

ORDINANCE NO.: 2025 8A

HANCOCK COUNTY ORDINANCE ESTABLISHING AN EQUITABLE IMPACT FEE FOR THE PURPOSE OF PLANNING AND FINANCING PARK AND RECREATIONAL INFRASTRUCTURE TO SERVE NEW DEVELOPMENT IN HANCOCK COUNTY

WHEREAS, it has been determined that it is reasonable and necessary to promote and accommodate orderly growth and development and to promote for the general public health, safety, and general welfare of the citizens of Hancock County (“the County”) by providing for an equitable program to fund the capital costs of new park and recreational infrastructure necessary to serve the new development; and

WHEREAS, it is further determined that it is reasonable and necessary to promote the orderly development of the County by establishing standards by which the County may require that new development shall pay an Impact Fee representing the development’s proportionate share of the cost of capital costs of new park and recreational infrastructure necessary to serve the new development; and

WHEREAS, it is determined that new development should not be required to pay a fee for the capital costs of such new park and recreational infrastructure greater than the development’s proportionate share of the capital costs of such infrastructure which is needed to serve such development; and

WHEREAS, the County has caused to be prepared a Zone Improvement Plan for Parks and Recreational Facilities (“the Zone Improvement Plan”) by Baker Tilly Municipal Advisors with the input and guidance of the Impact Fee Advisory Committee, for the unincorporated portion of the County, which plan is incorporated herein by reference and attached hereto as Exhibit A to this ordinance (“Ordinance”) and made a part hereof; and

WHEREAS, the cost of implementing the park and recreation recommendations of said Zone Improvement Plan in their entirety exceeds:

- (1) The income capacity of the County through its ad valorem property tax receipts relative to the chronological needs of Hancock County for said improvements; and
- (2) The general obligation bond capacity of Hancock County based upon net assessed valuation; and

(3) The revenue bond potential of the County based upon an existing means of acquiring revenue related to such improvements.

WHEREAS, because of the size of the County, considering both its population and geographic area, as well as the distribution of public and private institutions, services and other facilities throughout the County, any park and recreational improvements benefit all citizens of the County equally; and

WHEREAS, the purpose of this Ordinance is declared not to deter growth, remedy existing infrastructure deficiencies, or pay for maintenance or other “non-capital costs”; and

WHEREAS, it has been the objective of Hancock County that the Zone Improvement Plan should result in the determination of an impact fee which meets the rational nexus test as that test is understood by current applicable statutory law and case law; and

WHEREAS, the Hancock County Board of Commissioners (“Commissioners”) have given deliberation to the Zone Improvement Plan and have adopted the Zone Improvement Plan accordingly; and

WHEREAS, the Commissioners, pursuant to I.C. 36-7-4-1312(b)(1) have previously appointed the Hancock County Impact Advisory Committee to advise the Commissioners and the Hancock County Council pursuant to I.C. 35-7-4-1312; and

WHEREAS, IC 36-7-4-1311 provides that if the legislative body of a unit has planning and zoning jurisdiction over the entire geographic area covered by an impact fee ordinance, the impact fee ordinance shall be adopted in the same manner that zoning ordinances are adopted under IC 36-7-4-600 series; and

WHEREAS, the Commissioners, as the legislative body of Hancock County have planning and zoning jurisdiction over the entire unincorporated area of the County to which this Ordinance applies and initiated the proposal in this Ordinance; and

WHEREAS, in accordance with IC 36-7-4-607, the Hancock County Area Plan Commission, after providing notice and holding a public hearing, did on July 22, 2025 vote to favorably recommend to the Commissioners that this Ordinance be adopted.

THEREFORE, BE IT ORDAINED AND DECIDED that the Hancock County Board of Commissioners approves and decides as follows:

SECTION I

Limitation on Imposition of Impact Fee. This Ordinance shall expire five (5) years after its effective date as required by I.C. 36-7-4-1340, unless action is undertaken to extend this Ordinance consistent with Indiana law.

SECTION II

Establishment of Impact Zone. There is hereby established on Recreation Infrastructure Impact Zone (the "Impact Zone"), the boundaries of which are co-terminus with the existing boundaries of the County, not including any incorporated areas, as such boundaries may be extended from time to time through annexation, and over which boundaries the County exercises planning and zoning jurisdiction. In this regard, the Commissioners specifically find that there is a functional relationship between the components of the Zone Improvement Plan and that the Zone Improvement Plan provides a reasonable uniform benefit to all citizens throughout the Impact Zone as of the adoption of this Ordinance. The Commissioners further find that all areas within the Impact Zone are contiguous as required by I.C. 36-7-4-1316. Except as provided herein, this Ordinance shall apply uniformly to all residential developments within the Impact Zone. The Ordinance shall not apply to:

- a. Development meeting the requirements set forth in I.C. 36-7-4-1322(g);
- b. Improvements which do not require a building permit;
- c. Improvements which do not create a need for new and additional infrastructure, including the erection of a sign, construction of accessory buildings, structures or fences or the alteration, renovation or expansion of an improvement where the use, or intensity thereof, has not changed;
- d. The replacement of destroyed or partially destroyed improvement provided that the replacement improvement does not create a need for new and additional infrastructure over and above the infrastructure needed by the original improvement prior to the destruction or partial destruction thereof; and
- e. Non-residential development.

SECTION III

Zone Improvement Plan. As a precondition to the adoption of this Ordinance, the Commissioners undertook a comprehensive and detailed park and recreational impact analysis through the employment for that purpose of Baker Tilly Municipal Advisors. The Commissioners

now find that the resulting study and database constitute a sufficient study to constitute a “Zone Improvement Plan” as contemplated in I.C. 36-7-4-1318. The Commissioners do hereby adopt the plan prepared by Baker Tilly Municipal Advisors, dated July 1, 2025, as its Zone Improvement Plan and specifically finds that said Zone Improvement Plan contains the following elements:

- a. Reasonable estimates relating to the nature and location of development that is expected within the Impact Zone during the planning period, which, for purposes of this Ordinance is defined to be a period of ten (10) years commencing with the date of adoption hereof.
- b. A reasonable determination of the community level of service for the Impact Zone.
- c. A reasonable determination of the current level of service provided within the Impact Zone.
- d. A reasonable estimate of the nature, location, sequencing, and timing of the park and recreational requirements and costs necessary to provide the community level of service for the developments contemplated in subparagraph (a) hereof.
- e. A reasonable estimate of the share of the park and recreational costs identified in sub-paragraph (b) hereof that will be used to:
 1. Raise the current level of service for existing development or Provide services to existing development; or
 2. Provide service to new development.
- f. A reasonable estimate of revenues that:
 1. Are from sources other than impact fees; and
 2. Will be used to finance the cost identified in sub-paragraph (e)(1) above.
- g. A description of the nature and location of existing infrastructure in the Impact Zone.
- h. A general description of the sources and amounts of money used to pay for infrastructure during the previous five (5) years.

