated fire impact fees for residential land uses with those imposed in other nearby communities.

Figure 2: Fire Impact Fee Comparison per Single Family Residential Unit



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Section 5 – Parks and Recreation Impact Fee

Introduction

The City owns and maintains parks and recreation facilities for the use and benefit of its residents and visitors. As the City grows, additional facilities along with improvements to existing recreation amenities are necessary. This section provides an analysis for the City's updated parks and recreation impact fee based on the costs to meet demands from growth. This section relies on growth in residential population/development only.

Existing Impact Fees

The City currently charges a parks and recreation impact fee to be used for the expansion of parks and recreation related services that may be necessitated by growth. These fees are charged based on residential land use. The following table provides the existing parks and recreation impact fees charged to new residential development:

Table 22: Existing Parks and Recreation Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$146.72
Single Family Attached	Dwelling Unit	111.82
Multi-Family	Dwelling Unit	104.88
Mobile Home	Dwelling Unit	95.73

Existing Recreational Facilities

City staff provided a parks inventory that indicates that the City currently has twelve existing parks and various recreation facilities encompassing approximately 139.87 acres. To determine the value of existing facilities that are available for use by existing and future residents, the City provided a copy of all the fixed assets assigned to the parks and recreation department as of September 30th, 2024. Each asset was reviewed and determined to be eligible for impact fees or not using several criteria including the life of the asset (minimum of 5-years), the park the asset is located at and whether that park is available for public use, and whether or not the asset is fully depreciated. For the eligible improvements, the original cost of the asset was used and in total the City has invested $11,068,730 into the existing parks and recreation facilities.

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The table below summarizes the City's existing park facilities.

Table 23: Existing Parks

Description	Acres
Carver Park	18.23
Carver Park Annex	6.44
Cardinal Cove	9.47
Elizabeth Circle Park	0.72
Liberty Park	1.77
Selleen Tot Lot	0.34
Palmetto Point Park	79.22
Pendleton Park	1.86
Sunset Island Park	12.52
Gnann-Thompson Dog Park	1.80
Bennett Park	2.18
Ferran Park	5.32
Carver Park	139.87

Level of service (LOS) for parks and recreational services is typically measured in terms of recreational acreage available per 1,000 population. This figure indicates whether the City has a sufficient amount of recreational acreage to serve its current residents. The City's Comprehensive Plan 2040 outlines the existing LOS at 4.60 acres per 1,000 permanent residents. With a current population of 24,679, the LOS provided to existing residents is 5.67 acres per 1,000 population, based on the 139.87 acres. The projected increase in City population to 31,009 by 2035 will reduce the LOS to 4.51 acres per 1,000 population, assuming no additional land for parks is acquired over the next ten-years. While the City is meeting the targeted LOS for acreage, there are growing demands from future development for additional improvements to the existing park land.

Growth-Related Capital Improvements

The City has provided a Capital Improvement Plan (CIP) that identifies a range of projects including expansion, upgrade, and replacement of park land and facilities. This CIP has been reviewed with staff and updated based on the most current information available. All projects associated with replacement or refurbishment of existing facilities have been excluded from the impact fee calculations to maintain a conservative approach. The projects identified as growth related and therefore eligible for impact fee funding, along with the cost and a description are included below.

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Table 24: Park and Recreation Future Capital Costs

Description	Amount
Women's Club Basement Expansion	$100,000
Women's Club Courtyard Upgrade	70,000
Aquatics Center Splash Pad	50,000
Dog Park Improvements	50,000
Ferran Park Bandshell Upgrades	125,000
Pendelton Park Playground Equipment	150,000
Bennett Park Playground Equip	155,000
Cardinal Cove Bathroom	230,000
Master Plan	200,000
Service Center Improvements	100,000
Facility Improvements	40,000
Racquet/Tennis Court Improvements	46,000
Carver Park Equipment/Improvements	195,000
Garden Room Improvements	81,500
Splash Pad	30,000
Playground Improvements	265,000
Sunset Island Improvements	110,000
Total	$1,997,500

Calculated Parks and Recreation Impact Fees

As mentioned previously, approximately $11.1 million has been invested in the existing park facilities and an additional $2.0 million is planned to be invested over the next several years. Since both existing and future investments in the parks department benefit both existing and future residents, the total amount invested is divided by the 2035 projected population of 31,009. The table below provides the parks and recreation impact fee calculation:

Table 25: Parks and Recreation Impact Fee Calculation

Description	Amount
Existing Improvements and Facilities	$11,068,730
Future Investments	1,997,500
Total Cost Basis to Recover	$13,066,230
2035 Population	31,009
Fee per Population	$421.36
Single Family Persons per Unit	2.98
Calculated Single Family Impact Fee per Unit	$1,253.98
Single Family Impact Fee per Unit	$1,253.00
Multi-Family Persons per Unit	2.08
Calculated Multi-Family Impact Fee per Unit	$877.70
Multi-Family Impact Fee per Unit	$877.00

The maximum supportable parks impact fees for a single family and multi-family dwelling unit are $1,253.00 and $877.00. The existing parks and recreation impact fee per dwelling unit is $599.27 for single family and $428.38 for multi-family. The calculated single family impact fee of $1,253.00 represents a $653.73 increase

from the existing fee level or 109.1% and the calculated multi-family impact fee of $877.00 represents an increase of $448.62 or 104.7%.

As discussed in Section 1, the Florida Impact Fee Act (F.S. 163.31801 section (6)) places certain limitations on increasing impact fees, outside of extraordinary circumstances. Through a review of the City's capital improvement plan and discussion with staff, it does not appear that there is currently an extraordinary need to increase the parks impact fee even though the calculated fee increase is greater than 50% of the existing fee. It is recommended that the City phase in the maximum increase of 50% over the next four years as demonstrated on the table below:

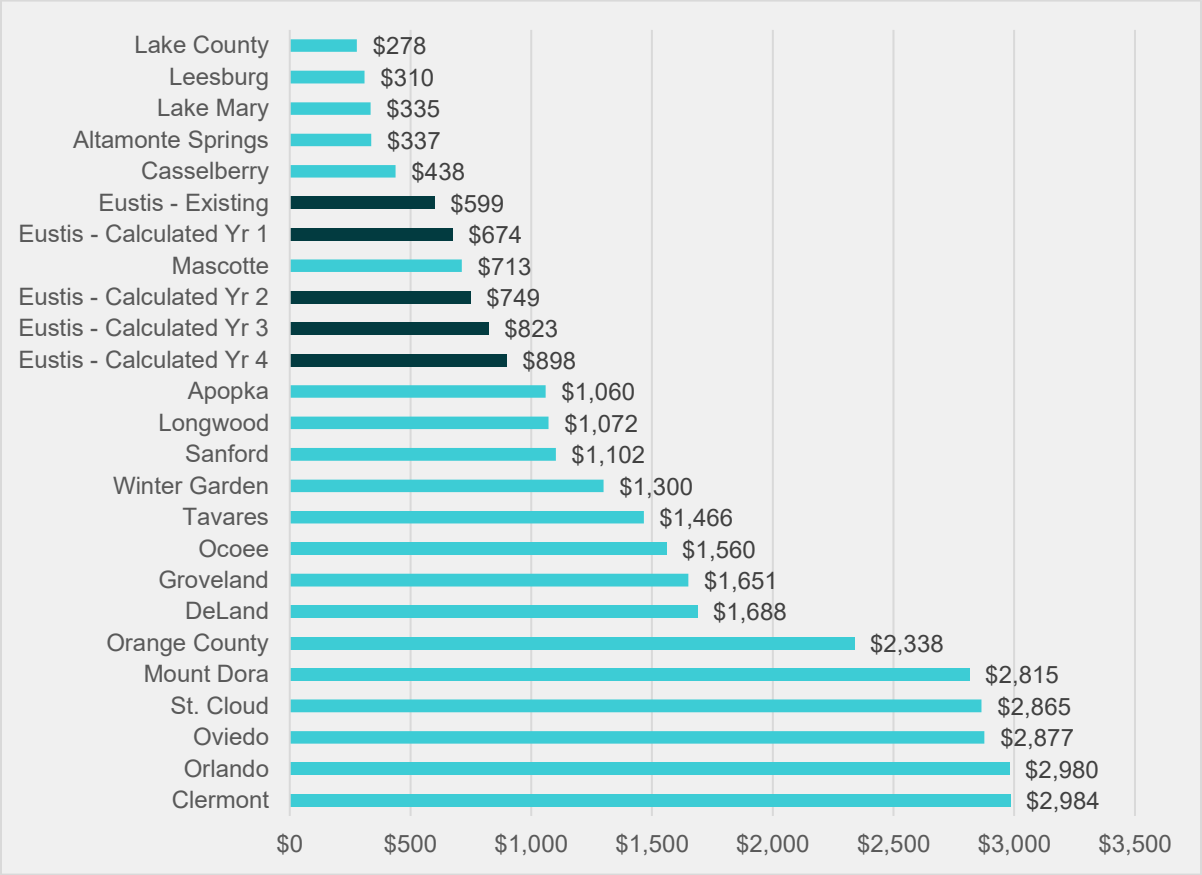
Table 26: Calculated Parks and Recreation Impact Fees

Land Use	Impact Unit	Year 1	Year 2	Year 3	Year 4
Residential					
Single Family	Dwelling Unit	$673.95	$748.64	$823.32	$898.00
Multi-Family	Dwelling Unit	481.79	535.19	588.60	642.00

Parks and Recreation Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

Figure 3: Parks and Recreational Impact Fee Comparison per Residential Unit



Section 6 – Library Impact Fee

Introduction

This section provides the development and design of library impact fees. These impact fees support the funding and expansion of the City's library services necessitated by growth.

