

RESOLUTION 2021-05

**A RESOLUTION OF THE COMMON COUNCIL OF THE
CITY OF LEBANON, INDIANA REGARDING AN ADDENDUM TO THE
CITY OF LEBANON COMPREHENSIVE PLAN FOR THE RECREATION
IMPACT FEE ZONE IMPROVEMENT PLAN**

WHEREAS, the City of Lebanon, Indiana (the “City”) is a duly formed municipal corporation within the State of Indiana, governed by its duly elected Mayor and Common Council (“Council”); and,

WHEREAS, the Council has the duty and authority to review, amend, and approve amendments to the City of Lebanon Comprehensive Plan adopted and certified by the Lebanon Advisory Plan Commission; and,

WHEREAS, the Lebanon Advisory Plan Commission held a public hearing on March 15, 2021 for Docket No. 21-12, “Recreation Impact Fee Zone Improvement Plan” as required by law pursuant to Indiana Statute 36-7-4-500 series; and,

WHEREAS, the Lebanon Advisory Plan Commission has found said “Recreation Impact Fee Zone Improvement Plan” to be in accordance with the promotion of public health, safety, morals, convenience, order and/or general welfare for the sake of efficiency and economy in the process of development of the community and has certified to the Council its adoption by a vote of 7 ayes and zero nays.

NOW, THEREFORE, be it resolved and adopted by the Common Council of the City of Lebanon, Indiana as follows:

- Section 1.** That the Council hereby adopts the amendments to the City of Lebanon Comprehensive Plan as evidenced by **Exhibit A**, attached hereto and incorporated by reference herein.
- Section 2.** That the Department of Planning and Zoning is ordered to amend the Comprehensive Plan to conform to these amendments. All acts done to create and implement this amendment to the Comprehensive Plan are hereby ratified.
- Section 3.** This Resolution shall be in full force and effect immediately upon passage.

[Remainder of this page intentionally left blank.]

PASSED AND ADOPTED THIS 22nd day of March, 2021.

LEBANON COMMON COUNCIL

Voting For

Voting Against

Abstain

Keith Campbell
Keith Campbell

Keith Campbell

Keith Campbell

ABSENT
John Copeland

John Copeland

John Copeland

Morris Jones
Morris Jones

Morris Jones

Morris Jones

Mike Kincaid
Mike Kincaid

Mike Kincaid

Mike Kincaid

Sierra Messenger
Sierra Messenger

Sierra Messenger

Sierra Messenger

Dick Robertson
Dick Robertson

Dick Robertson

Dick Robertson

Brent Wheat
Brent Wheat

Brent Wheat

Brent Wheat

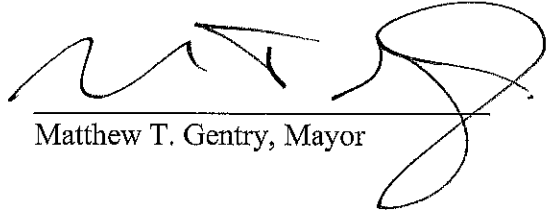
ATTEST:

Mia Riley
Tonya Thayer, Clerk-Treasurer
Mia Riley - 1st Deputy Clerk-Treasurer

I hereby certify that Resolution 2021-05 was delivered to the Mayor of Lebanon on the 23 day of March, 2021, at 10:25 a.m.

Mia Riley - 1st Deputy Clerk-Treasurer
~~Tonya Thayer, Clerk-Treasurer~~

I hereby APPROVE RESOLUTION 2021-05 this 23 day of March, 2021, at 10:28 a.m.



Matthew T. Gentry, Mayor

I hereby VETO RESOLUTION 2021-05 this ___ day of ___, 2021, at ___:___ m.

Matthew T. Gentry, Mayor

ATTEST:

Mia Riley
~~Tonya Thayer, Clerk-Treasurer~~
Mia Riley 1st Deputy Clerk-Treasurer

EXHIBIT A



November __, 2020

Members of the City of Lebanon Common Council
401 South Meridian Street
Lebanon, Indiana 46052

City of Lebanon Parks &
Recreation Department
130 East Ullen Drive
Lebanon, Indiana 46052

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
Indianapolis, IN 46240
United States of America

T: +1 (317) 465 1500
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bakertilly.com

In connection with the calculation of the recreation impact fee for the purpose of financing capital improvements to the Parks & Recreation system of the City of Lebanon, Indiana, we have, at your request, compiled this special purpose report (the "Report") including the following schedules and appendices:

<u>Page(s)</u>	
2-5	General Comments
6	Summary of 2020 Impact Fee Calculation
7	Estimated Population and Housing Unit Growth 2021-2030
8	Estimated Housing Unit Growth and Impact Fee Equivalent
9	Current Amenities Inventory and Community Service Ratios for 2020 Population
10	Estimated Amenities Needs to Meet Estimated Population Level of Service
11	Estimated Cost of Park & Recreation Amenities
12	Estimated Cost of Raising Current Inventory to 2020 Target Level of Service Standards
13	Estimated Impact Fee Cost of 2025 Improvements
14	Estimated Impact Fee Cost of 2030 Improvements
15	Estimated Annual 2020 Impact Fee Revenues
16	Estimated Non-Local Revenue Credit
17	Estimated New Population Share of Principal Payments on Outstanding Bonds
18	Estimated New Population Share of Capital Budget
19	Estimated Annual 2020 Impact Fee Revenues and Expenditures
20	Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Grants, Donations or Debt
Appendix A	Map of the City of Lebanon
Appendix B	Amenities Definitions and Cost Estimates

These schedules are intended for use by City of Lebanon officials, the Planning Department, the Parks & Recreation Department and their respective advisors, for use in connection with implementation of the recreation impact fee within the City of Lebanon. The use of these schedules should be restricted to this purpose.

The schedules and underlying assumptions are based upon information provided to us by the City of Lebanon Planning Department, the City of Lebanon Parks & Recreation Department, their respective advisors and other resources identified within. In the preparation of the schedules contained in this Report, assumptions were made as noted regarding certain future events. As is the case with such assumptions regarding future events and transactions, some or all may not occur as expected and the resulting differences could be material. We have not examined the underlying assumptions, nor have we audited or reviewed the historical data. Consequently, we express no opinion nor provide any other form of assurance thereon nor do we have a responsibility to prepare subsequent reports.

DRAFT

CITY OF LEBANON, INDIANA

GENERAL COMMENTS

The City of Lebanon, Indiana (the "City") is adopting a recreation impact fee (the "2020 Impact Fee") and approved Ordinance No. ____ (the "Impact Fee Ordinance") pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the "Enabling Legislation"). This report is intended to serve as the "Zone Improvement Plan" for the establishment of a new recreation impact fee pursuant to the Enabling Legislation.

The 2020 Impact Fee calculation is based on the infrastructure information and amenity level of service ("LOS") standards compiled by the City and its advisors, and was calculated based on an analysis of recreation infrastructure needs over a 10-year planning horizon (2021-2030). The Impact Fee Ordinance is effective for five years, beginning six months following its adoption.

Impact Zone

The Enabling Legislation requires the Parks & Recreation Department to define the geographic area for the recreation infrastructure (the "Impact Zone") that is analyzed in the Zone Improvement Plan. For the purposes of this Zone Improvement Plan, the Impact Zone is defined as the corporate limits of the City of Lebanon. A map of the Impact Zone is attached to this Report as Appendix A.

