

City of
Daytona Beach

2025 Municipal Impact Fee Report – Final

May 29, 2025



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City of Daytona Beach
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Subject: 2025 Municipal Impact Fee Study

Enclosed is the 2025 municipal impact fee report for your use and reference. The report herein includes an executive summary followed by technical sections regarding the calculation of each of the impact fees and additional background information. This report outlines the extraordinary circumstances faced by the City in regard to providing the necessary capital improvements to meet additional demands resulting from growth. Implementing the fees as proposed will help minimize the burden of funding growth related projects on existing residences and businesses. If you should have any questions, please do not hesitate to contact me. We appreciate the opportunity to work with you and the City on this important project.

Respectfully Submitted,

Raftelis Financial Consultants, Inc.

A handwritten signature in blue ink that reads 'Joe Williams'.

Joe Williams
Senior Manager

A handwritten signature in blue ink that reads 'Michelle Galvin'.

Michelle Galvin
Senior Consultant

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Exhibit 1: Residential Functional Population

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Executive Summary

Introduction

The City of Daytona Beach (City) has retained Raftelis Financial Consultants, Inc. (Raftelis) to review and update the City’s police, fire, parks and recreation, general government, and mobility impact fees. Impact fees are important sources of revenue for municipalities to fund infrastructure investments related to serving growth. The impact fee calculations are based on the costs to provide infrastructure to address needs related to growth based on data specific to each service and related to the City’s characteristics. The calculated impact fees set forth in this study reflect Florida case law, Florida Statutes, and generally acceptable impact fee methodologies, where applicable.

The report herein outlines the methodologies, assumptions, and considerations in the development of each impact fee calculation. The following tables summarize the City’s existing residential municipal impact fees compared to the fully calculated impact fees based on the analysis in this report:

Table ES 1: Existing and Calculated Single Family Residential Impact Fees

Description	Existing	Calculated Fee	Difference	% Difference
Police	\$410.00	\$627.00	\$217.00	52.93%
Fire	241.00	852.00	611.00	253.53%
Parks and Recreation	1,747.00	1,993.00	246.00	14.08%
General Government	749.00	720.00	(29.00)	-3.87%
Mobility	380.00	936.00	556.00	146.32%
Total	\$3,527.00	\$5,128.00	\$1,601.00	45.39%

In light of the recent updates to the Florida Impact Fee Act (F.S. 163.31801 section (6)) that provides limitations on increasing impact fees, outside of extraordinary circumstances, the following tables demonstrate the fee levels that are recommended for adoption by the City for both residential and non-residential developments. The extraordinary circumstances include recent large inflationary cost increases, additional capital improvements based on rapid population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. As shown below, the police, fire, parks and recreation, general government, and mobility/transportation impact fees demonstrate significant and extraordinary capital needs that justify having the fully calculated fees implemented. Additional tables and discussion, including extraordinary circumstances as applicable are provided in each section of this report.

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Table ES 2: Proposed Police Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	\$627.00
Multi-Family	Dwelling Unit	465.00
Mobile Home	Dwelling Unit	627.00
Non-Residential		
Church/Synagogue	1,000 Sq Ft	\$78.00
Hospital	1,000 Sq Ft	859.00
Hotel/Motel/Inn	Rooms	279.00
Industrial / Warehouse	1,000 Sq Ft	249.00
Nursing Home	Beds	342.00
Office Building	1,000 Sq Ft	442.00
Other Institutional	1,000 Sq Ft	632.00
Retail / Commercial	1,000 Sq Ft	865.00
School / College	1,000 Sq Ft	136.00

Table ES 3: Proposed Fire Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	\$852.00
Multi-Family	Dwelling Unit	632.00
Mobile Home	Dwelling Unit	852.00
Non-Residential		
Church/Synagogue	1,000 Sq Ft	\$106.00
Hospital	1,000 Sq Ft	1,167.00
Hotel/Motel/Inn	Rooms	379.00
Industrial / Warehouse	1,000 Sq Ft	338.00
Nursing Home	Beds	465.00
Office Building	1,000 Sq Ft	601.00
Other Institutional	1,000 Sq Ft	858.00
Retail / Commercial	1,000 Sq Ft	1,175.00
School / College	1,000 Sq Ft	185.00

Table ES 4: Proposed Parks Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	\$1,993.00
Multi-Family	Dwelling Unit	1,480.00
Mobile Home	Dwelling Unit	1,993.00

Table ES 5: Proposed General Government Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	\$720.00
Multi-Family	Dwelling Unit	534.00
Mobile Home	Dwelling Unit	720.00
Non-Residential		
Church/Synagogue	1,000 Sq Ft	\$90.00
Hospital	1,000 Sq Ft	986.00
Hotel/Motel/Inn	Rooms	321.00
Industrial / Warehouse	1,000 Sq Ft	286.00
Nursing Home	Beds	393.00
Office Building	1,000 Sq Ft	508.00
Other Institutional	1,000 Sq Ft	725.00
Retail / Commercial	1,000 Sq Ft	993.00
School / College	1,000 Sq Ft	156.00

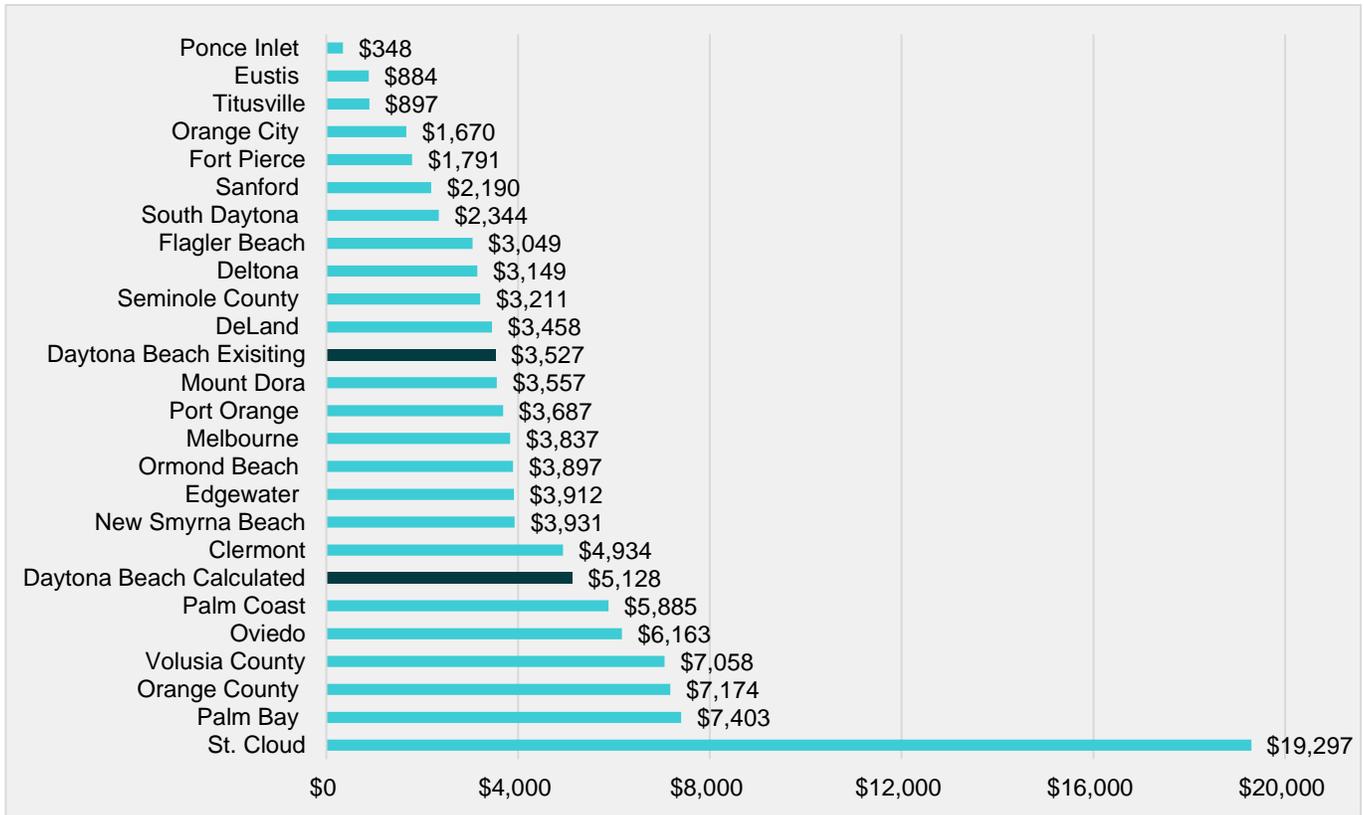
Table ES 6: Proposed Mobility Impact Fees

Land Use	Impact Unit	Proposed Impact Fee
Residential		
Single Family	Dwelling Unit	\$936.00
Multi-Family	Dwelling Unit	694.00
Mobile Home	Dwelling Unit	936.00
Non-Residential		
Church/Synagogue	1,000 Sq Ft	\$117.00
Hospital	1,000 Sq Ft	1,283.00
Hotel/Motel/Inn	Rooms	415.00
Industrial / Warehouse	1,000 Sq Ft	372.00
Nursing Home	Beds	508.00
Office Building	1,000 Sq Ft	663.00
Other Institutional	1,000 Sq Ft	942.00
Retail / Commercial	1,000 Sq Ft	1,289.00
School / College	1,000 Sq Ft	204.00

A comparison of the City's existing and fully calculated fees with other municipalities are shown below for informational purposes:

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Figure 1: Single Family Municipal Impact Fee Comparison



The City currently charges non-residential development based on land use per square foot for police, fire, general government and mobility/transportation. This report reviews the existing land use categories and makes suggestions on adding or removing some land use categories.

Observations and Recommendations

The following is a summary of the observations and recommendations developed by Raftelis during our investigation, analyses, and preparation of this report:

1. The imposition of impact fees must satisfy the rational nexus requirements as determined by case law. The impact fees must be reasonably related to the capital cost of providing capital facilities/equipment needed to accommodate needs attributable to new growth. The impact fees collected must be used by the City to address the capital costs related to serving new development. Based on the information made available by the City, the proposed impact fees are designed to meet these precedents and the requirements set forth in Florida Statutes Section 163.31801.
2. The fees developed within this report reflect recovery of identified costs and the City has discretion to phase-in or otherwise adopt less than the fully calculated fees, subject to meeting all provisions of F.S. 163.31801. However, the adoption of fees less than the fully calculated rates should be applied to all land uses equally to maintain the calculations herein in correct proportion. Adopting less than the calculated rates would increase the reliance on general fund and other revenue sources to meet the demands of growth.
3. Should the City move forward with adopting the fees as proposed, with new land uses, and fee amounts that will exceed the 50% increase limitations outlined in F.S. 163.31801, all requirements of the Statute

should be met including holding two publicly noticed workshops dedicated to discussing the extraordinary needs.

4. In compliance with Florida Statutes the City should continue to collect and maintain revenue collected from each type of municipal impact fee in designated sub-accounts and use such fees on those facilities designated for each purpose.
5. The City should re-evaluate its municipal impact fees by 2030 to maintain compliance with state statutes and since statutes now limit impact fee increases to no more than every four years.

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Section 1 – Introduction

Introduction

The City of Daytona Beach (the City) is located in Volusia County along the East Coast of Florida, and has a total area of approximately 65 square miles. The City provides a full range of municipal services, including police services, fire rescue services, recreation activities, and general government services. Based upon recent demographic data published by the University of Florida, Bureau of Economic & Business Research (BEBR), the City's population is estimated at 84,891 as of 2024. Based on discussions with City staff, the City is expected to experience a strong amount of growth by 2034. For purposes of this report, it is estimated that the population will be 98,497 by 2034, representing an average growth rate of 1.50% compounded annually. This level of growth is supported by the City's 2024 Consumptive Use Permit (CUP) and the recently completed 2025 Parks & Recreation Master Plan which projects growth at 1.28% and 1.55% respectively compounded annually.