Additionally, the Commissioners hereby specifically adopt the Zone Improvement Plan as an official part of the Comprehensive Plan of the County of Hancock, pursuant to I.C. 36-7-4-500 *et seq.*

SECTION IV

Establishment of Park and Recreation Impact Fee. Based upon the Zone Improvement Plan, it is determined that each dwelling unit hereafter constructed in Hancock County, not specifically excepted hereunder, shall pay the following sum as the fee:

| | |
|------------------|----------|
| Residential Unit | \$412.00 |
|------------------|----------|

The Commissioners hereby make as part of the record of these proceedings, all the data collected, calculations made, and conclusions reached by the Hancock County consultant, Baker Tilly Municipal Advisors, in the process of developing the Zone Improvement Plan, and specifically instructs the employees of Hancock County to make such data available to the public for review during regular business hours, along with any other information that is part of the public record created as a result of the process involved in enacting this Ordinance.

In the event any parcel of real estate subject to the Zone Improvement Plan undergoes a change in use from a use for which the impact fee does not pertain to a dwelling unit, an impact fee will be assessed against said real estate.

SECTION V

Credit in Lieu of Payment Exemptions. Indiana Code §36-7-4-1335 authorizes a fee payer to receive a credit against the Fee under certain circumstances. Any person or entity obligated to pay a fee pursuant to the terms of this Ordinance may have the option of financing, constructing, and dedicating park and recreational infrastructure to be owned and operated by Hancock County of right public benefit, instead of making all or part of any impact fee payment which may be due, so long as such financing, construction and dedication are accomplished pursuant to the approval of the County, and in accordance with the park and recreational specifications for such park and recreational infrastructure to be improved in force with the County's jurisdiction at the time. Such fee payer, or other person or entity providing the infrastructure or improvement(s), shall be given credit for the actual costs of planning, financing, and constructing such park and recreational infrastructure dedicated to the County. Such request for credit shall be presented prior to the issuance of the structural building permit. In the event the actual fee pursuant to the calculation

provided for in the schedule set forth in Section IV above, the remaining balance shall be due in accordance with the provision stated hereafter.

Credits against impact fees otherwise due shall be allowed pursuant to this Section for all infrastructure improvements constructed or furnished in accordance with Indiana Code §36-7-4-1313 and Indiana Code §36-7-4-1335 since January 1, 1989. In addition, a fee payer or other person or entity responsible for installing infrastructure or improvements may designate in writing a method of allocating its credits to future fee payers who may be successors in interest to the credits earned by the fee payor or others, as part of the certification provided for above.

Any person or entity otherwise obligated to pay the fee established by this Ordinance whose property was totally or partially destroyed by fire, storm, or other casualty beyond his/her/its control, shall be exempt from said fee if he/she/it repairs or replaces the destroyed structure without creating a burden on infrastructure greater than the burden imposed by the destroyed infrastructure. In the event of such additional burden, the fee shall be calculated based only on the increased burden created by the structure.

SECTION VI

Impact Fee Due Upon Issuance of a Building Permit. The Fee imposed pursuant to the terms of this Ordinance shall be due and payable upon the issuance of a building permit by Hancock County. It is understood that the term "building permit" is synonymous with the term "structural building permit" as that term is used in Indiana Code §36-7-4-1323, in that the issuance of a building permit authorizes the applicant to commence construction activities, structural or otherwise. The Fee which is calculated pursuant to the terms of this Ordinance which is a per dwelling unit Fee shall be due at said time unless the amount of the fee upon calculation is greater than Five Thousand Dollars (\$5,000.00), in which case an installment plan may be requested by the applicant in accordance with the terms set forth in Indiana Code §36-7-4-1324(a) through (d). The Hancock County Impact Fee Review Board ("Review Board"), as established below, shall establish specific rules consistent with said code provisions for installment payments. The penalty for late payments, if any, shall be established at the discretion of the Review Board.

If a fee payer requests, the amount of the Fee shall be assessed upon the voluntary submission of a development plan or upon the issuance of the building permit whichever is earlier. For purposes of this section, assessment means the act of calculating the amount of the Fee which shall be due. Hancock County shall make such assessment within thirty (30) days of the date of

such voluntary request or at the issuance of the building permit with or without the request.

SECTION VII

Lien Rights Established. Pursuant to Indiana Code §36-7-4-1325, Hancock County acquires a lien against the real estate which is the subject of the Fee on the date a building permit is issued. Upon adoption, this Ordinance shall be recorded, and thereafter, it shall continue constructive notice of the lien rights of Hancock County with respect to a parcel of real estate which is the subject of an installment payment of the Fee. Hancock County may, in its discretion, file a specific instrument setting forth its lien rights with respect to a parcel of real estate which is the subject of an installment payment of the Fee, and such instrument shall constitute actual notice in addition to the constructive notice provided for by the recording of this Ordinance.

SECTION VIII

Form of Receipt. Hancock County shall issue a receipt for all Fees collected and the form of such receipt shall be as follows:

Received of (fee payer) this__ day of _____the sum of \$. _____in (full)(partial) satisfaction of Park and Recreation Impact Fees due pursuant to Hancock County Ordinance No. _____relating to improvements to be constructed on the real estate located at _____made part hereof, and subject to lien rights in favor of Hancock County in the event of partial payment with payments remaining due. The remaining balance due (if any) is in the following amount: \$ _____

Hancock County

SECTION IX

Establishment of Hancock County Impact Fee Review Board. The Commissioners hereby establish, pursuant to Indiana Code§ 36-7-4-1338, a Review Board which shall consist of three (3) citizen members appointed by the executive of the unit and who shall qualify as follows:

One (I) member shall be a real estate broker licensed in Indiana; and One (I) member shall be an engineer licensed in Indiana; and One (I) member shall be a certified public accountant.