Impact Fee Advisory Committee

As a part of the process of establishing the 2020 Impact Fee, the City was required to form an "Impact Fee Advisory Committee" that consisted of five to ten members, with at least 40% of the members representing the development, building, and real estate industries. The Impact Fee Advisory Committee convened by the City consisted of Jerry Alexander, Ben Bontrager, Laurie Gross, John Messenger, and Mark Vanaman. The Impact Fee Advisory Committee met during the Zone Improvement Plan development process to discuss the 2020 Impact Fee and the Zone Improvement Plan.

Summary of 2020 Impact Fee Calculation – Page 6

This schedule illustrates the calculation of the 2020 Impact Fee of \$1,286 for a single-family housing unit. The costs to be funded through the 2020 Impact Fee are based on the estimated 2030 cost of infrastructure improvements to meet the estimated LOS, with credits and deductions for the estimated non-local revenue contribution to recreation capital projects, the contribution of new residents to principal payments on outstanding bonds, the contribution of new residents to the Parks & Recreation Department's annual capital projects budget through traditional means, and the contribution from other City funding sources. The calculation of the 2020 Impact Fee was based upon a base implementation year of 2021.

The 2020 Impact Fee for a multi-family housing unit is adjusted to \$901 for a multi-family housing unit in order to reflect the varying needs for recreation infrastructure imposed by such developments (the "Adjusted 2020 Impact Fee"). The adjustment factor for multi-family units was calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey. The adjustment for the 2020 Impact Fee calculation reflects Census Bureau information that was available at the time of preparation.

Estimated Population and Housing Unit Growth 2021-2030 – Page 7

This schedule illustrates the historical population of the City for the time period of 2011-2020, and the estimated population and residential building permits for 2021-2030. The population and housing unit history and future estimates are per City officials. The estimated housing unit growth information for 2021-2030 is based on the historical housing unit mix for the City and U.S. Census Bureau data on average household size for the City.

Estimated Housing Unit Growth and Impact Fee Equivalent – Page 8

This schedule illustrates the estimated residential unit growth for the City over the planning horizon of 2021-2030 as shown on page 6 and adjusts it for multi-family housing units. The adjustment factors for these units were calculated based on average household size of occupied housing units data per the U.S. Census Bureau's American Community Survey. The adjustment is made in recognition of the varying recreation infrastructure needs created by different residential development types.

GENERAL COMMENTSCurrent Amenities Inventory and Community Service Ratios for 2020 Population – Page 9

This schedule illustrates the impact fee study amenities and analyzes the current inventory versus the LOS standards for the amenities developed by the Parks & Recreation Department for the Zone Improvement Plan. The target inventory was calculated by multiplying the target LOS ratios for the respective amenity types by the 2020 population of 16,437. The inventory deficits identified in this Report must be addressed by the City using funding methods other than 2020 Impact Fee revenues, and they must be addressed prior to spending any 2020 Impact Fee revenues on that amenity type. The current amenities inventory for the City is broken out by amenities provided by the City.

Estimated Amenities Needs to Meet Estimated Population Level of Service – Page 10

The estimated amenities needed to service the estimated 2025 and 2030 population of the City are illustrated in this schedule. To determine the amenities inventory needs for the 2025 and 2030 populations, the LOS target ratios from page 12 are multiplied by the estimated population for the respective years from page 7.

The estimated deficits and surpluses are calculated based on the assumption that the 2020 target inventory is reached for each amenity. Revenues from the 2020 Impact Fee may only be used to fund amenities that have identified deficits due to population growth.

Estimated Cost of Park & Recreation Amenities – Page 11

The estimated costs of the various recreation amenities are shown in this schedule. These costs are based on information provided by American Structurepoint, Inc. The assumption for land cost per acre is based upon information provided by the City and historic transactions. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

Estimated Cost of Raising Current Inventory to 2020 Target Level of Service Standards – Page 12

The estimated cost of bringing the current recreation inventory up to the 2020 target LOS standards is shown in this schedule. Per the Enabling Legislation, the current inventory for each amenity must meet the LOS standards defined in the Zone Improvement Plan for the 2020 Impact Fee before 2020 Impact Fee revenues may be spent on that amenity type. Based on the current inventory for each amenity and the target LOS ratios defined in the 2020 Impact Fee Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the LOS standards defined on page 11 is \$4,386,130. The City has made no formal determinations of funding sources for these costs, but may use the existing capital budget, bonds, or other available funds. Grants and other non-local revenues will be utilized to the extent that they are available.

Estimated Impact Fee Cost of 2025 Improvements – Page 13

The estimated cost of amenities needed to serve the estimated 2025 population of the City is shown in this schedule. The 2020 Impact Fee will be effective six months after the adoption of the Impact Fee Ordinance. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2025 population.

Estimated Impact Fee Cost of 2030 Improvements – Page 14

The estimated cost of amenities needed to serve the estimated 2030 population of the City is shown in this schedule. The Enabling Legislation specifies that the impact fee calculation be based on the estimated costs of infrastructure over a 10-year planning horizon.

Thus, the total cost identified in this schedule is used as the total cost of infrastructure that may be funded using the 2020 Impact Fee revenues.

GENERAL COMMENTSEstimated Annual 2020 Impact Fee Revenues – Page 15

This schedule shows the estimated annual revenues for the 2020 Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the 2020 Impact Fee for the respective residential development type. The calculations are based upon a base implementation year of 2021.

Estimated Non-Local Revenue Credit – Page 16

The estimated credit for non-local revenues used for recreation infrastructure is shown in this schedule. It is assumed that 50% of the estimated cost of all impact-fee related land acreage needs will be met through the use of impact fee revenues, with the rest being acquired through private donations or conversion of existing undeveloped acreage to developed uses with an estimated value of \$338,750 (either through donations of funds or donations of actual park acreage).

The City has not received any grants for recreation amenities during the previous five years and does not anticipate receiving any grants during the plan horizon.

Estimated New Population Share of Principal Payments on Outstanding Bonds – Page 17

This schedule shows the calculation of the estimated share of the principal payments on the outstanding Park District Bonds of 2013 (the "2013 Bonds") and the Park District Bonds of 2013, Series A (the "2013A Bonds") that will be funded by new residents. The 2013 Bonds and 2013A Bonds are payable from ad valorem property taxes levied on all property located within the City. The 2013 Bonds have \$1,145,000 of principal outstanding as of January 1, 2021 and mature January 1, 2028. The 2013A Bonds have \$1,180,000 of principal outstanding as of January 1, 2021 and mature January 1, 2028. The 2013 Bonds and the 2013A bonds are collectively defined as the "Outstanding Bonds".

It is assumed that new residents will pay a share proportional to their makeup of the total population of the City. Based on these assumptions, it is assumed that new residents will contribute \$280,380 to the principal payments on the Outstanding Bonds made during the planning horizon of the 2020 Impact Fee Zone Improvement Plan. Currently, there are no immediate plans to issue additional debt for parks improvements during the planning horizon.

Estimated New Population Share of Capital Budget – Page 18

This schedule shows the calculation of the estimated share of the Parks & Recreation Department's annual capital budget that will be funded by new residents. The annual Parks & Recreation Department capital budget is funded from sources including (but not limited to) property taxes, financial institutions taxes, commercial vehicle excise taxes, auto/aircraft excise taxes, food & beverage taxes and other local revenue sources.

