

Camas Park & Recreation



PARKS IMPACT FEE UPDATE

September 2018

FCS GROUP

Washington Office

7525 166th Avenue NE, Suite D-215
Redmond, WA 98052
T: 425.867.1802 | F: 425.867.1937

Oregon Office

4000 Kruse Way Place, Bldg 1, Ste 220
Lake Oswego, OR 97035
T: 503.841.6543 | F: 503.841.6573

TABLE OF CONTENTS

SECTION I: INTRODUCTION	1
A. Policy	1
B. Scope of Services	1
C. Calculation Overview	2
C.1 Existing Facilities Fee	2
C.2 Future Facilities Fee	2
C.3 Level of Service	2
C.4 Adjustments	3
C.4.a Fund Balance	3
C.4.b REET Revenues	3
SECTION II: COMMON ASSUMPTIONS	4
A. Population Growth	4
B. Existing Component Fee Underlying Basis	4
C. Project List	4
D. Adjustments	5
CHAPTER III: PIF CALCULATIONS	6
A. Current Level of Service	6
A.1 Facility Needs Determination	6
A.2 Future Component Fee Calculation	7
A.3 Total PIF Summary	7
C. Realized Level of Service	8
C.1 Facility Needs Determination	8
C.2 Existing Facilities Fee Calculation	9
C.3 Future Component Fee Calculation	9
C.4 Total PIF Summary	10
SECTION IV: CONCLUSION	11
A. PIF Summary	11
B. Recommended PIF	11
C. Indexing	12
APPENDIX A: PROJECT LIST	13
APPENDIX B: REET DEDUCTION BACKGROUND	14

SECTION I: INTRODUCTION

This section describes the policy context and project scope upon which the body of this report is based. It concludes with an overview of the calculation approach employed in subsequent sections of the report.

A. POLICY

The park impact fee (shortened for convenience to “PIF”) is a payment collected from developers of new housing units within the City, for their share of the capital cost of parks and recreation facilities that will serve people in the newly developed housing. It ensures that new development helps pay the cost of new park facilities needed because of the growth in residents. There are other impact fees (for example, for streets) that are collected from commercial development, but the City’s park impact fee is applied only to residential development.

Impact fees are authorized by state law in RCW 82.02.050 through 82.02.110. By law, revenue from park impact fees shall be used for park system improvements that will reasonably benefit new development. The money may not be used to address maintenance and repair projects. The fees cannot exceed new development’s proportionate share of the improvement costs, and the revenue may be spent only for the public facilities which are addressed by a capital facilities plan element of an adopted comprehensive land use plan. Impact fee revenue must be spent within ten years after collection. In addition, the City cannot depend entirely on impact fees to fund growth-related capital costs; there must be some amount of funding from other local sources.

The purpose of this 2018 update is to bring the impact fee rate current with today’s population and today’s park system.

Within the state statute, cities can opt to set “level of service” standards that are separate from their existing capital inventory. If a city’s current system has less investment than its standard calls for, it has a “deficiency;” if its current system exceeds the standard, then it has “reserve capacity.” Money from impact fees cannot be used to address deficiencies, though it can reimburse the city for reserve capacity.

B. SCOPE OF SERVICES

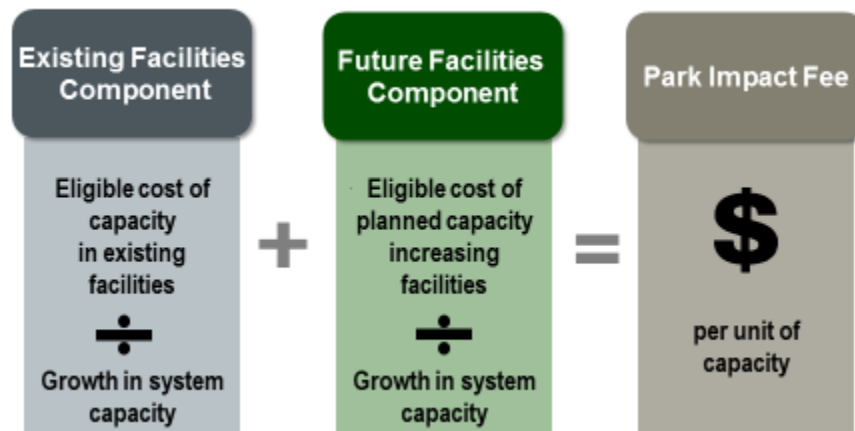
The City of Camas Parks and Recreation Department contracted with FCS GROUP to update its PIF methodology. We approached this project in three steps:

