CITY OF DELAND
WORKSHOP OF THE CITY COMMISSION
AUGUST 4, 2025 AT 6:00 PM
CITY HALL, COMMISSION CHAMBERS
120 SOUTH FLORIDA AVENUE

AGENDA

CALL TO ORDER

ROLL CALL

NEW BUSINESS

1. Presentation re Impact Fee Study Update.

CITY COMMISSION

ADJOURNMENT

The DeLand City Commission holds its regular meetings on the first and third Mondays of each month at 7:00 p.m. in the DeLand City Commission Chambers, 120 South Florida Avenue, DeLand. Notice of special meetings, workshops, changes in dates, times or locations are provided by separate Public Notices, which are posted at City Hall and on the City's web site.

The City of DeLand may take action on any matter during this meeting, including items that are not set forth within this agenda.

Public participation is encouraged on any matter on the agenda. If you desire to be recognized by the Mayor, please fill out a Speaker's Card and present it to the City Clerk.

Minutes of the DeLand City Commission meetings are not transcribed verbatim. If any person decides to appeal a decision made by the City Commission with respect to any matter considered at a public meeting or hearing, he/she will need a record of the proceedings including all testimony and evidence upon which the appeal is to be based. To that end, such person will want to ensure that a verbatim record of the proceedings is made by a court reporter, at the person's own expense.

In accordance with the American Disabilities Act, persons needing a special accommodation in order to participate in the proceedings should notify the City Clerk's Office at least 48 hours in advance of the meeting: 626-7132.

Assisted Listening System receivers are available for the hearing impaired, and can be obtained from the City Clerk.

If you wish to obtain information regarding the City Commission's Agenda, please call the City Clerk's Office: 626-7132.

We respectfully request that all pagers and cell phones be turned OFF during City Commission meetings.

Electronic Information! City Commission agendas and short form minutes are now available on the City's web page: www.deland.org.

City of DeLand

2025 Municipal Impact Fee Study

August 4, 2025

RAFTELIS

Extraordinary Circumstance Workshops

- Based on recommendations from the 2025 Municipal Impact Fee Study by Raftelis
- City will consider adopting a fee schedule as it relates to police, fire, parks & recreation, and general government impact fees
- The fire and parks & recreation fees are increasing based on several primary factors:
  - Recent considerable population growth
  - Large scale improvements to meet the needs of growth
  - Inflationary cost pressures on capital improvements
- It is recommended to adopt the fees as calculated

Impact Fee Study Objectives

- Update City's Police, Fire, Parks and Recreation, and General Government impact fees
- Update the cost allocation methodology
- Review historical ("embedded") assets and planned improvements to meet demands of growth
- By updating impact fees, the City minimizes the cost burden of new facilities, needed for growth, on existing residents and businesses
- Follow statutory parameters and case law
  - F.S. 163.31801

Impact Fee Basics

- One-time charges established to recover costs of infrastructure and capital equipment needed to accommodate demands of new growth
  - Impact fees do not fund replacement of existing assets
  - Impact fees do not correct deficiencies in level of service
  - Impact fees do not fund operations and maintenance costs

- Three requirements (rational nexus test)
  - Need (system not project-level improvements)
  - Benefit (short range infrastructure)
  - Proportionate

Impact Fee Methodology

- Total Capital Costs
  - Existing investment into facilities & vehicles
  - Future investment into growth capacity
- Allocate to Residential and Non-residential
  - Using functional population / census data
- Divide Capital Costs by Functional Population Units
  - Residential per dwelling unit (D.U.)
  - Non-residential per unit (1,000 sq. ft, number of rooms, etc.)
    - Simplify non-residential land-uses, combining the separate Industrial and Warehouse uses and adding in Assisted Living Facilities as a new category

Police Impact Fees

- Existing facilities & vehicles – $14.25 million
- Identified Capital Improvements:
  - Addition of substation – $293,200
  - Future vehicles necessitated by growth – $1.81 million
    - $80,000 per equipped vehicle

Police Impact Fees

Description	Unit	Existing	Calculated	$ Difference	% Difference
Residential					
Single Family	Dwelling Unit	$753.00	$521.00	($232.00)	-30.8%
Multi-Family	Dwelling Unit	546.00	388.00	(158.00)	-28.9%
Non-Residential					
Retail/Commercial	1,000 Sq Ft	$779.00	$696.00	($83.00)	-10.7%
Office	1,000 Sq Ft	403.00	291.00	(112.00)	-27.8%
Industrial/Warehousing	1,000 Sq Ft	178.00	138.00	(40.00)	-22.5%
Public/Institutional	1,000 Sq Ft	255.00	88.00	(167.00)	-65.5%
Assisted Living Facilities	Beds	N/A	236.00	N/A	N/A

Fire Impact Fees

- Existing vehicles & facilities – $14.56 million

- Identified Capital Improvements:
  - New fire station – $12.00 million
  - Fire station additions – $6.00 million
  - Fire apparatus – $2.00 million

Fire Impact Fees

Description	Unit	Existing	Calculated	$ Difference	% Difference
Residential					
Single Family	Dwelling Unit	$364.00	$1,041.00	$677.00	186.0%
Multi-Family	Dwelling Unit	263.00	776.00	513.00	195.1%
Non-Residential					
Retail/Commercial	1,000 Sq Ft	$376.00	$1,389.00	$1,013.00	269.4%
Office	1,000 Sq Ft	194.00	581.00	387.00	199.5%
Industrial/Warehousing	1,000 Sq Ft	86.00	275.00	189.00	219.8%
Public/Institutional	1,000 Sq Ft	123.00	175.00	52.00	42.3%
Assisted Living Facilities	Beds	N/A	472.00	N/A	N/A

Parks & Recreation Impact Fees

- Existing investments into facilities $37.4 million
- Identified Capital Improvements:
  - Construction of Recreation Center Complex – $25.0 million
  - Additional tennis / pickleball courts – $3.2 million
  - Additional improvements – $3.2 million

Parks & Recreation Impact Fees

Description	Unit	Existing	Calculated	$ Difference	% Difference
Residential					
Single Family	Dwelling Unit	$1,688.00	$2,408.00	$720.00	42.7%
Multi-Family	Dwelling Unit	1,232.00	1,805.00	573.00	46.5%

General Government Impact Fees

- Existing investments into facilities – $19.52 million
- Future land purchases for the expansion of the public works operations were considered for this study