It is assumed that the historical average capital budget amount of \$57,000 will be held constant into the future, and new residents will pay a share proportional to their makeup of the total population of the City. Based on these assumptions, it is assumed that new residents will contribute 26.88% of the total capital projects budget in 2030, or \$88,140 over the entire 10-year planning horizon.

Estimated Annual 2020 Impact Fee Revenues and Expenditures – Page 19

The estimated annual revenues from the 2020 Impact Fee, the estimated new population's contribution to bond principal and the estimated new population's contribution to the capital budget are compared to the estimated expenditures of these revenues over the 10-year planning horizon in this schedule. The estimates are based on the accumulation of revenues and the estimated need for new amenities as dictated by population growth and the LOS standards.

GENERAL COMMENTS

Historical Recreation Capital Improvements Expenditures Not Funded Through Recreation Impact Fees, Donations or Debt – Page 20

This schedule shows the historical capital expenditures for recreation from 2015 through 2019.

CITY OF LEBANON, INDIANA

SUMMARY OF 2020 IMPACT FEE CALCULATION**2020 Impact Fee Calculation:**

Cost of meeting 2030 Level of Service needs	\$6,299,870 (1)
Less: Estimated non-local revenues	(338,750) (2)
Less: New resident capital budget contribution	(88,140) (3)
Less: New resident contribution to bond principal payments	(280,380) (4)
Less: Other Estimated Funding Sources	<u>(2,000,000) (5)</u>
Capital costs to be funded by 2020 Impact Fees	3,592,600
Divided by estimated equivalent housing units	<u>2,794 (6)</u>
2020 Impact Fee for single-family unit	<u><u>\$1,286</u></u>

2020 Impact Fee Schedule by Development Type (5):

Single-family home	100%	\$1,286
Multi-family home	70%	\$901

(1) See page 14.

(2) See page 16.

(3) See page 18.

(4) See page 17.

(5) Assumes the City utilizes funding sources other than impact fee revenues to meet a portion of the 2030 Level of Service deficits for the amenities identified on page 14.

(6) See page 8.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2021-2030

Year	Population	Population Change	New Housing Units (1)		
			Single Family	Multi-Family	Total
Historical					
2011	16,055 (2)		5	0	5
2012	15,630 (2)	(425)	5	0	5
2013	15,654 (2)	24	10	80	90
2014	15,688 (2)	34	14	42	56
2015	15,762 (2)	74	26	0	26
2016	15,846 (2)	84	36	0	36
2017	15,710 (2)	(136)	33	0	33
2018	16,117 (2)	407	28	0	28
2019	16,275 (3)	158	78	0	78
2020	16,437 (3)	162	80	0	80
Estimated					
2021	16,823 (3)	386	150	41	191
2022	17,530 (3)	707	225	125	350
2023	17,985 (3)	455	225	0	225
2024	18,692 (3)	707	225	125	350
2025	19,197 (3)	505	250	0	250
2026	19,955 (3)	758	250	125	375
2027	20,460 (3)	505	250	0	250
2028	21,218 (3)	758	250	125	375
2029	21,723 (3)	505	250	0	250
2030	22,481 (3)	758	250	125	375

(1) Per the City of Lebanon.

(2) Based on population information from the U.S. Census Bureau American Community Survey.

(3) Based on population per housing unit information from the U.S. Census bureau American Community Survey.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED HOUSING UNIT GROWTH AND IMPACT FEE EQUIVALENT

Year	Estimated Housing Unit Growth (1)		Housing Unit Adjustment Percentage (2)		Adjusted Equivalent Housing Unit Growth (3)		Total
	Single Family	Multi-Family	Single Family	Multi-Family	Single Family	Multi-Family	
2021	150	41	100%	70%	150	29	179
2022	225	125	100%	70%	225	88	313
2023	225	0	100%	70%	225	0	225
2024	225	125	100%	70%	225	88	313
2025	250	0	100%	70%	250	0	250
2026	250	125	100%	70%	250	88	338
2027	250	0	100%	70%	250	0	250
2028	250	125	100%	70%	250	88	338
2029	250	0	100%	70%	250	0	250
2030	250	125	100%	70%	250	88	338
Totals	2,325	666			2,325	469	2,794

(1) See page 7.

(2) Based on population per household in occupied housing units data from the American Community Survey of the U.S. Census Bureau.

(3) Represents equivalent housing units for the impact fee calculation.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2020 POPULATION

Amenity	Level of Service Target Ratio (1)	Current Ratio (City Provided) (2)	Unit	Current Inventory (City Provided) (1)	2020 Target Inventory (3)	2020 Inventory Surplus/ (Deficit)
Park Acreage	7.50 acres/1,000 people	8.61 acres/1,000 people	Acres	141.50	123.28	18.22
Trails	2.50 miles / 3,000 people	1.07 Miles / 3,000 people	Miles	5.85	13.70	(7.85)
Playgrounds	1.00 site/ 2,500 people	1 Playground / 3,287 people	Ea.	5.00	6.57	(1.57)
Community Center	15,000 square feet / 25,000 people	0 Square Feet / 16,437 people	S.F.	0.00	9,862.20	(9,862.20)
Ball Fields	1.00 field / 8,250 people	1 Ball Field / 8,219 people	Ea.	2.00	1.99	0.01
Basketball Courts	1.00 court / 5,500 people	1 Basketball Court / 5,479 people	Ea.	3.00	2.99	0.01
Soccer Fields	1.00 field / 8,250 people	1 Soccer Field / 8,219 people	Ea.	2.00	1.99	0.01
Football Fields	1.00 field / 16,500 people	1 Football Field / 16,437 people	Ea.	1.00	1.00	0.00
Tennis Courts	1.00 court / 8,250 people	1 Tennis Courts / 8,219 people	Ea.	2.00	1.99	0.01
Pickleball Courts	1 court / 2,000 people	1 Pickleball Court / 2,055 people	Ea.	8.00	8.22	(0.22)
Volleyball Pit	1 pit / 8,250 people	1 Volleyball Pit / 8,219 people	Ea.	2.00	1.99	0.01
Horse Shoe Courts	1 courts / 16,300 people	1 Horse Shoe Courts / 16,437 people	Ea.	1.00	1.01	(0.01)
Disc Golf Courses	1 course / 16,275 people	1 Disc Golf Course / 16,437 people	Ea.	1.00	1.01	(0.01)
Fishing Ponds	1.00 pond / 10,000 people	1 Fishing Pond / 18219 people	Ea.	2.00	1.64	0.36
Shelters/Cabin	1 shelter / 3,000 people	1 Shelter / 2,348 people	Ea.	7.00	5.48	1.52
Restroom	1 restroom / 3,000 people	1 restroom / 4,109 people	Ea.	4.00	5.48	(1.48)
Band Stand	1 band stand / 16,500 people	1 Band Stand / 16,437 people	Ea.	1.00	1.00	0.00
Amphitheatre	1 amphitheater / 16,275 people	0 Amphitheaters / 16,437 people	Ea.	0.00	1.01	(1.01)
Waterparks	3,500 square feet / 1,000 people	3,976 Square Feet / 1,000 people	S.F.	65,340.00	57,529.50	7,810.50
Splash Pad	1 splash pad / 15,000 people	1 splash Pad / 16,437 people	Ea.	1.00	1.10	(0.10)
Picnic Areas	1 area / 2,750 people	1 Picnic Areas / 2,740 people	Ea.	6.00	5.98	0.02
Dog Park	1 park / 16,500 people	1 Dog Park / 16,437 people	Ea.	1.00	1.00	0.00
Skate Park	1 park / 25,000 people	0 Skate Parks / 16,437 people	Ea.	0.00	0.66	(0.66)
Bike Park	1 park / 25,000 people	0 Bike Parks / 16,437 people	Ea.	0.00	0.66	(0.66)

(1) Per City Officials.