- ◆ **Framework for Charges.** In this step, we worked with staff to identify and agree on the approach to be used and the components to be included in the analysis.
- ◆ **Technical Analysis.** In this step, we worked city staff to isolate the recoverable portion of facility costs and calculate draft PIFs.
- ◆ **Draft Methodology Report Preparation.** In this step, we documented the calculation of the draft PIF rates included in this report.

C. CALCULATION OVERVIEW

In general, PIFs are calculated by adding an existing facilities fee component and a future facilities fee component—both with potential adjustments. Each component is calculated by dividing the eligible cost by growth in units of demand. The unit of demand becomes the basis of the charge. Below are details on the components and how they may be adjusted. **Exhibit 1.1** shows this calculation in equation format:

Exhibit 1.1: PIF Equation



C.1 Existing Facilities Fee

The existing facilities fee is the cost of available capacity per unit of growth that such available capacity will serve. In order for an existing facilities fee to be calculated, unused capacity must be available to serve future growth. For facility types that do not have excess capacity, no existing facilities fee may be calculated.

C.2 Future Facilities Fee

The future facilities fee is the cost of planned capacity-increasing capital projects per unit of growth that those projects will serve. In reality, the capacity added by many projects serves a dual purpose of both meeting existing demand and serving future growth. To compute a compliant future facilities fee, growth-related costs must be isolated, and costs related to current demand must be excluded.

C.3 Level of Service

The existing and future facilities PIF-eligible costs are determined by a level of service (LOS), which is typically expressed as a quantity of facility (e.g., acres or miles) per 1,000 residents.

An existing facilities fee is possible if the current LOS exceeds the ultimate identified LOS for the park type. For example, if the city currently has 11 acres of neighborhood parks but only needs 10 acres to serve its current population based on the LOS, Camas is able to include the one acre above the current required LOS in an existing facilities fee cost basis.

A future facilities fee is calculated for the amount of projects identified to serve the future population based on the LOS. For example, if the city currently has 10 acres of neighborhood parks and will have 15 acres at the end of the planning period, the five acres added in the planning period would be future component fee eligible if the LOS determines five acres serves the future population at the identified LOS.

Any parkland in the project list that cures an existing deficiency (e.g. if Camas needed 10 acres to meet the identified current LOS) or is built in excess of the LOS (e.g. if Camas plans to build six

acres but only needs five acres for the future population) is not included in the future component fee cost basis.

In this report, we use two approaches to determining LOS which are described below.

- ◆ **Current Level of Service.** This method determines the facility needs using the level of service currently provided to residents. The current amount of parks facilities is divided by the current population amount to derive the current level of service. The level of service is then multiplied by the projected population to determine the facility needs in the future. The current level of service aspiration means that the existing inventory of facilities will have no surpluses or deficiencies. However, if completion of the project list would result in a higher level of service than currently exists, the eligibility percentage would be reduced.
- ◆ **Realized Level of Service.** This method determines the facility needs using the level of service that Camas will have at the end of the planning period after constructing all the projects on its project list. That future level of service is then applied to current population to determine any surpluses or deficiencies in the current inventory.

For purposes of this PIF methodology, each of Camas' existing and future park facilities falls into one of the following eight categories.

- ◆ Developed Trails
- ◆ Undeveloped Trails
- ◆ Developed Neighborhood parks
- ◆ Undeveloped Neighborhood parks
- ◆ Developed Open Space
- ◆ Undeveloped Open Space
- ◆ Developed Special Use/Community Parks
- ◆ Undeveloped Special Use/Community Parks

C.4 Adjustments

Two cost basis adjustments are applicable in the PIF calculation: fund balance and real estate excise tax (REET) revenue dedicated to parks capital.

