

Parks, Recreation, and Cultural Impact Fee Update Study

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Parks, Recreation, and Cultural Facilities Impact Fee Study

DRAFT Report
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City of Lakeland Parks, Recreation, and Cultural Facilities Impact Fee Study

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Introduction

The City of Lakeland’s Parks and Recreation Impact Fee Program was initially developed in 1988, with the most recent major update of the fee schedules occurring in 2015. To comply with the City’s impact fee ordinance requirements and reflect the most current data, the City is interested in updating impact fee technical studies for the following service areas:

- Parks, Recreation, and Cultural Facilities
- Fire Protection
- Law Enforcement
- Transportation

The City retained Tindale Oliver to prepare a technical study that would document current cost, credit, and demand components associated with providing capital facilities mentioned previously along with resulting fee schedules. The technical studies ensure that the City’s impact fee program is in compliance with legal requirements of fees being based on most recent and localized data. This report presents the findings of the parks, recreation, and cultural facilities impact fee study. The technical reports for the fire protection, law enforcement, and transportation impact fees are provided under separate covers. It should be noted that figures calculated in this study represent the technically defensible level of impact fees that the City could charge; however, the City may choose to discount the fees as a policy decision.

Methodology

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

In addition, per legal requirements, a credit is subtracted from the total cost to account for the value of future tax contributions of the new development toward any capacity expansion projects through other revenue sources. Contributions used to calculate the credit component include estimates of future non-impact fee revenues generated by the new development that will be

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used toward capacity expansion projects. In other words, case law requires that the new development should not be charged twice for the same service.

Finally, a consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). The demand component is measured in terms of population per unit in the case of parks, recreation, and cultural facilities impact fee, and only the residential land uses are charged for this service.

Legal Standard Overview

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

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

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

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

- **HB 227 in 2009: The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.**

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- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Economic Opportunity) and Florida Department of Transportation (FDOT) to conduct studies on “mobility fees,” which were completed in 2010.
- **HB 7207 in 2011:** Required a dollar-for-dollar credit, for purposes of concurrency compliance, for impact fees paid and other concurrency mitigation required.
- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.31801 (5)(f), Florida Statutes.
- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
 1. Impact fees cannot be collected prior to building permit issuance; and
 2. Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.
- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement will operate prospectively. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.

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

Impact Fee Definition

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

Impact Fee vs. Tax

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

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

Facility Inventory

The City of Lakeland owns and maintains 62 parks and recreation facilities and 5 additional support facilities that are included in the impact fee inventory. The City also owns two additional sports complexes, Cleveland Heights Golf Course and Marchant Stadium, which are not included in the inventory. These facilities are excluded since the golf course is primarily restricted to fee-based usage and the stadium is a professional baseball complex. Table 1 provides a listing of the City’s parks and support facilities, as well as an inventory of the facilities and equipment that are available at each location.

There are 62 city-owned parks, 5 support facilities, and 2 libraries included in the impact fee inventory.

The City of Lakeland’s parks and recreation facilities (not including the support facilities) are classified into six different types. This classification is based on the information provided by the City, the Recreation and Open Space Element of the City’s Comprehensive Plan, and the City of Lakeland Parks, Recreation, and Trails Master Plan. These six types of parks facilities include: neighborhood parks, community parks, urban parks, scenic parks, special-use facilities, and sports complexes.

In addition to the parks and recreation inventory, the City owns and maintains two library facilities with approximately 52,000 square feet. There is one additional library, the E-library, which is leased by the City, thus, is not included for impact fee calculation purposes.

**Table 1
Lakeland Parks and Recreation Facilities Inventory ⁽¹⁾**

Facility Description	Address	Net Acreage ⁽²⁾	Park Class	Auditorium	Baseball Field	Basketball Court	Boardwalks	Boat Launch	Botanical Garden	Concession Stand	Dog Park	Fishing Pier	Football/Soccer Field	Football/Soccer Field (Lighted)	Football/Softball Field	Interactive Water Play Area	Lawn Bowling	Maintenance/Admin Building (square feet)	Multipurpose Field/Court
Barnett Family Park	Orange St. & Lake Ave.	3.0	U													1		425	1
Central Bark Dog Park	4950 Deep Forest Ct.	0.6	SU								1								
Coleman-Bush Building	1104 MLK Jr. Ave.	1.5	SU																
Crystal Grove Park	1661 Crystal Grove Dr.	1.8	N																1
Curtis Peterson Park	3700 Cleveland Heights	38.3	C		6		2	1		1		1						1,256	
Cypress Youth Complex	Edgewood Drive South	33.4	SC										4					800	
Downtown West Maintenance Building	517 W. Main St	n/a	SUP															6,800	
Dobbins Park	514 W. Ariana St.	10.1	N			4													1
Dog Leg Woods Park	3326 Cleveland Heights Blvd	n/a	SU								1								
Douglas Cook Park	955 Wedgewood Estates Blvd	18.3	C		1	1				1	1		1					1,256	
Drane Park	801 S. Franklin Pl.	3.9	S																
Public Charities Park (Beerman Family Tennis Center)	1000 E. Edgewood Dr.	17.7	C															413	2
Elva Rath Park	20 Lake Morton Dr.	0.4	U																
Freedom Park	300 N. Florida Avenue	3.1	U																1
Glendale Park	E. Glendale St.	1.3	N			1													
Golconda Park	Golconda & Parker St.	0.3	U																
Handley Park	1419 Phyllis St.	1.4	N																1
Hollis Garden	S. Lake Mirror Promenade	2.0	U						1										
Horney Park	205 E. Poinsettia Dr.	0.4	N																1
Interlachen Park/ Lake Bonny/ Elks	Interlachen Parkway	6.2	N																
John Jackson Park	1130 MLK Jr. Ave.	2.5	N																1
Kelly Recreation Complex/Gandy Pool	404 Imperial Blvd.	7.2	C			2												2,750	
Kryger Overlook Park	E. Lake Mirror Promenade	0.9	U																
Lake Beulah	Lake Beulah Dr.	2.9	S									1							
Lake Bonnett Shore	W. Lake Bonnett	0.2	S									1							
Fletcher Park at Lake Bonny	W. Lake Bonny	36.1	C		2		1			1		1	1					6,991	
Lake Bonny Shore	Interlachen to Main St.	1.8	S					1				1							
Lake Crago Park	N. Lake Parker	119.4	C					1			1		3					800	
Lake Hollingsworth Shore	920 Lake Hollingsworth Dr.	18.4	S					1				1							
Lake Horney Shore	S. Lake Horney	0.4	S									1							
Lake Hunter Shore	650 Sikes Blvd.	14.7	S					1				1							
Lake Mirror Center	E. Lake Mirror Promenade	3.0	C																
Lake Mirror Community Park	Lake Mirror Promenade	6.9	U	1						1									
Lake Morton Shore	99 Lake Morton Dr.	7.2	S																
Lake Parker Park	910 Granada St.	59.8	C					2		1		1	3	3			1	1,373	3
Lake Parker Shore	W. Lake Parker	8.4	S									1							
Lake Somerset Shore	3100 New Jersey Rd.	3.2	S					1				1							
Lake Wire Shore	Lake Wire	3.8	S									1							
Lakeland City Nursery	4532 US Highway 98 South	10.0	SUP															7,989	
Lemon Street Promenade	Lemon St.	N/A	U																
Magnolia Building	Lake Mirror Promenade	0.5	SU							1									
Miami Park	226 Oconee St.	0.6	N																
Mississippi Park	N. Lake Hollingsworth	0.8	S																
Munn Park	201 E. Main St.	2.1	U																
Naylor Park	Lincoln Ave. & Lake Hunter Dr.	0.7	S																
North Lake Wire Park	N. Lake Wire	0.9	N																
Northwest Park	108 W. Third St.	2.0	SU																
PAL Recreation Complex	325 W. 2nd St	1.0	SU			1													
Parker Street Park	Parker Street	0.4	N			1													
Park & Recreation Administrative Office	2000 N. Gilmore Street	1.3	SUP							1								5,636	
Peggy Brown Center	S. Lake Ave.	0.6	SU																
Rollingwoods Park	900 Rollingswood Ln.	1.6	S																
Rose Street Maintenance Facility	909 Oleander St.	0.13	SUP															8,575	
Seminole Park	Edgewood & Lincoln Ave.	0.0	S																
Sertoma Park	1800 E. Memorial Blvd.	1.8	S					1				1							

