Date: March 10, 2021

To: Parks & Recreation Committee, Planning Commission, and City Council

From: Dan Glynn, Parks & Recreation Director

Subject: Park Impact Fee, Fee in Lieu of Land Dedication, and Public Facilities Needs Assessment

Purpose

The Park Impact Fee, Fee in Lieu of Land Dedication, and Public Facilities Needs Assessment was completed for the purpose to maintain the current standard level of service provided to City residents in regards to parkland, park infrastructure, and trails as the City grows. Due to state law, impact fees and Fee in Lieu of Land Dedication cannot be used as a way to increase the level of service.

Impact fees assist in financing the capital costs associated with trails and park facility improvements. A fee in lieu of land dedication will continue to assist in financing the acquisition of land for public parks. The City currently charges a park impact fee and a fee in lieu of land for public parks. This fee is updated annually based on the Engineering News Record Construction Cost Index. However, the previous study was completed in 2009 and recommended periodical updates.

City staff became aware that the current fee structure was outdated in 2018 and 2019 when a new park was developed and the capital costs to develop the park far exceeded the impact fees collected. City staff received a recommendation from nearby Park & Recreation Directors to have a study completed by Carla Gogin from Baker Tilly. This was due to recent experience in completing studies in Dane County. The Parks & Recreation Committee recommended to City Council to hire Baker Tilly to conduct a Park Impact Fee Study at the May 21, 2019 meeting. This motion passed unanimously. City Council approved of this action unanimously at the June 11, 2019 meeting.

Process & Methodology

The City's 2018 Comprehensive Outdoor Recreation Plan was used as the basis for the study. Which established a need for the parks, trails, and subsequent need for the infrastructure. It also provided other data such as parkland acreage. According to the US Census, the most recent population for the City is 13,060. Additionally, the US Census provided persons per household for different dwelling types. These estimates are used in the calculations in the document

The City's fee-in-lieu of land dedication standard is based on the City's current inventory of 159.12 acres of parkland. This is comprised of 130.6 acres of active use parks and 28.4 acres of conservancy and natural areas.

City staff inventoried items in parks classified as Mini Parks, Neighborhood Parks, and Community parks. These items had replacement costs valued by industry professionals such as landscape architects and playground salespeople. The sum of these improvements was found to total $17,675,636 and using the

City's current inventory of parkland, the estimated improvement cost per acre (active parkland) is $135,280.

A trail improvement fee was considered due to the importance of trails highlighted in the 2018 Comprehensive Outdoor Recreation Plan. City staff provided the linear foot of trails within the City that were not provided by developers and provided the replacement value for the trails. The replacement value for trails were provided by park professionals who had recently completed projects in Dane County. This amount totaled to $422,200. The estimated cost per foot of trail is $22.

The land costs to calculate the fee-in-lieu of land dedication is based on the City-wide average cost of land acquisition as allowed for by state law. It was determined that the 2009 study likely included street infrastructure costs. Current interpretation of State law requires street infrastructure costs be considered part of the park improvement fees. Therefore, street infrastructure costs have been incorporated into the park improvement fees. The new proposed fee-in-lieu of dedication is $78,585 per acre.

Findings

Below is a comparison of the updated 2021 fee summary with the current City fees. The study defines Group Quarters as a dwelling unit where individuals live or stay that is owned or managed by an entity or organization providing housing and/or services for the residents (for example a skilled-nursing facility). The Fee in Lieu of Land Dedication cost went down due to the aforementioned street infrastructure costs being included in the 2009 study which are not included in the Park Facilities Improvement Fee.

Study Findings

Dwelling Unit Type	**Park Facilities Improvement**	**Trails**	**Fee in Lieu of Land Dedication**	**Total**
Single Family	$3,741	$89	$2,647	$6,477
Multi Family	$2,597	$62	$1,838	$4,497
Group Quarters	$1,346	$32	$952	$2,330

Current Fees

Dwelling Unit Type	**Park Facilities Improvement**	**Trails**	**Fee in Lieu of Land Dedication**	**Total**
Single Family	$1,243	NA	$3,823	$5,066
Two-Family (per unit)	$1,243	NA	$3,828	$5,066
Multi-Family (2 bedrooms or more)	$932	NA	$2,868	$3,800
Multi-Family (1 bedroom or less)	$621	NA	$1,911	$2,532

Ordinance Changes

To be added before going to Planning Commission and City Council.