(2) Represents the current ratio provided by City owned/managed facilities. Calculated by dividing the current inventory of City owned/managed amenities by the estimated 2020 Lebanon population of 16,437.

(3) Based on the Target Ratios multiplied by the 2020 population of 16,437 for the City of Lebanon.

(Subject to the comments in the attached Report dated November ____, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE

Amenity	Level of Service Target Ratio (1)	2020 Current Inventory (City Provided) (1)	Unit	Year 2025		Year 2030	
				2020 Target Inventory (2)	Target Inventory (3)	Target Inventory (4)	Inventory Surplus/ (Deficit)
Park Acreage	7.50 acres/1,000 people	141.50	Acres	123.28	143.98	168.61	(27.11)
Trails	2.50 miles / 3,000 people	5.85	Miles	13.70	16.00	18.73	(5.03)
Playgrounds	1.00 site/ 2,500 people	5.00	Ea.	6.57	7.68	8.99	(2.42)
Community Center	15,000 square feet / 25,000 people	0.00	S.F.	9,862.20	11,518.20	13,488.60	(3,626.40)
Ball Fields	1.00 field / 8,250 people	2.00	Ea.	1.99	2.33	2.72	(0.72)
Basketball Courts	1.00 court / 5,500 people	3.00	Ea.	2.99	3.49	4.09	(1.09)
Soccer Fields	1.00 field / 8,250 people	2.00	Ea.	1.99	2.33	2.72	(0.72)
Football Fields	1.00 field / 16,500 people	1.00	Ea.	1.00	1.16	1.36	(0.36)
Tennis Courts	1.00 court / 8,250 people	2.00	Ea.	1.99	2.33	2.72	(0.72)
Pickleball Courts	1 court / 2,000 people	8.00	Ea.	8.22	9.60	11.24	(3.02)
Volleyball Pit	1 pit / 8,250 people	2.00	Ea.	1.99	2.33	2.72	(0.72)
Horse Shoe Courts	1 courts / 16,300 people	1.00	Ea.	1.01	1.18	1.38	(0.37)
Disc Golf Courses	1 course / 16,275 people	1.00	Ea.	1.01	1.18	1.38	(0.37)
Fishing Ponds	1.00 pond / 10,000 people	2.00	Ea.	1.64	1.92	2.25	(0.25)
Shelters/Cabin	1 shelter / 3,000 people	7.00	Ea.	5.48	6.40	7.49	(0.49)
Restroom	1 restroom / 3,000 people	4.00	Ea.	5.48	6.40	7.49	(2.01)
Band Stand	1 band stand / 16,500 people	1.00	Ea.	1.00	1.16	1.36	(0.36)
Amphitheatre	1 amphitheater / 16,275 people	0.00	Ea.	1.01	1.18	1.38	(0.37)
Waterparks	3,500 square feet / 1,000 people	65,340.00	S.F.	57,529.50	67,189.50	78,683.50	(13,343.50)
Splash Pad	1 splash pad / 15,000 people	1.00	Ea.	1.10	1.28	1.50	(0.40)
Picnic Areas	1 area / 2,750 people	6.00	Ea.	5.98	6.98	8.17	(2.17)
Dog Park	1 park / 16,500 people	1.00	Ea.	1.00	1.16	1.36	(0.36)
Skate Park	1 park / 25,000 people	0.00	Ea.	0.66	0.77	0.90	(0.24)
Blake Park	1 park / 25,000 people	0.00	Ea.	0.66	0.77	0.90	(0.24)

(1) Per City Officials.

(2) Based on the Target Ratios multiplied by the 2020 population of 16,437 for the City of Lebanon.

(3) Based on the Target Ratios multiplied by the estimated 2025 population of 19,197.

(4) Based on the Target Ratios multiplied by the estimated 2030 population of 22,481.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED COST OF PARK & RECREATION AMENITIES

Amenities	Target Service Ratio (1)	Estimated Unit Cost (2)	Unit (3)
Park Acreage	7.50 acres/1,000 people	\$25,000	Acres
Trails	2.50 miles / 3,000 people	97,338	Miles
Playgrounds	1.00 site/ 2,500 people	322,990	Ea.
Community Center	15,000 square feet / 25,000 people	174	S.F.
Ball Fields	1.00 field / 8,250 people	412,131	Ea.
Basketball Courts	1.00 court / 5,500 people	81,750	Ea.
Soccer Fields	1.00 field / 8,250 people	378,300	Ea.
Football Fields	1.00 field / 16,500 people	298,327	Ea.
Tennis Courts	1.00 court / 8,250 people	78,350	Ea.
Pickleball Courts	1 court / 2,000 people	49,850	Ea.
Volleyball Pit	1 pit / 8,250 people	33,659	Ea.
Horse Shoe Courts	1 courts / 16,300 people	898	Ea.
Disc Golf Courses	1 course / 16,275 people	418,603	Ea.
Fishing Ponds	1.00 pond / 10,000 people	296,008	Ea.
Shelters/Cabin	1 shelter / 3,000 people	471,290	Ea.
Restrooms	1 restroom / 3,000 people	293,000	Ea.
Band Stand	1 band stand / 16,500 people	153,250	Ea.
Amphitheatre	1 amphitheater / 16,275 people	500,000	Ea.
Waterparks	3,500 square feet / 1,000 people	80	S.F.
Splash Pad	1 splash pad / 15,000 people	400,000	Ea.
Picnic Areas	1 area / 2,750 people	11,251	Ea.
Dog Park	1 park / 16,500 people	95,556	Ea.
Skate Park	1 park / 25,000 people	243,000	Ea.
Bike Park	1 park / 25,000 people	370,800	Ea.

(1) See page 9.

(2) Per American Structurepoint, Inc.

(3) Based on land cost information provided by City officials.

(Subject to the comments in the attached Report
dated November ___, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2020 TARGET LEVEL OF SERVICE STANDARDS

