ORDINANCE NO. 2026-008

AN ORDINANCE OF THE TOWN OF HOWEY-IN-THE-HILLS, FLORIDA, RELATING TO IMPACT FEES; PROVIDING FINDINGS; AMENDING CHAPTER 110 OF THE CODE OF ORDINANCES OF THE TOWN ENTITLED "IMPACT FEES," TO: (1) REVISE THE METHODOLOGY AND INCREASE THE POLICE PROTECTION AND PARKS AND RECREATION IMPACT FEES; (2) ESTABLISH IMPACT FEES FOR MUNICIPAL FACILITIES AND MOBILITY FACILITIES; AND (3) INCLUDE WASTEWATER FACILITIES WITHIN THE WATER IMPACT FEES AND RENAME THE WATER AND WASTEWATER IMPACT FEES AS "UTILITY IMPACT FEES"; ADOPTING THE WILLDAN FINANCIAL SERVICES IMPACT FEE STUDY DATED SEPTEMBER 2026; ADOPTING THE IMPACT FEE SCHEDULE SET FORTH IN THE STUDY; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

Be it ordained by the Town Council of the Town of Howey-in-the-Hills, Florida:

Section 1. Findings. In adopting this ordinance, the Town Council of the Town of Howey-in-the-Hills, Florida (the "Town"), makes the following findings:

a. The primary policy objective of an impact fee program is to ensure that new development pays the capital costs associated with development.

b. Willdan Financial Services ("Willdan") was retained by the Town to conduct an Impact Fee Study (the "Study") to review the current impact fee program consisting of police protection, parks and recreation and water impact fees and to analyze the establishment municipal facilities, mobility facilities and wastewater facilities impact fees.

c. The Study constitutes the Town's demonstrated-need study pursuant to Section 163.31801, Florida Statutes. The study is plan-based and relies upon the Town's adopted Comprehensive Plan, Capital Improvements Element, Capital Improvement Program, facility inventories, growth projections, demographic data, employment forecasts, development trends, and other localized data available at the time of preparation.

d. The Town Council adopts the Study and an impact fee schedule governing the adopting of the new impact fees and the increases to the existing impact fees.

Section 2. Amendments to the Town's Code of Ordinances. Chapter 110 of the Code of Ordinances is amended as follows (words that are <u>underlined</u> are additions; words that are ~~stricken~~ are deletions):

CHAPTER 110 IMPACT FEES

ARTICLE I. POLICE PROTECTION IMPACT FEE

Sec. 110-1. Short title.

This article shall be referred to as the Town of Howey-in-the-Hills Police Protection Impact Fee Ordinance.

Sec. 110-2. Findings.

The Town Council finds, determines and declares that:

(a) In order to maintain current level of service standards for police protection services, the town must expand its police protection service system so that new development may be accommodated without decreasing current level of service standards. Expansion of the town's police protection service system to accommodate new growth shall protect the public health, safety and general welfare of the citizens of the town.

(b) The State of Florida, through the enactment of F.S. § ~~163.3202(3)~~163.31801, encourages the town to enact impact fees to offset the cost of capital improvement needs created by new development.

(c) The imposition of impact fees is one of the preferred methods of ensuring that new development bears a proportionate share of the cost of capital improvements necessary to accommodate such development. Allocation of a proportionate share of costs promotes and protects the public health, safety and general welfare of the residents of the town.

(d) The report entitled ~~Impact Fee Analysis Report for Police and Parks & Recreation dated May 2004 prepared by Land Design Innovations, Inc.,~~ Town of Howey-in-the-Hills, FL Impact Fee Study dated September 2026 prepared by Willdan Financial Services sets forth a reasonable methodology and analysis for the determination of the impact of new development on the need for and costs of additional police protection service system capital improvements in the town.

Sec. 110-3. Authority.

The Town Council is authorized to enact this article pursuant to Article VIII, Section 2(b) of the Florida Constitution and F.S. § 166.021.

Sec. 110-4. Applicability.

This article shall apply within the incorporated area of the town, including those areas that are annexed into the town after the effective date of this article.

Sec. 110-5. Intent and purpose.

This article is adopted for the purpose of promoting the health, safety and general welfare of the residents of the town by:

(a) Requiring new development to pay its proportionate fair share of the capital costs necessary to accommodate new development impacts on police protection.

(b) Implementing the comprehensive plan to help ensure that adequate police protection is available in a timely and well planned manner.

(c) It is not the purpose of this article to collect fees from growth and development in excess of the cost of the reasonably anticipated capital requirements needed to serve the new growth and development. The impact fees imposed by this article are not intended to be used to correct any existing deficiencies in police protection in any fashion whatsoever.

Sec. 110-6. Definitions.

The following terms in this article shall have the meanings specified herein.

(a) *Applicant:* The person who applies for a building permit.

(b) *Building permit:* An official document or certificate issued by the town authorizing the commencement of construction of any structure.

(c) *Capital improvement:* Includes the planning of, engineering for, acquisition of land or equipment, and the construction of improvements for police protection services.

~~(d) *Net square foot* and *net square footage:* The sum of the gross horizontal area of all floors of a building measured from the exterior face of the exterior walls less the gross horizontal area of all portions of the building which are used as a garage or as a covered porch or patio.~~

(e) *Impact generating land development activity:* Is land development designed or intended to permit a use of land which will contain more dwelling units or floor space than the then existing use of the land in a manner that increases the demand on police protection services.

Sec. 110-7. Impact fee imposed.

(a) There is hereby imposed upon all impact generating land development activity an impact fee due at the time of issuance of a building permit~~, and no building permit shall be issued until said impact fee shall have been paid except as otherwise provided herein~~. The fee ~~shall be determined as provided in subsection (b) of this section~~ is calculated on a per dwelling unit basis using residential demand characteristics and service population assumptions commonly applied in public safety impact fee studies. The obligations for payment of impact fees shall run with the land.

~~(b)~~ Any applicant for a building permit shall, except as otherwise provided herein, pay an impact fee for police protection in ~~an amount as follows:~~

~~Residential: $0.49/net square foot multiplied by the net square footage.~~

~~Non-residential: $ 1.13/net square foot multiplied by the net square footage~~ the amount set forth in the Town's Impact Fee Schedule set forth in Sec. 110-90.

(c) If requested by the licensed contractor who has obtained the permit for the improvements, impact fees for residential and commercial land uses may be deferred and paid prior to the issuance of the certificate of occupancy. If impact fees are deferred under this section, a certificate of occupancy will not be issued unless and until authorized by both:

(1) The Town Building Official; and

(2) The ~~Mayor or~~ Town Manager ~~Clerk~~.

Under no circumstances will a certificate of occupancy (temporary or otherwise) be authorized or issued by the town until the impact fees required under this section have been paid.

Sec. 110-8. Credits.

(a) Obtaining credits. An applicant may obtain credit against all or a portion of the police protection impact fees otherwise due or to become due by offering to dedicate needed land or construct needed capital improvements, or both. The offer of the applicant shall specifically accompany a request for a police protection impact fee credit. If the Town Council accepts such an offer the credit shall be determined and provided in the following manner:

(1) Credit for dedication of land shall be based upon the following, as determined by the town:

(A) The most recent assessed value of the land by the Lake County Property Appraiser; or
(B) by better evidence of value, such as a contract for sale or recorded deed; or
(C) By fair market value as established by private appraisers acceptable to the town.

(2) Credit for the dedication of police protection facilities or land shall be provided when the property has been conveyed by warranty deed or dedicated on a recorded plat, at no charge to, and accepted by the town in a manner satisfactory to the Town Council.

(3) Applicants for credit for construction of police protection capital improvements shall submit acceptable engineering drawings and specifications, and construction cost estimates to the ~~Mayor~~ Town Manager or designee. The ~~Mayor~~ Town Manager or designee shall determine credit for construction based upon either these cost estimates or upon alternative engineering criteria and construction cost estimates if the ~~Mayor~~ Town Manager or designee determines that such estimates submitted by the applicant are either unreliable or inaccurate.

(4) Except as provided in subparagraph (5) below, credit against impact fees otherwise due shall not be provided until:

(A) The construction is completed and accepted by the town; and
(B) A suitable maintenance and warranty bond is received and approved by the town.

(5) Credit may be provided before completion of specified police protection capital improvements if adequate assurances are given by the applicant that the provisions of subparagraphs (3) and (4) above shall be met and the applicant posts security, as provided below, for the costs of such construction. Security for the costs of construction in the form of a performance bond,

irrevocable letter of credit or escrow agreement shall be posted with the town and approved by the Town Attorney. If the police protection capital improvement project is not constructed within one year of the acceptance of the offer to construct by the Town Council, the amount of the security shall be increased for each year of the life of the security. In the event the police protection capital improvement project is not completed so as to provide the required facilities at the time the impact of the development occurs, the town shall have the right to draw on the security and provide for the required improvements.

(b) Claim for credit. Any claim for credit shall be made no later than the time of application for a building permit ~~or final development order~~. Any claim not so made shall be deemed waived.

~~(c) Credits not transferable. Any credit obtained pursuant to this section shall not be transferable from one project or development to another. However, credits may be transferred to subsequent owners of the property that receives a credit.~~

(d) *Appeal of credit determinations.* Determinations made by the ~~Mayor~~ Town Manager pursuant to this section may be appealed to the Town Council by filing a written request with the Town Clerk within ten days of the ~~Mayor's~~ Town Manager's determination

Sec. 110-9. Police protection impact fee trust fund.

(a) There is hereby established the police protection impact fee trust fund which shall be a separate, non-lapsing fund of the town. The funds of the account shall not be commingled with other funds of the town.

(b) Police protection impact fees collected pursuant to this article shall be deposited into the police protection impact fee trust fund and the monies in this fund shall not be commingled with other monies of the town.

(c) Funds withdrawn from the police protection impact fee trust fund shall be used in accordance with the provisions of this article.

Sec. 110-10. Use of police protection impact fee funds.

(a) Funds collected for police protection impact fees, or land dedicated pursuant to section 110-8, shall be used solely for the purpose of acquiring or expanding police protection services or making capital improvements to police protection services under the jurisdiction of the town. All funds shall be used exclusively for the capital improvements for which they were collected and in a manner consistent with the principles set forth in Contractors & Builders Association v. City of Dunedin, 329 So.2d 314 (Fla. 1976), Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983) cert. denied, 440 So.2d 352 (Fla. 1983), and Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 984), cert. denied, 451 So.2d 848 (Fla. 1984), and otherwise consistent with all requirements of the Constitutions of the United States and the State of Florida and all applicable laws. Said funds shall not be used to maintain or repair any existing facilities or to correct any existing deficiencies.

(b) In the event that bonds or similar debt instruments are issued for advance provision of police protection capital improvements for which police protection impact fees may be expended, impact fees may be used to pay debt service on such bonds or similar debt instruments to the extent that the capital improvements are of the type described in subsection (a) of this section.

~~(c) At least once each fiscal year, the Chief of Police, or designee, shall present to the Town Council a proposed capital improvement program for police protection services and facilities, assigning funds, including any accrued interest, from the police protection impact fee trust fund to specific police services improvement projects and related expenses. Monies, including any accrued interest, not assigned in any fiscal year shall be retained in the impact fee trust fund until the next fiscal year.~~

(d) Any funds on deposit not immediately necessary for expenditure shall be invested in an interest-bearing account.

(e) Funds may be used to provide refunds as provided in section 110-11.

(f) All administrative costs associated with providing police protection improvements shall be eligible for the appropriation of impact fees collected by the town; however, administrative costs shall not exceed five percent of the total amount expended or encumbered by the town.

Sec. 110-11. Refund of fees paid.

~~(a)~~ ~~**Expired building permit.**~~ If a building permit expires or is cancelled without development commencing, then applicant shall be entitled to a refund, without interest, of the impact fee paid except that the town shall retain five percent of the fee to offset a portion of the costs of collection and refund. The applicant shall submit an application for such a refund to the Town Clerk or designee within 30 days of the expiration of the building permit. Failure of the applicant to request a refund within such 30 day period shall constitute a waiver on the part of the applicant of any right to a refund of impact fees paid. When a refund is requested under this subsection because development never commenced, the applicant shall execute an agreement acknowledging that all development approvals associated with the building permit have expired.

~~(b)~~ ~~**Funds not expended.**~~ ~~Any funds not expended or encumbered by the end of calendar quarter immediately following seven years from the date the police protection impact fees were paid shall, upon application of the then current landowner, after furnishing proof of ownership of the property acceptable to the Town Attorney, be returned to such landowner, without interest, provided that the landowner submits an application for a refund to the Town Clerk or designee within 180 days of the expiration of such seven year period.~~

Sec. 110-12. Exemptions.

The following development activities shall be exempted from payment of the impact fee imposed by this article:

(a) Alterations of an existing building where no additional residential density is created and where the use is not changed;

(b) The construction of an accessory building or structure;

(c) The replacement of a destroyed or partially destroyed building or structure on the same site with a new building or structure of the same size and use; and

(d) Construction of any public-purpose structure by the town or any other agency, subdivision or instrumentality thereof; and the construction of any other public-purpose structure by an agency or subdivision of federal, state, or other local government with legislative exemption from impact fees~~; and~~.

~~(e) Construction any building permit issued during the year preceding the effective date of this article.~~

Sec. 110-13. ~~Annual adjustment.~~ Reserved.

~~Beginning October 1, 2005, the Town Council may by resolution adjust the police protection impact fees established by this article to reflect any change in the cost of providing municipal services over the prior year. The amount of any adjustment pursuant to this section shall be determined by comparing the municipal cost index, with the same index for the same date in the previous year~~.

Sec. 110-14. Penalties.

(a) **Prosecution or civil litigation.** A violation of this article shall be prosecuted as a code enforcement violation pursuant to F.S. ch. 162. However, in addition to or in lieu of such prosecution, the town shall have the power to sue in civil court to enforce the provisions of this article.

(b) **Lien against property.** Failure to dedicate land or to pay an impact fee when determined by the town as required to satisfy the impact of development shall result in the amount due becoming a lien against the property, as provided for herein. The town shall provide a written notice of the impact fee due by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. Upon failure to pay the impact fee within 30 days of the date of the notice, a notice of lien shall be served by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. The notice of lien shall advise the property owner that the town shall file a claim of lien against the property in question. Once recorded, the claim of lien may be foreclosed as provided for in F.S. ch. 170, 173, or any other applicable law. The lien for unpaid impact fees shall be coequal with a lien for state, county, special district and municipal taxes and superior to all subsequently filed liens.

Sec. 110-15. Severability.

If any section, section, clause or phrase of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this article.

Secs. 110-16—110-19. Reserved.

ARTICLE II. PARKS AND RECREATION IMPACT FEES

Sec. 110-20. Short title.

This article shall be referred to as the Town of Howey-in-the-Hills Parks and Recreation Impact Fee Ordinance.

Sec. 110-21. Findings.

The Town Council finds, determines and declares that:

(a) In order to maintain current level of service standards for parks and recreation services, the town must expand its parks and recreation service system so that new development may be accommodated without decreasing current level of service standards. Expansion of the Town's parks and recreation service system to accommodate new growth shall protect the public health, safety and general welfare of the citizens of the town.

(b) The State of Florida, through the enactment of F.S. § ~~163.3202(3)~~163.31801, encourages the town to enact impact fees to offset the cost of capital improvement needs created by new development.

(c) The imposition of impact fees is one of the preferred methods of ensuring that new development bears a proportionate share of the cost of capital improvements necessary to accommodate such development. Allocation of a proportionate share of costs promotes and protects the public health, safety and general welfare of the residents of the town.

(d) The report entitled ~~Impact Fee Analysis Report for Police and Parks & Recreation dated May 2004 prepared by Land Design Innovations, Inc.,~~ Town of Howey-in-the-Hills, FL Impact Fee Study dated September 2026 prepared by Willdan Financial Services sets forth a reasonable methodology and analysis for the determination of the impact of new development on the need for and costs of additional parks and recreation service system capital improvements in the town

Sec. 110-22. Authority.

The Town Council is authorized to enact this article pursuant to Article VIII, Section 2(b) of the Florida Constitution and F.S. § 166.021.

Sec. 110-23. Applicability.

This article shall apply within the incorporated area of the town, including those areas that are annexed into the town after the effective date of this article.

Sec. 110-24. Intent and purpose.

This article is adopted for the purpose of promoting the health, safety and general welfare of the residents of the town by:

(a) Requiring new development to pay its proportionate fair share of the capital costs necessary to accommodate new development impacts on parks and recreation.

(b) Implementing the comprehensive plan to help ensure that adequate parks and recreation facilities are available in a timely and well planned manner.

(c) It is not the purpose of this article to collect fees from growth and development in excess of the cost of the reasonably anticipated capital requirements needed to serve the new growth and development. The impact fees imposed by this article are not intended to be used to correct any existing deficiencies in parks and recreation facilities in any fashion whatsoever.

Sec. 110-25. Definitions.

The following terms in this article shall have the meanings specified herein.

(a) Applicant: The person who applies for a building permit.

(b) Building permit: An official document or certificate issued by the town authorizing the commencement of construction of any structure.

(c) Capital improvement: Includes the planning of, engineering for, acquisition of land or equipment, and the construction of improvements for parks and recreation services or facilities.

(d) ~~Net square foot and net square footage: The sum of the gross horizontal area of all floors of a building measured from the exterior face of the exterior walls less the gross horizontal area of all portions of the building which are used as a garage or as a covered porch or patio.~~

~~(e)~~ Impact generating land development activity: Is residential land development designed or intended to permit a use of land which will contain more dwelling units or floor space than the then existing use of the land in a manner that increases the demand on parks and recreation services or facilities.

Sec. 110-26. Impact fee imposed.

(a) There is hereby imposed upon all impact generating land development activity an impact fee due at the time of issuance of a building permit~~, and no building permit shall be issued until said impact fee shall have been paid except as otherwise provided herein~~. The fee ~~shall be determined as provided in subsection (b) of this section~~ is calculated on a per dwelling unit basis, consistent with methodologies commonly used in parks and recreation impact fee studies. The obligations for payment of impact fees shall run with the land.

(b) Any applicant for a building permit shall, except as otherwise provided herein, pay an impact fee for parks and recreation in ~~an amount as follows:~~
~~Residential: $0.46/net square foot multiplied by the net square footage~~ the amount set forth in the Town's Impact Fee Schedule set forth in Sec. 110-90.