Impact Fee Background

Impact fees are one-time charges established as a means to recover in whole or in part, the costs associated with infrastructure and capital equipment needed to accommodate the demands anticipated to be generated by new development. Such capital costs generally include the construction of facilities together with necessary land costs. However recent changes to Florida Statutes governing impact fees require a minimum of five (5) year service life and therefore the impact fee calculations herein include only assets that meet this minimum. Historically, impact fees in Florida were a result of home rule powers with the requirements associated with the development, administration, accounting and expenditure governed by case law. However, in 2006, Section 163.31801 was added to the Florida Statutes, which placed specific requirements and limitations on that home rule authority. This statute has been amended several times since its initial adoption, including significant additional provisions in 2021 such as limiting the percentage increase for a change in impact fees. Exhibit 3 at the end of the report includes the full Florida impact fee statute.

Although the statute provides specific impact fee criteria, certain precedents established by case law also constitute the legal requirements associated with impact fees. Case law precedent for impact fees in Florida was originally set in the landmark Florida Supreme Court decision, Contractors and Builders Association of Pinellas County vs. City of Dunedin, Florida. In the ruling, the court identified certain conditions as necessarily present in order to have a valid impact fee. In general, the court decision addressed the following:

1. The impact fee should be reasonably equitable to all parties; that is, the amount of the fee must bear a relationship to the amount of services requested;
2. The system of fees and charges should be set up so that there is not an intentional windfall to existing users;
3. The impact fee should, to the extent practical, only cover the capital cost of construction and related costs thereto (engineering, legal, financing, administrative, etc.) for increases in or expansions of capacity or capital requirements that are required solely due to growth. Therefore, expenses due to normal renewal and replacement of a facility (e.g., replacement of a capital asset) should be borne by all users of the facility or municipality. Similarly, increased expenses due to operation and maintenance of that facility should be borne by all users of the facility; and
4. The local government must adopt a revenue-producing ordinance that explicitly sets forth restrictions on revenues (uses thereof) that the imposition of the impact fee generates. Therefore, the funds

collected from the impact fees should be retained in a separate account, and separate accounting must be made for those funds to ensure that they are used only for the lawful purposes described.

Based on the criteria provided above, the impact fees herein will: 1) include local current costs of improvements associated with the capacities needed to serve new growth; 2) not reflect costs of improvements associated with the renewal and replacement (R&R) of existing capital assets or deficiencies in level of service attributed to existing development; and 3) not include any costs of operation and maintenance of the capital improvements and equipment.

This section provides only a general background regarding impact fees. Certain circumstances and issues regarding the interpretation of specific statutes or case law should be addressed by qualified legal counsel.

Summary of Report

In addition to Section 1, this report has been subdivided into six (6) other sections. The following is a brief discussion of the remaining sections included in this report.

Section 2 – Service Area and Functional Population. This section of the report provides a general discussion of the residential and non-residential land use characteristics, and development of functional population estimates for both existing and future development.

Section 3 – Police Services Impact Fee. This section includes the calculation of the proposed impact fee for the capital requirements associated with providing police services, the methodology for the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 4 – Fire/Rescue Impact Fee. This section discusses the calculation of the proposed impact fee for the capital requirements associated with providing fire/rescue services, the methodology for the proposed fees, assumptions utilized in the design of the fees, and other factors associated with the fee determination.

Section 5 – Parks and Recreation Impact Fee. This section discusses the development of the proposed impact fee for the capital requirements associated with providing parks and recreation, the methodology for the proposed fees, assumptions and other factors associated with the fee determination. Parks and recreation impact fees apply only to residential development.

Section 6 – General Government Impact Fee. This section includes the calculation of the proposed impact fee for the capital requirements associated with providing general government services, the methodology for the proposed fees, assumptions and other factors associated with the fee determination.

Section 7 – Mobility Impact Fee. This section includes the calculation of the proposed impact fee for the capital requirements associated with providing mobility and transportation services, the methodology for the proposed fees, assumptions and other factors associated with the fee determination.

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Section 2 – Service Area and Functional Population

General

This section provides a general discussion of the current service area, population, and functional population factors.

Population and Development Forecast

Since impact fees are designed to recover the proportionate cost of new facilities attributed to growth, it is necessary to identify the existing population and future growth projections. Based upon recent demographic data published by the University of Florida, Bureau of Economic & Business Research (BEER), the City’s population is estimated at 84,891 as of 2024. Based on discussions with City staff and historical growth trends, the City is expected to experience strong growth by 2034. For purposes of this report, it is estimated that the population will be 98,497 by 2034, representing an average growth rate of 1.5% compounded annually.

Property data, which was obtained from the Volusia County Property Appraiser and provides details on the number of parcels and square feet by land-use within City limits, was used in conjunction with five-year historic housing characteristics obtained from the Census Bureau. In total, the data indicated there are 38,594 residential dwelling units (including single family and multi-family) developed in the City along with approximately 37,923,255 square feet (SF) of non-residential building space. Based on the 38,594 residential dwelling units estimated from the property appraiser along with the Census data and the 2024 population estimate of 84,891, there are on average 2.20 persons per residential dwelling unit on average, with single family homes (including mobile homes) having 2.51 people per housing unit (PPHU), and multi-family having 1.86 PPHU.

Functional Population Parameters

A goal of the impact fee study is to assign the costs associated with each service provided to new development. Two primary methods of allocating costs include 1) actual service calls based on historical records; and 2) population figures weighted and adjusted for time spent at various land uses based on traffic and other data. This study uses a method that allocates costs using population figures weighted and adjusted for time spent at various land uses based on traffic and other data and is commonly referred to as “functional population”. The functional population analysis typically relies on trip data obtained through survey sources. Trip data is readily available from sources such as the Institute of Transportation Engineers (ITE) and is widely accepted for the purpose of identifying functional population by land use. This study uses the 11th Edition ITE trip generation manual. The trip data is applied to each land use along with other demographic data to establish a functional population by land use. Functional population measures the number of persons at a particular location measured over a 24-hour period. For example, for single family residential a typical functional population would reflect a person at home 100 hours per week (e.g. 10-14 hours per day during weekdays and 20 -30 hours during the weekend). Based on 168 hours per week, this equates to 60% occupancy or 0.6 functional population per resident. Applying this factor to the average housing unit size throughout the City of 2.20 persons equates to 1.32 functional population per residential unit. Table 1 summarizes the existing single family and multi-family residential functional population with details shown in Exhibit 1.

Table 1: Residential Functional Population

Housing Type	2024 Population [1]	2024 Housing Units [2]	Average Housing Unit Size	Occupancy Factor [3]	Functional Population/ Unit	2024 Functional Population
		(a)	(b)	(c)	(b) x (c) = (d)	(a) x (d)
Single Family	50,462	20,113	2.51	60.00%	1.51	30,371
Multi-Family	34,429	18,481	1.86	60.00%	1.12	20,699
Total	84,891	38,594	2.20	60.00%	1.32	51,070

[1] Population comes from the 2024 BEBR estimates. The breakout between single family and multi-family is based on the Census Bureau B25033 5-Year Total Population in Occupied Housing Units by Tenure by Units in Structure and Census Bureau DP04 Selected Housing Characteristics tables.

[2] Housing unit comes from the Volusia County Property Appraiser as of August 2024.

[3] Amount assumes 100 hours spent at home out of a 168-hour week.

For non-residential land uses, the functional population is determined through the process of applying the following attributes to each land use, typically measured per 1,000 square feet (i.e., per unit): 1) trips per unit and employees staffed per unit; 2) trip end adjustment; 3) hours worked by employees; 4) occupants per trip; 5) number of visitors, visitor hours, and visitor hours per week. Trip and employee data are primarily obtained from the ITE manual (11th Edition, 2021), and visitors and other data is obtained from sources including the 2022 National Household Travel Survey (U.S. Department of Transportation). The details are shown in Exhibit 2 and is summarizes on Table 2 below:

Table 2: Non-Residential Functional Population

Land Use	Building SF	2024 Functional Population
Church/Synagogue	1,121,993	211
Hospital	2,639,931	5,458
Hotel/Motel/Inn	4,644,301	8,918
Industrial / Warehouse	6,408,959	3,842
Nursing Home	1,336,512	1,150
Office Building	3,371,145	3,590
Other Institutional	978,386	1,488
Retail / Commercial	11,512,930	23,964
School / College	5,909,098	1,932
Total	37,923,255	50,553

The City currently has ten (10) non-residential land-use distinctions. It is recommended that the City combines the existing industrial and warehouse categories into one land-use category and keeps the remaining existing non-residential land uses as shown in Table 2. At the end of this section there is a general description of each land use and examples of what types of developments would be recognized in each category.

Since impact fees are designed to recover the proportionate cost of new facilities attributed to growth, it is necessary to identify the existing and future development. The table below summarizes the expected residential growth in the City by year 2034, which will serve as the primary basis for cost allocations, future functional population, and impact fee levels.

Table 3: Residential Functional Population Growth

Housing Type	2024 Functional Population [1]	Functional Population/Unit [1]	2034 Housing Units [2]	2034 Functional Population
Single Family	30,371	1.51	23,331	35,229
Multi-Family	20,699	1.12	21,448	24,022
Total	51,070	1.32	44,779	59,251

[1] Amounts as shown in Table 1.

[2] 2034 housing units estimated using the future value based on existing housing units as shown in Table 1 and an annual growth rate of 1.5%. Single family existing housing units include 71 mobile home units; 2034 housing units assumes no growth in those units.

As seen above, the single family residential functional population increased by 4,858 from 30,371 to 35,229 and the multi-family residential functional population increased by 3,323 from 20,699 to 24,022 by 2034.

Table 4: Non-Residential Functional Population Growth

Year	Building Square Feet [1]	Functional Population [2]
2024	37,923,255	50,553
2034	44,036,153	58,702

[1] Growth in non-residential square footage is based off of the existing ratio of non-residential to residential square footage of 0.730. Residential square footage growth is estimated using the growth in units and the existing square feet per housing unit of 1,354.

[2] Functional population as detailed in Exhibit 2.

As shown above, the 2024 non-residential functional population is 50,553 and is forecast to grow by 8,164 to 58,717 by 2034. The projected 2034 is based on an adjusted ratio of non-residential to residential square feet of 0.730.

The following summarizes the existing and projected functional population:

Table 5: Summary of Functional Population

Land Use	2024 Functional Population	2034 Functional Population	Percent in 2034
Residential	51,070	59,251	50.23%
Non-Residential	50,553	58,702	49.77%
Total	101,623	117,953	100.00%

A number of capital projects considered in this study are anticipated to serve growth beyond the next ten years. Using an annual growth rate of 1.5%, it is anticipated the City’s population would reach 112,103 by 2044. This would represent a growth in population of 13,606 beyond the 2034 estimate of 98,497. Using the population estimates at 2024, 2034, and 2044, the table below shows the percentages of the next twenty years of population growth. Using these percentages, a portion of the relevant capital project costs are allocated to future growth beyond the next ten years.

Table 6: Housing Unit Allocation

Description	Total Population	Population Growth	% of 2034 Population
2024	84,891		75.73%
2034	98,497	13,606	87.86%
2044	112,103	13,606	100.00%

Below is a list of the non-residential land uses:

- Church / Synagogue (ITE 560) – A place of worship generally including churches, synagogues, and mosques.
- Hospital (ITE 560) – An institution where medical or surgical care and overnight accommodations are provided.
- Hotel / Motel / Inn (ITE 310) – A place of lodging that provides sleeping accommodations. Includes suites hotel, motel, resort hotels, etc.
- Industrial / Warehousing (ITE 110) – This land use generally includes light industrial, heavy industrial, industrial parks, manufacturing, warehousing, and mini-warehousing.
- Nursing Home (ITE 253) – Generally includes congregate care facilities, assisted living, continuing care retirement communities, and senior adult housing.
- Office Building (ITE 710) – This land use consists of various types of office building including general and medical.
- Other Institutional (ITE 630) – Generally includes general institutional buildings not included in hospitals, churches/synagogues, or schools.
- Retail / Commercial (ITE 820) – Generally includes all types of retail establishments such as shopping centers, stand-alone stores, grocery stores, department stores, and auto repair shops.
- School / College (ITE 540) – Generally includes elementary schools, middle schools, high schools, colleges, and universities both public and private.