A Review Board member shall not be a member of the Hancock County Area Planning Commission.

- a. The term of the office of the members of the Review Board shall commence from the date of their appointment and expire two (2) years from the date of appointment.
- b. At the expiration of the respective terms of each of the Review Board members originally appointed, their respective successors shall be appointed in the same manner as the original appointee, and each such succeeding member shall serve for a term of two (2) years. Each member shall continue to serve until his/her successor is appointed and qualified.
- c. In the event any person appointed as a Review Board member shall fail to qualify as provided within ten (10) days after the mailing to him/her of notice of his/her appointment, or any member after qualifying shall die, resign, vacate office, or in the event a member is unable to hear a petition due to a conflict of interest, the executive of the unit shall fill such vacancy with a new or temporary (in the event of a conflict of interest) member meeting the qualifications of the member being replaced. A new member shall serve out the remainder of the vacated term, while a temporary member shall serve for the period necessary to dispose of the petition giving rise to the conflict.
- d. Such Review Board members shall receive no salaries but shall be entitled to reimbursement for any expenses necessarily incurred in the performance of their duties.
- e. The Review Board shall elect one of its members as President, one as Vice- President, each of which officers shall serve from the day of his/her

election until the 31st day of January next following his/her election and until his successor is elected and qualified.

- f. The Review Board is authorized to adopt by-laws, rules, regulations, and procedures as it may deem necessary for the proper conduct of its proceedings, and the carrying out of its duties. Meetings and hearings shall be held at such time as it may determine and upon such notice as it may fix, in accordance with the provisions of the by-laws, rules, and regulations adopted and Indiana law.
- g. Most of the Review Board shall constitute a quorum and the concurrence of a majority shall be necessary to authorize any action.
- h. The Review Board shall conduct its review of the amount of an impact fee assessed, the amount of a refund, and the amount of a credit using the procedures established in Indiana Code §36-7-4-1338(c).
- i. The Review Board shall be governed by Indiana Code §36-7-4-1338 and all other applicable provisions of the Impact Fee Statute.

SECTION X

Appeals. Any fee payer who believes itself to be aggrieved by the calculation of the Fee may appeal from such calculation to the Review Board, and the Review Board shall conduct a hearing with regard thereto. At such hearing, the fee payer shall bear the burden of going forward with the evidence and shall present evidence addressing either of the following propositions:

- a. A fact of assumption used in determining the amount of the Fee is incorrect; or
- b. The amount of the Fee is greater than the amount allowed under Indiana Code §36-7-4-1320, 1321, and 1322.

Upon conclusion of the hearing at which the matter is first presented, or at the conclusion of the hearing if the matter is continued, the Review Board shall make a determination based upon the facts presented and may reverse, affirm, modify, or make such adjustments in the Fee, as it believes are appropriate under the circumstances, if any,

including establishing the amount of an impact fee, a credit, a refund, or any combination of fees, credit, or refunds. The Review Board shall provide a copy of its decision to the Commissioners and the fee payer involved in the appeal within five (5) days after making its decision and shall make written findings of fact to support its decision.

An appeal under this Section must be filed no later than thirty (30) days after the issuance of the building permit. The appeal shall be initiated with the filing of a Petition for Review with Hancock County together with a filing fee in the amount of One Hundred Dollars (\$ 100.00). The filing fee shall be refunded in full if:

- a. The Petition for Review is granted and the Fee is eliminated, reduced or adjusted by the Review Board, by independent action of Hancock County, or by a court having jurisdiction; and
- b. The reviewing body determines that the amount of the Fee, reductions, or credits were arbitrary or capricious.

The Petition for Review shall be in a form calculated to inform the Review Board of the nature of complaint, the parties of the action, and relief requested. In addition, the petition shall describe the new development on which the Fee has been assessed, all facts related to the assessment of the Fee, and the reasons the petitioner believes that the amount of the Fee assessed is erroneous or is greater than the amount allowed by the Fee limitation set forth in the enabling statute.

The County shall not deny the issuance of a building permit on the basis that the Fee has not been paid or condition issuance of the permit on the payment of the Fee while the Fee is the subject of a Petition for Review properly filed with the Review Board.

Notwithstanding the provisions of this Section, if the Fee totals One Thousand Five Hundred Dollars (\$1,500.00) or less, Hancock County may require the fee payer to pay the Fee or initiate an appeal under this section before the building permit is issued.

SECTION XI

Establishment of Park and Recreation Infrastructure Improvement Fund. There is hereby established the Hancock County Park and Recreation Infrastructure Improvement Fund ("the Fund") of Hancock County. The Fund shall be a non-reverting fund and shall receive any and

all sums collected pursuant to this Ordinance to be utilized in connection with the purposes set forth herein. The Fund shall consist initially of one account based upon the current existence of one impact zone. In the event, and only in the event, that an additional impact zone is created hereafter, a separate account shall be maintained for each separate impact zone established within Hancock County. Interest earned on the Fund or on any account with the Fund shall be deposited and maintained within the Fund or the separate account. Hancock County shall maintain records of the status of the Fund or any account which may be established therein, and shall make an annual report of said Fund and accounts which shall be available to the public in general and fee payers, upon request.

Pursuant to Indiana Code §36-7-4-1332, the Commissioners hereby designate the Commissioners to be responsible for accepting or rejecting requests for refunds and designate the Hancock County Auditor to be responsible for paying a refund and any interest due. In order to facilitate refunds when they may be due, Hancock County Auditor is directed to identify the purpose of any Fee paid in order that a refund, if any, may be paid from the Fund or account into which the Fee was originally deposited.