(c) If requested by the licensed contractor who has obtained the permit for the improvements, impact fees may be deferred and paid prior to the issuance of the certificate of occupancy. If impact fees are deferred under this section, a certificate of occupancy will not be issued unless and until authorized by both:

(1) The Town Building Official; and

(2) The ~~Mayor or~~ Town ~~Clerk~~ Manager.

Under no circumstances will a certificate of occupancy (temporary or otherwise) be authorized or issued by the town until the impact fees required under this section have been paid.

Sec. 110-27. Credits.

(a) Obtaining credits. An applicant may obtain credit against all or a portion of the parks and recreation impact fees otherwise due or to become due by offering to dedicate needed land or construct needed capital improvements, or both. The offer of the applicant shall specifically accompany a request for a parks and recreation impact fee credit. If the Town Council accepts such an offer the credit shall be determined and provided in the following manner:

(1) Credit for dedication of land shall be based upon the following, as determined by the town:

(A) The most recent assessed value of the land by the Lake County Property Appraiser; or
(B) By better evidence of value, such as a contract for sale or recorded deed; or
(C) By fair market value as established by private appraisers acceptable to the town.

(2) Credit for the dedication of parks and recreation facilities or land shall be provided when the property has been conveyed by warranty deed or dedicated on a recorded plat, at no charge to, and accepted by the town in a manner satisfactory to the Town Council.

(3) Applicants for credit for construction of parks and recreation capital improvements shall submit acceptable engineering drawings and specifications, and construction cost estimates to the ~~Mayor~~ Town Manager or designee. The ~~Mayor~~ Town Manager or designee shall determine credit for construction based upon either these cost estimates or upon alternative engineering criteria and construction cost estimates if the ~~Mayor~~ Town Manager or designee determines that such estimates submitted by the applicant are either unreliable or inaccurate.

(4) Except as provided in subparagraph (5) below, credit against impact fees otherwise due shall not be provided until:

(A) The construction is completed and accepted by the town; and
(B) A suitable maintenance and warranty bond is received and approved by the town.

(5) Credit may be provided before completion of specified parks and recreation capital improvements if adequate assurances are given by the applicant that the provisions of subparagraphs (3) and (4) above shall be met and the applicant posts security, as provided below, for the costs of such construction. Security for the costs of construction in the form of a performance bond, irrevocable letter of credit or escrow agreement shall be posted with the town and approved by the Town Attorney. If the parks and recreation capital improvement project is not constructed within one year of the acceptance of the offer to construct by the Town Council, the amount of the security shall be increased for each year of the life of the security. In the event the parks and recreation capital improvement project is not completed so as to provide the

required facilities at the time the impact of the development occurs, the town shall have the right to draw on the security and provide for the required improvements.

(b) Claim for credit. Any claim for credit shall be made no later than the time of application for a building permit ~~or final development order~~. Any claim not so made shall be deemed waived.

~~(c) Credits not transferable. Any credit obtained pursuant to this section shall not be transferable from one project or development to another. However, credits may be transferred to subsequent owners of the property that receives a credit.~~

(d) Appeal of credit determinations. Determinations made by the ~~Mayor~~ Town Manager pursuant to this section may be appealed to the Town Council by filing a written request with the Town Clerk within ten days of the ~~Mayor's~~ Town Manager's determination.

Sec. 110-28. Parks and recreation impact fee trust fund.

(a) There is hereby established the parks and recreation impact fee trust fund which shall be a separate, non-lapsing fund of the town. The funds of the account shall not be commingled with other funds of the town.

(b) Parks and recreation impact fees collected pursuant to this article shall be deposited into the parks and recreation impact fee trust fund and the monies in this fund shall not be commingled with other monies of the town.

(c) Funds withdrawn from the parks and recreation impact fee trust fund shall be used in accordance with the provisions of this article.

Sec. 110-29. Use of parks and recreation impact fee funds.

(a) Funds collected for parks and recreation impact fees, or land dedicated pursuant to section 110-27, shall be used solely for the purpose of acquiring or expanding parks and recreation services or making capital improvements to parks and recreation services under the jurisdiction of the town. All funds shall be used exclusively for the capital improvements for which they were collected and in a manner consistent with the principles set forth in Contractors & Builders Association v. City of Dunedin, 329 So.2d 314 (Fla. 1976), Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983) cert. denied, 440 So.2d 352 (Fla. 1983), and Home Builders and Contractors Association of Palm Beach County, Inc. v. Board of County Commissioners of Palm Beach County, 446 So.2d 140 (Fla. 4th DCA 984), cert. denied, 451 So.2d 848 (Fla. 1984), and otherwise consistent with all requirements of the Constitutions of the United States and the State of Florida and all applicable laws. Said funds shall not be used to maintain or repair any existing facilities or to correct any existing deficiencies.

(b) In the event that bonds or similar debt instruments are issued for advance provision of parks and recreation capital improvements for which parks and recreation impact fees may be expended, impact fees may be used to pay debt service on such bonds or similar debt instruments to the extent that the capital improvements are of the type described in subsection (a) of this section.

~~(c) At least once each fiscal year, the Mayor, or designee, shall present to the Town Council a proposed capital improvement program for parks and recreation services and facilities, assigning funds, including any accrued interest, from the parks and recreation impact fee trust fund to specific parks and recreation services improvement projects and related expenses. Monies, including any accrued interest, not assigned in any fiscal year shall be retained in the impact fee trust fund until the next fiscal year.~~

(d) Any funds on deposit not immediately necessary for expenditure shall be invested in an interest-bearing account.

(e) Funds may be used to provide refunds as provided in section 110-30.

(f) All administrative costs associated with providing parks and recreation improvements shall be eligible for the appropriation of impact fees collected by the town; however, administrative costs shall not exceed five percent of the total amount expended or encumbered by the town.

Sec. 110-30. Refund of fees paid.

~~(a) Expired building permit.~~ If a building permit expires or is cancelled without development commencing, then applicant shall be entitled to a refund, without interest, of the impact fee paid except that the town shall retain five percent of the fee to offset a portion of the costs of collection and refund. The applicant shall submit an application for such a refund to the Town Clerk or designee within 30 days of the expiration of the building permit. Failure of the applicant to request a refund within such 30 day period shall constitute a waiver on the part of the applicant of any right to a refund of impact fees paid. When a refund is requested under this subsection because development never commenced, the applicant shall execute an agreement acknowledging that all development approvals associated with the building permit have expired.

~~(b) Funds not expended. Any funds not expended or encumbered by the end of calendar quarter immediately following seven years from the date the parks and recreation impact fees were paid shall, upon application of the then current landowner, after furnishing proof of ownership of the property acceptable to the Town Attorney, be returned to such landowner, without interest, provided that the landowner submits an application for a refund to the Town Clerk or designee within 180 days of the expiration of such seven year period.~~

Sec. 110-31. Exemptions.

The following development activities shall be exempted from payment of the impact fee imposed by this article:

(a) Alterations of an existing building where no additional residential density is created and where the use is not changed;

(b) The construction of an accessory building or structure;

(c) The replacement of a destroyed or partially destroyed building or structure on the same site with a new building or structure of the same size and use; <u>and</u>

(d) Construction of any public-purpose structure by the town or any other agency, subdivision or instrumentality thereof; and the construction of any other public-purpose structure by an agency or subdivision of federal, state, or other local government with legislative exemption from impact fees.~~; and~~

~~(e) Construction any building permit issued during the year preceding the effective date of this article.~~

Sec. 110-32. ~~Annual adjustment.~~ Reserved.

~~Beginning October 1, 2005, the Town Council may by resolution adjust the parks and recreation impact fees established by this article to reflect any change in the cost of providing municipal services over the prior year. The amount of any adjustment pursuant to this section shall be determined by comparing the municipal cost index with the same index for the same date in the previous year.~~

Sec. 110-33. Penalties.

(a) Prosecution or civil litigation. A violation of this article shall be prosecuted as a code enforcement violation pursuant to F.S. ch. 162. However, in addition to or in lieu of such prosecution, the town shall have the power to sue in civil court to enforce the provisions of this article.

(b) Lien against property. Failure to dedicate land or to pay an impact fee when determined by the town as required to satisfy the impact of development shall result in the amount due becoming a lien against the property, as provided for herein. The town shall provide a written notice of the impact fee due by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. Upon failure to pay the impact fee within 30 days of the date of the notice, a notice of lien shall be served by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. The notice of lien shall advise the property owner that the town shall file a claim of lien against the property in question. Once recorded, the claim of lien may be foreclosed as provided for in F.S. ch. 170, 173, or any other applicable law. The lien for unpaid impact fees shall be coequal with a lien for state, county, special district and municipal taxes and superior to all subsequently filed liens.

Sec. 110-34. Severability.

If any section, section, clause or phrase of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this article.

Secs. 110-35—110-40. Reserved.

ARTICLE III. ~~WATER~~ UTILITY IMPACT FEES

Sec. 110-41. Short title.

This article shall be referred to as the Town of Howey-in-the-Hills ~~Water~~ Utility Impact Fee Ordinance.

Sec. 110-42. Findings.

The Town Council hereby finds, determines, and declares that:

(a) The town assumes the responsibility for and is committed to providing public facilities at levels necessary to cure any existing deficiencies in already developed areas. Expansion of the town's water and wastewater facilities to provide service to accommodate new growth shall protect the health, safety, and general welfare of the citizens of the town.

(b) Impact fees collected pursuant to this article shall not be used to cure existing deficiencies in public facilities.

(c) New residential and nonresidential development imposed increased and excessive demands upon town public facilities.

(d) The report ~~entitled Water Impact Fee Study for Water Impact Fees dated January, 2006, prepared by B & H Consultants, Inc.,~~ Town of Howey-in-the-Hills, FL Impact Fee Study dated September 2026 prepared by Willdan Financial Services sets forth a reasonable methodology and analysis for the determination of the impact of new development on the need for and costs of water and wastewater service capital improvements in the town.

(e) Planning, economic, and demographic studies project that new development will continue and will place ever-increasing demands on the town to provide public facilities to serve the new development.

(f) The development potential and property values of properties in town are influenced by town policy as expressed in the Comprehensive Plan and as implemented by the town zoning ordinance and map.

(g) To the extent that new development places demands upon the public facilities, those demands should be satisfied by shifting the responsibility for financing the provision of such facilities from the public to the development creating the demands.

(h) The Town Council, after careful consideration of the Town of Howey-in-the-Hills, FL ~~Water~~ Impact Fee Study dated ~~January 2006~~ September 2026, and the experience of other similarly situated cities, finds that the imposition of a water and wastewater impact fee to finance specified major public ~~potable water~~ utility facilities, the demand for which is created by new development, is in the best interests of the general welfare of the town and its residents, is equitable, and does not impose an unfair burden on new development.

Sec. 110-43. Applicability.

Unless expressly excepted or exempted, this article applies to water and wastewater impact fees imposed by the town to finance public ~~potable water~~ utility facilities, the need for which is attributable to new development.

Sec. 110-44. Exemptions.

The provisions of this article do not apply to:

(a) Taxes and special assessments;

(b) Fees for processing development applications;

(c) Fees for enforcement of or inspection pursuant to regulatory ordinances;

(d) Fess collected under development agreements;

(e) Fees imposed pursuant to a reimbursement agreement between the town and a property owner for that portion of the cost of a public facility paid for by the property owner which exceeds the need for the public facility attributable to, reasonably related to, and roughly proportional to the development;

(f) Fees to mitigate impacts on the environment; or

(g) Fees imposed, levied or collected by other governmental agencies including subdivision of the state and federal government.

Sec. 110-45. Definitions.

As used in this article:

(a) Capital improvement means land or facilities for the production, storage, treatment or distribution of potable water and wastewater. Capital improvements also includes design, engineering, inspection, testing, planning, legal land acquisition and all other costs associated with construction of a public potable water and wastewater facility.

~~(b) Capital Improvements Plan means the five-year plan for capital improvements, adopted annually by the Council, describing the approximate locations, size, time of availability and estimated cost of capital improvement projects and sources of funding for capital improvement projects.~~

~~(c) Capital Improvement Project List means the list attached to the annual Town Council resolution setting the base fee amount for each specific impact fee. The list shall describe the approximate location, size, time of availability and estimated cost of each capital improvement to be funded from a particular impact fee account.~~

(d) Collection means the point at which the impact fee is actually paid to the town.

(e) Commitment means earmarking impact fees to fund or partially fund capital improvements serving new development.

(f) New development or development project means and includes any project undertaken for the purpose of development, including without limitation a project involving the issuance limitation a project involving the issuance of a permit for construction, reconstruction, or change of use, but not a project involving the issuance of a permit to operate or to remodel, rehabilitate, or improve an existing structure, nor the rebuilding of a structure destroyed or damaged by an act of God.

(g) Dwelling unit means one or more in a building or a portion of a room, designed, intended to be used, or actually used for occupancy by one family for living and sleeping quarters, and containing one kitchen only, and includes a mobile home, but not hotel motel units.

(h) Impact fee means any monetary exaction imposed by the town as a condition of or in connection with approval of a development project for the purpose of defraying all or some of the cost of or repayment of costs previously expended from other town funds for capital improvements relating to the project.

(i) Impose means to determine that a particular development project is subject to the collection of impact fees as a condition of development approval.

(j) Nonresidential development project means all development other than residential development projects.

(k) Residential development project means any development undertaken to create a new dwelling unit or units.

Sec. 110-46. ~~Notice and hearing required for establishing or increasing an impact fee.~~ Reserved.

~~(a) Prior to establishing or increasing any impact fee the Town Council shall hold a public hearing at which oral and written testimony may be given.~~

~~(b) Notice of the time and place of the public hearing, including a general explanation of the matter to be considered, shall be published for a minimum of ten days prior to the hearing, in a newspaper regularly published at least once a week. The period of notice commences upon the first day of publication and terminates at the end of the tenth day.~~

~~(c) At least ten days prior to the public hearing, the town shall make available to the public data showing the amount, or the estimated amount of the impact fee, and a summary of the basis for the calculation of the impact fee amount.~~

~~(d) Council action to establish or increase any impact fee shall be taken only by ordinance or resolution.~~

~~(e) Any costs incurred by the town in preparing for and conducting the public hearing may be recovered as a part of the impact fees which are the subject of the hearing.~~

Sec. 110-47. Imposition, calculation and collection of impact fees.

(a) Except as provided in this article and any amendment to this article, the town shall impose impact fees as a condition of approval of all new development projects. No final subdivision plat, parcel map, grading permit, building permit, final inspection, or certificate of occupancy, or other development permit, may be approved or issued unless the provisions of this section have been fulfilled.

(b) Any applicant for a building permit shall, except as otherwise provided herein, pay the utility impact fee in the amount set forth in the Town's Impact Fee Schedule set forth in Sec. 110-90. ~~Impact fees in the amount of $3,150.82 shall be collected no later than at the time of, and as a condition of; (i) issuance of a building permit, or (ii) the town's authorized representative affixing his or her signature to the FDEP water permit application for the applicable development project, whichever occurs first.~~

(c) If requested by the licensed contractor who has obtained the permit for the improvements, impact fees for residential and commercial land uses may be deferred and paid prior to the issuance of the certificate of occupancy. If impact fees are deferred under this section, a certificate of occupancy will not be issued unless and until authorized by both:

(1) The Town Building Official; and
(2) The ~~Mayor or Town Clerk~~ Town Manager.

Under no circumstances will a certificate of occupancy (temporary or otherwise) be authorized or issued by the town until the impact fees required under this section have been paid.

Sec. 110-48. Impact fee accounts.

(a) The town shall establish an impact fee account for each type of capital improvement for which an impact fee is imposed, and impact fees collected shall be deposited in each such account according to type of improvement. The funds of the account shall not be commingled with other funds of the town. Any account previously established for the deposit of funds which would have been developer impact fees under this article shall be deemed an impact fee account for the purposes of this article.

(b) Each impact fee account shall be interest-bearing and the accumulated interest shall become a part of the account.

(c) The funds of each account shall be expended exclusively for the improvements for which the impact fees were collected.

~~(d) The Water Impact Fee Study prepared by B & H Consulting, Inc. is hereby ratified and incorporated into this article. The rate scale and formulation contained in said study is expressly adopted and accepted as an integral part of this article.~~

Sec. 110-49. Use of impact fee proceeds.

(a) Impact fees shall be expended only for the type of improvements, for which they were imposed, calculated, and collected and according to the time limits and procedures established in this article. Impact fees may be used to pay the principal, interest and other costs of bonds, notes and other obligations issued or undertaken by or on behalf of the town to finance such improvements.

Sec. 110-50. Refunds.

~~(a) Except as described in subsection (b) of this section, upon written application of the property owner, the town shall refund that portion of any impact fee which has been on deposit over five years and which is unexpended and uncommitted. The refund shall be made to the then-current owner or owners of lots or units of the development project or projects.~~

~~(b) If fees in any impact fee account are unexpended or uncommitted for four or more years after deposit, the Town Council shall make findings, at least once each fiscal year while such condition prevails, to identify the purpose to which such fees shall be put and to show a proportional and reasonable~~

~~relationship between the fee and the purpose for which it was collected. If the Council makes such findings, the fees are exempt from the refund requirement.~~

~~(c) The town may refund by direct payment, by offsetting the refund against other impact fees due for development projects by the owner on the same or other property or otherwise by agreement with the owner.~~

If a building permit expires or is cancelled without development commencing, then applicant shall be entitled to a refund, without interest, of the utility impact fee paid except that the town shall retain five percent of the fee to offset a portion of the costs of collection and refund. The applicant shall submit an application for such a refund to the Town Clerk or designee within 30 days of the expiration of the building permit. Failure of the applicant to request a refund within such 30 day period shall constitute a waiver on the part of the applicant of any right to a refund of impact fees paid. When a refund is requested under this subsection because development never commenced, the applicant shall execute an agreement acknowledging that all development approvals associated with the building permit have expired.

Sec. 110-51. Protests and appeals.

(a) A person may protest or challenge the imposition of a fee imposed pursuant to this article by filing with the Town Clerk, a written notice of appeal with a full statement of the grounds, and an appeals fee in such amount as may be fixed from time to time by resolution of the Town Council. The town may continue processing the development application if the notice of appeal is accompanied with a bond or other security in an amount equal to the impact fee.

(b) The appellant bears the burden of proof to demonstrate that the amount of the fee was not calculated according to the procedures established in this article.

(c) At a regular meeting following the filing of the appeal, the Town Council shall fix a time and place for hearing the appeal and the Town Clerk shall mail notice of hearing to the appellant at the address given in the notice of appeal. The hearing shall be conducted at the time and place stated in the notice. The determination of the Town Council shall be final.