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

Facility Description	Address	Net Acreage ⁽²⁾	Park Class	Picnic Pavilion	Playground	Playground (Common Ground)	Pool	Public Art	Pump House	Racquetball Court	Recreation Center (Sq Ft)	Rental Facility (Sq Ft)	Rental Pavilion	Restroom	Roller Hockey	Shuffle Board	Shuffle Board Shelter	Skate Park	Softball Field	Pickleball Courts	Tennis Court	Volleyball Court	Walking/Jogging Path - Paved (miles)
Barnett Family Park	Orange St. & Lake Ave.	3.0	U	1	2			2															
Central Bark Dog Park	4950 Deep Forest Ct.	0.6	SU																				
Coleman-Bush Building	1104 MLK Jr. Ave.	1.5	SU									20,390		2									
Crystal Grove Park	1661 Crystal Grove Dr.	1.8	N		1																		
Curtis Peterson Park	3700 Cleveland Heights	38.3	C	8	1								1	3									0.55
Cypress Youth Complex	Edgewood Drive South	33.4	SC	3										1									
Downtown West Maintenance Building	517 W. Main St	n/a	SUP																				
Dobbins Park	514 W. Ariana St.	10.1	N	3	1									1								1	0.50
Dog Leg Woods Park	3326 Cleveland Heights Blvd	n/a	SU																				
Douglas Cook Park	955 Wedgewood Estates Blvd	18.3	C		1									3									
Drane Park	801 S. Franklin Pl.	3.9	S																				
Public Charities Park (Beerman Family Tennis Center)	1000 E. Edgewood Dr.	17.7	C	2	1	1				8			4	3							18		
Elva Rath Park	20 Lake Morton Dr.	0.4	U					1															
Freedom Park	300 N. Florida Avenue	3.1	U																				
Glendale Park	E. Glendale St.	1.3	N																				
Golconda Park	Golconda & Parker St.	0.3	U																				
Handley Park	1419 Phyllis St.	1.4	N		1																		
Hollis Garden	S. Lake Mirror Promenade	2.0	U	1				3															
Horney Park	205 E. Poinsettia Dr.	0.4	N		1																		
Interlachen Park/ Lake Bonny/ Elks	Interlachen Parkway	6.2	N		1											2							0.30
John Jackson Park	1130 MLK Jr. Ave.	2.5	N	2	1																		
Kelly Recreation Complex/Gandy Pool	404 Imperial Blvd.	7.2	C				1				40,425										8	2	
Kryger Overlook Park	E. Lake Mirror Promenade	0.9	U																				
Lake Beulah	Lake Beulah Dr.	2.9	S																				0.60
Lake Bonnett Shore	W. Lake Bonnett	0.2	S																				
Fletcher Park at Lake Bonny	W. Lake Bonny	36.1	C	7	1									2				1	1				1.30
Lake Bonny Shore	Interlachen to Main St.	1.8	S																				
Lake Crago Park	N. Lake Parker	119.4	C								12,035			2									
Lake Hollingsworth Shore	920 Lake Hollingsworth Dr.	18.4	S																				2.70
Lake Horney Shore	S. Lake Horney	0.4	S																				
Lake Hunter Shore	650 Sikes Blvd.	14.7	S																				1.80
Lake Mirror Center	E. Lake Mirror Promenade	3.0	C											1	1								
Lake Mirror Community Park	Lake Mirror Promenade	6.9	U					8						1									0.60
Lake Morton Shore	99 Lake Morton Dr.	7.2	S	1																			
Lake Parker Park	910 Granada St.	59.8	C	18	1								3	4	1	32	5				2	6	3.06
Lake Parker Shore	W. Lake Parker	8.4	S																				0.50
Lake Somerset Shore	3100 New Jersey Rd.	3.2	S																				
Lake Wire Shore	Lake Wire	3.8	S																				0.80
Lakeland City Nursery	4532 US Highway 98 South	10.0	SUP						1														
Lemon Street Promenade	Lemon St.	N/A	U					10															
Magnolia Building	Lake Mirror Promenade	0.5	SU									10,835		1									
Miami Park	226 Oconee St.	0.6	N		1																		
Mississippi Park	N. Lake Hollingsworth	0.8	S																				
Munn Park	201 E. Main St.	2.1	U					1															
Naylor Park	Lincoln Ave. & Lake Hunter Dr.	0.7	S																				
North Lake Wire Park	N. Lake Wire	0.9	N		1																		
Northwest Park	108 W. Third St.	2.0	SU																				
PAL Recreation Complex	325 W. 2nd St	1.0	SU								1,900												
Parker Street Park	Parker Street	0.4	N		1																		
Park & Recreation Administrative Office	2000 N. Gilmore Street	1.3	SUP											3									
Peggy Brown Center	S. Lake Ave.	0.6	SU	1								14,856		2									
Rollingwoods Park	900 Rollingwood Ln.	1.6	S																				0.41
Rose Street Maintenance Facility	909 Oleander St.	0.13	SUP																				
Seminole Park	Edgewood & Lincoln Ave.	0.0	S																				
Sertoma Park	1800 E. Memorial Blvd.	1.8	S	3																			

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

Facility Description	Address	Net Acreage ⁽²⁾	Park Class	Auditorium	Baseball Field	Basketball Court	Boardwalks	Boat Launch	Botanical Garden	Concession Stand	Dog Park	Fishing Pier	Football/Soccer Field	Football/Soccer Field (Lighted)	Football/Softball Field	Interactive Water Play Area	Lawn Bowling	Maintenance/Admin Building (square feet)	Multipurpose Field/Court
Seventh Street Park	1500 W. Seventh St.	3.8	N			1													1
Se7en Wetlands	4085 State Rd 60, Mulberry	400.0	SU				3												
Simpson Park/Pool	1725 MLK Jr. Blvd.	14.6	C			2				2					1			1,690	1
Southside Maintenance Building	2900 Buckingham Avenue	n/a	SUP															2,510	
Southwest Softball Complex	1444 W. Highland St.	24.5	SC							2				2				780	
Tigertown Complex	2220 N. Lake Ave.	91.0	SC		4					1				4				4,184	
Veterans Memorial Park	12 Lake Beulah Dr.	5.3	U						1										
Washington Park	301 W. Seventh St.	1.3	N			1													1
Webster Park	Webster Ave. & Seventh St.	2.2	N			2				1									
Westside Park	1800 W. Oakhill St.	8.0	N			2													
Westside Softball Complex	1800 Oakhill St.	14.6	SC																
Woodlake Park	3415 New Jersey St.	4.1	N																
Summary	Count	Net Acreage ⁽²⁾		Auditorium	Baseball Field	Basketball Court	Boardwalks	Boat Launch	Botanical Garden	Concession Stand	Dog Park	Fishing Pier	Football/Soccer Field	Football/Soccer Field (Lighted)	Football/Softball Field	Interactive Water Play Area	Lawn Bowling	Maintenance/Admin Building (square feet)	Multipurpose Field/Court
Support Facilities (SUP)	5	11.4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	31,510	0
Neighborhood Parks (N)	15	45.0		0	0	12	0	0	0	1	0	0	0	0	0	0	0	0	7
Community Parks (C)	9	314.4		0	9	5	3	4	0	6	2	3	8	3	1	0	1	16,529	6
Urban Parks (U)	10	24.0		1	0	0	0	0	2	1	0	0	0	0	0	1	0	425	2
Scenic Sites (S)	16	69.8		0	0	0	0	5	0	0	0	10	0	0	0	0	0	0	0
Sports Complexes (SC)	4	163.5		0	4	0	0	0	0	3	0	0	4	6	0	0	0	5,764	0
Special Use Facilities (SU)	8	406.2		0	0	1	3	0	0	2	2	0	0	0	0	0	0	0	0
Total	67	1,034.3		1	13	18	6	9	2	13	4	13	12	9	1	1	1	54,228	15

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

Facility Description	Address	Net Acreage ⁽²⁾	Park Class	Picnic Pavilion	Playground	Playground (Common Ground)	Pool	Public Art	Pump House	Racquetball Court	Recreation Center (Sq Ft)	Rental Facility (Sq Ft)	Rental Pavilion	Restroom	Roller Hockey	Shuffle Board	Shuffle Board Shelter	Skate Park	Softball Field	Pickleball Courts	Tennis Court	Volleyball Court	Walking/Jogging Path - Paved (miles)	
Seventh Street Park	1500 W. Seventh St.	3.8	N		1																			
Se7en Wetlands	4085 State Rd 60, Mulberry	400.0	SU	5										2										8.70
Simpson Park/Pool	1725 MLK Jr. Blvd.	14.6	C	1	1		1		1		25,300			5					1		2			
Southside Maintenance Building	2900 Buckingham Avenue	n/a	SUP											2										
Southwest Softball Complex	1444 W. Highland St.	24.5	SC	2	1									2					4					
Tigertown Complex	2220 N. Lake Ave.	91.0	SC											1										
Veterans Memorial Park	12 Lake Beulah Dr.	5.3	U																					
Washington Park	301 W. Seventh St.	1.3	N	1	1																			
Webster Park	Webster Ave. & Seventh St.	2.2	N	2	1																			
Westside Park	1800 W. Oakhill St.	8.0	N	3	2									1										2.00
Westside Softball Complex	1800 Oakhill St.	14.6	SC		0									1					4					
Woodlake Park	3415 New Jersey St.	4.1	N	1	1									1						6	8			
Summary	Count	Net Acreage ⁽²⁾		Picnic Pavilion	Playground	Playground (Common Ground)	Pool	Public Art	Pump House	Racquetball Court	Recreation Center (Sq Ft)	Rental Facility (Sq Ft)	Rental Pavilion	Restroom	Roller Hockey	Shuffle Board	Shuffle Board Shelter	Skate Park	Softball Field	Pickleball Courts	Tennis Court	Volleyball Court	Walking/Jogging Path - Paved (miles)	
Support Facilities (SUP)	5	11.4		0	0	0	0	0	1	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0.00
Neighborhood Parks (N)	15	45.0		12	15	0	0	0	0	0	0	0	0	3	0	2	0	0	0	6	8	1	1	2.80
Community Parks (C)	9	314.4		36	6	1	2	0	1	8	77,760	0	9	23	1	32	5	1	2	0	30	8	0	4.91
Urban Parks (U)	10	24.0		2	2	0	0	25	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0.60
Scenic Sites (S)	16	69.8		4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6.81
Sports Complexes (SC)	4	163.5		5	1	0	0	0	0	0	0	0	0	5	0	0	0	0	8	0	0	0	0	0.00
Special Use Facilities (SU)	8	406.2		6	0	0	0	0	0	0	1,900	46,081	0	7	0	0	0	0	0	0	0	0	0	8.70
Total	67	1,034.3		65	24	1	2	25	2	8	79,660	46,081	9	44	1	34	5	1	10	6	38	9	23.82	

1) Source: City of Lakeland Parks and Recreation Department
 2) Net Acreage excludes wetlands and other land that cannot be developed for parks and recreation.