Existing Impact Fees

The City currently charges library impact fees for new residential development within the City limits based on the classification of development. The table below illustrates the fees charged by type of residential development.

Table 27: Existing Library Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$293.00
Single Family Attached	Dwelling Unit	224.00
Multi-Family	Dwelling Unit	210.00
Mobile Home	Dwelling Unit	191.00

Library Facilities

To determine the costs associated with the existing library facilities, the City provide the fixed asset schedule as of September 30, 2024. Each asset was reviewed and library facilities with a life of five years or more were included in the impact fee calculation. The City's existing investment into its library facilities was estimated at $1,523,200. Through a review of the City's CIP and discussions with staff, the City identified the need to expand the existing library for a total cost of $2,060,000. The City anticipates funding a portion of this project through grants, though this amount is currently uncertain. For purposes for the impact fee calculation, it is assumed $500,000 of grant money will be used to fund the library expansion.

The table below summarizes all of the costs included in the library impact fee calculation

Table 28: Library Capital Costs

Description	Amount [1]
Existing Facilities	$1,523,154
Future Investments	1,560,000
Total	$3,083,154

[1] Amounts are rounded to the nearest hundred dollars

Calculated Library Impact Fees

As mentioned previously, approximately $1.5 million has been invested in the existing library facilities and an additional $1.6 million is planned to be invested over the next several years. Since both existing and future investments in the library department benefit both existing and future residents, the total amount invested is divided by the 2035 projected population of 31,009. The table below provides the library impact fee calculation:

Table 29: Library Impact Fee Calculation

Description	Amount
Existing Improvements and Facilities	$1,523,200
Future Investments	1,560,000
Total Cost Basis to Recover	$3,083,200
2035 Population	31,009
Fee per Population	$99.43
Single Family Persons per Unit	2.98
Calculated Single Family Impact Fee per Unit	$295.90
Single Family Impact Fee per Unit	$295.00
Multi-Family Persons per Unit	2.08
Calculated Multi-Family Impact Fee per Unit	$207.11
Multi-Family Impact Fee per Unit	$207.00

The maximum supportable library impact fees for a single family and multi-family dwelling unit are $295.00 and $207.00. The existing library impact fee per dwelling unit is $293.00 for single family and $210.00 for multi-family. The calculated single family impact fee of $295.00 represents a $2.00 increase from the existing fee level or 0.7% and the calculated multi-family impact fee of $207.00 represents a decrease of $3.00 or 1.4%.

As discussed in Section 1, the Florida Impact Fee Act (F.S. 163.31801 section (6)) places certain limitations on increasing impact fees, outside of extraordinary circumstances. Through a review of the City's capital improvement plan and discussion with staff, it does not appear that there is currently an extraordinary need to increase the library impact fee even though the calculated fee increase is greater than the existing fee. It is recommended that the City phase in the maximum increase over the next two years as demonstrated on the table below. Since the increase is less than 25%, the City can phase in the increases over a two-year period.

Table 30: Calculated Library Impact Fees

Land Use	Impact Unit	Year 1	Year 2
Residential			
Single Family	Dwelling Unit	$294.00	$295.00
Multi-Family	Dwelling Unit	207.00	207.00

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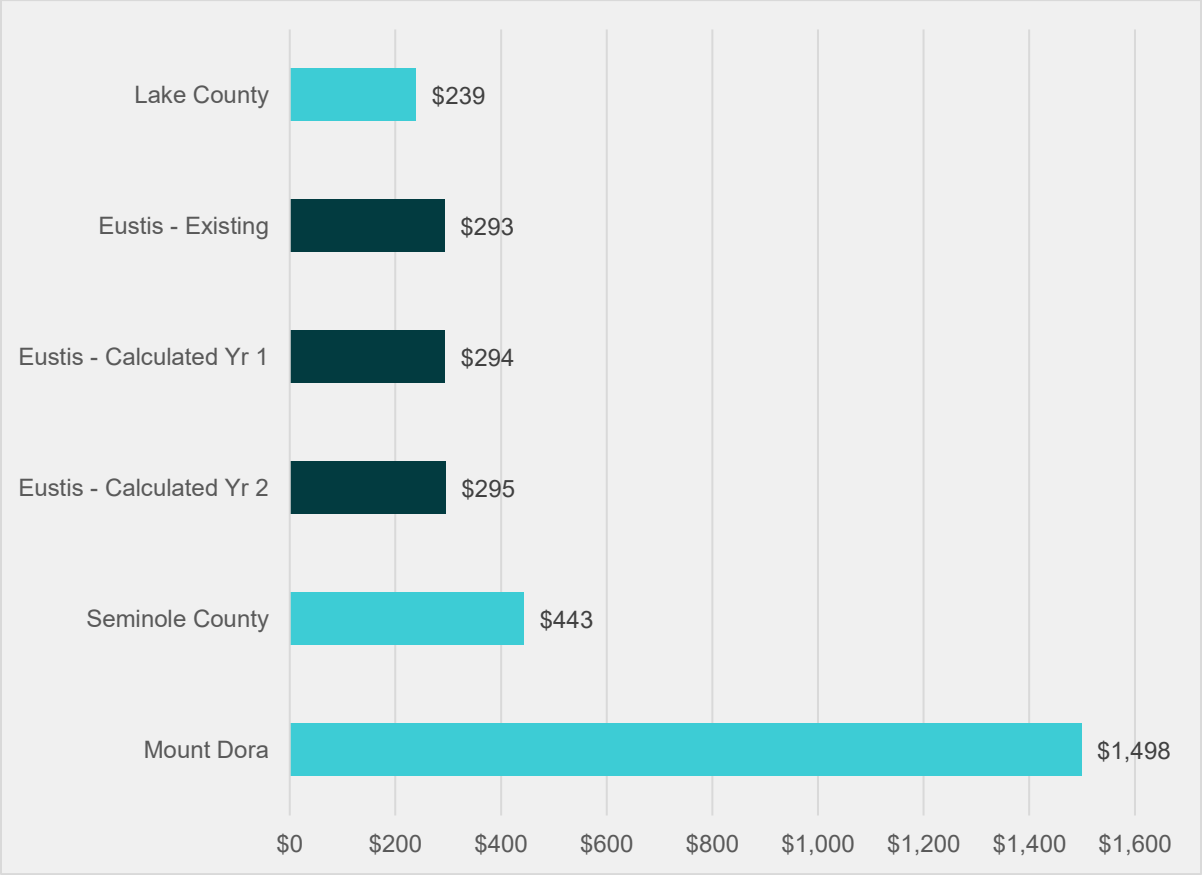
Library Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

Figure 4: Library Impact Fee Comparison per Single Family Dwelling Unit



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City of Eustis
2025 Municipal Impact Study
Exhibit 1: Existing Non-Residential Land Uses

Existing Land Use	Impact Unit	Fire Impact Fee	Police Impact Fee	Proposed Land Use
Residential:				
Single Family Detached	D.U.	$146.72	$137.98	Single Family
Single Family Attached	D.U.	111.82	105.16	
Multi-Family	D.U.	104.88	98.64	Multi-Family
Mobile Home	D.U.	95.73	90.03	Single Family
Transient, Assited, Group:				
Hotel/Motel	Room	95.63	89.94	Hotel / Motel / Inn
Nursing Home/ACLF	Bed	123.39	116.04	Assited Living Facilities
Recreational:				
Marina	Berth	32.28	30.36	Retail
Golf Course	18 Holes	9,361.33	8,803.71	
Movie Theater with Matinee	Screen	2,463.02	2,316.30	
Institutions:				
Hospital	1,000 sq. ft.	312.64	294.02	Hospital
Elementary School	Student	94.33	88.71	Church / Institutional
Middle School	Student	118.46	111.40	
High School	Student	125.10	117.65	
Junior/Community College	Student	31.27	29.41	
University/College	Student	67.48	63.46	
Church	1,000 sq. ft.	111.12	104.50	
Day Care Center	Student	89.70	84.36	
Office and Financial:				
Office 50,000 square feet or less	1,000 sq. ft.	376.60	354.16	Office Building
Office 50,001 - 100,000 square feet	1,000 sq. ft.	343.11	322.67	
Office 100,001 - 200,000 square feet	1,000 sq. ft.	300.88	282.95	
Office 200,001 - 400,000 square feet	1,000 sq. ft.	256.53	241.25	
Office greater than 400,000 square feet	1,000 sq. ft.	204.74	192.54	
Medical Office any size	1,000 sq. ft.	485.70	456.77	

Retail, Gross Square Feet:

Specialty Retail	1,000 sq. ft.	308.12	289.76	Retail
Retail 50,000 square feet or less	1,000 sq. ft.	507.73	477.48	
Retail 50,000 - 200,000 square feet	1,000 sq. ft.	485.20	456.30	
Retail over 200,000 square feet	1,000 sq. ft.	414.81	390.10	
Pharmacy/Drug Store with drive-thru	1,000 sq. ft.	414.61	389.91	
Home Improvement Superstore	1,000 sq. ft.	391.58	368.26	
Gas/Service Station	Fuel Pump	355.08	333.93	
Quick Lube	1,000 sq. ft.	241.85	227.44	
Supermarket	1,000 sq. ft.	526.53	495.17	
Convenience Store	1,000 sq. ft.	912.68	858.32	
Convenience Store with Gas	Fuel Pump	932.19	876.66	
Convenience, Gas, Fast Food Store	1,000 sq. ft.	1,383.40	1,301.00	
Auto Repair	1,000 sq. ft.	645.19	606.76	
Tire Store	Bay	840.78	790.70	
New and Used Car Sales	1,000 sq. ft.	360.00	338.56	
Self Service Car Wash	Bay	409.48	385.09	
Bank or Savings Walk-in	1,000 sq. ft.	564.04	530.44	
Bank or Savings Drive-In	1,000 sq. ft.	457.65	472.85	
Quality Restaurant	1,000 sq. ft.	1,259.72	1,184.68	Restaurant / Bar / Lounge
High-Turnover Restaurant	1,000 sq. ft.	1,320.05	1,241.42	
Fast Food Restaurant with drive-thru	1,000 sq. ft.	1,634.00	1,536.67	

Industrial:

General Industrial	1,000 sq. ft.	189.15	177.89	Industrial / Warehousing
Business Park	1,000 sq. ft.	276.64	260.16	
Mini-Warehouse	1,000 sq. ft.	16.19	15.23	

City of Eustis
2025 Municipal Impact Study
Exhibit 2: Residential Functional Population

Dwelling Units

Description	2025 Population	2025 Housing Units [1]	Average Housing Unit Size [2]	Occupancy Factor [3]	Functional Population/Unit	2025 Functional Population	10 Yr Growth in Housing Units [4]	2035 Housing Units	2035 Functional Population
Single Family	20,106	6,756	2.98	60.0%	1.79	12,093	1,733	8,489	15,195
Multi-Family	4,573	2,195	2.08	60.0%	1.25	2,744	563	2,758	3,448
Total Residential	24,679	8,951	2.76	60.0%	1.66	14,837	2,296	11,247	18,643

Footnotes:

[1] Amounts come from the Lake Country Property Appraiser as obtained in August 2025.

[2] Average housing unit size by class is calculated using census data tables B25032 Tenure by Units in Structure 5-Year Estimates (2019-2023) and B25033 Total Population in Occupied Housing Units by Tenure by Units in Structure 5-Year Estimates (2019-2023).

Single Family Households	6,756
Multi-Family Households	2,195
Ratio of Multi-Family to Single Family	0.700
Single Family Equivalent Households	8,293
Total Residential Population	24,679
Single Family PPH	2.98
Multi-Family PPH	2.08

[3] Assumption based on a person being at home for 100 hours a week (10-14 hours per day during the weekend and 20-30 hours during the weekend) giving an occupancy factor of 60% or 0.60 (11 / 168)

[4] Growth in housing unit based on the City's current development plans.

City of Eustis
2025 Municipal Impact Study
Exhibit 3: Non-Residential Functional Population

ITE	ITE CODE	Number of Parcels	Number of Rooms/Beds [1]	Bldg Sq Ft [2]	Impact Unit	Trips per Unit per Day	One Way Factor (50%)	Occupants per Trip per Day: Employees	Occupants per Trip per Day: Visitors	People per Unit per Day: Employees	People per Unit per Day: Visitors	Visitor hours per Trip	Business hours	Days per Week	Per Employee	Per Visitor	Weekly Hours per Unit: Total Hours	Functional Pop. Coefficient	2025 Functional Population	2035 Square Feet [3]	2025 Functional Population
				[a]		[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]		
Industrial/Warehousing	150	59	N/A	446,000	1,000 Sq Ft	1.71	0.86	1.00	1.49	0.34	0.77	1.00	8.00	5.00	13.54	3.86	17.40	0.1036	46.00		
Hotel/Motel/Inn	310	3	63	4,832	Rooms	7.99	4.00	1.00	1.49	0.56	5.13	1.00	16.00	7.00	62.40	35.93	98.34	0.5854	37.00		
Church / Institutional	560	105	N/A	508,769	1,000 Sq Ft	7.6	3.80	1.00	1.66	0.00	6.31	1.00	8.00	5.00	0.00	31.56	31.56	0.1879	96.00		
Hospital	610	53	N/A	213,466	1,000 Sq Ft	10.77	5.39	1.00	1.66	2.86	4.20	1.00	16.00	7.00	319.96	29.40	349.35	2.0795	444.00		
Office Building	710	86	N/A	270,949	1,000 Sq Ft	10.84	5.42	1.00	1.66	3.26	3.60	1.00	8.00	5.00	130.21	17.98	148.19	0.8821	239.00		
Retail	820	226	N/A	1,511,812	1,000 Sq Ft	37.01	18.51	1.00	1.66	2.12	27.21	1.00	12.00	7.00	178.46	190.45	368.92	2.1959	3,320.00		
Restaurant/Bar/Lounge	932	41	N/A	136,763	1,000 Sq Ft	107.2	53.60	1.00	1.49	5.04	72.51	1.00	12.00	7.00	423.56	507.57	931.12	5.5424	758.00		
Assisted Living Facilities [4]		5	422	122,573	Beds													0.7071	298.00		
Total		578		3,215,164															5,238	4,216,795	6,870

Footnotes:

[a] Summarized from property data obtained from the Lake County Property Appraiser in December 2023.
[b] From 11th Edition ITE Manual
[c] This factor is used to divide the trip rate in half which provides the basis for estimating victors per day per impact unit
[d] Assumed one employee per trip
[e] From 2017 National Household Travel Survey, vehicle occupancy by trip purpose
[f] From 11th Edition ITE Manual per employee
[g] = ([c] -([f]/[d]))*[e]
[h] Time assumption per visitor
[i] Time assumption per employee
[j] Time assumption
[k] = [f] * [i] * [j]
[l] = [g] * [h] * [j]
[m] = [k] + [l]
[n] = [m] / (24*7)
[o] = [n] * [a] / 1000

[1] Number of hotel / motel rooms comes from contacting each facility. Number of Beds for ALFs comes from Florida Health Finder.

[2] Square footage comes from the Lake County Property Appraiser as of August 2025.

[3] 2035 square feet estimated using the residential square footage growth of 3,920,665 multiplied by the existing non-residential to residential square foot ratio of 0.26.

[4] The functional population was determined by multiplying the functional population coefficient by the existing number of beds.
The Assisted Living Facility functional population coefficient is calculated as follows:

Nursing Home	
Res per Unit	1.00
Occupancy Rate	70.0%
Adjusted Res/Unit	0.70
Hours at Place	20.00
Workers/Unit	0.33
Work/hrs/day	9.00
Days/week	7.00
Func. Pop/unit	0.71

Select Year: 2025 Go

The 2025 Florida Statutes

Title XI	Chapter 163	View Entire Chapter
COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS	INTERGOVERNMENTAL PROGRAMS	

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(1) This section may be cited as the "Florida Impact Fee Act."

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) For purposes of this section, the term:

(a) "Infrastructure" means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff's office vehicle, a police department vehicle, a school bus as defined in s. 1006.25, and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. 191.009(4).

(b) "Public facilities" has the same meaning as in s. 163.3164 and includes emergency medical, fire, and law enforcement facilities.

(4) At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

(a) Ensure that the calculation of the impact fee is based on a study using the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.

(b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

(d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.

(e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

(f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

(h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

(i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.

(5)(a) Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the collection of the impact fee any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.

(b) If a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied under paragraph (a).

(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.

(a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with this section.

(b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.

(c) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.

(d) An impact fee increase may not exceed 50 percent of the current impact fee rate.

(e) An impact fee may not be increased more than once every 4 years.

(f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.

(g)1. A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:

a. A demonstrated-need study justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations.

b. The local government jurisdiction has held at least two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).

c. The impact fee increase ordinance is approved by a unanimous vote of the governing body.

2. An impact fee increase approved under this paragraph must be implemented in at least two but not more than four equal annual increments beginning with the date on which the impact fee increase ordinance is adopted.

3. A local government may not increase an impact fee rate beyond the phase-in limitations under this paragraph if the local government has not increased the impact fee within the past 5 years. Any year in which the local government is prohibited from increasing an impact fee because the jurisdiction is in a hurricane disaster area is not included in the 5-year period.

(7) If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), the holder of any transportation or road

impact fee credits granted under s. 163.3180 or s. 380.06 or otherwise that were in existence before the adopt of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.

(8) A local government, school district, or special district must submit with its annual financial report required under s. 218.32 or its financial audit report required under s. 218.39 a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.

(9) In any action challenging an impact fee or the government's failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(10) Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and which receives benefits from the improvement or contribution that generated the credits. This subsection applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.