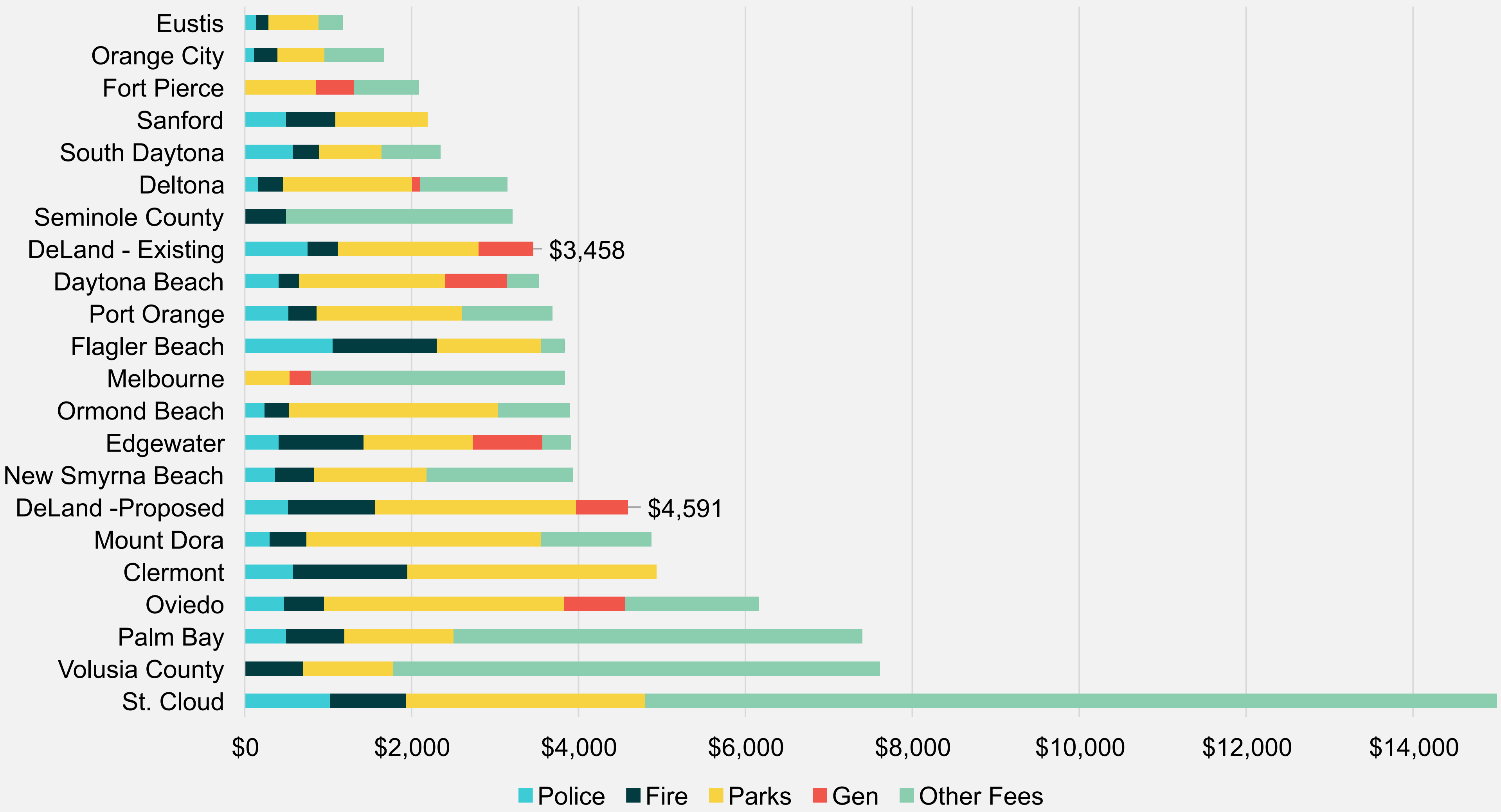
General Government Impact Fees

Description	Unit	Existing	Calculated	$ Difference	% Difference
Residential					
Single Family	Dwelling Unit	$653.00	$621.00	($32.00)	-4.9%
Multi-Family	Dwelling Unit	473.00	463.00	(10.00)	-2.1%
Non-Residential					
Retail/Commercial	1,000 Sq Ft	$675.00	$828.00	$153.00	22.7%
Office	1,000 Sq Ft	349.00	347.00	(2.00)	-0.6%
Industrial/Warehousing	1,000 Sq Ft	154.00	164.00	10.00	6.5%
Public/Institutional	1,000 Sq Ft	221.00	105.00	(116.00)	-52.5%
Assisted Living Facilities	Beds	N/A	281.00	N/A	N/A

Impact Fee Summary – Single Family

Description	Existing	Calculated	$ Difference	% Difference
Police	$753.00	$521.00	($232.00)	-30.8%
Fire	364.00	1,041.00	677.00	186.0%
Parks	1,688.00	2,408.00	720.00	42.7%
General Government	653.00	621.00	(32.00)	-4.9%
Total	**$3,458.00**	**$4,591.00**	**$1,133.00**	**32.8%**

Local Comparison



Next Steps

- August 18th – second extraordinary circumstances workshop
- September 1st – first reading of ordinance
- September 15th – second reading of ordinance

Thank you!

Contact: Joe Williams
407 960 1806 / jwilliams@raftelis.com

City of

DeLand

2025 Municipal Impact Fee Study

July 31, 2025

RAFTELIS

DeLAND FLORIDA 1882

July 31, 2025

Mr. Michael Grebosz
Assistant City Manager
City of DeLand
120 S Florida Ave
DeLand, FL 32720

Subject: 2025 Municipal Impact Fee Study

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

Respectfully Submitted,

Raftelis Financial Consultants, Inc.

Joe Williams
Senior Manager

Michelle Galvin
Senior Consultant

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Executive Summary

Introduction

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

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

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

Description	Existing	Calculated Fee	Difference	% Difference
Police	$753.00	$521.00	($232.00)	-30.8%
Fire	364.00	1,041.00	677.00	186.0%
Parks and Recreation	1,688.00	2,408.00	720.00	42.7%
General Government	653.00	621.00	(32.00)	-4.9%
Total	$3,458.00	$4,591.00	$1,133.00	32.8%

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

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Table ES 2: Proposed Police Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	$521.00
Multi-Family	Dwelling Unit	388.00
Non-Residential		
Retail/Commercial	1,000 Sq Ft	$696.00
Office	Rooms	291.00
Industrial/Warehousing	1,000 Sq Ft	138.00
Public/Institutional	1,000 Sq Ft	88.00
Assisted Living Facilities	1,000 Sq Ft	236.00

Table ES 3: Proposed Fire Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	$1,041.00
Multi-Family	Dwelling Unit	776.00
Non-Residential		
Retail/Commercial	1,000 Sq Ft	$1,389.00
Office	Rooms	581.00
Industrial/Warehousing	1,000 Sq Ft	275.00
Public/Institutional	1,000 Sq Ft	175.00
Assisted Living Facilities	1,000 Sq Ft	472.00

Table ES 4: Proposed Parks Impact Fees

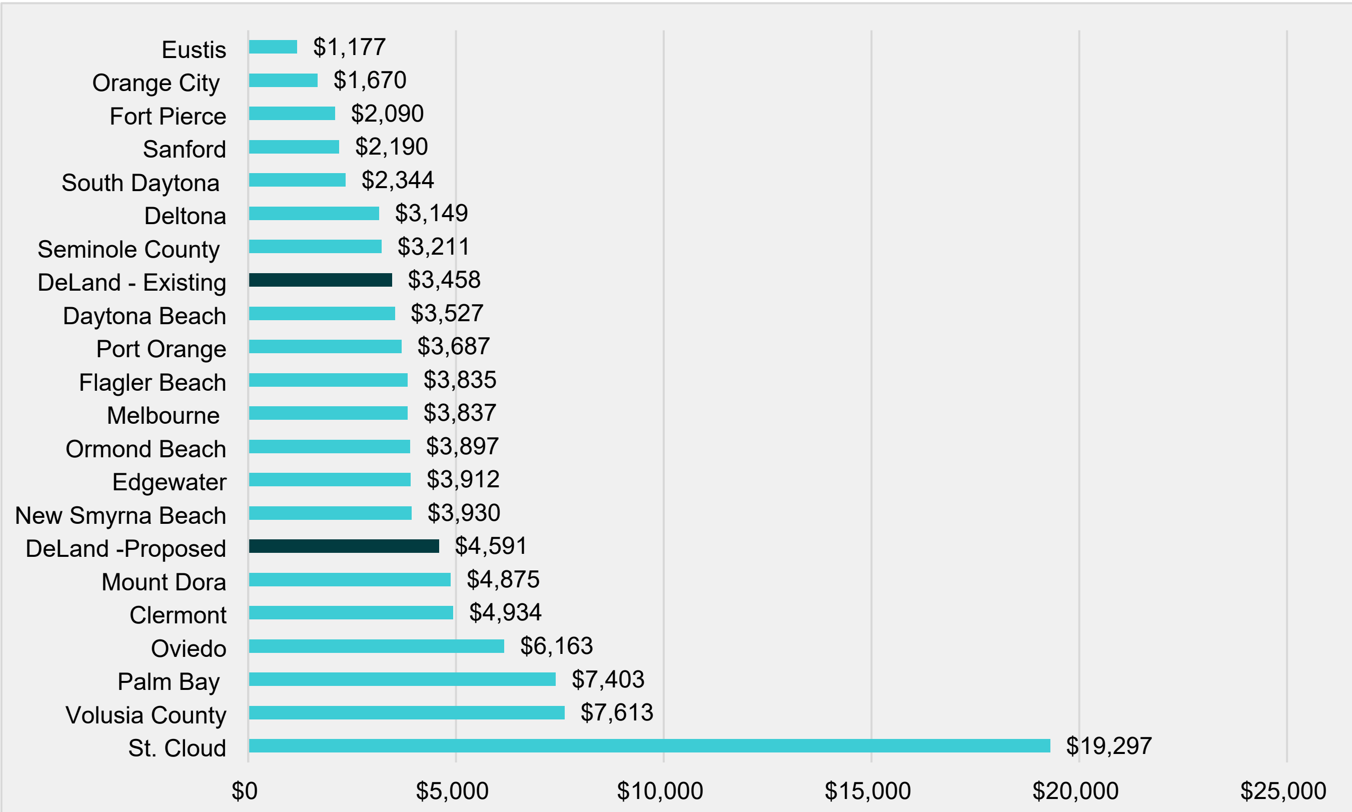
Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	$2,408.00
Multi-Family	Dwelling Unit	1,805.00

Table ES 5: Proposed General Government Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	$621.00
Multi-Family	Dwelling Unit	463.00
Non-Residential		
Retail/Commercial	1,000 Sq Ft	$828.00
Office	Rooms	347.00
Industrial/Warehousing	1,000 Sq Ft	164.00
Public/Institutional	1,000 Sq Ft	105.00
Assisted Living Facilities	1,000 Sq Ft	281.00

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

Figure ES 1: Single Family Municipal Impact Fee Comparison



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

Observations and Recommendations

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

1. The imposition of impact fees must satisfy the rational nexus requirements as determined by case law. The impact fees must be reasonably related to the capital cost of providing capital facilities/equipment needed to accommodate needs attributable to new growth. The impact fees collected must be used by the City to address the capital costs related to serving new development. Based on the information made available by the City, the proposed impact fees are designed to meet these precedents and the requirements set forth in Florida Statutes Section 163.31801.

2. The fees developed within this report reflect recovery of identified costs and the City has discretion to phase-in or otherwise adopt less than the fully calculated fees, subject to meeting all provisions of F.S. 163.31801. However, the adoption of fees less than the fully calculated rates should be applied to all land uses equally

to maintain the calculations herein in correct proportion. Adopting less than the calculated rates would increase the reliance on general fund and other revenue sources to meet the demands of growth.