Table 2 presents the inventory of library facilities that are owned by the City. The building value is estimated at \$250 per square foot based on construction cost trends since the last technical study and insurance values of the existing libraries. Land value for library buildings is estimated at \$75,000 per acre based on land value trends, the value of current parcels and future potential purchases, and an analysis of vacant land values and recent vacant land sales in the City of Lakeland. Appendix B provides additional information.

The Lakeland Library System also provides a variety of materials that are owned by the City and are available to the public. Table 3 presents the inventory of library materials in the City of Lakeland.

**Table 2
City of Lakeland Library Facilities Inventory**

Facility Description	Address	Year Built ⁽¹⁾	Acres ⁽²⁾	Square Footage ⁽³⁾	Land Value ⁽⁴⁾	Building Value ⁽⁵⁾	Total Building and Land Value ⁽⁶⁾
Lakeland Main Library	100 Lake Morton Drive, Lakeland, FL 33801	1966	2.4	39,174	\$180,000	\$9,793,500	\$9,973,500
Lakeland Branch Library	1700 North Florida Avenue, Lakeland, FL 33805	1995	1.5	13,144	\$112,500	\$3,286,000	\$3,398,500
Total			3.9	52,318	\$292,500	\$13,079,500	\$13,372,000
Land Value per Acre ⁽⁷⁾					\$75,000		
Building Value per Square Foot ⁽⁸⁾						\$250	

- 1) Source: City of Lakeland
- 2) Source: City of Lakeland
- 3) Source: City of Lakeland
- 4) Acres (Item 2) multiplied by land value per acre (Item 7)
- 5) Square footage (Item 3) multiplied by building value per square foot (Item 8)
- 6) Sum of land value and building value (Items 4 and 5)
- 7) Based on a review of location and estimated value of future purchases, trends in vacant land costs since the last study, vacant land sales and values. Appendix B provides further detail.
- 8) Based on construction cost trends, insurance values and other available information. Appendix B provides further detail.

**Table 3
City of Lakeland Library Material Inventory**

Description	Units ⁽¹⁾	Unit Cost ⁽¹⁾	Total Value ⁽¹⁾
Books			
Books	139,461	\$25	\$3,486,525
Electronic Books/Audio	1,040	\$60	\$62,400
Audio Books	4,682	\$70	\$327,740
Total - Books	145,183	-	\$3,876,665
Other Library Material			
Compact Disks(music CDs)	4,486	\$15	\$67,290
Playaways Audio/Video	792	\$60	\$47,520
Mobile Hotspots	50	\$72	\$3,600
DVDs	23,425	\$20	\$468,500
Total - Other Library Items	28,753	-	\$586,910
Total -- Library Books and Material	173,936	\$26	\$4,463,575
Library Equipment			
Self-Checkout Stations	2	\$11,740	\$23,480
Laptops for Classroom Instruction	14	\$1,200	\$16,800
Public Computers	72	\$850	\$61,200
Total - Library Equipment	88	\$1,153	\$101,480
Total - All Library Materials & Equipment	174,024	-	\$4,565,055

1) Source: City of Lakeland

Service Area and Population

The City of Lakeland provides parks and recreation facilities and services to all city residents. As such, the service area for the parks and cultural facilities included in the impact fee calculations is citywide. To accurately determine demand for services, this impact fee study incorporates the City’s permanent residents, but also the seasonal residents and visitors as well and uses the weighted average seasonal population for all population estimates and projections, unless otherwise noted. Appendix A, Table A-10 provides the weighted average seasonal population estimate for 2019 and the projected weighted seasonal population through 2045 for use in the parks and recreation impact fee analysis.

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Level of Service

Table 4 presents both the parks and library facilities' current levels of service. As shown in Table 4, the combined current level of service (LOS) of 9.13 acres per 1,000 residents for the six types of parks. For purposes of calculating the City's current parks and recreation LOS, the acreage for the support facilities is not included. The current LOS shown in Table 4 is based on the City's 2019 population from Appendix A, Table A-1 and the City's parks and recreation inventory from Table 1.

In addition to the combined current LOS, Table 4 also provides a breakdown of the current LOS by park type and the City's adopted LOS standard of 5.98 acres per 1,000 residents, which was also the current LOS at the time of the 2015 study. The LOS has increased since the 2015 as the City acquired park acreage at a faster rate than the population growth. The current achieved LOS measures the investment made into parks infrastructure while the LOS standard indicates the intended service levels going forward. Given that the City's adopted LOS standard is lower than the achieved LOS, the adopted standard will be used in impact fee calculations, resulting in more conservative impact fee levels.

As presented in Table 4, the City's library facilities current LOS is 468 square feet per 1,000 residents for library buildings, 1,555 library materials (Items) per 1,000 residents, and 0.79 computers per 1,000 residents. Because the City does not have adopted LOS standards for library facilities, existing achieved LOS are used in impact fee calculations.

**Table 4
Current Level of Service (2019)**

Variable	Population ⁽¹⁾	Park Acreage ⁽²⁾	Current LOS ⁽³⁾	Adopted LOS ⁽⁴⁾
City of Lakeland 2019 Population	111,828			
<i>Parks and Recreation Level of Service (Acres per 1,000 Residents):</i>				
Support Facilities		11.4	0.10	N/A
Neighborhood Parks		45.0	0.40	N/A
Community Parks		314.4	2.81	N/A
Urban Parks		24.0	0.21	N/A
Scenic Sites		69.8	0.62	N/A
Sports Complexes		163.5	1.46	N/A
Special Use Facilities		406.2	3.63	N/A
Total Park Acreage/LOS - All Parks, Excluding Support⁽⁵⁾		1,022.9	9.13	5.98
<i>Libraries Facilities Level of Service</i>				
Variable		Square Footage/ Count ⁽⁶⁾	Current LOS ⁽⁷⁾	
Library Buildings (sf)		52,318	468	
Library Materials (items)		173,936	1,555	
Computers ⁽⁸⁾		88	0.79	

1) Source: Appendix A, Table A-1

2) Source: Table 1

3) Park acreage (Item 2) divided by the City of Lakeland 2019 population (Item 1), multiplied by 1,000 for each park type

4) Source: City of Lakeland

5) Sum of the acreages and LOS for the six types of parks (excludes support facilities)

6) Source: City of Lakeland

7) Square footage/count (Item 6) divided by population (Item 1) multiplied by 1,000

8) Refers to public computers

Table 5 summarizes a comparison of adopted LOS standards select other Florida municipalities jurisdictions for the parks and recreation facilities. The current achieved LOS and adopted LOS standard of the City of Lakeland from Table 4 are compared to the adopted LOS standards of these other communities based on information from each community’s Comprehensive Plan. As presented in this table, the City of Lakeland’s adopted LOS standard is in the mid-range of these other communities.

**Table 5
Comparison of Adopted
Level of Service Standards**

Jurisdiction	LOS Standard (Acres per 1,000 Residents) ⁽¹⁾
City of Orlando ⁽¹⁾	3.25
City of Lake Wales ⁽²⁾	3.75
Lake County ⁽³⁾	4.00
City of Plant City ⁽⁴⁾	5.00
City of Bartow ⁽⁵⁾	5.50
Okeechobee County ⁽⁶⁾	5.50
City of Lakeland (Adopted)⁽⁷⁾	5.98
City of Winter Haven ⁽⁸⁾	6.00
Polk County ⁽⁹⁾	6.95
Orange County ⁽¹⁰⁾	7.50
City of Gainesville ⁽¹¹⁾	8.80
City of Lakeland (Existing)⁽¹²⁾	9.13
Osceola County ⁽¹³⁾	10.00
Highlands County ⁽¹⁴⁾	10.00
Pasco County ⁽¹⁵⁾	12.00
Hardee County ⁽¹⁶⁾	15.00
Hillsborough County ⁽¹⁷⁾	23.40

- 1) Source: City of Orlando Families, Parks, and Recreation Vision Plan – Section 4.1 (2010)
- 2) Source: Lake Wales Ordinance 2009-18 Capital Improvements Element GOP-Comprehensive Plan Update: Mini-Parks .25, Neighborhood Parks 1.5, Community Parks 2 (2009)
- 3) Source: Lake County Comprehensive Plan – Policy VII-1 4.3 (Adopted May 2010)
- 4) Source: Comprehensive Plan for the City of Plant City Florida, D. LOS Standards – Recreation and Open Space (March 2016)
- 5) Source: City of Bartow Comprehensive Plan – Recreation & Open Space GOP, Objective 3 (March 2002)
- 6) Source: Okeechobee County – Okeechobee County Parks & Recreation Master Plan, Figure 3.1A (June 2016)
- 7) Source: Table 2
- 8) Source: City of Winter Haven – Recreation & Open Space Element GOP (August 2011)
- 9) Source: Polk County Comprehensive Plan – Policy 3.502 E (August 2013)
- 10) Source: Orange County Concurrency Management System - Parks: 1.5 acres activity-based; 6.0 acres resource-based (June 2011)
- 11) Source: City of Gainesville Comprehensive Plan
- 12) Source: Table 2
- 13) Source: Osceola County Comprehensive Plan
- 14) Source: Highlands County 2030 Comprehensive Plan – Recreation and Open Space Element, Policy 1.1 (August 2011)
- 15) Source: Pasco County 2025 Comprehensive Plan Chapter 5
- 16) Source: Hardee County 2030 Comprehensive Plan – Recreation and Open Space Element Objective R4 (October 2010)
- 17) Source: Comprehensive Plan for Unincorporated Hillsborough County Florida – Recreation and Open Space: 2.4 Local (3.4) Regional (20.00) Amended June 200

Cost Component

The total cost per resident for parks, recreation and cultural facilities consists of two components: the cost of the land and the cost of buildings, facilities, and materials/equipment. Of these, library buildings, land, and materials cost were presented in Tables 2 and 3. The following paragraphs address recreation facility and park land value estimates.

