MORGAN COUNTY

Park Impact Fee Facilities Plan (IFFP)
And Impact Fee Analysis (IFA)

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Section 1: Executive Summary

The purpose of the Park Impact Fee Facilities Plan ("IFFP"), with supporting Impact Fee Analysis ("IFA"), is to fulfill the requirements established in Utah Code Title 11 Chapter 36a, the "Impact Fees Act", and help Morgan County (the "County") plan necessary capital improvements for future growth. The following summarizes the inputs utilized in this analysis.

- **Service Area:** The service area for the park impact fees includes all areas within the County.

- **Demand Analysis:** The demand unit used in this analysis is population. The County's current population is approximately 12,503. Based on reasonable growth estimates, the service area should reach a population of approximately 21,035 residents by 2026. As a result of new growth, the County will need to construct additional park facilities to maintain the existing level of service (LOS).

- **Level of Service:** The level of service (LOS) consists of two components – the land value per capita and the improvement value per capita (or the cost to purchase land and make improvements in today's dollars), resulting in a total value per capita for parks of approximately $286. The level of service is shown in more detail in Section 5.

- **Excess Capacity:** Based on the methodology described above for level of service, the County does not currently have any recreation facilities with excess capacity. Thus, an excess capacity component was not included in the calculation of the impact fee.

- **Capital Facilities Analysis:** Based on the expected changes in population over the planning horizon, the County will need to invest approximately $2.4 million in parks.

- **Funding of Future Facilities:** Impact fees have been and will continue to be a main source of funding for park infrastructure as they are an ideal mechanism for funding growth-related infrastructure.

PROPOSED PARK IMPACT FEE

The IFFP must properly complete the legislative requirements found in the Impact Fee Act if it is to serve as a working document in the calculation of appropriate impact fees. The calculation of impact fees relies upon the information contained in this analysis. Impact fees are then calculated based on many variables centered on proportionality share and level of service. The following describes the methodology used for calculating impact fees in this analysis.

GROWTH DRIVEN (PERPETUATION OF EXISTING LOS)

The methodology utilized in this analysis is based on the increase, or **growth**, in residential demand. The growth-driven method utilizes the existing level of service and perpetuates that level of service into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

Utilizing the estimated land value per capita by park type and the value per capita to provide the same level of improvements, the total fee per capita is **$286**. In addition, a professional expense is included in the impact fee analysis, bringing the total impact fee value per capita to **$287**.

Table 1.1: Estimate of Impact Fee Value per Capita

	Land Value per Capita	Value of Improvements per Capita	Total Value per Capita
Parks			
Regional Parks	$65	$72	$137
Community/Neighborhood Parks	$20	$129	$149
Other			
Professional Services Expense[1]		$8,000	$1
			$287

Based on the per capita fee, the proposed impact fee per household is summarized in Table 1.2.

Table 1.2: Park Impact Fee Schedule

Impact Fee Per HH	Persons per HH	Fee per HH	Existing Fee per HH	% Change
Single Family	3.38	$971	$1,500	-35%
Multi-Family	3.38	$971	$1,250	-22%

NON-STANDARD PARK IMPACT FEES

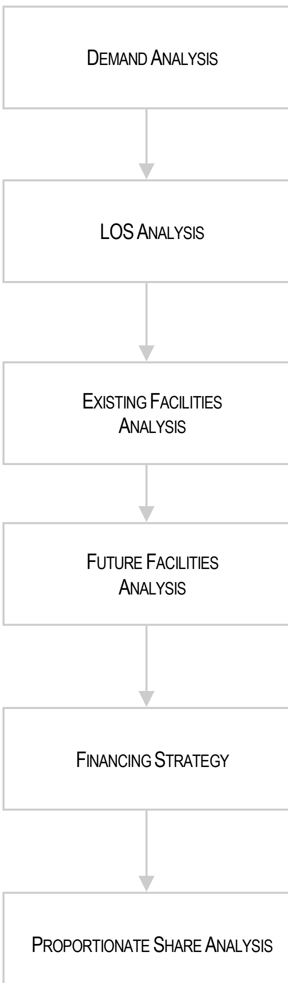
The County reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon public facilities.[2] This adjustment could result in a lower impact fee if the County determines that a particular user may create a different impact than what is standard for its land use.