Sec. 110-52. Alternative impact fee calculation.

(a) In the event an applicant believes that, because of the particular circumstances of the applicant's proposed land development, the actual cost of improvements to ~~potable water~~ the town's utility facilities to accommodate demand to be placed upon the town's potable water or wastewater facilities by new development is less than the fee set forth in section 110-47, the applicant may at his own expense submit an alternative impact fee calculation to the ~~mayor~~ Town Manager or his designee pursuant to the provisions of this section. The applicant's submittal shall include all such data, assumptions, calculations, documentation, and other information as is necessary or useful for the town to verify the validity of the alternative impact fee calculation. If requested by the town, the applicant shall submit additional information pertinent to confirming the validity of the proposed alternative impact fee. ~~If applicable, the request for an alternative fee shall be submitted prior to the town's authorized representative affixing his or her signature to the FDEP water permit application for the applicable development project.~~ Alternatively, if authorized by the town council, the town's engineer may, at the expense of the town, prepare an alternative impact fee calculation for an applicant, subject to all of the other requirements in this section.

(b) If the ~~mayor~~ Town Manager or his designee finds that the data, information and assumptions used by the applicant to calculate the alternative impact fee satisfy the requirements of this section and demonstrate conclusively that the actual cost of improvements to accommodate the expected demand for ~~water~~ utility service for the proposed development is less than the fee set forth in section 110-47, the alternative impact fee shall be the impact fee due and owing for the proposed development.

Sec. 110-53. Credits.

(a) A property owner who dedicates land or agrees to participate in an assessment district or otherwise contributes funds for capital improvements, as defined in this article, may be eligible for a credit for such contribution against the impact fee otherwise due.

(b) The Town ~~Mayor~~ Manager shall determine (1) whether the contribution meets capital improvement needs for which the particular impact fee has been imposed; and (2) whether the contribution will substitute for or otherwise reduce the need for capital improvements anticipated to be provided with impact fee funds; and (3) the value of the developer contribution In no event, however, shall the credit exceed the amount of the otherwise applicable impact fee.

(c) Any application for credit must be submitted at or before the time of development project approval on forms provided by the town. The application shall contain a declaration of those facts, under oath, along with the relevant documentary evidence which qualifies the property owner for the credit.

Sec. 110-54. Conflicts.

In the event of a conflict between the provisions of this article and the provisions of any other ordinance or resolution establishing or amending impact fees, the provisions of this article shall govern.

Sec. 110-55. Severability.

If any section, subsection, sentence, clause, phrase or portion of this article is for any reason held to be invalid or unconstitutional by the final decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this article. The Town Council declares that it would have adopted this article and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more sections, subsections, phrases or portions be declared invalid or unconstitutional.

Sec. 110-56. ~~Annual adjustment.~~ Reserved.

~~Beginning March 1, 2007, the Town Council may by resolution adjust the water impact fee established by this article to reflect any change in the cost of providing municipal services over the prior year. The amount of any adjustment pursuant to this section shall be determined by comparing the municipal cost index with the same index for the same date in the previous year.~~

Sec. 110-57. Penalties.

(a) Prosecution or civil litigation. A violation of this article shall be prosecuted as a code enforcement violation pursuant to F.S. ch. 162. However, in addition to or in lieu of such prosecution, the town shall have the power to sue in civil court to enforce the provisions of this article.

(c) Lien against property. Failure to dedicate land or to pay an impact fee when determined by the town as required to satisfy the impact of development shall result in the amount due becoming a lien against the property, as provided for herein. The town shall provide a written notice of the impact fee due by one of the following options: (1) personal service, (2) certified United Stated mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. The notice of lien shall advise the property owner that the town shall file a claim of lien against the property in question. Once recorded, the claim of lien may be foreclosed as provided for in F.S. ch. 170, or any other applicable law. The lien for unpaid impact fees shall be coequal with a lien for state, county, special district and municipal taxes and superior to all subsequently filed liens.

Secs. 110-58—110-69. Reserved.

<u>**ARTICLE IV. MUNICIPAL FACILITIES IMPACT FEES**</u>

<u>**Sec. 110-70. Short title.**</u>

<u>This article shall be referred to as the Town of Howey-in-the-Hills Municipal Facilities Impact Fee Ordinance.</u>

<u>**Sec. 110-71. Findings.**</u>

<u>The Town Council hereby finds, determines, and declares that:</u>

<u>(a) The municipal facilities impact fee is based on both existing assets as well as the construction of new town facilities with the impact fees to be expended upon new municipal facilities. The fee includes buildings of town-wide significance including the town hall, public works, cultural and library buildings. The municipal facility impact fee is intended to recover a proportionate share of the costs associated with providing additional municipal facilities required to serve new development.</u>

<u>(b) Eligible uses of the municipal impact fees include land acquisition, facility construction, facility expansion, design, engineering, permitting, and other capital expenditures necessary to increase public facility capacity.</u>

<u>(c) Impact fees collected pursuant to this article shall not be used to cure existing deficiencies in municipal facilities.</u>

<u>(d) New residential and nonresidential development impose increased and excessive demands upon town public facilities.</u>

(d) The report entitled Town of Howey-in-the-Hills, FL Impact Fee Study dated September 2026 prepared by Willdan Financial Services sets forth a reasonable methodology and analysis for the determination of the need for the municipal facilities impact fee.

Sec. 110-72. Authority.

The Town Council is authorized to enact this article pursuant to Article VIII, Section 2(b) of the Florida Constitution and F.S. § 166.021.

Sec. 110-73. Impact fee imposed.

There is hereby imposed upon all impact generating land development activity an impact fee due at the time of issuance of a building permit. The municipal facilities impact fee is calculated using a system standard methodology that allocates eligible municipal capital costs to new growth based on adopted service standards and projected demand. Any applicant for a building permit shall, except as otherwise provided herein, pay an impact fee for municipal facilities in the the amount set forth in the Town's Impact Fee Schedule set forth in Sec. 110-90.

If requested by the licensed contractor who has obtained the permit for the improvements, impact fees for residential and commercial land uses may be deferred and paid prior to the issuance of the certificate of occupancy. If impact fees are deferred under this section, a certificate of occupancy will not be issued unless and until authorized by both:

(1) The Town Building Official; and

(2) The Town Manager.

Under no circumstances will a certificate of occupancy (temporary or otherwise) be authorized or issued by the town until the impact fees required under this section have been paid.

Sec. 110-74. Municipal facilities impact fee trust fund.

(d) There is hereby established the municipal facilities impact fee trust fund which shall be a separate, non-lapsing fund of the town. The funds of the account shall not be commingled with other funds of the town.

(e) Municipal facilities impact fees collected pursuant to this article shall be deposited into the police protection impact fee trust fund and the monies in this fund shall not be commingled with other monies of the town.

(f) Funds withdrawn from the police protection impact fee trust fund shall be used in accordance with the provisions of this article.

Sec. 110-75. Refund of fees paid.

If a building permit expires or is cancelled without development commencing, then applicant shall be entitled to a refund, without interest, of the impact fee paid except that the town shall retain five percent of the fee to offset a portion of the costs of collection and refund. The applicant shall submit an application for such a refund to the Town Clerk or designee within 30 days of the expiration of the building permit. Failure of the applicant to request a refund within such 30 day period shall constitute a waiver on the part of the applicant of any right to a refund of impact fees paid. When a refund is requested under this subsection because development never commenced, the applicant shall execute an agreement acknowledging that all development approvals associated with the building permit have expired.

Sec. 110-76. Exemptions.

The following development activities shall be exempted from payment of the impact fee imposed by this article:

(f) Alterations of an existing building where no additional residential density is created and where the use is not changed;

(g) The construction of an accessory building or structure;

(h) The replacement of a destroyed or partially destroyed building or structure on the same site with a new building or structure of the same size and use; and

(i) Construction of any public-purpose structure by the town or any other agency, subdivision or instrumentality thereof; and the construction of any other public-purpose structure by an agency or subdivision of federal, state, or other local government with legislative exemption from impact fees~~; and~~.

Sec. 110-77. Penalties.

(d) **Prosecution or civil litigation.** A violation of this article shall be prosecuted as a code enforcement violation pursuant to F.S. ch. 162. However, in addition to or in lieu of such prosecution, the town shall have the power to sue in civil court to enforce the provisions of this article.

(e) **Lien against property.** Failure to dedicate land or to pay an impact fee when determined by the town as required to satisfy the impact of development shall result in the amount due becoming a lien against the property, as provided for herein. The town shall provide a written notice of the impact fee due by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. Upon failure to pay the impact fee within 30 days of the date of the notice, a notice of lien shall be served by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. The notice of lien shall advise the property owner that the town shall file a claim of lien against the property in question. Once recorded, the claim of lien may be foreclosed as provided for in F.S. ch. 170, 173, or any other applicable law. The lien for unpaid impact fees shall be coequal with a lien for state, county, special district and municipal taxes and superior to all subsequently filed liens.

Sec. 110-78. Severability.

If any section, section, clause or phrase of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this article.

ARTICLE V. MOBILITY FACILITIES IMPACT FEES

Sec. 110-80. Short title.

This article shall be referred to as the Town of Howey-in-the-Hills Mobility Facilities Impact Fee Ordinance.

Sec. 110-81. Findings.

The Town Council hereby finds, determines, and declares that:

(a) The mobility facilities impact fee is to fund capacity expanding pedestrian and bicycle infrastructure needed to accommodate future growth. The town's mobility facilities program is intended to maintain and expand the capacity of its pedestrian and bicycle transportation network as population and employment growth occurs.

(b) The Town has identified a series of mobility improvements that will be needed to accommodate projected growth through the planning horizon. These projects consist primarily of sidewalk, trail, bicycle, and related multimodal transportation improvements intended to expand the capacity of the Town's mobility network.

(c) Projects intended to remedy existing deficiencies, deferred maintenance needs, rehabilitation, resurfacing, repair, or replacement activities have been excluded from the impact fee calculation.

(d) The report entitled Town of Howey-in-the-Hills, FL Impact Fee Study dated September 2026 prepared by Willdan Financial Services sets forth a reasonable methodology and analysis for the determination of the need for the mobility facilities impact fee.

Sec. 110-82. Authority.

The Town Council is authorized to enact this article pursuant to Article VIII, Section 2(b) of the Florida Constitution and F.S. § 166.021.

Sec. 110-83. Impact fee imposed.

There is hereby imposed upon all impact generating land development activity an impact fee due at the time of issuance of a building permit. The mobility facilities impact fee is calculated using a system standard methodology that allocates eligible mobility capital costs to new growth based on adopted service standards and projected demand. Any applicant for a building permit shall, except as otherwise provided herein, pay an impact fee for mobility facilities in the amount set forth in the Town's Impact Fee Schedule set forth in Sec. 110-90.

If requested by the licensed contractor who has obtained the permit for the improvements, impact fees for residential and commercial land uses may be deferred and paid prior to the issuance of the certificate of occupancy. If impact fees are deferred under this section, a certificate of occupancy will not be issued unless and until authorized by both:

(1) The Town Building Official; and

(2) The Town Manager.

Under no circumstances will a certificate of occupancy (temporary or otherwise) be authorized or issued by the town until the impact fees required under this section have been paid.

Sec. 110-84. Mobility facilities impact fee trust fund.

(g) There is hereby established the mobility facilities impact fee trust fund which shall be a separate, non-lapsing fund of the town. The funds of the account shall not be commingled with other funds of the town.

(h) Mobility facilities impact fees collected pursuant to this article shall be deposited into the police protection impact fee trust fund and the monies in this fund shall not be commingled with other monies of the town.

(i) Funds withdrawn from the police protection impact fee trust fund shall be used in accordance with the provisions of this article.

Sec. 110-85. Refund of fees paid.

If a building permit expires or is cancelled without development commencing, then applicant shall be entitled to a refund, without interest, of the impact fee paid except that the town shall retain five percent of the fee to offset a portion of the costs of collection and refund. The applicant shall submit an application for such a refund to the Town Clerk or designee within 30 days of the expiration of the building permit. Failure of the applicant to request a refund within such 30 day period shall constitute a waiver on the part of the applicant of any right to a refund of impact fees paid. When a refund is requested under this subsection because development never commenced, the applicant shall execute an agreement acknowledging that all development approvals associated with the building permit have expired.

Sec. 110-86. Exemptions.

The following development activities shall be exempted from payment of the impact fee imposed by this article:

(j) Alterations of an existing building where no additional residential density is created and where the use is not changed;

(k) The construction of an accessory building or structure;

(l) The replacement of a destroyed or partially destroyed building or structure on the same site with a new building or structure of the same size and use; and

(m) Construction of any public-purpose structure by the town or any other agency, subdivision or instrumentality thereof; and the construction of any other public-purpose structure by an agency or subdivision of federal, state, or other local government with legislative exemption from impact fees~~; and~~.

Sec. 110-87. Penalties.

(f) **Prosecution or civil litigation.** A violation of this article shall be prosecuted as a code enforcement violation pursuant to F.S. ch. 162. However, in addition to or in lieu of such prosecution, the town shall have the power to sue in civil court to enforce the provisions of this article.

(g) **Lien against property.** Failure to dedicate land or to pay an impact fee when determined by the town as required to satisfy the impact of development shall result in the amount due becoming a lien against the property, as provided for herein. The town shall provide a written notice of the impact fee due by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. Upon failure to pay the impact fee within 30 days of the date of the notice, a notice of lien shall be served by one of the following options: (1) personal service, (2) certified United States mail, return receipt requested, or (3) Federal Express or other equivalent overnight letter delivery company. The notice of lien shall advise the property owner that the town shall file a claim of lien against the property in question. Once recorded, the claim of lien may be foreclosed as provided for in F.S. ch. 170, 173, or any other applicable law. The lien for unpaid impact fees shall be coequal with a lien for state, county, special district and mobility taxes and superior to all subsequently filed liens.

Sec. 110-88. Severability.

If any section, section, clause or phrase of this article is held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this article.

ARTICLE VI. IMPACT FEES SCHEDULE

Sec. 110-90. Adoption of the impact fee schedule.

The Town Council hereby adopts a consolidated schedule of impact fees for all impact fee categories established under this Chapter:

[insert impact fee schedule]

Section 3. Codification. The amendments in Section 2 of this Ordinance shall be codified and made part of the official Code of Ordinances of the Town of Howey-in-the-Hills.

Section 4. Severability. If any provision or portion of this ordinance is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full effect.

Section 5. Effective Date. This ordinance takes effect immediately upon enactment.

APPROVED AND ADOPTED by the Town Council of the Town of Howey-in-the-Hills on the ____ day of ____________, 2026.

Town of Howey-in-the-Hills, Florida
By: Town Council

By:_________________________________
Graham Wells, Mayor

Attest:

____
John Brock
Town Clerk

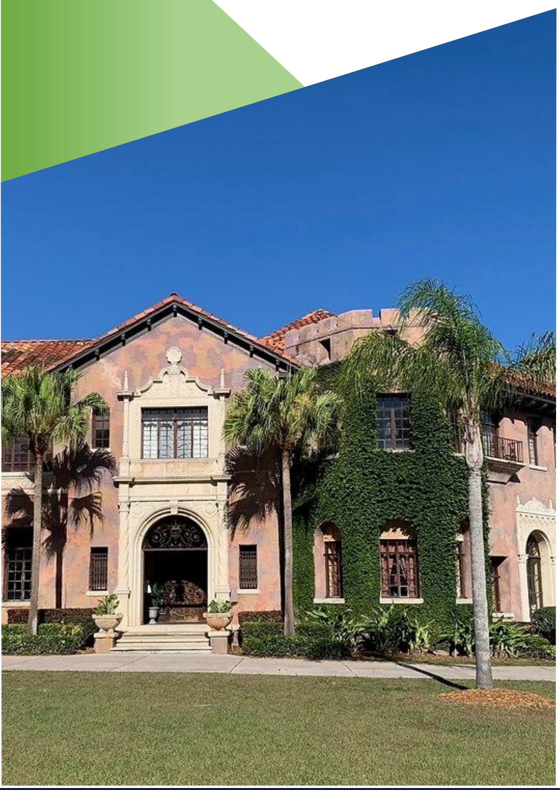
First Reading:
Advertised:
Second Reading:

Town of Howey-in-the-Hills, FL

Impact Fee Study

Final Report

September 2026



WILLDAN

WILLDAN

September 24, 2026

Sean O'Keefe, Town Manager
Town of Howey-in-the-Hills
101 N. Palm Ave
P.O. Box 128
Howey-in-the-Hills, FL 34737

Subject: Impact Fee Study

Dear Mr. O'Keefe,

WILLDAN FINANCIAL SERVICES is pleased to submit to Town of Howey-in-the-Hills, Florida the Impact Fee Study Report for your consideration. We have completed the analyses for the review and update of impact fees for Municipal Facilities, Police Protection, Parks and Recreation, Mobility Facilities, and Water and Wastewater Facilities and have summarized the results herein.

We appreciate the opportunity to be of service to the Town in this matter. In addition, we would like to thank you and the other members of the Town staff for the valuable assistance and cooperation provided during the preparation of the Report. We look forward to collaborating with you on future projects and continuing a successful professional relationship.

Respectfully Yours,
WILLDAN FINANCIAL SERVICES

Tara Hollis

Tara Hollis, CPA, CVA, MBA
Principal Consultant

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Report

Executive Summary

Willdan Financial Services (Willdan) was retained by the Town of Howey-in-the-Hills, Florida (Town) to conduct an Impact Fee Study (Study). This Report details the results of the Study analysis for the forecast fiscal period, 2025-2035.

The Town of Howey-in-the-Hills currently assesses impact fees for police protection, parks and recreation, and water services to help offset the costs that new development imposes on these systems as growth occurs within the Town limits. These existing fees vary by development type, including residential and non-residential uses. In addition, the Town is evaluating the potential implementation of impact fees for Municipal Facilities, Mobility Facilities (Trails and Sidewalks), and Wastewater Collection to ensure that future growth contributes proportionately to the capital expansion of public facilities and infrastructure required to accommodate additional population, employment, and development within the Town. Impact fee revenues are used to fund growth-related capital improvements and capacity-enhancing infrastructure and are not intended to fund maintenance, repair, rehabilitation, replacement-in-kind, or operational activities.

Willdan evaluated the costs of providing capacity for new development by reviewing both existing infrastructure and planned capital improvements needed to support growth. While the methodology used to calculate fees for each area was adjusted based on the specific circumstances of each fee, all approaches comply with Florida State law. A consistent overall framework was applied across all fees.