Recreational Facility and Equipment Value

The first step in calculating the total value of recreation services in the City of Lakeland involves estimating the value of the facility and equipment assets. The City's facility and equipment values have been updated from the 2014 Study by using recent construction or expenditures by the City of Lakeland, updated insurance values, and recent comparable facility construction cost information from other jurisdictions. Table 6 presents the facility and equipment value by type of park. It should be noted that, while the acreage for the support facilities is not included in the calculation of the current achieved LOS, the value of these structures is part of the City's parks and recreation asset and are therefore included in Table 6. The City has outstanding debt service for the construction of Cypress Youth Complex and Lake Crago Complex, which will be repaid with impact fee and Lakeland Regional Medical Center (LRMC) lease revenues. The amount of debt to be repaid with impact fees is removed from the asset value in Table 6 not to overcharge new development for the value of this asset.

In addition to the asset values for the park facilities and equipment, the architecture and engineering (AE&I) costs associated with developing this infrastructure are also included. The AE&I cost is estimated at 10 percent of the total facility and equipment value for each type of park based on actual AE&I costs for several park projects over the last several years.

The total facility and equipment asset value for all parks is \$112 million, which equates to an average of nearly \$109,500 per acre and \$1,000 per resident.

**Table 6
Parks and Recreation Facilities & Equipment Asset Value**

Facility ⁽¹⁾		Unit Cost ⁽²⁾	Support Facilities		Neighborhood Parks		Community Parks		Urban Parks		Scenic Sites		Sports Complexes		Special Use Facilities		Total Cost ⁽¹⁷⁾
Description	Unit		Count ⁽³⁾	Total Cost ⁽⁴⁾	Count ⁽⁵⁾	Total Cost ⁽⁶⁾	Count ⁽⁷⁾	Total Cost ⁽⁸⁾	Count ⁽⁹⁾	Total Cost ⁽¹⁰⁾	Count ⁽¹¹⁾	Total Cost ⁽¹²⁾	Count ⁽¹³⁾	Total Cost ⁽¹⁴⁾	Count ⁽¹⁵⁾	Total Cost ⁽¹⁶⁾	
Auditorium	auditorium	\$5,800,000	0	\$0	0	\$0	0	\$0	1	\$5,800,000	0	\$0	0	\$0	0	\$0	\$5,800,000
Baseball Field	field	\$255,000	0	\$0	0	\$0	9	\$2,295,000	0	\$0	0	\$0	4	\$1,020,000	0	\$0	\$3,315,000
Basketball Court	court	\$61,000	0	\$0	12	\$732,000	5	\$305,000	0	\$0	0	\$0	0	\$0	1	\$61,000	\$1,098,000
Boardwalk	boardwalk	\$160,000	0	\$0	0	\$0	3	\$480,000	0	\$0	0	\$0	0	\$0	3	\$480,000	\$960,000
Boat Launch	launch	\$72,000	0	\$0	0	\$0	4	\$288,000	0	\$0	5	\$360,000	0	\$0	0	\$0	\$648,000
Botanical Garden	garden	\$2,000,000	0	\$0	0	\$0	0	\$0	2	\$4,000,000	0	\$0	0	\$0	0	\$0	\$4,000,000
Concession Stand	stand	\$185,000	0	\$0	1	\$185,000	6	\$1,110,000	1	\$185,000	0	\$0	3	\$555,000	2	\$370,000	\$2,405,000
Dog Park	park	\$350,000	0	\$0	0	\$0	2	\$700,000	0	\$0	0	\$0	0	\$0	2	\$700,000	\$1,400,000
Fishing Pier	pier	\$89,000	0	\$0	0	\$0	3	\$267,000	0	\$0	10	\$890,000	0	\$0	0	\$0	\$1,157,000
Football/Soccer Field (Not Lighted)	Field	\$150,000	0	\$0	0	\$0	8	\$1,200,000	0	\$0	0	\$0	4	\$600,000	0	\$0	\$1,800,000
Football/Softball Field (Lighted)	Field	\$250,000	0	\$0	0	\$0	3	\$750,000	0	\$0	0	\$0	6	\$1,500,000	0	\$0	\$2,250,000
Football/Softball Field (Not Lighted)	Field	\$140,000	0	\$0	0	\$0	1	\$140,000	0	\$0	0	\$0	0	\$0	0	\$0	\$140,000
Interactive Water Play Area	play area	\$1,600,000	0	\$0	0	\$0	0	\$0	1	\$1,600,000	0	\$0	0	\$0	0	\$0	\$1,600,000
Lawn Bowling	bowling lane	\$3,500	0	\$0	0	\$0	1	\$3,500	0	\$0	0	\$0	0	\$0	0	\$0	\$3,500
Maintenance Building	square foot	\$90.00	31,510	\$2,835,900	0	\$0	16,529	\$1,487,610	425	\$38,250	0	\$0	5,764	\$518,760	0	\$0	\$4,880,520
Multipurpose Field/Court	field/court	\$128,000	0	\$0	7	\$896,000	6	\$768,000	2	\$256,000	0	\$0	0	\$0	0	\$0	\$1,920,000
Picnic Pavilion	pavilion	\$63,000	0	\$0	12	\$756,000	36	\$2,268,000	2	\$126,000	4	\$252,000	5	\$315,000	6	\$378,000	\$4,095,000
Playground	playground	\$165,000	0	\$0	15	\$2,475,000	6	\$990,000	2	\$330,000	0	\$0	1	\$165,000	0	\$0	\$3,960,000
Playground (Common Ground)	playground	\$800,000	0	\$0	0	\$0	1	\$800,000	0	\$0	0	\$0	0	\$0	0	\$0	\$800,000
Pool	pool	\$3,250,000	0	\$0	0	\$0	2	\$6,500,000	0	\$0	0	\$0	0	\$0	0	\$0	\$6,500,000
Public Art	piece of art	\$9,000	0	\$0	0	\$0	0	\$0	25	\$225,000	0	\$0	0	\$0	0	\$0	\$225,000
Pump House	building	\$20,000	1	\$20,000	0	\$0	1	\$20,000	0	\$0	0	\$0	0	\$0	0	\$0	\$40,000
Racquetball Court	court	\$75,000	0	\$0	0	\$0	8	\$600,000	0	\$0	0	\$0	0	\$0	0	\$0	\$600,000
Recreation Center	building	\$275	0	\$0	0	\$0	77,760	\$21,384,000	0	\$0	0	\$0	0	\$0	1,900	\$522,500	\$21,906,500
Rental Facility	square foot	\$225	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	46,081	\$10,368,225	\$10,368,225
Rental Pavilion	pavilion	\$95,000	0	\$0	0	\$0	9	\$855,000	0	\$0	0	\$0	0	\$0	0	\$0	\$855,000
Restroom	restroom	\$150,000	5	\$750,000	3	\$450,000	23	\$3,450,000	1	\$150,000	0	\$0	5	\$750,000	7	\$1,050,000	\$6,600,000
Roller Hockey Court	court	\$245,000	0	\$0	0	\$0	1	\$245,000	0	\$0	0	\$0	0	\$0	0	\$0	\$245,000
Shuffle Board Court	court	\$4,000	0	\$0	2	\$8,000	32	\$128,000	0	\$0	0	\$0	0	\$0	0	\$0	\$136,000
Shuffle Board Shelter	shelter	\$200,000	0	\$0	0	\$0	5	\$1,000,000	0	\$0	0	\$0	0	\$0	0	\$0	\$1,000,000
Skate Park	skate park	\$1,400,000	0	\$0	0	\$0	1	\$1,400,000	0	\$0	0	\$0	0	\$0	0	\$0	\$1,400,000
Softball Field	field	\$305,000	0	\$0	0	\$0	2	\$610,000	0	\$0	0	\$0	8	\$2,440,000	0	\$0	\$3,050,000
Pickleball Courts	court	\$40,000	0	\$0	6	\$240,000	0	\$0	0	\$0	0	\$0	0	\$0	0	\$0	\$240,000
Tennis Court	court	\$100,000	0	\$0	8	\$800,000	30	\$3,000,000	0	\$0	0	\$0	0	\$0	0	\$0	\$3,800,000
Volleyball Court	court	\$8,000	0	\$0	1	\$8,000	8	\$64,000	0	\$0	0	\$0	0	\$0	0	\$0	\$72,000
Walking/Jogging Path	mile	\$180,000	0.00	\$0	2.80	\$504,000	4.91	\$883,800	0.60	\$108,000	6.81	\$1,225,800	0.00	\$0	8.70	\$1,566,000	\$4,287,600
Facilities and Equipment Cost				\$3,605,900		\$7,054,000		\$53,991,910		\$12,818,250		\$2,727,800		\$7,863,760		\$15,495,725	\$103,557,345
Architecture, Engineering, and Inspection @ 10%⁽¹⁸⁾				\$360,590		\$705,400		\$5,399,191		\$1,281,825		\$272,780		\$786,376		\$1,549,573	\$10,355,735
Total Facilities and Equipment Cost⁽¹⁹⁾				\$3,966,490		\$7,759,400		\$59,391,101		\$14,100,075		\$3,000,580		\$8,650,136		\$17,045,298	\$113,913,080
Less the Value of Debt Repaid with Impact Fees⁽²⁰⁾				n/a		n/a		\$1,729,000		n/a		n/a		\$174,336		n/a	\$1,903,336
Total Facilities and Equipment Cost-Less Value of Impact Fee Debt				\$3,966,490		\$7,759,400		\$57,662,101		\$14,100,075		\$3,000,580		\$8,475,800		\$17,045,298	\$112,009,744
Total Number of Acres⁽²¹⁾				11.40		45.00		314.40		24.00		69.80		163.50		406.20	1,022.90
Total Facilities and Equipment Cost per Acre⁽²²⁾				\$347,938		\$172,431		\$183,404		\$587,503		\$42,988		\$51,840		\$41,963	\$109,502
Total Population⁽²³⁾																	111,828
Total Facilities and Equipment Cost per Resident⁽²⁴⁾				\$35		\$69		\$516		\$126		\$27		\$76		\$152	\$1,002