SECTION XII

Use of Impact Fees Collected Pursuant to this Ordinance. Any and all Fees collected pursuant to the provisions of this Ordinance may be utilized for the following purposes only by Hancock County, acting by and through its Parks and Recreation Board, which for the purposes of this Ordinance is identified as the infrastructure agency contemplated by Indiana Code§ 36-7-4-1317:

- a. Providing funds to be utilized by Hancock County for the purpose of paying the capital costs of new park and recreational infrastructure that is needed to serve the new development within the corporate limits of Hancock County as the same may be amended from time to time and any area over which Hancock County may exercise any of its authority;
- b. An amount not to exceed Five Percent (5%) of the annual collections of the fee to be utilized for expenses incurred by Hancock County for the consulting services used to establish this Ordinance.

- c. To pay any refund due pursuant to the terms of this Ordinance; and
- d. To pay the debt service cost of an obligation issued to provide new park and recreational infrastructure described in sub-paragraph (a) above.

SECTION XIII

Indiana Impact Fee Law. The Commissioners specifically acknowledge the existence of the "1300 series impact fees" adopted by General Assembly of the State of Indiana which regulates the imposition of impact fee by municipal corporation within the State of Indiana. The substantive and procedural requirements of Indiana Code §36-7-4-1300 et seq. shall control in the events of conflicts with this Ordinance which are unintended by the Commissioners.

SECTION XIV

Amendment and Review. The Fee provided for herein is based upon data which, in large part, is subject to inflation and other economic and market forces over which Hancock County has no control. The Commissioners may cause a review to be made by Hancock County staff or consultants as may be required, to determine the continuing validity of the impact fee, the Impact Fee Zone, and the Zone Improvement Plan. The Commissioners shall consider and adopt such amendments as are necessary to cause a substantive compliance with all constitutional and statutory requirements. To the extent required by the facts and circumstances, this process shall include the steps necessary to update the Zone Improvement Plan and the Comprehensive Plan.

SECTION XV

Effective Date. This Ordinance shall be effective _____, 2025, which is not earlier than six (6) months after its adoption by the Commissioners in accordance with Indiana Code §36-7-4-1340.

SECTION XVI

Construction of Clause Headings. The clause headings appearing herein have been provided for convenience and reference and do not purport and shall not be deemed to define, limit, or extend the scope or intent of the clause to which they pertain.

- c. To pay any refund due pursuant to the terms of this Ordinance; and
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SECTION XV

Effective Date. This Ordinance shall be effective Feb. 5th, 2026, which is not earlier than six (6) months after its adoption by the Commissioners in accordance with Indiana Code §36-7-4-1340.

SECTION XVI

Construction of Clause Headings. The clause headings appearing herein have been provided for convenience and reference and do not purport and shall not be deemed to define, limit, or extend the scope or intent of the clause to which they pertain.

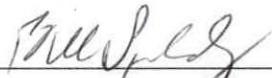
SECTION XVII

Severability. If any part of this Ordinance shall be held invalid, such part shall be deemed severable and the invalidity thereof shall not affect the remainder of this Ordinance.

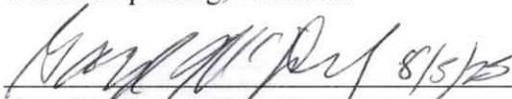
SECTION XVIII

THIS ORDINANCE APPROVED AND SIGNED BY US ON THE 5th DAY OF August, 2025.

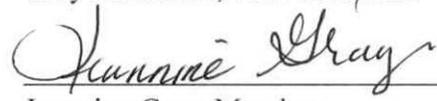
BOARD OF COMMISSIONERS
OF HANCOCK COUNTY, INDIANA



William Spalding, President

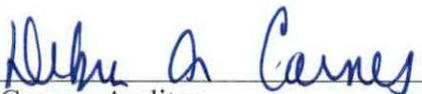


Gary McDaniel, Vice-President

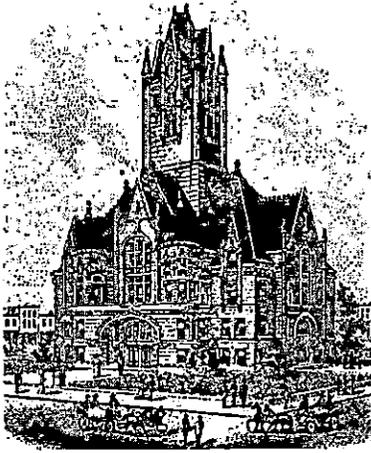


Jeannine Gray, Member

Attest:



Debra Carnes, Auditor



*The Hancock County Area Plan Commission
Court House Annex
111 American Legion Place. Ste. 146
Greenfield, IN 46140
Phone: (317) 477-1134
Fax: (317) 477-1184*

CERTIFICATION

Hancock County Area Plan Commission

RE: Hancock County Ordinance Establishing an Equitable Impact Fee for the Purpose of Planning and Financing Park and Recreational Infrastructure to Serve New Development in Hancock County

Certification Date: 22 July 2025

I, Renee Oldham, being the Secretary of the Hancock County Area Plan Commission of Hancock County, Indiana, ("Plan Commission") do hereby certify that the attached ordinance (title listed above), was considered, after due notice and a public hearing, by the Plan Commission on July 22, 2025 and received a favorable recommendation by a vote of 6 ayes and 2 nays.

The accompanying ordinance is hereby certified to the Board of Commissioners, Hancock County, Indiana.