The primary policy objective of an impact fee program is to ensure that new development pays the capital costs associated with development. Although development also imposes operating costs, there is not a similar system to generate revenue from new development for services. The primary purpose of this report is to calculate and present fees that will enable the Town to expand its inventory of public facilities, as new development creates increases in service demands.

All impact fee-funded capital projects should be programmed through the Town’s Capital Improvement Plan (CIP). Using the CIP can help the Town identify and direct its fee revenue to public facilities projects that will accommodate future development. By programming fee revenues to specific capital projects, the Town can help ensure a reasonable relationship between new development and the use of impact fee revenues.

Table ES.1 summarizes the maximum justified non-utility impact fee schedule necessary to meet the Town's identified capital facility needs while ensuring that new development is not assessed more than its proportionate share of costs. The Town may adopt impact fees up to, but not exceeding, these amounts. The implementation of the recommended fees is discussed in greater detail throughout this report.

Florida Statutes limit increases to existing impact fees to no more than 50 percent above the current adopted fee level. Accordingly, although the impact fee analysis supports higher fees for Police Protection and Parks and Recreation Facilities serving residential and commercial land uses, the fees presented in **Table ES.1** are capped at the maximum increase permitted by statute. Additionally, **Table ES.2** includes the utility impact fee recommendations for the Town.

Table ES.1: Maximum Justified/Allowed Non-Utility Impact Fees[1]

Land Use	Municipal Facilities	Police Protection Facilities[2]	Parks & Recreation Facilities[2]	Mobility Facilities	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,764.00	$ 1,656.00	$ 2,750.09	$ 14,107.47
Multifamily	$ 5,707.04	$ 1,249.50	$ 1,173.00	$ 1,977.34	$ 10,106.88
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	$ 3,056.32	$ 1,695.00	$ -	$ 1,058.92	$ 5,810.24
Industrial	$ 1,321.22	$ 755.38	$ -	$ 457.76	$ 2,534.36

[1] Based on System Standard of Service.
[2] Residential and Commercial Fees based on Maximum Allowed Per Statute based on 50% adjustment limitations.

Sources: Tables 3.4, 4.4, 5.4 and 6.4.

Table ES.2: Proposed Water Impact Fee and Wastewater Collection System Impact Fee

Description	Water Impact Fee	Wastewater Collection System Impact Fee[1]
Fee per ERU or Dwelling Unit	$ 3,150.82	$ 470.00

[1] Wastewater Collection System Impact Fee does not include CIAC Fee to Central Lake CDD

Based on the analysis presented in this Report, the proposed impact fees represent the maximum supportable fees necessary to ensure that new development funds its proportionate share of the capital facilities and infrastructure required to serve future growth within the Town of Howey-in-the-Hills. The recommended fees are based on accepted impact fee methodologies, projected growth, existing facility capacity, planned capital improvements, and applicable statutory requirements.

As discussed previously, the calculated residential and commercial impact fees for Police Protection and Parks and Recreation exceed the maximum increase that may be implemented at one time under Section 163.31801, Florida Statutes. Accordingly, the Town is required to phase in these fee adjustments through a series of incremental increases in accordance with the statutory limitations applicable to increases in existing impact fees. The proposed phase-in schedule allows the Town to ultimately achieve the fully supportable fee levels identified in this study while maintaining compliance with Florida law. The fees for Municipal Facilities, Mobility Facilities, Water Utility Facilities, and Wastewater Collection System Facilities are not subject to the same statutory limitation because they represent either newly established fees or fees that do not exceed the applicable statutory threshold.

Table ES.3 presents the non-utility impact fees including the recommended four-period phase-in schedule for the Police Protection and Parks and Recreation impact fees. Upon completion of the phase-in period, the Town will have implemented the full impact fee schedule supported by this study, ensuring that future growth contributes its proportionate share toward the cost of capital facilities and infrastructure needed to maintain adopted levels of service. Additionally, **Table ES.4** presents the recommended utility impact fees.

Table ES.3: Proposed Non-Utility Impact Fees By Year

Impact Fees Effective 1/11/2027

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,323.00	$ 1,242.00	$ 2,750.09	$ 13,252.47
Multifamily	5,707.04	937.12	879.75	1,977.34	9,501.25
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,271.25	N/A	1,058.92	5,386.49
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2028

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,470.00	$ 1,380.00	$ 2,750.09	$ 13,537.47
Multifamily	5,707.04	1,041.24	977.50	1,977.34	9,703.12
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,412.50	N/A	1,058.92	5,527.74
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2029

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,617.00	$ 1,518.00	$ 2,750.09	$ 13,822.47
Multifamily	5,707.04	1,145.36	1,075.25	1,977.34	9,904.99
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,553.75	N/A	1,058.92	5,668.99
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2030

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,764.00	$ 1,656.00	$ 2,750.09	$ 14,107.47
Multifamily	5,707.04	1,249.48	1,173.00	1,977.34	10,106.86
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,695.00	N/A	1,058.92	5,810.24
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Table ES.4: Proposed Utility Impact Fees

Impact Fees Effective 1/11/2027			
Description	**Water**	**Wastewater Collection [1]**	**Total**
Residential ERU	$ 3,150.82	$ 470.00	$ 3,620.82
Per Gallon Per Day	N/A	$ 1.88	$ 1.88

[1] Does not include CIAC Fee paid to Central Lake CDD for Wastewater Treatment.

Section 1 - Introduction and Assumptions

1.1. Introduction

Willdan Financial Services (Willdan) was retained by the Town of Howey-in-the-Hills, Florida (Town) to conduct an Impact Fee Study (Study). This Report details the results of the Study analysis for the forecast period of 2025 through 2035.

1.2. Demonstrated Need Study and Statutory Compliance

This study constitutes the Town's demonstrated-need study pursuant to Section 163.31801, Florida Statutes. The study is plan-based and relies upon the Town's adopted Comprehensive Plan, Capital Improvements Element, Capital Improvement Program, facility inventories, growth projections, demographic data, employment forecasts, development trends, and other localized data available at the time of preparation.

The methodologies and assumptions presented herein establish a reasonable relationship between:

1. Future development and the need for additional public facilities; and

2. The expenditure of impact fee revenues for the benefit of new development.

The impact fee calculations are intended to ensure that new development funds no more than its proportionate share of the capital costs required to maintain adopted service standards. Existing residents and businesses are not charged for growth-related infrastructure through these calculations, and new development is not charged for existing deficiencies.

1.3. Overview of the Study

The Town of Howey-in-the-Hills currently assesses impact fees for police protection and parks and recreation services to help offset the costs that new development imposes on these systems as growth occurs within the Town limits. These existing fees vary by development type, including residential and non-residential uses. In addition, the Town is evaluating the potential implementation of impact fees for Municipal Facilities and Mobility Facilities to ensure that future growth contributes proportionately to the capital expansion of these public services and infrastructure.

The impact fee study was a collaboration between Willdan and the Town. Willdan reviewed data and assumptions with Town staff, specifically existing development units, growth projections used in developing the land use assumptions (demographic data), and the existing and future capital needs to calculate impact fees.

The primary policy objective of an impact fee program is to ensure that new development pays the capital costs associated with such development. Although development also imposes operating costs, there is not a similar system to generate revenue from new development for services. The primary purpose of this report is to calculate and present fees that will enable the Town to expand its inventory of public facilities, as new development creates increases in service demand.

1.4. Study Development and Data Collection Process

Willdan Financial Services was initially retained by the Town of Howey-in-the-Hills in July 2025 to prepare this Non-Utility Impact Fee Study. The project was formally initiated in September 2025, at which time Willdan conducted a project kickoff meeting and issued its initial data request to Town staff. Data necessary to complete the analysis were provided incrementally throughout the study period, with initial information received in early November 2025 and supplemental information continuing through August 2026. As a result, the analysis reflects the most current and localized information available during the study process. Existing system valuation analyses, including the inventory and replacement cost evaluations used to establish existing levels of service and system standards, are based on capital asset and cost information provided by the Town through July 2026. The findings, service standards, cost calculations, and impact fee recommendations presented in this report reflect the best available information supplied by the Town during the course of the study.

1.5. Florida Impact Fee Act

The Florida Legislature has found 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 found that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. As a result of such findings, on June 14, 2006 the Legislature created Section 163.31801 of the Florida Statutes. This section of the statute is referred to as the Florida Impact Fee Act. Due to the growth of impact fee collections and local governments' reliance on impact fees, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority must comply with the Act.

The Town will impose impact fees under authority granted by the Florida Impact Fee Act (the Act), contained in Section 163.31801 of the Florida Statutes, as amended most recently in 2026. The impact fee study prepared for the Town has been conducted in accordance with the State Statute and meets the requirements of the Act for the imposition of Impact Fees.

1.6. Calculation Methodologies

Three basic methodologies were examined to calculate the Town's impact fees. The methodologies are used to determine the best measure of demand created by new development for each impact fee area category. The methodologies can be classified as looking at the past, present, and future capacities of infrastructure. The three basic methodologies are described below:

Under the **existing standard** method, new development will fund the expansion of facilities at the same standard currently serving existing development. The existing standard method results in no facility deficiencies attributable to existing development. This method is often used when a long-range plan for new facilities is not available. Future facilities to serve growth are identified through an annual capital improvement plan and budget process, possibly after completion of a new facility master plan.

The **planned facilities or incremental cost** (plan based) methodology uses the Town's capital improvement plan (CIP) and related master plans to determine new development's share of planned projects. Projects that do not add capacity, such as routine maintenance or replacement of existing facilities, are excluded from the fee calculation. Projects that add capacity are further evaluated as to the percentage of the project attributable to existing development versus new development. Only the incremental projects attributable to new development are included in the impact fees.

The third approach is **the system standard** methodology and is a hybrid variation of the existing standard and incremental cost methodologies. Whereas the incremental cost methodology only looks at the projected growth-related capital that is required to serve new development, the system standard average cost methodology looked at all existing investments as well as all capital (growth and non-growth) for the study period. The total costs are then divided by the total development at the end of the study period. Under this method all development (existing and new) contribute capital investments based on their proportionate share of total development. The impact fees developed herein will use the system standard approach methodology. This approach establishes a cost per unit of service based upon existing and planned facility standards and allocates growth-related capital costs to new development according to projected demand. The methodology ensures that new development contributes its proportionate share toward the capital facilities required to maintain adopted service standards.

1.7. Reliance on Data

In the preparation of this Report, certain information has been used and relied upon that was provided to Willdan by other entities. Such information includes, but is not limited to, audited financial statements, annual operating budgets, capital information, asset lists, cost data, fee schedules and other information provided during the study. While the sources and applicable information are believed to be reliable, no independent verification of the information has been made and no assurances are offered with respect to the accuracy of the applicable information. To the extent that information used to develop the assumptions applied in the Report differs from actual results, the analyses developed herein could be impacted accordingly.

1.8. Overview of the Impact Fee Calculation Process

This Study presents an overview of the concepts employed in the development of the analysis contained herein. The analysis is followed by a discussion of the data, assumptions and results associated with each component of the study. Finally, appendices with detailed schedules are presented for further review of the data, assumptions and calculations which drive the results presented in this Study. The Report is organized as follows:

- Section 1 – Introduction
- Section 2 – Land Use Assumptions
- Section 3 – Municipal Facilities Impact Fee Calculation
- Section 4 – Police Protection Impact Fee Calculation
- Section 5 – Parks & Recreation Impact Fee Calculation
- Section 6 – Mobility Impact Fee Calculation
- Section 7 – Utility System Impact Fees
- Section 8 – Implementation
- Section 9 – Conclusions
- Section 10 – Recommendations
- Exhibits

1.9. Acknowledgements

This Report was prepared with the valuable cooperation and assistance of the Staff of the Town of Howey-in-the-Hills, Florida.

Section 2 - Land Use Assumptions

2.1. Impact Fee Authority

Impact fees are one-time fees assessed to new development which helps pay for the proportionate share of infrastructure costs new development imposes on a community. Impact fees are charges that are assessed on new development using a standard formula based on specific characteristics such as the type of housing unit or the square footage of the development.

2.2. Land Use Assumption Requirements

The growth projections included in this Report were provided by the Town's Planning Department. This Report makes use of the most current available development forecasts and facility plans to develop the Town's impact fees and to ensure that the impact fee program accurately represents the facility needs resulting from new development.

2.3. Service Areas

A key requirement of a impact fee study is the identification of the service area for which the fee will be applied. Accordingly, the Town intends to assess all impact fees using one Town-wide system that serves the entire Town, rather than multiple individual service areas.

2.4. Key Requirements for Future Growth and Development

Development projections are used as indicators of demand to determine facility needs and allocate those needs between existing and new development. This section explains the source for the development projections used in this study based on a 2025 base year and a planning horizon of 2035.

Estimates of existing development and projections of future development are critical assumptions used throughout this Report. These estimates are used as follows:

- The estimate of existing development in 2025 is used as an indicator of existing facility demand and to determine existing facility standards.
- The estimate of total development in 2035 is used as an indicator of future demand to determine total facilities needed to accommodate development and remedy existing facility deficiencies, if any.
- Estimates of development from 2025 through 2035 are used to (1) allocate facility costs between new development and existing development, and (2) estimate total fee revenues.

The demand for public facilities is based on the service population, dwelling units, or nonresidential development creating the need for the facilities. The service populations for all facilities included in this study include a varying weighted number of workers, to reflect varying levels of demand for facilities.

2.5. Land Use Types

To ensure a reasonable relationship between each fee and the type of development paying the fee, development projections distinguish between different land use types. The land use types that impact fees have been calculated for are defined below.

- **Single Family**: Detached and attached single-family dwellings. Detached single family homes are one-unit structures detached from any other houses.
- **Multi-family**: All attached multi-family dwellings such as duplexes, townhomes, condominiums, plus mobile homes, apartments, and dormitories. These are units in structures containing two or more housing units. Second dwelling units on single family lots are also included in the other multi-family land use category.
- **Commercial**: All commercial; retail; educational; general, professional, and medical office; and hotel/motel development.
- **Industrial**: All manufacturing and warehouse development.

Some development projects may include more than one land use type, such as a mixed-use development with both multi-family and commercial uses. In those cases, the facilities fee would be calculated separately for each land use type.

The Town has the discretion to determine which land use type best reflects a development project's characteristics for purposes of imposing a impact fee and may adjust fees for special or unique uses to reflect the impact characteristics of the use.

2.6. Existing and Future Development

Existing residential development in the Town was identified from information provided by the Lake County Property Appraiser Records. The estimate of existing permanent residents comes from U.S. Census data.

Existing nonresidential square footage was provided by the Lake County Property Appraiser. Existing nonresidential employment was identified in data from the US Census Bureau's

OnTheMap application. Growth in employees and corresponding nonresidential building square footage to 2035 was estimated by maintaining the jobs-housing balance.

This section of the Report identifies the estimated population of the Town as of 2025, number of dwelling units and existing non-residential development and the projection of new development in 2035 for the same metrics. In 2025, the population was 2,157 residents, with 820 single family households and 99 multifamily households. **Table 2.1** presents the incremental development unit projections through 2035.

Table 2.1: Demographic Assumptions

	2025	2035	Increase
Residents[1]	2,157	7,648	5,491
Dwelling Units[2]			
Single Family	820	3,010	2,190
Multifamily	99	209	110
Total	919	3,219	2,300
Employment[3]			
Commercial	314	469	155
Industrial	151	225	74
Total	465	694	229
Building Square Feet (1,000s)[4]			
Commercial	111	166	55
Industrial	116	173	57
Total	227	339	112

[1] Population in 2025 identified in the 2024 American Community Survey Estimates. Total population in 2035 identified based on growth information provided by the Town.

[2] Dwelling Units in 2025 identified in the 2024 American Community Survey Estimates. Total population in 2035 identified based on growth information provided by the Town.

3 Current estimates of primary jobs from the US Census' OnTheMap. Projection assumes current ratio among land uses will be maintained.

[4] Cuurent values obtained from Lake County Property Appraiser. Projection assumes current ratio among land uses will be maintained.
Sources: Town of Howey-in-the-Hills; Lake County Property Appraiser, OnTheMap Application, http://onthemap.ces.census.gov; Willdan Financial Services.

The population is anticipated to grow to 7,648 residents with the addition of 5,491 persons by 2035. In total, it is projected that an additional 112,000 square feet of non-residential development will be added through 2035.

2.7. Occupancy Density Assumptions

All fees in this Report are calculated based on dwelling units or building square feet. Because service demand is based on population, it is necessary to use occupant density assumptions to calculate per dwelling-unit and per-square-foot fees. Occupant density assumptions ensure a reasonable relationship between the size of a development project, the increase in service population associated with the project, and the amount of the fee. Developers pay the fee based on the number of additional housing units or building square feet of non-residential, so the fee schedule must convert service population estimates to these measures of project size. This conversion is done with average occupant density factors by land use type, shown in **Table 2.2**.

The residential occupant density factors are based on information provided by the Town of Howey-in-the-Hills. The non-residential density factors are derived from data from the Institute of Traffic Engineers (ITE) Trip Generation Manual, 10th Edition as well as actual conditions within the Town.

Table 2.2: Occupant Density

Residential		
Single Family	2.42	Residents per dwelling unit
Multifamily	1.74	Residents per dwelling unit
Nonresidential		
Commercial	3.01	Employees per 1,000 square feet
Industrial	1.30	Employees per 1,000 square feet

Sources: U.S. Census Bureau, 2024 American Community Survey 5-Year Estimates Table B25033 and 5-Year Estimates Table B25024; OnTheMap.ces.census.gov; ITE Trip Generation Manual, 10th Edition; Willdan Financial Services.

2.8. Transition to a Dwelling Unit-Based Residential Fee Methodology

Historically, the Town's residential impact fees have been assessed on a square-foot basis. As part of this update, the Town is evaluating the use of a dwelling unit-based methodology for residential land uses, including Single Family and Multifamily development. A dwelling unit-based approach is more closely aligned with the manner in which residential development generates demand for public facilities and services, as the need for parks, public safety, transportation, and other capital infrastructure is generally driven by households and population rather than the physical size of a dwelling. While dwelling size may vary across residential products, the relationship between square footage and service demand is often less direct than the relationship between the number of dwelling units and the residents occupying those units. As a result, the use of dwelling units as the assessment basis is a common practice among local governments and is generally considered a more straightforward and equitable method for assessing residential impact fees. In addition, a dwelling unit-based methodology simplifies fee administration, improves predictability for applicants and developers, and provides greater consistency in the application of impact fees across residential projects.