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Section 3 – Police Impact Fee

Introduction

The City maintains a Police Department (Police Department) to provide law enforcement services and ensure the safety and well-being of the community and residents of the City of Daytona Beach. The Police Department currently staffs 243.00 sworn officers, including the police chief, and 77 civilian support positions to serve the City’s existing population of 84,891.

As the City continues to grow, the demand for law enforcement services will increase, causing a need for additional sworn officers and vehicles. While actual staffing levels will be determined annually based on the number of calls and other level of service benchmarks, this analysis assumes that as development occurs, the number of officers will grow proportionately. This section provides an analysis for the City’s consideration regarding the design of a police impact fee based on the costs to meet demands from growth.

Existing Impact Fees

The City currently charges police impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City’s existing fees are distinguished between residential and non-residential with three residential land uses and ten non-residential land uses identified. Single family, including duplexes and townhomes, are charged based on square footage. The table below illustrates the fees charged by type of development.

Table 7: Existing Police Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family		
0 - 999.99 sq. ft.	Dwelling Unit	\$341.00
1,000 - 1,999.99 sq. ft.	Dwelling Unit	375.00
2,000 - 2,999.99 sq. ft.	Dwelling Unit	410.00
3,000 - 3,999.99 sq. ft.	Dwelling Unit	447.00
4,000 sq. ft. or more	Dwelling Unit	480.00
Multi-Family	Dwelling Unit	276.00
Mobile Home	Dwelling Unit	237.00
Non-Residential		
Church / Synagogue	1,000 Sq Ft	163.00
Hospital	1,000 Sq Ft	721.00
Hotel / Motel	Room	205.00
Industrial	1,000 Sq Ft	292.00
Nursing Home	1,000 Sq Ft	375.00
Office	1,000 Sq Ft	462.00
Other Institutional	1,000 Sq Ft	462.00
Retail / Commercial	1,000 Sq Ft	721.00
School / College	1,000 Sq Ft	243.00
Warehouse	1,000 Sq Ft	185.00

Existing Resources and Level of Service

The City currently staffs 243 sworn officers along with 77 necessary support personnel. The staffing is as follows:

Table 8: Current Sworn Officer Staffing

Position	Staffing
Sworn Officers	
Deputy City Mgr/Police Chief	1.00
Deputy Police Chief	2.00
Police Captain	3.00
Police Lieutenant	3.00
Police Lieutenant 42 Hr	9.00
Police Sergeant	9.00
Police Sergeant 42 Hr	18.00
Police Sergeant Nb	2.00
Police Officer	75.00
Police Officer 42 Hr	120.00
Police Officer Nb	1.00
Total Sworn Officers	243.00
Civilian Staff	77.00
Total Police Personnel	320.00

The City’s Police Department currently consists of 320.00 full-time equivalent positions. With 240.00 full time police personnel after excluding the police chief, deputy police chiefs, and civilian staff, the current level of staffing achieves a Level of Service (LOS) of 2.83 officers per 1,000 population within the City’s limits based on the 2024 population of 84,891. Additionally, since the impact fee methodology is based on functional population, the calculated LOS is 2.36 officers per 1,000 functional population based on the existing 101,623 functional population. While the police staffing uses a much more complex methodology based on demand, types of calls, large events and gatherings, growth expectations, area densities, types of developments, etc. the LOS is used for impact fee purposes to identify equitable allocations of the capital assets between existing and future development. The calculated impact fee will be designed to maintain the ratio of 2.36 officers per 1,000 functional population. Therefore, based on the projected 2034 functional population of 117,953, an additional 38.57 officers would be added over the next ten years. The table below illustrates the total need for police officers and the LOS achieved.

Table 9: Existing and Projected Sworn Officers

Description	Existing	Projected Through 2034	
		Additional	Total
Officers	240.00	38.57	278.57
Functional Population	101,623	16,330	117,953
LOS Achieved (Personnel per 1,000 FP)	2.36	2.36	2.36

Incremental Costs

Costs related to growth in the police force typically include a combination of equipping new officers with vehicles and providing the necessary facilities such as police stations. Since eligible impact fees costs are limited to capital items, certain costs are excluded from the impact fee analysis including other initial investments

required such as field equipment and protective gear as well as ongoing operating and maintenance costs (salaries and benefits, etc.). Items included in the impact fee calculation have a minimum of a five-year life and are not replaced frequently.

The City must provide vehicles for existing and new officers. The City’s fixed asset listing as of September 30, 2024, indicates that there are 290 patrol vehicles in service for the 240 total sworn officers. This gives a vehicles per officer ratio of 1.21 which allows for the Police Department to maintain their current spare vehicle ratio. The value of new fully equipped vehicles is based on the current acquisition cost of \$65,000, as provided by the Police Department, and escalated annually by a five-year average of the Engineering News-Record (ENR) index. The value of the existing vehicles is based on the original purchase cost. The original cost of the existing vehicles is estimated at \$10,490,000, which includes non-patrol vehicles such as mobile command units, SWAT bearcat, and others. The cost of providing vehicles to new officers is identified on the following table.

Table 10: Cost of Vehicles for New Officers

Year	Additional Officers Added	Additional Vehicles Added [1]	Vehicle Purchase Cost [2]	Total Vehicle Costs [3]
2024				
2025	3.86	4.66	\$65,000	\$302,900
2026	3.86	4.66	67,464	314,390
2027	3.86	4.66	70,021	326,300
2028	3.86	4.66	72,676	338,670
2029	3.86	4.66	75,431	351,510
2030	3.86	4.66	78,290	364,840
2031	3.86	4.66	81,258	378,670
2032	3.86	4.66	84,338	393,020
2033	3.86	4.66	87,535	407,920
2034	3.86	4.66	90,853	423,380
Total	38.57	46.60		\$3,601,600

[1] Amounts are reflective of the additional officers added multiplied by the vehicles per officer ratio of 1.21.

[2] Costs are escalated using a five-year average rate of change of the ENR index of 3.79%.

[3] Amounts shown are rounded to the nearest ten dollars.

As shown above, the total cost of additional vehicles over the next ten years is estimated at \$3,601,600.

In addition to vehicles, the Police Department is responsible for providing adequate building space to house the officers and support staff. The Police Department currently operates several facilities including the main station, mid-town substation, code enforcement, the beachside precinct, and other office spaces throughout the City.

The original cost of the Police Department’s facilities, including the land value, is \$27,662,000. After discussions with staff, the City has plans to add two police substations for a total of \$7,246,900 within the next ten years.

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Below is a summary of the costs used to calculate the police impact fee.

Table 11: Total Police Capital Costs

Description	Amount
Existing Vehicles	\$10,490,000
Additional Vehicles	3,602,000
Existing Facilities and Land	27,662,000
Police Substation 1	3,354,300
Police Substation 2	3,892,600
Total	\$49,000,900

Impact Fee Development

In order to develop the impact fees, it is necessary to calculate the cost per functional unit. First, the total capital costs are allocated between residential and non-residential using the functional population estimates in Section 2 (Table 5).

Table 12: Allocated Police Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	\$49,000,900	50.23%	49.77%	\$24,614,500	\$24,386,400

The allocated capital costs are divided by the functional population as identified in Section 2 to get a fee per functional population. Then, the residential amounts are translated back into fee per dwelling unit based on the land-use type.

Table 13: Police Residential Impact Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	\$24,614,500	\$24,386,400
2034 Functional Population	59,251	58,702
Fee per Functional Population [1]	\$415.43	\$415.43
Single Family FP per Unit	1.51	
Calculated Single Family Impact Fee per Unit	\$627.30	
Single Family Impact Fee per Unit	\$627.00	
Multi-Family FP per Unit	1.12	
Calculated Multi-Family Impact Fee per Unit	\$465.28	
Multi-Family Impact Fee per Unit	\$465.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee, as shown on Table 14.

As shown on the table above, the maximum supportable impact fees for a single family and multi-family per unit are \$627.00 and \$465.00 respectively. The calculated single family impact fee of \$627.00 represents an increase of \$217.00 or 52.9% from the existing fee of \$410.00 and the calculated multi-family residential impact fee of \$465.00 represents an increase of \$189.00 or 68.5% from the existing fee of \$276.00. The recent update to Section 168.31801 F.S. added specific limitations on allowable increases in impact fees and how these limitations may be exceeded based upon demonstrated extraordinary need.

In addition to the residential impact fees, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated police impact fee, the rate per unit of development for each land use is developed and provided on the table below.

Table 14: Non-Residential Police Impact Fees

Description	Impact Unit	FP Factor	Impact Fee
Church/Synagogue	1,000 Sq Ft	0.19	\$78.00
Hospital	1,000 Sq Ft	2.07	859.00
Hotel/Motel/Inn	Rooms	0.67	279.00
Industrial	1,000 Sq Ft	0.60	249.00
Nursing Home	Beds	0.82	342.00
Office Building	1,000 Sq Ft	1.07	442.00
Other Institutional	1,000 Sq Ft	1.52	632.00
Retail / Commercial	1,000 Sq Ft	2.08	865.00
School / College	1,000 Sq Ft	0.33	136.00

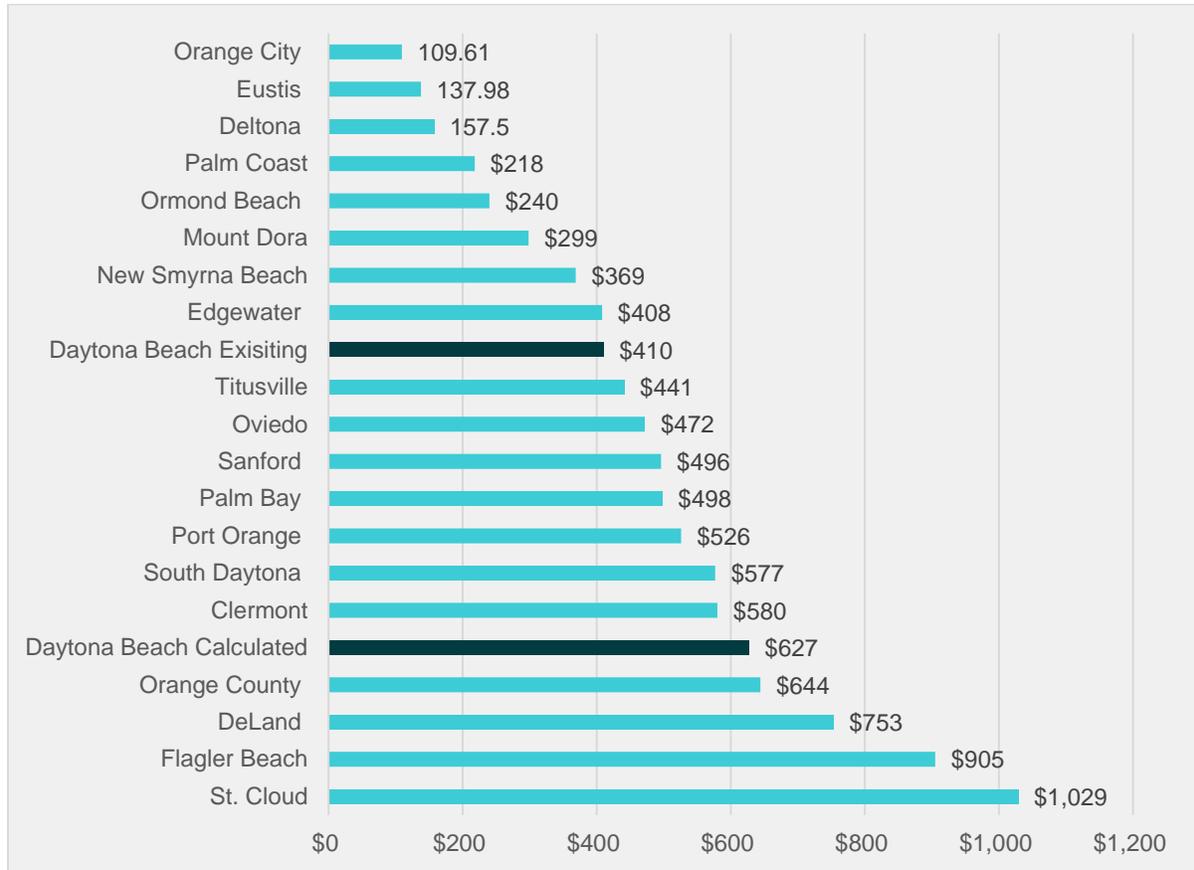
To meet the City’s needs in terms of providing the necessary police related capital improvements, including additional facilities and purchasing vehicles for additional officers as necessitated by growth, the City should increase the fees to the maximum calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent large inflationary cost increases, additional capital improvements based on rapid population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. Under the existing police impact fees, new development would pay around \$5,187,000 and under the proposed/calculated impact fees growth would pay around \$6,777,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately \$1,590,000 resulting in a funding shortfall to provide necessary improvements related to new growth.