(1), (3), (5), (7), (9), (11), (13), (15), (21) Source: Table 1

2) Source: City of Lakeland Parks and Recreation Department, city insurance value reports, and recent costs for other jurisdictions

4) (6), (8), (10), (12), (14), (16) Count of units per facility (Items 3, 5, 7, 9, 11, 13 and 15) multiplied by the unit cost (Item 2) for each type of park

17) Sum of the total cost (Items 4, 6, 8, 10, 12, 14, and 16) for all park types

18) Facility and equipment cost multiplied by 10 percent for each type of park; percentage is based on the architecture, engineering and inspection costs for recent park construction projects.

19) Sum of the facility and equipment cost and architecture, engineering and inspection cost (Item 18)

20) Portion of debt for Cypress Youth Complex and Lake Crago Complex being repaid with impact fees

22) Total facilities and equipment cost less the value of impact fee debt divided by the total number of acres (Item 21) for each type of park and the total

23) Source: Appendix A, Table A-1

24) Total facilities and equipment cost less the value of impact fee debt divided by population (Item 23) for each type of park and the total

Land Cost

The park land value per acre for the City’s parks is calculated based on vacant land value trends, the City’s estimates for future land cost as well as information obtained from the Polk County Property Appraiser’s database regarding vacant land values and vacant land sales within the last five years. Based on this analysis, an average land value of \$90,000 per acre is used, as presented in Table 7. Appendix B provides further detail regarding the calculation of the land value.

The cost of land for parks and recreation facilities includes more than just the cost of purchasing the land. Landscaping/site improvement and utilities/paving costs also are considered. Based on the cost per acre for recent park projects, basic landscaping, site preparation, and irrigation costs were determined to be \$20,000 per acre. The total value of parks facilities, including both land and recreational facility costs, presented in Table 7 and is approximately \$110,000 per acre.

Total Impact Cost per Resident

Table 7 also presents the total impact cost per resident for parks and recreation facilities in the City of Lakeland of \$1,660 per resident. The cost per resident is based on the total land value per acre and the City’s current parks and recreation LOS, as well as the recreational facility value per resident.

**Table 7
Total Impact Cost per Resident**

Variable	Figure
Land Value per Acre ⁽¹⁾	\$90,000
Landscaping, Site Preparation, and Irrigation Costs (per acre) ⁽²⁾	<u>\$20,000</u>
<i>Total Land Value per Acre⁽³⁾</i>	<i>\$110,000</i>
Adopted Parks LOS Standard (acres per 1,000 Residents) ⁽⁴⁾	5.98
Total Land Value per Resident ⁽⁵⁾	\$658
Facility & Equipment Value per Resident ⁽⁶⁾	<u>\$1,002</u>
Total Parks and Recreation Value per Resident⁽⁷⁾	\$1,660

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

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Tables 8 and 9 present the calculations for total cost per resident for library facilities. As shown in Table 8, the total impact cost or total value per resident for library buildings and land in the City of Lakeland is approximately \$120. Table 9 reflects the materials and equipment cost per resident for the City of Lakeland. As displayed, the materials and equipment cost per resident amounts to \$41 per resident.

Table 8
Library Building and Land Cost per Resident

Variable	Figure
Total Building Value ⁽¹⁾	\$13,079,500
Total Land Value ⁽²⁾	<u>\$292,500</u>
Total Building and Land Value ⁽³⁾	\$13,372,000
Building Square Footage ⁽⁴⁾	52,318
Total Building and Land Value per Square Foot⁽⁵⁾	\$255.59
Achieved LOS (sf per 1,000 residents) ⁽⁶⁾	468
Total Building and Land Value per Resident⁽⁷⁾	\$119.62

- 1) Source: Table 2
- 2) Source: Table 2
- 3) Sum of building value (Item 1) and land value (Item 2)
- 4) Source: Table 2
- 5) Building and land value (Item 3) divided by building square footage (Item 4)
- 6) Source: Table 4
- 7) Total building and land value per square foot (Item 5) multiplied by LOS (Item 6) divided by 1,000

**Table 9
Library Material and Equipment Cost per Resident**

Variable	Figure
Library Materials Value per Item ⁽¹⁾	\$26
Achieved LOS for Materials per Resident ⁽²⁾	1.56
Library Materials Value per Resident ⁽³⁾	\$40.56
Computers - Unit Value ⁽⁴⁾	\$1,153
Achieved LOS for Computers per Resident ⁽⁵⁾	0.00079
Computer Value per Resident ⁽⁶⁾	\$0.91
Total Materials and Equipment Cost per Resident ⁽⁷⁾	\$41.47

1) Source: Table 3

2) Source: Table 4

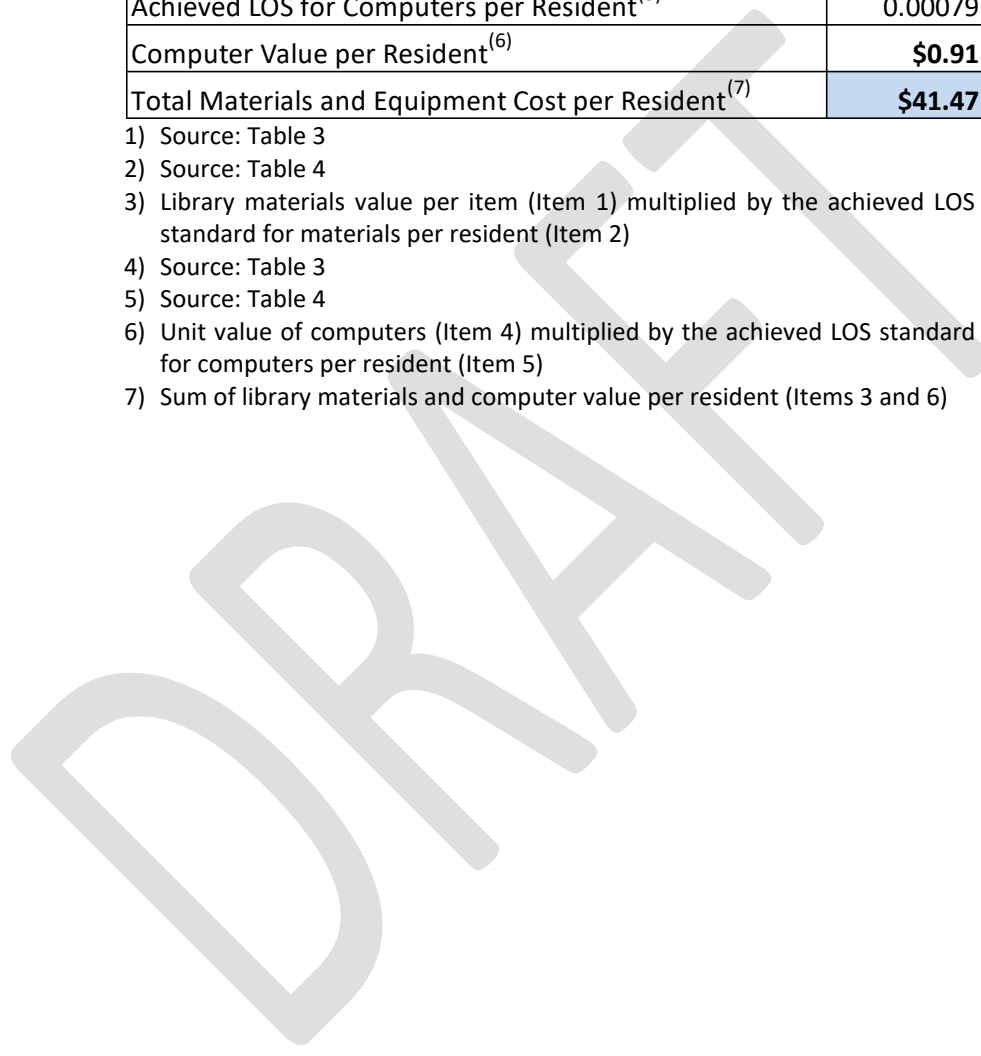
3) Library materials value per item (Item 1) multiplied by the achieved LOS standard for materials per resident (Item 2)

4) Source: Table 3

5) Source: Table 4

6) Unit value of computers (Item 4) multiplied by the achieved LOS standard for computers per resident (Item 5)

7) Sum of library materials and computer value per resident (Items 3 and 6)



Credit Component

To avoid overcharging new development for the capital cost of providing parks, recreation, and cultural services, a review of the capital funding program for the parks, recreation, and cultural facilities was completed. The purpose of this review was to estimate any future revenues generated by new development, other than impact fees, which will be used to fund the expansion of capital facilities and land related to the City of Lakeland's parks, recreation, and cultural facilities program. In addition to impact fee revenue, several additional projects were identified from the period of FY 2014 through FY 2020. The projects identified were primarily funded with the Lakeland Regional Medical Center (LRMC) lease payments and miscellaneous grants. According to information provided, the average annual capital expansion expenditure during this seven-year period is approximately \$10 per resident. This figure is calculated by dividing the average annual capital expenditure amount for the seven-year period by the average annual population during the same time period.