CITY OF STOUGHTON

Stoughton, Wisconsin

PARK IMPACT FEE, FEE IN LIEU OF LAND DEDICATION AND
PUBLIC FACILITY NEEDS ASSESSMENT

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Dated: March 8, 2021

Table of Contents

	Page No.
Executive Summary	1
Introduction	3
Section A – Statutory Requirements	4 – 8
Section B – Compliance with Wisconsin Impact Fee Requirements	9 – 10
Section C – Fee Calculation	11 – 16
Appendix A	17 - 18

Executive Summary

The purpose of this project was to evaluate and update the City's current park impact fee under Wisconsin Statute, Chapter 66, Section 66.0617 Impact Fees and its fee in lieu of land dedication under Wisconsin Statute, Chapter 236, and Section 236.45 Local Subdivisions Requirements. The park impact fee(s) as referenced throughout this report include both the trail and park development aspects of the park impact fee.

According to the City of Stoughton's (the "City") 2018 Comprehensive Outdoor Recreation Plan, the City is expecting to have population growth slightly higher than Dane County as a whole through 2030. This anticipated growth will require additions to the City's parkland and park facilities (trails and park capital improvements). Impact fees will continue to assist in financing the capital costs associated with trails and park facility improvements. A fee in lieu of land dedication will continue to assist in financing the acquisition or initial improvement of land for public parks.

The City currently charges a park impact fee and a fee in lieu of land dedication as established by the following reports and ordinances:

> *Stoughton, WI Code of Ordinances, Sec. 67-5 – Parks, playgrounds and land for athletic fields impact fee. Ordinance No. 0-8-09, 6-23-2009*
>
> *Stoughton, WI Code of Ordinances, Section 66-1101 – Provision of public lands and open spaces. Ordinance No. 0-7-09, 6-23-2009*
>
> *Public Facilities Needs Assessment and Impact Fee Study dated January 2009 (Ruekert & Mielke 2009)*

Per the City, they update the impact fee and fee in lieu of land dedication annually based on the Engineering News Record Construction Cost Index per Sec 66-1101.(2).

This document serves as a summary of Baker Tilly's analysis of the City's existing park impact fee and its fee in lieu of land dedication. It also serves to satisfy the statutory obligations as outlined in Wisconsin Statute 66.0617 and Wisconsin Statute 236.45 to update its existing fees and public facility needs assessment. The primary resources used in this development of this study include:

- *The City of Stoughton 2018 Comprehensive Outdoor Recreation* (the Plan) as prepared by Ayres Associates adopted on December 11, 2018. See the acknowledgements section of the Plan for those that were involved in its creation. The Plan is located on the City's website.
- *The park inventory listing as provided by the City.* This document was compiled by the City from the City insurance listing, replacement values, internal capital asset listing, observation and engineering assistance. Refer to Appendix A.
- *The trail inventory listing as provided by the City.* This document was compiled by the City. Refer to Appendix A.
- *The land cost as provide by the City*. The land cost is based on the City-wide average cost of unimproved land acquisition based on recent land sales and the cost to improve the land for public parks. Per s. 236.45(6)(ac), "improvement for public parks" means grading, landscaping, installation of utilities, construction of sidewalks, installation of playground equipment, and construction or installation of restroom facilities on land intended for public park purposes."

Executive Summary (cont.)

This study should be read in conjunction with these resources. We provide no assurance on the accuracy of the resources used to develop this study.

The City may implement or update other impact fees at a later date; however, no consideration has been given to those possibilities in this report.

Introduction

As previously stated in the Executive Summary, the City expects to experience population growth through 2030. Planning responsibly for new growth within a community is one of many challenges facing local governments. Effective accommodation of this development requires the construction and upgrade of public facilities and infrastructure to serve new residents. As well as additional park land to accommodate growth.

It is common that during the construction and upgrade of public infrastructure, many residents and businesses that will occupy the newly developed areas of the community may not yet be present. The purchase of land and the development of land often precedes the inhabiting of the property. While this may be an obvious fact, it holds important consequence for the public financing of new development. In order to apportion the public costs of new development fairly and responsibly, some measure must be undertaken to ensure that the entire cost of accommodating new development is not born solely by the current residents of the municipality. One such measure to accomplish this goal is the use of impact fees and a fee-in-lieu of land dedication to offset the initial cost to local taxpayers of satisfying the additional demand on the public infrastructure and park land.