C.4.a Fund Balance

To the extent that PIF revenue is currently available in a fund balance, that fund balance must be deducted from its corresponding cost basis. This prevents a jurisdiction from double-charging for projects that will be constructed with fund balance monies.

C.4.b REET Revenues

To the extent that other revenues are available and used for parks capital expenses, those revenues must also be deducted from the corresponding future facilities cost basis. In the case of Camas, a portion of REET revenues collected by the city has been used for parks capital.

SECTION II: COMMON ASSUMPTIONS

This section provides detailed calculations related to common assumptions for the two LOS calculations. These include growth, the underlying existing component cost basis, project list, and adjustments.

A. POPULATION GROWTH

The Camas park system serves the residents of the city. We define growth for the PIF as growth in the total population during the 17-year period from 2017 to 2034. See **Exhibit 2.1** for the current and future population in the planning period.

Exhibit 2.1: Camas Population Growth 2017-2034

Jurisdiction	2017	2034	Growth from 2017 to 2034
Total	25,824	34,098	11,018

Source: Washington State Office of Financial Management

B. EXISTING COMPONENT FEE UNDERLYING BASIS

In order for Camas to determine an existing component fee cost basis, Camas must have a unit cost per park type and total cost of the current parkland. **Exhibit 2.2** shows the original inventory costs for the city net of grants and contributions, current inventory, and a price per unit of land.

Exhibit 2.2: Inventory Cost Basis

	Developed/ Undeveloped	Acres	Original Cost	Cost per Unit
Trails	Developed	22.00	\$1,625,000	\$73,864
Trails	Undeveloped	0.00	\$0	\$20,000
Neighborhood Park	Developed	48.21	\$22,629,500	\$469,394
Neighborhood Park	Undeveloped	86.92	\$17,384,000	\$200,000
Open Space	Developed	0.00	\$0	\$20,000
Open Space	Undeveloped	850.31	\$17,006,200	\$20,000
Special Use/Community Park	Developed	19.76	\$9,402,000	\$475,810
Special Use/Community Park	Undeveloped	63.37	\$12,674,000	\$200,000
Total		1,090.57	\$80,720,700	

Source: Previous Tables

C. PROJECT LIST

Camas staff provided a project list which will serve as the basis for calculating the future component fee. **Exhibit 2.3** shows the total project costs and the development size by park type. See **Appendix A** for a complete detailed project list.

Exhibit 2.3: Total Project Costs

		Total Project Costs	Acres
Trails	Land Development	\$5,725,000	22.00
Trails	Land Acquisition	\$0	-
Neighborhood Park	Land Development	\$21,150,000	96.85
Neighborhood Park	Land Acquisition	\$9,200,000	51.50
Open Space	Land Development	\$3,580,000	26.50
Open Space	Land Acquisition	\$14,200,000	385.00
Special Use/Community Park	Land Development	\$31,120,000	46.50
Special Use/Community Park	Land Acquisition	\$8,250,000	45.50
Total		\$93,225,000	673.85

Source: Previous tables.

D. ADJUSTMENTS

As mentioned in **Section I**, we must adjust the total PIF cost basis downward for existing fund balance and REET revenues used for capital. To determine the adjustment for REET, city staff provided eleven years of REET-funded park expenses spanning 2007-2017. Based on input from staff, it was assumed that half of REET-funded park expenses were for capital. An average of the eleven years of REET-funded parks capital expenses was taken and applied to each year of the planning horizon (2017-2034) to determine total REET adjustment. A detailed accounting of the REET deduction can be found in **Appendix B**. Finally, we deduct the fund balance of the PIF.

Exhibit 2.4: Adjustments

Ending Fund Balance	-\$1,220,495
REET Revenue for Capital	-\$6,288,511
Capital Cost Eligibility (Current LOS)	44.2%
REET Adjustment (Current LOS)	-\$2,777,114
Total Adjustments (Current LOS)	-\$3,997,609
<i>Population Growth 2017-2034</i>	<i>11,018</i>
Current LOS Adjustment per capita	(\$363)
Capital Cost Eligibility (Realized LOS)	62.2%
REET Adjustment (Realized LOS)	-\$3,911,743
Total Adjustments (Realized LOS)	-\$5,132,238
<i>Population Growth 2017-2034</i>	<i>11,018</i>
Realized LOS Adjustment per capita	(\$466)

Source: Previous Tables

CHAPTER III: PIF CALCULATIONS

This section provides detailed PIF calculations based on each level of service approach.