Amenity	Target Service Ratio (1)	Unit Cost (2)	Current Inventory (City Provided) (1)	2020 Target Inventory (1)	2020 Inventory Surplus/ (Deficit) (1)	Cost to Meet 2020 Need (3)	Anticipated Funding Source (3)
Park Acreage	7.50 acres/1,000 people	\$25,000	141.50	123.28	18.22	\$0	
Trails	2.50 miles / 3,000 people	97,338	5.85	13.70	(7.85)	764,103	Capital Budget and/or Bonds
Playgrounds	1.00 site/ 2,500 people	322,990	5.00	6.57	(1.57)	507,094	Capital Budget and/or Bonds
Community Center	15,000 square feet / 25,000 people	174	0.00	9,862.20	(9,862.20)	1,716,023	Capital Budget and/or Bonds
Ball Fields	1.00 field / 8,250 people	412,131	2.00	1.99	0.01	0	
Basketball Courts	1.00 court / 5,500 people	81,750	3.00	2.99	0.01	0	
Soccer Fields	1.00 field / 8,250 people	378,300	2.00	1.99	0.01	0	
Football Fields	1.00 field / 16,500 people	298,327	1.00	1.00	0.00	0	
Tennis Courts	1.00 court / 8,250 people	78,350	2.00	1.99	0.01	0	
Pickleball Courts	1 court / 2,000 people	49,850	8.00	8.22	(0.22)	10,967	Capital Budget and/or Bonds
Volleyball Pit	1 pit / 8,250 people	33,659	2.00	1.99	0.01	0	
Horse Shoe Courts	1 courts / 16,300 people	898	1.00	1.01	(0.01)	9	Capital Budget and/or Bonds
Disc Golf Courses	1 course / 16,275 people	418,603	1.00	1.01	(0.01)	4,186	Capital Budget and/or Bonds
Fishing Ponds	1.00 pond / 10,000 people	296,008	2.00	1.64	0.36	0	
Shelters/Cabin	1 shelter / 3,000 people	471,290	7.00	5.48	1.52	0	
Restrooms	1 restroom / 3,000 people	293,000	4.00	5.48	(1.48)	433,640	Capital Budget and/or Bonds
Band Stand	1 band stand / 16,500 people	153,250	1.00	1.00	0.00	0	
Amphitheatre	1 amphitheater / 16,275 people	500,000	0.00	1.01	(1.01)	505,000	Capital Budget and/or Bonds
Waterparks	3,500 square feet / 1,000 people	80	65,340.00	57,529.50	7,810.50	0	
Splash Pad	1 splash pad / 15,000 people	400,000	1.00	1.10	(0.10)	40,000	Capital Budget and/or Bonds
Picnic Areas	1 area / 2,750 people	11,251	6.00	5.98	0.02	0	
Dog Park	1 park / 16,500 people	95,556	1.00	1.00	0.00	0	
Skate Park	1 park / 25,000 people	243,000	0.00	0.66	(0.66)	160,380	Capital Budget and/or Bonds
Bike Park	1 park / 25,000 people	370,800	0.00	0.66	(0.66)	244,728	Capital Budget and/or Bonds
Total						<u>\$4,386,130</u>	

(1) See page 9.

(2) See page 11.

(3) Represents possible funding sources, as no decisions have been made on funding as of the date of this Report. Per State law, impact fees cannot be used to finance projects needed to meet current infrastructure deficits. The Parks budget is funded through property taxes, income taxes and other local revenue sources.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED IMPACT FEE COST OF 2025 IMPROVEMENTS

Amenity	Target Service Ratio (1)	Unit Cost (2)	Current Inventory (City Provided) (1)	2020 Target Inventory (1)	2025 Target Inventory (3)	2025 Inventory Surplus/ (Deficit) (3)(4)	Cost to Meet 2025 Need (5)
Park Acreage	8.61 acres/1,000 people	\$25,000	141.50	123.28	143.98	(2.48)	\$62,000
Trails	1.07 Miles / 3,000 people	97,300	5.85	13.70	16.00	(2.30)	223,790
Playgrounds	1 Playground / 3,287 people	323,000	5.00	6.57	7.68	(1.11)	358,530
Community Center	0 Square Feet / 16,437 people	174	0.00	9,862.20	11,518.20	(1,656.00)	288,144
Ball Fields	1 Ball Field / 8,219 people	412,100	2.00	1.99	2.33	(0.33)	135,993
Basketball Courts	1 Basketball Court / 5,479 people	81,800	3.00	2.99	3.49	(0.49)	40,082
Soccer Fields	1 Soccer Field / 8,219 people	378,300	2.00	1.99	2.33	(0.33)	124,839
Football Fields	1 Football Field / 16,437 people	298,300	1.00	1.00	1.16	(0.16)	47,728
Tennis Courts	1 Tennis Courts / 8,219 people	78,400	2.00	1.99	2.33	(0.33)	25,872
Pickleball Courts	1 Pickleball Court / 2,055 people	49,900	8.00	8.22	9.60	(1.38)	68,862
Volleyball Pit	1 Volleyball Pit / 8,219 people	33,700	2.00	1.99	2.33	(0.33)	11,121
Horse Shoe Courts	1 Horse Shoe Courts / 16,437 people	900	1.00	1.01	1.18	(0.17)	153
Disc Golf Courses	1 Disc Golf Course / 16,437 people	418,600	1.00	1.01	1.18	(0.17)	71,162
Fishing Ponds	1 Fishing Pond / 18219 people	296,000	2.00	1.64	1.92	0.08	0
Shelters/Cabin	1 Shelter / 2,348 people	471,300	7.00	5.48	6.40	0.60	0
Restroom	1 restroom / 4,109 people	293,000	4.00	5.48	6.40	(0.92)	269,560
Band Stand	1 Band Stand / 16,437 people	153,300	1.00	1.00	1.16	(0.16)	24,528
Amphitheatre	0 Amphitheaters / 16,437 people	500,000	0.00	1.01	1.18	(0.17)	85,000
Waterparks	3,976 Square Feet / 1,000 people	80	65,340.00	57,529.50	67,189.50	(1,849.50)	147,960
Splash Pad	1 Splash Pad / 16,437 people	400,000	1.00	1.10	1.28	(0.18)	72,000
Picnic Areas	1 Picnic Areas / 2,740 people	11,300	6.00	5.98	6.98	(0.98)	11,074
Dog Park	1 Dog Park / 16,437 people	95,600	1.00	1.00	1.16	(0.16)	15,296
Skate Park	0 Skate Parks / 16,437 people	243,000	0.00	0.66	0.77	(0.11)	26,730
Bike Park	0 Bike Parks / 16,437 people	370,800	0.00	0.66	0.77	(0.11)	40,788
Total							\$2,151,212

(1) See page 9.

(2) See page 11.

(3) See page 10.

(4) Assumes that the 2020 target inventory is reached for amenities with 2020 deficiencies.

(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type multiplied by the 2025 Inventory Deficits.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED IMPACT FEE COST OF 2030 IMPROVEMENTS