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Police Impact Fee Comparisons

The following figure compares the City’s existing and calculated police impact fees for residential land uses with those imposed in other nearby communities.

Figure 2: Police Impact Fee Comparison per Single Family Residential Unit



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Section 4 – Fire Impact Fee

Introduction

The City’s Fire Department is responsible for responding to all fire and medical emergencies within the City and its surrounding areas. Currently, the Fire Department is comprised of 127.0 total full-time equivalent (FTE) employees, including 12.0 civilian administrative positions.

The City’s Fire Department is guided by standards published by the National Fire Protection Association (NFPA) in assessing its level of service needs. The Fire Department’s primary intent is to maintain staffing levels to be able to respond to service calls within a specified time period to all developed areas within the City limits.

As the residential and commercial development within the City increases, the potential demand for fire safety and emergency medical services may also increase causing a need for additional fire personnel, equipment, and vehicles. This section provides an analysis for the City’s consideration regarding the design of a fire impact fee based on the costs to meet demands from growth.

Existing Impact Fees

The City currently charges fire impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City’s existing fees are distinguished between residential and non-residential with three residential land uses and ten non-residential land uses identified. Single family, including duplexes and townhomes, are charged based on square footage. The table below illustrates the fees charged by type of development.

Table 15: Existing Police Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family		
0 - 999.99 sq. ft.	Dwelling Unit	\$201.00
1,000 - 1,999.99 sq. ft.	Dwelling Unit	220.00
2,000 - 2,999.99 sq. ft.	Dwelling Unit	241.00
3,000 - 3,999.99 sq. ft.	Dwelling Unit	262.00
4,000 sq. ft. or more	Dwelling Unit	283.00
Multi-Family	Dwelling Unit	163.00
Mobile Home	Dwelling Unit	139.00
Non-Residential		
Church / Synagogue	1,000 Sq Ft	96.00
Hospital	1,000 Sq Ft	424.00
Hotel / Motel	Room	121.00
Industrial	1,000 Sq Ft	172.00
Nursing Home	1,000 Sq Ft	220.00
Office	1,000 Sq Ft	271.00
Other Institutional	1,000 Sq Ft	271.00
Retail / Commercial	1,000 Sq Ft	424.00
School / College	1,000 Sq Ft	143.00
Warehouse	1,000 Sq Ft	109.00

Department Costs

Costs related to the growth in the Fire Department typically include a combination of providing the necessary apparatus and facilities. Since eligible impact fees costs are limited to capital items, certain costs are excluded from the impact fee analysis. The excluded costs are items such as uniforms, radios, and helmets. Items included in the impact fee calculation have a minimum of a five-year life.

The City’s fixed asset listing as of September 30, 2024, indicates that the Fire Department currently owns and operates sixteen (16) apparatus including ten (10) pumper trucks, one (1) aerial truck, and five (5) ambulances along with several support vehicles. The following table shows the original cost of the fire department’s existing apparatus:

Table 16: Existing Fire Apparatus

Description	Amount
E-One Typhoon Fire Engine	\$509,463
E-One Typhoon Fire Engine	509,463
2015 E-One Typhoon Fire Engine	377,683
E-One Typhoon Fire Truck	450,000
2015 E-One Typhoon Fire Engine	377,683
E1 Typhoon Pumper Fire Truck	560,065
Pierce Pumper Fire Truck	248,434
2009 Pierce Contender	247,445
2009 Pierce Contender	247,445
E-One Typhoon Pumper	390,536
2023 Chevrolet Ambulance	218,395
Chevy Silverado Ambulance	146,750
2008 Ford Ambulance	99,950
2023 Chevy Ambulance	218,395
2000 Ford Ambulance	69,964
Sutphen Aerial Platform	838,116
Total	\$5,509,787

The Fire Department currently has seven fire stations and a fleet maintenance facility across the City with a total original cost of \$4,484,900.

With the anticipated growth within the City, the Fire Department has plans to construct a new Station 1 at a different location that includes additional capacity and build two new stations, Station 8 and Station 9 within the next ten years. Additionally, each of the new stations will be equipped with three apparatus including an engine, an aerial truck, and an ambulance. Station 9 is expected to begin construction in 2029, so the costs of the station and apparatus have been escalated based off of the five-year average of the Engineering News Record (ENR) index 3.79%. Station 9 is also anticipated to serve growth beyond 2034, therefore, a portion of the costs associated with the station and apparatus have been allocated to future growth and excluded from the fire impact fee calculation. As discussed in Section 2 and shown in Table 6, it is estimated that 12.14% of the next twenty years of population growth will materialize beyond 2034. As a result, 12.14% or \$1,912,000 of the total Station 9 facilities and apparatus costs have been allocated to future growth beyond 2034, which leaves an includable cost of \$13,838,000. The total costs associated with the additional facilities and vehicles are shown on the table below.

Table 17: Future Fire Stations and Apparatus

Description	Amount
Station 1 Construction (31,000 sq. ft)	\$29,169,000
New Station 8 Construction	10,000,000
Station 8 Apparatus (3)	3,573,000
New Station 9 Construction	10,192,000
Station 9 Apparatus (3)	3,646,000
Total	\$56,580,000

The table below summarizes all of the costs included in the impact fee calculation.

Table 18: Fire Capital Costs

Description	Amount [1]
Existing Vehicles	\$5,509,800
Existing Facilities and Land	4,484,900
Future Investments	56,580,000
Total Capital Costs	\$66,574,700

[1] Amounts are rounded to the nearest hundred dollars.

Impact Fee Development

In order to develop the impact fees, it is necessary to calculate the cost per functional unit. First, the total capital costs are allocated between residential and non-residential using the functional population estimates in Section 2 (Table 5).

Table 19: Allocated Fire Capital Costs

Description	Total Capital Costs	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	\$66,574,700	50.23%	49.77%	\$33,442,300	\$33,132,400

The allocated capital costs are divided by the functional population to get a fee per functional population. Then, these amounts are translated back into a cost per dwelling unit for single family and multi-family residential purposes using the functional population factors of 1.51 and 1.12 respectively per dwelling unit as identified in Section 2.

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Table 20: Residential Fire Impact Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	\$33,442,300	\$33,132,400
2034 Functional Population	59,251	58,702
Fee per Functional Population [1]	\$564.42	\$564.42
Single Family FP per Unit	1.51	
Calculated Single Family Impact Fee per Unit	\$852.27	
Single Family Impact Fee per Unit	\$852.00	
Multi-Family FP per Unit	1.12	
Calculated Multi-Family Impact Fee per Unit	\$632.15	
Multi-Family Impact Fee per Unit	\$632.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee as shown on Table 21.

It is recommended that the City implement slightly rounded impact fees of \$852.00 for single family residential units and \$632.00 for multi-family residential units based on the analysis discussed above. The existing fire impact fee for single family per dwelling unit is \$241.00 and the existing fee for multi-family is \$163.00 per dwelling unit. The single family residential fee of \$852.00 represents a \$611.00 or 253.5% increase and the multi-family fee of \$632.00 represents an increase of \$469.00 or 287.7%.

In addition to the residential impact fee, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated fire impact fee, the rate per unit of development for each land use is developed and provided on the table below.

Table 21: Non-Residential Fire Impact Fees

Description	Impact Unit	FP Factor	Impact Fee
Church/Synagogue	1,000 Sq Ft	0.19	\$106.00
Hospital	1,000 Sq Ft	2.07	1,167.00
Hotel/Motel/Inn	Rooms	0.67	379.00
Industrial / Warehouse	1,000 Sq Ft	0.60	338.00
Nursing Home	Beds	0.82	465.00
Office Building	1,000 Sq Ft	1.07	601.00
Other Institutional	1,000 Sq Ft	1.52	858.00
Retail / Commercial	1,000 Sq Ft	2.08	1,175.00
School / College	1,000 Sq Ft	0.33	185.00

To meet the City’s needs in terms of providing the necessary fire-related and emergency medical services (EMS) capital improvements, including expanding the existing facilities, purchasing additional apparatus as required by growth, the City should increase the fees to the maximum calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent large inflationary cost increases, additional capital improvements based on rapid population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. Under the existing fire impact fees new development would pay around \$3,050,000 and under the proposed/calculated impact fees growth would pay around \$9,211,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately \$6,161,000 resulting in a funding shortfall to provide necessary improvements related to new growth.

Fire Impact Fee Comparisons

The following figure compares the City’s existing and calculated fire impact fees for residential land uses with those imposed in other nearby communities.

Figure 3: Fire Impact Fee Comparison per Single Family Residential Unit



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Section 5 – Parks and Recreation

Impact Fee

Introduction

The City owns and maintains parks and recreation facilities for the use and benefit of its residents and visitors. As the City grows, additional facilities along with improvements to existing recreation amenities are necessary. This section provides an analysis for the City’s updated parks and recreation impact fee based on the costs to meet demands from growth. This section relies on growth in residential population/development only.

Existing Impact Fees

The City currently charges a parks and recreation impact fee to be used for the expansion of parks and recreation related services that may be necessitated by growth. These fees are charged based on residential land use and hotel/motel. The following table provides the existing parks and recreation impact fees charged to new residential development:

Table 22: Existing Parks and Recreation Impact Fees

Description	Impact Unit	Existing Fee
Residential		
Single Family		
0 - 999.99 sq. ft.	Dwelling Unit	\$1,457.00
1,000 - 1,999.99 sq. ft.	Dwelling Unit	1,603.00
2,000 - 2,999.99 sq. ft.	Dwelling Unit	1,747.00
3,000 - 3,999.99 sq. ft.	Dwelling Unit	1,908.00
4,000 sq. ft. or more	Dwelling Unit	2,051.00
Multi-Family	Dwelling Unit	1,186.00
Mobile Home	Dwelling Unit	1,009.00
Non-Residential		
Hotel/Motel	Room	881.00

Existing Recreational Facilities

City staff provided a parks inventory that indicates that the City currently has over thirty existing parks and recreation facilities encompassing approximately 238 acres. The City also has over four and a half miles of trails that has been designated as part of the City’s mobility/transportation facilities.