Section A – Statutory Requirements

Wisconsin's Impact Fee Statute 66.0617 prescribes the types of public infrastructure for which an impact fee may be charged, the costs that may be included in developing an impact fee, as well as the obligations on the part of the issuing municipality prior to and subsequent to the fee being charged. These obligations are detailed below.

In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6) (am), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10). This is detailed below.

Wisconsin State Statute Section 66.0617(1) Definitions:

The following definitions as outlined in Wisconsin State Statute 66.0617(1) have been addressed in the fee computation. The requirements are as follows:

- *Per Subsection(1)(a), "Capital costs" means the capital costs to construct, expand or improve public facilities, including the cost of land, and including legal, engineering and design costs to construct, expand or improve public facilities, except that not more than 10% of capital costs may consist of legal, engineering and design costs unless the municipality can demonstrate that its legal, engineering and design costs which relate directly to the public improvement for which the impact fees were imposed exceed 10% of capital costs. "Capital costs" does not include other noncapital costs to construct, expand or improve public facilities, vehicles; or the costs of equipment to construct, expand or improve public facilities.*

  Based on the definition above, only allowable capital costs are included in the impact fee computation.

  The City's standard related to its fee-in-lieu of land dedication costs is outlined below. See Chapter 236 requirements.

- *Per Subsection (1)(f)(1), "Public Facilities" means…parks, playgrounds, and land for athletic fields……".*

  The projects included in the impact fee computation meet this definition.

- *Per Subsection (1)(g), "Service area" means geographical area delineated by a municipality within which there are public facilities.*

  The service area for the impact fee and the fee-in-lieu of land dedication is the City of Stoughton. The park types, acreage standards and service area radius are detailed in the City of Stoughton's 2018 Comprehensive Outdoor Recreation Plan. This document is located on the City's website.

- *Per Subsection (1)(h), "Service standard" means a certain quantity or quality of public facilities relative to a certain number of persons, parcels of land or other appropriate measure, as specified by the municipality.*

  The park types, acreage standards and service area radius are detailed in the City of Stoughton's 2018 Comprehensive Outdoor Recreation Plan.

  The impact fee cost standard per acre is based on the replacement value of improvements provided to the City's insurer and supported by the City's capital asset records as well as observation. See Appendix A.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(1) Definitions (cont.):

The City trail standard is outlined in Appendix A.

The standards and service areas used for consideration in the impact fee calculation is for "active-use" parks. The impact fee calculation does not include conservancy park areas and drainageways. Although these areas may be used for recreational purposes, they are not suitable for long-term "active use" recreational facility improvements. The City currently provides 9.95 acres of active-use acres of parkland per 1,000 residents for its impact fee calculation.

The City's standard related to its fee-in-lieu of land dedication is outlined below. See Chapter 236 requirements.

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees:

This report adheres to what an impact fee should reflect according to Wisconsin State Statute 66.0617(6). The standard requirements are as follows:

- *Per Section (6)(a), shall bear a rational relationship to the need for new, expanded or improved public facilities that are required to serve land development.*

  The fees found herein are for public facilities and land that are required to serve future developed land and the service demands that development creates.

- *Per Section (6)(am), may not include amounts for an increase in service capacity greater than the capacity necessary to serve the development for which the fee is imposed.*

  The fees were developed to address the capacity necessary to service the development for which the fees are being imposed.

- *Per Section (6)(b), may not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.*

  The capital costs, which form the basis for the fees developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time the study as assembled by City staff. These standards were then used to calculate a cost to be charged.

- *Per Section (6)(c), shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded or improved public facilities.*

  The capital costs, which form the basis for the fee developed as a part of this study, include actual as well as estimated replacement costs for land costs, park improvements and trail improvements. These costs were based on what was known at the time of the study as assembled by City staff. These standards were then used to calculate a cost to be charged.