(11) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

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

(13) In addition to the items that must be reported in the annual financial reports under s. 218.32, a local government, school district, or special district must report all of the following information on all impact fees charged:

(a) The specific purpose of the impact fee, including the specific infrastructure needs to be met, including, but not limited to, transportation, parks, water, sewer, and schools.

(b) The impact fee schedule policy describing the method of calculating impact fees, such as flat fees, tiered scales based on number of bedrooms, or tiered scales based on square footage.

(c) The amount assessed for each purpose and for each type of dwelling.

(d) The total amount of impact fees charged by type of dwelling.

(e) Each exception and waiver provided for construction or development of housing that is affordable.

(14) A local government, school district, or special district may not assess an impact fee for the reconstruction or replacement of a previously existing structure if the replacement structure is of the same land use as the original structure and does not increase the impact on public facilities beyond that of the original structure. However, if the replacement structure increases the demand on public facilities due to a significant increase in size, intensity, or capacity of use, a local government, school district, or special district may assess an impact fee in an amount proportional to the difference in the demand between the replacement structure and the original structure. Any such fee must be reasonably connected to, or have a rational nexus with, the need for additional capital facilities and the increased impact generated by the reconstruction or replacement of a previously existing structure.

History.—s. 9, ch. 2006-218; s. 1, ch. 2009-49; s. 5, ch. 2009-96; s. 5, ch. 2011-14; s. 1, ch. 2011-149; s. 1, ch. 2019-106; s. 5, ch. 2019-165; s. 5, ch. 2020-27; s. 1, ch. 2020-58; ss. 1, 2, ch. 2021-63; s. 3, ch. 2024-266; s. 4, ch. 2025-177; s. 3, ch. 2025-190.

City of
Eustis

2025 Water and Wastewater Capacity Impact Fee Study

Final Report / September 11, 2025

RAFTELIS

September 11, 2025

Ms. Lori Carr
Finance Director
City of Eustis
10 North Grove Street
Eustis, FL 32726

Subject: **2025 Water and Wastewater Impact Fee Study**

Dear Ms. Carr:

Raftelis Financial Consultants, Inc. (Raftelis) has completed our initial review of the water and wastewater impact fees for the City of Eustis (City). We have summarized the results of our analyses, assumptions, and conclusions in this letter report, which is submitted for your consideration.

We appreciate the opportunity to be of service to the City and would like to thank City staff for their assistance and cooperation during the course of this study.

Sincerely,

Joe Williams
Senior Manager

Tristen Townsend
Consultant

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Water and Wastewater Capacity Impact Fee Update

General

The purpose of the study was to review the City of Eustis (City) current water and wastewater capacity impact fees and provide recommendations for any adjustments. The basis for the fees recommended herein includes: i) the original cost of certain existing water and wastewater facilities with capacity available to serve new growth; and ii) the expansion-related system improvement projects included in the City's multi-year capital improvement plan.

Capacity Impact Fee Background

The City owns and operates a water and wastewater utility system (System). The City has constructed or is planning to construct utility improvements that meet the utility capacity requirements necessary to serve future development and has implemented capacity impact fees to assign capacity-related capital costs to those new customers responsible for such additional costs. To the extent that new population growth and associated development impose identifiable capital costs to the System in order to provide the appropriate services, equity and modern capital funding practices suggest that such costs should be assigned to those system users responsible for the added costs rather than to the existing customer base. Generally, this practice has been labeled as "growth paying its own way."

Existing Capacity Impact Fees

The City's current water and wastewater capacity impact fees were last updated in 2006 and are charged to customers based on equivalent residential units (ERUs). Table 1 below provides the existing impact fees for each system.

Table 1: Existing Capacity Impact Fees per ERU

Description	Water	Wastewater
Eustis Service Area	$854	$2,668
Eastern Service Area – Sorrento Springs	$2,491	$2,668
Eastern Service Area – Heathrow Country Estates [1]	$0	$2,668

[1] The present water system was completed at the cost of the developer, no water impact fee is charged to development in this neighborhood.

Existing System Facilities

The City's water system primarily consists of:

- Six water treatment plants and each are permitted by Florida Department of Environmental Protection (FDEP) to treat a maximum daily flow (Max Day), as measured in million gallons per day (MGD) as follows:
    - Haselton – 1.909 MGD
    - Ardice – 6.288 MGD
    - CR44 – 4.608 MDG
    - Grand Island – 2.000 MGD
    - Eastern – 1.709 MDG
    - Heathrow – 1.368 MDG (Excluded from calculations due to developer contribution).

  This is a total of Max Day 16.514 MGD when excluding the capacity of the Heathrow Water Plant. Impact fees are applied to new development based on a level of service (LOS) as measured in average day gallons per day (GPD). While the City has 16.514 MGD of plant capacity constructed, current flows have ranged from 3.1 to 3.4 MGD on an average day measurement over the past three years, which is significantly lower than the total capacity available. Additionally, the City is currently permitted by the St. Johns River Water Management District (SJRWMD) to withdraw an annual average of 5.53 MGD from the Floridan Aquifer across all plants excluding Heathrow. Due to this limitation and the future outlook for growth in the City, the capacity as permitted by SJRWMD is used as the treatment capacity for the water system in the capacity impact fee calculation.
- Approximately 252 miles of water lines ranging in diameter from one inch (1") to twenty-four inches (24").
- Wells, water storage facilities, fire hydrants, meters, and services.

The City's wastewater and reclaimed water system primarily consists of:

- Two wastewater treatment plants (Bates and Eastern) which are permitted by the FDEP to treat a combined total of 3.7 MGD calculated on an annual average daily flow basis.
- Approximately 480 miles of sewer and reclaimed water lines ranging in size from one inch (1") to twenty inches (20").
- Lift stations, manholes, and laterals.

Level of Service Requirements

In the evaluation of the capital facility needs for providing water and wastewater capacity for utility services, it is important that a level of service (LOS) standard be recognized. For water and wastewater service, the level of service that is commonly used is the amount of capacity (service) attributable to an equivalent residential unit (ERU) expressed as the amount of usage (gallons) required on an average daily basis. An ERU is representative of the average capacity required to service a typical individually-metered single-family residential account, which is representative of the typical and most common type of connection.

The current level of service standards per ERU utilized by the City as expressed on a "gallons per day (gpd)" basis is 300 gpd for both the water and wastewater system.

Existing Plant-in-Service

In the determination of the proposed capacity impact fees associated with serving future development, constructed capacity in the existing treatment and bulk- transmission facilities, that has capacity currently available to serve such growth, was considered. Since this capacity was previously constructed and is available to serve the near-term growth of the System, it is appropriate to recognize the cost of capacity from such facilities in the development of the capacity impact fees. In order to evaluate the availability of the existing utility plant-in-service to meet or provide for near-term future capacity needs, it was necessary to functionalize the existing utility plant by specific purpose (treatment, conveyance, etc.). The "functionalization" of the existing utility plant is necessary to: i) identify those assets which should be considered or included in the determination of the capacity impact fees; and ii) match existing plant type to the cost of such capital facilities to serve future development needs.

The functional cost categories are based on the utility purpose of the assets and the service that such assets provide. The following is a summary of the functional cost categories for the utility plant-in-service identified in this report.

Table 2: Functional Plant Categories

Water Service	Wastewater Service	Other Plant
Supply	Treatment	General Plant (Equipment, Vehicles, etc.)
Treatment and Storage	Effluent / Reclaimed Water	
Transmission	Transmission and Master Pumping Stations	
Distribution	Collection (Includes Local Lift Stations, Manholes, and Laterals)	

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It is necessary to functionalize the utility plant into these cost categories so that a reasonable fee can be developed. Generally, the costs of on-site facilities that serve a specific development or customer (not considered as a System-wide cost) are not included in the capacity impact fee. These facilities include onsite (fronting the premise) water distribution and wastewater collection lines, meters and services, local lift stations, and fire hydrants, and are usually donated by a developer. As part of the analysis, a comprehensive classification of the City's existing assets into functional categories to determine the costs eligible to be recovered through capacity impact fees was performed.

The value of existing assets was determined based on the City's current fixed asset records as of September 30, 2024 (the most recently completed fiscal year at the onset of the study). The fixed asset records included a complete listing of water and wastewater related assets with its asset number, cost and improvements (Original Cost), accumulated depreciation, and date acquired for all assets and served as the basis of the functionalization of the existing utility assets. The total original cost of all existing water and wastewater assets as of September 30, 2024 is approximately $99.2 million. The fixed assets are initially classified by functional categories such as treatment and transmission/distribution. Additionally, detailed transmission and distribution line data was provided by the City and used to allocate the cost of lines between localized improvements, which are excluded from the fee calculation, and the backbone transmission system, which are included in the fee calculation. Local service lines that are dedicated to serving only existing customers, vehicle and minor equipment costs, and assets contributed by or paid for by developers are not included in the capacity impact fee calculation.