To determine the value of existing facilities that are available for use by existing and future residents, the City provided a copy of all the fixed assets assigned to the parks and recreation department as of September 30th, 2024. Each asset was reviewed and determined to be eligible for impact fees or not using several criteria including the life of the asset (minimum of 5-years), the park the asset is located at and whether that park is available for public use, and whether or not the asset is fully depreciated. For the eligible improvements, the original cost of the asset was used and in total the City has invested \$33,685,000 into the existing parks and recreation facilities.

The table below summarizes the City’s existing park facilities.

Table 23: Existing Parks

Description [1]	Acres
Bethune Point Park & Skateboard Park	20.10
Breakers Oceanfront Park	1.55
Campbell Aquatic Center	1.60
Cedar Highlands Park	0.28
City Island Park	10.50
Colin's Park	1.90
Cypress Aquatic Center	1.57
Daisy Stocking Park	3.20
Bandshell and Boardwalk	5.69
Derbyshire Park	30.94
Halifax Harbor & Marina	31.56
Henry Lee Park	1.00
Dickerson Recreation Complex	4.77
Joe Harris Park	2.06
Josie Queen James Tot Lot	0.29
Cherry Center	11.05
Lenox Park	2.74
Live Oak Playground	1.32
North Street Park	14.07
Oleander Park	0.16
Buddy Young Park	9.14
Samuel Butts Youth Archaeological Park	30.12
Seabreeze Bridge Parks	4.43
Schnebly Recreation Center	4.04
Sickler Park	1.65
Shangri-La Mini Park	0.63
Suburbia Playground	1.40
Sunnyland Park and Recreation Center	5.43
Tuscawilla Park	31.61
Yvonne Scarlell-Golden Community Center	3.34
Total	238.14

[1] Facilities such as the Daytona Beach Golf Club, Florida Tennis Center, Jackie Robinson Ballpark, and the City’s Municipal Stadium have been excluded from total acreage as they do not provide a large public benefit according to the 2025 Parks & Recreation Master Plan. Acreage for the Sweetheart Trail has also been excluded as it is considered more of a mobility facility.

Level of service (LOS) for parks and recreational services is typically measured in terms of recreational acreage available per 1,000 population. This figure indicates whether the City has a sufficient amount of recreational acreage to serve its current residents. The City’s Comprehensive Plan 2040 outlines the existing LOS at 3.50 acres per 1,000 permanent residents. With a current population of 84,891, the LOS provided to existing

residents is 2.81 acres per 1,000 population, based on the 238.14 acres. The projected increase in City population to 98,497 by 2034 will reduce the LOS to 2.42 acres per 1,000 population.

Growth-Related Capital Improvements

The City has provided a Capital Improvement Plan (CIP) that identifies a range of projects including expansion, upgrade, and replacement of park land and facilities. This CIP has been reviewed with staff and updated based on the most current information available. All projects associated with replacement or refurbishment of existing facilities have been excluded from the impact fee calculations to maintain a conservative approach. There are ten (10) primary projects on the CIP that have been identified as growth related and therefore eligible for impact fee funding. Those projects, along with the cost and a description are included below.

Table 24: Park and Recreation Future Capital Costs

Description	Amount
Derbyshire Park	\$12,045,000
Live Oak Park	2,409,000
Golf Club	6,023,000
36 S. Halifax Park	2,409,000
Peninsula Park	2,409,000
Raynor Park	2,409,000
Halifax Harbor	6,023,000
Tuscawilla Park	2,409,000
Thames Ave. Park	2,409,000
City Island	6,023,000
Total	\$44,568,000

Calculated Parks and Recreation Impact Fees

As mentioned previously, approximately \$33.68 million has been invested in the existing park facilities and an additional \$44.57 million is planned to be invested over the next several years. Since both existing and future investments in the parks department benefit both existing and future residents, the total amount invested is divided by the 2034 projected population of 98,497. The table below provides the parks and recreation impact fee calculation:

Table 25: Parks and Recreation Impact Fee Calculation

Description	Amount
Existing Improvements and Facilities	\$33,685,000
CIP Projects	44,568,000
Total Cost Basis to Recover	\$78,253,000
2034 Population	98,497
Fee per Population	\$794.47
Single Family Persons per Unit	2.51
Calculated Single Family Impact Fee per Unit	\$1,993.28
Single Family Impact Fee per Unit	\$1,993.00
Multi-Family Persons per Unit	1.86
Calculated Multi-Family Impact Fee per Unit	\$1,480.04
Multi-Family Impact Fee per Unit	\$1,480.00

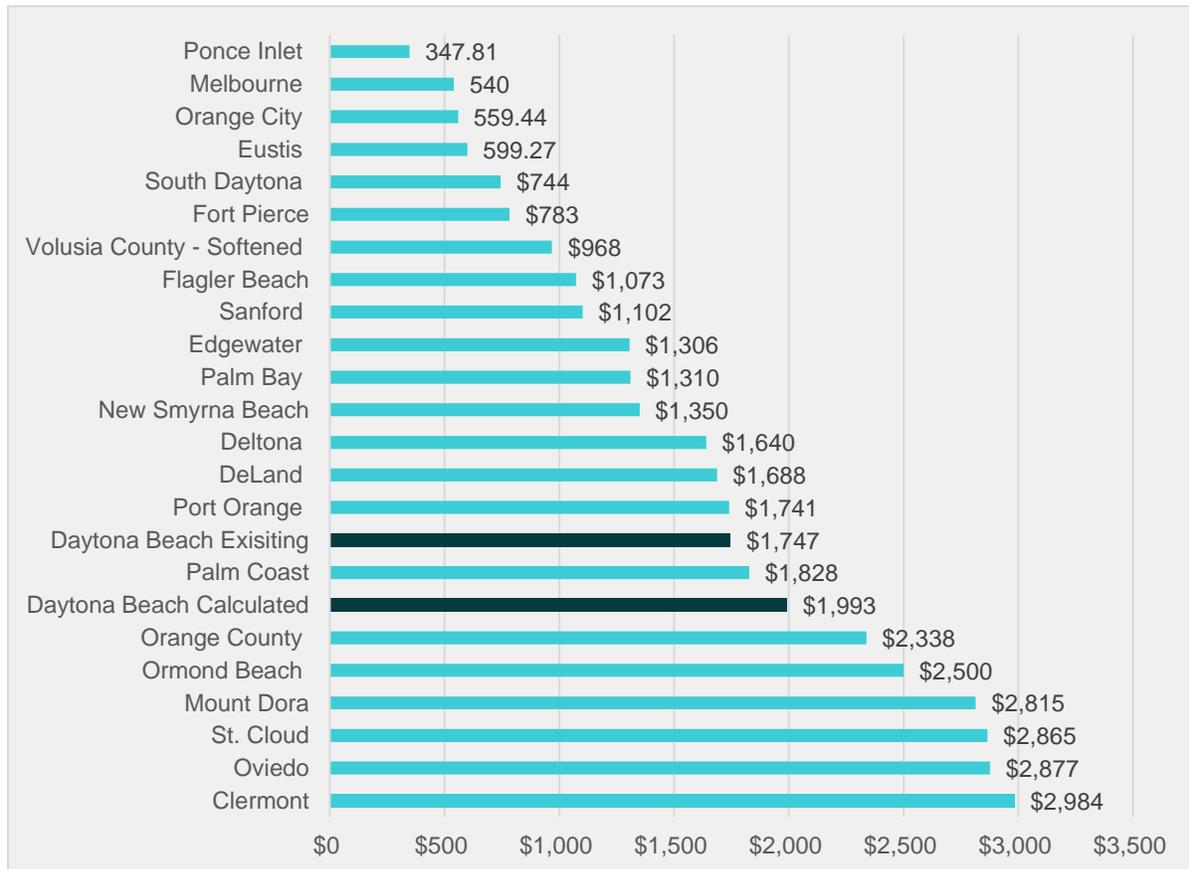
It is recommended that the City implement slightly rounded impact fees of \$1,993.00 per dwelling unit for single family and \$1,480.00 per dwelling unit for multi-family. The existing parks and recreation impact fee per dwelling unit is \$1,747.00 for single family and \$1,189.00 for multi-family. The proposed single family impact fee of \$1,993.00 represents a \$246.00 increase from the existing fee level or 14.1% and the proposed multi-family impact fee of \$1,189.00 represents an increase of \$291.00 or 24.5%.

To meet the City’s needs in terms of providing the necessary recreation related capital improvements, including expanding/upgrading existing facilities as required by growth, the City should increase the fees to the maximum calculated amount as demonstrated on the tables above. As discussed in the Executive Summary, there are several factors causing an extraordinary circumstance for the City including recent large inflationary cost increases, additional capital improvements based on rapid population growth experienced in recent years, and the geographic expansion of development resulting in the need for more facilities to continue providing high levels of service. Under the existing parks and recreation impact fees new development would pay around \$9,148,000 and under the proposed/calculated impact fees growth would pay around \$10,803,000. If the City does not implement the maximum fees, then growth will be underpaying their share of the capital improvements by approximately \$1,655,000 resulting in a funding shortfall to provide necessary improvements related to new growth.

Parks and Recreation Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

Figure 4: Parks and Recreational Impact Fee Comparison per Residential Unit



Section 6 – General Government Impact Fee

Introduction

This section provides the development and design of general government impact fees. These impact fees support the funding and expansion of government buildings and other facilities necessitated by growth. The City is in need of additional office space to house staff from various departments as growth and redevelopment continue to place additional demands on services and for related capital facilities.

Existing Impact Fees

The City currently charges general government impact fees for new development within the City limits based on the classification of development: residential or non-residential. The City’s existing fees are distinguished between residential and non-residential with three residential land uses and ten non-residential land uses identified. Single family, including duplexes and townhomes, are charged based on square footage. The table below illustrates the fees charged by type of development.

Table 26: Existing General Government Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family		
0 - 999.99 sq. ft.	Dwelling Unit	\$626.00
1,000 - 1,999.99 sq. ft.	Dwelling Unit	687.00
2,000 - 2,999.99 sq. ft.	Dwelling Unit	749.00
3,000 - 3,999.99 sq. ft.	Dwelling Unit	817.00
4,000 sq. ft. or more	Dwelling Unit	878.00
Multi-Family	Dwelling Unit	506.00
Mobile Home	Dwelling Unit	447.00
Non-Residential		
Church / Synagogue	1,000 Sq Ft	298.00
Hospital	1,000 Sq Ft	1,319.00
Hotel / Motel	Room	377.00
Industrial	1,000 Sq Ft	535.00
Nursing Home	1,000 Sq Ft	687.00
Office	1,000 Sq Ft	845.00
Other Institutional	1,000 Sq Ft	845.00
Retail / Commercial	1,000 Sq Ft	1,319.00
School / College	1,000 Sq Ft	443.00
Warehouse	1,000 Sq Ft	337.00

General Government Facilities

The City provided the fixed asset schedule as of September 30, 2024. Through discussions with staff, the public facilities included in the calculation of the general government impact fee include city hall, public works, First Step shelter, and general land purchases. A majority of the other facilities in the City are covered under the other impact fee categories or are revenue generating business departments and generally excluded from impact

fee calculations. The table below shows a summary of the existing value of the general government facilities included in the fee calculation.

Table 27: Existing General Government Investments

Description	Amount
City Hall	\$3,907,252
Public Works [1]	10,131,583
First Step Shelter (Homeless Shelter)	5,907,527
General Government Land Purchases	2,249,781
Total	\$22,196,143

[1] Amounts exclude facilities that will be replaced by capital projects included in Table 28.