- *Per Section (6)(d), shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications or fees in lieu of land dedications under Chapter 236 or any other items of value.*

  The other financing sources listed above were taken into consideration as a part of the fee computations. It has been determined that these financing sources have not been used to finance capital costs for park improvements. Therefore, these sources were not included in the fee calculations.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617(6) – Standards for Impact Fees (cont.)**:**

- *Per Section (6)(e), shall be reduced to compensate for moneys received from the federal or state government specifically to provide or pay for the public facilities for which the impact fees are imposed.*

  The receipt of federal and or state grants was considered in the fee development. No grant funds have been received from federal or state governments specifically for park improvements or land purchases in the last ten years. City staff determined that state and federal grant funds cannot be relied upon to fund future park projects. Therefore, the fee has not been reduced for such funds. The City will continue to attempt to secure park grant funding. Any grant funds received in the future will be factored in future impact fee calculations.

- *Per Section (6)(f), may not include amounts necessary to address existing deficiencies in public facilities.*

  The costs included in the fee computations are not related to curing existing deficiencies.

- *Per Section (6)(fm), may not include expenses for operation or maintenance of a public facility.*

  The costs included in the fee computations do not include expenses for operation or maintenance of a public facility.

- *Section (6)(g) except as provided under this paragraph, shall be payable by the developer or the property owner to the municipality in full upon issuance of a building permit by the municipality. There are exceptions to this outlined in the statute.*

  All fees will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617 (7r) – Impact Fee Reports

- *At the time that the municipality collects an impact fee, it shall provide to the developer for which it received the fee an accounting of how the fee will be spent.*

  The City is aware of this requirement.

Wisconsin State Statute Section 66.0617 (8) – Requirements for Impact Fee Revenues

- *Revenues from each impact fee that is imposed shall be placed in a separate segregated interest−bearing account and shall be accounted for separately from the other funds of the municipality. Impact fee revenues and interest earned on impact fee revenues may be expended only for the particular capital costs for which the impact fee was imposed, unless the fee is refunded under sub. (9).*

  The City accounts for its fees in a separate general ledger account. Interest income is allocated to this account on a monthly basis.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Section 66.0617 (9) – Refund of Impact Fees

> *Except as provided in this subsection, impact fees that are not used within 8 years after they are collected to pay capital costs for which they were imposed shall be refunded to the payer of fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub. (8). Impact fees that are collected for capital costs related to lift stations or collecting and treating sewage that are not used within 10 years after they are collected to pay the capital costs for which they were imposed, shall be refunded to the payer of the fees for the property with respect to which the impact fees were imposed, along with any interest that has accumulated, as described in sub.(8). The 10-year time limit for using impact fees that is specified under this subsection may be extended for 3 years if the municipality adopts a resolution stating that, due to extenuating circumstances or hardship in meeting the 10 year limit, it needs an additional 3 years to use the impact fees that were collected.*
>
> *The resolution shall include detailed written findings that specify the extenuating circumstances or hardship that led to the need to adopt a resolution under this sub-section. For purposes of the time limits in this subsection, an impact fee is paid on the date the developer obtains a bond or irrevocable letter of credit in the amount of the unpaid fees executed in the name of the municipality under sub. (6) (g).*
>
> According to City management, the City has spent down its impact fee collections in accordance with state statute guidance and no refunds have been made to date.

NOTE: The impact fee requirements outlined in this section are subject to change by the legislature at any time. Refer to the state statute for the statutory requirements.

Wisconsin State Statute Chapter 236 - Platting Lands and Recording and Vacating Plats

A fee-in-lieu of land dedication must follow the requirements of Wisconsin State Statute Chapter 236 – Platting Lands and Recording and Vacating Plats. See the requirements below.

In addition, if a municipality charges a fee-in-lieu of land dedication in accordance with Wisconsin State Statute 236.45(6) (am), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10). These are detailed above.

Wisconsin State Statute Chapter 236 (6) – Requirements for Approval Conditions

> *Per Subsection(6)(ac), "Improvement of land for public parks" means grading, landscaping, installation of utilities, construction of sidewalks, installation of playground equipment, and construction or installation of restroom facilities on land intended for public park purposes.*
>
> Based on the definition above, only allowable costs are included in the fee-in-lieu of land dedication. See Appendix A.
>
> *Per Subsection (6)(b), any land dedication, easement, or other public improvement or fee for the acquisition or initial improvement of land for a public park that is required by a municipality, town, or county as a condition of approval under this chapter mush bear a rational relationship to a need for the land dedication, easement, or other public improvement, parkland acquisition or initial improvement fee resulting from the subdivision or other division of land and must be proportional to the need.*
>
> The City is meeting this requirement. The City is providing a service level of 12.2 acres per 1,000 residents. See assumptions.