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

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

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

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Section 1 – Introduction

Introduction

The City of DeLand (the City) is situated in central Florida a few miles East of the St. Johns River. Located in Volusia County, the City has a total area of approximately 65 square miles. The City provides a full range of municipal services, including police services, fire rescue services, recreation activities, and general government services. Based upon recent demographic data prepared for the City by the University of Florida, Bureau of Economic & Business Research (BEBR), the City's population is estimated at 45,515 as of 2025. Between 2020 and 2025, the City's population has increased by 8,164 people or 4.0% compounded annually. Based on discussions with City staff, the City is expected to continue experiencing growth through 2035. The City had BEBR perform population projections and identified the population will be 54,206 by 2035, representing an average growth rate of 1.8% compounded annually over the next ten-years.

Impact Fee Background

Impact fees are one-time charges established as a means to recover in whole or in part, the costs associated with infrastructure and capital equipment needed to accommodate the demands anticipated to be generated by new development. Such capital costs generally include the construction of facilities together with necessary land costs. However, recent changes to Florida Statutes governing impact fees require a minimum of five (5) year service life and therefore the impact fee calculations herein include only assets that meet this minimum. Historically, impact fees in Florida were a result of home rule powers with the requirements associated with the development, administration, accounting and expenditure governed by case law. However, in 2006, Section 163.31801 was added to the Florida Statues, which placed specific requirements and limitations on that home rule authority. This statute has been amended several times since its initial adoption, including significant additional provisions in 2021 such as limiting the percentage increase for a change in impact fees. Exhibit 3 at the end of the report includes the full Florida impact fee statute.

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

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

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

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

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

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

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

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

Impact Fee Methods

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

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

Cost Recovery (Past Improvements)

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

Incremental Expansion (Concurrent Improvements)

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

Plan-Based Fee (Future Improvements)

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

Hybrid Fee (Past Improvements And Future Improvements)

The hybrid method provides for a combination of the Cost Recovery and Plan-Based approaches. New development and re-development can occur throughout the entire City and may ultimately receive service from existing assets and infrastructure, or from new infrastructure based on the location of existing infrastructure and capacity available. As the City evaluates its ability to provide municipal services to new development it may identify new facilities, or upgrades and expansions to existing facilities. Many cities operate the municipal services, such as police, fire, and parks, as a city-wide operation where it is not practical to identify separate service areas. As such, the Hybrid approach is used to charge new development and redevelopment based on the average cost for providing the necessary municipal facilities, between past improvement and future improvements.

City of DeLand Methodology

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

Summary of Report

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

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

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

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

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

Section 6 – General Government Impact Fee. This section includes the calculation of the proposed impact fee for the capital requirements associated with providing general government services, the methodology for the proposed fees, assumptions and other factors associated with the fee determination.

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Section 2 – Service Area and Functional Population

General

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

Population and Development Forecast

Since impact fees are designed to recover the proportionate cost of new facilities attributed to growth, it is necessary to identify the existing population and future growth projections. Based upon recent demographic data published by the University of Florida, Bureau of Economic & Business Research (BEBR), the City's population is estimated at 45,515 as of 2025. Based on discussions with City staff, the City is expected to continue experiencing growth through 2035. The City had BEBR perform population projections and identified the population will be 54,206 by 2035, representing an average growth rate of 1.8% compounded annually over the next ten-years.

Property data, which was obtained from the Volusia County Property Appraiser and provides details on the number of parcels and square feet by land-use within City limits, was used in conjunction with five-year historic housing characteristics obtained from the U.S. Census Bureau. In total, there are an estimated 18,037 residential dwelling units (including single family and multi-family) developed in the City along with approximately 14,824,913 square feet (SF) of non-residential building space. Based on the 18,037 residential dwelling units estimated from the property appraiser along with the Census data and the 2025 population estimate of 45,515, there are on average 2.52 persons per residential dwelling unit, with single family homes having 2.68 people per housing unit (PPHU), and multi-family having 2.01 PPHU.

Functional Population Parameters

A goal of the impact fee study is to assign the capital costs associated with each service provided to new development. Two primary methods of allocating costs include 1) actual service calls based on historical records; and 2) population figures weighted and adjusted for time spent at various land uses based on traffic and other data, often referred to as "functional population". This study uses the functional population method that allocates costs using population figures weighted and adjusted for time spent at various land uses based on traffic and other data. The functional population analysis typically relies on trip data obtained through survey sources. Trip data is readily available from sources such as the Institute of Transportation Engineers (ITE) and is widely accepted for the purpose of identifying functional population by land use. This study uses the 11th Edition ITE trip generation manual. The trip data is applied to each land use along with other demographic data to establish a functional population by land use. This study uses the 11th Edition ITE trip generation manual. The trip data is applied to each land use along with other demographic data to establish a functional population by land use. Functional population measures the number of persons at a particular location measured over a 24-hour period. For example, for single family residential a typical functional population would reflect a person at home 100 hours per week (e.g. 10-14 hours per day during weekdays and 20 -30 hours during the weekend). Based on 168 hours per week, this equates to 60% occupancy or 0.6 functional population per resident. Applying this factor to the average household size throughout the City of 2.52 persons equates to 1.51 functional population per residential unit. For impact fee application purposes, the City currently charges single family, multi-family, and mobile homes a fee per unit/space. Mobile home spaces represent a factor greater than one single family unit and a multi-family unit represents approximately 73% of a single family unit. Based on a review of the U.S. Census data, it is recommended this fee application methodology be modified and updated. The first modification is to eliminate the separate mobile home fee and incorporate it with the single family classification. The second modification is to adjust multi-family by slightly increasing the factor as compared to single family units to 75% based on the most recent housing trends. Table 1 summarizes the existing single family and multi-family residential functional population with details shown in Exhibit 1.

Table 1: Residential Functional Population

Housing Type	2025 Population [1]	2025 Housing Units [2]	Average Housing Unit Size	Occupancy Factor [3]	Functional Population/Unit	2025 Functional Population
		(a)	(b)	(c)	(b) x (c) = (d)	(a) x (d)
Single Family	37,305	13,945	2.68	60.00%	1.61	22,451
Multi-Family	8,210	4,092	2.01	60.00%	1.20	4,911
Total	45,515	18,037	2.52	60.00%	1.51	27,362

[1] Population comes from the 2025 BEBR estimates. The breakout between single family and multi-family is based on the Census Bureau Table B25032 5-Year Tenure by Units in Structure for years 2019 – 2023 and Census Bureau Table B25033 5-Year Total Population in Occupied Housing Units by Tenure by Units in Structure for years 2019 – 2023.
[2] 2025 housing units estimated using the Volusia County Property Appraiser data as obtained in January 2025 escalated 5.4% to account for 2025 housing unit growth.
[3] Amount assumes 100 hours spent at home out of a 168-hour week.

For non-residential land uses, the functional population is determined through the process of applying the following attributes to each land use, typically measured per 1,000 square feet (i.e., per unit): 1) trips per unit and employees staffed per unit; 2) trip end adjustment; 3) hours worked by employees; 4) occupants per trip; 5) number of visitors, visitor hours, and visitor hours per week. Trip and employee data are primarily obtained from the ITE manual (11th Edition, 2021), and visitors and other data is obtained from sources including the 2022 National Household Travel Survey (U.S. Department of Transportation). The City currently charges impact fees to non-residential development for police, fire, and general government services based on five land uses and a separate rate per 1,000 square feet of building space for each service. Based on a review of the City's composition of non-residential land uses, and considering industry trends, it is recommended that the non-residential land uses be updated to combine the land uses for industrial and warehousing and add an additional land use for assisted living facilities, which the fees are applied based on the number of beds. The details are shown in Exhibit 2 and are summarized on Table 2 below:

Table 2: Non-Residential Functional Population

Land Use	Building SF	2025 Functional Population
Retail/Commercial	4,915,173	10,231
Office	1,216,429	1,060
Industrial/Warehousing	3,316,433	1,368
Public/Institutional	4,306,533	1,133
Assisted Living Facilities	1,070,345	845
Total	14,824,913	14,637

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

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

Table 3: Residential Functional Population Growth

Housing Type	2025 Functional Population [1]	Functional Population / Unit [1]	2035 Households [2]	2035 Functional Population
Single Family	22,451	1.61	16,356	26,333
Multi-Family	4,911	1.20	5,125	6,150
Total	27,362	1.51	21,481	32,483

[1] Amounts as shown in Table 1.
[2] Growth in household estimated using an annual growth rate of 1.8%, from the BEBR study performed for the City.

As seen above, the single family residential functional population increased by 3,882 from 22,451 to 26,333 and the multi-family residential functional population increased by 1,239 from 4,911 to 6,150 by 2035.

Table 4: Non-Residential Functional Population Growth

Year	Building Square Feet [1]	Functional Population [2]
2025	14,824,913	14,637
2035	17,655,537	17,432

[1] Growth in non-residential square footage is based on the same 1.8% annual growth rate as applied to residential development.
[2] Functional population as detailed in Exhibit 2.