Growth-Related Capital Improvements

The City has plans to expand the existing public works complex with additional fleet storage and various building improvements and also expand on the existing City hall. The public works complex expansion is anticipated to serve growth beyond 2034, therefore, a portion of the costs have been allocated to future growth and excluded from the general government impact fee calculation. As discussed in Section 2 and shown in Table 6, it is estimated that 12.14% of the next twenty years of population growth will materialize beyond 2034. As a result, 12.14% or \$1,944,357 of the total public works complex expansion project costs have been allocated to future growth beyond 2034, which leaves an includable amount of \$14,075,718. The total cost of the projects are shown on the table below:

Table 28: Future General Government Investments

Description	Amount
Public Works Site Master Plan [1]	\$14,075,992
City Hall Expansion	20,000,000
Total	\$34,075,992

[1] Total project amount is \$16,020,075. Amount shown is exclusive of the \$1,944,357 anticipated to serve growth outside of 2034.

Calculated General Government Impact Fees

Similarly to police and fire, the capital costs are allocated between residential and non-residential by using the functional population factors from Section 2 Table 5. The table below shows the allocation between residential and non-residential.

Table 29: Allocated General Government Capital Costs

Description	Total Capital Costs [1]	% Residential	% Non-residential	Residential Capital Costs	Non-residential Capital Costs
Capital Costs	\$56,272,090	50.23%	49.77%	\$28,267,000	\$28,005,100

[1] Amounts include existing and future investments as shown in Tables 27 and 28. Slight differences in amounts due to rounding to the nearest ten.

The allocated capital costs are divided by the functional population to get a fee per functional population. Then, these amounts are translated back into a cost per dwelling unit for single family, multi-family, and mobile home

residential purposes using the functional population factors of 1.51 and 1.12 respectively per dwelling unit as identified in Section 2.

Table 30: General Government Residential Fee Calculation

Description	Residential	Non-residential [1]
Capital Costs	\$28,267,000	\$28,005,100
2034 Functional Population	59,251	58,702
Fee per Functional Population [1]	\$477.07	\$477.07
Single Family FP per Unit	1.51	
Calculated Single Family Impact Fee per Unit	\$720.38	
Single Family Impact Fee per Unit	\$720.00	
Multi-Family FP per Unit	1.12	
Calculated Multi-Family Impact Fee per Unit	\$534.32	
Multi-Family Impact Fee per Unit	\$534.00	

[1] Non-residential Fee per Functional Population is the basis for the Non-residential fee as shown on Table 31.

It is recommended that the City implement slightly rounded impact fees of \$720.00 for single family residential units and \$534.00 for multi-family residential units based on the analysis discussed above. The existing general government impact fee per dwelling unit is \$749.00 for single family and \$506.00 for multi-family. The proposed single family impact fee of \$720.00 represents a \$29.00 decrease from the existing fee level or 3.9% and the proposed multi-family impact fee of \$534.00 represents an increase of \$28.00 or 5.5%.

In addition to the residential impact fee, a select number of non-residential land uses were identified in Section 2 with functional population factors. By applying these factors to the calculated general government impact fee, the rate per unit of development for each land use is developed and provided on the table below.

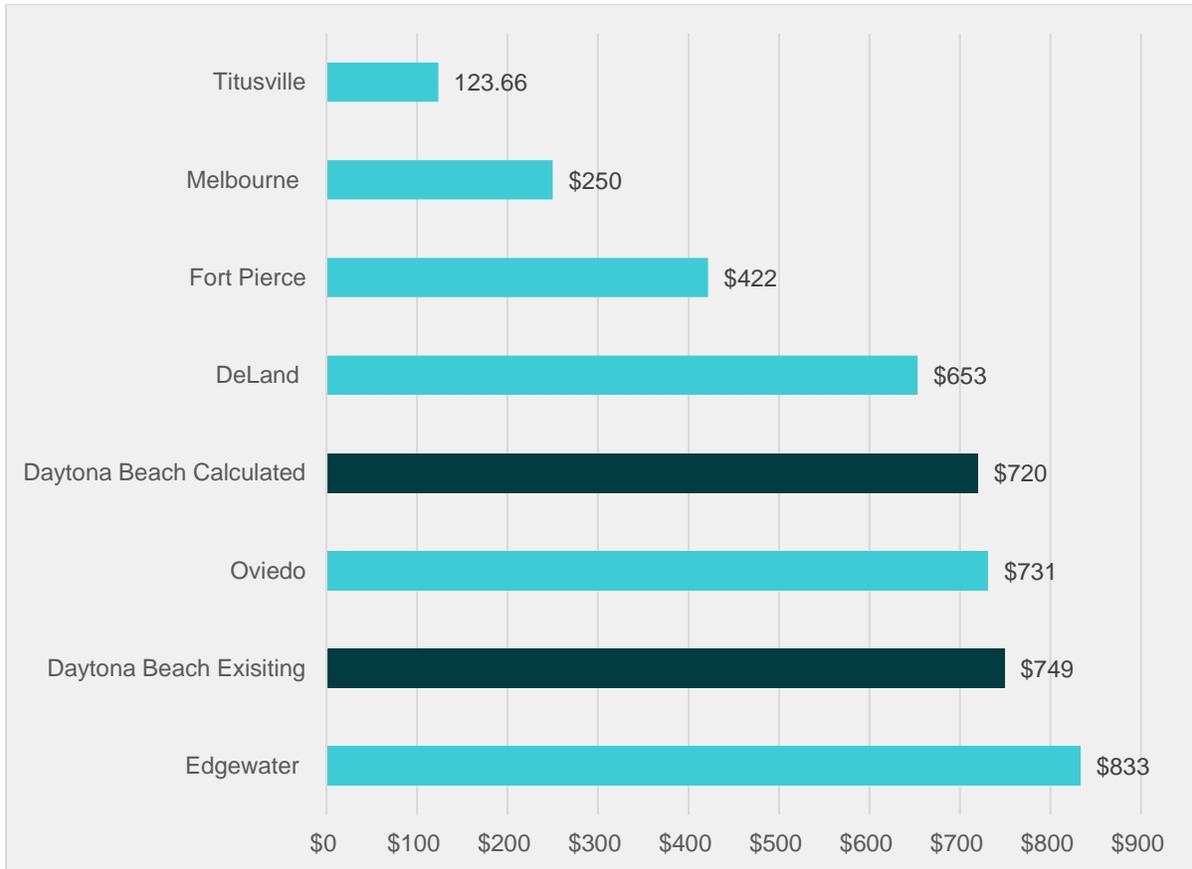
Table 31: Non-Residential General Government Impact Fees

Land Use	Impact Unit	FP Factor	Impact Fee
Church/Synagogue	1,000 Sq Ft	0.19	\$90.00
Hospital	1,000 Sq Ft	2.07	986.00
Hotel/Motel/Inn	Rooms	0.67	321.00
Industrial / Warehouse	1,000 Sq Ft	0.60	286.00
Nursing Home	Beds	0.82	393.00
Office Building	1,000 Sq Ft	1.07	508.00
Other Institutional	1,000 Sq Ft	1.52	725.00
Retail / Commercial	1,000 Sq Ft	2.08	993.00
School / College	1,000 Sq Ft	0.33	156.00

General Government Impact Fee Comparisons

The figure below provides the comparison to other local municipalities.

Figure 5: General Government Impact Fee Comparison per Single Family Dwelling Unit



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Section 7 – Mobility Impact Fee

Introduction

In 2024, the Florida Legislature added definitions of “mobility fee” and “mobility plan” to the Community Planning Act. The mobility impact fee update is consistent with these definitions, including capital projects and a plan-based methodology promoting compact, mixed use, and interconnected development served by a multimodal transportation system in an area that is urban in character.

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). There are three general methods for calculating impact fees. The choice of method depends primarily on the timing of infrastructure construction (past, concurrent, or future) and service characteristics of the facility type being addressed. Each method can be used simultaneously for different cost components. For mobility fees, the plan-based method was utilized. The plan-based method allocates costs for a specified set of improvements to the increase in service units (i.e., functional population) over the next ten years. There are two options for determining the cost per service unit: 1) total cost of a public facility can be divided by total demand units (i.e., average cost allocation), or 2) the growth-share of the public facility cost can be divided by the net increase in service units over the planning timeframe (i.e., marginal cost allocation). The marginal cost allocation was used to calculate the mobility impact fees.

Existing Road Impact Fees

The City currently charges a road impact fee to be used for the expansion of infrastructure that provides additional capacity primarily for moving vehicles. In contrast to road impact fees that focus on the movement of vehicles, the proposed mobility fee focuses on moving people, including all modes of travel (i.e., pedestrian, bike, transit and vehicular facilities). The following table provides the existing road impact fees charged to new development:

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Table 32: Existing Road Impact Fees

Description	Impact Unit	Existing
Residential		
Single Family		
0 - 999.99 sq. ft.	Dwelling Unit	\$314.00
1,000 - 1,999.99 sq. ft.	Dwelling Unit	359.00
2,000 - 2,999.99 sq. ft.	Dwelling Unit	380.00
3,000 - 3,999.99 sq. ft.	Dwelling Unit	398.00
4,000 sq. ft. or more	Dwelling Unit	408.00
Multi-Family	Dwelling Unit	247.00
Mobile Home	Dwelling Unit	181.00
Non-Residential		
Church / Synagogue	1,000 Sq Ft	335.00
Hospital	1,000 Sq Ft	642.00
Hotel / Motel	Room	251.00
Industrial	1,000 Sq Ft	255.00
Nursing Home	1,000 Sq Ft	223.00
Office	1,000 Sq Ft	405.00
Other Institutional	1,000 Sq Ft	405.00
Retail / Commercial	1,000 Sq Ft	977.00
School / College	1,000 Sq Ft	119.00
Warehouse	1,000 Sq Ft	181.00

Mobility Plan

The consultant team worked with City staff to identify projects needed to accommodate new development within the City. Table 33 lists projects ranked by largest to smallest growth share, then by total city cost. The first row is a unique developer-funded project that will provide a new interchange at I-4 and US 92. The developer will be compensated through site-specific credits and/or developer reimbursements from future impact fees. Details regarding credits and/or reimbursements should be stipulated in a development agreement between the City and the developer. Rows 2-4 are projects requiring a 10 percent local match to be funded by the City. The City’s cost will be funded by mobility fees. Other intergovernmental revenues will fund existing development’s share of these projects. Rows 5-8 have 25 percent growth shares. Based on traffic studies, intersection improvements (e.g., turn lanes and signalization) typically expand vehicular capacity by 25 percent. Rows 9-13 have conservative 16 percent growth shares that approximate the projected increase in service units (i.e., functional population) over the next ten years.