[1] Professional services expense is the anticipated cost to update the IFFP and IFA. This cost is estimated to be $8,000 and is spread over population growth in the next six years (approximately 5,601).
[2] 11-36a-402(1)(c)

Section 2: General Impact Fee Methodology

The purpose of this study is to fulfill the requirements of the Impact Fees Act regarding the establishment of an IFFP and IFA. The IFFP is designed to identify the demands placed upon the City's existing facilities by future development and evaluate how these demands will be met by the City. The IFFP is also intended to outline the improvements which are intended to be funded by impact fees. The IFA is designed to proportionately allocate the cost of the new facilities and any excess capacity to new development, while ensuring that all methods of financing are considered. Each component must consider the historic level of service provided to existing development and ensure that impact fees are not used to raise that level of service. The following elements are important considerations when completing an IFFP and IFA:

Figure 2.1: Impact Fee Methodology



Demand Analysis

The demand analysis serves as the foundation for the IFFP. This element focuses on a specific demand unit related to each public service – the existing demand on public facilities and the future demand as a result of new development that will impact public facilities.

Level of Service Analysis

The demand placed upon existing public facilities by existing development is known as the existing "Level of Service" ("LOS"). Through the inventory of existing facilities, combined with the growth assumptions, this analysis identifies the level of service which is provided to a community's existing residents and ensures that future facilities maintain these standards. Any excess capacity identified within existing facilities can be apportioned to new development. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

Existing Facility Inventory

In order to quantify the demands placed upon existing public facilities by new development activity, the Impact Fee Facilities Plan provides an inventory of the County's existing system facilities. To the extent possible, the inventory valuation should consist of the following information:

- Original construction cost of each facility;
- Estimated date of completion of each future facility;
- Estimated useful life of each facility; and,
- Remaining useful life of each existing facility.

The inventory of existing facilities is important to properly determine the excess capacity of existing facilities and the utilization of excess capacity by new development.

Future Capital Facilities Analysis

The demand analysis, existing facility inventory and LOS analysis allow for the development of a list of capital projects necessary to serve new growth and to maintain the existing system. This list includes any excess capacity of existing facilities as well as future system improvements necessary to maintain the level of service. Any demand generated from new development that overburdens the existing system beyond the existing capacity justifies the construction of new facilities.

Financing Strategy

This analysis must also include a consideration of all revenue sources, including impact fees, future debt costs, alternative funding sources and the dedication of system improvements, which may be used to finance system improvements.[3] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[4]

Proportionate Share Analysis

The written impact fee analysis is required under the Impact Fees Act and must identify the impacts placed on the facilities by development activity and how these impacts are reasonably related to the new development. The written impact fee analysis must include a proportionate share analysis, clearly detailing each cost component and the methodology used to calculate each impact fee. A local political subdivision or private entity may only impose impact fees on development activities when its plan for financing system improvements establishes that impact fees are necessary to achieve an equitable allocation of the costs borne in the past and to be borne in the future (UCA 11-36a-302).

3 11-36a-302(2)
4 11-36a-302(3)

Section 3: Service Area & Demand Analysis

The purpose of this document is to establish a LOS based on the facilities and amenities provided for development in the County within the service area. The current LOS for parks is based on the County's residential population. The LOS consists of two components – the land value per capita and the improvement value per capita (or the cost to purchase the land and make improvements in today's dollars), resulting in a total value per capita for parks. The County has limited storm water detention land on County park land. These acreages have been removed from the calculation of the level of service so as to avoid any double counting of value (recovering the value of this land through both the storm water and park impact fees).

SERVICE AREA

Utah Code requires the impact fee enactment to establish one or more service areas within which impact fees will be imposed.[5] This service area includes all areas within the County. This document identifies capital projects that will help to maintain the same level of service enjoyed by existing residents into the future. It is anticipated that the growth projected over the next six to ten years will impact the County's existing services. Parks will need to be expanded in order to maintain the existing level of service. The IFFP, in conjunction with the impact fee analysis, is designed to accurately assess the true impact of a particular user upon the County's infrastructure.

DEMAND UNITS

The demand units used in this analysis is population. The population projections are based on several sources including Census data and Morgan County's Planning Department. According to these sources, the County's current population, and the existing service area demand, is approximately 12,503.