HANCOCK COUNTY AREA PLAN COMMISSION
HANCOCK COUNTY, INDIANA

Renee Oldham, Secretary

EXHIBIT A



July 1, 2025

Hancock County Commissioners
Hancock County Council
111 South American Legion Place, Suite 217
Greenfield, IN 46140

Baker Tilly Municipal Advisors, LLC
8365 Keystone Crossing, Ste 300
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Re: Hancock County 2025-2030 Zone Improvement Plan

In connection with the calculation of the recreation impact fee for the purpose of financing capital improvements to the recreation infrastructure of Hancock County (the "County"), we have, at your request, compiled this special purpose report (the "Report") including the following schedules and appendices:

| <u>Page(s)</u> | |
|-------------------|---|
| 2-4 | General Comments |
| 5 | Summary of Impact Fee Calculation |
| 6 | Historical Population and Housing Unit Growth 2016-2025 and Estimated Population and Housing Unit Growth 2026-2035 |
| 7 | Current Amenities Inventory and Community Service Ratios for 2025 Population |
| 8 | Estimated Amenities Needs to Meet Estimated Population Level of Service |
| 9 | Estimated Cost of Park and Recreation Amenities |
| 10 | Estimated Cost of Raising Current Inventory to 2025 Target Level of Service Standards |
| 11 | Estimated Impact Fee Cost of 2030 Improvements |
| 12 | Estimated Impact Fee Cost of 2035 Improvements |
| 13 | Estimated Annual Impact Fee Revenues |
| 14 | Estimated Annual Impact Fee Revenues and Expenditures |
| <u>Appendix A</u> | Maps of Impact Zone |
| <u>Appendix B</u> | Amenities Definitions and Cost Estimates |

These schedules are intended for use by County officials, the County Planning & Building Department, the County Parks & Recreation Board and their respective advisors, for use in connection with implementation of the recreation impact fee within the County. The use of these schedules should be restricted to this purpose.

The schedules and underlying assumptions are based upon information provided to us by the County Planning & Building Department, the County Parks & Recreation Board, their respective advisors and other resources identified within. In the preparation of the schedules contained in this Report, assumptions were made as noted regarding certain future events. As is the case with such assumptions regarding future events and transactions, some or all may not occur as expected and the resulting differences could be material. We have not examined the underlying assumptions, nor have we audited or reviewed the historical data. Consequently, we express no opinion nor provide any other form of assurance thereon nor do we have a responsibility to prepare subsequent reports.

Very Truly Yours,

BAKER TILLY MUNICIPAL ADVISORS, LLC

Matt Eckerle, Principal

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HANCOCK COUNTY, INDIANA

GENERAL COMMENTS

Hancock County, Indiana (the "County") is pursuing the adoption of a recreation impact fee through an ordinance (the "Impact Fee Ordinance") pursuant to IC 36-7-4-1300 through IC 36-7-4-1342 (the "Enabling Legislation"). This report is intended to serve as the "Zone Improvement Plan" for the establishment of a new recreation impact fee (the "Impact Fee") pursuant to the Enabling Legislation.

The Impact Fee calculation is based on the infrastructure information and amenity level of service standards compiled by PROS Consulting, Inc. ("PROS"), and the Hancock County Impact Fee Advisory Committee (herein defined) and was calculated based on an analysis of recreation infrastructure needs over a 10-year planning horizon (2026-2035). It is anticipated that the County Council will adopt an ordinance (the "Impact Fee Ordinance") approving the Zone Improvement Plan and the Impact Fee on August 5, 2025. The Impact Fee Ordinance will be effective six months after the date of adoption, anticipated to be February 5, 2026, through February 5, 2031.

Impact Fees

Impact fees, as described by this Zone Improvement Plan, will shift the cost of new and expanded park facilities from the community at large to the new development that is generating the need for those new and expanded facilities. Impact fees, however, cannot be used to finance improvements to overcome existing deficiencies in park facilities, nor can they be used to fund maintenance or operations.

Impact Zone

The Enabling Legislation requires the Parks & Recreation Department to define the geographic area for the recreation infrastructure (the "Impact Zone") that is analyzed in the Zone Improvement Plan. For the purposes of this Zone Improvement Plan, the Impact Zone is defined as the unincorporated areas of the County. A map of the Impact Zone is attached to this Report as Appendix A.

Impact Fee Advisory Committee

As a part of the process of establishing the Impact Fee, the County was required to form an "Impact Fee Advisory Committee" that consisted of five to ten members, with at least 40% of the members representing the development, building, and real estate industries. The Impact Fee Advisory Committee convened by the County consisted of Drake Branda, Erica Boswell, Kent Fisk, Gary McDaniel, Miriam Rolles, and Roy Wilson. The Impact Fee Advisory Committee met during the Zone Improvement Plan development process to discuss the Impact Fee and the Zone Improvement Plan.

Summary of Impact Fee Calculation – Page 5

This schedule illustrates the calculation of the maximum Impact Fee of \$412 for an individual housing unit. The costs to be funded through the Impact Fee are based on the estimated 2035 cost of infrastructure improvements to meet the estimated Level of Service ("LOS"). The Enabling Legislation requires the application of certain deductions and credits to the calculation of the impact fee in recognition of historical capital funding sources utilized by a community to fund recreational amenities. The County does not have a historical practice of funding recreational amenities, so the deductions and credits are recognized in the calculation, but total \$0. The calculation of the Impact Fee was based upon a base implementation year of 2026.

This Zone Improvement Plan, based upon input from the County and the Impact Fee Advisory Committee, proposes the Impact Fee of \$412 per housing unit.

Historical Population Housing Unit Growth 2016-2025 and Estimated Population and Housing Unit Growth 2026-2035 – Page 6

The schedule on page 6 illustrates the County's historical population and housing units for the time period of 2016-2025, and the estimated population and housing units for 2026-2035. The historic and estimated population and housing unit information is per the County Planning & Building Department.

HANCOCK COUNTY, INDIANA

GENERAL COMMENTS (cont'd)

Current Amenities Inventory and Community Service Ratios for 2025 Population – Page 7

This schedule illustrates the Zone Improvement Plan amenities and analyzes the current inventory of County amenities in unincorporated areas, incorporated areas, and as operated by the County School Corporations, versus the LOS standards for the amenities developed by the County for the Zone Improvement Plan. The target inventory was calculated by multiplying the target LOS ratios for the respective amenity types by the 2025 population of 40,391. The inventory deficits identified in this Zone Improvement Plan must be addressed by the County using funding methods other than Impact Fee revenues, and they must be addressed prior to spending any Impact Fee revenues on that amenity type.

As noted on this schedule, only the identified amenities are included for Impact Fee purposes.

Estimated Amenities Needs to Meet Estimated Population Level of Service – Page 8

The estimated amenities needed to service the estimated 2030 and 2035 population of the County are illustrated in this schedule. To determine the amenities inventory needs for the 2030 and 2035 populations, the LOS target ratios from page 8 are multiplied by the estimated population for the respective years from page 6. The estimated deficits and surpluses are calculated based on the assumption that the 2025 target inventory is reached for each amenity. Revenues from the Impact Fee may only be used to fund amenities that have identified deficits due to population growth.