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Table 33: Mobility Projects Over the Next Ten Years

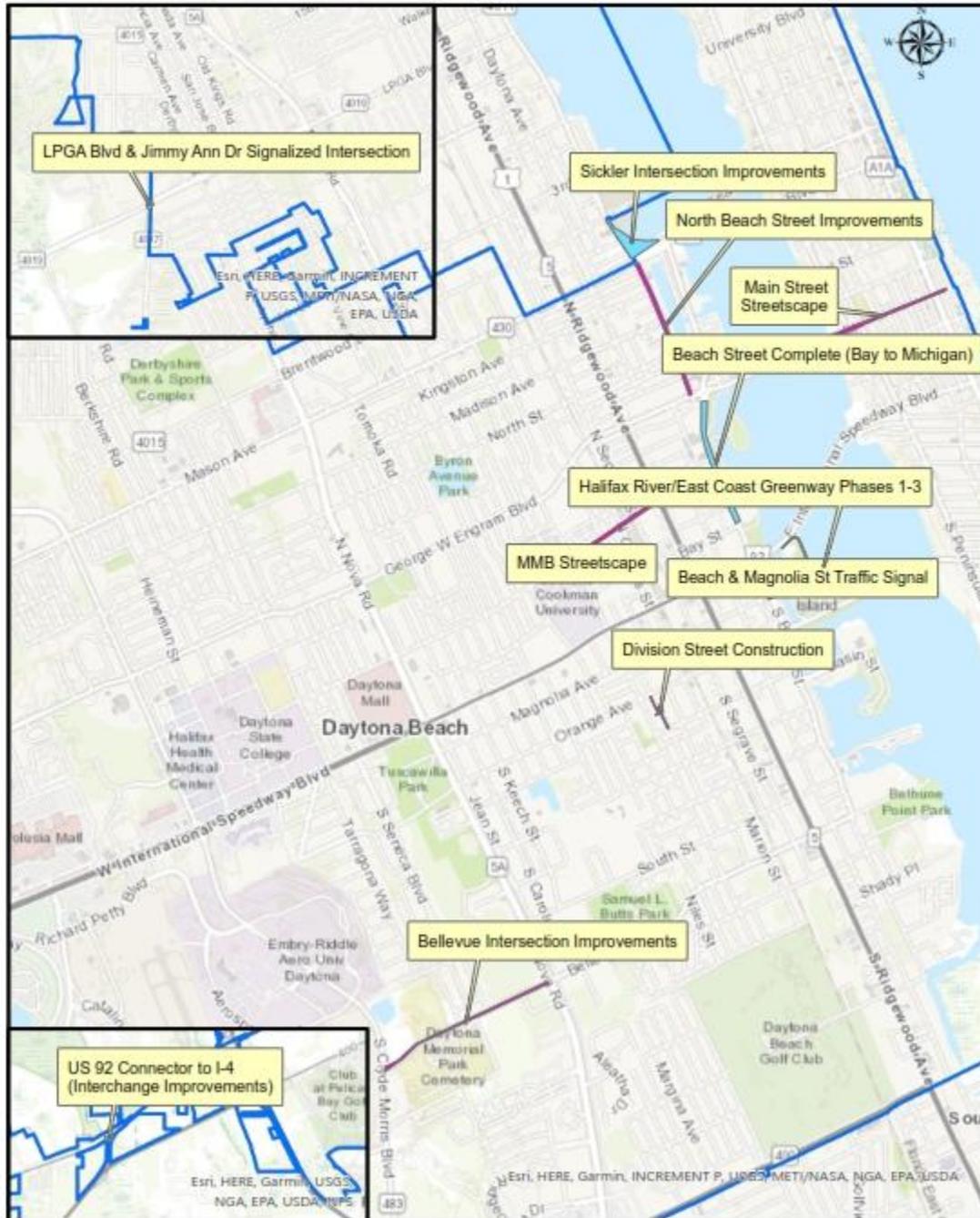
Line #	Project Description	Total City Cost	Growth Share	Growth Cost
1	US 92 Connector to I-4 (Interchange Improvements)	\$7,500,000	100%	\$7,500,000
2	"Local Match (10%) of Beach St Complete Street (Bay St to Michigan Ave)"	882,292	25%	363,000
3		160,500	25%	350,000
4	Local Match (10%) or Halifax River Trail / East Coast Greenway Ph 1-3	101,270	20%	215,000
5	Local Match (10%) of LPGA Blvd & Jimmay Ann Dr Intersection	1,450,000	20%	200,000
6	Sickler intersection Improvements	1,400,000	100%	882,000
7	Beach & Magnolia St Traffic Signal	1,077,000	15%	94,000
8	Bellevue Intersection Improvements	625,000	15%	75,000
9	Traffic Studies - Intersections	1,000,000	15%	69,000
10	Citywide Bicycle/Pedestrian Master Plan Projects	500,000	15%	68,000
11	Division Street Construction	460,000	15%	53,000
12	MMB Streetscape	450,000	100%	161,000
13	Main St Streetscape	350,000	100%	101,000
	Total	\$15,956,061		\$10,131,000

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The figure below shows the location of mobility projects throughout the City.

Figure 6: Map of Mobility Improvements

City of Daytona Beach Mobility Plan 2025



Mobility Fees Development

Functional population and weighting factors by type of development are documented in Exhibits 1 and 2. The growth cost of mobility projects, divided by the ten-year increase in functional population, yields a growth cost of \$620.00 per functional population. For residential development, the mobility fee is equal to the cost per functional population multiplied by functional population per dwelling unit. For example, the mobility fee for Single Family is \$620.00 times 1.51, which is equal to \$936.00 per dwelling unit (rounded).

Table 34: Mobility Residential Fee Calculation

Description	Residential
Ten-Year Growth Cost of Mobility Projects	\$10,131,000
2024 Functional Population	101,623
2034 Functional Population	117,953
Increase Over Ten Years	16,330
Growth Cost per Functional Population	\$620.00
Single Family FP per Unit	1.51
Single Family Impact Fee per Unit	\$936.00
Multifamily FP per Unit	1.12
Multifamily Impact Fee per Unit	\$694.00

Mobility fees will also be imposed on non-residential development. The mobility fee is equal to the cost per functional population multiplied by functional population per impact unit as shown on the table below. For example, the fee for retail development is \$620.00 per thousand feet of floor area, multiplied by 2.08 functional population factor, which is equal to \$1,289.00 per thousand square feet of floor area.

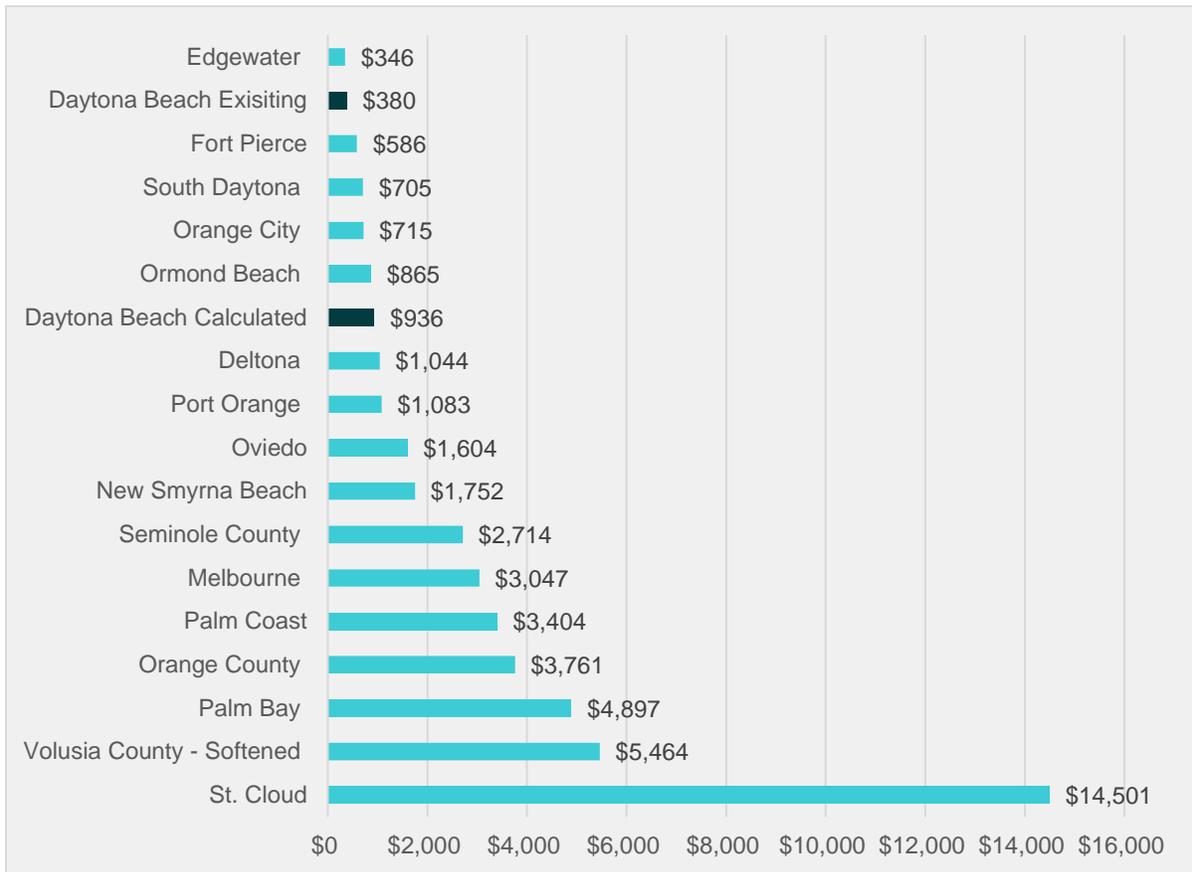
Table 35: Nonresidential Mobility Fees

Land Use	Impact Unit	FP Factor	Impact Fee
Church/Synagogue	1,000 Sq Ft	0.19	\$117.00
Hospital	1,000 Sq Ft	2.07	1,283.00
Hotel/Motel/Inn	Room	0.67	415.00
Industrial / Warehouse	1,000 Sq Ft	0.60	372.00
Nursing Home	Bed	0.82	508.00
Office Building	1,000 Sq Ft	1.07	663.00
Other Institutional	1,000 Sq Ft	1.52	942.00
Retail / Commercial	1,000 Sq Ft	2.08	1,289.00
School / College	1,000 Sq Ft	0.33	204.00

Mobility Impact Fee Comparisons

The figure below provides a comparison of mobility impact fees to other local municipalities.

Figure 7: Mobility Impact Fee Comparison per Single Family Dwelling Unit



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**City of Daytona Beach
2025 Municipal Impact Study
Exhibit 1: Residential Functional Population**

Description	2024 Population	2024 Housing Units [1]	Average	Occupancy Factor [3]	Functional Population/Unit	10 Yr Growth in		2034 Housing Units	2034 Functional Population
			Housing Unit Size [2]			2024 Functional Population	Housing Units [4]		
Single Family	50,462	20,113	2.51	60.0%	1.51	30,371	3,218	23,331	35,229
Multi-Family	34,429	18,481	1.86	60.0%	1.12	20,699	2,967	21,448	24,022
Total Residential	84,891	38,594	2.20	60.0%	1.32	51,070	6,185	44,779	59,251

Footnotes:

[1] Amounts come from the Volusia County Property Appraiser as obtained in August 2024.

[2] Average housing unit by class was determined using Census Tables B25033 and DP04 to get a ratio of multi-family to single family persons per housing unit.

Single Family Households	20,113
Multi-Family Households	18,481
Ratio of Multi-Family to Single Family	0.74
Single Family Equivalent Households	33,835
Total Residential Population	84,891
Single Family PPH	2.51
Multi-Family PPH	1.86

**Census Table B25032 Tenure by Units in Structure
(2018 - 2022 5-Yr Estimates)**

Label	2018-2022 Estimates
1-unit, detached	18,197
1-unit, attached	3,678
2 units	1,610
3 or 4 units	2,307
5 to 9 units	3,152
10 to 19 units	4,003
20 or more units	6,893
Mobile home	1,577
Boat, RV, van, etc.	0
Total Housing Units	41,417
Single Family	21,875
Multi-Family	17,965
Mobile Home	1,577

**City of Daytona Beach
2025 Municipal Impact Study
Exhibit 1: Residential Functional Population**

Census Table B25033: Total Population in Occupied Housing Units
by Tenure by Units in Structure (2018-2022 5-Yr Estimates)

Label	2018-2022 Population Estimate
Owner occupied:	
1, detached or attached	29,018
2 to 4	320
5 or more	3,434
Mobile home	1,540
Boat, RV, van, etc.	0
Renter occupied:	
1, detached or attached	13,501
2 to 4	6,280
5 or more	15,894
Mobile home	147
Boat, RV, van, etc.	0
Single Family	42,519
Multi-Family	25,928
Mobile Home	1,687
Total	70,134

Label	Persons per Housing Unit	SF Ratio
Multi-Family	1.94	
Single Family	1.44	0.74
Mobile Home	1.07	0.55

[3] Assumption based on a person being at home for 100 hours a week (10-14 hours per day during the weekdays and 20-30 hours during the weekend) giving an occupancy factor of 60% or 0.60 (100 / 168).

[4] Growth is estimated using the future value based on existing housing units and an annual growth rate of 1.5%.

