



Parks and Recreation Facilities Impact Fee Study

Final Report
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Prepared for:

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City of Clearwater Parks and Recreation Facilities Impact Fee Update Study

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Introduction

The City of Clearwater's Parks and Recreation Impact Fee Program was initially developed in 1983 and included three components: recreational facilities fee, park land fee, and open space fee. To reflect the most current data, the City is interested in updating the impact fee for the parks and recreation facilities and retained Benesch (formerly Tindale Oliver) to prepare the necessary technical analysis. This technical study addresses park land and recreational facilities fees and ensures that the City's impact fee program follows legal requirements of fees being based on most recent and localized data. The analysis and calculations in this report were initially completed in 2020; however, cost and credit components were updated in 2022 to reflect most recent localized data.

Methodology

In developing the City's impact fee program, a consumption-based impact fee methodology is utilized, which is commonly used throughout Florida. A consumption-based impact fee charges new growth the proportionate share of the cost of providing additional infrastructure available for use by new growth. Unlike a "needs-based" approach, the consumption-based approach ensures that the impact fee is set at a rate that existing deficiencies cannot be corrected with impact fee revenues. With this approach, the City does not need to go through the process of estimating the portion of each capacity expansion project that may be related to existing deficiencies.

In addition, per legal requirements, a credit is subtracted from the total cost to account for the value of future contributions of the new development toward parks and recreation capacity expansion projects through other revenue sources. Contributions used to calculate the credit component include estimates of future non-impact fee revenues generated by the new development that will be used toward capacity expansion projects. In other words, case law requires that the new development should not be charged twice for the same infrastructure.

Finally, a consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). The demand component is measured in terms of population/visitors per unit.

Legal Overview

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. Generally speaking, impact fees must comply with the "dual rational nexus" test, which requires that they:

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts (if needed) and a list of capacity-adding projects included in the City's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already.

More recent legislation further affected the impact fee framework in Florida, including the following:

- **HB 227 in 2009:** The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.
- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Economic Opportunity) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.
- **HB 7207 in 2011:** Required a dollar-for-dollar credit, for purposes of concurrency compliance, for impact fees paid and other concurrency mitigation required.

- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.31801 (5)(f), Florida Statutes.
- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
 1. Impact fees cannot be collected prior to building permit issuance; and
 2. Impact fee revenues cannot be used to pay debt service 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 and commercial construction.
- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement was to operate prospectively; however, HB 337 that was signed in 2021 deleted this clause and made all outstanding credits eligible for this adjustment. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction. In addition, added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.
- **HB 1339 in 2020:** Requires reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.
- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body. Provided a definition of infrastructure as *“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...”*. This act is retroactive to January 1, 2021.

The following paragraphs provide further detail on the generally applicable legal standards applicable here.

Impact Fee Definition

- An impact fee is a one-time capital charge levied against new development.
- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.
- The principle purpose of an impact fee is to assist in funding the implementation of projects identified in the Capital Improvements Element (CIE) and other capital improvement programs for the respective facility/service categories.

Impact Fee vs. Tax

- An impact fee is generally regarded as a regulatory function established based upon the specific benefit to the user related to a given infrastructure type and is not established for the primary purpose of generating revenue for the general benefit of the community, as are taxes.
- Impact fee expenditures must convey a proportional benefit to the fee payer. This is accomplished through the establishment of benefit districts, where fees collected in a benefit district are spent in the same benefit district. In the case of cities, typically a single citywide benefit district is used due to the compact nature of the area.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements and documents the methodology used for impact fee calculations in the following sections, including an evaluation of the inventory, service area, level of service (LOS), cost, and credit. Information supporting this analysis was obtained from the City and other sources, as indicated.

Facility Inventory

The City of Clearwater owns and maintains 72 parks and special use facilities, including 7 community parks, 22 environmental parks, 23 neighborhood parks, and 20 special use facilities. The inventory used for impact fee calculations excludes parks that are not owned by the City, parks/facilities that generate revenue and the public has to pay to enter as well as wetlands/habitat or inaccessible land. Table 1 provides a summary of parks and recreation facilities owned by the City and included as part of the impact fee study.

There are 52 city-owned parks and 20 special use facilities included in the impact fee inventory.