A. CURRENT LEVEL OF SERVICE

This section calculates the PIF based on the current LOS. As noted in **Section I**, this method determines the facility needs using the level of service currently provided to residents.

A.1 Facility Needs Determination

Facility needs are determined by the current level of service, expressed as a quantity of facility (e.g., acres) per 1,000 residents. **Exhibit 3.1** shows how the inputs of inventory, growth, and projects come together to determine the portion of project costs that can be recovered in a future component fee. Projects are eligible for future component fee funding only to the extent that the projects will benefit future users within the defined level of service. Therefore, if Camas is curing deficiencies in the current system, the future component fee eligibility for projects must be downwardly adjusted accordingly.

Exhibit 3.1: Inventory and Needs

Inventory and Needs	Trails Developed Miles	Trails Undeveloped Miles	Neighborhood Park Developed Acres	Neighborhood Park Undeveloped Acres	Open Space Developed Acres	Open Space Undeveloped Acres	Special Use/Community Park Developed Acres	Special Use/Community Park Undeveloped Acres
Inventory								
Units owned by City	22.00	-	48.21	86.92	-	850.31	19.76	63.37
Total Units	22.00	-	48.21	86.92	-	850.31	19.76	63.37
Planned Projects	22.00	-	96.85	51.50	311.50	100.00	46.50	45.50
Inventory at Completion of Planned Projects	44.00	-	145.06	138.42	311.50	950.31	66.26	108.87
Level of Service - Actual								
Level of Service per 1,000 Residents	0.95	0.00	2.09	3.77	0.00	36.84	0.86	2.75
Required Inventory Based on Level of Service								
Required in 2017	22.00	-	48.21	86.92	-	850.31	19.76	63.37
Required to Accommodate Growth	10.50	-	23.01	41.49	-	405.92	9.43	30.25
Required in 2035	32.50	-	71.22	128.41	-	1,256.23	29.19	93.62
Analysis of Planned Park Development								
Curing Deficiency	-	-	-	-	-	-	-	-
Accommodating Growth	10.50	0.00	23.01	41.49	0.00	100.00	9.43	30.25
Excess	11.50	0.00	73.84	10.01	311.50	0.00	37.07	15.25
Total Park Development	22.00	-	96.85	51.50	311.50	100.00	46.50	45.50
Future Component Fee Eligibility								
Percent of Total Project Costs	48%	100%	24%	81%	0%	100%	20%	66%

Source: Previous Tables

The exhibit above begins the analysis of future needs by looking at the current inventory of park facilities by category. For example, in the ‘Developed Acres’ section for Neighborhood Parks, Camas currently has 48.21 developed acres and plans to develop an additional 96.85 acres, totaling 145.06 acres at the end of the planning period.

The next section, ‘Level of Service – Actual’ shows the LOS used to define PIF-eligible needs. Camas currently has an LOS for neighborhood parks of 2.09 acres per 1,000 residents. This will be different for each LOS calculation.

The next section, ‘Required Inventory Based on Level of Service’, shows the amount of development or acquisition for each park type required based on the LOS identified above. Based on the Actual LOS, Camas is required to have 48.21 acres of developed neighborhood park in 2017. Then, applying the LOS to the future population from **Exhibit 2.1** results in the required inventory in 2034, 71.22 acres. The difference, 23.01 acres, is future component fee eligible.

The next section, ‘Analysis of Planned Park Development’, divides the planned project acreage into three categories. The ‘curing deficiency’ portion is the amount of acreage that Camas must add (There is also no inventory eligible for the existing facilities fee and therefore no existing facilities fee is calculated using this LOS. This makes analytical sense because using the actual LOS as the baseline necessarily means that there is no excess capacity). The ‘units owned by city’ must be equal to or less than the ‘required in 2017’ inventory before any future component fee eligible costs can be calculated. The ‘accommodating growth’ portion are the units which are future component fee eligible up to the amount shown in ‘required to accommodate growth’. The final portion, ‘excess’, is any development which increases the LOS for Camas during the planning period. That portion of the project list which increases the LOS for neighborhood parks beyond 2.09 acres per 1,000 residents is not included in the future component fee calculation.