To facilitate comparison between the existing square-foot-based fee structure and the recommended dwelling unit-based fee schedule, representative dwelling sizes were developed using data from recent residential construction activity within the Town. Based on this review, a typical **single family dwelling unit** is assumed to contain **2,400 square feet**, while a typical **multifamily dwelling unit** is assumed to contain **1,700 square feet**.

These representative unit sizes are used solely for comparison and conversion purposes when evaluating the relationship between the Town's existing fee structure and the recommended dwelling unit-based fee schedule. The assumptions reflect current local development patterns and provide a reasonable basis for translating the impacts of residential growth from a square-foot metric to a per-unit metric. Utilizing dwelling units as the assessment basis is intended to improve transparency, predictability, and consistency in impact fee calculations while maintaining proportionality between new development and the public facilities required to serve that growth.

Section 3 - Municipal Facilities Impact Fee Calculation

3.1. Introduction

The Municipal facilities impact fee is based on both existing assets as well as the construction of new Town facilities, with the fees to be expended upon new municipal facilities. This fee includes buildings of Town-wide significance, including the Town Hall, Public Works, Cultural and Library buildings. The Municipal Facilities Impact Fee is intended to recover a proportionate share of the costs associated with providing additional municipal facilities required to serve new development. Eligible costs include land acquisition, facility construction, facility expansion, design, engineering, permitting, and other capital expenditures necessary to increase public facility capacity. Costs associated with maintenance, operations, repairs, rehabilitation, and replacement-in-kind are excluded from the fee calculation.

The impact fee methodology utilized in this study is based upon existing facility standards and planned capacity improvements necessary to accommodate future growth. To the extent any existing facility deficiencies may exist, such deficiencies have not been allocated to future development through the impact fee calculations. New development is responsible only for its proportionate share of growth-related capital capacity needs.

3.2. Service Population

Municipal facilities serve both residents and businesses. Therefore, demand for services and associated facilities is based on the Town's service population, including residents and workers.

Table 3.1 shows the current estimated service population and the service population in 2035. While specific data is not available to estimate the actual ratio of demand per resident to demand by businesses (per worker) for these facilities, it is reasonable to assume that demand for these facilities is less for one employee compared to one resident, because nonresidential buildings are typically occupied less intensively than dwelling units. The 0.31-weighting factor for workers is based on a 40-hour workweek divided by the total number of non-work hours in a week (128) and reflects the degree to which nonresidential development yields a lesser demand for municipal facilities.

Table 3.1: Municipal Facilities Service Population

	A Persons	*B* Weighting Factor	*A x B = C* Service Population
Residents			
Existing (2025)	2,157	1.00	2,157
New Development	5,491	1.00	5,491
Total (2035)	7,648		7,648
Workers [1]			
Existing (2025)	465	0.31	144
New Development	229	0.31	71
Total (2035)	694		215
Combined Residents and Weighted Workers			
Existing (2025)			2,301
New Development			5,562
Total (2035)			7,863

[1] Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week (40/128 = 0.31)

Sources: Table 2.1; Willdan Financial Services.

3.3. Existing Facilities

The existing municipal facilities' was determined by an evaluation of the asset listing provided by the Town. As detailed in **Exhibit 1**, the total current value of existing Municipal Facilities assets is $659,446.

3.4. Planned Improvements

During the study period the Town is proposing to add new municipal facilities. The estimated value of the new facilities is $25,130,000 as detailed below on **Table 3.2.** The table includes a column indicating the proportion of each project's total cost that is included in the impact fee calculation. Where less than 100 percent of a project's cost is included, the excluded portion may reflect costs that are not attributable to growth, costs expected to be funded from alternative revenue sources (including grant funding), or costs allocated to other impact fee programs. For example, costs associated with the municipal complex are allocated among multiple impact fee categories, including Municipal Facilities and Police Facilities, in proportion to the capacity and benefits provided to each service area.

Table 3.2: Planned Municipal Facilities

	Cost	Include	Value
Library Expansion	$ 5,500,000	73%	$ 4,000,000
Public Works Campus	10,000,000	100%	10,000,000
Bandshell/Outdoor Performance Facility	2,000,000	100%	2,000,000
Municipal Complex	15,400,000	45%	6,930,000
Community Center	2,200,000	100%	2,200,000
Total Cost of Planned Facilities	**$ 35,100,000**		**$ 25,130,000**

Source: Howey-in-the-Hills Capital Improvement Program.

3.5. Credit Components

To ensure that the Municipal Facilities Impact Fee does not result in new development paying more than its proportionate share of the cost of growth-related capital facilities, a review of the Town's capital financing practices was conducted. The purpose of this review was to identify any existing or anticipated revenue sources that could be used to fund the acquisition, construction, or expansion of municipal facilities capacity serving new development. To the extent such revenues are available and have not already been accounted for in the impact fee analysis, a credit may be appropriate to avoid the potential for double payment.

Based on a review of the Town's historical funding practices and discussions with Town staff, no additional revenues generated by new development were identified that are available to fund the planned Municipal Facilities improvements beyond those funding sources already incorporated into the assumptions of this analysis. Furthermore, the Town does not currently anticipate receiving other growth-related funding sources for these projects that have not already been considered. Accordingly, no additional revenue credit has been applied in the calculation of the Municipal Facilities Impact Fee.

3.6. Cost Allocation

Table 3.3 shows new development's projected per capita investment in capital facilities at the planning horizon under the system standard methodology. This value is calculated by dividing the cost of existing and planned facilities by the service population at the planning horizon. The value per capita is multiplied by the worker weighting factor of 0.31 to determine the value per worker.

Table 3.3: Municipal Facilities System Standard

Description		Amount
Value of Existing Facilities	$	659,446
Value of Planned Facilities		25,130,000
Total System Value (2035)	$	25,789,446
Future Service Population (2035)		7,863
Cost per Capita	$	3,279.91
Cost Allocation per Resident	$	3,279.91
Cost Allocation per Worker[1]		1,016.77

1 Based on a weighting factor of 0.31.

Sources: Tables 3.1 and 3.2.

3.7. Proposed Municipal Facilities Impact Fee

The maximum supportable municipal facilities impact fee that can be assessed to new development is based on each development type's proportionate impact placed on the Town's system. The proposed fees reflect the growth-related portion of total system value. **Table 3.4** shows the maximum justified municipal facilities impact fee schedule. The municipal facility system standard cost per capita is converted to a fee per unit of new development based on dwelling unit and employment densities per demand unit identified in **Table 2.2**

The proposed fees identified in **Table 3.4** represent the fees necessary to fund new development or "growth's" proportionate share of the municipal facilities through 2035.

Table 3.4: Municipal Facilities Impact Fee - System Standard

Land Use	Cost Per Capita (A)	Density (B)	Base Fee[1] (C = A x B)	Fee per Sq. Ft. (D = C/1,000)
Residential - per Dwelling Unit				
Single Family	$ 3,279.91	2.42	$ 7,937.38	
Multifamily	3,279.91	1.74	5,707.04	
Nonresidential - per 1,000 Sq. Ft.				
Commercial	$ 1,016.77	3.01	$ 3,056.32	$ 3.06
Industrial	1,016.77	1.30	1,321.22	1.32

[1] Fee per dwelling unit or per 1,000 square feet of nonresidential.

Sources: Tables 2.2 and 3.3.

Section 4 - Police Protection Impact Fee Calculation

4.1. Introduction

The full (existing and new) police system value through 2035 is projected to be $9,296,263. The Town intends to use police protection impact fees to fund the construction of a new police facility and equipment for additional new police officers to meet the demands from new development through 2035.

The impact fee methodology utilized in this study is based upon existing facility standards and planned capacity improvements necessary to accommodate future growth. To the extent any existing facility deficiencies may exist, such deficiencies have not been allocated to future development through the impact fee calculations. New development is responsible only for its proportionate share of growth-related capital capacity needs.

4.2. Service Population

Police Protection facilities serve both residents and businesses. Therefore, demand for services and associated facilities is based on the Town's service population including residents and workers.

Table 4.1 shows the current estimated service population and the service population in 2035.

Police protection facilities serve both residential and nonresidential development. While employee weighting factors based solely on occupancy duration are used elsewhere in this report, police service demand is influenced by business activity, traffic circulation, commercial property protection, visitor activity, and daytime population concentrations. Accordingly, employees are assigned a weighting factor of 0.50 for purposes of the Police Protection Impact Fee analysis to better reflect the relationship between nonresidential development and demand for police facilities.

This weighting factor differs from the 0.31 employee factor applied in the Municipal Facilities Impact Fee and Mobility Impact Fee analyses because those facilities are primarily influenced by occupancy patterns, whereas police service demand is also driven by commercial activity, customer and visitor presence, traffic interactions, and other business-related factors that generate demand for law enforcement services.

The use of a higher employee weighting factor recognizes that data suggests commercial development generates police service demands beyond those associated with occupancy alone and results in an allocation of police protection facility costs that is more consistent with the Town's historical approach to funding police protection infrastructure. This methodology provides a reasonable and proportionate assignment of growth-related police facility costs to both residential and nonresidential development.

Table 4.1: Police Protection Service Population

	A Persons	*B* Weighting Factor	*A x B = C* Service Population
Residents			
Existing (2025)	2,157	1.00	2,157
New Development	5,491	1.00	5,491
Total (2035)	7,648		7,648
Workers			
Existing (2025)	465	0.50	233
New Development	229	0.50	115
Total (2035)	694		348
Combined Residents and Weighted Workers			
Existing (2025)			2,390
New Development			5,606
Total (2035)			7,996

[1] Workers are weighted at 0.50 of residents for Police Facilities, reflecting commercial and business-related service demand beyond the occupancy-based factors used for other fee categories.

Sources: Table 2.1; Willdan Financial Services.

4.3. Existing Facilities

The existing police protection facilities' value was determined by an evaluation of the asset listing provided by the Town. As detailed in **Exhibit 2**, the total value of existing Police Protection Facilities assets is $1,016,263.

4.4. Planned Facilities

During the study period the Town is proposing to add new police protection facilities. The estimated value of the new facilities is $8,280,000 as detailed below on **Table 4.2.** The table includes a column indicating the proportion of each project's total cost that is included in the impact fee calculation. Where less than 100 percent of a project's cost is included, the excluded portion may reflect costs that are not attributable to growth, costs expected to be funded from alternative revenue sources (including grant funding), or costs allocated to other impact fee programs. For example, costs associated with the municipal complex are allocated among multiple impact fee categories, including Municipal Facilities and Police Facilities, in proportion to the capacity and benefits provided to each service area.

Table 4.2: Planned Police Protection Facilities

	Cost	Include	Value
Municipal Complex	$ 15,400,000	45%	$ 6,930,000
Additional Vehicles	1,125,000	100%	1,125,000
Officer Equipment	225,000	100%	225,000
Total Cost of Planned Facilities	**$ 16,750,000**		**$ 8,280,000**

Source: Town of Howey-in-the-Hills and Town's Capital Improvement Program.

4.5. Credit Components

As part of the Police Protection Impact Fee analysis, the Town's capital financing practices were reviewed to identify any existing or anticipated revenues that could offset the cost of growth-related capital improvements. Based on discussions with Town staff, no additional funding sources are anticipated for the planned Police Protection facilities improvements beyond those already accounted for in this analysis.

While the impact fee analysis supports a higher Police Protection Impact Fee, Florida Statutes limit the amount by which an existing impact fee may be increased. Consequently, the recommended fee is below the maximum justified fee calculated by the study. The statutory limitations applicable to the implementation of the Police Protection Impact Fee are discussed in greater detail in the following subsections.

Because the recommended fee does not recover the full cost attributable to new development, and because no additional growth-related revenues have been identified that are not already reflected in the analysis assumptions, no revenue credit has been applied to the final Police Protection Impact Fee calculation.

4.6. Cost Allocation

Table 4.3 shows new development's projected per capita investment in capital facilities and equipment at the planning horizon under the system standard methodology. This value is calculated by dividing the cost of existing and planned facilities and equipment by the service population at the planning horizon. The value per capita is multiplied by the worker weighting factor of 0.50 to determine the value per worker.

Table 4.3: Police Protection System Standard

Description		Amount
Value of Existing Facilities	$	1,016,263
Value of Planned Facilities		8,280,000
Total System Value (2035)	$	9,296,263
Future Service Population (2035)		7,996
Cost per Capita	$	1,162.63
Cost Allocation per Resident	$	1,162.63
Cost Allocation per Worker[1]		581.32

[1] Based on a weighing factor of 0.50.

Sources: Tables 4.1 and 4.2

4.7. Proposed Police Protection Impact Fee and Statutory Limitations

The maximum justified Police Protection Impact Fee is based on each land use category's proportionate share of demand placed on the Town's police protection facilities, vehicles, equipment, and related capital assets. The fee is calculated by applying the police cost per capita to the service population generated by each type of development. Residential and nonresidential fees are derived using the dwelling unit and employment density assumptions presented in **Table 2.2**.

Table 4.4 presents the maximum justified Police Protection Impact Fee schedule based on the Town's adopted level of service and the capital investment necessary to accommodate growth through 2035. These fees represent the amount required for new development to fund its proportionate share of planned police protection facilities and equipment and therefore constitute the maximum supportable fees under the impact fee methodology.

Table 4.4: Police Protection Impact Fee - System Standard

Land Use	*A* Cost Per Capita	*B* Density	*C = A x B* Base Fee[1]	*D = C / 1,000* Fee per Sq. Ft.
Residential - per Dwelling Unit				
Single Family	$ 1,162.63	2.42	$ 2,813.56	
Multifamily	1,162.63	1.74	2,022.98	
Nonresidential - per 1,000 Sq. Ft.				
Commercial	$ 581.32	3.01	$ 1,747.39	$ 1.75
Industrial	581.32	1.30	755.38	0.76

[1] Fee per dwelling unit, per 1,000 square feet of nonresidential.

Sources: Tables 2.2 and 4.3.

The fees presented in **Table 4.4** reflect the full amount supported by the impact fee analysis and are not adjusted for statutory limitations applicable to increases in existing impact fees. As discussed in the following section, implementation of the residential and commercial Police Protection Impact Fees is subject to the requirements of Section 163.31801, Florida Statutes. Consequently, the residential fees that may be adopted by the Town are limited to amounts below the maximum justified fees identified in **Table 4.4**, and any increase must be phased in pursuant to statutory requirements.

Table 4.5 presents a comparison of the Town's existing and proposed Police Protection Impact Fee methodologies. As discussed previously, the existing residential Police Protection Impact Fee is assessed on a square-foot basis, while the proposed fee is calculated on a per dwelling unit basis using residential demand characteristics and service population assumptions commonly applied in public safety impact fee studies. For comparison purposes, the existing fees were converted to an equivalent dwelling unit basis using average unit sizes derived from recent residential development within the Town.

Table 4.5: Police Protection Impact Fees Existing vs. Proposed

Land Use	Existing Fee	Max Justified (Calculated)	Max per Statute (50% Increase)	Proposed Fee	Difference ($)	Difference (%)
Residential (per Dwelling Unit)						
Single Family [1]	$ 1,176.00	$ 2,813.56	$ 1,764.00	$ 1,764.00	$ 588.00	50%
Multifamily [2]	$ 833.00	$ 2,022.98	$ 1,249.50	$ 1,249.50	$ 416.50	50%
Nonresidential (per 1,000 Sq. Ft.)						
Commercial	$ 1,130.00	$ 1,747.39	$ 1,695.00	$ 1,695.00	$ 565.00	50%
Industrial	$ 1,130.00	$ 755.38	$ 1,695.00	$ 755.38	$ (374.62)	(33%)

(1) Assumes 2,400 square foot dwelling unit. Based on living areas provided by Lake County for Town parcels.
(2) Assumes 1,700 square foot dwelling unit Based on living areas provided by Lake County for Town parcels.

The impact fee analysis supports Police Protection Impact Fees for residential and commercial development that exceed the Town's current adopted fees. However, implementation of the calculated fees is subject to the limitations established in the Florida Impact Fee Act, Section 163.31801, Florida Statutes. Specifically, Section 163.31801(6) limits increases to existing impact fees and establishes procedural requirements for their implementation. Under the statute, an increase exceeding 25 percent but not exceeding 50 percent of the current adopted impact fee must be implemented in four equal annual increments beginning on the date the increased fee is adopted.

For the residential and commercial land use categories, the maximum justified Police Protection Impact Fees identified by this study exceed the amount that may be immediately imposed under the statutory limitations applicable to existing impact fees. Accordingly, the recommended fees have been adjusted to comply with the requirements of Section 163.31801, Florida Statutes, and are limited to the maximum increase authorized by law. Consistent with the statutory phase-in requirements, the recommended residential Police Protection Impact Fee increases will be implemented over four equal annual increments. The resulting phase-in schedule is presented in **Table 4.6**.

Table 4.6: Police Protection Impact Fees Proposed

Land Use	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029	Effective 1/1/2030
Residential (per Dwelling Unit)				
Single Family	$ 1,323.00	$ 1,470.00	$ 1,617.00	$ 1,764.00
Multifamily	$ 937.12	$ 1,041.24	$ 1,145.36	$ 1,249.48
Nonresidential (per 1,000 Sq. Ft.)				
Commercial	$ 1,271.25	$ 1,412.50	$ 1,553.75	$ 1,695.00
Industrial	$ 755.38	$ 755.38	$ 755.38	$ 755.38

Section 5 - Parks and Recreation Impact Fee Calculation

5.1. Introduction

The parks and recreation impact fee has been developed on the value per dwelling unit of existing and incremental capital costs, with the fees generated being expended on additional infrastructure needs to provide service to existing and new development projects within the Town's limits. Parks and recreation impact fees are not assessed to nonresidential development.

The impact fee methodology utilized in this study is based upon existing facility standards and planned capacity improvements necessary to accommodate future growth. To the extent any existing facility deficiencies may exist, such deficiencies have not been allocated to future development through the impact fee calculations. New development is responsible only for its proportionate share of growth-related capital capacity needs.

5.2. Existing Facilities

The existing parks and recreation system was determined by the parks and recreation asset data provided by the Town. The value of the Town's existing parks and recreation system is $6,730,334 based on current, local costs, as detailed in **Exhibit 3**.

5.3. Planned Capital Needs

To meet the projected population growth, the Town has projected the need for additional parks and recreation facilities. The Town has projected capital needs for parks and recreation at $1,766,750 to provide for the new development through 2035. The capital needs are detailed below in **Table 5.1**. The table includes a column indicating the proportion of each project's total cost that is included in the impact fee calculation. Where less than 100 percent of a project's cost is included, the excluded portion may reflect costs that are not attributable to growth, costs expected to be funded from alternative revenue sources (including grant funding), or costs allocated to other impact fee programs. For example, costs associated with the municipal complex are allocated among multiple impact fee categories, including Municipal Facilities and Police Facilities, in proportion to the capacity and benefits provided to each service area.