Table 1
Parks and Recreation Facilities Inventory ⁽¹⁾

Facility Description	Address	Park Land Acreage ⁽²⁾	Type	Boat Ramp	Centers (Square Feet)			Courts								Disc Golf	Dog Park	Fishing Pier	Fields					Lawn Bowling (Facility)	Picnic Shelters	Playground	Pool	Trails (Paved)	Trails (Unpaved)
					Aging Well	Nature	Recreation	Basketball	Bocci	Fitness Court or Course	Handball	Horseshoe	Shuffleboard	Tennis	Volleyball				Baseball - Full	Baseball - Youth	Playfield	Soccer/ Football	Softball						
Allen's Creek Park	1281 Hercules Avenue	18.64	Environmental																						1		0.25		
Alligator Lake Park	1111 McMullen Booth	32.00	Environmental																										
Bay Park on Sand Key	1551 Gulf Blvd.	3.55	Neighborhood											2											1		0.16		
Bayview Park	3050 Gulf-To-Bay	4.41	Environmental																										
Belmont Park	1535 S. Greenwood Avenue	2.69	Neighborhood																	1								0.45	
Charles Park	2015 Broadway Avenue	1.00	Neighborhood																						1				
Charter Oaks Park	2001 Charter Oaks Park	1.14	Neighborhood																									0.50	
Cherry Harris Park	1141 Beckett Street	2.54	Neighborhood																					2	1			0.40	
Clearwater Beach Recreation Complex	69 Bay Esplanade	4.13	Community	1			12,542	1	2					3						1						1			
Clearwater Public Beach	160 Gulfview Blvd.	12.90	Environmental												8										1				
Cliff Stephens Park	901 Fairwood Avenue	48.00	Environmental	1												1		2										0.59	
Coachman Park & Bayfront Tennis & Memorial Park (Imagine Clearwater project)	301 Drew Street	22.00	Special Facilities																										
Coachman Ridge Park	1400 Old Coachman Road	9.90	Neighborhood					1			2			2											1			0.59	
Cooper's Bayou Park	709 Bayshore Blvd.	8.89	Environmental							1																		0.19	
Cooper's Point Park	3411 Gulf-To-Bay Blvd.	30.00	Environmental																										
Country Hollow Park	2724 Brattle Lane	4.90	Neighborhood											2														0.27	
Countryside Community Park	2640 Sabal Springs Drive	22.76	Community				25,140	1		1									4				1		1				
Countryside Sports Complex	3060 McMullen Booth Road	12.36	Special Facilities																										
Crest Lake Park	201 Glenwood Ave	38.35	Community							1							1	1				4			1			3.60	
Cypress Bend Park	2619 Winding Wood Drive	4.00	Environmental																										
Cypress Point Park	2236 Cypress Point Drive E.	1.50	Environmental																										
Del Oro Park & Ream Wilson Trailhead	401 McMullen Booth Road	23.40	Neighborhood					1						2											1	1			
Eddie C. Moore Rec. Complex - Fields 1-4	3050 Drew Street	24.52	Special Facilities																						1				
Eddie C. Moore Rec. Complex - Fields 5-7	2998 Drew Street	41.34	Special Facilities																						1				
Eddie C. Moore Rec. Complex - Fields 8-9	2780 Drew Street	5.00	Special Facilities																						1				
Edgewater Dr. Park	1920 Edgewater Drive	6.77	Neighborhood																									0.49	
Enterprise Dog Park	2671 Enterprise Road	20.44	Special Facilities														1								1				
Forest Run Park	3450 Landmark Drive	20.90	Neighborhood					1				2		2												1		0.86	
Frank Tack Park	1967 N. Hercules Avenue	16.86	Special Facilities																2										
Garden Avenue Park	1010 N. Garden Avenue	0.21	Neighborhood																						1	1			
Glen Oaks Park N & S	1345 Court Street	31.68	Environmental																						3	1		1.03	
Glenwood Park	617 N. Glenwood Avenue	1.31	Environmental																										
Henry McMullen Tennis Cmplx	1000 Edenville Avenue.	20.75	Special Facilities							1		1		19											4				
Joe DiMaggio Fields	420 Old Coachman Road	32.32	Special Facilities																2						1				
Kapok Park	2950 Glen Oak Avenue N.	36.75	Environmental																									0.82	
Kings Hwy Rec. Ctr (Artz 4 Life)	1751 Kings Hwy.	5.58	Special Facilities				6,260																						
Lake Chautauqua Equestrian and Nature Preserve	2271 Landmark Drive	27.04	Environmental																									0.95	
Lake Chautauqua Park East	2312 Landmark Drive	41.10	Environmental															1										0.80	
Lake Chautauqua Park South	2195 Lake Shore Dr. / 2190 Soule Rd.	5.87	Environmental																										
Lake Lucille Park	1700 Long Street	6.79	Environmental																										
Lawn Bowls & Shuffleboard Complex	1040 Calumet Street	5.50	Special Facilities				13,095							52										1					
Magnolia Street Dock	201 N. Magnolia	0.06	Special Facilities																										
Mandalay Park	532 N. Mandalay Avenue	5.02	Neighborhood																						1	1			
Marymont Park	1900 Gilbert Street	5.73	Neighborhood					1																	1	1			
McKay Playfield	605 N. Mandalay Avenue	1.68	Neighborhood						2	1															1	1			
Moccasin Lake Nature Park	2750 Park Trail Lane	52.77	Environmental			10,446																			1			0.34	
Montclair Park	1821 Montclair Avenue	4.90	Neighborhood					1			2															1			
Morningside Recreation Complex	2400 Harn Blvd.	7.73	Community				19,921	1						4												1	1	3	
N. Clearwater Nature Park	3050 McMullen Booth Road	30.32	Environmental																										
N. Greenwood Rec. & Aquatic Complex	900 Martin Luther King Jr. Ave. N.	5.91	Community				36,760																			1	2		
Northeast Coachman Park	1120 Old Coachman Road	17.24	Special Facilities													1													
Northwood Park	2860 Enterprise Road	1.00	Neighborhood																										
Phillip Jones Field & Parking Lot	1190 Russell Street	5.20	Special Facilities																										
Pier 60 Park & Parking Lot	1 Causeway Blvd.	10.23	Special Facilities																							1			
Plaza Park	317 Pennsylvania Avenue	1.23	Neighborhood																										
Prospect Lake Park	100 Prospect Avenue S.	7.34	Environmental																									0.62	
Ross Norton Rec Complex & Ed Wright Park	1426 S Martin Luther King Jr Ave	47.49	Community				20,000			1		18		2				1	2							1	3	0.98	
Sailing Center	1001 Gulf Blvd.	3.84	Special Facilities																										
Sand Key Bridge Park	951 Gulf Blvd.	2.68	Environmental															3											
Seminole Docks	201 Seminole Street	5.75	Special Facilities	3																						2			
Sid Lickton	714 N. Saturn Avenue	16.84	Special Facilities																						1				
Soule Road Park	2191 Soule Road	4.92	Neighborhood							1				2						1				2		1		0.33	
Spring Lake Park	2152 Belcher Road	1.00	Environmental																							1			
State Street Park	1971 State Street	6.29	Environmental																										
Station Square Park	612 Cleveland Street	0.40	Neighborhood																										

Table 1 (Continued)
Parks and Recreation Facilities Inventory ⁽¹⁾

Summary	Count	Park Land Acreage ⁽²⁾		Boat Ramp	Aging Well	Nature	Recreation	Basketball	Bocci	Fitness Court or Course	Handball Court	Horseshoe	Shuffleboard	Tennis	Volleyball	Disc Golf	Dog Park	Fishing Pier	Baseball - Full	Baseball - Youth	Playfield	Soccer/ Football	Softball	Lawn Bowling (Facility)	Picnic Shelters	Playground	Pool	Trails (Paved)	Trails (Unpaved)
Community Parks (C)	7	142.15		1	84,981	0	114,363	3	2	4	0	18	0	9	0	1	1	2	2	4	2	1	1	0	2	6	11	4.58	0.11
Environmental Parks (E)	22	411.28		1	0	10,446	0	0	0	1	0	0	0	0	8	1	0	6	0	0	0	2	0	0	7	2	0	4.64	2.20
Neighborhood Parks (N)	23	117.03		0	0	0	4,338	8	2	2	6	0	0	18	0	0	0	0	0	0	5	0	0	0	7	15	0	3.60	0.00
Special Use Facilities (SP)	20	271.81		3	0	0	19,355	0	0	1	1	0	52	19	0	1	1	0	5	4	0	15	11	1	12	1	0	0.00	0.00
Total	72	942.27		5	84,981	10,446	138,056	11	4	8	7	18	52	46	8	3	2	8	7	8	7	18	12	1	28	24	11	12.82	2.31

- 1) Source: City of Clearwater Parks and Recreation Department
2) Excludes wetlands, habitat and inaccessible land

Service Area and Population

The City of Clearwater provides parks and recreation facilities and services to all city residents. As such, the service area for the parks and recreational facilities included in the impact fee calculations is citywide. The demand for services is measured in terms of population per housing units for residential dwellings and rooms for hotel/motel development. Appendix A, Table A-1 provides the permanent population figures for 2000 through 2045 and Table A-3 provides persons per housing unit and/or room for residential and transient, assisted, group uses in the parks and recreation facilities impact fee analysis.