The next section, ‘Future Component Fee Eligibility’, calculates the percent of project costs by park type that can be included in the future component fee. This is the row ‘accommodating growth’ divided by the row ‘total development’.

A.2 Future Component Fee Calculation

To derive the future component fee, we must apply the future component fee eligibility percentages from **Exhibit 3.1** to the project list costs. The future component fee eligibility reflects the amount of the project list that will provide capacity for future residents at the end of the planning period.

Exhibit 3.2 shows the future component fee eligible costs by category. After calculating the total eligible costs, we divide by the population growth during the planning period. The result is the per capita future component fee.

Exhibit 3.2: Project Cost Future Component Fee Eligibility

		Total Project Costs	Percent Eligible for Impact Fee	Impact Fee Eligible Costs
Trails	Land Development	\$5,725,000	47.74%	\$2,733,018
Trails	Land Acquisition	\$0	100.00%	\$0
Neighborhood Park	Land Development	\$21,150,000	23.76%	\$5,025,912
Neighborhood Park	Land Acquisition	\$9,200,000	80.57%	\$7,412,544
Open Space	Land Development	\$3,580,000	0.00%	\$0
Open Space	Land Acquisition	\$14,200,000	100.00%	\$14,200,000
Special Use/Community Park	Land Development	\$31,120,000	20.29%	\$6,313,069
Special Use/Community Park	Land Acquisition	\$8,250,000	66.49%	\$5,485,210
Total		\$93,225,000	44.2%	\$41,169,752
<i>Population Growth 2017-2034</i>				<i>11,018</i>
Future Component Fee per Capita				\$3,737

Source: Previous tables.

A.3 Total PIF Summary

A summary of the PIF unit cost for the adopted LOS is listed in **Exhibit 3.3**. The total PIF includes the future component fee and compliance fee. As noted above, there is no existing facilities fee using this LOS.

Exhibit 3.3: PIF Component Summary

	Existing	Future		
	Component Fee	Component Fee	Adjustments	Total
PIF per Capita	\$0	\$3,737	(\$363)	\$3,374

Source: Previous tables.

C. REALIZED LEVEL OF SERVICE

This section calculates the PIF based on the realized LOS. As noted in **Section I**, this method determines the facility needs using the level of service that Camas will have at the end of the planning period after constructing all the projects on its project list.

C.1 Facility Needs Determination

Facility needs are determined by the LOS Camas will have at the end of the planning period, expressed as a quantity of facility (e.g., acres) per 1,000 residents. **Exhibit 3.4** shows how the inputs of inventory, growth, and projects come together to determine the proportion of project costs that can be recovered in a future component fee.

Exhibit 3.4: Inventory and Needs

Inventory and Needs	Trails	Trails	Neighborhood	Neighborhood	Open Space	Open Space	Special	Special
Units of Measure	Developed	Undeveloped	Developed	Undeveloped	Developed	Undeveloped	Use/Community	Use/Community
	Miles	Miles	Acres	Acres	Acres	Acres	Park	Park
Inventory								
Units owned by City	22.00	-	48.21	86.92	-	850.31	19.76	63.37
Total Units	22.00	-	48.21	86.92	-	850.31	19.76	63.37
Planned Projects	22.00	-	96.85	51.50	311.50	100.00	46.50	45.50
Inventory at Completion of Planned Projects	44.00	-	145.06	138.42	311.50	950.31	66.26	108.87
Level of Service - Realized								
Level of Service per 1,000 Residents	1.29	0.00	4.25	4.06	9.14	27.87	1.94	3.19
Required Inventory Based on Level of Service								
Required in 2017	29.78	-	98.19	93.69	210.85	643.24	44.85	73.69
Required to Accommodate Growth	14.22	-	46.87	44.73	100.65	307.07	21.41	35.18
Required in 2035	44.00	-	145.06	138.42	311.50	950.31	66.26	108.87
Analysis of Planned Park Development								
Curing Deficiency	7.78	-	49.98	6.77	210.85	-	25.09	10.32
Accommodating Growth	14.22	0.00	46.87	44.73	100.65	100.00	21.41	35.18
Excess	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Park Development	22.00	-	96.85	51.50	311.50	100.00	46.50	45.50
Future Component Fee Eligibility								
Percent of Total Project Costs	65%	100%	48%	87%	32%	100%	46%	77%
Existing Component Fee Eligibility								
Eligible Inventory	-	-	-	-	-	207.07	-	-