Section A – Statutory Requirements (cont.)

Wisconsin State Statute Chapter 236 (6) – Requirements for Approval Conditions

> *If a subdivision ordinance of a municipality, town, or county requires, as a condition of approval under this chapter, that a subdivider dedicate land for public park, the municipality, town or county may offer the the subdivider the option of either dedicating land consistent with the municipality's, town's or county's park plan and comprehensive plan or paying a fee or other charge under par. (am) in lieu of the dedication. If the subdivider elects to pay a fee or other change under the paragraph, the fee or other charge is payable by the landowner to the municipality, town, or county upon issuance of a building permit by the municipality, town, or country. If the subdivers elects to dedicate land under this paragraph, unless the municipality, town, or county agrees otherwise, the subdivider only may dedicate land that is consistent with the municipality's, town's or county's park plan and comprehensive plan.*
>
> See Section C for the fee-in-lieu of land dedication fee calculation. If land dedication is selected, the City's land dedication standard is 1,468 square feet per dwelling unit. See the assumptions in Section C.
>
> A fee-in-lieu of land dedication is due upon issuance of a building permit.

NOTE: The fee-in-lieu of land dedication requirements outlined in this section are subject to change by the legislature at any time. Refer to the state statute for the statutory requirements.

Section B – Compliance with Wisconsin Impact Fee Requirements

Impact Fee Process

See Wisconsin State Statute 66.0617 for the detailed process. In addition, if a municipality charges a fee in lieu of land dedication in accordance with Wisconsin State Statute 236.45(6), the municipality must follow the procedures under s. 66.0617 (3) to (5) and meet the requirements under s. 66.0617 (6) to (10).

The process followed and information utilized in the development of the impact fees / fee in lieu of land dedication is summarized below:

- Requires a Public Hearing (s. 66.0617 (3)):
  - Class 1 notice under Chapter 985
  - Provide copy of proposed ordinances
  - Provide public facilities needs assessment
- Based on a Public Facilities Needs Assessment (for facilities included in the impact fee calculation) (s. 66.0617 (4)):
  - Inventory of existing facilities, including deficiencies
  - Identification of new public facilities
  - Estimated (or actual) capital cost of new public facilities
  - Effect of recovering capital costs on affordable housing
  - Available for public inspection and copying in the office of the clerk at least 20 days before hearing
- Follow Impact Fee Standards:
  - Rational relationship to the need for new facilities
  - Proportionality
  - Actual costs or reasonable estimates
  - Net of other charges
  - Net of grants
  - Must exclude improvements to address deficiencies
  - May not include expenses for operation or maintenance of a public facility
  - Payable by the developer or property owner to the City in full upon the issuance of a building permit by the City
- Establish Accounting Requirements:
  - Use of funds restricted
  - Subject to refund
- Specify Appeal Procedure (s. 66.0617 (10))

Section B – Compliance with Wisconsin Impact Fee Requirements (cont.)

Imposition of the Park Impact Fee / Fee-in-lieu of Land Dedication

The park impact fee and fee-in-lieu of land dedication will be due at the time of building permit issuance except for situations allowed for under this section of the impact fee statute.

Wisconsin State Statute Section 66.0617(7) - Low Cost Housing

In general, the level of the fees in relation to average housing cost should not impede the affordability of low-cost housing. For example, including the proposed single family park impact fee and fee in lieu of land dedication of $6,477, in a typical 30 year mortgage at 4% interest would equate to an additional monthly payment of $31. According to AreaVibes Inc., the median home price in Stoughton is $182,400. Assuming a down payment of 20%, the average monthly mortgage payment would be $697. The impact fee would be 4.4% of the monthly payment. In addition, if the owner of a multifamily dwelling were to include the proposed multi-family fees of $4,497 in a mortgage with the same terms, the additional monthly payment would be $21.

The impact fee statute allows for an exemption from or reduced fees on new development that is approved for affordable housing. If a portion of the project has been approved for affordable housing, then the fee may be adjusted accordingly at the discretion of the City Council upon recommendation of the Planning Commission.

Information from the 2013-2017 US Census showed that the City of Stoughton's median household income was $63,333 (2017 dollars). Dane County's median household income was $67,631 (2017) dollars). Wisconsin's household income was $56,759 (2017 dollars).