Table 3.1: Illustration of Existing Demand Assumptions

	2016
Existing Population	12,503
Average HH Size: Single Family	3.38
Average HH Size: Multi-Family	3.38

Sources: 2008-2012 ACS Survey, Morgan County, and LYRB

FUTURE DEMAND

The future population in the County is used to determine the additional park needs. The level of service standards for each of these types of improvements has been calculated, and a blended level of service determined for the future population, giving the County flexibility to provide future residents the types of improvements that are desired. The County will update the park projections, the IFFP, and the impact fees, as land use planning changes.

[5] 11-36a-402(a)

Table 3.2 projects the population through 2026. The County estimates the service area should reach a population of approximately 21,035 residents by 2026. As a result of this growth, the County will need to construct additional parks to maintain the existing level of service.

Table 3.2: Future Demand Projections

Year	County Population	Population Change	% Added Annually
2016	12,503	882	7.59%
2017	13,453	949	7.59%
2018	14,474	1,022	7.59%
2019	15,573	1,099	7.59%
2020	16,756	1,183	7.59%
2021	17,403	647	3.86%
2022	18,076	672	3.86%
2023	18,774	698	3.86%
2024	19,499	725	3.86%
2025	20,252	753	3.86%
2026	21,035	782	3.86%

Section 4: Existing Facilities Inventory

The County's existing park inventory for park acres by type is shown in Table 4.1 and 4.2. See **Appendix A** for the park classification system and **Appendix B** for a detailed list of park facilities and amenities. The improvement value for parks is based on the existing improvements to each type of facility and is calculated on a per acre basis for parks.

The County-owned acreage and estimated improvement value illustrated below will be the basis for the LOS analysis discussed in Section 5.

Table 4.1: Acreage of Existing Parks

Parks	Total Acreage	Less Detention	Less Donated	Final Acres	County Owned & Funded Acres	Estimated Land Value for County Owned Acres	2016 Estimated Improvement Value
Regional Parks	14.43	0	0	14.43	14.43	$721,500	$801,500
Community/Neighborhood Parks	22.51	0.62	17.44	4.45	4.45	$222,500	$1,443,500
Total Parks	36.94	0.62	17.44	18.88	18.88	$944,000	$2,245,000

Existing parks include a variety of services including: soccer fields, volleyball courts, playgrounds, restrooms and other amenities as listed below.

Table 4.2: Existing Park Facility Improvements

	Measurement	Total Amenities
Improved Turf (acres)	Acres	15.96
Soccer	Each	2
Pavilion (Large)	Each	3
Pavilion (Small)	Each	1
Restroom (with Kitchen & Garage)	Each	1
Restroom (Small)	Each	3
Parking Stalls (asphalt)	Stall	150
Parking Stalls (gravel)	Stall	100
Baseball Field	Each	2
Playground	Each	3
Picnic Tables	Each	40
Volleyball	Each	1
Fire pit	Each	2
Basketball	Each	2
Riding Arena (Small)	Each	2
Riding Arena (Large)	Each	1
Exhibit Building	Each	1
Bleachers	Each	13
Barn (Small)	Each	3
Barn (Medium)	Each	1
Barn (Large)	Each	1
Food Booths	Each	2
Equipment Shed (Large)	Each	1
Equipment Shed (Small)	Each	1
Walking Trails (Miles)	Miles	0.25

Table 4.3: Land Value Assumptions

Assumptions	
2016 Population	12,503
Land Value per Acre	$50,000

LAND VALUE

It is noted that current costs are used strictly to determine the actual cost, in today's dollars, of duplicating the current level of service for future development in the County, and does not reflect the value of the existing improvements within the County. The assumptions utilized for estimation of land values are shown in Table 4.3. The County estimates that the value for residential land is approximately $50,000 per acre. LYRB verified this estimate through the Wasatch Front Multiple List Service (MLS). A sample of 32 properties was used to calculate an average price per acre of land. The average cost per acre of land was approximately $53,170.[6] Thus, the land value of $50,000 used to calculate impact fees in this analysis is conservative and reasonable.

[6] This average did not include outliers.