Source: Previous Tables

Based on the realized LOS, the future component fee eligibility for all non-100 percent categories increases compared to the other LOS scenario. There is also no 'excess' development since the LOS at the end of the planning period is the metric by which we determine the future component fee eligibility.

This is the only LOS calculation in which there is inventory eligible for the existing facilities fee. Based on the future LOS, Camas currently has Undeveloped Open Space inventory above what is required under this approach.

C.2 Existing Facilities Fee Calculation

In order to determine an existing facilities fee, we must apply the price per unit of land from **Exhibit 2.2** to the reimbursable inventory in **Exhibit 3.4**. **Exhibit 3.5** multiplies the reimbursable inventory by the price per unit of park type land to arrive at total reimbursable costs.

Exhibit 3.5: Level of Service Surpluses Calculation

Park Type	Unit of Measure	Inventory		Inventory Surplus
		Exceeding LOS	Price per Unit	
Trails	Developed Miles	0.00	\$73,864	\$0
Trails	Undeveloped Miles	0.00	N/A	\$0
Neighborhood Park	Developed Acres	0.00	\$469,394	\$0
Neighborhood Park	Undeveloped Acres	0.00	\$200,000	\$0
Open Space	Developed Acres	0.00	\$40,000	\$0
Open Space	Undeveloped Acres	207.07	\$20,000	\$4,141,425
Special Use/Community Park	Developed Acres	0.00	\$475,810	\$0
Special Use/Community Park	Undeveloped Acres	0.00	\$200,000	\$0
Total		207.07		\$4,141,425
Population Growth 2017-2034				11,018
Existing Component Fee per Capita				\$376

Source: Previous tables

C.3 Future Component Fee Calculation

To derive the future component fee, we must apply the future component fee eligibility percentages from **Exhibit 3.4** to the project list costs. The future component fee eligibility reflects the amount of the project list that will provide capacity for future residents at the end of the planning period.

Exhibit 3.6 shows the future component fee eligible costs by category. After calculating the total future component fee eligible costs, we divide by the total project costs by the population growth during the planning period. The result is the future component fee.

Exhibit 3.6: Project Cost Future Component Fee Eligibility

		Total Project Costs	Percent Eligible for Impact Fee	Impact Fee Eligible Costs
Trails	Land Development	\$5,725,000	64.63%	\$3,699,809
Trails	Land Acquisition	\$0	100.00%	\$0
Neighborhood Park	Land Development	\$21,150,000	48.40%	\$10,236,047
Neighborhood Park	Land Acquisition	\$9,200,000	86.85%	\$7,990,120
Open Space	Land Development	\$3,580,000	32.31%	\$1,156,796
Open Space	Land Acquisition	\$14,200,000	100.00%	\$14,200,000
Special Use/Community Park	Land Development	\$31,120,000	46.04%	\$14,328,870
Special Use/Community Park	Land Acquisition	\$8,250,000	77.32%	\$6,378,589
Total		\$93,225,000	62.2%	\$57,990,232
Population Growth 2017-2034				11,018
Future Component Fee per Capita				\$5,263

Source: Previous tables.

C.4 Total PIF Summary

A summary of the PIF unit cost is listed in **Exhibit 3.7**.

Exhibit 3.7 PIF Component Summary

	Existing Component Fee	Future Component Fee	Adjustments	Total
PIF per Capita	\$376	\$5,263	(\$466)	\$5,173

Source: Previous tables.

SECTION IV: CONCLUSION

This section summarizes the calculated PIFs for residential development. It also addresses policies related to implementation of the PIF program.