Table 5.1: Planned Parks and Recreation Facilities

	Cost	Include	Value
Convert Landfill to Park (Peak Park)	$ 5,000	100%	$ 5,000
Central Park Basketball Court Refinishing	50,000	50%	25,000
Grove Square Park	10,000	100%	10,000
Improvements to Griffin Park	100,000	100%	100,000
Renovate Sara Maude Park	300,000	50%	150,000
Replace Finger Piers	230,000	50%	115,000
Boat Ramp Dock Replacement	100,000	50%	50,000
Pine Park Construction	600,000	100%	600,000
Land (7.3 acres)	711,750	100%	711,750
Total Cost of Planned Facilities	$ 2,106,750		**$ 1,766,750**

Source: Town of Howey-in-the-Hills and Town's Capital Improvement Program.

5.4. Parks and Recreation Impact Fee Calculation

This section of the Report including all subsections will discuss the approach and calculations that were undertaken to identify the parks and recreation impact fee for each development category. The impact fee was calculated using the system standard method.

5.5. Existing Facilities and Planned Improvements

As discussed in **Sections 5.2** and **5.3**, the Town has existing parks and recreation infrastructure valued at $6,730,334. The total value of planned improvements is $1,766,750, for a total system value in 2035 of $8,497,084.

5.6. Service Units

The total increase in service units during the study period was calculated using a service population approach. Under the service population approach, the anticipated service population was based on 2.42 persons per single family development and 1.74 multifamily persons per unit. Nonresidential development was not considered in the parks and recreation impact fee as parks and recreation infrastructure are generally built to provide benefit to residential development not nonresidential development. The service population calculation is shown in **Table 5.2**.

Table 5.2: Parks and Recreation Service Population

	Residents
Existing (2025)	2,157
New Development	5,491
Total (2035)	7,648

Source: Table 2.1.

5.7. Credit Component

To ensure that new development is not charged more than its proportionate share of the cost of park facilities, a review of the Town's capital financing program was conducted to identify any existing or anticipated revenues that could be used to fund growth-related capital improvements. The purpose of this review was to determine whether any funding sources generated by new development are available to offset the cost of acquiring, developing, or expanding park facilities serving future growth.

Based on a review of the Town's funding practices and discussions with Town staff, no additional revenues or funding sources were identified beyond those already incorporated into the assumptions underlying this analysis. Although the impact fee analysis supports Parks and Recreation Impact Fees that exceed the Town's current adopted rates, implementation of the residential fee increases is subject to the limitations established by Section 163.31801, Florida Statutes. As a result, the recommended residential Parks and Recreation Impact Fees are below the maximum justified fees identified in this study and will not fully recover the proportionate-share costs attributable to new development. Therefore, because the fee is already limited below the maximum justified amount and no additional funding sources have been identified beyond those incorporated into the analysis assumptions, a revenue credit is not warranted

5.8. Proposed Parks and Recreation Impact Fee and Statutory Limitations

The maximum supportable parks and recreation impact fee that can be assessed to new development is based on each development type’s proportionate impact placed on the Town’s system. The parks and recreation impact fees were calculated using the system standard cost methodology as all residential development will benefit from existing and new improved parks and recreation infrastructure through 2035. The proposed fees reflect the value per resident of the parks and recreation infrastructure as determined by dividing the total value of the existing and new assets by the projected population as summarized in **Table 5.3**.

Table 5.3: Parks and Recreation Facilities System Standard

Description	Amount
Value of Existing Facilities	$ 6,730,334
Value of Planned Facilities	1,766,750
Total System Value (2035)	$ 8,497,084
Future Service Population (2035)	7,648
Cost per Capita	$ 1,111.04
Cost Allocation per Resident	$ 1,111.04

Sources: Tables 5.1, 5.2, and Exhibit 3.

The maximum justified Parks and Recreation Impact Fee is based on each land use category's proportionate share of demand placed on the Town's park facilities and related capital assets. **Table 5.4** presents the maximum justified Parks and Recreation Impact Fee schedule, which represents the fees necessary for new development to fund its proportionate share of park improvements needed to accommodate growth through 2035.

Table 5.4: Parks and Recreation Impact Fee - System Standard

	A	*B*	*C = A x B*
Land Use	Cost Per Capita	Density	Base Fee[1]
Residential - per Dwelling Unit			
Single Family	$ 1,111.04	2.42	$ 2,688.72
Multifamily	1,111.04	1.74	1,933.21

[1] Fee per dwelling unit.

Sources: Tables 2.2 and 5.3.

Table 5.5 presents a comparison of the Town's existing Parks and Recreation Impact Fees, the maximum justified fees identified by this analysis, and the maximum fee increase that may be implemented under current statutory requirements. As discussed previously, the Town's current residential Parks and Recreation Impact Fee is assessed on a square-foot basis, while the proposed fee is calculated on a per dwelling unit basis, consistent with methodologies commonly used in parks and recreation impact fee studies. For comparison purposes, average dwelling sizes derived from recent residential development within the Town were used to convert the existing square-foot-based fees to an equivalent dwelling unit basis.

Table 5.5: Parks & Recreation Impact Fees Existing vs. Proposed

Land Use	Existing Fee	Max Justified (Calculated)	Max per Statute (50% Increase)	Proposed Fee	Difference ($)	Difference (%)
Residential (per Dwelling Unit)						
Single Family [1]	$ 1,104.00	$ 2,688.72	$ 1,656.00	$ 1,656.00	$ 552.00	50%
Multifamily [2]	$ 782.00	$ 1,933.21	$ 1,173.00	$ 1,173.00	$ 391.00	50%

(1) Assumes 2,400 square foot dwelling unit. Based on living areas provided by Lake County for Town parcels.
(2) Assumes 1,700 square foot dwelling unit Based on living areas provided by Lake County for Town parcels.

While the impact fee analysis supports residential Parks and Recreation Impact Fees that exceed the Town's current adopted rates, implementation of the calculated fees is subject to the requirements of Section 163.31801, Florida Statutes. The maximum justified residential Parks and Recreation Impact Fees identified in **Table 5.4** exceed the amount that may be imposed for an existing impact fee. Accordingly, the residential fees presented in **Table 5.5** have been limited to the maximum increase permitted by statute, which is 50 percent above the current adopted fee level.

Pursuant to Section 163.31801, Florida Statutes, impact fee increases exceeding 25 percent but not exceeding 50 percent must be implemented in four equal annual increments. As a result, the recommended residential Parks and Recreation Impact Fee increases must be phased in over four years. The resulting phase-in schedule is presented in **Table 5.6.**

Table 5.6: Parks and Recreation Impact Fees Proposed

Land Use	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029	Effective 1/1/2030
Residential (per Dwelling Unit)				
Single Family	$ 1,242.00	$ 1,380.00	$ 1,518.00	$ 1,656.00
Multifamily	$ 879.75	$ 977.50	$ 1,075.25	$ 1,173.00

Section 6 - Mobility Impact Fee Calculation

6.1. Mobility Impact Fee Introduction

The Town of Howey-in-the-Hills is establishing a mobility impact fee to fund capacity-expanding pedestrian and bicycle infrastructure needed to accommodate future growth. The mobility system evaluated for this study consists of sidewalks, shared-use paths, bicycle facilities, and related improvements that support multimodal transportation throughout the Town.

The total value of the mobility facilities system, including both existing assets and planned improvements through 2035, is estimated at $8,935,390. The proposed mobility impact fee is intended to ensure that new development funds its proportionate share of the capital costs associated with providing mobility infrastructure required to serve future residents and employees.

The impact fee methodology utilized in this study is based upon existing facility standards and planned capacity improvements necessary to accommodate future growth. To the extent any existing facility deficiencies may exist, such deficiencies have not been allocated to future development through the impact fee calculations. New development is responsible only for its proportionate share of growth-related capital capacity needs.

The analysis utilizes the most current and localized demographic, employment, facility inventory, and capital planning information available from the Town during the study process, including data provided through August 2026 and capital asset valuation information available through July 2026.

The Town's mobility facilities program is intended to maintain and expand the capacity of its pedestrian and bicycle transportation network as population and employment growth occurs. The impact fee methodology is based upon maintaining the Town's mobility system standard through the planning horizon by providing additional multimodal infrastructure proportionate to growth-related demand.

6.2. Service Population

Mobility facilities provide service to both residents and businesses. Accordingly, demand for mobility infrastructure is allocated based on the Town's service population, which includes both residential population and employment.

Table 6.1 presents the estimated current service population and the projected service population in 2035. Because mobility facilities are used by both residents and employees, a worker weighting factor is incorporated into the analysis to recognize differences in facility utilization. While specific local data is unavailable to quantify actual usage rates, it is reasonable to assume that one employee generates less demand for mobility facilities than one resident because nonresidential developments are occupied for fewer hours than residential dwelling units.

Because mobility facilities are available for use throughout the day and week, residential development generally generates a greater overall demand on pedestrian and bicycle facilities than employment uses, which are typically occupied for a more limited duration. To recognize this difference, a worker weighting factor is applied to nonresidential development. The factor reflects the relative availability and utilization of mobility facilities by employees compared with full-time residents and is consistent with methodologies commonly employed in Florida impact fee studies.

Table 6.1: Mobility Facilities Service Population

	A Persons	B Weighting Factor	A x B = C Service Population
Residents			
Existing (2025)	2,157	1.00	2,157
New Development	5,491	1.00	5,491
Total (2035)	7,648		7,648
Workers [1]			
Existing (2025)	465	0.31	144
New Development	229	0.31	71
Total (2035)	694		215
Combined Residents and Weighted Workers			
Existing (2025)			2,301
New Development			5,562
Total (2035)			7,863

[1] Workers are weighted at 0.31 of residents based on a 40 hour work week out of a possible 128 non-work hours in a week (40/128 = 0.31)

Sources: Table 2.1; Willdan Financial Services.

6.3. Existing Facilities

An inventory of existing mobility facilities was developed based on information provided by Town staff and a review of the Town's capital asset records. The inventory includes existing sidewalks, trails, and other mobility-related infrastructure maintained by the Town. The existing mobility facilities inventory is used solely to establish the Town's current mobility system standard. The proposed impact fee does not recover the cost of correcting any existing deficiencies and does not allocate costs associated with previously unmet mobility needs to future development.

The replacement value of the Town's existing mobility facilities is estimated at $371,690 as shown in **Exhibit 4**.

6.4. Planned Facilities

The Town has identified a series of mobility improvements that will be needed to accommodate projected growth through the planning horizon. These projects consist primarily of sidewalk, trail, bicycle, and related multimodal transportation improvements intended to expand the capacity of the Town's mobility network. Each project included in the mobility capital improvement program increases system capacity and is necessary to accommodate projected growth through 2035. Projects intended to remedy existing deficiencies, deferred maintenance needs, rehabilitation, resurfacing, repair, or replacement activities have been excluded from the impact fee calculation.

The total cost of planned mobility improvements is estimated at $8,563,700, as detailed in **Table 6.2.** These planned facilities represent the growth-related infrastructure necessary to maintain the Town's mobility service standards as development occurs. Additionally, trails and sidewalks constructed by developers or funded through developer contributions as part of the development process are excluded from the planned facility costs presented in the table.

Table 6.2: Mobility Planned Facilities

	Cost	Include	Value
Trails	$ 7,748,600	100%	$ 7,748,600
Sidewalks	815,100	100%	815,100
Total Cost of Planned Facilities	**$ 8,563,700**		**$ 8,563,700**

Source: Howey-in-the-Hills Capital Improvement Program.

All facilities included in the mobility system inventory and capital improvement program constitute capital assets with useful lives exceeding five years and are eligible infrastructure improvements for impact fee purposes.

6.5. Credit Components

As part of the impact fee analysis, the Town's capital financing practices were evaluated to determine whether growth-related revenues from sources other than impact fees are used to fund mobility capacity expansion projects. Available financial information, capital improvement planning documents, and discussions with Town staff were reviewed to identify recurring revenues that may fund the same improvements included in the impact fee calculation.

Based on this review, no recurring revenue source generated by new development was identified that is dedicated to funding growth-related mobility capacity improvements included in this study. Furthermore, no overlapping debt obligations or dedicated revenue programs were identified that would require a reduction to the calculated mobility impact fee. Therefore, no revenue credit has been applied.

6.6. Relationship Between Growth and Mobility Infrastructure

Future residential and nonresidential development generates additional demand for multimodal transportation facilities, including sidewalks, shared-use paths, bicycle facilities, pedestrian crossings, and related mobility infrastructure.

The mobility facilities included within this fee program are intended to expand the Town's capacity to accommodate additional pedestrian and bicycle travel associated with future population and employment growth.

The need for additional mobility infrastructure is directly attributable to forecast increases in residential population and employment. As development occurs, additional pedestrian and bicycle trips are generated, requiring expansion of the Town's mobility network to maintain service standards and connectivity throughout the community.

The service population methodology utilized in this study measures the relative demand generated by both residential population growth and employment growth. Residential development contributes demand through increased pedestrian and bicycle activity, while nonresidential development contributes demand through employee, customer, and visitor activity. Only capital projects that expand mobility system capacity and accommodate future growth have been included in the fee calculations. Maintenance, repair, rehabilitation, resurfacing, and replacement activities have been excluded from the impact fee methodology.

6.7. Cost Allocation

Table 6.3 presents the mobility system standard cost allocation calculated under the system standard methodology. The cost per service population unit is determined by dividing the value of existing and planned mobility facilities by the projected service population at the planning horizon.

Because mobility facilities serve both residents and employees, the per capita cost is adjusted by the worker weighting factor of 0.31 to determine the proportionate cost attributable to employment-related development. This approach ensures that the cost of mobility infrastructure is allocated fairly among residential and nonresidential land uses based on their estimated demand for service.

Table 6.3: Mobility Facilities System Standard

Description	Amount
Value of Existing Facilities	$ 371,690
Value of Planned Facilities	8,563,700
Total System Value (2035)	$ 8,935,390
Future Service Population (2035)	7,863
Cost per Capita	$ 1,136.40
Cost Allocation per Resident	$ 1,136.40
Cost Allocation per Worker[1]	352.28

1 Based on a weighting factor of 0.31.

Sources: Tables 6.1 and 6.2.

6.8. Proposed Mobility Impact Fee

The maximum supportable mobility impact fee is based on each development type's proportionate demand on the Town's mobility facilities system. The fee schedule is derived from the growth-related cost of existing and planned mobility infrastructure necessary to serve development through 2035.

As shown in **Table 6.4**, the mobility system standard cost per capita is converted into a fee per unit of development using the residential occupancy and employment density factors presented in **Table 2.2**. This methodology allocates mobility facility costs according to the expected demand generated by each type of residential and nonresidential development.

The fees presented in **Table 6.4** represent the maximum justified mobility impact fees necessary for new development to fund its proportionate share of the Town's mobility facilities system through 2035.

Table 6.4: Mobility Fee - System Standard

Land Use	A Cost Per Capita	B Density	C = A x B Base Fee[1]	D = C/1,000 Fee per Sq. Ft.
Residential				
Single Family	$ 1,136.40	2.42	$ 2,750.09	
Multifamily	1,136.40	1.74	1,977.34	
Nonresidential				
Commercial	$ 352.28	3.01	$ 1,058.92	$ 1.06
Industrial	352.28	1.30	457.76	0.46

[1] Fee per dwelling unit or per 1,000 square feet of nonresidential.

Sources: Tables 2.2 and 6.3.

Section 7 - Utility System Impact Fees

7.1. Introduction

Water and wastewater impact fees and other comparable charges are often referred to by various terms including system development charges, capacity fees, system expansion fees, capacity reservation charges, facility fees, capital connection charges or other such terminology. In general, an impact fee is a one-time charge imposed with respect to new development to fund costs of capital improvements necessitated by the development, to recoup costs of existing facilities which serve the new development and to recoup costs to purchase capacity in the facilities of other local governments. Such capital costs generally include the construction of facilities as well as engineering, surveys, land, financing, professional fees and administrative costs. It has become customary practice for water utility systems to implement impact fees (or other similar charges) to establish a source of funding for future capital projects. This practice helps to mitigate the need for existing customers to pay for system expansions entirely through increased user rates.

The purpose of an impact fee is to allocate, to the extent practical, growth-related capital costs to those customers responsible for such additional costs. To the extent that new population growth imposes identifiable additional capital costs to municipal services, equity and prudent financial practice necessitate the assignment of such costs to those customers or system users responsible for the additional costs rather than the existing user base. This practice has been labeled as “growth paying for growth” by not placing the full cost burden on existing users.

It is important to note that an impact fee is different than an assessment or tax. A special assessment is predicated upon an estimated increment in value to the property assessed by virtue of the improvement being constructed in the vicinity of the property. Further, the assessment must be directly and reasonably related to the benefit the property receives. Impact fees not related to the value of the improvement to the property but rather to the usage of the facilities required by the property. Until the property is developed, there is no burden placed upon the servicing facilities and the land use may be entirely unrelated to the value of the assessment basis of the underlying land. With respect to a comparison to taxes, impact fees are distinguishable primarily in the direct relationship between the amount charged and the measurable quantity of public facilities required. In the case of taxation, there is no requirement that the payment be in proportion to the quantity of public services consumed, and funds received by a municipality from taxes can be expended for any legitimate public purpose.

7.2. Water and Wastewater Utility System Overview

The Town of Howey-in-the-Hills owns and operates its municipal water utility system and is responsible for providing potable water service to customers within its service area. The Town owns the water supply, treatment, storage, transmission, and distribution facilities necessary to produce and deliver treated drinking water to residential, commercial, and institutional customers. The Town is responsible for the operation, maintenance, repair, replacement, and expansion of these water utility assets to accommodate existing and future service demands.

Wastewater service is provided through a regional service arrangement between the Town and the Central Lake Community Development District (CDD). Central Lake CDD owns and operates the wastewater treatment facilities that provide treatment capacity for wastewater generated within the Town. The Central Lake CDD is a local governmental entity authorized under Chapter 190, Florida Statutes, to own and operate water and wastewater utility infrastructure.

The Town owns the wastewater collection and conveyance system serving its utility customers. These assets include gravity sewer mains, force mains, lift stations, and related collection system infrastructure used to collect wastewater and convey it to the Central Lake CDD treatment facilities. The Town is responsible for the operation, maintenance, repair, replacement, and expansion of the wastewater collection system. Wastewater treatment capacity is provided by Central Lake CDD pursuant to agreements between the parties.