The transmission assets are not as detailed in the fixed asset listing, so the estimated original value for all lines was calculated. For this study the City provided total linear feet for all lines 10 inches or larger (generally considered major backbone transmission lines and exclude localized collection lines). Transmission line costs were determined based on detailed line information provided by City staff for the water and wastewater transmission and distribution system. From the fixed asset data, the total original cost of all water transmission and distribution lines was $20,322,503. The proportion of water mains that were 10 inches or larger comprised approximately 40% of all water lines. Applying this percentage to the original cost of all water transmission and distribution lines results in an estimated original cost of $8,129,000 for the water transmission system. Tables 3 and 4 show the calculation of the water transmission asset valuation. A similar calculation was performed for wastewater lines and is shown on Tables 5 and 6.

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Table 3: Water Transmission Line Detail

Line Size	Total Water Lines LF	Line Factor [1]	Adj. Total Water Lines LF
1"	12,433	1.00	12,433
1.3”	4,220	1.00	4,220
1 1/2"	196	1.50	294
2"	149,978	2.00	299,956
3"	23,175	3.00	69,525
4"	43,386	4.00	173,544
6"	422,026	6.00	2,532,156
8"	325,832	8.00	2,606,656
10"	69,290	10.00	692,900
12"	223,793	12.00	2,685,516
14"	6,924	14.00	96,936
16"	45,308	16.00	724,928
18"	6,889	18.00	124,002
20"	757	20.00	15,140
24"	65	24.00	1,560
Total	1,334,272		10,039,766

[1] Factor developed based on industry standard approach to estimate the relative difference in cost of materials and installation between the various line sizes.

Table 4: Water Transmission Main Original Cost Calculation

Description	Adj. LF
Water Mains >10”	4,340,982
Total Water Lines	10,039,766
% Water Mains >10”	43.2%
% Water Mains >10” Rounded	40%
Total Water Line Original Cost [1]	$20,322,503
Water Transmission Main Original Cost	$8,129,000

[1] Original cost is from fixed asset data provided by the City.

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Table 5: Wastewater Transmission Line Detail

Line Size	Total Wastewater LF [1]	Line Factor [2]	Adj. Total Wastewater Lines LF [1]
1”	8	1.00	8
2”	19,658	2.00	39,316
3”	12,924	3.00	38,772
4”	185,717	4.00	742,868
6”	314,795	6.00	1,888,770
7”	2,979	7.00	20,853
8”	1,286,730	8.00	10,293,840
9”	7,613	9.00	68,517
10”	159,867	10.00	1,598,670
12”	211,032	12.00	2,532,384
15”	35,085	15.00	526,275
16”	275,489	16.00	4,407,824
18”	21,239	18.00	382,302
20”	320	20.00	6,400
Total	2,533,456		22,546,799

[1] Reclaimed lines are included in total.
[2] Factor developed based on industry standard approach to estimate the relative difference in cost of materials and installation between the various line sizes.

Table 6: Wastewater Transmission Main Original Cost Calculation

Description	Adj. LF
Wastewater Mains >10” [1]	9,453,855
Total Wastewater Lines [1]	22,546,799
% Wastewater Mains >10”	41.9%
% Wastewater Mains >10” Rounded	40%
Total Wastewater Line Original Cost [1][2]	$22,519,361
Wastewater Transmission Main Original Cost	$9,007,700

[1] Reclaimed lines are included.
[2] Original cost is from fixed asset data provided by the City.

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The table below provides a summary of the System's existing assets that were included in the determination of the proposed water and wastewater capacity impact fees:

Table 7: Utility System Existing Assets Included in Capacity Impact Fees

Description	Water System	Wastewater System [1]	Combined System
System Assets at Original Costs [2]			
Treatment	$12,414,888	$38,125,589	$50,540,478
Transmission/Distribution	20,322,503	22,519,361	42,841,864
General Plant (Vehicle, Machinery, & Equipment)	3,297,241	2,573,577	5,870,818
Total System Assets at Original Costs [1]	$36,034,632	$63,218,527	$99,253,160
Excluded Costs:			
Distribution/Collection & General Plant (Vehicle, Machinery, & Equipment) Related Assets [1] [2] [3]	($15,490,741)	($16,085,277)	($31,576,019)
Contributions (Heathrow Water Plant) [4]	(2,492,601)	0	(2,492,601)
Total Excluded Costs	($17,983,342)	($16,085,277)	($34,068,620)
Net System Assets Included in Capacity Impact Fees	**$18,051,290**	**$47,133,250**	**$65,184,540**

[1] Reclaimed water related assets are included in the wastewater system asset costs.
[2] Amounts shown derived from utility asset records.
[3] Distribution costs of were derived as shown in Tables 4 and 6.
[4] The cost of the Heathrow Water Plant is excluded from the fee calculation as it was contributed capital.
[5] Amounts shown above may differ slightly due to rounding.

Additional Capital Investment

The City's water and wastewater capital improvement plan for the Fiscal Years 2025 through 2030 includes approximately $52 million in capital projects to be completed over a six-year period. As supported by the fair share apportionment rule identified by impact fee case law, only expansion-related system-wide water production / wastewater treatment and major backbone transmission costs were recognized in the water and wastewater capacity impact fee calculations.

A summary of all the adjustments made in order to arrive at the treatment and transmission capital costs recognized for the capacity impact fee are shown as follows:

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Table 8: CIP and Adjustments

Description	Water System	Wastewater System [1]	Combined System
Projects in CIP through FY 2030 [2] [3]	$19,775,600	$32,375,600	$52,151,200
Adjustments to Remove Non-Expansion Projects	($16,022,200)	($19,515,300)	($35,537,500)
Total Capital Costs Recognized	$3,753,400	$12,860,300	$16,613,700
Percent of Total CIP	19.00%	39.70%	31.90%

[1] Reclaimed projects are included in the wastewater system costs.
[2] Construction work-in-progress project costs are included in CIP as they are not reflected in the assets as of September 30, 2024.
[3] CIP project costs are net of any grant funding or reimbursements.

As shown in the table above, approximately $4 million of treatment and transmission capital projects have been considered in the water fee evaluation. These projects are related to the expansion at the Eastern Water Plant along with a number of transmission main projects to accommodate new development. With respect to the wastewater system, approximately $12.5 million of treatment and transmission capital projects have been considered in the fee evaluation. These projects are related to the expansion at the Bates Wastewater Treatment Plant, upgrade and expansion of lift stations, along with force main and reclaimed water main projects that will accommodate new development.

There are potential large developments not contiguous to the City's existing service area that will be required to extend the water and wastewater transmission / collection systems. These improvements are not considered in this impact fee analysis and will not be subject to impact fee credits. These system extensions outside of the typical service and investment required for connections to the System and fall generally under the line extension policies and not subject to impact fee credits.

Water System Capacity Impact Fee Design

The water capacity impact fees are calculated using a LOS based on average daily demand of a single-family residential unit. As previously discussed, the current treatment capacity of existing plants permitted by SJRWMD and recognized in the capacity impact fee calculation is 5.53 MGD.

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The calculation produces a unit cost expressed in gallons per day. Table 9 illustrates the calculation of the water capacity impact fee:

Table 9: Water Capacity Impact Fee Calculation

Description	Treatment	Transmission	Total
Existing Facilities	$9,922,299	$8,129,000	$18,051,299
Planned Improvements from CIP	782,900	2,970,500	3,753,400
Total Treatment Facilities	$10,705,199	$11,099,500	$21,804,699
Existing Capacity (MGD) (AADF)	5.53	5.53	
Unit Cost per Gallon	$1.94	$2.01	$3.95
Level of Service per ERU (in gallons)	300	300	300
Calculated Capacity Impact Fee per ERU	$580.74	$603.00	$1,183.74
Calculated Capacity Impact Fee per ERU (Rounded)	$580.00	$603.00	$1,183.00

[1] Development in the Heathrow Country Estates area will continue to have a $0 water capacity impact fee.

In the development of the water capacity impact fee, several considerations and assumptions were relied upon. The major assumptions and considerations utilized in the fee design are:

1. The water system CIP as prepared by City staff for the fiscal years 2025 through 2030 was reviewed and utilized for this analysis. First, the capital costs were apportioned by functional category. Next, each project was reviewed to determine if it was a replacement, upgrade, or expansion project. The projects related to renewal and replacement activity were not included in the development of the impact fees, while the upgrade and expansion projects were included.

2. No capital facility costs associated with distribution and on-site service-related facilities have been included in the calculation of the water system capacity impact fee since developers typically pay for and contribute such facilities or the City has adopted a separate fee (e.g., water meter installation fee) to recover the cost of such capital additions (e.g., contributions in aid of construction) and such assets were assumed to provide a more "customer-specific" benefit as opposed to a "system-wide benefit."

The water system capacity impact fee was calculated utilizing: i) estimated capital costs for the water supply / treatment / transmission system; and ii) current utility asset and plant capacity data regarding the water system. By designing the water system capacity impact fee to recover such costs, the fee is intended to provide funds on a reasonable basis in order to recover the costs of growth-related needs of the water system. It should be noted that in the event the capital costs, capacity requirements, or utility service area materially change from what is reflected on Table 8, the water system capacity impact fee may need to be adjusted accordingly.