**Table 10
Parks and Recreation Capital Expansion Credit ⁽¹⁾**

Description	Fiscal Year							Total/ Average
	2014	2015	2016	2017	2018	2019	2020	
Grant Revenues/CRA Funded								
Se7en Wetlands Park	-	-	-	\$319,887	\$619,338	\$492,705	-	\$1,431,930
Central Bark Dog Park	-	-	-	-	-	\$50,000	-	\$50,000
Total	\$0	\$0	\$0	\$319,887	\$619,338	\$542,705	\$0	\$1,481,930
Hospital Lease Revenues								
Cypress Youth Soccer Complex	-	-	-	-	-	\$500,000	-	\$500,000
Dog Leg Woods Park	-	-	-	-	\$147,812	-	-	\$147,812
Douglas Cook Park	-	-	-	-	\$2,197,522	-	-	\$2,197,522
Lake Crago Park Phase II	-	-	-	-	-	\$3,242,128	-	\$3,242,128
Woodlake Park Pickleball Courts	-	\$39,291	-	-	-	-	-	\$39,291
Total	\$0	\$39,291	\$0	\$0	\$2,345,334	\$3,742,128	\$0	\$6,126,753
Total Capital Expansion Expenditures	\$0	\$39,291	\$0	\$319,887	\$2,964,672	\$4,284,833	\$0	\$7,608,683
Average Annual Capital Expansion Expenditures ⁽²⁾								\$1,086,955
Population ⁽³⁾	104,563	105,383	106,410	108,152	109,606	111,828	114,020	
Average Annual Population ⁽⁴⁾								108,566
Capital Expenditure per Resident ⁽⁵⁾								\$10.01

- 1) Source: City of Lakeland
- 2) Average annual capital expenditures over the 7-year period
- 3) Source: Appendix A, Table A-1
- 4) Average annual population over the 7-year period
- 5) Average annual capital expansion expenditures (Item 2) divided by average annual population (Item 4)

Debt Service Credit

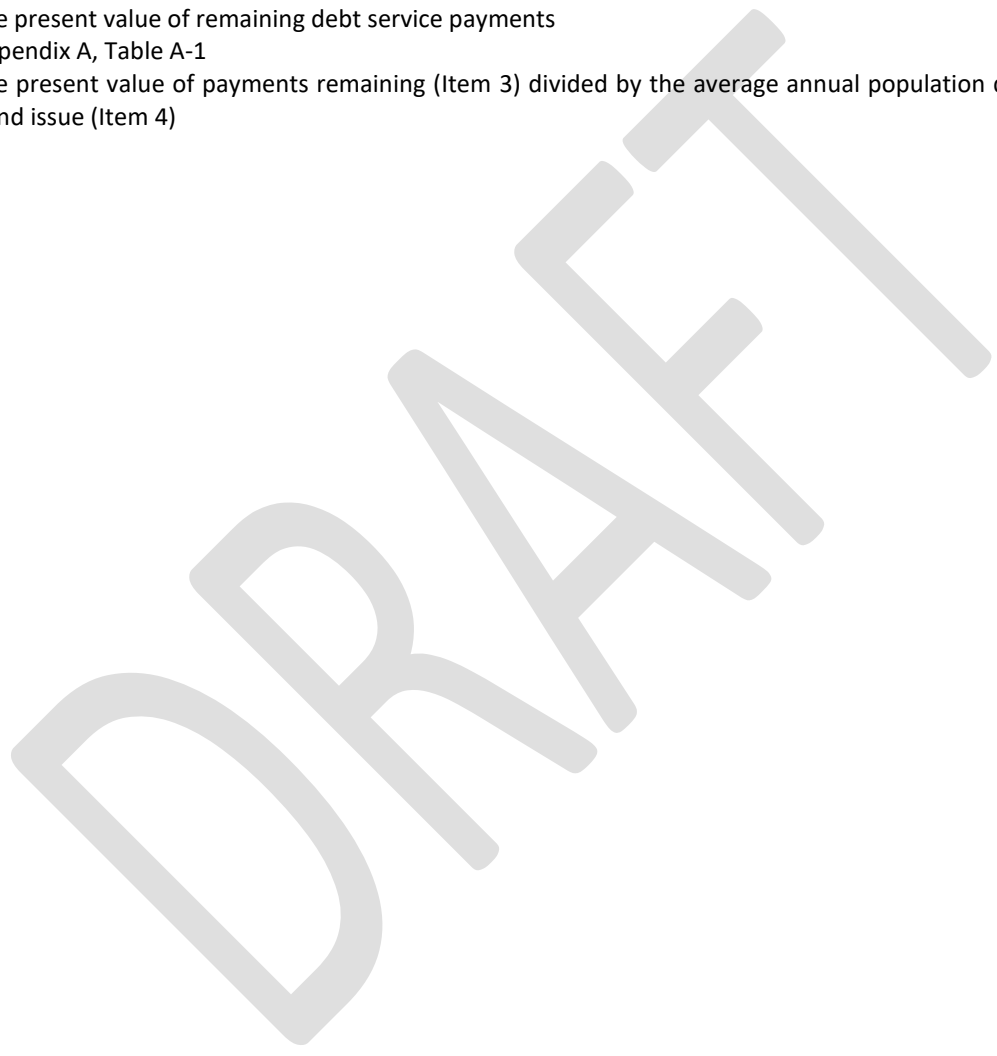
Any outstanding bond issues related to the parks and recreation facilities will result in an additional credit to the impact fee. The City of Lakeland has outstanding debt service for the construction of the Cypress Youth Complex and Lake Crago Complex. The entire debt service for Cypress Youth Complex and a portion of the debt service for the Lake Crago Complex will be paid with impact fees while the remaining amount will be funded by Lakeland Regional Medical Center (LRMC) lease revenues. The portions that will be paid with impact fee revenues are already subtracted from the asset value in Table 6.

To calculate the credit of the outstanding debt service that will be paid with LRMC lease revenue, the present value of the total remaining payments of the bond issue is calculated and then divided by the average annual permanent population estimated over the remaining life of the bond. As presented in Table 11, the resulting credit is approximately \$2 per resident.

**Table 11
Parks and Recreation Debt Service Credit**

Description	Total Number of Years of Debt Issue ⁽¹⁾	Years Remaining ⁽¹⁾	Interest Rate ⁽¹⁾	Total Remaining Parks & Recreation Debt Service (for expansion) ⁽²⁾	Present Value of Payments Remaining ⁽³⁾	Average Annual Population During Remaining Bond Issue Period ⁽⁴⁾	Credit per Resident ⁽⁵⁾
Lake Crago Complex	3	3	4.00%	\$250,276	\$238,587	113,912	\$2.09
Total Debt Service Credit per Resident							\$2.09

- 1) Source: City of Lakeland
- 2) The total remaining debt service including principal and interest payments for debt issues related to parks and recreation facilities included in Table 1. It includes portion paid non-impact fee revenue.
- 3) The present value of remaining debt service payments
- 4) Appendix A, Table A-1
- 5) The present value of payments remaining (Item 3) divided by the average annual population during remaining bond issue (Item 4)



Net Parks, Recreation and Cultural Facilities Impact Cost

The net impact cost per resident is the difference between the Cost Component and the Credit Component. Table 12 summarizes the calculation of the net impact cost which amounts to approximately \$1,647 per resident.