As shown above, the 2025 non-residential functional population is 14,637 and is forecast to grow by 2,795 to 17,432 by 2035. The projected 2035 building square foot additions is based on the same 1.8% growth rate as used for residential development.

The following summarizes the existing and projected functional population:

Table 5: Summary of Functional Population

Land Use	2025 Functional Population	2035 Functional Population
Residential	27,362	32,483
Non-Residential	14,637	17,432
Total	41,999	49,915

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

According to the Inflow/Outflow Report, there are 16,492 residents from the City in the workforce. Of those, 3,509 work within the City and the other 12,983 work outside of the City. Using an estimated 2022 population of 39,282 from BEBR, it can be assumed that 22,790 residents are not working. It is assumed that a resident not working would spend 20 hours at home and that residents working would spend 14 hours at home. This would give a total of 686,688 residential hours (hours spent at home).

Table 6: Functional Population Weighting Residential Hours

Description	Population	Demand Hours/Day	Person Hours
	(a)	*(b)*	*(c) = (a) x (b)*
2022 Population [1]	39,282		
Residential			
Residents Not Working [2]	22,790	20	455,800
Residential Work Force			
Works Inside City [3]	3,509	14	49,126
Works Outside City [3]	12,983	14	181,762
Total Residential Hours			686,688
Residential Share of Person Hours			**64.37%**
Non-Residential			
Residents Not Working [2]	22,790	4	91,160
Jobs Located in City			
Residents Working in City [3]	3,509	10	35,090
Non-resident Workers (inflow commuters) [3]	25,381	10	253,810
Total Non-Resident Hours			380,060
Non-Residential Share of Person Hours			**35.63%**
Total Person Hours Within the City			1,066,748

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

As shown on the table above, Residential Hours account for 64.37% (686,688 / 1,066,748) of total daily hours spent within the City and the Non-Residential Hours accounts for 35.63% (380,060 / 1,066,748). These percentages are used to allocate the capital costs for police, fire, and general government impact fee calculations between residential and non-residential development for cost recovery purposes.

Some of the capital projects considered in this study are anticipated to serve growth beyond the next ten years. Using the BEBR population projections, it is anticipated that the City's population will be 58,624 by 2045. This would represent a growth in population of 4,418 beyond the 2035 population of 54,206. Using the population estimates at 2025, 2035, and 2045, approximately 7.5% (4,418 / 58,624) of the 2045 population would be added between 2035 and 2045. Using a conservative, rounded amount of 10.0% a portion of the relevant capital projects are allocated to future population growth beyond 2035.

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

- Single Family – Generally includes single family detached housing, town houses, duplexes, and residential buildings with less than five (5) dwelling units and mobile home units.

- Multi-Family – This land use includes residential buildings with five (5) or more dwelling units.

- Retail / Commercial (ITE 820) – Generally includes all types of retail establishments such as shopping centers, stand-alone stores, grocery stores, department stores, banks, auto repair shops, and similar stores. Additionally, this land use includes various types of restaurants and dining establishments such as fast food restaurants, casual dining, fine dining, coffee shops, and fast casual dining.

- Office (ITE 710) – This land use consists of various types of office building including general and medical.

- Industrial / Warehousing (ITE 110) – This land use generally includes light industrial, heavy industrial, industrial parks, manufacturing, warehousing, and mini-warehousing.

- Public / Institutional (ITE 560) – Generally includes religious institutions, schools, daycares, hospitals, and medical facilities.

- Assisted Living Facilities – Generally consists of assisted living facilities including senior adult housing, congregate care facilities, nursing homes, and similar land uses.

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Section 3 – Police Impact Fee

Introduction

The City maintains a Police Department (Police Department) to provide law enforcement services and ensure the safety and well-being of the community and residents of the City of DeLand. The Police Department currently staffs 79.69 sworn officers, including the police chief, and 19.13 civilian support positions to serve the City's existing population of 45,515.

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

Existing Impact Fees

The City currently charges police impact fees for new development within the City limits based on the three (3) residential land uses and five (5) non-residential land uses discussed in Section 2. The table below illustrates the fees charged by type of development.

Table 7: Existing Police Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$753.00
Multi-Family	Dwelling Unit	546.00
Mobile Home/RV Park	Space	771.00
Non-Residential		
Retail/Commercial	1,000 Sq Ft	779.00
Office	1,000 Sq Ft	403.00
Industrial	1,000 Sq Ft	178.00
Warehouse	1,000 Sq Ft	74.00
Public/Institutional	1,000 Sq Ft	255.00

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Existing Resources and Level of Service

As mentioned previously, the City currently staffs 79.69 sworn officers along with 19.13 necessary support personnel. The staffing is as follows:

Table 8: Current Sworn Officer Staffing

Position	Staffing
Sworn Officers	
Chief of Police	1.00
Deputy Chief	1.00
Captain	3.00
Police Lieutenant	7.00
Police Sergeant	9.00
Corporal	5.00
Police Officer	50.00
Animal Control Officer	1.00
Reserve Police Officer	2.69
Total Sworn Officers	79.69
Total Civilian	19.13
Total Police Personnel	98.82

The City's Police Department currently consists of 98.82 full-time equivalent positions. With 77.69 full time police personnel after excluding the police chief, the deputy police chief, and civilian staff, the current level of staffing achieves a Level of Service (LOS) of 1.71 officers per 1,000 population within the City's limits based on the 2025 population of 45,515. Additionally, since the impact fee methodology is based on functional population, the calculated LOS is 1.85 officers per 1,000 functional population based on the existing 41,999 functional population. While the police staffing uses a much more complex methodology based on demand, types of calls, large events and gatherings, growth expectations, area densities, types of developments, etc. the LOS is used for impact fee purposes to identify equitable allocations of the capital assets between existing and future development. The calculated impact fee will be designed to maintain the ratio of 1.85 officers per 1,000 functional population. Therefore, based on the projected 2035 functional population of 49,915, an additional 14.64 officers would be added over the next ten years. The table below illustrates the total need for police officers and the LOS achieved.

Table 9: Existing and Projected Sworn Officers

		Projected Through 2034	
Description	Existing	Additional	Total
Officers	77.69	14.64	92.33
Functional Population	41,999	7,916	49,915
LOS Achieved (Personnel per 1,000 FP)	1.85	1.85	1.85

Incremental Costs

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

The City must provide vehicles for existing and new officers. The City's fixed asset listing as of September 31, 2024, indicates that there are 98 patrol vehicles in service for the 77.69 total sworn officers. This gives a vehicles per officer ratio of 1.26 which allows for the Police Department to maintain their current spare vehicle ratio. The value of new fully equipped vehicles is based on the current acquisition cost of $80,000, as provided by the Police Department, and escalated annually by a five-year average of the Engineering News-Record (ENR) index. The value of the existing vehicles is based on the original purchase cost. The original cost of the existing vehicles is estimated at $4,192,000, which includes non-patrol vehicles such as cargo vans, UTVs, and others. The cost of providing vehicles to new officers is identified on the following table.

Table 10: Cost of Vehicles for New Officers

Year	Additional Officers Added	Additional Vehicles Added [1]	Vehicle Purchase Cost [2]	Total Vehicle Costs [3]
2025			$80,000	$0
2026	1.46	1.85	82,960	153,240
2027	1.46	1.85	86,030	158,910
2028	1.46	1.85	89,213	164,790
2029	1.46	1.85	92,514	170,880
2030	1.46	1.85	95,937	177,210
2031	1.46	1.85	99,486	183,760
2032	1.46	1.85	103,167	190,560
2033	1.46	1.85	106,984	197,610
2034	1.46	1.85	110,943	204,920
2035	1.46	1.85	115,048	212,510
Total	14.64	18.47		$1,814,390

[1] Amounts are reflective of the additional officers added multiplied by the vehicles per officer ratio of 1.26.
[2] Costs are escalated using a five-year average rate of change of the ENR index of 3.70%.
[3] Amounts shown are rounded to the nearest ten dollars.

As shown above, the total cost of additional vehicles over the next ten years is estimated at $1,814,390.

In addition to vehicles, the Police Department is responsible for providing adequate building space to house the officers and support staff. The Police Department currently has several facilities including the police complex, substation, and evidence building.

The original cost of the Police Department's facilities, including the land value, is $10,057,000. After discussions with staff, the City has plans to add a substation for a total of $293,203 within the next ten years.

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

Table 11: Total Police Capital Costs

Description	Amount
Existing Vehicles	$4,192,000
Additional Vehicles	1,814,000
Existing Facilities and Land	10,057,000
Future Investments	293,203
Total	$16,356,203

Impact Fee Development

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

Table 12: Allocated Police Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	$16,356,203	64.37%	35.63%	$10,528,800	$5,827,400

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

Table 13: Police Residential Impact Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$10,528,800	$5,827,400
2035 Functional Population	32,483	17,432
Fee per Functional Population [1]	$324.13	$334.29
Single Family FP per Unit	1.61	
Calculated Single Family Impact Fee per Unit	$521.85	
Single Family Impact Fee per Unit	$521.00	
Multi-Family FP per Unit	1.20	
Calculated Multi-Family Impact Fee per Unit	$388.96	
Multi-Family Impact Fee per Unit	$388.00	

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

As shown on the table above, the maximum supportable impact fees for a single family and multi-family per unit are $521.00 and $388.00 respectively. The calculated single family impact fee of $521.00 represents a decrease of $232.00 or (30.8%) from the existing fee of $753.00 and the calculated multi-family residential impact fee of $388.00 represents a decrease of $158.00 or (28.9%) from the existing fee of $546.00.