Based on the timing of the plant capacity improvements along with discussions with the City's legal team, it was determined that following the phase-in limitations identified in F.S. 163.31801 for impact fees should be considered for the water impact fees. The table below demonstrates the four-year phase in on or around January 1 for each year:

Table 10: Water Capacity Impact Fee Phase In

Description	2026	2027	2028	2029
Water Capacity Impact Fee per ERU	$936.25	$1,018.50	$1,100.75	$1,183.00

Water Capacity Impact Fee Comparison

In order to provide additional information to the City regarding the proposed capacity impact fees, a comparison of the proposed fees for the City with those of other Florida jurisdictions was prepared. This comparison is illustrated on Figure 1 below and provides a comparison of the proposed capacity impact fees for single-family residential connections (i.e., one ERU) relative to the capacity impact fees or comparable capital connection charges currently imposed by other municipal / governmental water systems located primarily in the central Florida region. It is important to note that no in-depth analysis has been performed to determine the methods used in the development of the water capacity impact fees imposed by others, nor has any analysis been made to determine whether 100% of the cost of new facilities is recovered from these system capacity impact fees. Additionally, no analysis was conducted as to the age, original cost, or types of capital facilities currently in service or planned for the utilities in the comparison.

Some reasons why capacity impact fees differ among utilities include the following:

- Source and quality of raw water supply
- Proximity to source of supply
- Type and complexity of treatment process
- Effluent disposal method
- Density of service area
- Availability of grant funding to finance capital assets / CIP
- Age of system and change in construction costs over time
- Utility life cycle (e.g., growth-oriented vs. mature)
- Level of service standards
- Administrative policies and practices

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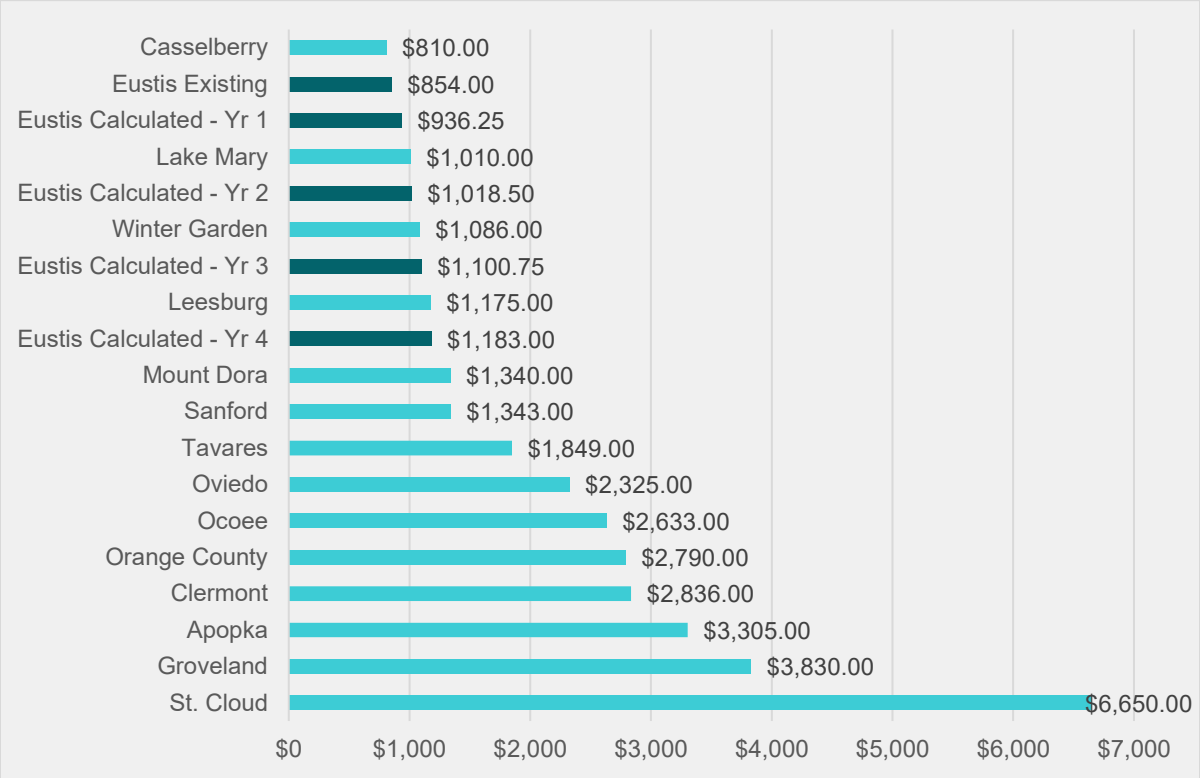
As shown on the figure below, the calculated water system capacity impact fee of $1,183 per ERU is competitive with the fees charged to new growth for capital recovery purposes by the surveyed utilities.

Figure 1: Water Capacity Impact Fee Comparison – Single-Family Residential



Note: Eustis calculated fees are proposed to be phased-in in accordance with F.S. 163.31801.

Wastewater System Capacity Impact Fee Design

The wastewater capacity impact fees are calculated using a LOS based on average daily demand of a single-family residential unit. As previously discussed, the current treatment capacity of existing plants is 3.100 MGD and an additional 1.000 MGD will be added through execution of projects included in the CIP for a total of 4.100 MGD.

The calculation produces a unit cost expressed in gallons per day. Table 11 illustrates the calculation of the wastewater capacity impact fee:

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Table 11: Wastewater Capacity Impact Fee Calculation

Description	Treatment	Transmission	Total
Existing Facilities	$38,125,600	$9,007,700	$47,133,300
Planned Improvements from CIP	5,971,400	6,888,900	12,860,300
Total Treatment Facilities	$44,097,000	$15,896,600	$59,993,600
Total Treatment Capacity (MGD) (AADF)	4.100	4.100	
Unit Cost per Gallon	$10.76	$3.88	$14.64
Level of Service per ERU (in gallons)	300	300	300
Calculated Capacity Impact Fee per ERU	$3,226.62	$1,164.00	$4,390.62
Calculated Capacity Impact Fee per ERU (Rounded)	$3,226.00	$1,164.00	$4,390.00

In the development of the wastewater capacity impact fee, several assumptions and considerations were relied upon. The major considerations utilized in the proposed fee design are:

1. The wastewater system CIP as prepared by City staff for the fiscal years 2025 through 2030 was reviewed and utilized for this analysis. First, the capital costs were apportioned by functional category. Next, each project was reviewed to determine if it was a replacement, upgrade, or expansion project. The projects related to renewal and replacement activity were not included in the development of the impact fees, while the upgrade and expansion projects were included.

2. No capital facility costs associated with the existing collection facilities, including local lift stations, manholes, and on-site collection facilities have been included in the calculation of the wastewater system capacity impact fee since the developer generally pays for and contributes such facilities.

As shown on Table 11, the wastewater system capacity impact fee was calculated utilizing: i) the estimated treatment / disposal-related and transmission-related capital costs for the wastewater system; and ii) current utility asset and plant capacity data available regarding the City's wastewater system. By designing the wastewater system capacity impact fee to recover such costs on a prospective basis, the fee is designed to provide funds on a reasonable basis in order to pay for the growth-related needs of the wastewater system. It should be noted that in the event the construction costs, capacity requirements, or utility service area materially change from what is reflected on Table 8, the wastewater system capacity impact fee may need to be adjusted accordingly in subsequent capacity impact fee studies.

Based on the timing of the plant capacity improvements along with discussions with the City's legal team, it was determined that following the phase-in limitations identified in F.S. 163.31801 for impact fees should be considered for the wastewater impact fees. The calculated increase for the wastewater impact fees is greater than 50%, so the fees as phased in will be lower than the full calculated fee and representative of the maximum 50% amount allowed by F.S. 163.31801. The table below demonstrates the four-year phase in on or around January 1 for each year:

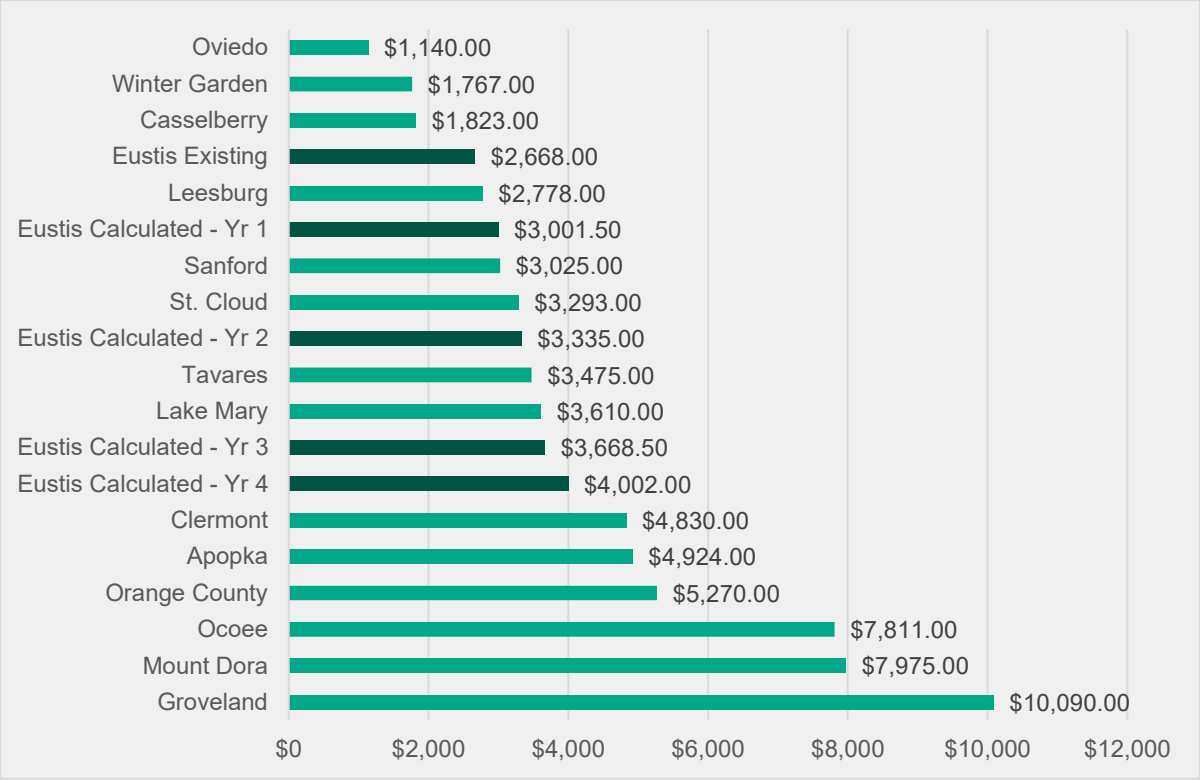
Table 12: Wastewater Capacity Impact Fee Phase In