As a condition of receiving wastewater treatment service, new development within the Town's service area is required to pay a Contribution in Aid of Construction (CIAC) fee to Central Lake CDD. The CIAC fee represents the development's proportionate share of capital investment associated with wastewater treatment facilities and capacity. Responsibility for treatment plant capital improvements and treatment capacity expansion resides with the Central Lake CDD, while responsibility for collection system capital improvements resides with the Town.

This utility structure results in the Town owning and maintaining all potable water treatment and transmission facilities and wastewater collection facilities serving its customers, while wastewater treatment facilities are owned and operated by the Central Lake Community Development District.

7.3. Existing and Planned Capital Facilities Value

Existing Facilities – Buy-In Method

In considering the recovery of existing asset costs under the buy-in method, the general concept is that new customers “buy” a proportionate share of system capacity at the value of the existing facilities. It is important to note that while this methodology is labeled as buy-in, payment of an impact fee does not transfer any ownership of the assets to the customer. Rather, such payment provides access to capacity at a status equal to that of existing customers of the system.

While there are varying asset valuation methods, a common approach is to value the existing assets at a replacement cost amount. According to the replacement cost method, the existing system components are valued at the estimated current cost of replacing the facilities. The analysis developed herein uses an approach referred to as Replacement Cost New Less Depreciation (RCNLD). Applying the RCNLD method, the original costs are escalated to current dollars using construction cost indices, and then the result is adjusted down for the accumulated depreciation. This approach results in a replacement cost valuation that reflects the remaining depreciable life of the facilities.

In performing the RCNLD analysis, the Town provided a detailed listing of the current water system facilities (Asset Listing). The Asset Listing contained the original cost, the date placed in service and the accumulated depreciation for each asset. The replacement cost of each asset is estimated by using construction cost indices information contained in the Handy-Whitman Index (HWI) of Public Utility Construction Costs for the South Atlantic Region. The HWI calculates the cost trends for diverse types of utility construction, including water systems. The published indices are used by regulatory bodies, operating entities, utility systems, service companies, valuation experts and insurance companies. The HWI values are widely used to trend earlier valuations and original cost records to estimate replacement cost at prices prevailing at a certain date or to the present. While other construction cost indices are available, the HWI is used in this analysis because it is specifically tailored to the utility industry.

After the replacement cost is calculated for each individual asset item, the adjusted accumulated depreciation is deducted for each asset item. The result is the RCNLD for both the water treatment and transmission components as well as the wastewater collection system component.

Capital Improvements Program (Planned Capital Facilities) – Incremental Cost Method

In considering the recovery of future asset costs under the incremental cost method, the general concept is to assign to new development the incremental cost of future system expansion needed to serve the new development. When using this method, the Act requires a capital improvements program (CIP) that identifies the costs associated with new capacity and the timing of the expenditures. It is also important to consider the planned funding sources for the projects identified in the CIP. For example, projects that are funded from grants or developer contributions are excluded from the impact fee calculation as these are costs that are not incurred by the utility.

7.4. Water Impact Fee Evaluation

The Town currently assesses a water impact fee of $3,150.82 per Equivalent Residential Unit (ERU) for new development connecting to the municipal water system. As part of this study, Willdan reviewed the Town's existing water impact fee, associated water utility asset listing, and planned capital improvements and anticipated funding sources. Based on this review, Willdan does not recommend any changes to the Town's current water impact fee at this time.

7.5. Wastewater Collection System Impact Fee

As previously discussed, wastewater treatment services for the Town are provided through a regional service arrangement with Central Lake Community Development District. Accordingly, this section addresses the development of a wastewater impact fee applicable only to the Town's wastewater collection system. New development within the Town's service area is separately required to pay the applicable Central Lake CDD CIAC fee for wastewater treatment capacity.

In the future, should the Town construct, acquire, or assume ownership of wastewater treatment facilities, a separate wastewater treatment impact fee analysis would be required to establish an appropriate fee for those facilities.

Existing and Planned Facilities

As part of this study, Willdan developed a RCNLD valuation of the Town's existing wastewater collection system assets. After the replacement cost of each asset was estimated, adjusted accumulated depreciation was deducted to determine the RCNLD value. The resulting asset values and applicable recoverable cost allocations are summarized in **Table 7.1**.

Table 7.1: Summary of Existing Wastewater Collection System Assets

Description	Original Cost	Replacement Cost New	Accumulated Depreciation	RCNLD
Total Assets by Category:				
Buildings And Improvements	$ 4,305	$ 5,123	$ (341)	$ 4,782
Improvements	607,837	796,249	(57,180)	739,069
Machinery & Equipment	104,691	173,136	(131,757)	41,379
Construction In Progress	0	0	0	0
Total	$ 716,833	$ 974,508	$ (189,278)	$ 785,230

Sources: Howey-in-the-Hills Fixed Assets listing and related schedules.

Willdan also reviewed the Town's CIP for the wastewater utility system. CIP projects were evaluated and allocated between (1) collection system capacity-expanding improvements required to serve future growth and (2) renewal, replacement, and maintenance projects that primarily benefit existing customers and infrastructure.

The CIP project costs included in the impact fee analysis consist only of projects associated with system-wide upgrades and capacity expansion. Projects related to routine maintenance, renewal and replacement of existing facilities, or localized improvements that benefit only specific customers were excluded from recovery through the impact fee. The wastewater CIP and resulting identification of growth-related project costs recoverable through impact fees are summarized in **Table 7.2.**

Table 7.2: Summary of Wastewater CIP and Recoverable Capital Costs

Description	Total CIP	Excluded Capital	Recoverable Capital
Planned Wastewater Collection Facilities	3,765,000	(3,552,500)	212,500
Total	$ 3,765,000	$ (3,552,500)	$ 212,500

Note: Excluded Capital is related to septic to sewer conversions and upgrades.
Source: Howey-in-the-Hills Capital Improvement Program.

Credit Component

To avoid overcharging new development through the wastewater collection system impact fee, a review of the Town's capital financing program was completed. The purpose of this review was to identify any revenue credits associated with utility revenues that may be used to fund capital facilities, land acquisition, vehicles, equipment, or other growth-related infrastructure.

Revenue credits are incorporated into the impact fee calculation to ensure that new development is not charged twice for the same capital investments through both impact fees and utility rates.

The Town's wastewater collection system is currently debt-free and does not anticipate incurring debt related to collection system improvements during the planning period. Therefore, a debt service credit is not applicable to the wastewater collection system impact fee.

System Capacity

As previously discussed, impact fees are intended to ensure that new customers pay their proportionate share of system capacity costs. Accordingly, the fee methodology is based on the relationship between recoverable facility costs and available system capacity.

To establish a unit cost of capacity, it is necessary to identify the capacities associated with the facilities being recovered through the impact fee. While treatment facility capacities are generally well documented due to regulatory and design requirements, the hydraulic capacity of wastewater collection systems is often more difficult to quantify. As a result, collection system capacity is commonly estimated based on the associated treatment capacity available to the utility system.

For purposes of this analysis, the estimated wastewater collection system capacity was developed using information provided by the Town regarding existing and available wastewater treatment capacity provided through Central Lake CDD.

Based on information provided by the Town, the available treatment capacity allocated to the Town is sufficient to serve approximately 2,500 total connections, including both existing and future customers. For impact fee purposes, the analysis assumes a design capacity of 250 gallons per day (gpd) per ERU.

The methodology used to develop the wastewater collection system impact fee relies upon the recoverable cost of existing and planned collection system facilities and the estimated available system capacity. Based on this methodology, the wastewater collection system cost is estimated at approximately $1.88 per gallon per day of collection system capacity. The resulting unit cost calculation is summarized in **Table 7.3.**

In developing the wastewater collection system impact fee, the unit cost of capacity is applied to a standard level of service (LOS) to establish the applicable fee per ERU. For purposes of this analysis, an ERU represents a typical single-family residential dwelling unit. Consistent with prior Town studies and discussions with Town staff, the adopted LOS standard assumes that one ERU requires 250 gpd of wastewater collection system capacity.

Application of the LOS standard to the calculated unit cost of capacity results in a wastewater collection system impact fee of approximately $470 per ERU, rounded down. The calculated unit costs and resulting wastewater collection system impact fee are presented in **Table 7.3.**

Table: 7.3: Cost of Wastewater Collection System Capacity and Impact Fee per ERU

Description	Cost Per Gallon of Capacity	Fee per ERU
Net Recoverable Facilities:		
Collection Facilities	$ 997,730	
Estimated Capacity (MGD):		
Collection Facilities	0.53	
Cost Per Gallon:		
Collection Facilities	$ 1.88	$ 1.88
Assumed Standard Level of Service Per ERU (gpd of Capacity)		250
Proposed Fee Per ERU (Rounded):		
Collection Facilities		$ 470.00

7.6. Proposed Water Impact Fee and Wastewater Collection System Impact Fee

The maximum supportable water impact fee and wastewater collection system impact fee that may be assessed to new development are based on each development type's proportionate impact on the Town's utility infrastructure. The proposed fees reflect growth's proportionate share of the cost of existing and planned capital facilities necessary to provide utility service. The proposed wastewater collection system impact fee schedule is presented in **Table 7.4.**

Table 7.4: Maximum Wastewater Collection System Impact Fee Per ERU and Per Gallon

Description	Existing	Proposed	Difference Amount ($)	Difference Percent (%)
Per Equivalent Residential Unit (ERU)	$ -	$ 470.00	$ 470.00	100.0%
Per Gallon	$ -	$ 1.88	$ 1.88	100.0%

The proposed fee schedules presented in **Table 7.5** reflect the fees necessary for new development to fund its proportionate share of the Town's water treatment and transmission facilities and wastewater collection system facilities through the year 2035.

Table 7.5: Proposed Water Impact Fee and Wastewater Collection System Impact Fee

Description	Water Impact Fee	Wastewater Collection System Impact Fee (1)
Fee per ERU or Dwelling Unit	$ 3,150.82	$ 470.00

[1] Wastewater Collection System Impact Fee does not include CIAC Fee to Central Lake CDD

These proposed fees are based on the recoverable value of existing facilities, growth-related capital improvements identified in the CIP, available system capacity, adopted level-of-service standards, and anticipated funding sources. As such, the proposed fees are intended to ensure that future growth contributes an equitable share toward the cost of utility infrastructure required to serve new development while avoiding the transfer of growth-related costs to existing customers.

Section 8 - Implementation

8.1. Impact Fee Adoption Process

The Town will impose impact fees under the authority granted by the Florida Impact Fee Act (the Act), codified in Section 163.31801, Florida Statutes. The analysis contained in the preceding chapters of this report satisfies the requirements of the Act for the adoption and implementation of impact fees. The proposed fees are based on a demonstrated-need study, are supported by the Town's capital planning efforts, and establish a proportionate share of the cost of growth-related infrastructure attributable to new development.

At a minimum, Section 163.31801, Florida Statutes, requires that local governments adopting and collecting impact fees:

- Ensure that the calculation of the impact fee is based on a demonstrated-need study that is plan-based and uses the most recent and localized data available within four years of the impact fee update. If an impact fee is increased, the study must be adopted within 12 months of its initiation.
- Provide for accounting and reporting of impact fee collections and expenditures and account for impact fee revenues and expenditures in a separate accounting fund.
- Limit administrative charges for the collection of impact fees to actual costs.
- Provide notice at least 90 days before the effective date of an ordinance adopting a new or increased impact fee.
- Ensure that collection of the impact fee does not occur before issuance of a building permit.
- 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 impacts created by new development.
- Ensure that expenditures of impact fee revenues are proportional and reasonably connected to the benefits provided to new development.
- Specifically earmark impact fee revenues for the acquisition, construction, or improvement of capital facilities that benefit new users.

- Ensure that impact fee revenues are not used to pay existing debt or fund previously approved projects unless the expenditure has a rational nexus to the impacts generated by new development.

Section 163.31801 also establishes procedures governing increases to existing impact fees. Any increase must be supported by a compliant impact fee study and implemented in accordance with the statutory requirements applicable at the time of adoption. In cases where an increase exceeds the standard phase-in limitations established by statute, the local government must satisfy additional demonstrated-need, public notice, and supermajority voting requirements.

8.2. Programming Revenues and Projects with the CIP

The Town maintains a multi-year Capital Improvement Program to plan for future infrastructure needs and to identify growth-related capital improvements necessary to maintain adopted levels of service. The CIP identifies specific capital projects, estimated costs, funding sources, and implementation schedules and serves as the foundation for the Town's long-range infrastructure planning efforts.

Consistent with the requirements of the Florida Impact Fee Act, the Town's impact fee program is based upon planned infrastructure improvements that are identified through the capital planning process and are necessary to accommodate future growth. The CIP therefore provides documentation of the reasonable connection between new development, the need for additional capital facilities, and the expenditure of impact fee revenues.

The Town may modify project schedules, adjust project scopes, or substitute alternative projects as conditions change, provided that any revised capital projects continue to represent capacity-expanding infrastructure that serves new development and remain consistent with the purpose for which the impact fees were collected. If the cost, scope, or timing of capital improvements materially changes from the assumptions used in establishing the fees, the Town should periodically review and update the impact fee study to ensure that the adopted fees remain proportionate and supported by current data and planning assumptions.

Section 9 - Conclusions

This study has determined that the Town should continue to utilize impact fees as a mechanism for recovering the capital costs associated with growth and the expansion of public facilities needed to serve new development. Based on the analyses, methodologies, and assumptions presented throughout this Report, the following conclusions are reached:

1. The application of impact fees is a common growth-management practice used by municipalities throughout Florida. As growth continues within the region and competition for state and federal funding sources increases, it is prudent for the Town to employ impact fees as a means of ensuring that new development funds its proportionate share of the capital facilities needed to serve future residents and businesses.

2. The Florida Impact Fee Act, codified in Section 163.31801, Florida Statutes, recognizes impact fees as an appropriate funding mechanism for growth-related infrastructure. The Act requires that impact fees be supported by a demonstrated need, be based on the most recent and localized data available, and maintain a rational nexus between new development, the need for additional capital facilities, and the expenditure of impact fee revenues. The analyses contained in this Report are intended to satisfy those requirements. Any legal interpretations regarding the Act or related case law should be obtained from the Town's legal counsel.

3. The impact fees presented in this Report are equitable and reasonably allocate growth-related capital costs to new development. The fees are designed to recover only the proportionate share of capital costs associated with providing additional public facilities and infrastructure capacity needed to accommodate future growth.

4. The methodologies utilized in this study are consistent with the requirements of the Florida Impact Fee Act and accepted industry practices. The analyses establish a reasonable connection between projected growth, demand for public facilities, capital improvement needs, and the proposed impact fee schedules.

5. The calculated impact fees are based on the Town's existing facility inventories, planned capital improvements, and adopted Capital Improvement Program. The system standard cost allocation methodology employed throughout this Report, is commonly utilized in Florida impact fee studies and is consistent with recognized professional practice.

6. The proposed impact fees are intended to fund growth-related capital improvements identified through the Town's planning and capital budgeting process. As facility needs, growth projections, capital costs, or funding sources change over time, the Town should

periodically review and update the impact fee study to ensure that the adopted fees remain proportionate, legally defensible, and reflective of current conditions.

7. The implementation of the impact fees described herein will help ensure that the costs of growth are borne by new development rather than existing residents and businesses. By requiring new development to contribute toward the capital facilities necessary to maintain service levels, the Town can continue to provide infrastructure and public facilities in a fiscally responsible manner while accommodating future growth.

8. The impact fees documented in this Study satisfy the dual rational nexus requirements recognized under Florida law by demonstrating:

    a. A reasonable connection between new development and the need for additional capital facilities; and

    b. A reasonable connection between the expenditure of impact fee revenues and the benefits received by the development paying the fee.

The fees are based upon the proportionate share of capital costs attributable to future growth and are intended to maintain adopted public facility service standards as growth occurs.

Section 10 - Recommendations

In summary, the impact fee program evaluated in this study includes both new impact fees and updates to existing impact fees as follows:

- Municipal Facilities Impact Fee: New impact fee.
- Police Protection Impact Fee: Update to existing impact fee.
- Parks and Recreation Impact Fee: Update to existing impact fee.
- Mobility Impact Fee: New impact fee.
- Water Impact Fee: Existing impact fee. No updates proposed.
- Wastewater Collection System Impact Fee. New impact fee. Collection component only with treatment provided by Central Lake Community Development District.

The Town shall comply with all applicable notice, implementation, phase-in, and adoption requirements established by Section 163.31801, Florida Statutes, as amended.

Based on the reviews, analyses, assumptions, and conclusions presented herein, it is respectfully recommended that the Town:

1. **Adopt the impact fees and application methodologies presented in this Report as summarized in Tables 10.1 and 10.2 at the end of this Section, or such lesser amounts as determined appropriate by the Town Council.** The proposed Municipal Facilities, Mobility Facilities, and Wastewater Collection System impact fees represent new impact fees and may be adopted at the rates justified by this Study. The proposed increases to the existing Police Protection and Parks and Recreation impact fees should be implemented in accordance with the requirements of Section 163.31801, Florida Statutes, through four equal annual installments, as the proposed increases exceed 25 percent but do not exceed 50 percent of the currently adopted fee schedules.

2. **Establish an effective date for the new and updated impact fees that complies with the notice requirements of the Florida Impact Fee Act.** The Town should provide at least ninety (90) days' notice prior to the effective date of any new or increased impact fee ordinance. In addition, the Town should ensure that the adopted ordinance clearly identifies the effective dates for the phased implementation of the Police Protection and Parks and Recreation impact fee increases.

3. **Maintain impact fee revenues in separate accounting funds and expend such revenues only for growth-related capital facilities identified in the Town's Capital Improvement Program.** The Town should continue to monitor impact fee collections, capital expenditures, and planned infrastructure needs to ensure ongoing compliance with the Florida Impact Fee Act and the adopted impact fee ordinance.

4. **Periodically review and update the impact fee study to ensure that the adopted fees remain proportionate, supportable, and reflective of current conditions.** At a minimum, the Town should consider updating the study within the next four years, or sooner if there are significant changes to growth projections, levels of service, capital improvement plans, facility inventories, construction costs, funding sources, or statutory requirements. Any future update should be supported by a demonstrated-need study utilizing the most recent and localized data available, consistent with Section 163.31801, Florida Statutes.