Level of Service

The current achieved level of service (LOS) for all city-owned and maintained parks amounts to 7.95 acres per 1,000 residents, as shown in Table 2. Also presented is the achieved LOS for each park type and the City's adopted LOS standard of 4.00 acres per 1,000 residents for all parks.

The achieved LOS measures the investment into the parks and recreational facilities infrastructure made by the community to date, while the adopted LOS standard reflects intended infrastructure levels going forward. Impact fees cannot charge new growth at a rate to correct existing deficiencies. In addition, there needs to be a commitment to continue providing the LOS used in the impact fee calculation, which is typically achieved through the adopted LOS standard. For impact fee calculation purposes, this study utilizes the lower of the two figures to provide a conservative approach. With this approach, the adopted LOS standard is used in the calculation of the parks and recreation facilities impact fee (4.00 acres per 1,000 residents).

Table 2
Current Level of Service (2020)

Variable	Population ⁽¹⁾	Park Acreage ⁽²⁾	Current LOS ⁽³⁾	Adopted LOS ⁽⁴⁾
City of Clearwater 2022 Population	118,446			
<i>Parks and Recreation Level of Service (Acres per 1,000 Residents):</i>				
Community Parks		142.15	1.20	N/A
Environmental Parks		411.28	3.47	N/A
Neighborhood Parks		117.03	0.99	N/A
Special Use Facilities		<u>271.81</u>	<u>2.29</u>	N/A
Total Park Acreage/LOS - All Parks, Excluding Support⁽⁵⁾		942.27	7.95	4.00

1) Source: Appendix A, Table A-1

2) Source: Table 1

3) Park acreage (Item 2) divided by the City of Clearwater 2022 population (Item 1), multiplied by 1,000 for each park type

4) Source: City of Clearwater - Recreation and Open Space Element - Section G.1.1.1.

5) Sum of the acreages and LOS for the four types of parks

Table 3 presents a comparison of parks and recreation adopted LOS standard of other select Florida communities to the City of Clearwater. This comparison indicates that the City's adopted LOS standard is on the lower end of the communities reviewed. In terms of achieved LOS, Clearwater ranks in the mid-range of the comparable jurisdictions.

Table 3
Level of Service Comparison

Jurisdiction	LOS Standard (Acres per 1,000 Residents) ⁽¹⁾
City of Orlando ⁽¹⁾	3.25
City of Clearwater (Adopted)⁽²⁾	4.00
City of Tampa ⁽³⁾	4.30
City of Lakeland ⁽⁴⁾	5.98
City of Largo ⁽⁵⁾	7.50
Orange County ⁽⁶⁾	7.50
City of Clearwater (Existing)⁽⁷⁾	7.95
City of Gainesville ⁽⁸⁾	8.80
City of St. Petersburg ⁽⁹⁾	9.00
City of Sarasota ⁽¹⁰⁾	10.00
City of Oldsmar ⁽¹¹⁾	10.00
Sarasota County ⁽¹²⁾	12.00
Pinellas County ⁽¹³⁾	14.00
City of Tallahassee ⁽¹⁴⁾	20.00
Hillsborough County ⁽¹⁵⁾	23.40

- 1) Source: City of Orlando Code of Ordinances, Section 59.205. Combined citywide community/neighborhood park acres.
- 2) Source: Table 2
- 3) Source: Imagine 2040 Tampa Comprehensive Plan - Recreation and Open Space ROS Policy 1.1.2. 2.3 acres of major (community or district) parkland
- 4) Source: City of Lakeland - Recreation and Open Space Element - Policy 1A
- 5) Source: City of Largo Comprehensive Plan, Recreation and Open Space Element
- 6) Source: Orange County Concurrency Management System -Parks: 1.5 acres activity-based; 6.0 acres resource-based
- 7) Source: Table 2
- 8) Source: City of Gainesville Comprehensive Plan - Recreation Element, Table 1: Local 6.0; Community Park 2.0; Neighborhood Park 0.8 acres (May 2012)
- 9) Source: City of St. Petersburg - Recreation and Open Space Element - Policy R1.1; 9 acres of usable recreation and open space per 1,000 residents
- 10) Source: City of Sarasota - Recreation and Open Space Element - Action Strategy 1.1; Open space and recreational facilities, 10 acres
- 11) Source: Oldsmar Comprehensive Plan Recreation and Open Space Element Section II. A. For mini-parks, neighborhood parks, and community parks.
- 12) Source: Source: Sarasota County Comprehensive Plan, Quality of Life Element. Parks Policy 1.1.1 - 12.00 acres per 1,000 residents of developable park land
- 13) Source: Pinellas County - Recreation and Open Space Element - Policy 1.1.1.; 14.0 acres of parks and environmental lands
- 14) Source: City of Tallahassee Comprehensive Plan - Parks and Recreation Element, Policy 1.1.1 Neighborhood Park 2.0 (Citywide); Area Park 2.0 (Countywide); Regional Parks 16.0 (Countywide)
- 15) Source: Comprehensive Plan for Unincorporated Hillsborough County Florida - Recreation and Open Space: 2.4 Local (3.4) Regional (20.00) (Amended June 2008)

Cost Component

The capital cost associated with parks and recreation facilities consists of two components: the cost of recreational facilities located at each park and the cost of purchasing and developing land for each park. The following paragraphs address recreation facility and park land value estimates.

Recreational Facility Value

To estimate current recreational facility value, multiple sources were reviewed to determine the unit cost of park facilities, including recent construction costs and/or estimated cost for future facilities, insured values of the facilities, discussions with City staff, and recent cost information obtained for similar facilities from other jurisdictions.