Estimated Cost of Park and Recreation Amenities – Page 9

The estimated costs of the various recreation amenities are shown in this schedule. These costs are based on information provided by PROS. The assumption for land cost per acre is based upon recent land acquisitions completed by the County. Appendix B provides a definition for each amenity type, which is the basis for the cost estimate.

Estimated Cost of Raising Current Inventory to 2025 Target Level of Service Standards – Page 10

The estimated cost of bringing the current recreation inventory up to the 2025 target LOS standards is shown in this schedule. Per the Enabling Legislation, the current inventory for each amenity must meet the LOS standards defined in the Zone Improvement Plan for the Impact Fee before Impact Fee revenues may be spent on that amenity type. Based on the current inventory for each amenity and the target LOS ratios defined in the Zone Improvement Plan the total estimated cost of bringing the current recreation amenities inventory up to the LOS standards defined on page 8 is \$1,397,310. It is anticipated that these costs will be funded through the use of existing capital budget resources available to the County. Grants and other non-local revenues will be utilized to the extent that they are available.

Estimated Impact Fee Cost of 2030 Improvements – Page 11

The estimated cost of amenities needed to serve the estimated 2030 population of the County is shown in this schedule. The Impact Fee will be effective six months after the adoption of the Impact Fee Ordinance. This schedule is meant to illustrate the estimated costs of new amenities needed to serve the 2030 population. The estimated cost amount is based on the costs identified on page 10, with a 1.5% annual inflation factor applied.

Estimated Impact Fee Cost of 2035 Improvements – Page 12

The estimated cost of amenities needed to serve the estimated 2035 population of the County is shown in this schedule. The Enabling Legislation specifies that the impact fee calculation be based on the estimated costs of infrastructure over a 10-year planning horizon. Thus, the total cost identified in this schedule is used as the total cost of infrastructure that may be funded using the Impact Fee revenues. The estimated cost amount is based on the costs identified on page 10, with a 1.5% annual inflation factor applied.

HANCOCK COUNTY, INDIANA

GENERAL COMMENTS (cont'd)

Estimated Annual Impact Fee Revenues – Page 13

This schedule shows the estimated annual revenues for the Impact Fee. The estimated revenues are calculated by multiplying the estimated residential units for each year by the Impact Fee for the respective residential development type. The calculations are based upon a base implementation year of 2026.

Estimated Annual Impact Fee Revenues and Expenditures – Page 14

The estimated annual revenues from the Impact Fee are compared to the estimated expenditures of these revenues over the 10-year planning horizon in this schedule. The estimates are based on the accumulation of revenues and the estimated need for new infrastructure as dictated by population growth and the Community Level of Service standards.

HANCOCK COUNTY, INDIANA

SUMMARY OF IMPACT FEE CALCULATION

Impact Fee Calculation:

| | |
|--|----------------------------|
| Cost of meeting 2034 Level of Service needs | \$1,439,419 (1) |
| Less: Estimated non-local revenues | 0 (2) |
| Less: New resident capital budget contribution | 0 (3) |
| Less: New resident contribution to bond principal payments | <u>0 (4)</u> |
| Capital costs to be funded by 2025 Impact Fees | 1,439,419 |
| Divided by estimated equivalent housing units | <u>3,495 (5)</u> |
| Impact Fee Per Residential Unit | <u><u>\$412</u></u> |

- (1) See page 12.
- (2) During the previous five years, the County did not receive any donations for or receive any grants to fund recreation capital projects related to any of the amenities identified for Impact Fees.
- (3) During the previous five years, the County did not spend any budget funds on recreation capital projects related to any of the amenities identified for Impact Fees.
- (4) During the previous five years, the County did not issue any debt or make debt service payments on outstanding debt issued to fund recreation capital projects related to any of the amenities identified for Impact Fees.
- (5) See page 6.

(Subject to the comments in the attached Report dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

HISTORICAL POPULATION AND HOUSING UNIT GROWTH 2016-2025

| <u>Year</u> | <u>Population</u> | <u>Population Change</u> | <u>New Housing Units</u> | | <u>Total</u> |
|-----------------------|-------------------|--------------------------|--------------------------|---------------------|--------------|
| | | | <u>Single Family</u> | <u>Multi-Family</u> | |
| Historical (1) | | | | | |
| 2016 | 35,031 | | 146 (2) | 0 | 146 |
| 2017 | 35,382 | 351 | 151 (2) | 0 | 151 |
| 2018 | 35,735 | 353 | 216 (2) | 0 | 216 |
| 2019 | 36,093 | 358 | 233 (2) | 0 | 233 |
| 2020 | 36,392 | 299 | 97 | 0 | 97 |
| 2021 | 36,756 | 364 | 204 | 0 | 204 |
| 2022 | 37,123 | 367 | 312 | 0 | 312 |
| 2023 | 37,495 | 372 | 132 | 204 | 336 |
| 2024 | 37,870 | 375 | 159 | 0 | 159 |
| 2025 | 40,391 | 2,521 | 168 | 108 | 276 |

ESTIMATED POPULATION AND HOUSING UNIT GROWTH 2025-2034

| | | | | | |
|----------------------|--------|-----|-----|-----|-----|
| Estimated (1) | | | | | |
| 2026 | 41,033 | 642 | 178 | 132 | 310 |
| 2027 | 41,610 | 577 | 216 | 94 | 310 |
| 2028 | 42,180 | 570 | 218 | 88 | 306 |
| 2029 | 42,744 | 564 | 220 | 82 | 302 |
| 2030 | 43,553 | 809 | 222 | 216 | 438 |
| 2031 | 44,432 | 879 | 224 | 252 | 476 |
| 2032 | 45,315 | 883 | 227 | 252 | 479 |
| 2033 | 46,079 | 764 | 226 | 184 | 410 |
| 2034 | 46,516 | 437 | 231 | 0 | 231 |
| 2035 | 46,958 | 442 | 233 | 0 | 233 |

(1) Per the Hancock County Planning & Building Department.