Description	2026	2027	2028	2029
Wastewater Capacity Impact Fee per ERU	$3,001.50	$3,335.00	$3,668.50	$4,002.00

Wastewater Capacity Impact Fee Comparison

The figure below provides a comparison of the City's existing and calculated wastewater capacity impact fees to similar fees charged by other Florida communities. The City's calculated wastewater capacity impact fee of $4,002.00 per ERU is competitive with the fees charged by the surveyed utilities.

Figure 2: Wastewater Capacity Impact Fee Comparison – Single-Family Residential



Note: Eustis calculated fees are proposed to be phased-in in accordance with F.S. 163.31801.

Comparing the capacity impact fees with other representative utilities can provide insights regarding a utility's expansion needs and the pricing policies related to recovering these capital improvements. However, care should be taken in drawing conclusions from such a comparison, as lower fees may not necessarily represent a community with less expansion-related capital needs. Some communities may choose not to update their impact fees often or may choose to adopt impact fees below the true cost to provide an additional unit of capacity as a result of policy decisions. Other factors also affect the level of these impact fees including but not limited to, geographical location, anticipated demand, customer constituency, and the fee-setting methodology.

City of Eustis, Florida
2025 Water and Wastewater Capacity Impact Fee Study

Exhibit 1: Water and Wastewater Capacity Impact Fee Phase-In Schedule

	Effective January 1,			
Description	2026	2027	2028	2029
Water Capacity Impact Fee per ERU [1] [2]	$936.25	$1,018.50	$1,100.75	$1,183.00
Wastewater Capacity Impact Fee per ERU	$3,001.50	$3,335.00	$3,668.50	$4,002.00

[1] Heathrow Country Estates water capacity impact fee will remain $0.00 due to historical developer contributions.
[2] Any decrease in fees relative to existing fees for any service areas are effective immediately and are not to be phased-in.

City of Eustis, Florida
2025 Water and Wastewater Capacity Impact Fee Study

Exhibit 2: Water and Wastewater Capital Improvement Plan [1] [2]

Line No.	Description	Functional Type	Include/Exclude	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030	2025 - 2030 Total
1	Debt Service - 2016 Bonds	General	Exclude	$551,700	$569,700	$583,300	$595,300	$606,300	$623,700	$3,530,000
2	Debt Service SRF	General	Exclude	333,800	345,100	353,100	360,500	367,700	375,800	2,136,000
3	F-150 Pickup Truck	General	Exclude	0	51,700	42,300	0	0	0	94,000
4	8" Portable Lift Station	Transmission	Exclude	0	0	105,800	0	0	0	105,800
5	12" Portable Lift Station	Transmission	Exclude	0	0	0	194,400	0	0	194,400
6	200 KW Portable Generator	General	Exclude	0	0	0	216,000	0	0	216,000
7	Camera Vehicle	General	Exclude	0	0	476,000	0	0	0	476,000
8	Fork Lift & Attachments	General	Exclude	0	170,600	0	0	0	0	170,600
9	Lift Station Crane Truck	General	Exclude	0	0	253,900	0	0	0	253,900
10	One Ton Utility Truck	General	Exclude	0	82,700	84,600	0	0	0	167,300
11	Sewer Cleaning Truck	General	Exclude	570,000	0	0	0	0	0	570,000
12	Sewer Vacuum Truck Rehab	General	Exclude	0	93,100	0	0	0	0	93,100
13	Skid Steer & Loader	General	Exclude	0	0	84,600	0	0	0	84,600
14	WW Pickup Truck Replacement	General	Exclude	55,000	56,900	58,200	59,400	60,600	61,900	352,000
15	Admin Half Ton Truck	General	Exclude	40,000	0	42,300	0	0	0	82,300
16	Backhoe Loader	General	Exclude	0	0	370,200	0	0	0	370,200
17	Half Ton Service Pickup Truck	General	Exclude	0	56,900	58,200	59,400	60,600	0	235,100
18	Heavy Equipment Trailer	General	Exclude	0	25,900	0	0	0	0	25,900
19	Mid-Sized Excavator	General	Exclude	0	310,200	0	0	0	0	310,200
20	One Ton Service Truck	General	Exclude	75,000	82,700	84,600	86,400	88,100	90,100	506,900
21	Biological Process Equipment	Treatment	Exclude	30,000	31,000	31,700	32,400	38,600	39,400	203,100
22	Effluent Pump & Motor	Treatment	Exclude	42,000	0	105,800	0	110,200	112,600	370,600
23	Utilities / Environmental Compliance Vehicles	General	Exclude	35,000	41,400	0	0	0	45,000	121,400
24	Trailer Mounted Valve Exercisor	General	Exclude	0	0	0	0	0	107,000	107,000
25	Bates Ave. Plant Generator Overhaul	Treatment	Exclude	0	82,700	846,200	0	0	0	928,900
26	Bates Ave. Plant Sewer Upgrade	Treatment	Include	35,000	0	105,800	0	0	0	140,800
27	Tertiary Filter	Treatment	Include	0	0	63,500	0	661,000	0	724,500
28	Lift Station Emergency Generator Replacem	Transmission	Exclude	95,000	98,200	100,500	102,600	104,700	107,000	608,000
29	Floating Solar Panel	General	Exclude	0	0	1,586,700	0	0	0	1,586,700
30	Grit System Rehabilitation	Treatment	Exclude	0	0	0	97,200	0	0	97,200
31	Infiltration & Intrusion	Transmission	Exclude	150,000	196,500	179,800	226,800	187,300	236,400	1,176,800
32	Influent Pump Eastern Capacity	Treatment	Include	0	0	63,500	0	330,500	0	394,000
33	Jetta System Rebuild	Treatment	Exclude	0	0	0	0	105,800	0	105,800
34	Laboratory Remodel	Treatment	Exclude	0	0	0	140,400	0	0	140,400
35	Lift Station Control Panels	Transmission	Exclude	0	0	52,900	54,000	55,100	56,300	218,300
36	Lift Station Submersible Pumps	Transmission	Exclude	70,000	118,900	121,600	124,200	126,700	129,500	690,900
37	Master Lift Station Upgrade	Transmission	Include	0	124,100	634,700	0	0	0	758,800
38	Old Eastern Plant Demolition	General	Exclude	0	0	0	162,000	0	0	162,000
39	Process & Clarification Tank	Treatment	Include	0	0	126,900	0	1,542,200	0	1,669,100
40	Reuse Metering	Transmission	Exclude	0	0	0	0	187,300	0	187,300
41	Scum Pump Replacement	Treatment	Exclude	0	0	0	81,000	0	0	81,000
42	Sludge Disposal Electrical Refurbishment	Treatment	Exclude	0	0	0	0	66,100	0	66,100
43	Telemetry / Communication Upgrade	General	Exclude	100,000	103,400	105,800	108,000	110,200	112,600	640,000
44	Wastewater Master Plan Project	Transmission	Include	0	0	0	270,000	0	0	270,000
45	Sealcoating Bates Compound	General	Exclude	0	0	0	0	0	73,200	73,200
46	Lake Gracie Force Main Extension	Transmission	Include	0	0	0	0	0	135,100	135,100
47	Lift Station 7 Expansion	Transmission	Include	0	165,400	0	864,000	0	0	1,029,400
48	CR 44 Force Main	Transmission	Include	0	0	0	0	0	135,100	135,100
49	Jackson St Sanitary Replacement	Transmission	Exclude	0	0	0	0	0	135,100	135,100
50	Cornelia Dr. Second Conn. Point	Transmission	Exclude	0	62,000	0	0	385,600	0	447,600
51	Directional Drill CR44 Meadow Ridge	Transmission	Exclude	0	0	317,300	0	0	0	317,300
52	Eastern High Serv. Pump Soft Starts	Treatment	Exclude	0	93,100	0	324,000	0	0	417,100
53	GST Hand Railing	General	Exclude	75,000	0	0	0	0	0	75,000
54	Heathrow Wells Rehabilitation	Treatment	Exclude	0	0	148,100	0	0	0	148,100
55	Heathrow WTP Ground Storage Tank	Treatment	Exclude	0	0	169,200	0	1,101,600	0	1,270,800
56	Lakeshore Ave. Galvanized Main	Transmission	Exclude	315,000	0	0	0	0	0	315,000
57	Lakewood & Edgewater CI Replacement	Treatment	Exclude	0	62,000	179,800	0	0	0	241,800
58	Laurel Oak Rd. Water Main Replacement	Transmission	Exclude	0	0	105,800	0	330,500	0	436,300
59	Magnolia Ave. Galvanized Main	Transmission	Exclude	0	0	0	108,000	0	562,900	670,900
60	Pine Meadows Main Replacement	Transmission	Exclude	0	0	0	0	165,200	0	165,200
61	Pump Replacements	Transmission	Exclude	25,000	25,900	26,400	27,000	27,500	28,100	159,900
62	Sodium Hypochlorite Tanks	Treatment	Exclude	0	0	0	102,600	0	0	102,600
63	Sorrento Pines West 12" Waterline	Transmission	Exclude	0	336,100	0	0	0	0	336,100
64	Water Master Plan	Transmission	Include	0	0	0	270,000	0	0	270,000
65	Water Meter Rebuild & Replace Program	General	Exclude	200,000	206,800	211,600	216,000	242,400	247,700	1,324,500
66	Water Plant VFD's & Controllers - Ardice	General	Exclude	0	0	0	0	121,200	0	121,200
67	44 WTP Generator Replacement	General	Exclude	0	0	0	0	0	135,100	135,100
68	Jackson St Water Line Replacement	Transmission	Exclude	0	0	0	0	0	135,100	135,100
69	Tank Inspections	Treatment	Exclude	0	14,500	5,300	27,000	28,600	0	75,400
70	Ground Storage Tank	Treatment	Exclude	0	0	1,798,200	0	0	0	1,798,200
71	Eastern Reclaimed Water Main Exten.	Transmission	Include	0	0	0	324,000	0	0	324,000
72	Eastern Water Main Extension	Transmission	Include	0	0	0	324,000	0	0	324,000
73	New Reclaimed Water Meter Service	Transmission	Exclude	50,000	51,700	52,900	54,000	77,100	78,800	364,500
74	New Water Meter Service Sets	Transmission	Exclude	120,000	124,100	126,900	129,600	165,200	168,900	834,700
75	Reclaimed Water Main Expansion	Transmission	Include	0	103,400	0	162,000	99,100	0	364,500
76	Rosenwald 7 Block Watermain [3]	Transmission	Include	75,000	129,300	0	0	0	0	204,300
77	Rosenwald Water	Transmission	Include	0	0	0	0	0	225,200	225,200
78	Eastern Force Main Extension	Transmission	Include	0	0	0	432,000	0	0	432,000
79	Rosenwald 7 Blocks Sewer [3]	Transmission	Include	375,000	361,900	0	0	0	0	736,900
80	Reclaim Master Plan	Transmission	Include	110,000	0	0	0	0	0	110,000
81	Meter Replacement & Rebuild	General	Exclude	226,000	0	0	0	0	0	226,000
82	Eastern Well One	General	Exclude	0	210,900	0	0	0	0	210,900
83	Coolidge Water Main Expansion	Transmission	Include	1,947,000	0	0	0	0	0	1,947,000
84	Jefferis Ct Galvanized Main	General	Exclude	207,000	0	0	0	0	0	207,000
85	Water Dep Office & Comp Cr44	General	Exclude	1,158,100	0	0	0	0	0	1,158,100
86	Lakeshore Ave Galv. Main	General	Exclude	0	367,100	0	0	0	0	367,100
87	Grand Island Wtp Fuel Tank	General	Exclude	292,900	0	0	0	0	0	292,900
88	Eastern Area Expansion	Treatment	Include	0	0	782,900	0	0	0	782,900
89	Crom Tank	General	Exclude	441,200	0	0	0	0	0	441,200
90	CR 44 Force Main	Transmission	Include	525,000	0	0	0	0	0	525,000
91	Hydro Tank Maintenance	General	Exclude	108,000	0	0	0	0	0	108,000