In addition to the construction cost of recreational facilities, the architectural, engineering and inspection (AE&I) costs associated with developing this infrastructure are also included. The AE&I cost is estimated at 11 percent of the construction cost based on estimates provided by the City. This percentage is also consistent with information obtained from other jurisdictions.

As shown in Table 4, the total recreational facility value for all parks is \$131 million, which equates to an average of nearly \$139,000 per acre and \$1,108 per resident.

Table 4
Recreational Facility Value

Facility ⁽¹⁾		Unit Cost ⁽²⁾	Community Parks		Environmental Parks		Neighborhood Parks		Special Use Facilities		Total Cost ⁽¹¹⁾
Description	Unit		Count ⁽³⁾	Total Cost ⁽⁴⁾	Count ⁽⁵⁾	Total Cost ⁽⁶⁾	Count ⁽⁷⁾	Total Cost ⁽⁸⁾	Count ⁽⁹⁾	Total Cost ⁽¹⁰⁾	
Boat Ramp	ramp	\$200,000	1	\$200,000	1	\$200,000	0	\$0	3	\$600,000	\$1,000,000
Centers:											
- Aging Well	square foot	\$250	84,981	\$21,245,250	0	\$0	0	\$0	0	\$0	\$21,245,250
- Nature Center	square foot	\$250	0	\$0	10,446	\$2,611,500	0	\$0	0	\$0	\$2,611,500
- Recreation Center	square foot	\$250	114,363	\$28,590,750	0	\$0	4,338	\$1,084,500	19,355	\$4,838,750	\$34,514,000
Courts:											
- Basketball Court	court	\$100,000	3	\$300,000	0	\$0	8	\$800,000	0	\$0	\$1,100,000
- Bocci Courts	court	\$10,000	2	\$20,000	0	\$0	2	\$20,000	0	\$0	\$40,000
- Fitness Courts/Course	course	\$100,000	4	\$400,000	1	\$100,000	2	\$200,000	1	\$100,000	\$800,000
- Handball Court	court	\$50,000	0	\$0	0	\$0	6	\$300,000	1	\$50,000	\$350,000
- Horseshoe Courts	court	\$2,000	18	\$36,000	0	\$0	0	\$0	0	\$0	\$36,000
- Shuffleboard Court	court	\$5,000	0	\$0	0	\$0	0	\$0	52	\$260,000	\$260,000
- Tennis Court	court	\$150,000	9	\$1,350,000	0	\$0	18	\$2,700,000	19	\$2,850,000	\$6,900,000
- Volleyball Court	court	\$15,000	0	\$0	8	\$120,000	0	\$0	0	\$0	\$120,000
Disc Golf	course	\$24,000	1	\$24,000	1	\$24,000	0	\$0	1	\$24,000	\$72,000
Dog Park	park	\$250,000	1	\$250,000	0	\$0	0	\$0	1	\$250,000	\$500,000
Fishing Pier	pier	\$100,000	2	\$200,000	6	\$600,000	0	\$0	0	\$0	\$800,000
Fields:											
- Baseball Field	field	\$500,000	2	\$1,000,000	0	\$0	0	\$0	5	\$2,500,000	\$3,500,000
- Baseball - Youth	field	\$250,000	4	\$1,000,000	0	\$0	0	\$0	4	\$1,000,000	\$2,000,000
- Playfield	field	\$200,000	2	\$400,000	0	\$0	5	\$1,000,000	0	\$0	\$1,400,000
- Soccer/Football	field	\$590,000	1	\$590,000	2	\$1,180,000	0	\$0	15	\$8,850,000	\$10,620,000
- Softball	field	\$400,000	1	\$400,000	0	\$0	0	\$0	11	\$4,400,000	\$4,800,000
Lawn Bowling	facility	\$625,000	0	\$0	0	\$0	0	\$0	1	\$625,000	\$625,000
Picnic Shelter (Pavilion)	shelter	\$30,000	2	\$60,000	7	\$210,000	7	\$210,000	12	\$360,000	\$840,000
Playground	playground	\$120,000	6	\$720,000	2	\$240,000	15	\$1,800,000	1	\$120,000	\$2,880,000
Pool	pool	\$1,000,000	11	\$11,000,000	0	\$0	0	\$0	0	\$0	\$11,000,000
Trail - Paved	mile	\$800,000	4.58	\$3,664,000	4.64	\$3,712,000	3.60	\$2,880,000	0	\$0	\$10,256,000
Recreational Facility Cost				\$71,450,000		\$8,997,500		\$10,994,500		\$26,827,750	\$118,269,750
Architecture, Engineering, and Inspection @ 11%⁽¹²⁾				\$7,859,500		\$989,725		\$1,209,395		\$2,951,053	\$13,009,673
Total Recreational Facility Cost⁽¹³⁾				\$79,309,500		\$9,987,225		\$12,203,895		\$29,778,803	\$131,279,423
Total Number of Acres⁽¹⁴⁾				142.15		409.97		118.34		271.81	942.27
Total Recreational Facility Cost per Acre⁽¹⁵⁾				\$557,928		\$24,361		\$103,126		\$109,557	\$139,323
Total Population⁽¹⁶⁾											118,446
Total Facilities and Equipment Cost per Resident⁽¹⁷⁾				\$670		\$84		\$103		\$251	\$1,108

(1), (3), (5), (7), (9), Source: Table 1

2) Source: City of Clearwater Parks and Recreation Department for recently built projects and estimates, City insurance value reports, and recent costs from other jurisdictions

(4), (6), (8), (10), Count of units per facility (Items 3, 5, 7, 9) multiplied by the unit cost (Item 2) for each type of park

11) Sum of the total cost for each park type (Items 4, 6, 8, 10)

12) Facility and equipment cost multiplied by 11 percent for each type of park; percentage is based on the architecture, engineering and inspection cost estimates provided by the City as well as data obtained from other Florida jurisdictions.

13) Sum of the recreational facility cost and architecture, engineering and inspection cost (Item 12)

14) Source: Table 1

15) Total recreational facility cost (Item 13) divided by number of acres (Item 14)

16) Source: Table 2

17) Total recreational facility cost (Item 13) divided by total population (Item 16)

Land Cost

The park land value per acre for the City's parks is calculated based recent park land purchases, value of current park land, citywide vacant land sales over the past three years, and value of similar size vacant parcels based on information obtained from the Pinellas County Property Appraiser's database. This analysis resulted in an average estimated land value of \$300,000 per acre as presented in Table 5. Appendix B provides further detail regarding the calculation of the land value.