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

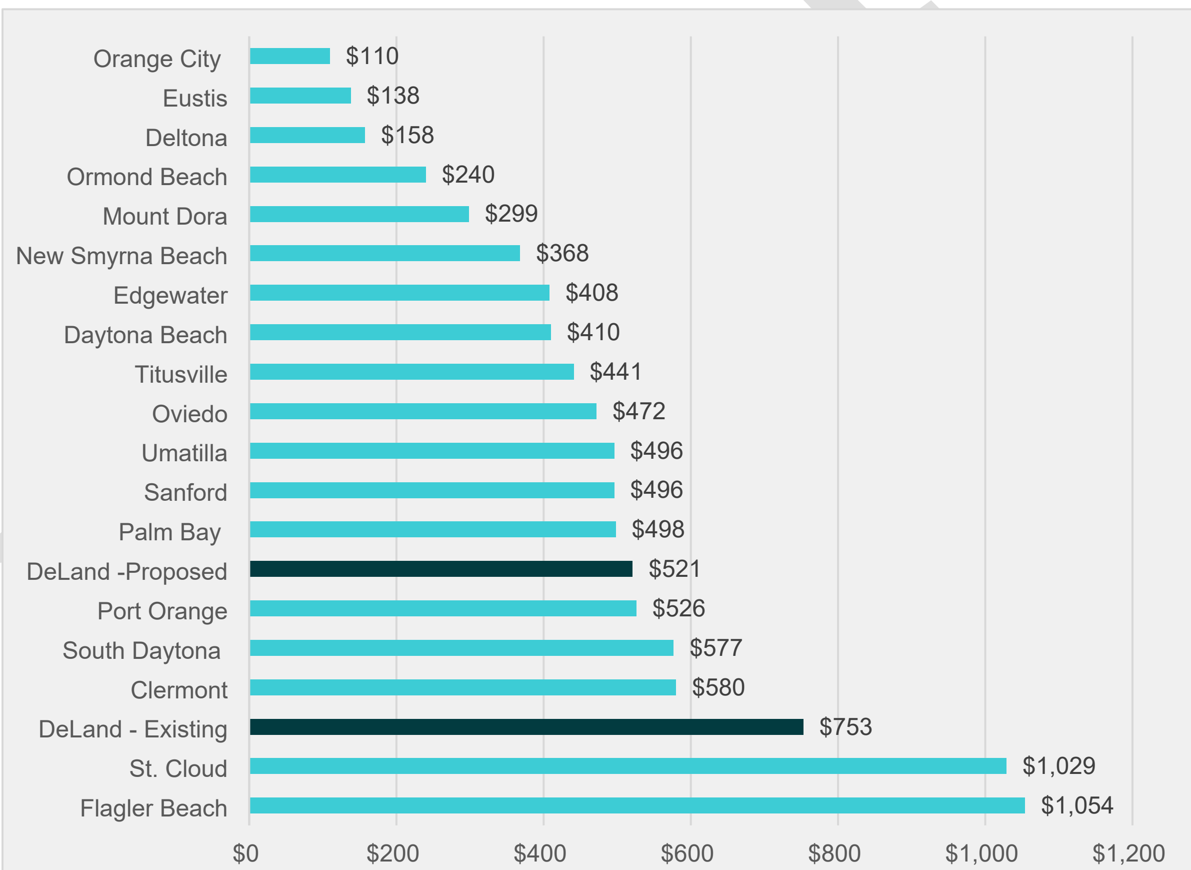
Table 14: Non-Residential Police Impact Fees

Description	Impact Unit	FP Factor	Impact Fee
Retail/Commercial	1,000 Sq Ft	2.08	$696.00
Office	1,000 Sq Ft	0.87	291.00
Industrial/Warehousing	1,000 Sq Ft	0.41	138.00
Public/Institutional	1,000 Sq Ft	0.26	88.00
Assisted Living Facilities	Beds	0.71	236.00

Police Impact Fee Comparisons

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

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



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Section 4 – Fire Impact Fee

Introduction

The City's Fire Department (Fire Department) is responsible for responding to all fire and medical emergencies within the City and its surrounding areas. Currently, the Fire Department is comprised of 61.46 total full-time equivalent (FTE) employees, including 6.46 administrative positions.

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

As the residential and commercial development within the City increases, the potential demand for fire safety services may also increase causing a need for additional fire personnel, equipment, and vehicles. This section provides an analysis for the City's consideration regarding the design of a fire impact fee based on the costs to meet demands from growth.

Existing Impact Fees

The City currently charges fire impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City's existing fees are distinguished between residential and non-residential with three (3) residential land uses and five (5) non-residential land uses identified. The table below illustrates the fees charged by type of development.

Table 15: Existing Police Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$364.00
Multi-Family	Dwelling Unit	263.00
Mobile Home/RV Park	Space	372.00
Non-Residential		
Retail/Commercial	1,000 Sq Ft	$376.00
Office	1,000 Sq Ft	194.00
Industrial	1,000 Sq Ft	86.00
Warehouse	1,000 Sq Ft	36.00
Public/Institutional	1,000 Sq Ft	123.00

Department Costs

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

The City's fixed asset listing as of September 31, 2024, indicates that the Fire Department currently owns and operates eleven (11) apparatus including seven (7) pumper trucks, two (2) aerial trucks, one (1) brush truck, and one (1) ambulance along with several support vehicles. The follow table shows the original cost of the fire department's existing apparatus:

Table 16: Existing Fire Apparatus and Vehicles

Description	Amount
2019 Pierce Enforcer	$577,712
Pierce Impel Pumper	561,576
2016 Fire Pumper Truck	422,888
2007 Pierce Contender Pumper	337,778
2007 Pierce Enforcer	116,351
1988 Refurbished Pierce Pumper	79,590
1942 Chevrolet Fire Engine	9,048
2021 Pierce Arrow	1,361,808
2005 Pierce Enforcer Pumper/Aerial Ladder	474,151
2013 Ford F550 Rescue Truck	151,184
2000 Elite Brush Truck [1]	0
2023 Chevy Tahoe	47,557
2022 Ford Utility Interceptor 3.3L	40,965
2021 Chevrolet Silverado	37,074
2021 Chevrolet Silverado	37,074
2020 Ford F-250	44,711
2016 Ford F150	18,550
2016 Ford Escape	17,919
2014 Ford Explorer	28,258
2013 Chevy Tahoe 4WD	33,358
2011 Ford Escape 4X2 SUV	19,644
2009 Ford Escape 4X4 SUV	19,953
2006 Chevrolet Silverado Pickup	25,542
2024 Ford F250 Supercab-Bat80	87,513
Amge Military Style 4X4 6-Wheel Truck	7,000
2009 EZ-Go St350 All-Terrain Vehicle	5,495
Total Fire Vehicles	$4,562,698

[1] Amount shown as zero as there are plans to replace this brush truck with a new one on the CIP.

The Fire Department currently has three fire stations within the City strategically located to keep response times within target. Fire Station 81 is located in the center of the City near the historic garden district, Station 82 is located in the north of the City off of International Speedway, and Station 83 is located in the southeast corner of the City. The total original cost of the stations is $10,003,163.

With the anticipated growth within the City, the Fire Department has plans to expand an existing station and build a new station within the next ten years. Additionally, the City has plans to purchase additional apparatus for the stations including a fire engine and various vehicle refurbishments.

The new station is anticipated to serve growth beyond 2035, therefore, a portion of the costs associated with the station and apparatus have been allocated to future growth and excluded from the fire impact fee calculation. As discussed in Section 2, it is estimated that 10.0% of the total population in 2045 will materialize between

2035 and 2045. As a result, 10.0% or $1,200,000 of the new fire Station cost and $120,000 of the new fire truck have been allocated to future growth beyond 2035, which leaves a combined includable cost of $11,880,000.

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

Table 17: Future Fire Facilities and Apparatus

Description	Amount
Fire Station Expansion	$6,000,000
Brush Truck Upgrade	200,000
New Fire Station	10,800,000
New Fire Engine	1,080,000
Total	$18,080,000

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

Table 18: Fire Capital Costs

Description	Amount [1]
Existing Vehicles	$4,562,700
Existing Facilities and Land	10,003,200
Future Investments	18,080,000
Total Capital Costs	$32,645,900

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

Impact Fee Development

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

Table 19: Allocated Fire Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	$32,645,900	64.37%	35.63%	$21,014,800	$11,631,100

The allocated capital costs are divided by the functional population to get a fee per functional population. Then, these amounts are translated back into a cost per dwelling unit for single family and multi-family residential purposes using the functional population factors of 1.61 and 1.20 respectively per dwelling unit as identified in Section 2.