(2) Includes new housing units in the Town of Fortville.

(Subject to the comments in the attached Report dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

CURRENT AMENITIES INVENTORY AND COMMUNITY SERVICE RATIOS FOR 2025 POPULATION

| Amenity | Target Ratio (1) | Current Ratio | Current Inventory (1) | | | | Unit | 2025 Target Inventory (3) | 2025 Inventory Surplus/ (Deficit) (4) |
|--|-----------------------------|-----------------------------|--------------------------|-------------------------------|-------------------|-----------|-------|---------------------------------|--|
| | | | County Unincorporated | County Incorporated (2) | County Schools | Total | | | |
| Impact Fee Amenities | | | | | | | | | |
| Neighborhood Parks | 5.00 acres/1,000 people | 11.06 acres/1,000 people | 94.00 | 324.88 | 0.00 | 418.88 | Acres | 201.96 | 216.92 |
| Regional Parks | 5.00 acres/1,000 people | 4.96 acres/1,000 people | 0.00 | 188.00 | 0.00 | 188.00 | Acres | 201.96 | (13.96) |
| Preserves/Open Space | 2.00 acres/1,000 people | 1.87 acres/1,000 people | 31.00 | 40.00 | 0.00 | 71.00 | Acres | 80.78 | (9.78) |
| Paved Trails | 0.50 miles/1,000 people | 0.80 miles/1,000 people | 7.00 | 23.23 | 0.00 | 30.23 | Miles | 20.20 | 10.03 |
| Unpaved Trails | 0.05 miles/1,000 people | 0.02 miles/1,000 people | 0.60 | 0.00 | 0.03 | 0.63 | Miles | 2.02 | (1.39) |
| Shelters | 1.00 structure/2,500 people | 1.78 structure/2,500 people | 3.00 | 24.00 | 0.00 | 27.00 | Ea. | 16.16 | 10.84 |
| Dog Park | 1.00 site/ 30,000 people | 2.38 sites/30,000 people | 1.00 | 2.00 | 0.00 | 3.00 | Ea. | 1.35 | 1.65 |
| Canoe/Kayak Launch | 1.00 site/25,000 people | 0.00 sites/25,000 people | 0.00 | 0.00 | 0.00 | 0.00 | Ea. | 1.62 | (1.62) |
| Fishing Dock | 1.00 site/25,000 people | 0.00 sites/25,000 people | 0.00 | 0.00 | 0.00 | 0.00 | Ea. | 1.62 | (1.62) |
| Non-Impact Fee Amenities (5) | | | | | | | | | |
| Rectangular Fields (Soccer, Football, Multi) | 1.00 field/16,000 people | 2.11 fields/16,000 people | 0.00 | 5.00 | 0.00 | 5.00 | Ea. | 2.52 | 2.48 |
| Ball Diamonds (Baseball and Softball) | 1.00 diamond/8,000 people | 3.17 diamonds/8,000 people | 1.00 | 7.00 | 7.00 | 15.00 | Ea. | 5.05 | 9.95 |
| Basketball Courts | 1.00 court/6,500 people | 2.23 courts/6,500 people | 0.00 | 11.00 | 2.00 | 13.00 | Ea. | 6.21 | 6.79 |
| Tennis Courts | 1.00 court/5,000 people | 1.98 courts/5,000 people | 0.00 | 12.00 | 3.00 | 15.00 | Ea. | 8.08 | 6.92 |
| Pickleball Courts | 1.00 court/2,500 people | 0.00 courts/2,500 people | 0.00 | 0.00 | 0.00 | 0.00 | Ea. | 16.16 | (16.16) |
| Sand Volleyball Court | 1.00 court/85,000 people | 2.24 courts/85,000 people | 0.00 | 1.00 | 0.00 | 1.00 | Ea. | 0.48 | 0.52 |
| Playgrounds | 1.00 site/4,500 people | 2.14 sites/4,500 people | 1.00 | 15.00 | 2.00 | 18.00 | Ea. | 8.98 | 9.02 |
| Skate Parks | 1.00 site/50,000 people | 2.64 sites/50,000 people | 0.00 | 2.00 | 0.00 | 2.00 | Ea. | 0.81 | 1.19 |
| Splashpad | 1.00 site/ 20,000 people | 0.53 sites/20,000 people | 0.00 | 1.00 | 0.00 | 1.00 | Ea. | 2.02 | (1.02) |
| Outdoor Pools | 1.00 site/ 40,000 people | 1.06 sites/40,000 people | 0.00 | 1.00 | 0.00 | 1.00 | Ea. | 1.01 | (0.01) |
| Indoor Recreation | 1.50 sq.ft./person | 0.28 sq.ft./person | 0.00 | 10,748.00 | 0.00 | 10,748.00 | S.F. | 60,586.50 | (49,838.50) |
| Indoor Aquatic Space | 0.50 sq.ft./person | 0.00 sq.ft./person | 0.00 | 0.00 | 0.00 | 0.00 | S.F. | 20,195.50 | (20,195.50) |

(1) Per PROS Consulting.

(2) Includes inventory managed by the Town of Shirley, the Town of Fortville, the Town of Cumberland, the City of Greenfield, the Town of Wilkinson, and Indianapolis Parks.

(3) Based on the Target Ratios multiplied by the 2025 Hancock County unincorporated population of 40,391.

(4) Based on total current inventory, accounting for unincorporated Hancock County, local municipalities, and Hancock County Schools.

(5) The amenities and their current inventory are included for future planning purposes only. These amenities are excluded from the use and calculation of the Impact Fee.