The cost of land for parks and recreation facilities includes more than just the purchase cost of the land. Landscaping, site improvement, and irrigation costs are also considered. These costs can vary greatly, depending on the type of services offered at each park. Based on information provided by the City, the estimated cost for landscaping, site preparation, and irrigation is approximately \$60,000 per acre, which is presented in Table 5.

Total Impact Cost per Resident

In addition to land value per resident, Table 5 also presents recreation facilities value per resident as well as the total parks and recreation facility value per resident. As presented, the total parks and recreation facilities value (impact cost) amounts to \$2,548 per resident, of which \$1,440 is for land and \$1,108 is for recreational facilities.

Table 5
Total Impact Cost per Resident

Variable	Figure
Land Value per Acre ⁽¹⁾	\$300,000
Landscaping, Site Preparation, and Irrigation Costs (per acre) ⁽²⁾	\$60,000
<i>Total Land Value per Acre⁽³⁾</i>	<i>\$360,000</i>
Adopted Parks LOS Standard (acres per 1,000 Residents) ⁽⁴⁾	4.00
Total Land Value per Resident ⁽⁵⁾	\$1,440
Facility & Equipment Value per Resident ⁽⁶⁾	<u>\$1,108</u>
Total Parks and Recreation Facilities Value per Resident⁽⁷⁾	\$2,548

- 1) Land cost per acre is based on recent park land purchases of the City of Clearwater, future estimated cost, and a review of vacant land sales and values. Refer to Appendix B for more information.
- 2) Estimated based on information provided by the City
- 3) Sum of the land cost per acre (Item 1) and the landscaping, site preparation, and irrigation cost per acre (Item 2)
- 4) Source: Table 2
- 5) Total land value per acre (Item 3) multiplied by the adopted parks LOS standard (Item 4) divided by 1,000
- 6) Source: Table 4
- 7) Sum of the total land value per resident (Item 5) and the facility & equipment value per resident (Item 6)

Credit Component

To avoid overcharging new development for the capital cost of providing parks and recreation facilities, a review of the capital funding sources allocated to the City's parks and recreation program was completed. The purpose of this review is to estimate any future revenues generated by new development, other than impact fees, which will be used to fund the expansion of capital facilities and land related to the City of Clearwater parks and recreation program. The credit component does not include any maintenance or operational expenses, as these types of expenditures do not add capacity and should not be considered for impact fee credit.

This review indicated that the City's bond issues with outstanding debt service were not used for any of the facilities included in the inventory used for impact fee calculations. Given this, only the City's "cash" expenditures for capital capacity expansion projects are included in the credit calculations. As presented in Table 6, the City allocated funding from the Penny for Pinellas Infrastructure Surtax, General Fund and donations/grants for parks and recreation facilities. From FY 2017 to FY 2027, the City allocated and programmed approximately \$46.4 million dollars for expansionary projects. This equates to \$4.2 million per year and \$35.91 per resident.

Once the revenue credit per population is calculated, a credit adjustment is needed for the portion of the revenue credit funded with ad valorem tax revenues. This adjustment accounts for the fact that new homes tend to pay higher property taxes per dwelling unit than older homes and was estimated based on a comparison of the average taxable value of newer homes to that of all homes. As presented, the adjusted revenue credit per population amounts to \$37.71 per year, which is used for the residential land use.

Table 6
Capital Expansion Credit ⁽¹⁾

Description	Fiscal Year											Total
	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
Donations/Grants												
Countryside Plex Restroom/Concession/Storage	\$150,000	-	\$751,783	-	-	-	-	-	-	-	-	\$901,783
Sid Lickton Batting Tunnels	\$50,000	-	-	-	-	-	-	-	-	-	-	\$50,000
McKay Play Field Improvements	-	-	-	-	-	-	\$150,000	-	-	-	-	\$150,000
Total	\$200,000	\$0	\$751,783	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$1,101,783
General Fund												
Misc Parks and Recreation Contract Services	-	-	-	\$30,000	\$30,000	\$300,000	\$30,000	\$30,000	\$30,000	\$40,000	\$40,000	\$530,000
Long Center Major Renovations	-	-	-	-	-	\$2,000,000	\$2,000,000	\$3,000,000	-	-	-	\$7,000,000
Ross Norton Skate Park Renovations	-	-	-	-	-	\$110,000	-	-	-	-	-	\$110,000
Enterprise Road Dog Park Renovation	-	-	-	-	-	\$220,000	-	-	-	-	-	\$220,000
McKay Play Field Improvements	-	-	-	-	-	-	\$150,000	-	-	-	-	\$150,000
Parking Lot/Bicycle Path Resurface & Improvements	\$75,000	\$75,000	-	\$75,000	\$150,000	\$75,000	\$100,000	\$100,000	\$100,000	\$100,000	\$150,000	\$1,000,000
Concrete Sidewalk & Pad Removal & Replacement	\$50,000	\$75,000	\$50,000	\$60,000	\$60,000	\$60,000	\$75,000	\$75,000	\$75,000	\$75,000	\$100,000	\$755,000
Jack Russell Stadium Improvements	-	\$275,000	\$150,000	\$300,000	-	-	-	-	-	-	-	\$725,000
Total	\$125,000	\$425,000	\$200,000	\$465,000	\$240,000	\$2,765,000	\$2,355,000	\$3,205,000	\$205,000	\$215,000	\$290,000	\$10,490,000
Penny for Pinellas Infrastructure Sales Surtax												
Morningside Recreation Center	\$2,829,735	-	-	-	-	-	-	-	-	-	-	\$2,829,735
Bicycle Paths-Bridges	-	\$1,250,000	\$750,000	-	-	-	\$1,250,000	\$1,250,000	-	-	-	\$4,500,000
McMullen Tennis Complex	-	\$289,364	-	-	-	-	-	-	-	-	-	\$289,364
Crest Lake Park Improvements	\$1,175,000	\$6,650,000	-	-	-	-	-	-	-	-	-	\$7,825,000
Sid Lickton Batting Tunnels	\$50,000	-	-	-	-	-	-	-	-	-	-	\$50,000
Sports Fields & Facilities Upgrades/Improvements	-	-	-	\$2,500,000	\$5,000,000	\$1,000,000	\$1,500,000	\$500,000	\$600,000	\$600,000	\$700,000	\$12,400,000
Neighborhood and Community Parks Renovations	-	-	-	-	-	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,400,000
Environmental Park Upgrades	-	-	-	-	-	-	-	\$750,000	\$750,000	-	-	\$1,500,000
Frank Tack Parking Lot	\$399,500	-	-	-	-	-	-	-	-	-	-	\$399,500
Woodgate Park Renovations	-	\$450,000	-	-	-	-	-	-	-	-	-	\$450,000
Del Oro Park Renovations	-	\$450,000	-	-	-	-	-	-	-	-	-	\$450,000
Long Center Parking Improvements	-	-	\$550,000	-	-	-	-	-	-	-	-	\$550,000
Ed Wright Park Renovations	-	-	-	\$750,000	-	-	-	-	-	-	-	\$750,000
North East Coachman Park Renovations	-	\$300,000	-	-	-	-	-	-	-	-	-	\$300,000
Youth Sports Field Renovations	-	\$114,840	-	-	-	-	-	-	-	-	-	\$114,840
Total	\$4,454,235	\$9,504,204	\$1,300,000	\$3,250,000	\$5,000,000	\$1,400,000	\$3,150,000	\$2,900,000	\$1,750,000	\$1,000,000	\$1,100,000	\$34,808,439
Total Capital Expansion Expenditures	\$4,779,235	\$9,929,204	\$2,251,783	\$3,715,000	\$5,240,000	\$4,165,000	\$5,655,000	\$6,105,000	\$1,955,000	\$1,215,000	\$1,390,000	\$46,400,222
Average Annual Capital Expansion Expenditures ⁽²⁾												\$4,218,202
Average Annual Population ⁽³⁾												117,465
Average Annual Capital Expenditure per Resident for Non-Residential Land Uses ⁽⁴⁾												\$35.91
Portion of Capital Expansion Projects Funded with Ad Valorem Tax Revenues ⁽⁵⁾												10%
Portion Funded with Ad-Valorem Tax Revenues ⁽⁶⁾												\$3.59
Credit Adjustment Factor ⁽⁷⁾												1.50
Adjusted Capital Expansion Expenditures per Resident ⁽⁸⁾												\$5.39
Portion Funded with Other Revenue Sources ⁽⁹⁾												\$32.32
Total Capital Expansion Credit per Resident for Residential Land Uses ⁽¹⁰⁾												\$37.71