Amenity	Target Service Ratio (1)	Unit Cost (2)	Current Inventory (City Provided) (1)	2020 Target Inventory (1)	2030 Target Inventory (3)	2030 Inventory Surplus/ (Deficit) (3)(4)	Cost to Meet 2030 Need (5)
Park Acreage	7.50 acres/1,000 people	\$25,000	141.50	123.28	168.61	(27.11)	\$677,750
Trails	2.50 miles / 3,000 people	97,300	5.85	13.70	18.73	(5.03)	489,419
Playgrounds	1.00 site/ 2,500 people	323,000	5.00	6.57	8.99	(2.42)	781,660
Community Center	15,000 square feet / 25,000 people	174	0.00	9,862.20	13,488.60	(3,626.40)	630,994
Ball Fields	1.00 field / 8,250 people	412,100	2.00	1.99	2.72	(0.72)	296,712
Basketball Courts	1.00 court / 5,500 people	81,800	3.00	2.99	4.09	(1.09)	89,162
Soccer Fields	1.00 field / 8,250 people	378,300	2.00	1.99	2.72	(0.72)	272,376
Football Fields	1.00 field / 16,500 people	298,300	1.00	1.00	1.36	(0.36)	107,388
Tennis Courts	1.00 court / 8,250 people	78,400	2.00	1.99	2.72	(0.72)	56,448
Pickleball Courts	1 court / 2,000 people	49,900	8.00	8.22	11.24	(3.02)	150,698
Volleyball Pit	1 pit / 8,250 people	33,700	2.00	1.99	2.72	(0.72)	24,264
Horse Shoe Courts	1 courts / 16,300 people	900	1.00	1.01	1.38	(0.37)	333
Disc Golf Courses	1 course / 16,275 people	418,600	1.00	1.01	1.38	(0.37)	154,882
Fishing Ponds	1.00 pond / 10,000 people	296,000	2.00	1.64	2.25	(0.25)	74,000
Shelters/Cabin	1 shelter / 3,000 people	471,300	7.00	5.48	7.49	(0.49)	230,937
Restroom	1 restroom / 3,000 people	293,000	4.00	5.48	7.49	(2.01)	588,930
Band Stand	1 band stand / 16,500 people	153,300	1.00	1.00	1.36	(0.36)	55,188
Amphitheatre	1 amphitheater / 16,275 people	500,000	0.00	1.01	1.38	(0.37)	185,000
Waterparks	3,500 square feet / 1,000 people	80	65,340.00	57,529.50	78,683.50	(13,343.50)	1,067,480
Splash Pad	1 splash pad / 15,000 people	400,000	1.00	1.10	1.50	(0.40)	160,000
Picnic Areas	1 area / 2,750 people	11,300	6.00	5.98	8.17	(2.17)	24,521
Dog Park	1 park / 16,500 people	95,600	1.00	1.00	1.36	(0.36)	34,416
Skate Park	1 park / 25,000 people	243,000	0.00	0.66	0.90	(0.24)	58,320
Bike Park	1 park / 25,000 people	370,800	0.00	0.66	0.90	(0.24)	88,992
Total							<u>\$6,299,870</u>

- (1) See page 9.
- (2) See page 11.
- (3) See page 10.
- (4) Assumes that the 2020 target inventory is reached for amenities with 2020 deficiencies.
- (5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type multiplied by the 2030 Inventory Deficits.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report
dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED ANNUAL 2020 IMPACT FEE REVENUES

Year	Estimated Housing Unit Growth (1)		Impact Fee per Unit (2)		Estimated Impact Fee Revenues		Cumulative Revenues
	Single Family	Multi-Family	Single Family	Multi-Family	Single Family	Multi-Family	
2021	150	41	\$1,286	\$901	\$193,000	\$37,000	\$230,000
2022	225	125	1,286	901	290,000	113,000	403,000
2023	225	0	1,286	901	290,000	0	290,000
2024	225	125	1,286	901	290,000	113,000	403,000
2025	250	0	1,286	901	322,000	0	322,000
2026	250	125	1,286	901	322,000	113,000	435,000
2027	250	0	1,286	901	322,000	0	322,000
2028	250	125	1,286	901	322,000	113,000	435,000
2029	250	0	1,286	901	322,000	0	322,000
2030	250	125	1,286	901	322,000	113,000	435,000
Totals	2,325	666			\$2,995,000	\$602,000	\$3,597,000

(1) See page 7.

(2) See page 6.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED NON-LOCAL REVENUE CREDIT

Estimated land deficiency for plan horizon (acres)	27.11 (1)
Less: Estimated land acquisition through impact fee purchase (acres)	<u>(13.56) (2)</u>
Estimated land acquisition through donation/conversion (acres)	13.55
Estimated 2030 price per acre of land	<u>\$25,000 (3)</u>
Estimated non-local revenue credit for land	\$338,750
Estimated grant receipts for plan horizon	<u>0 (4)</u>
Total estimated non-local revenue credit	<u><u>\$338,750</u></u>

(1) See page 10.

(2) Assumes that 50% of the acreage deficit will be addressed through donations received, based on historical trends.

(3) Based on the estimated cost of an acre of land, as shown on page 11.

(4) The City has not received any grants for recreation amenities during the previous five years, and does not anticipate receiving any grants during the plan horizon.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

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

<u>Budget Year</u>	<u>Principal Due</u>	<u>New Population Percentage of Total Population</u>	<u>New Population Contribution to Principal Due</u>
	(1)	(2)	(3)
2021	\$290,000	2.29%	\$6,640
2022	305,000	6.24%	19,030
2023	315,000	8.61%	27,120
2024	330,000	12.06%	39,800
2025	345,000	14.38%	49,610
2026	360,000	17.63%	63,470
2027 (4)	380,000	19.66%	74,710
Total			<u>\$280,380</u>

- (1) Represents annual principal payments due on the outstanding City of Lebanon Park District Bonds of 2013 and Park District Bonds of 2013, Series A.
- (2) Based on the current and estimated population of the City of Lebanon, as shown earlier in the Report.
- (3) Assumes the contribution of new residents to the capital projects budget is proportional to the number of new residents compared to the total population of the City of Lebanon.
- (4) The outstanding Park District Bonds reach final maturity on February 1, 2028.

(Subject to the comments in the attached Report
dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED NEW POPULATION SHARE OF CAPITAL BUDGET

<u>Budget Year</u>	<u>Capital Budget</u>	<u>New Population Percentage of Total Population</u>	<u>New Population Contribution to Capital Budget</u>
	(1)	(2)	(3)
2021	\$57,000	2.29%	\$1,310
2022	57,000	6.24%	3,560
2023	57,000	8.61%	4,910
2024	57,000	12.06%	6,870
2025	57,000	14.38%	8,200
2026	57,000	17.63%	10,050
2027	57,000	19.66%	11,210
2028	57,000	22.53%	12,840
2029	57,000	24.33%	13,870
2030	57,000	26.88%	15,320
Total			<u>\$88,140</u>

- (1) See page 20. Assumes the City's future capital projects expenditures for park projects remains constant through the planning horizon of 2030.
- (2) Based on the current and estimated population of the City of Lebanon, as shown earlier in the Report.
- (3) Assumes the contribution of new residents to the capital projects budget is proportional to the number of new residents compared to the total population of the City of Lebanon.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