A. PIF SUMMARY

Exhibit 4.1 shows the calculated PIF at each LOS. The fee basis for these PIFs is per capita because the number of residents serves as the growth calculation for the PIF.

	Existing Component Fee	Future Component Fee	Adjustments	Total
PIF per Capita (Actual LOS)	\$0	\$3,737	(\$363)	\$3,374
PIF per Capita (Realized LOS, no Existing Component Fee)	\$0	\$5,263	(\$466)	\$4,797
PIF per Capita (Realized LOS, with Existing Component Fee)	\$376	\$5,263	(\$466)	\$5,173

Source: Previous tables.

The difference in PIFs per capita is almost solely related to the future component fee calculation and therefore the LOS chosen. The actual LOS produces the lowest PIF calculation while the realized LOS produces the highest. It is notable that the realized LOS also produces the only existing facilities fee calculation.

The per capita PIF shown above must be converted to dwelling units to reflect the PIFs levied by Camas. PIFs for residential development are calculated by multiplying the number of occupants (by housing category) by the corresponding unit cost. The data used to determine people per dwelling unit (2.94 people per dwelling unit) was derived from the U.S. Census. Calculations for accessory dwelling units (ADUs) reflect past practice observed in Camas in which interior ADUs are charged 25% of what a single family home is charged while exterior ADUs are charged 35% of what a single family home is assessed.

	Residents per Dwelling Unit	Current PIF	Calculated PIF (Current LOS)	Calculated PIF (Realized LOS w/o/Existing Component Fee)	Calculated PIF (Realized LOS w/Existing Component Fee)
Dwelling Unit	2.94	\$2,290	\$9,919	\$14,104	\$15,210
Accessory Dwelling Unit (Interior)	0.74	\$573	\$2,480	\$3,526	\$3,802
Accessory Dwelling Unit (Exterior)	0.74	\$802	\$3,472	\$4,937	\$5,323

Source: Previous Tables, US Census

B. RECOMMENDED PIF

The three LOS scenarios explained in this report produce different maximum defensible PIFs. We recommend that Camas adopt the realized LOS maximum defensible PIF. The reasoning behind this is Camas can adopt a PIF below the maximum defensible, but not above. Establishing the maximum allowable PIF will allow Camas to most fully recover the cost of providing parks for future users.

C. INDEXING

We recommend that the City index its charges to the Engineering News Record Construction Cost Index for the City of Seattle and adjust its charges annually. There is no comparable Southwest Washington-specific index.