- 1) Source: City of Clearwater
- 2) Average annual capital expenditures over the 11-year period
- 3) Source: Appendix A, Table A-1. Average annual population over the same 11-year period.
- 4) Average annual capital expansion expenditures (Item 2) divided by average annual population (Item 3)
- 5) Portion of total capital expansion expenditures funded with ad valorem tax revenue (44% of the General Fund related expenses divided by annual capital expenditures from all funding sources)
- 6) Capital expansion expenditures per resident (Item 4) multiplied by the portion of capital expansion projects funded with ad valorem tax revenues (Item 5)
- 7) Adjustment factor to reflect higher ad valorem taxes paid by new homes
- 8) Portion funded with ad-valorem tax revenues (Item 6) multiplied by the credit adjustment factor (Item 7)
- 9) Capital expansion expenditures per resident (Item 4) less portion funded with ad-valorem tax revenues (Item 6)
- 10) Adjusted capital expansion expenditures per resident (Item 8) plus the portion funded with other revenue sources (Item 9)

Net Parks and Recreation Facilities Impact Cost

The net impact cost per resident is the difference between the cost and credit components. Table 7 summarizes the calculation of the net impact cost for the parks and recreational facilities impact fee. As presented, the net impact cost per resident amounts to approximately \$1,926 for residential land uses and \$1,956 for non-residential land uses.

Table 7
Net Impact Cost per Resident

Variable	Impact Cost	Revenue Credits
<i>Parks and Recreation Facilities</i>		
Impact Cost		
Total Impact Cost per Resident ⁽¹⁾	\$2,548.00	
Impact Credit		
Average Annual Capital Expansion Credit per Resident ⁽²⁾		
- Residential Land Uses		\$37.71
- Non-Residential Land Uses		\$35.91
Capitalization Rate		3.5%
Capitalization Period (in years)		25
Capital Expansion Credit per Resident ⁽³⁾		
- Residential Land Uses		\$621.52
- Non-Residential Land Uses		\$591.85
Net Impact Cost		
Net Impact Cost per Resident ⁽⁴⁾		
- Residential Land Uses	\$1,926.48	
- Non-Residential Land Uses	\$1,956.15	

1) Source: Table 5

2) Source: Table 6

3) Present value of the capital expansion credit per resident at a capitalization rate of 3.5%. The capitalization rate was provided by the City of Clearwater and represents the estimated interest rate for future bonds.

4) Total impact cost per resident (Item 1) less the capital expansion credit per resident (Item 3)

Calculated Parks and Recreation Facilities Impact Fee

Table 8 presents the calculated parks and recreation facilities impact fee schedule for the City of Clearwater. As shown, the fee varies depending on type and size of home. The calculated parks and recreation facilities impact fee ranges from \$2,215 per age restricted attached unit to \$5,375 per single family unit of 2,500 square feet or greater.

The fee is calculated by multiplying the net impact cost per resident previously presented in Table 7 by the demand (residents per housing unit and visitors per room for hotel/motel), which is developed in Appendix A.

Table 8
Calculated Parks and Recreation Facilities Impact Fee Schedule

Land Use	Impact Unit	Residents per Unit ⁽¹⁾	Net Cost per Resident ⁽²⁾	Calculated Impact Fee ⁽³⁾
Single Family (detached):				
- Less than 1,500 sf	du	2.24	\$1,926.48	\$4,315
- 1,500 to 2,499 sf	du	2.49	\$1,926.48	\$4,797
- 2,500 sf or greater	du	2.79	\$1,926.48	\$5,375
Multi-family	du	1.50	\$1,926.48	\$2,890
Mobile Home	du	1.37	\$1,926.48	\$2,639
Age Restricted/Senior Housing (detached)	du	1.91	\$1,926.48	\$3,680
Age Restricted/Senior Housing (attached)	du	1.15	\$1,926.48	\$2,215
Non-Residential				
Hotel/Motel	room	1.92	\$1,956.15	\$3,756

1) Source: Appendix A, Tables A-2 and A-3

2) Source: Table 7

3) Residents per unit (Item 1) multiplied by the net cost per resident (Item 2)

Parks and Recreation Facilities Impact Fee Comparison

As part of the work effort in calculating the parks and recreation impact fee schedule for the City of Clearwater, the City's calculated impact fee schedule was compared to the adopted fee schedule of similar or nearby jurisdictions. Table 9 presents this comparison.