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Table 20: Residential Fire Impact Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$21,014,800	$11,631,100
2035 Functional Population	32,483	17,432
Fee per Functional Population [1]	$646.95	$667.23
Single Family FP per Unit	1.61	
Calculated Single Family Impact Fee per Unit	$1,041.59	
Single Family Impact Fee per Unit	$1,041.00	
Multi-Family FP per Unit	1.20	
Calculated Multi-Family Impact Fee per Unit	$776.34	
Multi-Family Impact Fee per Unit	$776.00	

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

It is recommended that the City implement slightly rounded impact fees of $1,041.00 for single family residential units and $776.00 for multi-family residential units based on the analysis discussed above. The existing fire impact fee for single family per dwelling unit is $364.00 and the existing fee for multi-family is $263.00 per dwelling unit. The single family residential fee of $1,041.00 represents a $677.00 or 186.0% increase and the multi-family fee of $776.00 represents an increase of $513.00 or 195.1%.

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

Table 21: Non-Residential Fire Impact Fees

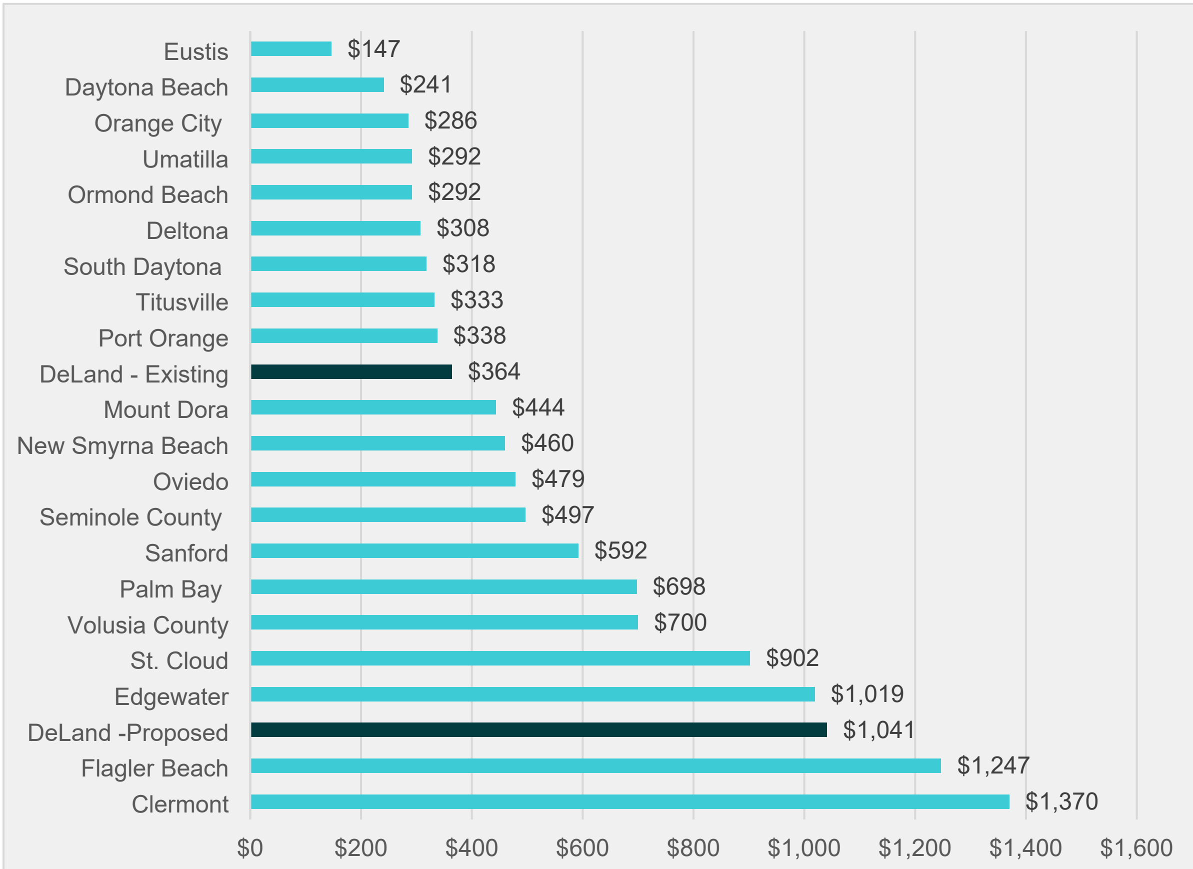
Description	Impact Unit	FP Factor	Impact Fee
Retail/Commercial	1,000 Sq Ft	2.08	$1,389.00
Office	1,000 Sq Ft	0.87	581.00
Industrial/Warehousing	1,000 Sq Ft	0.41	275.00
Public/Institutional	1,000 Sq Ft	0.26	175.00
Assisted Living Facilities	Beds	0.71	472.00

To meet the City's needs in terms of providing the necessary fire-related capital improvements, including expanding the existing facilities purchasing additional apparatus as required by growth, the City should increase the fees to the maximum calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent large inflationary cost increases, additional capital improvements based on rapid population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. Under the existing fire impact fees new development would pay around $1,703,000 and under the proposed/calculated impact fees growth would pay around $5,177,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately $3,474,000 resulting in a funding shortfall to provide necessary improvements related to new growth.

Fire Impact Fee Comparisons

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

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



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Section 5 – Parks and Recreation Impact Fee

Introduction

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

Existing Impact Fees

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

Table 22: Existing Parks and Recreation Impact Fees

Description	Impact Unit	Existing Fee
Residential		
Single Family	Dwelling Unit	$1,688.00
Multi-Family	Dwelling Unit	1,232.00
Mobile Home	Space	1,739.00

Existing Recreational Facilities

City staff provided a parks inventory that indicates that the City currently has thirteen existing parks and recreation facilities encompassing approximately 222.90 acres. Additionally, the City owns the Sanborn Activity Center which has minimal space open for public use.

To determine the value of existing facilities that are available for use by existing and future residents, the City provided a copy of all the fixed assets assigned to the parks and recreation department as of September 30th, 2024. Each asset was reviewed and determined to be eligible for impact fees or not using several criteria including the life of the asset (minimum of 5-years), the park the asset is located at and whether that park is available for public use, and whether or not the asset is fully depreciated. For the eligible improvements, the original cost of the asset was used and in total the City has invested $37,404,400 into the existing parks and recreation facilities.

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

Table 23: Existing Parks

Description [1]	Acres
Bill Dreggor's Park	9.4
Highland Park	1.5
Chisholm Community Center	6.8
Candlelight Oaks Playground	0.1
Earl Brown Park	24.0
Sanborn Activity Center	N/A
Greenway Trail	N/A
Spec Martin Stadium	10.0
Melching Field	8.0
Tra Thomas Park	2.5
Jackson Lane	3.6
Historical Museum	1.0
Sperling Sports Complex	30.0
Chipper Jones Little League Facility	6.0
Lake Moore	120.0
Total	222.90

Level of service (LOS) for parks and recreational services is typically measured in terms of recreational acreage available per 1,000 population. This figure indicates whether the City has a sufficient amount of recreational acreage to serve its current residents. The City's Comprehensive Plan 2040 outlines the existing LOS at 4.60 acres per 1,000 permanent residents. With a current population of 45,515, the LOS provided to existing residents is 4.90 acres per 1,000 population, based on the 222.90 acres. The projected increase in City population to 54,206 by 2035 will reduce the LOS to 4.11 acres per 1,000 population, assuming no additional land for parks is acquired over the next ten-years.

Growth-Related Capital Improvements

The City has provided a Capital Improvement Plan (CIP) that identifies a range of projects including expansion, upgrade, and replacement of park land and facilities. This CIP has been reviewed with staff and updated based on the most current information available. All projects associated with replacement or refurbishment of existing facilities have been excluded from the impact fee calculations to maintain a conservative approach. There are eight (8) primary projects on the CIP that have been identified as growth related and therefore eligible for impact fee funding. Those projects, along with the cost and a description are included below.