It should be noted that the Town has not adopted an impact fee increase within the preceding five years. Therefore, the extraordinary circumstances provisions of Section 163.31801, Florida Statutes, are not applicable to the fee update recommended herein. The recommended impact fees developed in this study are supported by the demonstrated-need analyses presented in this report and should be implemented in accordance with the applicable statutory notice and phase-in requirements as discussed in this Section.

Table 10.1 presents the non-utility impact fees including the recommended four-period phase-in schedule for the Police Protection and Parks and Recreation impact fees. Upon completion of the phase-in period, the Town will have implemented the full impact fee schedule supported by this study, ensuring that future growth contributes its proportionate share toward the cost of capital facilities and infrastructure needed to maintain adopted levels of service. Additionally, **Table 10.2** presents the recommended utility impact fees.

Table 10.1: Proposed Non-Utility Impact Fees By Year

Impact Fees Effective 1/11/2027

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,323.00	$ 1,242.00	$ 2,750.09	$ 13,252.47
Multifamily	5,707.04	937.12	879.75	1,977.34	9,501.25
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,271.25	N/A	1,058.92	5,386.49
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2028

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,470.00	$ 1,380.00	$ 2,750.09	$ 13,537.47
Multifamily	5,707.04	1,041.24	977.50	1,977.34	9,703.12
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,412.50	N/A	1,058.92	5,527.74
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2029

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,617.00	$ 1,518.00	$ 2,750.09	$ 13,822.47
Multifamily	5,707.04	1,145.36	1,075.25	1,977.34	9,904.99
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,553.75	N/A	1,058.92	5,668.99
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2030

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,764.00	$ 1,656.00	$ 2,750.09	$ 14,107.47
Multifamily	5,707.04	1,249.48	1,173.00	1,977.34	10,106.86
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,695.00	N/A	1,058.92	5,810.24
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Table 10.2: Proposed Utility Impact Fees

Impact Fees Effective 1/11/2027			
Description	**Water**	**Wastewater Collection [1]**	**Total**
Residential ERU	$ 3,150.82	$ 470.00	$ 3,620.82
Per Gallon Per Day	N/A	$ 1.88	$ 1.88

[1] Does not include CIAC Fee paid to Central Lake CDD for Wastewater Treatment.

Exhibits

Exhibit 1. System Valuation: Municipal Facilities - Existing Assets

Description	Replacement Cost New Less Depreciation (RCNLD)
BUILDINGS AND FIXED IMPROVEMENTS:	
CIVIC CENTER (TOWN HALL)	$ -
WATER PUMP BUILDING	-
METAL MAINTENANCE BUILDING	-
TOWN SIGNS - REDONE	3,800
PUBLIC WORKS BLDG. - BREAKROOM/SEPTIC MOVE	4,138
TOWN HALL NEW LIGHTS & UNDERGROUND FPL SVC.	5,411
TOWN HALL UPGRADES - BUILDING PAINTING & REPAIRS	1,045
TOWN HALL AIR REPLACEMENT S/N 1511E10162	2,198
TOWN HALL AIR REPLACEMENT, S/N 3110X94624	2,637
PUBLIC SERVICES ROOF	876
TOWN HALL ROOF	15,812
A/C UNIT - STORAGE ROOM, S/N 7687W291306528; S/N W151413259	3,855
STORAGE ROOM RENOVATION	15,092
NEW ROOF - PUBLIC SERVICES	13,901
NON-SLIP TILE ON FRONT PORCH AT TOWN HALL	1,590
(DEPOSIT) INSTALL NEW SOUND SYSTEM	905
INSTALL NEW SOUND SYSTEM	732
TOWN HALL RESTROOM ADA COMPLIANCE RENOVATION	39,981
LIBRARY BUILDING - REMODELING DESIGN- RICKER CONT	3,445
LIBRARY BUILDING - PETROLEUM TANK REMOVAL	8,442
LIBRARY BUILDING-112 W. CENTRAL	69,621
LIBRARY BUILDING - 112 W. CENTRAL REMODELING PROJECT	72,849
LIBRARY DISPLAYS	1,622
LIBRARY RENOVATIONS	235,687
LIBRARY EXPANSION	16,290
LIBRARY FENCE	1,024
LIBRARY EXPANSION	88,563
Subtotal	**$ 609,516**
TOWN HALL OFFICE EQUIPMENT	
SOUND SYSTEM FOR TOWN HALL	$ 1,951
BLACK MOUNTAIN SOFTWARE, CK #13102	5,894
DYNASOFT - BLACK MOUNTAIN BUDGET PLANNING SOFTWARE	1,729
ERNIE MORRIS - HON FIRE PROOF FILING CABINET	947
ERNIE MORRIS - HON FIRE PROOF FILING CABINET	890
BLACK MOUNTAIN SOFTWARE - SERVICE APPLICATION SOFTWARE	1,653
B & H - DIGITALIZED 180 DISTRICT & MAPS	2,015
PROREAD SYSTEM UPGRADE	2,462
TOWN HALL AC COMPRESSOR	549
TOWN HALL NEW PHONE SYSTEM	869
DELL T440 SERVER	2,684
FORTIGATE SECURITY FIREWALL	462
SECURITY SYSTEM (8 CAMERAS AND RECORDER)	1,103
LAPTOP FOR MAYOR	575
LAPTOP FOR ADMIN SURPLUS / FLOATING LAPTOP	575

Exhibit 1. System Valuation: Municipal Facilities - Existing Assets

Description		Replacement Cost New Less Depreciation (RCNLD)
LAPTOP FOR TOWN CLERK		575
LAPTOP FOR UT BILLING CLERK / FLOATING LAPTOP		-
LAPTOP FOR TOWN MANAGER		591
MODULAR OFFICE FURNITURE FOR CONFERENCE ROOM (OFFICEMAX)		881
ELECTRONIC MESSAGE SIGN		23,528
Subtotal	**$**	**49,931**
Total Value - Existing Facilities	**$**	**659,446**

Sources: Howey-in-the-Hills Fixed Assets

Exhibit 2. System Valuation: Police Protection Facilities - Existing Assets

Description	Replacement Cost New Less Depreciation (RCNLD)	
LAND		
LOT - POLICE STATION	$	6,250
POTENTIAL POLICE STATION		90,124
Subtotal	**$**	**96,374**
BUILDINGS AND FIXED IMPROVEMENTS:		
POLICE STATION	$	-
POLICE DEPT. - NEW AIR CONDITIONING UNIT		3,480
POLICE DEPT. - GENERATOR & INSTALLATION		3,966
POLICE DEPT. ROOF		4,690
SHELVING FOR PD EVIDENCE ROOM		1,024
GENERATOR FOR TH AND PD		18,328
POLICE TRAINING ROOM		6,227
POLICE DEPARTMENT FENCE		2,804
AIR CONDITIONER SYSTEM - PD, S/N 7691W341316149; S/N W281315108		4,236
PD PUBLIC AREA & RESTROOM ADA COMPLIANCE RENOVATION		41,100
POLICE MODULAR BUILDING		132,083
Subtotal	**$**	**217,938**
VEHICLES & EQUIPMENT		
2-'2003 FORD CROWN VIC POLICE CARS	$	32,354
2-2005 CHEVROLET IMPALAS (ORIG 3 - TRADED 1 IN FY19)		4,034
2001 IMPALA		6,885
2014 CHEVROLET TAHOE - 1GNLC204ER202441		13,499
2014 CHEVROLET TAHOE - 1GNLCE02ER203703		13,285
2017 CHEVROLET SILVERADO		12,882
2017 CHEVROLET SILVERADO		13,394
2019 FORD INTERCEPTOR		12,330
POLICE VEHICLE UNIT #15 (2022 FORD TRUCK) W/MOBILE RADIO & RADAR		47,918
POLICE VEHICLE UNIT #14 (2021 FORD TRUCK) W/MOBILE RADIO		30,787
POLICE VEHICLE UNIT #13 (2021 CHEVY TAHOE) W/GRAPHICS & RADIO		33,003
POLICE VEHICLE UNIT #7 (2022 FORD TRUCK) W/GRAPHICS & EQUIP		48,937
POLICE VEHICLE UNIT (2021 FORD SUV HYBRID)		43,778
POLICE VEHICLE UNIT (2021 FORD SUV HYBRID)		43,778
2020 CHEVROLET TAHOE W/ADD-ONS		21,432
2021 FORD EXPLORER W/ADD-ONS		22,441
2024 FORD F-150 RESPONDER		56,126
2024 FORD F-150 SSV		53,011
POLICE TREK BICYCLE		887
DELL PC		1,076
3 - AUDIO & VIDEO CAMERA UNITS FOR CRUISERS		9,796
RADAR UNIT		1,832
POLICE AUTO VIDEO SYSTEM		2,875
MOVING RADAR UNIT		908
5-LIFEPAK 500 AED, 2-BUTTON (ORIG 7 - 2 TRADED IN FY19, 2 TRADED IN FY20)		3,640
LAS/RADAR PRO LASER III SERIAL # PL25272		2,089

Exhibit 2. System Valuation: Police Protection Facilities - Existing Assets

Description		Replacement Cost New Less Depreciation (RCNLD)
PD BYRNE GRANT - EQUIPMENT UPGRADES		2,248
2008 CHEVY TRAILBLAZER - 1GNDT13S382219425		15,347
2008 CHEVY TRAILBLAZER - 1GNDT13SX82218384		13,470
2011 CHEVY IMPALA PD VEHICLE W/ UPGRADES/ACCESSORIES		6,462
TRAILER FOR CONES & BARRICADES		679
SPEED TRAILER - SAM TRAILER WITH TOP DISPLAY		2,898
DELL LATITUDE COMPUTER - PD		378
PD NEW PHONE SYSTEM		1,214
FOUR WHEEL PART FOR 2017 SILVERADO		1,317
BLUE LIGHTS FOR 2017 SILVERADO		2,549
INSTALL VIPER SECURITY SYSTEM		228
LPCR PACKAGE (2 AEDS)		987
POLICE RADIOS AND CONTROL CENTER		75,996
LPCR PACKAGE (AED)		422
AXON BODY CAMERAS 6-BAY DOCK STATION AND STARTER		821
EVIDENCE STORAGE SHED		984
LPCR PACKAGE (2 AEDS)		1,414
ADA COMPLIANT TABLE		435
BODY ARMOR (2 SETS)		871
MOTOROLA POLICE VEHICLE RADIO (PLACED IN SERVICE VEHICLE PURCHASED IN 2021)		1,748
RARITAN LED BACKLIGHT FOR SERVER DECK		733
4 DELL R470 SERVERS AND DELL CTO TOWER		19,865
INSTALL & SETUP OF DOMAIN CONTROLLER ON NEW SERVER DECK		633
11 DELL CTO 5410 I5-10310U 256/8 LAPTOPS		9,819
LPCR PACKAGE (3 AEDS)		2,758
SETINA 2-DRAWER VEHICLE CARGO CABINET W/SPOTLIGHT		904
BODY ARMOR (4 SETS GATOR HAWK, HELIX SERIES L2)		2,496
NEW CAMERA SYSTEM AND INSTALL		2,599
NEW TV AND SOUND BAR		1,892
6 DELL CTO 5420 I5-1145G7 256/8 LAPTOPS		7,182
LPCR PACKAGE (2 AEDS)		2,651
DELL DESKTOP CTO		1,233
TRAFFIC MESSAQE BOARD TRAILER		8,582
TV, SOUND BAR & CAMERA FOR CONFERENCING		3,470
DUAL ENHANCED RADAR (STAND ALONE)		1,431
FURNITURE AND DESK PEDESTAL (COMMONSENSE FURNITURE)		6,014
COMPUTER EQUIPMENT & SOFTWARE (DELL COMPUTER AND SOFTWARE)		14,100
8 DELL LAPTOPS FROM CDW (@ $1,790.67)		10,057
2 DELL LAPTOPS FROM CDW (@ $1,790.67)		2,514
2 DUAL COUNTING RADAR UNITS FOR UNITS #16, #17		3,945
3 MOBILE RESCUE SYSTEMS (ONE BEAT MEDICAL)		5,473
6 AED'S WITH 3 WALL CABINETS		8,805
DRUG TERMINATOR (ELASTEC)		5,836
DELL LAPTOPS (PD)		3,761
RADAR SPEED TRAILER W/18" DISPLAY, SOLAR		8,130
Subtotal	**$**	**798,326**
Total Value - Existing Facilities	**$**	**1,016,263**

Sources: Howey-in-the-Hills Fixed Assets

Exhibit 3. System Valuation: Parks and Recreation Facilities - Existing Assets

Description		Replacement Cost New Less Depreciation (RCNLD)
LAND		
Park Lands (acres)	$	5,262,563
Subtotal	**$**	**5,262,563**
RECREATION FACILITIES		
NATURE TRAIL ENGINEERING	$	12,998
NATURE TRAIL/PARK		243,331
GRIFFIN PARK PAVILION - H.B. & COMPANY SVC.		46,720
GRIFFIN PARK BENCHES - CONTRACT CONNECTIONS		8,782
DOCK PROJECT (3/31/97 TO PRESENT - ONGOING)		11,282
BASKETBALL COURT-POLES, HOOPS		2,060
KIDDIE PARK EQUIPMENT		7,716
BOAT RAMP IMPROVEMENTS		-
GRIFFIN STORMWATER PARK - SURVEY, PAVING		2,945
GRIFFIN PARK - TABLES, BENCHES		7,258
TOWN SQUARE PARK - SIDEWALKS/CURBS		23,281
PLAYGROUND SYSTEM		30,481
PIER/CANOPY/SMAL DOCK UPGRADES		64,521
GRIFFIN STORMWATER PARK - SURVEY, PAVING		14,978
TOWN HALL FOUNTAIN RENOVATION		11,330
PLAYGROUND SET		14,814
DOCKS CHECK #13112		24,040
SPORT COURT		11,569
CURB & GUTTER		6,611
PICNIC TABLE SARAH MAUDE - PLAYMORE		2,425
CIRCULAR & PATH PAVING SARAH MAUDE - APPROVED PAVING		20,186
RP HOTTINGER - NEW BOAT DOCK		53,884
RP HOTTINGER - 2 NEW FINGER DOCKS		20,241
LAKESHORE BLVD & EAST REVELS ROAD PROJECT		131,775
BANK OF QUADPLEXES (ELECTRIC)		1,276
CENTRAL PARK		108,313
SARA MADUE NATURE PRESERVE BOARDWALK RENOVATION		218,419
CONCRETE PAD FOR ARTWORK ON S. LAKESHORE BLVD		3,156
SCULPTURE ARTWORK AT GRIFFIN PARK		4,747
PLAYGROUND FOR CENTRAL PARK		38,449
CONCRETE PAD FOR CENTRAL PARK		1,780
GRIFFIN PARK SURVEY		1,309
FOUR SQUARE AT CENTRAL PARK		5,281
BLEVINS PARK SIGN		1,690
SUN SHADE FOR PAVILLION AT CENTRAL PARK		4,962
NEW SIDEWALK AND ARTWORK PAD AT BLEVINS PARK		3,978
AS BUILT FOR CENTRAL PARK		751
CENTRAL PARK ALUMINUM PANEL		772
PLAYGROUND FOR GRIFFIN PARK		59,815
RECEPTABLE WITH DOME		1,271
GRIFFIN PARK SIGNAGE		1,820
GROVE SQUARE FOOD TRUCK LOT		14,177
PLAYGROUND CURB IMPROVEMENT		8,930
GRIFFIN PARK FISHING PIER		97,595
PEAK PARK IMPROVEMENT		50,044
CENTRAL PARK PAVILLION		6,835
Subtotal	**$**	**1,408,597**

Exhibit 3. System Valuation: Parks and Recreation Facilities - Existing Assets

Description		Replacement Cost New Less Depreciation (RCNLD)
RECREATION EQUIPMENT / FURNITURE		
2 BROWSER BOX, BENCH, CUBE SET		5,274
INSTALL OF PLAYGROUND MULCH		3,110
PORTABLE STAGE FOR EVENTS		3,875
18' CHRISTMAS TREE		9,388
4-BAY SHADED SWINGS (GAMETIME)		37,527
Subtotal	**$**	**59,175**
Total Value - Existing Facilities and Land	**$**	**6,730,334**

Sources: Howey-in-the-Hills Fixed Assets

Exhibit 4. System Valuation: Mobility Facilities - Existing Assets

Description	Replacement Cost New Less Depreciation (RCNLD)
BUILDINGS AND FIXED IMPROVEMENTS:	
LIGHTING FOR HIGHWAY SIGNS	$ 1,368
Subtotal	$ 1,368
OTHER IMPROVEMENTS	
TRAILS	$ -
SIDEWALKS	370,322
Subtotal	$ 370,322
Total Value - Existing Facilities	**$ 371,690**

Sources: Howey-in-the-Hills Fixed Assets listing and related schedules.

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Table 10.1: Non-Utility Impact Fees By Year

Impact Fees Effective 1/11/2027

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,323.00	$ 1,242.00	$ 2,750.09	$ 13,252.47
Multifamily	5,707.04	937.12	879.75	1,977.34	9,501.25
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,271.25	N/A	1,058.92	5,386.49
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2028

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,470.00	$ 1,380.00	$ 2,750.09	$ 13,537.47
Multifamily	5,707.04	1,041.24	977.50	1,977.34	9,703.12
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,412.50	N/A	1,058.92	5,527.74
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2029

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,617.00	$ 1,518.00	$ 2,750.09	$ 13,822.47
Multifamily	5,707.04	1,145.36	1,075.25	1,977.34	9,904.99
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,553.75	N/A	1,058.92	5,668.99
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Impact Fees Effective 1/11/2030

Land Use	Municipal	Police Protection	Parks and Recreation	Mobility	Total
Residential (per Dwelling Unit)					
Single Family	$ 7,937.38	$ 1,764.00	$ 1,656.00	$ 2,750.09	$ 14,107.47
Multifamily	5,707.04	1,249.48	1,173.00	1,977.34	10,106.86
Nonresidential (per 1,000 Sq. Ft.)					
Commercial	3,056.32	1,695.00	N/A	1,058.92	5,810.24
Industrial	1,321.22	755.38	N/A	457.76	2,534.36

Table 10.2: Utility Impact Fees

Impact Fees Effective 1/11/2027

Description	Water	Wastewater Collection [1]	Total
Residential ERU	$ 3,150.82	$ 470.00	$ 3,620.82
Per Gallon Per Day	N/A	$ 1.88	$ 1.88

[1] Does not include CIAC Fee paid to Central Lake CDD for Wastewater Treatment.