APPENDIX A: PROJECT LIST

Project Title	Park Type	Project Cost	Development Cost	Acquisition Cost	Acres/ Miles	Project Type
Goodwin Trailhead expansion	Open Space	\$480,000	\$480,000	\$0	1.5	Land development
Parks Land Purchase	Neighborhood Park	\$200,000	\$0	\$200,000		Land acquisition
Fallen Leaf Master Plan	Special Use/Community Park	\$40,000	\$0	\$0		Neither
Coopers View Park Development	Neighborhood Park	\$575,000	\$575,000	\$0	2.5	Land development
Crown Park Master Plan	Neighborhood Park	\$150,000	\$0	\$0		Neither
Open Space Resource Assessment	Open Space	\$100,000	\$0	\$0		Neither
Pitts Property Demo	Neighborhood Park	\$25,000	\$0	\$0	3	Neither
Dog Park acq	Special Use/Community Park	\$250,000	\$0	\$250,000	5.5	Land acquisition
PROS Comprehensive Plan Update		\$85,000	\$0	\$0	0	Neither
NP 16 North Shore dev	Neighborhood Park	\$1,500,000	\$1,500,000	\$0	14	Land development
NP 16 North Shore acq	Neighborhood Park	\$1,500,000	\$0	\$1,500,000	14	Land acquisition
Mill Ditch Trail	Trails	\$1,225,000	\$1,225,000	\$0	1	Land development
Wildlife League Acq/clean-up/dev	Open Space	\$2,500,000	\$2,500,000	\$0	10	Land development
North Shore Acq Project	Open Space	\$8,800,000	\$0	\$8,800,000	85	Land acquisition
NP 1 acq	Neighborhood Park	\$1,500,000	\$0	\$1,500,000	7.5	Land acquisition
NP 1 dev	Neighborhood Park	\$1,875,000	\$1,875,000	\$0	7.5	Land development
T-3 North Shore trail development	Trails	\$1,250,000	\$1,250,000	\$0	2.5	Land development
T-1 Trail Development	Trails	\$100,000	\$100,000	\$0	0.5	Land development
Pool safety and facility repair	Special Use/Community Park	\$160,000	\$0	\$0	0	Neither
NP 17 North Shore	Neighborhood Park	\$1,875,000	\$1,875,000	\$0	7.5	Land development
NP 17 North Shore	Neighborhood Park	\$1,500,000	\$0	\$1,500,000	7.5	Land acquisition
GP Property Donation, Clean-up	Neighborhood Park	\$1,000,000	\$1,000,000	\$0	12	Land development
Ash Creek Park dev	Neighborhood Park	\$1,000,000	\$1,000,000	\$0	9.65	Land development
Ostenson Canyon Park	Neighborhood Park	\$2,500,000	\$2,500,000	\$0	14	Land development
Proposed Sports Complex	Special Use/Community Park	\$4,000,000	\$4,000,000	\$0	30	Land development
Proposed Sports Complex	Special Use/Community Park	\$6,000,000	\$0	\$6,000,000	30	Land acquisition
Fallen Leaf Park	Special Use/Community Park	\$2,500,000	\$2,500,000	\$0	5	Land development
Crown Park	Neighborhood Park	\$5,200,000	\$5,200,000	\$0	7.2	Land development
Future Community/Aquatics Facility	Special Use/Community Park	\$23,000,000	\$23,000,000	\$0	10	Land development
Future Community/Aquatics Facility	Special Use/Community Park	\$2,000,000	\$0	\$2,000,000	10	Land acquisition
3rd Ave Trailhead design permit	Special Use/Community Park	\$120,000	\$120,000	\$0	0.5	Land development
Community Center Renovation	Special Use/Community Park	\$500,000	\$0	\$0		Neither
Heritage Park entrance upgrades	Special Use/Community Park	\$1,500,000	\$1,500,000	\$0	1	Land development
NP 11 Acq	Neighborhood Park	\$1,500,000	\$0	\$1,500,000	7.5	Land acquisition
NP 11 Dev	Neighborhood Park	\$1,875,000	\$1,875,000	\$0	7.5	Land development
NP 18 Acq	Neighborhood Park	\$1,500,000	\$0	\$1,500,000	7.5	Land acquisition
NP 18 Dev	Neighborhood Park	\$1,875,000	\$1,875,000	\$0	7.5	Land development
NP 19 Acq	Neighborhood Park	\$1,500,000	\$0	\$1,500,000	7.5	Land acquisition
NP 19 Dev	Neighborhood Park	\$1,875,000	\$1,875,000	\$0	7.5	Land development
Open Space and Park Acq/Dev	Open Space	\$600,000	\$600,000	\$0	15	Land development
Open Space and Park Acq/Dev	Open Space	\$5,400,000	\$0	\$5,400,000	300	Land acquisition
Trail and Trail Head Development	Trails	\$3,150,000	\$3,150,000	\$0	18	Land development
Major Capital Improvements	Neighborhood Park	\$1,350,000	\$0	\$0		Neither

Source: Email from Jerry Acheson (10/30/2017)

APPENDIX B: REET DEDUCTION BACKGROUND

Year	REET Dedicated to Parks	Portion of REET Used for Capital
2007	\$286,760	\$143,380
2008	\$342,115	\$171,058
2009	\$342,115	\$171,058
2010	\$373,392	\$186,696
2011	\$333,499	\$166,750
2012	\$415,840	\$207,920
2013	\$468,667	\$234,334
2014	\$544,808	\$272,404
2015	\$787,815	\$393,908
2016	\$929,733	\$464,867
2017	\$968,101	\$484,051
5 year Average	\$739,825	\$369,912
10-Year Average	\$526,622	\$263,311

Source: 2018 budget, 50% used for capital based on input from City staff