Comparable of Land Sales

Source	Property Count:	Low	High	Average Price (Per Acre)
Wasatch Front MLS	32	$1,542	$522,720	$53,170

Source: Wasatch Front Regional MLS, 6/5/2013 Search Criteria: Morgan City, Land (LYRB removed outliers to calculate the average)

MANNER OF FINANCING EXISTING PUBLIC FACILITIES

The County's existing park infrastructure has been funded through general fund revenues, grants and donations. General fund revenues include a mix of property taxes, sales taxes, federal and state grants, and any other available general fund revenues. While the County has received some grant monies and donations to fund parks, all park land and improvements funded through grant monies and donations has been excluded in the impact fee calculations.

Section 5: Level of Service Analysis

The level of service (LOS) consists of two components – the land value per capita and the improvement value per capita (or the cost to purchase the land and make improvements in today's dollars), resulting in a total value per capita for parks. Using the estimated land and park improvement value per type of park shown in Table 4.1 and the existing population for 2014, the value per capita (or level of service) is calculated. This approach uses current construction and land costs to determine the current value. It is assumed that the County will maintain, at a minimum, the current set level of service standard.

Table 5.1 below shows the LOS for park land in the defined service area, broken down by type of park. The existing level of service standard is $286 per capita for park land and improvements.

Table 1.1: Estimate of Impact Fee Value per Capita

	Land Value per Capita	Value of Improvements per Capita	Total Value per Capita
Parks			
Regional Parks	$65	$72	$137
Community/Neighborhood Parks	$20	$129	$149
Total	**$85**	**$201**	**$286**

Land values are estimated conservatively using comparable land sales in the area.

The calculation of impact fees relies upon the information contained in this analysis. The timing of construction for development-related park facilities will depend on the rate of development and the availability of funding. For purposes of this analysis, a specific construction schedule is not required. The construction of park facilities can lag behind development without impeding continued development activity. We have assumed that construction of needed park facilities will proceed on a pay-as-you-go basis, and have assumed a standard annual dollar amount the County should anticipate collecting and plan to expend on park improvements.

Section 6: Capital Facility Analysis

Future planning for park land is an ongoing process, based on the changes in population and community preference. The County will purchase and improve parks to maintain the level of service defined in this document. A summary of the County's desired improvements is found below, which includes projects that will enhance the existing parks and add to the existing inventory, while maintaining the current level of service. Actual future improvements will be determined as development occurs, and the opportunity to acquire and improve park land arises.

Based on the expected changes in population over the planning horizon, the County will need to invest approximately $2.4 million in parkland. This assumes the County will grow by 8,531 persons through 2026.

Table 6.1: Illustration of Parks and Trail Investment Needed to Maintain LOS

Type of Improvement	Total Value per Capita	Population Increase IFFP Horizon	Cost to Parks over IFFP Horizon
Regional Parks	$137	8,531	$1,164,802
Community/Neighborhood Parks	$149	8,531	$1,274,169
Total			$2,438,970

SYSTEM VS. PROJECT IMPROVEMENTS

System improvements are defined as existing and future public facilities designed and intended to provide services to service areas within the community at large.[7] Project improvements are improvements and facilities that are planned and designed to provide service for a specific development (resulting from a development activity) and considered necessary for the use and convenience of the occupants or users of that development.[8] The Impact Fee Analysis may only include the costs of impacts on system improvements related to new growth within the proportionate share analysis.

Only park facilities that serve the entire community are included in the level of service. The following park facility types are considered system improvements, as defined in Appendix A:

- Regional Parks
- Community/Neighborhood Parks

FUNDING OF FUTURE FACILITIES

The IFFP must also include a consideration of all revenue sources, including impact fees and the dedication of system improvements, which may be used to finance system improvements.[9] In conjunction with this revenue analysis, there must be a determination that impact fees are necessary to achieve an equitable allocation of the costs of the new facilities between the new and existing users.[10]

[7] 11-36a-102(20)
[8] 11-36a102(13)
[9] 11-36a-302(2)
[10] 11-36a-302(3)

PROPERTY TAX REVENUES

Property tax revenues are not specifically identified in this analysis as a funding source for capital projects, but inter-fund loans can be made from the general fund which will ultimately include some property tax revenues. Inter-fund loans will be repaid once sufficient impact fee revenues have been collected.

GRANTS AND DONATIONS

The County does not anticipate any donations from new development for future system-wide capital improvements related to park facilities. A donor will be entitled to a reimbursement for the value of the improvements funded through impact fees if donations are made by new development.