ESTIMATED ANNUAL 2020 IMPACT FEE REVENUES AND EXPENDITURES

Amenity	Base Unit Cost	Estimated Cost										Total	
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030		
Park Acreage	\$25,000	(\$102,500)	(\$102,500)	(\$121,250)	(\$152,500)	(\$155,000)	(\$44,000)	\$0	\$0	\$0	\$0	\$0	(\$677,750)
Trails	97,338	(100,219)	(335,885)	(53,515)	0	0	0	0	0	0	0	0	(489,419)
Playgrounds	322,990	(161,500)	(161,500)	0	(327,845)	(130,815)	0	0	0	0	0	0	(781,660)
Community Center	174	0	0	(174,000)	(114,144)	0	0	0	0	0	0	0	(630,994)
Ball Fields	412,131	0	0	0	0	0	0	0	0	0	0	0	(296,712)
Basketball Courts	81,750	0	0	(89,162)	0	0	0	0	0	0	0	0	(89,162)
Soccer Fields	378,300	0	0	0	0	0	0	0	0	0	0	0	(272,376)
Football Fields	298,327	(59,660)	(46,237)	(1,482)	0	0	0	0	0	0	0	(264,810)	
Tennis Courts	78,350	0	0	0	0	0	0	(28,224)	0	0	0	0	(107,388)
Pickleball Courts	49,850	0	0	0	0	0	0	(71,357)	0	0	0	0	(56,448)
Volleyball Pit	33,659	0	0	0	0	0	(79,341)	0	0	0	0	0	(150,698)
Horse Shoe Courts	898	0	(333)	0	0	0	0	0	0	0	0	0	(24,264)
Disc Golf Courses	418,003	0	0	0	0	0	0	0	0	0	0	0	(333)
Fishing Ponds	296,008	0	0	0	0	0	0	0	0	0	0	0	(154,882)
Shelters/Cabin	471,290	0	0	0	0	0	0	(74,000)	0	0	0	0	(74,000)
Restroom	293,000	0	0	(26,061)	(29,127)	0	0	0	0	0	0	(89,547)	(141,390)
Band Stand	153,250	0	0	0	0	0	0	0	0	0	0	0	(230,937)
Amphitheatre	500,000	0	0	0	0	0	0	0	0	0	0	0	(588,930)
Waterparks	80	0	0	0	0	0	0	(185,000)	0	0	0	0	(55,188)
Splash Pad	400,000	0	0	0	0	(326,400)	(617,600)	(80,000)	0	0	0	0	(185,000)
Picnic Areas	11,251	(12,430)	0	0	0	0	0	0	0	0	0	0	(1,067,480)
Dog Park	95,556	(34,416)	0	0	0	0	0	0	0	0	0	0	(160,000)
Skate Park	243,000	0	0	0	(58,320)	0	0	0	0	0	0	0	(24,521)
Bike Park	370,800	0	0	(88,992)	0	0	0	0	0	0	0	0	(34,416)
Total Cost		(470,725)	(658,346)	(554,472)	(681,936)	(612,215)	(740,941)	(640,421)	(676,992)	(564,623)	(699,200)	(699,200)	(\$6,299,871)
Estimated Impact Fee Revenues (2)		230,000	403,000	290,000	403,000	322,000	435,000	322,000	435,000	322,000	435,000	435,000	
Estimated Non-Local Revenue Credit (3)		33,875	33,875	33,875	33,875	33,875	33,875	33,875	33,875	33,875	33,875	33,875	
Estimated New Resident Bond Credit (4)		6,640	19,030	27,120	39,800	49,610	63,470	74,710	0	0	0	0	
Estimated Capital Budget Contribution (5)		1,310	3,560	4,910	6,870	8,200	10,050	11,210	12,840	13,870	15,320	15,320	
Estimated Other Funding Sources (6)		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Estimated Net Revenues/(Loss)		1,100	1,119	1,433	1,609	1,470	1,454	1,374	4,723	5,122	(15,005)	(15,005)	
Beginning Balance		0	1,100	2,219	3,652	5,261	6,731	8,185	9,559	14,282	19,404	19,404	
Ending Balance		\$1,100	\$2,219	\$3,652	\$5,261	\$6,731	\$8,185	\$9,559	\$14,282	\$19,404	\$4,389	\$4,389	

(1) See page 11.
 (2) See page 15.
 (3) See page 16. Assumes the credit is applied equally over the 10-year plan horizon.
 (4) See page 17.
 (5) See page 18.
 (6) See page 6. Assumes the total contribution from other funding sources is distributed equally over the 10-year plan horizon.

Note: The effective date of the 2020 Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2021.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

CITY OF LEBANON, INDIANA

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

Budget Year	Capital Expenditures
	(1)
2015	\$11,721
2016	28,303
2017	40,044
2018	36,885
2019	166,068
Average	\$57,000

(1) Represents the Parks Department Capital Outlays as reported in the City's Gateway Annual Financial Report for the respective years.

(Subject to the comments in the attached Report dated November __, 2020 of Baker Tilly Municipal Advisors, LLC.)

APPENDIX A
MAP OF THE CITY OF LEBANON

APPENDIX B
AMENITIES DEFINITIONS AND COST ESTIMATES



Parks Impact Fee Assessment

City of Lebanon

Breakdown of Probable Cost

Project#: 2019.00591

Date: 06/25/2020
 (revised 9/28/2020)

Park Amenities

	Cost	Unit
Playgrounds	\$322,990	Each Location
<i>Playground equipment</i>		
Play System (Multi-Platform)		\$ 143,010.00
Swing Set (x2)		\$ 6,430.00
Free Spinning Equipment		\$ 9,950.00
Slides		\$ 12,130.00
<i>Accessible surfacing</i>		
Solid rubber surface		\$ 5,000.00
Rubber mulch (not ADA)		\$ 18,480.00
<i>Signage</i>		
Wayfinding (Directional, x3)		\$ 900.00
<i>Drinking Fountain</i>		
Water Fountain (w/ Bottle Filler)		\$ 3,210.00
Water Connection		\$ 2,000.00
<i>Seating</i>		
Benches (x2)		\$ 1,270.00
ADA Picnic Tables (x2)		\$ 5,610.00
Landscaping (Allowance)		\$ 25,000.00
Parking		\$ 90,000.00

Baseball / Softball Diamonds	\$412,131	Each
<i>Flex Baseball Field (60' / 90' Baselines)</i>		
Natural Turf Grass		\$ 8,630.00
Bulk & Finish Grading		\$ 142,395.00
Subsurface Field Drainage		\$ 86,300.00
Ball Field lighting (x6)		\$ 27,000.00
Brick Dust (@ 6" Depth)		\$ 9,555.56
Fencing, Covers, & Gates		\$ 45,250.00
Backstop Wall & Netting		\$ 43,000.00
Covered Dugout (x2)		\$ 14,000.00
Field Accessories & Bases		\$ 2,000.00
Aluminum Bleachers (x6)		\$ 9,000.00
Electronic Scoreboard		\$ 10,000.00
Irrigation		\$ 15,000.00



DRAFT

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STRUCTUREPOINT
INC.**Park Amenities**

	Cost	Unit
Outdoor Basketball Courts	\$81,750	Each
<i>Asphalt surfacing (55'x85')</i>		\$ 46,750.00
<i>Court markings</i>		\$ 3,000.00
<i>Baskets</i>		\$ 4,400.00
<i>Lighting</i>		\$ 24,000.00
<i>Benches</i>		\$ 3,600.00

Soccer Fields Youth & Regulation

	\$378,300	Each
<i>Soccer Field (100 yds x 130 yds)</i>		
<i>Natural Turf Grass</i>		\$ 11,700.00
<i>Bulk & Finish Grading</i>		\$ 175,500.00
<i>Subsurface Field Drainage</i>		\$ 146,250.00
<i>Bleachers (x4)</i>		\$ 10,000.00
<i>Scoreboard</i>		\$ 6,850.00
<i>Goals</i>		\$ 4,000.00
<i>Irrigation</i>		\$ 15,000.00
<i>Field lighting (x2)</i>		\$ 9,000.00

Football fields

	\$298,327	Each
<i>Natural Turf Grass</i>		\$ 8,800.00
<i>Bulk & Finish Grading + Field Drainage</i>		\$ 142,266.67
<i>Goal Posts (x2)</i>		\$ 27,960.00
<i>Portable bleachers (x6)</i>		\$ 33,300.00
<i>Scoreboards (x2)</i>		\$ 24,000.00
<i>Team benches (x4)</i>		\$ 6,000.00
<i>Irrigation</i>		\$ 20,000.00
<i>Field lighting (x10)</i>		\$ 36,000.00