City of Daytona Beach
2025 Municipal Impact Study
Exhibit 2: Non-Residential Parcel Analysis

ITE	ITE CODE	2024		2024		2024		2024		Occupants per Trip per Day		People per Unit per Day		Weekly Hours per Unit					2024	2034					
		Number of Parcels	Number of Beds / Students [1]	Bldg Sq Ft	Total Acreage	Sq Ft per Parcel	Sq Ft per Acreage	Functional Population	Impact Unit	Trips per Unit per Day	One Way Factor (50%)	Employees	Visitors	Employees	Visitors	Visitor hours per Trip	Business hours	Days per Week	Per Employee	Per Visitor	Total Hours	Functional Coefficient	Functional Population	2034 Square Feet	Functional Population
Church/Synagogue	560	102	N/A	1,121,993	280.27	11,000	4,003	211	1,000 Sq Ft	7.60	3.80	1.00	1.66	0.00	6.31	1.00	5.00	5.00	0.00	31.56	31.56	0.19	211.00		
Hospital	610	40	N/A	2,639,931	337.24	65,998	7,828	5,458	1,000 Sq Ft	10.77	5.39	1.00	1.55	2.86	3.92	1.00	16.00	7.00	319.96	27.41	347.36	2.07	5,458.00		
Hotel/Motel/Inn	310	103	N/A	4,644,301	119.57	45,090	38,843	8,918	Rooms	7.99	4.00	1.00	2.10	0.56	7.21	1.00	16.00	7.00	62.40	50.50	112.90	0.67	8,918.00		
Industrial / Warehouse	110	324	N/A	6,408,959	733.84	19,781	8,733	3,842	1,000 Sq Ft	4.87	2.44	1.00	1.49	1.57	1.29	1.00	12.00	5.00	94.26	6.45	100.71	0.40	3,842.00		
Nursing Home [2]	253	25	1,396	1,336,512	100.80	53,460	13,239	1,150	Beds																
Office Building	710	402	N/A	3,371,145	425.62	8,386	7,921	3,590	1,000 Sq Ft	10.84	5.42	1.00	1.49	3.26	3.23	1.00	10.00	5.00	162.76	16.16	178.93	1.07	3,590.00		
Other Institutional	630	163	N/A	978,386	194.60	6,002	5,028	1,488	1,000 Sq Ft	37.60	18.80	1.00	1.49	2.71	24.03	1.00	10.00	5.00	135.25	120.17	255.42	1.52	1,488.00		
Retail / Commercial	820	1,065	N/A	11,512,930	2,882.64	10,810	3,904	23,964	1,000 Sq Ft	37.01	18.51	1.00	1.49	2.12	24.46	1.00	12.00	7.00	178.46	171.22	349.69	2.08	23,964.00		
School / College	540	119	65,355	5,909,098	874.86	49,656	6,754	1,932	1,000 Sq Ft	12.72	6.36	1.00	1.66	0.87	9.12	0.25	10.00	5.00	43.53	11.40	54.92	0.33	1,932.00		
Total		2,343		37,923,255	5,949	270,185	96,363	50,553															50,553	44,036,153	58,702

Footnotes:

- [1] Summarized from property data obtained from the Lake County Property Appraiser in December 2023.
- [2] From 11th Edition ITE Manual
- [3] This factor is used to divide the trip rate in half which provides the basis for estimating visitors per day per impact unit
- [4] Assumed one employee per trip
- [5] From 2022 National Household Travel Survey, vehicle occupancy by trip purpose
- [6] From 11th Edition ITE Manual per employee
- [a] = [c] - ([f] / [d]) * [e]
- [b] Time assumption per visitor
- [f] Time assumption per employee
- [j] Time assumption
- [k] = [b] * [i] * [l]
- [l] = [a] * [b] * [i]
- [m] = [k] + [j]
- [n] = [m] / (24*7)
- [o] = [n] * [a] / 1000

- [1] Number of Beds for Nursing Homes comes from Florida Health Finder where available and contacting each facility.
- [2] The functional population was determined by multiplying the functional population coefficient by the existing number of beds. The Assisted Living Facility functional population coefficient is calculated as follows:

Nursing Home	
Res per Unit	1.00
Occupancy Rate	70.0%
Adjusted Res/Unit	0.70
Hours at Place	24.00
Workers/Unit	0.33
Work/hrs./day	9.00
Days/week	7.00
Func. Pop/unit	0.82

- [3] The total number of students is based off of an estimate of students of major colleges in the City per 1,000 sq. ft as shown below

College*	Total Sq. Ft
Bethune-Cookman	1,434,451
Daytona State College	1,470,706
Embry Riddle	1,073,543
Total	3,978,700
Total College Students**	44,000
Avg. Student per 1,00 sf	11.06
Total School / College Sq. Ft	5,909,098
Assumed Students	65,355

* Sq. Ft. data comes from Volusia County Property Appraiser
 ** Students come from Nexus affordable housing study

2024 Florida Statutes

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Title XI COUNTY ORGANIZATION AND INTERGOVERNMENTAL RELATIONS

Chapter 163 INTERGOVERNMENTAL PROGRAMS

SECTION 31801 Impact fees; short title; intent; minimum requirements; audits; challenges.

163.31801 Impact fees; short title; intent; minimum requirements; audits; challenges.—

(1) This section may be cited as the “Florida Impact Fee Act.”

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) For purposes of this section, the term:

(a) “Infrastructure” means a fixed capital expenditure or fixed capital outlay, excluding the cost of repairs or maintenance, associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of at least 5 years; related land acquisition, land improvement, design, engineering, and permitting costs; and other related construction costs required to bring the public facility into service. The term also includes a fire department vehicle, an emergency medical service vehicle, a sheriff’s office vehicle, a police department vehicle, a school bus as defined in s. [1006.25](#), and the equipment necessary to outfit the vehicle or bus for its official use. For independent special fire control districts, the term includes new facilities as defined in s. [191.009](#)(4).

(b) “Public facilities” has the same meaning as in s. [163.3164](#) and includes emergency medical, fire, and law enforcement facilities.

(4) At a minimum, each local government that adopts and collects an impact fee by ordinance and each special district that adopts, collects, and administers an impact fee by resolution must:

(a) Ensure that the calculation of the impact fee is based on a study using the most recent and localized data available within 4 years of the current impact fee update. The new study must be adopted by the local government within 12 months of the initiation of the new impact fee study if the local government increases the impact fee.

(b) Provide for accounting and reporting of impact fee collections and expenditures and account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

(d) Provide notice at least 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A local government is not required to wait 90 days to decrease, suspend, or eliminate an impact fee. Unless the result is to reduce the total mitigation costs or impact fees imposed on an applicant, new or increased impact fees may not apply to current or pending permit applications submitted before the effective date of a new or increased impact fee.

(e) Ensure that collection of the impact fee may not be required to occur earlier than the date of issuance of the building permit for the property that is subject to the fee.

(f) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction.

(g) Ensure that the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction.

(h) Specifically earmark funds collected under the impact fee for use in acquiring, constructing, or improving capital facilities to benefit new users.

(i) Ensure that revenues generated by the impact fee are not used, in whole or in part, to pay existing debt or 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 or nonresidential construction.

(5)(a) Notwithstanding any charter provision, comprehensive plan policy, ordinance, development order, development permit, or resolution, the local government or special district that requires any improvement or contribution must credit against the collection of the impact fee any contribution, whether identified in a development order, proportionate share agreement, or any form of exaction related to public facilities or infrastructure, including monetary contributions, land dedication, site planning and design, or construction. Any contribution must be applied on a dollar-for-dollar basis at fair market value to reduce any impact fee collected for the general category or class of public facilities or infrastructure for which the contribution was made.

(b) If a local government or special district does not charge and collect an impact fee for the general category or class of public facilities or infrastructure contributed, a credit may not be applied under paragraph (a).

(6) A local government, school district, or special district may increase an impact fee only as provided in this subsection.

(a) An impact fee may be increased only pursuant to a plan for the imposition, collection, and use of the increased impact fees which complies with this section.

(b) An increase to a current impact fee rate of not more than 25 percent of the current rate must be implemented in two equal annual increments beginning with the date on which the increased fee is adopted.

(c) An increase to a current impact fee rate which exceeds 25 percent but is not more than 50 percent of the current rate must be implemented in four equal installments beginning with the date the increased fee is adopted.

(d) An impact fee increase may not exceed 50 percent of the current impact fee rate.

(e) An impact fee may not be increased more than once every 4 years.

(f) An impact fee may not be increased retroactively for a previous or current fiscal or calendar year.

(g) A local government, school district, or special district may increase an impact fee rate beyond the phase-in limitations established under paragraph (b), paragraph (c), paragraph (d), or paragraph (e) by establishing the need for such increase in full compliance with the requirements of subsection (4), provided the following criteria are met:

1. A demonstrated-need study justifying any increase in excess of those authorized in paragraph (b), paragraph (c), paragraph (d), or paragraph (e) has been completed within the 12 months before the adoption of the impact fee increase and expressly demonstrates the extraordinary circumstances necessitating the need to exceed the phase-in limitations.

2. The local government jurisdiction has held not less than two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the phase-in limitations set forth in paragraph (b), paragraph (c), paragraph (d), or paragraph (e).

3. The impact fee increase ordinance is approved by at least a two-thirds vote of the governing body.

(h) This subsection operates retroactively to January 1, 2021.

(7) If an impact fee is increased, the holder of any impact fee credits, whether such credits are granted under s. [163.3180](#), s. [380.06](#), or otherwise, which were in existence before the increase, is entitled to the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established. If a local government adopts an alternative transportation system pursuant to s. [163.3180](#)(5)(i), the holder of any transportation or road impact fee credits granted under s. [163.3180](#) or s. [380.06](#) or otherwise that were in existence before the adoption of the alternative transportation system is entitled to the full benefit of the intensity and density prepaid by the credit balance as of the date the alternative transportation system was first established.

(8) A local government, school district, or special district must submit with its annual financial report required under s. [218.32](#) or its financial audit report required under s. [218.39](#) a separate affidavit signed by its chief financial officer or, if there is no chief financial officer, its executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended by the local government, school district, or special district, or were collected and expended on its behalf, in full compliance with the spending period provision in the local ordinance or resolution, and that funds expended from each impact fee account were used only to acquire, construct, or improve specific infrastructure needs.

(9) In any action challenging an impact fee or the government’s failure to provide required dollar-for-dollar credits for the payment of impact fees as provided in s. [163.3180](#)(6)(h)2.b., the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee or credit meets the requirements of state legal precedent and this section. The court may not use a deferential standard for the benefit of the government.

(10) Impact fee credits are assignable and transferable at any time after establishment from one development or parcel to any other that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or impact fee district within the same local government jurisdiction and which receives benefits from the improvement or contribution that generated the credits. This subsection applies to all impact fee credits regardless of whether the credits were established before or after June 4, 2021.

(11) A county, municipality, or special district may provide an exception or waiver for an impact fee for the development or construction of housing that is affordable, as defined in s. [420.9071](#). If a county, municipality, or special district provides such an exception or waiver, it is not required to use any revenues to offset the impact.

(12) This section does not apply to water and sewer connection fees.

(13) In addition to the items that must be reported in the annual financial reports under s. [218.32](#), a local government, school district, or special district must report all of the

(c) The amount assessed for each purpose and for each type of dwelling.

(d) The total amount of impact fees charged by type of dwelling.

(e) Each exception and waiver provided for construction or development of housing that is affordable.

History.—s. 9, ch. 2006-218; s. 1, ch. 2009-49; s. 5, ch. 2009-96; s. 5, ch. 2011-14; s. 1, ch. 2011-149; s. 1, ch. 2019-106; s. 5, ch. 2019-165; s. 5, ch. 2020-27; s. 1, ch. 2020-58; ss. 1, 2, ch. 2021-63; s. 3, ch. 2024-266.