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Table 24: Park and Recreation Future Capital Costs

Description	Amount
Pickleball/Tennis Courts - Earl Brown Park	$3,189,000
Develop Vacant Field Space at Sperling Sports Complex	300,000
Upgrade Operations Tower at Sperling Sports Complex	350,000
Upgrade/Expand Skate Park	1,100,000
Construction of Recreation Center Complex	5,000,000
Upgrade Softball Fields #1, #2, & #3 At Sperling Sports Complex	200,000
Construct Restroom & Pavilion at Jackson Land Playground	250,000
Upgrade Three Little League Fields at Chipper Jones Complex	1,000,000
Total	$11,389,000

Calculated Parks and Recreation Impact Fees

As mentioned previously, approximately $37.40 million has been invested in the existing park facilities and an additional $11.39 million is planned to be invested over the next several years. Since both existing and future investments in the parks department benefit both existing and future residents, the total amount invested is divided by the 2035 projected population of 54,206. The table below provides the parks and recreation impact fee calculation:

Table 25: Parks and Recreation Impact Fee Calculation

Description	Amount
Existing Improvements and Facilities	$37,404,400
Future Investments	11,389,000
Total Cost Basis to Recover	$48,793,400
2035 Population	54,206
Fee per Population	$900.15
Single Family Persons per Unit	2.68
Calculated Single Family Impact Fee per Unit	$2,408.06
Single Family Impact Fee per Unit	$2,408.00
Multi-Family Persons per Unit	2.01
Calculated Multi-Family Impact Fee per Unit	$1,805.75
Multi-Family Impact Fee per Unit	$1,805.00

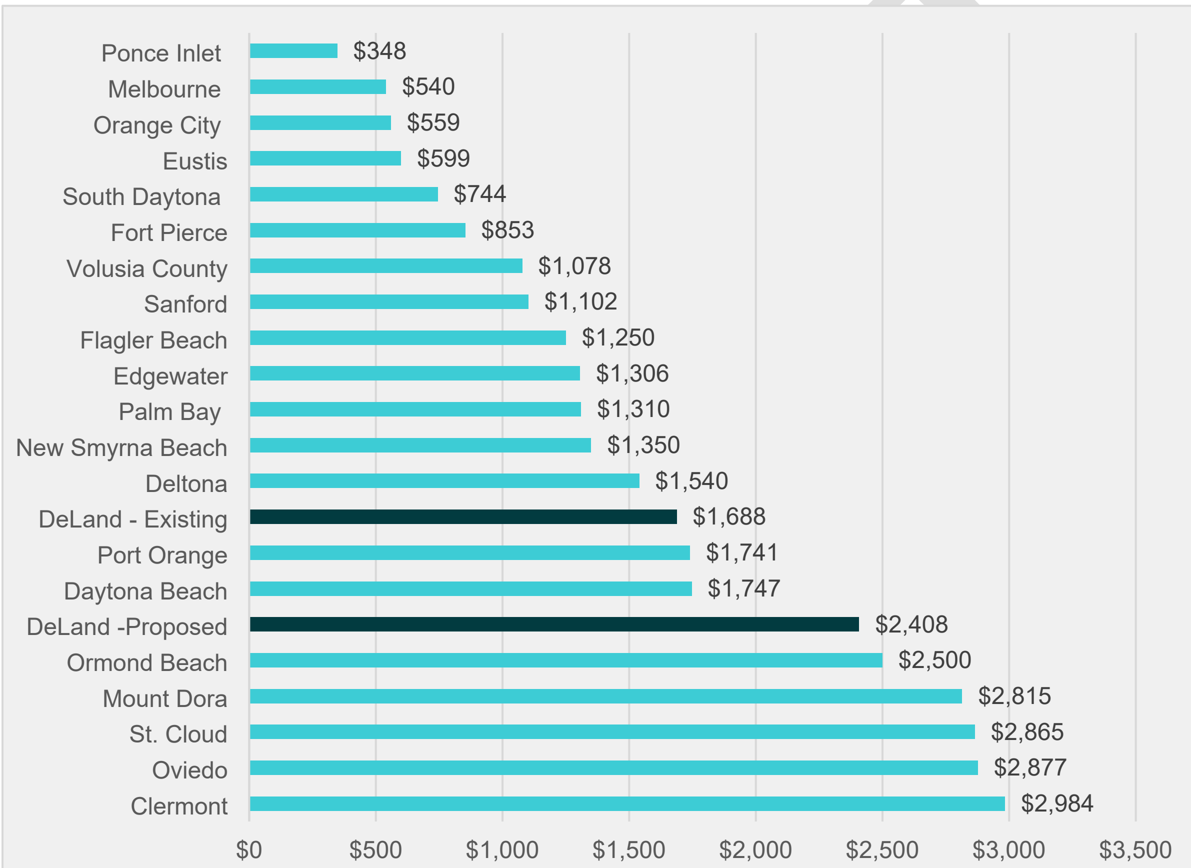
It is recommended that the City implement slightly rounded impact fees of $2,408.00 per dwelling unit for single family and $1,805.00 per dwelling unit for multi-family. The existing parks and recreation impact fee per dwelling unit is $1,688.00 for single family and $1,232.00 for multi-family. The proposed single family impact fee of $2,408.00 represents a $720.00 increase from the existing fee level or 42.7% and the proposed multi-family impact fee of $1,805.00 represents an increase of $573.00 or 46.5%.

To meet the City's needs in terms of providing the necessary recreation-related capital improvements, including expanding/upgrading existing facilities as required by growth, the City should increase the fees to the maximum calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent large inflationary cost increases, additional capital improvements based on rapid population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. Under the existing parks and recreation impact fees new development would pay around $5,343,000 and under the proposed/calculated impact fees growth would pay around $7,671,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately $2,328,000 resulting in a funding shortfall to provide necessary improvements related to new growth.

Parks and Recreation Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

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



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Section 6 – General Government Impact Fee

Introduction

This section provides the development and design of general government impact fees. These impact fees support the funding and expansion of government buildings and other facilities necessitated by growth.

Existing Impact Fees

The City currently charges general government impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City's existing fees are distinguished between residential and non-residential with three residential land uses and ten non-residential land uses identified. Single family, including duplexes and townhomes, are charged based on square footage. The table below illustrates the fees charged by type of development.

Table 26: Existing General Government Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family Detached	Dwelling Unit	$653.00
Multi-Family	Dwelling Unit	473.00
Mobile Home/RV Park	Space	668.00
Non-Residential		
Retail/Commercial	1,000 Sq Ft	$675.00
Office	1,000 Sq Ft	349.00
Industrial	1,000 Sq Ft	154.00
Warehouse	1,000 Sq Ft	64.00
Public/Institutional	1,000 Sq Ft	221.00

General Government Facilities

The City provided the fixed asset schedule as of September 30, 2024. Through discussions with staff, the public facilities included in the calculation of the general government impact fee include city hall, public works, administrative services, the old jail, and the City's homeless shelter. A majority of the other facilities in the City are covered under the other impact fee categories or are revenue generating business departments and generally excluded from impact fee calculations. The table below shows a summary of the existing value of the general government facilities included in the fee calculation.

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Table 27: Existing General Government Investments

Description	Amount
Public Works	$3,461,037
City Hall	11,710,125
Old Jail	630,760
Administrative Services	1,210,996
Homeless Shelter	2,460,690
Total	$19,473,608

Through a review of the City's CIP and discussions with staff, a potential need for land purchases for an expansion of the public works facility was identified, but because these numbers are very preliminary, this was not included in the impact fee calculation. Therefore, the calculated impact fees are based on the existing facilities identified.

Calculated General Government Impact Fees

Similarly to police and fire, the capital costs are allocated between residential and non-residential by using the functional population factors from Section 2 Table 5. The table below shows the allocation between residential and non-residential.

Table 28: Allocated General Government Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs [1]	Non-residential Capital Costs [1]
Capital Costs	$19,473,608	64.37%	35.63%	$12,535,600	$6,938,000

[1] Amounts rounded to nearest hundred dollars.

The allocated capital costs are divided by the functional population to get a fee per functional population. Then, these amounts are translated back into a cost per dwelling unit for single family and multi-family residential purposes using the functional population factors of 1.61 and 1.20 respectively per dwelling unit as identified in Section 2.

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Table 29: General Government Residential Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	$12,535,600	$6,938,000
2035 Functional Population	32,483	17,432
Fee per Functional Population [1]	$385.91	$398.00
Single Family FP per Unit	1.61	
Calculated Single Family Impact Fee per Unit	$621.32	
Single Family Impact Fee per Unit	$621.00	
Multi-Family FP per Unit	1.20	
Calculated Multi-Family Impact Fee per Unit	$463.10	
Multi-Family Impact Fee per Unit	$463.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee as shown on Table 31.

It is recommended that the City implement slightly rounded impact fees of $621.00 for single family residential units and $463.00 for multi-family residential units based on the analysis discussed above. The existing general government impact fee per dwelling unit is $653.00 for single family and $473.00 for multi-family. The proposed single family impact fee of $621.00 represents a $32.00 decrease from the existing fee level or (4.9%) and the proposed multi-family impact fee of $463.00 represents a decrease of $10.00 or (2.1%).