City of Eustis, Florida
2025 Water and Wastewater Capacity Impact Fee Study

Exhibit 2: Water and Wastewater Capital Improvement Plan [1] [2]

Line No.	Description	Functional Type	Include/Exclude	Projected Fiscal Year Ending September 30, 2025	2026	2027	2028	2029	2030	2025 - 2030 Total
92	Submersible Pump	General	Exclude	157,000	0	0	0	0	0	157,000
93	Effluent Pump & Motor	General	Exclude	117,000	0	0	0	0	0	117,000
94	Coolidge Sewer Main Expans.	Transmission	Include	2,068,100	0	0	0	0	0	2,068,100
95	Lift Station Control Panels	General	Exclude	110,000	0	0	0	0	0	110,000
96	Lift Station Generator	General	Exclude	727,000	0	0	0	0	0	727,000
97	Lift Station #9 Rehab.	General	Exclude	659,000	0	0	0	0	0	659,000
98	Infiltration / Intrusion	General	Exclude	782,000	0	0	0	0	0	782,000
99	Main WWTP Expansion [4]	Treatment	Include	3,043,000	0	0	0	0	0	3,043,000
100	Eastern Plant Turbine	General	Exclude	0	213,700	0	0	0	0	213,700
101	Eastern High Service Pump	General	Exclude	456,000	0	0	0	0	0	456,000
102	Cameras	Transmission	Exclude	26,700	0	0	0	0	0	26,700
103	Communications Upgrades	General	Exclude	36,000	0	0	0	0	0	36,000
104	Communications Upgrades	General	Exclude	24,800	0	0	0	0	0	24,800
105	Professional Services	General	Exclude	72,100	0	0	0	0	0	72,100
106	Ardice Well	Treatment	Exclude	73,500	0	0	0	0	0	73,500
107	Eastern Well One	Treatment	Exclude	12,400	0	0	0	0	0	12,400
108	One Ton Service Truck	General	Exclude	5,000	0	0	0	0	0	5,000
109	Utility Relocation	Transmission	Exclude	61,100	0	0	0	0	0	61,100
110	Jefferis Ct Galvanized Main	General	Exclude	176,300	0	0	0	0	0	176,300
111	Bay State South Utility	General	Exclude	75,000	0	0	0	0	0	75,000
112	Water Depot Office	General	Exclude	700	0	0	0	0	0	700
113	Office Generator	General	Exclude	120,000	0	0	0	0	0	120,000
114	Grand Island WTP Fuel Tank	General	Exclude	69,000	0	0	0	0	0	69,000
115	Crom Tank	Treatment	Exclude	800	0	0	0	0	0	800
116	Crane Truck	General	Exclude	18,100	0	0	0	0	0	18,100
117	Lift Station Control Panels	Transmission	Exclude	74,700	0	0	0	0	0	74,700
118	Lift Station Generator	Transmission	Exclude	353,500	0	0	0	0	0	353,500
119	Lift Station #9 Rehab	Transmission	Exclude	538,400	0	0	0	0	0	538,400
	Total Capital Improvement Plan			$18,289,900	$5,169,600	$10,646,900	$6,334,200	$7,553,000	$4,157,600	$52,151,200
	Capital Improvements Included in Capacity Fee Calculation:									
	Water									
	Treatment			$0	$0	$782,900	$0	$0	$0	$782,900
	Transmission			2,022,000	129,300	0	594,000	0	225,200	2,970,500
	Total Water Included			$2,022,000	$129,300	$782,900	$594,000	$0	$225,200	$3,753,400
	Wastewater [5]									
	Treatment			$3,078,000	$0	$359,700	$0	$2,533,700	$0	$5,971,400
	Transmission			3,078,100	754,800	634,700	2,052,000	99,100	270,200	6,888,900
	Total Wastewater Included			$6,156,100	$754,800	$994,400	$2,052,000	$2,632,800	$270,200	$12,860,300
	Total Capital Improvements Included			**$8,178,100**	**$884,100**	**$1,777,300**	**$2,646,000**	**$2,632,800**	**$495,400**	**$16,613,700**

Footnotes:
[1] Project costs have been escalated annually across the forecast period.
[2] Projects above are from the City's FY 2026 - FY 2030 Capital Improvement Plan and also includes FY 2025 construction work-in-progress project costs, and FY 2024 carryover project costs. Only projects identified by staff for expansion are included in the fee calculations.
[3] 50% of the Rosenwald 7 Block Watermain and Sewer projects are to be reimbursed from FDOT. The costs shown in Lines 76 and 79 are net of anticipated reimbursements.
[4] The Main WWTP Expansion project cost was $13,043,000. The City received $10,000,000 in ARPA funding which has been removed from the project costs and the remaining $3,043,000 is included in Line 99 above.
[5] Reclaimed project costs are incorporated into the wastewater impact fee calculation.