Table 12
Combined Net Impact Cost per Resident

Variable	Impact Cost	Revenue Credits
<i>Parks and Recreation</i>		
Impact Cost		
Total Impact Cost per Resident ⁽¹⁾	\$1,660.00	
Impact Credit		
Average Annual Capital Expansion Credit per Resident ⁽²⁾		\$10.01
Capitalization Rate		4.0%
Capitalization Period (in years)		25
Capital Expansion Credit per Resident ⁽³⁾		\$156.38
Debt Service Credit per Resident ⁽⁴⁾		\$2.09
Total Credit per Resident ⁽⁵⁾		\$158.47
Net Impact Cost		
Net Impact Cost per Resident ⁽⁶⁾	\$1,501.53	
<i>Library</i>		
Impact Cost		
Building and Land Value per Resident ⁽⁷⁾	\$119.62	
Library Materials Value per Resident ⁽⁸⁾	\$40.56	
Library Computer Value per Resident ⁽⁹⁾	\$0.91	
Impact Cost per Resident⁽¹⁰⁾	\$161.09	
Impact Credit		
Total Credit per Resident ⁽¹¹⁾		\$16.00
Net Impact Cost		
Net Impact Cost per Resident ⁽¹²⁾	\$145.09	
Combined Net Impact Cost Per Resident⁽¹³⁾		
	\$1,646.62	

- 1) Source: Table 7
- 2) Source: Table 10
- 3) Present value of the capital expansion credit per resident at a capitalization rate of 4%. The capitalization rate is estimated based on the interest rate being paid by the City for recent bond issues.
- 4) Source: Table 11
- 5) Sum of the capital expansion credit per resident (Item 3) and the debt service credit per resident (Item 4)
- 6) Total impact cost per resident (Item 1) less the total revenue per resident (Item 5)
- 7) Source: Table 8
- 8) Source: Table 9
- 9) Source: Table 9

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- 10) Sum of buildings and land value per resident (Item 7), materials value per resident (Item 8), and computer value (Item 9)
- 11) Calculated as the 10% of the total cost per resident (Item 10) based on the credit percentage for the parks component
- 12) Total impact cost per resident (Item 10) less the total credit per resident (Item 11)
- 13) Sum of the parks and recreation net impact cost per resident (Item 6) and library net impact cost per resident (Item 12)

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Calculated Parks, Recreation, and Cultural Facilities Impact Fee

Tables 13 through 16 present the calculated parks, recreation, and library facilities impact fee schedules separately as well as combined. Table 15 provides a comparison of the calculated fee to the current fee at the 90% adoption rate while Table 16 provides a comparison to the adopted fee at fully calculated (100%) rate. The calculated fees are based on the net impact cost per resident figures presented in Table 12 and the residential demand (population per housing unit), which is developed in Appendix A.

Table 13
Calculated Parks and Recreation Impact Fee Schedule

Land Use	Residents per Unit ⁽¹⁾	Net Cost per Resident ⁽²⁾	Calculated Impact Fee ⁽³⁾
Single Family	2.53	\$1,501.53	\$3,799
Multi-family	1.78	\$1,501.53	\$2,673
Mobile Home	1.27	\$1,501.53	\$1,907
ACLF/Congregate Care Facility	1.33	\$1,501.53	\$1,997

- 1) Source: Appendix A, Table A-2
- 2) Source: Table 12
- 3) Residents per unit (Item 1) multiplied by the net cost per resident (Item 2)

Table 14
Calculated Library Facilities Impact Fee Schedule

Land Use	Residents per Unit ⁽¹⁾	Total Cost per Resident ⁽²⁾	Calculated Impact Fee ⁽³⁾
Single Family	2.53	\$145.09	\$367
Multi-family	1.78	\$145.09	\$258
Mobile Home	1.27	\$145.09	\$184
ACLF/Congregate Care Facility	1.33	\$145.09	\$193

- 1) Source: Appendix A, Table A-2
- 2) Source: Table 12
- 3) Residents per unit (Item 1) for each land use category multiplied by net cost per resident (Item 2)

**Table 15
Calculated Parks, Recreation, and Cultural Facilities Impact Fee Schedule**

Land Use	Residents per Unit ⁽¹⁾	Combined per Resident ⁽²⁾	Calculated Impact Fee ⁽³⁾	Adopted Impact Fee ⁽⁴⁾	Percent Change ⁽⁵⁾	Difference in Calculated and Adopted Fee ⁽⁶⁾
Single Family	2.53	\$1,646.62	\$4,166	\$3,299	26%	\$867
Multi-family	1.78	\$1,646.62	\$2,931	\$2,484	18%	\$447
Mobile Home	1.27	\$1,646.62	\$2,091	\$1,537	36%	\$554
ACLF/Congregate Care Facility	1.33	\$1,646.62	\$2,190	\$1,537	42%	\$653

- 1) Source: Appendix A, Table A-2
- 2) Source: Table 12
- 3) Residents per unit (Item 1) for each land use category multiplied by net cost per resident (Item 2)
- 4) Source: City of Lakeland, adopted at 90% of the full calculated fee
- 5) Percent difference from the total impact fee (Item 3) and the adopted impact fee (Item 4)
- 6) Calculated impact fee (Item 3) less adopted impact fee (Item 4)

Approximately 13 percent of the increase in fees shown in Table 16 is due to the changes to the cost and credit components, while the remaining change is due to fluctuations in the demand component.

**Table 16
Calculated Parks, Recreation, and Cultural Facilities Impact Fee Schedule**

Land Use	Residents per Unit ⁽¹⁾	Combined per Resident ⁽²⁾	Calculated Impact Fee ⁽³⁾	Adopted Impact Fee at 100% ⁽⁴⁾	Percent Change ⁽⁵⁾	Difference in Calculated and Adopted Fee ⁽⁶⁾
Single Family	2.53	\$1,646.62	\$4,166	\$3,665	14%	\$501
Multi-family	1.78	\$1,646.62	\$2,931	\$2,760	6%	\$171
Mobile Home	1.27	\$1,646.62	\$2,091	\$1,708	22%	\$383
ACLF/Congregate Care Facility	1.33	\$1,646.62	\$2,190	\$1,708	28%	\$482

- 1) Source: Appendix A, Table A-2
- 2) Source: Table 12
- 3) Residents per unit (Item 1) for each land use category multiplied by net cost per resident (Item 2)
- 4) Source: City of Lakeland, the full calculated fee shown
- 5) Percent difference from the total impact fee (Item 3) and the adopted impact fee (Item 4)
- 6) Calculated impact fee (Item 3) less adopted impact fee (Item 4)

Parks, Recreation and Cultural Facilities Impact Fee Comparison

As part of the work effort in calculating the parks and recreation impact fee schedule for the City of Lakeland, the City’s calculated impact fee schedule was compared to the adopted fee schedule of similar or nearby jurisdictions. In cases when a jurisdiction implemented both a parks and library fee, the total of both fees are shown to provide a more “apples-to-apples” comparison. Table 17 presents this comparison.

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**Table 17
Parks, Recreation, and Cultural Facilities Impact Fee Comparison**

Land Use	Unit ⁽²⁾	Lakeland Proposed ⁽³⁾	Lakeland Existing ⁽⁴⁾	City of Orlando ⁽⁵⁾	City of Palm Bay ⁽⁶⁾	City of Plant City ⁽⁷⁾	City of Winter Haven ⁽⁸⁾	City of Winter Park ⁽⁹⁾	Collier County ⁽¹⁰⁾	Hillsborough County ⁽¹¹⁾	Orange County ⁽¹²⁾	Polk County ⁽¹³⁾
Date of Last Update		2019	2015	2016	2014	2003	2006	2004	2015	1985	2017	2015
Adoption Percentage⁽¹⁾		N/A	90%	100%	100%	100%	100%	N/A	100%	100%	100%	50%
Residential:												
Single Family (2,000 sf)	du	\$4,166	\$3,299	\$966	\$788	\$1,120	\$1,199	\$2,000	\$3,628	\$354	\$1,544	\$261
Multi-Family (1,300 sf)	du	\$2,931	\$2,484	\$825	\$432	\$989	\$1,199	\$2,000	\$1,685	\$372	\$1,044	\$185
Mobile Home (1,300 sf)	du	\$2,091	\$1,537	\$825	\$495	\$951	\$1,199	\$2,000	\$2,861	\$387	\$1,150	\$196

- 1) Represents the portion of the maximum calculated fee for each respective jurisdiction that was adopted. Fees may have been lowered/increased through annual indexing or policy discounts.
- 2) du = dwelling unit
- 3) Source: Table 16
- 4) Source: City of Lakeland Community Development Department. Parks, Recreation, and Library impact fees were adopted at 90% in 2015.
- 5) Source City of Orlando Economic Development Department
- 6) Source: City of Palm Bay Growth Management Department
- 7) Source: City of Plant City Planning & Zoning Division. Amount includes a library impact fee.
- 8) Source: City of Winter Haven Building Department. Fees are indexed annually. Amount includes a library impact fee
- 9) Source: City of Winter Park Building and Permitting Services Department
- 10) Source: Collier County Impact Fee Administration Department. Fees shown combine community and regional parks.
- 11) Source: Hillsborough County Development Services Department. Fee shown as average of four impact fee zones for three-bedroom homes.
- 12) Source: Orange County Planning and Development Department
- 13) Source Polk County Building and Construction Department. Amount includes a library impact fee.

Revenue Estimates

Based on the building permit activity since 2005 and population projections through 2045, provided in Appendix A, Table A-1, it is estimated that the parks, recreation, and cultural facilities impact fee will generate a total of **\$20.3 million** or an average of approximately **\$1.84 million annually** in revenue between 2020 and 2030. These revenue projections are presented in Table 18. The figures are in 2019 dollars and do not take into account any potential updates or indexing of the fees.

These revenue projections represent the revenue potential through 2030 based on the average historical single family and multi-family permitting and the projected population growth rate. As a point of reference, parks, recreation, and cultural facilities impact fee revenue averaged approximately \$1.03 million per year over the past four years and \$1.3 million over the past two years.

For impact fee purposes, revenue projections serve only as an overall guideline in planning future infrastructure needs. In their simplest form, impact fees charge each unit of new growth for the net cost (total cost less credits) of infrastructure needed to serve that unit of growth. If the growth rates remain high, the City will have more impact fee revenues to fund growth related projects sooner rather than later. If the growth rate slows down, less revenue will be generated, and the timing and need for future infrastructure improvements will be later rather than sooner.