Updates to the Report

The park impact fees should be evaluated for adjustment on a periodic basis based on a Construction Cost Index. The fee-in-lieu of land dedication should also be evaluated for adjustment on a periodic basis to account for increases / decreases in land costs. This will allow for changes in growth, project costs, estimates or other projects to be incorporated into the fees. See assumptions for recommendations.

Section C – Fee Calculation

Assumptions

- The existing park impact fees were based on *Stoughton, WI Code of Ordinances, Section. 67-5, Ordinance No. 0-8-09, Public Facilities Needs Assessment for Park Improvements (Ruekert & Mielke 2009).* The fee has been updated annually based on the Engineering News Record Construction Cost Index per Sec 66-1101.(2).
- The fee in lieu of parkland dedication was last updated in 2009. See Stoughton, WI Code of Ordinances, Section 66-1101, Ordinance No. 0-7-09.
- The City's current 2018 Comprehensive Outdoor Recreation Plan (Plan) was used as the basis for this study. This Plan was approved on December 11, 2018. As noted in the Plan, "Parks are gateways to healthy, prosperous and connected communities." The plan also supports the guidelines established in the City of Stoughton 2017 Comprehensive Plan which can be found on the City website.

  https://www.ci.stoughton.wi.us/index.asp?SEC=1E694A0C-A5D8-41FF-92C5-9598AA47B3AB
- According to the US Census, 2013-2017, the most recent population estimate for the City is 13,060 as of July 1, 2018, which is an increase of approximately 400 since 2010 (12,611 population) or a 3.5% increase. According to the US Census 2013-2017 survey results, it is expected that the City's population will grow to 13,800 by the year 2030 or an increase of approximately 740 or 5.7%. The City's population in 2019 and 2020 was 12,911 and 13,130, respectively.
- According to the United States Census Bureau (2010 results – latest known), the City has total land area in square miles of 4.92 which equates to a population density of 2,563 inhabitants per square mile when using the 2013-2017 ACS estimates and 2,624 inhabitants per square mile when using the 2019 population and 2,668 when using the 2020 population.
- According to the City's parkland inventory records, the City has approximately 130.66 improved acres of active parkland for existing residents. This was used to compute the impact fee.
- The City's fee-in-lieu of land dedication standard is based on 159.12 acres of parkland. This is comprised of 130.66 acres of active use parks and 28.46 of conservancy parks and natural areas.
- According to the City, the City has park improvements in the amount of $17,675,636. This includes all City parks that only have City improvements i.e. no developer added improvements. The estimated improvement cost per acre is $135,280 (see Appendix A, Table I.)
- According to the City, the City has also used its resources to finance trails in the amount of $422,200. The estimated cost per foot of trail is $22 (see Appendix A, Table III.)
- The land costs to calculate the fee-in-lieu of land dedication is based on the City-wide average cost of land acquisition and "improvements of land for public park costs" as allowed for under Chapter 236. The cost per acre is $78,585 (see Appendix A, Table IV).
- Park development fees will not be assessed to nonresidential land uses as park usage is primarily residential in this community.
- The Park & Open Space standards can be found in the City of Stoughton 2018 Comprehensive Outdoor Recreation Plan.

Section C – Fee Calculation (cont.)

Assumptions (cont.)

- For purposes of this analysis, it is assumed that there will be an average of 2.78 persons per household for single-family housing units and 1.93 persons per household for duplex and multifamily housing units. See Section C (pages 14 – 16) for the computation and source information.
- For purposes of this report, "Group Quarters Dwelling Unit" is defined as follows: a dwelling unit where individuals live or stay that is owned or managed by an entity or organization providing housing and / or services for the residents. The services may include, but are not limited to, custodial or medical care and other types of assistance (for example a skilled-nursing facility). Residency is restricted to the individuals receiving the services, and the individuals typically do not participate in the labor force while a resident. Typically, a Group Quarters Dwelling Unit has one resident per unit.
- It is assumed that City of Stoughton parks, particularly the athletic facilities, will be used by other nearby communities. However, it is further assumed that such use will be reciprocal in that Stoughton residents will use facilities in other jurisdictions in roughly equal measure. Nonresident use is not considered to have a measurable influence on the level of improvement or the allocation of capital improvement costs as the City does not include non-residents in its park standard.
- The City has one impact fee zone which is comprised of the entire City of Stoughton (s 66.0617(5).
- The impact fee standard and service area used for consideration in this study are for "active-use" parks. It does not include conservancy park areas and drainage-ways. Although these areas may be used for recreational purposes, they are not suitable for long-term "active use" recreational facility improvements. The City is currently providing 9.95 acres of active-use acres of parkland per 1,000 residents using the 2020 population of 13,130. The calculation is (130.66 / 13,130)*1,000 = 9.95.
- The fee-in-lieu of land dedication standard used for consideration in this study is comprised of "active-parks" of 130.66 and "passive use" parks of 28.46 for a total of 159.12 acres. While the type of land dedicated by developers is typically used for the development of active use parks, such use is not required. The city is currently providing 12.12 acres of parkland per 1,000 residents using the 2020 population of 13,130. The calculation is (159.12 / 13,130)*1,000 = 12.12.
- The City's land dedication requirement is 1,468 square feet per dwelling unit. This is computed as follows: (12.12 acres * 43,560 square feet in an acre) / 1,000 = 527.95 square foot per person. 527.95 square foot per person * 2.78 (household size – see Appendix A) = 1,468 square feet per dwelling unit.