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

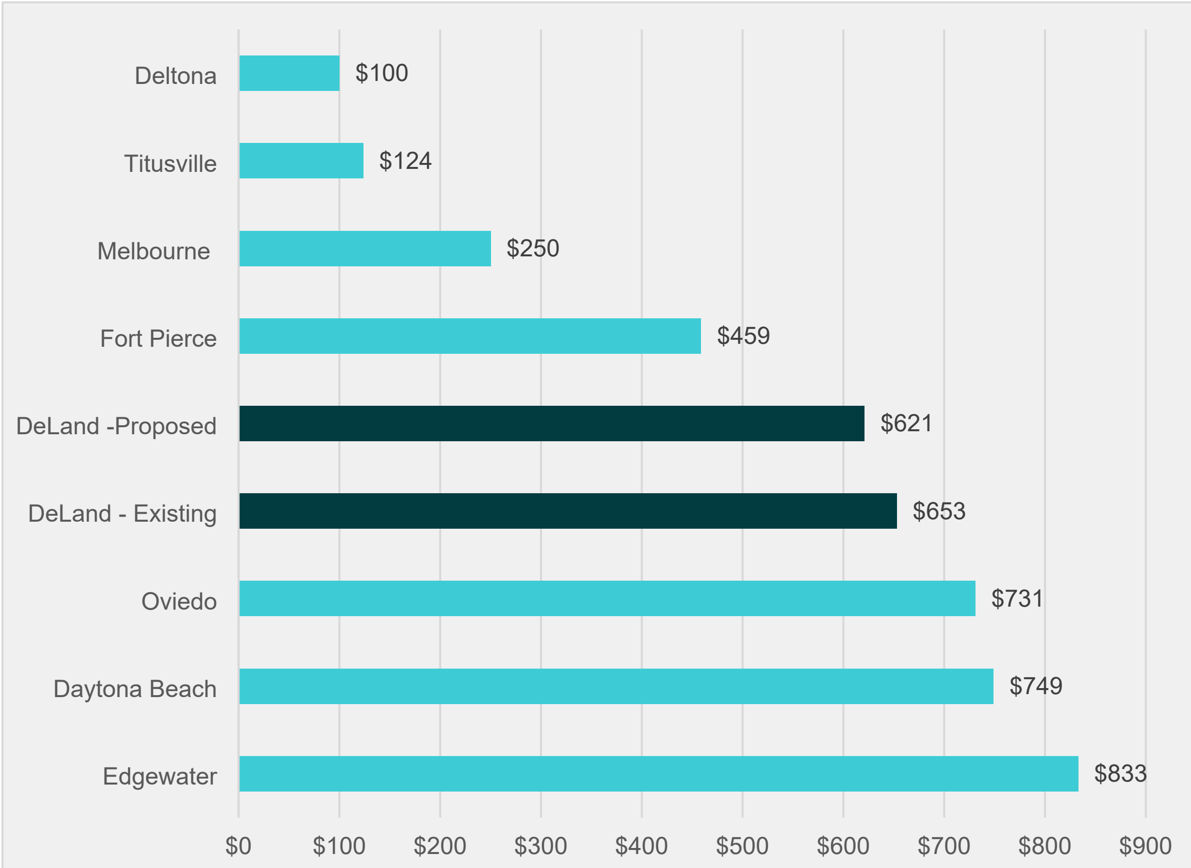
Table 30: Non-Residential General Government Impact Fees

Description	Impact Unit	FP Factor	Impact Fee
Retail/Commercial	1,000 Sq Ft	2.08	$828.00
Office	1,000 Sq Ft	0.87	347.00
Industrial/Warehousing	1,000 Sq Ft	0.41	164.00
Public/Institutional	1,000 Sq Ft	0.26	105.00
Assisted Living Facilities	Beds	0.71	281.00

General Government Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

Figure 4: General Government Impact Fee Comparison per Single Family Dwelling Unit



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City of DeLand
2025 Municipal Impact Study
Exhibit 1: Residential Functional Population

Description	2025 Population	2025 Housing Units [1]	Average Persons per Housing Unit [2]	Occupancy Factor [3]	Functional Population/Unit	2025 Functional Population	10 Yr Growth in Housing Units [4]	2035 Housing Units	2035 Functional Population
Single Family	37,305	13,945	2.68	60.0%	1.61	22,451	2,411	16,356	26,333
Multi-Family	8,210	4,092	2.01	60.0%	1.20	4,911	1,033	5,125	6,150
Total Residential	45,515	18,037	2.52	60.0%	1.51	27,362	3,444	21,481	32,483

Footnotes:

[1] Amounts come from the Volusia County Property Appraiser as obtained in January 2025.

[2] Average housing unit size by class is calculated using census data tables B25032 Tenure by Units in Structure 5-Year Estimates (2019-2025) and B25033 Total Population in Occupied Housing Units by Tenure by Units in Structure 5-Year Estimates (2019-2023).

Single Family Households	13,945
Multi-Family Households	4,092
Ratio of Multi-Family to Single Family	0.75
Single Family Equivalent Households	17,014
Total Residential Population	45,515
Single Family PPH	**2.68**
Multi-Family PPH	**2.01**

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

[4] Growth in housing units based on growth in population as provided by BEBR of 8,691 times the existing persons per hoursing unit of 2.52.

City of DeLand
2025 Municipal Impact Study
Exhibit 2: Non-Residential Functional Population

										Occupants per Trip per Day		People per Unit per Day					Weekly Hours per Unit				
ITE	ITE CODE	Number of Parcels	Number of Rooms/Beds [1]	2025 Bldg Sq Ft [2]	Impact Unit	Trips per Unit per Day	One Way Factor (50%)	Employees	Visitors	Employees	Visitors	Visitor hours per Trip	Business hours	Days per Week	Per Employee	Per Visitor	Total Hours	Functional Pop. Coefficient [3]	2025 Functional Population	2035 Square Feet [4]	2035 Functional Population
Retail/Commercial	820	607	N/A	4,915,173	1,000 Sq Ft	37.01	18.51	1.00	1.49	2.12	24.46	1.00	12.00	7.00	178.46	171.22	349.69	2.0815	10,231.00		
Office	710	213	N/A	1,216,429	1,000 Sq Ft	10.84	5.42	1.00	1.49	3.26	3.23	1.00	8.00	5.00	130.21	16.16	146.37	0.8713	1,060.00		
Industrial/Warehousing	110	121	N/A	3,316,433	1,000 Sq Ft	4.87	2.44	1.00	1.49	1.57	1.29	1.00	8.00	5.00	62.84	6.45	69.29	0.4124	1,368.00		
Public/Institutional	560	165	N/A	4,306,533	1,000 Sq Ft	7.60	3.80	1.00	1.66	0.00	6.31	1.00	10.00	7.00	0.00	44.18	44.18	0.2630	1,133.00		
Assisted Living Facilities	253	16	1,195	1,070,345	Beds													0.7071	845.00		
Total		1,122		14,824,913															14,637	17,655,537	17,432
																				1.8%	

Footnotes:
[a] Summarized from property data obtained from the Volusia County Property Appraiser.
[b] From 11th Edition ITE Manual
[c] This factor is used to divide the trip rate in half which provides the basis for estimating victors per day per impact unit
[d] Assumed one employee per trip
[e] From 2022 National Household Travel Survey, vehicle occupancy by trip purpose
[f] From 11th Edition ITE Manual per employee
[g] = ([c] -([f]/[d]))*[e]
[h] Time assumption per visitor
[i] Time assumption per employee
[j] Time assumption
[k] = [f] * [i] * [j]
[l] = [g] * [h] * [j]
[m] = [k] + [l]
[n] = [m] / (24*7)
[o] = [n] * [a] / 1000

[1] Number of Beds for ALFs comes from Florida Health Finder.

[2] 2025 estimated square footage was calculated using the 2024 square footage from the Volusia County Property Appraiser multiplied by the population growth from 2024 to 2025 (5.40%).

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

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

[4] 2035 square feet estimated using the residential square footage growth of 5,609,682 multiplied by the existing non-residential to residential sq. ft. of 0.50

2024 Florida Statutes

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Title XI COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

Chapter 163 INTERGOVERNMENTAL PROGRAMS

SECTION 31801 Impact fees; short title; intent; minimum requirements; audits; challenges.

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—
(1) This section may be cited as the “Florida Impact Fee Act.”
(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.
(3) For purposes of this section, the term:
(a) “Infrastructure” means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, a school bus as defined in s. 1006.25, and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. 191.009(4).
(b) “Public facilities” has the same meaning as in s. 163.3164 and includes emergency medical, fire, and law enforcement facilities.
(4) At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:
(a) Ensure that the calculation of the impact fee is based on a study using the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.
(b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.
(c) Limit administrative charges for the collection of impact fees to actual costs.
(d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.
(e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.
(f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.
(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.
(h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.
(i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential or nonresidential construction.
(5)(a) Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the collection of the impact fee any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.
(b) If a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied under paragraph (a).
(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.
(a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with this section.
(b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.
(c) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.
(d) An impact fee increase may not exceed 50 percent of the current impact fee rate.
(e) An impact fee may not be increased more than once every 4 years.
(f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.
(g) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:
1. A demonstrated-need study justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations.
2. The local government jurisdiction has held not less than two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).
3. The impact fee increase ordinance is approved by at least a two-thirds vote of the governing body.
(h) This subsection operates retroactively to January 1, 2021.
(7) If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. 163.3180, s. 380.06, or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. If a local government adopts an alternative transportation system pursuant to s. 163.3180(5)(i), the holder of any transportation or road impact fee credits granted under s. 163.3180 or s. 380.06 or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.
(8) A local government, school district, or special district must submit with its annual financial report required under s. 218.32 or its financial audit report required under s. 218.39 a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.
(9) In any action challenging an impact fee or the government’s failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. 163.3180(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.
(10) Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and which receives benefits from the improvement or contribution that generated the credits. This subsection applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.
(11) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. 420.9071. If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.
(12) This section does not apply to water and sewer connection fees.
(13) In addition to the items that must be reported in the annual financial reports under s. 218.32, a local government, school district, or special district must report all of the

(c) The amount assessed for each purpose and for each type of dwelling.
(d) The total amount of impact fees charged by type of dwelling.
(e) Each exception and waiver provided for construction or development of housing that is affordable.

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