The County may receive grant monies to assist with park construction and improvements. This analysis has removed all funding that has come from federal grants and donations to ensure that none of those infrastructure items are included in the level of service. Therefore, the County's existing "level of service" standards have been funded by the County's existing residents. Funding the future improvements through impact fees places a similar burden upon future users as that which has been placed upon existing users through impact fees, property taxes, user fees, and other revenue sources.

IMPACT FEE REVENUES

Impact fees have been a main source of funding for parks and are an ideal mechanism for funding growth-related infrastructure. Impact fees are currently charged to ensure that new growth pays its proportionate share of the costs for the development of public infrastructure. Impact fee revenues can also be attributed to the future expansion of public infrastructure if the revenues are used to maintain an existing level of service. Increases to an existing level of service cannot be funded with impact fee revenues. Analysis is required to accurately assess the true impact of a particular user upon the County infrastructure and to prevent existing users from subsidizing new growth.

DEBT FINANCING

In the event the County has not amassed sufficient impact fees in the future to pay for the construction of time sensitive or urgent capital projects needed to accommodate new growth in the future, the County must look to revenue sources other than impact fees for funding. The Impact Fees Act allows for the costs related to the financing of future capital projects to be legally included in the impact fee. This allows the County to finance and quickly construct infrastructure for new development and reimburse itself later from impact fee revenues for the costs of issuing debt. Debt financing has not been considered in the calculation of the park impact fee.

EQUITY OF IMPACT FEES

Impact fees are intended to recover the costs of capital infrastructure that relate to future growth. The impact fee calculations are structured for impact fees to fund 100% of the growth-related facilities identified in the proportionate share analysis as presented in the impact fee analysis. Even so, there may be years that impact fee revenues cannot cover the annual growth-related expenses. In those years, other revenues such as general fund revenues will be used to make up any annual deficits. Any borrowed funds are to be repaid in their entirety through impact fees.

NECESSITY OF IMPACT FEES

An entity may only impose impact fees on development activity if the entity's plan for financing system improvements establishes that impact fees are necessary to achieve parity between existing and new development. This analysis has identified the improvements to public facilities and the funding mechanisms to complete the suggested improvements. Impact fees are identified as a necessary funding mechanism to help offset the costs of new capital improvements related to new growth.

Section 7: Park Impact Fee Calculation

The calculation of impact fees relies upon the information contained in this analysis. Impact fees are calculated based on many variables centered on proportionality and level of service. The following paragraphs briefly discuss the methodology for calculating impact fees.

PROPOSED PARK IMPACT FEE

GROWTH-DRIVEN (PERPETUATION OF EXISTING LOS)

The methodology utilized in this analysis is based on the increase, or growth, in residential demand. The growth-driven method utilizes the existing level of service and perpetuates that level of service into the future. Impact fees are then calculated to provide sufficient funds for the entity to expand or provide additional facilities, as growth occurs within the community. Under this methodology, impact fees are calculated to ensure new development provides sufficient investment to maintain the current LOS standards in the community. This approach is often used for public facilities that are not governed by specific capacity limitations and do not need to be built before development occurs (i.e. park facilities).

PARK IMPACT FEE CALCULATION

The park impact fees proposed in this analysis will be assessed within all areas of the County. Utilizing the estimated land value per capita by park type and the value per capita to provide the same level of improvements, the total fee per capita is $287 (including professional expenses).

Table 7.1: Estimate of Impact Fee Value per Capita

	Land Value per Capita	Value of Improvements per Capita	Total Value per Capita
Parks			
Regional Parks	$65	$72	$137
Community/Neighborhood Parks	$20	$129	$149
Other			
Professional Services Expense[11]			$1
Estimate of Impact Fee Per Capita			$287

Based on the per capita fee, the proposed impact fee per household is summarized in Table 7.2.

Table 1.2: Park Impact Fee Schedule

Impact Fee Per HH	Persons per HH	Fee per HH	Existing Fee per HH	% Change
Single Family	3.38	$971	$1,500	-35%
Multi-Family	3.38	$971	$1,250	-22%

[11] Professional services expense is the anticipated cost to update the IFFP and IFA. This cost is estimated to be $8,000 and is spread over population growth in the next six years (approximately 5,601).