Recommendation

The City should consider whether its existing park impact fee and fee in lieu of land dedication fee should be updated with the fees identified and explained on the following pages. The Group Quarters dwelling unit type has been broken out from the multi-family dwelling unit type.

Section C – Fee Calculation (cont.)

Fee Summary

Dwelling Unit Type	Park Facilities Improvement	Trails	Fee in Lieu of Land Dedication	Total
Single Family	$ 3,741	$ 89	$ 2,647	$ 6,477
Multi Family	2,597	62	1,838	4,497
Group Quarters	1,346	32	952	2,330

Section C - Fee Calculation (cont.)

Park Facilities Improvement Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.78	$ 1,346.03	$ 3,741.98
Multi Family	1.93	$ 1,346.03	$ 2,597.85
Group Quarters	1.00	$ 1,346.03	$ 1,346.03

Standards:

Cost standard per acre	$ 135,280	B
Parkland acres per 1,000 residents	9.95	C

Cost per Person:

Cost standard per acre	$ 135,280	B
Multiplied by: acres per person	0.0099500	per above
Cost per person	$ 1,346.03	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.
B) Per the City of Stoughton - Appendix A. Table I.
C) Per the City of Stoughton

Section C - Fee Calculation (cont.)

Trail Impact Fee Calculation

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.78	$ 32.15	$ 89.40
Multi Family	1.93	$ 32.15	$ 62.07
Group Quarters	1.00	$ 32.15	$ 32.15

Standards:

Cost standard per foot	$ 22.42	B

Current Statistics:

Estimated 2020 City population	13,130	C

Footage per person

Total footage	18,830	D
Divided by: current residents	13,130	C
Foot per person	1.4341203	

Cost per Person:

Cost standard per foot	$ 22	B
Multiplied by: footage per person	1.4341203	per above
Cost per person	$ 32.15	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.
B) Per the City of Stoughton - Appendix A. Table III.
C) Source: City of Stoughton
D) Per the City of Stoughton - Appendix A. Table III.

Section C - Fee Calculation (cont.)

Fee in lieu of land dedication

Dwelling Unit Type	1 (A) Persons per Household	2 Cost per Person	3 (1*2) Fee
Single Family	2.78	$ 952.45	$ 2,647.82
Multi Family	1.93	$ 952.45	$ 1,838.24
Group Quarters	1.00	$ 952.45	$ 952.45

Standards:

Cost standard per acre	$ 78,585	B
Parkland acres per 1,000 residents	12.12	C

Cost per Person:

Cost standard per acre	$ 78,585	B
Multiplied by: acres per person	0.0121200	per above
Cost per person	$ 952.45	

A) Source: U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.
B) Per the City of Stoughton - Appendix A. Table IV.
C) Per the City of Stoughton