Table 18
Annual Impact Fee Revenue Estimates

Year	Single Family	Multi-Family	Total
2020	\$1,159,800	\$544,000	\$1,703,800
2021	\$1,179,800	\$553,400	\$1,733,200
2022	\$1,199,800	\$562,800	\$1,762,600
2023	\$1,219,800	\$572,100	\$1,791,900
2024	\$1,239,800	\$581,500	\$1,821,300
2025	\$1,259,800	\$590,900	\$1,850,700
2026	\$1,274,800	\$597,900	\$1,872,700
2027	\$1,289,800	\$605,000	\$1,894,800
2028	\$1,307,300	\$613,200	\$1,920,500
2029	\$1,324,800	\$621,400	\$1,946,200
2030	\$1,342,300	\$629,600	\$1,971,900
Total	\$13,797,800	\$6,471,800	\$20,269,600
Annual Avg.	\$1,254,300	\$588,300	\$1,842,700

Source: Estimated based on average historical permitting and projected population growth

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APPENDIX A
Population

Appendix A: Population

Parks, recreation, and cultural facilities impact fee program requires the use of population data in calculating current levels of service, performance standards, credit calculations, and demand component. With this in mind, a consistent approach to developing population estimates and projections is an important component of the data compilation process. To accurately determine demand for services, not only the residents, or permanent population of the City, but also the seasonal residents and visitors were considered. Seasonal residents include visitors to hotel and motel facilities, RV parks, visitors that stay with relatives and friends, and part-time residents, which are defined as living in the City of Lakeland for less than six months each year. Therefore, for purposes of calculating future demand for capital facilities for each impact fee program area, the weighted seasonal population will be used in all population estimates and projections. References to population contained in this report pertain to the weighted seasonal population, unless otherwise noted.

Table A-1 presents the population trend for the City of Lakeland. The projections indicate that the current weighted seasonal population of the City is approximately 111,800 and is estimated to increase to 149,300 by 2045.

**Table A-1
Weighted Seasonal Population Trends
and Projections**

Year	Lakeland
2000	81,769
2001	86,196
2002	89,126
2003	92,486
2004	93,518
2005	94,685
2006	95,473
2007	97,372
2008	97,454
2009	98,137
2010	100,884
2011	101,156
2012	101,685
2013	102,534
2014	104,563
2015	105,383
2016	106,410
2017	108,152
2018	109,606
2019	111,828
2020	114,020
2021	115,889
2022	117,790
2023	119,722
2024	121,686
2025	123,684
2026	125,244
2027	126,822
2028	128,419
2029	130,037
2030	131,670
2031	133,000
2032	134,343
2033	135,700
2034	137,071
2035	138,435
2036	139,569
2037	140,714
2038	141,867
2039	143,031
2040	144,187
2041	145,196
2042	146,213
2043	147,236
2044	148,266
2045	149,320

Source: Appendix A, Table A-3

Apportionment of Demand by Residential Unit Type and Size

Parks, recreation, and cultural facilities impact fees are charged only to residential land uses. The residential land uses to be used for the impact fee calculations are the following:

- Single Family detached;
- Multi-Family;
- Mobile Homes; and
- Congregate Care Facilities.

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

**Table A-2
Persons per Housing Unit by Housing Type (Lakeland, 2017)**

Housing Type	Population⁽¹⁾	Housing Units⁽²⁾	Residents / Housing Units⁽³⁾
Single Family (detached)	65,597	25,892	2.53
Multi-Family	27,129	15,258	1.78
Mobile Home	10,364	8,148	1.27
Congregate Care Facility ⁽⁴⁾	54,708	41,150	1.33

1) Source: 2017 ACS, Table B25033 (adjusted for seasonal population)

2) Source: 2017 ACS, Table DP04

3) Population (Item 1) divided by housing units (Item 2).

4) Estimate for congregate care facility is based on people per household figures for single and multi-family homes, adjusted for the residents over 55 years of age based on information obtained from the 2001 National Household Travel Survey, prepared by the US Department of Transportation.

Notes: Excludes boats, RVs, vans, etc.

**Table A-3
Weighted Seasonal Population Projections**

Year	Permanent Population ⁽¹⁾	Seasonal Population ⁽²⁾	Total Weighted Season Pop. ⁽³⁾
2000	78,452	3,317	81,769
2001	82,706	3,490	86,196
2002	85,517	3,609	89,126
2003	88,741	3,745	92,486
2004	89,731	3,787	93,518
2005	90,851	3,834	94,685
2006	91,623	3,850	95,473
2007	93,428	3,944	97,372
2008	93,508	3,946	97,454
2009	94,163	3,974	98,137
2010	97,422	3,462	100,884
2011	97,690	3,466	101,156
2012	98,200	3,485	101,685
2013	98,773	3,761	102,534
2014	100,728	3,835	104,563
2015	101,517	3,866	105,383
2016	102,507	3,903	106,410
2017	104,185	3,967	108,152
2018	105,586	4,020	109,606
2019	107,726	4,102	111,828
2020	109,837	4,183	114,020
2021	111,638	4,251	115,889
2022	113,469	4,321	117,790
2023	115,330	4,392	119,722
2024	117,222	4,464	121,686
2025	119,147	4,537	123,684
2026	120,649	4,595	125,244
2027	122,169	4,653	126,822
2028	123,708	4,711	128,419
2029	125,267	4,770	130,037
2030	126,840	4,830	131,670
2031	128,121	4,879	133,000
2032	129,415	4,928	134,343
2033	130,722	4,978	135,700
2034	132,043	5,028	137,071
2035	133,356	5,079	138,435
2036	134,449	5,120	139,569
2037	135,552	5,162	140,714
2038	136,663	5,204	141,867
2039	137,784	5,247	143,031
2040	138,898	5,289	144,187
2041	139,870	5,326	145,196
2042	140,849	5,364	146,213
2043	141,835	5,401	147,236
2044	142,828	5,438	148,266
2045	143,843	5,477	149,320

- 1) Source: 2000 through 2019 from the U.S. Census and the Bureau of Economic and Business Research (BEBR). Population projections for 2020 through 2045 are based on the BEBR Volume 52, Bulletin 183, April 2019.
- 2) Source: 2000 and 2010 U.S. Censes and the Lakeland Area Chamber of Commerce.
- 3) Sum of permanent population (Item 1) and seasonal population (Item 2)

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Appendix B
Building and Land Value
Supplemental Information

Appendix B: Building and Land Value Supplemental Information

This Appendix provides a summary of building and land value estimates for parks, recreation, and cultural facilities.

Library Building Value

The City of Lakeland has not built any new libraries over the past five years. Although the City has plans to build a new library in the planned southwest Lakeland park, there are no bids or cost estimates available at this time. For building value estimate, the following information is considered:

- Construction cost trends: Engineering News Record building cost indices suggest an increase of approximately 11% on building cost since the last study, which results in a building cost of \$250 per square foot.
- Insurance values of existing libraries average \$200 per square foot for buildings only, and \$300 per square foot when contents are also included.

Given this information, an average value of \$250 per square foot is used for impact fee calculations purposes.

Land Values

Land values were determined based on the following analysis, as data available:

- Recent land purchases or appraisals/estimates for future purchases (if any);
- Land value of current inventory as reported by the Polk County Property Appraiser (PCPA);
- Value of vacant land by size and by land use; and
- Vacant land sales between 2014 and 2019 by size and by land use.

The City has not purchased any new parcels for parks or libraries recently. However, land cost for planned southwest Lakeland park, which is likely to be the City's next purchase, is estimated at \$56,000 per acre. Current park land values average \$66,000 per acre, with a range from \$5,000 per acre to \$900,000 per acre (after excluding parcels with a value of lower than \$5,000).

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As reported by the PCPA, vacant residential parcel sales between 2014 and 2019 ranged from \$181,000 per acre to \$326,000 based on size. Because parks are unlikely to be located on commercial properties, commercial land sales and values are not included in this analysis.

The value of vacant land reported by the Property Appraiser for residential parcels with similar size to the park inventory ranged from \$21,000 per acre to \$117,000 per acre depending on size grouping.

Although land values are increasing in Lakeland, given that the next purchase is likely to be lower than the estimated cost in the previous study, the \$90,000 per acre estimate used in the last study was maintained. This accounts for the fact that the City may purchase additional parcels in more expensive parts of the city beyond the next major purchase in southwest Lakeland. This information is summarized in Table B-1.

**Table B-1
Park Land Value Estimate**

Source	Year	Land Value per Acre
Indexed Value of Last Study Estimate ⁽¹⁾	2019	\$104,000
Estimate of Future Park Land Purchase ⁽²⁾	2019	\$56,000
Value of Current Park Land ⁽³⁾	2019	\$5,000 to \$900,000
<hr/>		
Vacant Land Sales -- All Land Uses ⁽⁴⁾	2014-2019	\$88,000 to \$356,000
Vacant Land Sales -- Residential Land Use ⁽⁵⁾	2014-2019	\$181,000 to \$326,000
Vacant Land Values -- All Land Uses ⁽⁶⁾	2018	\$40,000 to \$123,000
Vacant Land Values -- Residential Land Use ⁽⁷⁾	2018	\$21,000 to \$117,000
<hr/>		
Used in the Study	2019	\$90,000

- 1) Last study estimate of \$90,000 increased by 16% based on vacant land value increase estimated by the PCPA
- 2) Source: City of Lakeland
- 3) through 7) Source: Polk County Property Appraiser

Given that the next library is planned to be built also as part of the southwest Lakeland park, a similar approach is used for libraries and the previous study estimate of \$75,000 per acre was maintained.