NON-STANDARD PARK IMPACT FEES

The proposed fees are based upon population growth. The County reserves the right under the Impact Fees Act to assess an adjusted fee that more closely matches the true impact that the land use will have upon park facilities.[12] This adjustment could result in a lower impact fee if the County determines that a particular user may create a different impact than what is standard for its land use.

CONSIDERATION OF ALL REVENUE SOURCES

The Impact Fees Act requires the proportionate share analysis to demonstrate that impact fees paid by new development are the most equitable method of funding growth-related infrastructure. See Section 6 for further discussion regarding the consideration of revenue sources.

EXPENDITURE OF IMPACT FEES

Legislation requires that impact fees should be spent or encumbered with six years after each impact fee is paid. Impact fees collected in the next five to six years should be spent only on impact fee eligible projects to maintain the LOS.

PROPOSED CREDITS OWED TO DEVELOPMENT

The Impact Fees Act requires that credits be paid back to development for future fees that will pay for growth-driven projects included in the Impact Fee Facilities Plan that would otherwise be paid for through user fees. Credits may also be paid to developers who have constructed and donated facilities to that County that are included in the IFFP in-lieu of impact fees. This situation does not apply to developer exactions or improvements required to offset density or as a condition of development. Any project that a developer funds must be included in the IFFP if a credit is to be issued.

In the situation that a developer chooses to construct facilities found in the IFFP in-lieu of impact fees, the decision must be made through negotiation with the developer and the County on a case-by-case basis.

GROWTH-DRIVEN EXTRAORDINARY COSTS

The County does not anticipate any extraordinary costs necessary to provide services to future development.

SUMMARY OF TIME PRICE DIFFERENTIAL

An inflation component was not considered in the cost estimates in this study. All costs are represented in today's dollars.

[12] 11-36a-402(1)(c)

Appendix A: Park Classification System

The County's park classification system is summarized in the following paragraphs.[13]

REGIONAL PARKS

Regional parks are recreation areas that serve entire regions. These parks may include areas of natural quality suitable for outdoor activities such as golfing, picnicking, boating, fishing, swimming, camping and hiking. While they sometimes contain traditional park facilities like playground structures or tennis courts, regional parks are usually dedicated to one particular use, such as golf or fairgrounds. The location of these parks usually takes advantage of the area's unique natural or cultural features.

COMMUNITY/NEIGHBORHOOD PARKS

Community parks are planned to primarily provide active and structured recreation opportunities for young people and adults. These parks usually exceed ten acres and often include sports fields, water bodies, gardens, nature trails, and other similar features. Community parks typically require support facilities such as off-street parking and restrooms.

Neighborhood parks are designed primarily for non-supervised, non-organized recreation activities. The County will include all parks ranging in size from one to ten acres in its neighborhood parks system. These parks typically include children's playgrounds, picnic facilities, trails, open spaces, natural areas, outdoor basketball courts and multi-use play fields.

[13] As defined by Morgan County.

Appendix B: Existing Facilities Inventory

Existing Park Inventory

City Parks System	Total Develope	Less Detention (Acr	Donated Land (A	Final Acreage	% County Owned	% County Funded	County Owned	Land Value	Improved Turf (acres)	Soccer	Pavilion (Large)
Regional Parks											
Cost per Unit (Today's Dollars)								$ 50,000	$ 50,000	$ 12,500	$ 80,000
County Fairgrounds	14.43	0	0	14.43	100%	100%	14.43	$ 721,500	1.71	0	0
SUBTOTAL DEVELOPED PARKS	14.43	0	0	14.43			14.43		1.71	0	0
Estimated Value								$ 721,500	$ 85,500	$ -	$ -
Community/Neighborhood Parks											
Cost per Unit (Today's Dollars)									$ 50,000	$ 12,500	$ 80,000
Kent Smith Park	10.77	0	10.77	0	100%	100%	0	$ -	5.42	2	1
Enterprise Park	5.07	0.62	0	4.45	100%	100%	4.45	$ 222,500	4.16	0	1
Milton Park	3.4	0	3.4	0	100%	100%	0	$ -	1.4	0	0
Croydon Park	0.83	0	0.83	0	100%	100%	0	$ -	0.83	0	1
Cottonwoods Park	2.44	0	2.44	0	100%	100%	0	$ -	2.44	0	0
SUBTOTAL DEVELOPED PARKS	22.51	0.62	17.44	4.45			4.45		14.25	2	3
Estimated Value								$ 222,500	$ 712,500	$ 25,000	$ 240,000
TOTALS	36.94	0.62	17.44	18.88			18.88		15.96	2	3
								$ 944,000	$ 798,000	$ 25,000	$ 240,000