Table 9
Parks and Recreation Facilities Impact Fee Comparison

Land Use	Unit ⁽²⁾	City of Clearwater		City of Boca Raton ⁽⁵⁾	City of Doral ⁽⁶⁾	City of Hollywood ⁽⁷⁾	City of Homestead ⁽⁸⁾	City of Lakeland ⁽⁹⁾	City of Largo ⁽¹⁰⁾	City of Miramar ⁽¹¹⁾	City of Oldsmar ⁽¹²⁾
		Calculated ⁽³⁾	Existing ⁽⁴⁾								
Date of Last Update		2020	1983	N/A	2018	N/A	2005	2019	2016	2016	N/A
Assessed Portion of Calculated ⁽¹⁾		N/A	100%	N/A	100%	N/A	100%	80%	100%	100%	N/A
Residential:											
Single Family (2,000 sf)	du	\$4,797	\$200+land fee	\$4,570	\$4,231	\$2,375	\$4,340	\$3,333	\$4,089	\$3,302	\$350+land fee
Multi-Family (1,300 sf)	du	\$2,890	\$200+land fee	\$3,500	\$4,231	\$2,175	\$2,821	\$2,491	\$2,726	\$2,265	\$350+land fee
Mobile Home	du	\$2,639	\$200+land fee	\$3,500	\$4,231	\$2,175	\$2,821	\$1,673	\$2,726	\$2,265	\$350+land fee

Land Use	Unit ⁽²⁾	City of Clearwater		City of Orlando ⁽¹³⁾	City of Palm Beach Gardens ⁽¹⁴⁾	Village of Royal Palm Beach ⁽¹⁵⁾	Village of Wellington ⁽¹⁶⁾	Hillsborough County ⁽¹⁷⁾	Orange County ⁽¹⁸⁾	Sarasota County ⁽¹⁹⁾
		Calculated ⁽³⁾	Existing ⁽⁴⁾							
Date of Last Update		2020	1983	2014	2016	2016	2003	2020	2017	2016
Assessed Portion of Calculated ⁽¹⁾		N/A	100%	14%	100%	66%	100%	65%	100%	100%
Residential:										
Single Family (2,000 sf)	du	\$4,797	\$200+land fee	\$966	\$3,703	\$1,994	\$4,018	\$2,145	\$1,721	\$2,719
Multi-Family (1,300 sf)	du	\$2,890	\$200+land fee	\$825	\$3,041	\$1,636	\$4,018	\$1,710	\$1,165	\$2,204
Mobile Home	du	\$2,639	\$200+land fee	\$966	\$3,381	\$1,597	\$4,018	\$1,710	\$1,283	\$1,880

- 1) Represents the portion of the maximum calculated fee for each respective county/city that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
- 2) du = dwelling unit
- 3) Source: Table 8
- 4) Source: City of Clearwater Community Development Code; Appendix A - Schedule of Fees, Rates, and Charges; Section XV - Recreation and Open Space Land Dedication. "Recreation Facilities Impact Fee" shown. Fee applies to developments with 8 or more units. Recreational land fees are determined on a case-by-case basis.
- 5) Source: City of Boca Raton Building Department Fee Schedule. "Parks and Recreation" impact fee shown. Multi-Family and mobile home fees shown are for a dwelling unit of 800 to 1,399 sq. ft. in size.
- 6) Source: City of Doral Ordinance No. 2018-19. "Park" impact fee shown.
- 7) Source: City of Hollywood. "Park" impact fee shown. Fees shown for multi-family and mobile home is for a 1,001 to 1,500 sq. ft. unit.
- 8) Source: City of Homestead Development Services Department. Fee shown is for "parks and recreation" and is charged per square foot of residential space. Fee shown for multi-family and mobile home is for a 1,300 sq. ft. unit.
- 9) Source: City of Lakeland Community & Economic Development Department. Fees shown are for "Parks, Recreation, and Cultural Facilities". Multi-Family fee shown represents approximately 85% of fully calculated rate.
- 10) Source: City of Largo, FL: Comprehensive Development Code: General Development Standards & Impact Fees Section 8.6.2. "Parks and Recreational Facilities" fee shown.

- 11) Source: City of Miramar Community and Economic Development Department. The rates shown combine the "recreation" impact fee and the "community parks land dedication" impact fee. The three-bedroom rate is used for the single-family impact fee and the two-bedroom rate is used for both the multi-family and mobile home impact fees.
- 12) Source: City of Oldsmar Code of Ordinances Part III - Land Development Code; Article X - Parks and Recreation; Section 10.2 City and park Facilities. "Park facilities fee" shown. Park land fee is determined on a case-by-case basis.
- 13) Source: City of Orlando Economic Development Department. Fee shown is for parks and recreation facilities.
- 14) Source: City of Palm Beach Gardens Unified Services Division. Fees shown is for parks and recreation facilities. Multi-Family fee shown is for greater than 1,000 sq. ft.
- 15) Source: Village of Royal Palm Beach Municode; Article V, Division 2. "Recreational facilities" impact fee shown. Multi-Family fee shown is for greater than 1,000 sq. ft.
- 16) Source: Village of Wellington Code of Ordinances. Chapter 33, Article II, Division 3, Sec 33-151. Impact fee per dwelling unit changes based on Average Persons per Dwelling Unit. Used ACS value for Average Household Size
- 17) Source: Hillsborough County Permits and Records Department; rates shown effective January 2020. Fees shown represent range of fee in 4 districts at 3-bedroom rate for single family homes, and two-bedroom rate for multi-family and mobile homes.
- 18) Source: Orange County Permits Department. "Parks and Recreation" impact fee shown. Fees shown have been indexed since adoption.
- 19) Source: Sarasota County Planning and Development Services Department. Fees shown is for parks and recreation facilities. Multi-Family fee shown is for 1,250+ sq. ft.

APPENDIX A

Population Calculations

Appendix A: Population Calculations

Parks and recreation facilities impact fee program requires the use of population data in calculating current levels of service, performance standards, credit calculations, and the demand component. With this in mind, a consistent approach to developing population estimates and projections is an important component of the data compilation process. References to population contained in this report pertain to the permanent population of the City of Clearwater, unless otherwise noted. The population calculations are based on data collected and analysis completed in 2020.