APPENDIX A

Table I. Inventory of Park Capital Improvements

Neighborhood Parks	Acres	2020 Value of City Improvements
Bjoin Park	7.23	$ 931,840
Dunkirk Avenue Park	1.31	214,765
East Side Park	1.95	1,057,735
Lowell Street Park	14.96	1,101,620
Nordic Ridge Park	6.62	921,560
Norse Park	8.00	1,434,915
Schefelker Park	10.41	191,933
Veteran's Memorial Park	3.93	629,265
Virgin Lake Park	6.96	576,850
Westview Ridge Park	5.06	672,543
Subtotal	66.43	7,733,026
Mini Parks		
Criddle Park	0.22	120,150
Division Street Park	0.76	691,320
Riverside Park	1.36	356,805
Roby/Page Park	0.13	103,090
Subtotal	2.47	1,271,365
Community Parks		
Mandt Park	33.20	5,352,435
Racetrack Park	28.56	3,318,810
Subtotal	61.76	8,671,245
Park improvement subtotal	130.66	17,675,636
AVERAGE COST PER ACRE TO IMPROVE		$ 135,280

Source: City of Stoughton

Table II. Park Inventory

Park	Park Type	Acres	Total Cost Per Insurance Printout	Non Insurance Items	Total	Less Developer Funded	Net	10% Engineering Planning	Road Frontage	Internal Bisecting Roads	Total	Improvement Cost Per Acre
Included In Park Improvement Calculation												
Mandt Park	Community	33.20	$ 2,949,850	$ 56,000	$ 3,005,850	$ -	$ 3,005,850	$ 300,585	$ 906,750	$ 1,139,250	$ 5,352,435	$ 161,218
Racetrack Park	Community	28.56	2,298,950	20,650	2,319,600	-	2,319,600	231,960	767,250	-	3,318,810	116,205
Subtotal		61.76	5,248,800	76,650	5,325,450	-	5,325,450	532,545	1,674,000	1,139,250	8,671,245	
Bjoin Park	Neighborhood	7.23	305,000	26,400	331,400	-	331,400	33,140	567,300	-	931,840	128,885
Dunkirk Avenue Park	Neighborhood	1.31	90,000	5,900	95,900	-	95,900	9,590	109,275	-	214,765	163,943
East Side Park	Neighborhood	1.95	520,000	18,850	538,850	-	538,850	53,885	465,000	-	1,057,735	542,428
Lowell Street Park	Neighborhood	14.96	215,000	23,450	238,450	-	238,450	23,845	532,425	306,900	1,101,620	73,638
Nordic Ridge Park	Neighborhood	6.62	569,000	23,600	592,600	-	592,600	59,260	269,700	-	921,560	139,208
Norse Park	Neighborhood	8.00	895,000	50,150	945,150	-	945,150	94,515	395,250	-	1,434,915	179,364
Schefelker Park	Neighborhood	10.41	81,875	5,950	87,825	-	87,825	8,783	95,325	-	191,933	18,437
Veteran's Memorial Park	Neighborhood	3.93	157,500	2,400	159,900	-	159,900	15,990	453,375	-	629,265	160,118
Virgin Lake Park	Neighborhood	6.96	315,000	6,500	321,500	-	321,500	32,150	223,200	-	576,850	82,881
Westview Ridge Park	Neighborhood	5.06	170,000	18,675	188,675	-	188,675	18,868	465,000	-	672,543	132,914
Subtotal		66.43	3,318,375	181,875	3,500,250	-	3,500,250	350,026	3,575,850	306,900	7,733,026	
Criddle Park	Mini Park	0.22	77,500	4,250	81,750	-	81,750	8,175	30,225	-	120,150	546,136
Division Street Park	Mini Park	0.76	-	4,950	4,950	-	4,950	495	606,825	79,050	691,320	909,632
Riverside Park	Mini Park	1.36	-	11,550	11,550	-	11,550	1,155	344,100	-	356,805	262,357
Roby/Page Park	Mini Park	0.13	35,000	1,650	36,650	-	36,650	3,665	62,775	-	103,090	793,000
Subtotal		2.47	112,500	22,400	134,900	-	134,900	13,490	1,043,925	79,050	1,271,365	
Total Park Improvements		130.66	$ 8,679,675	$ 280,925	$ 8,960,600	$ -	$ 8,960,600	$ 896,061			$ 17,675,636	$ 135,280

Note 1: Table II. includes all City parks that have been improved by the City
Note 2: Cost per LF of road frontage $465, cost per LF of internal / bisecting roads $930

Table III. Trail Inventory

Total feet of City Trails	18,830
Total miles of City Trails	3.57
Replacement Value	$ 422,200
Replacement cost per foot	$ 22.42

Table IV. Fee in lieu of land dedication

Cost per acre - per City land sales	$ 60,000
Grading / utilities	18,585
Total Cost	$ 78,585