City Parks System	Pavilion (Small)	Restroom (with Kitchen & Garage)	Restroom (Small)	Parking Stalls (asphalt)	Parking Stalls (gravel)	Baseball Field	Playground	Picnic Tables	Volleyball	Firepit	Basketball
Regional Parks											
Cost per Unit (Today's Dollars)	$ 12,000	$ 100,000	$ 20,000	$ 900	$ 200	$ 10,000	$ 30,000	$ 800	$ 5,000	$ 2,000	$ 10,500
County Fairgrounds	0	0	1	20	100	0	0	0	0	0	0
SUBTOTAL DEVELOPED PARKS	0	0	1	20	100	0	0	0	0	0	0
Estimated Value	$ -	$ -	$ 20,000	$ 18,000	$ 20,000	$ -	$ -	$ -	$ -	$ -	$ -
Community/Neighborhood Parks											
Cost per Unit (Today's Dollars)	$ 12,000	$ 100,000	$ 20,000	$ 900	$ 200	$ 10,000	$ 30,000	$ 800	$ 5,000	$ 2,000	$ 10,500
Kent Smith Park	0	1	0	85	0	1	1	15	1	0	0
Enterprise Park	0	0	1	20	0	0	1	15	0	1	1
Milton Park	1	0	1	20	0	1	1	5	0	1	1
Croydon Park	0	0	0	5	0	0	0	5	0	0	0
Cottonwoods Park	0	0	0	0	0	0	0	0	0	0	0
SUBTOTAL DEVELOPED PARKS	1	1	2	130	0	2	3	40	1	2	2
Estimated Value	$ 12,000	$ 100,000	$ 40,000	$ 117,000	$ -	$ 20,000	$ 90,000	$ 32,000	$ 5,000	$ 4,000	$ 21,000
TOTALS	1	1	3	150	100	2	3	40	1	2	2
	$ 12,000	$ 100,000	$ 60,000	$ 135,000	$ 20,000	$ 20,000	$ 90,000	$ 32,000	$ 5,000	$ 4,000	$ 21,000

City Parks System	Riding Arena (Small)	Riding Arena (Large)	Exhibit Building	Bleachers	Barn (Small)	Barn (Medium)	Barn (Large)	Food Booths	Equipment Shed (Large)	Equipment Shed (Small)	Walking Trails (Miles)	Total Improvements
Regional Parks												
Cost per Unit (Today's Dollars)	$ 10,000	$ 20,000	$ 120,000	$ 11,000	$ 10,000	$ 60,000	$ 110,000	$ 70,000	$ 20,000	$ 5,000	$ 60,000	
County Fairgrounds	1	1	1	13	3	1	1	2	1	1	0	
SUBTOTAL DEVELOPED PARKS	1	1	1	13	3	1	1	2	1	1	0	
Estimated Value	$ 10,000	$ 20,000	$ 120,000	$ 143,000	$ 30,000	$ 60,000	$ 110,000	$ 140,000	$ 20,000	$ 5,000	$ -	$ 801,500
Community/Neighborhood Parks												
Cost per Unit (Today's Dollars)	$ 10,000										$ 60,000	
Kent Smith Park	0										0	
Enterprise Park	0										0.25	
Milton Park	1										0	
Croydon Park	0										0	
Cottonwoods Park	0	0	0									
SUBTOTAL DEVELOPED PARKS	1	0	0								0.25	
Estimated Value	$ 10,000	$ -	$ -								$ 15,000	$ 1,443,500
TOTALS	2	1	1	13	3	1	1	2	1	1	0.25	
	$ 20,000	$ 20,000	$ 120,000	$ 143,000	$ 30,000	$ 60,000	$ 110,000	$ 140,000	$ 20,000	$ 5,000	$ 15,000	$ 2,245,000

Trails	Total Paved Trails (miles)	Construction Improvements % County Funded	County Funded Paved Miles
Cost per Unit	$ 60,000		
Mountain Green Bike/Walking Trail	1.41	0%	-
SUBTOTAL TRAILS	**1.41**		-