Table A-1 presents the population trend for the City of Clearwater. The current population estimate for Clearwater is approximately 118,446, which is estimated to increase by 9,479 residents by 2045, reaching a population level of 127,925. Table A-2 presents the estimated number of persons per housing unit for different residential categories.

Table A-1
Permanent Population
Trends & Projections

Year	City of Clearwater
2000	108,789
2001	109,231
2002	109,719
2003	110,055
2004	110,325
2005	110,831
2006	110,602
2007	110,469
2008	110,251
2009	109,907
2010	107,685
2011	107,805
2012	107,906
2013	109,065
2014	109,340
2015	110,679
2016	112,387
2017	113,723
2018	115,589
2019	116,585
2020	117,084
2021	117,763
2022	118,446
2023	119,133
2024	119,824
2025	120,535
2026	121,041
2027	121,550
2028	122,060
2029	122,573
2030	123,082
2031	123,463
2032	123,846
2033	124,230
2034	124,615
2035	125,021
2036	125,321
2037	125,622
2038	125,924
2039	126,226
2040	126,557
2041	126,835
2042	127,114
2043	127,394
2044	127,674
2045	127,925

Source: BEBR, Volume 52, Bulletin 183, April 2019 (Medium-Level Projections)

Apportionment of Demand by Residential Unit Type and Size

Parks and recreation facilities impact fees are charged to residential and hotel/motel land uses. The land use categories included in the impact fee schedule are the following:

- **Residential:**
 - Single Family detached
 - Multi-Family
 - Mobile Homes
 - Age Restricted Senior Housing (detached and attached)
- **Non-Residential:**
 - Hotel/Motel

Table A-2 presents the number of persons per housing type for the residential categories identified above in the City of Clearwater. This analysis includes all housing units, both occupied and vacant.

Table A-2
Persons per Housing Unit by Housing Type (Clearwater, 2018)

Housing Type	Population ⁽¹⁾	Housing Units ⁽²⁾	Ratio ⁽³⁾	Population / Housing Units ⁽⁴⁾
Single Family (detached)	63,114	25,300		2.49
- Less than 1,500 sf			90%	2.24
- 1,500 to 2,499 sf			100%	2.49
- 2,500 sf or greater			112%	2.79
Multi-Family	44,085	29,381		1.50
Mobile Home	4,663	3,413		1.37
Total/Weighted Average	111,862	58,094		1.93
Age Restricted/Senior Housing (detached) ⁽⁵⁾	48,263	25,300		1.91
Age Restricted/Senior Housing (attached) ⁽⁵⁾	33,712	29,381		1.15

1) Source: 2018 American Community Survey (ACS); 5-Yr. Estimates, Table B25033

2) Source: 2018 American Community Survey (ACS); 5-Yr. Estimates, Table DP04

3) Ratios developed based on national PPH data derived from the 2015 American Housing Survey

4) Population (Item 1) divided by housing units (Item 2). Single family residential tiers are adjusted by the ratios developed using the 2015 AHS data (Item 3).

5) Estimate for Senior Housing (detached/attached) is based on people per household figures for single-family and multi-family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.

Table A-3 presents the demand for hotel/motel land use. Data obtained from Visit St. Pete/Clearwater was used to determine occupancy rates and hotel/motel visitors.

Table A-3
City of Clearwater
Occupants per Impact Unit for Transient Land Use

Land Use	Impact Unit	Occupants Per Unit ⁽¹⁾	Occupancy Rate ⁽²⁾	Adjusted Occupants Per Unit ⁽³⁾
Hotel/Motel	room	2.70	71%	1.92

1) Source: Visit St. Pete/Clearwater

2) Source: Visit St. Pete/Clearwater

3) Residents/visitors per unit (Item 1) multiplied by the occupancy rate (Item 2)

Appendix B
Land Value
Supplemental Information

Appendix B: Land Value Supplemental Information

This Appendix provides a summary of the analysis used to estimate current park land value in Clearwater. Land values were determined based on a review of the following information, as data available:

- Recent land purchases or appraisals/estimates for future purchases (if any);
- Land value of current inventory as reported by the Pinellas County Property Appraiser (PCPA);
- Value of vacant land by size and by land use; and
- Vacant land sales between 2017 and 2019 by size and by land use.

Between 2010 and 2015, the City purchased five parcels, ranging from 0.2 acres to 1.2 acres in size. Almost all of these parcels had structures on them, and the purchase price ranged from \$180,000 per acre to \$1.3 million per acre, with a weighted average cost of \$316,100 per acre.

Current park land values average almost \$200,000 per acre, with a range of \$8,000 per acre to \$3.9 million per acre (after excluding parcels with a value of lower than \$5,000 per acre), based on the estimates provided by the PCPA. It is important to note that for publicly-owned, non-tax paying properties, estimated values published by Property Appraisers tend to be on the low end and not updated as frequently as the value of properties that pay ad valorem taxes.

As reported by the PCPA, vacant residential parcel sale prices between 2017 and 2019 averaged \$316,300 per acre, with a range of \$65,000 per acre to \$929,000 based on size. Because parks are unlikely to be located on commercial properties, commercial land sales and values are not included in this analysis.

The value of vacant land reported by the Property Appraiser for residential parcels with similar size to the park inventory averaged \$290,000 per acre and ranged from \$37,000 per acre to \$858,000 per acre.

Given this data, an average land value of \$300,000 per acre is used for impact fee calculation purposes. This information is summarized in Table B-1.

Table B-1
Park Land Value Estimate

Source	Year	Land Value per Acre	
		Average	Range
City's Park Land Purchases ⁽¹⁾	2010-2015	\$316,100	\$180,000 - \$1,305,600
Value of Current Park Land ⁽²⁾	2019	\$195,700	\$8,200 - \$3,884,200
Vacant Land Sales -- All Land Uses ⁽³⁾	2017-2019	\$423,200	\$65,200 - \$929,300
Vacant Land Sales -- Residential Land Use ⁽⁴⁾	2017-2019	\$316,300	\$65,200 - \$929,300
Vacant Land Values -- All Land Uses ⁽⁵⁾	2019	\$216,500	\$18,700 - \$1,170,900
Vacant Land Values -- Residential Land Use ⁽⁶⁾	2019	\$289,600	\$37,300 - \$857,500
Used in the Study	2020		\$300,000

1) Source: City of Clearwater

(2) through (6): Pinellas County Property Appraiser