Tennis Courts

	\$78,350	Each
<i>Clay surfacing (50'x90')</i>		\$ 45,000.00
<i>Court markings</i>		\$ 4,500.00
<i>Netting (Net / Posts / Footings)</i>		\$ 4,500.00
<i>Fencing</i>		\$ 5,600.00
<i>Lighting</i>		\$ 18,000.00
<i>Gate</i>		\$ 750.00



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INC.**Park Amenities**

	Cost	Unit
Pickleball Court	\$49,850	Each
<i>Clay surfacing (30'x55')</i>		\$ 16,500.00
<i>Court markings</i>		\$ 4,500.00
<i>Netting (Net / Posts / Footings)</i>		\$ 4,500.00
<i>Fencing</i>		\$ 5,600.00
<i>Lighting</i>		\$ 18,000.00
<i>Gate</i>		\$ 750.00
Volleyball Pit	\$33,659	Each
<i>Bulk-Grading</i>		\$ 3,111.11
<i>Drainage</i>		\$ 1,920.00
<i>Court Sand</i>		\$ 11,850.00
<i>Volleyball Uprights + Netting</i>		\$ 7,278.18
<i>Court Boundary</i>		\$ 2,500.00
<i>Lighting</i>		\$ 7,000.00
Horse Shoe Court	\$898	Each
<i>Sand Pit (48x48)</i>		
<i>Site Grading and Drainage</i>		\$ 68.00
<i>Court Sand</i>		\$ 30.00
<i>Court Accessories and Platforms</i>		\$ 800.00
Disc Golf Course	\$418,603	Each
<i>Bulk Grading + Drainage (Minor Grading Improvements)</i>		\$ 231,412.50
<i>Natural Turf Fields</i>		\$ 16,340.00
<i>Disc Golf Equipment (9-Holes)</i>		\$ 4,050.00
<i>Landscape Improvements</i>		\$ 15,000.00
<i>Trails / Walkways</i>		\$ 151,800.00
Shelter / Cabin	\$471,290	Each
<i>Large Pavilion + Restrooms</i>		\$ 135,000.00
<i>(Custom Structure Design + Install)</i>		\$ 114,750.00
<i>8-FT Picnic tables (x16)</i>		\$ 7,600.00
<i>Concrete Pad</i>		\$ 64,000.00
<i>Charcoal Grills (x6)</i>		\$ 2,130.00
<i>Combination Trash / Recycling Bin</i>		\$ 4,600.00
<i>Water Fountain (w/ Bottle Filler, x2)</i>		\$ 3,210.00
<i>Restroom with Water and Sanitary</i>		\$ 80,000.00
<i>Electricity and lighting</i>		\$ 60,000.00



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INC.**Park Amenities**

	Cost	Unit
Restrooms	\$293,000	Each
Pre-Fabricated Facility		\$ 250,000.00
Water Connection		\$ 10,000.00
Sanitary Connection		\$ 15,000.00
Electrical Connection		\$ 15,000.00
Landscape		\$ 3,000.00
Band Stand	\$ 153,250.00	Each
Large Pavilion + Restrooms (Custom Structure Design + Install)		\$ 45,000.00
Electricity and lighting		\$ 38,250.00
Landscape Improvements		\$ 60,000.00
		\$10,000.00
Amphitheatre	\$500,000	Each
Overhead Stage and Structure		
In-Ground, Terraced Seating		
Walkways		
Restrooms		
Landscape Improvements		
Parking		
Overhead Lighting		
Water Parks	\$80.00	Per Sq Ft
12,000 sf Swimming Pool		\$ 2,340,000.00
Pool Furniture (x40)		\$ 12,000.00
Shade Structures (x4)		\$ 41,200.00
Changing Rooms / Offices & Storage		\$ 500,000.00
Mechanical Room & Equipment		\$ 150,000.00
Restrooms		\$ 300,000.00
Trails / Walkways		\$ 151,800.00
Landscape Improvements		\$ 15,000.00
Parking (for 25 cars)		\$ 90,000.00

(Construction costs are based upon regional community improvements for similar projects
and general price information as provided by regional waterpark developers)



Park Amenities

Splash Park

Cost
\$400,000

Unit
Each

- Decorative Surface*
- Play equipment*
- Recirculating system*
- Seating*
 - Benches*
 - Tables*
- Shade features*
- Paved walkways*
- Fencing*
- Lighting*
- Showers*
- Changing facility*

Picnic Areas

\$11,251

Each

- Trails / Walkways* \$ 4,500.00
- ADA Picnic Table Frame (x4)* \$ 1,944.00
- Picnic Table Treated Planks (x4 sets)* \$ 1,807.20
- Landscaping* \$ 3,000.00

Dog Park (1 Acre)

\$95,556

Each

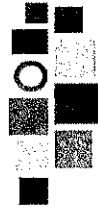
- Bulk Grading* \$15,000.00
- Natural Turf Grass* \$ 4,356.00
- Guest Parking (10 Spaces)* \$ 24,000.00
- Perimeter fencing - 5' Height / 600 LF* \$ 12,600.00
- Double-Gate entry* \$ 1,500.00
- Dog water fountain / Wash connection* \$ 6,000.00
- Dog waste stations* \$ 1,400.00
- Play equipment* \$ 5,000.00
- Seating* \$ 1,200.00
- Landcape Improvements* \$ 10,000.00
- Signage* \$ 2,500.00
- Lighting* \$ 12,000.00

Skate Park

\$ 243,000.00

Each

- Facility Design & Construction (4500 sq ft)* \$ 202,500.00
- Trails / Walkways* \$ 4,500.00
- Parking (for 10 cars)* \$ 36,000.00



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INC.**Park Amenities****Bike Park****Cost**
\$ 370,800.00 **Unit**
Each*Natural Park w/ Bike Trails**Trails / Walkways (5-miles, 12' Wide, Dirt Paths)*

\$ 316,800.00

Vehicular Parking (for 15 cars)

\$ 54,000.00

Multi-Use Trails**\$486,690** **Each***10' Wide Trail - 5-mile stretch**Paved surfacing*

\$ 253,440.00

Trash and recycling

\$ 2,000.00

Benches

\$ 5,000.00

Wayfinding/signage

\$ 6,250.00

Bike service station

\$ 2,000.00

Trees @ 50' O.C.

\$ 98,000.00

Trailhead Landscaping

\$ 30,000.00

Parking (for 25 cars)

\$ 90,000.00

Fishing Ponds**\$296,008** **Each***4-Acre Min. Area**8' Depth (At Center)**Bulk Grading*

\$ 271,008.00

Minor Improvements / Piers & Sidewalks

\$ 15,000.00

Landscape Improvements

\$ 10,000.00

Park Amenities**Cost** **Unit****Community Center****\$174** **Per Sq Ft***(3) Event Center Rooms + (2) Conference Rooms**(2) Mechanical Service Rooms + Storage Rooms**(2) Stair Cases + (1) Elevator**(1) Laundry Room + (1) Janitor's Closet**(3) Storage Closets + (1) Break Room**(1) Reception Area + (1) Administration Room**(4) Private Offices**(2) General Recreation Rooms**(3) Multi-Use Gymnasium Courts**(1) Fitness Center / Workout Facility**(2) Group Locker Rooms + (5) Single-Use Family Locker Rooms**(1) Rock Climbing Wall**(1) 400-Meter Indoor Track*

(Construction cost is based upon previous Community Center facilities as designed by American Structurepoint and constructed via public bid in 2019)