(Subject to the comments in the attached Report
dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED AMENITIES NEEDS TO MEET ESTIMATED POPULATION LEVEL OF SERVICE

| Amenity | Level of Service Target Ratio | 2025 Current Inventory | Unit | 2025 Target Inventory | Year 2030 | | Year 2035 | |
|----------------------|----------------------------------|---------------------------|-------|--------------------------|---------------------|------------------------------------|---------------------|------------------------------------|
| | | | | | Target Inventory | Inventory Surplus/ (Deficit) | Target Inventory | Inventory Surplus/ (Deficit) |
| | (1) | (1) | | (2) | (3) | | (4) | |
| Neighborhood Parks | 5.00 acres/1,000 people | 418.88 | Acres | 201.96 | 217.77 | 201.11 | 234.79 | 184.09 |
| Regional Parks | 5.00 acres/1,000 people | 188.00 | Acres | 201.96 | 217.77 | (15.81) | 234.79 | (32.83) |
| Preserves/Open Space | 2.00 acres/1,000 people | 71.00 | Acres | 80.78 | 87.11 | (6.33) | 93.92 | (13.14) |
| Paved Trails | 0.50 miles/1,000 people | 30.23 | Miles | 20.20 | 21.78 | 8.45 | 23.48 | 6.75 |
| Unpaved Trails | 0.05 miles/1,000 people | 0.63 | Miles | 2.02 | 2.18 | (0.16) | 2.35 | (0.33) |
| Shelters | 1.00 structure/2,500 people | 27.00 | Ea. | 16.16 | 17.42 | 9.58 | 18.78 | 8.22 |
| Dog Park | 1.00 site/ 30,000 people | 3.00 | Ea. | 1.35 | 1.45 | 1.55 | 1.57 | 1.43 |
| Canoe/Kayak Launch | 1.00 site/25,000 people | 0.00 | Ea. | 1.62 | 1.74 | (0.12) | 1.88 | (0.26) |
| Fishing Dock | 1.00 site/25,000 people | 0.00 | Ea. | 1.62 | 1.74 | (0.12) | 1.88 | (0.26) |

(1) See page 7.

(2) Based on the Target Ratios multiplied by the 2025 Hancock County unincorporated population of 40,391.

(3) Based on the Target Ratios multiplied by the estimated 2030 population of 43,553.

(4) Based on the Target Ratios multiplied by the estimated 2035 population of 46,958.

Note: The effective date of the Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2026.

(Subject to the comments in the attached Report
dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED COST OF PARK & RECREATION AMENITIES

| <u>Amenity</u> | <u>Target Service Ratio</u> | <u>Estimated Unit Cost</u> | <u>Unit</u> |
|----------------------|-----------------------------|----------------------------|-------------|
| | (1) | (2) | |
| Neighborhood Parks | 5.00 acres/1,000 people | \$22,500 (3) | Acres |
| Regional Parks | 5.00 acres/1,000 people | 22,500 (3) | Acres |
| Preserves/Open Space | 2.00 acres/1,000 people | 22,500 (3) | Acres |
| Paved Trails | 0.50 miles/1,000 people | 1,650,000 | Miles |
| Unpaved Trails | 0.05 miles/1,000 people | 600,000 | Miles |
| Shelters | 1.00 structure/2,500 people | 265,000 | Ea. |
| Dog Park | 1.00 site/ 30,000 people | 575,000 | Ea. |
| Canoe/Kayak Launch | 1.00 site/25,000 people | 3,000 | Ea. |
| Fishing Dock | 1.00 site/25,000 people | 15,000 | Ea. |

(1) See page 7.

(2) Per PROs Consulting.

(3) Based on recent land acquisitions made by the County.

(Subject to the comments in the attached Report dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED COST OF RAISING CURRENT INVENTORY TO 2025 TARGET LEVEL OF SERVICE STANDARDS

| <u>Amenity</u> | <u>Target Service Ratio</u> | <u>Unit Cost</u> | <u>Current Inventory (County Provided)</u> | <u>2025 Target Inventory</u> | <u>2025 Inventory Surplus/ (Deficit)</u> | <u>Cost to Meet 2025 Need</u> | <u>Anticipated Funding Source</u> |
|----------------------|-----------------------------|------------------|--|------------------------------|--|-------------------------------|-----------------------------------|
| | (1) | (2) | (1) | (1) | (1) | (3) | (3) |
| Neighborhood Parks | 5.00 acres/1,000 people | \$22,500 | 418.88 | 201.96 | 216.92 | \$0 | |
| Regional Parks | 5.00 acres/1,000 people | 22,500 | 188.00 | 201.96 | (13.96) | 314,100 | Budget |
| Preserves/Open Space | 2.00 acres/1,000 people | 22,500 | 71.00 | 80.78 | (9.78) | 220,050 | Budget |
| Paved Trails | 0.50 miles/1,000 people | 1,650,000 | 30.23 | 20.20 | 10.03 | 0 | |
| Unpaved Trails | 0.05 miles/1,000 people | 600,000 | 0.63 | 2.02 | (1.39) | 834,000 | Budget |
| Shelters | 1.00 structure/2,500 people | 265,000 | 27.00 | 16.16 | 10.84 | 0 | |
| Dog Park | 1.00 site/ 30,000 people | 575,000 | 3.00 | 1.35 | 1.65 | 0 | |
| Canoe/Kayak Launch | 1.00 site/25,000 people | 3,000 | 0.00 | 1.62 | (1.62) | 4,860 | Budget |
| Fishing Dock | 1.00 site/25,000 people | 15,000 | 0.00 | 1.62 | (1.62) | 24,300 | Budget |
| Total | | | | | | \$1,397,310 | |

(1) See page 7.

(2) See page 9.

(3) Per State law, impact fees cannot be used to finance projects needed to meet current infrastructure deficits. The Parks budget is funded through property taxes, income taxes and other local revenue sources.

Note: The effective date of the Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2026.

(Subject to the comments in the attached Report dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED IMPACT FEE COST OF 2030 IMPROVEMENTS

| <u>Amenity</u> | <u>Target Service Ratio</u> | <u>Unit Cost</u> | <u>Current Inventory (County Provided)</u> | <u>2025 Target Inventory</u> | <u>2030 Target Inventory</u> | <u>2030 Inventory Surplus/ (Deficit)</u> | <u>Cost to Meet 2030 Need</u> |
|----------------------|-----------------------------|------------------|--|------------------------------|------------------------------|--|-------------------------------|
| | (1) | (2) | (1) | (1) | (3) | (4) | (5) |
| Neighborhood Parks | 5.00 acres/1,000 people | \$24,200 | 418.88 | 201.96 | 217.77 | 201.11 | \$0 |
| Regional Parks | 5.00 acres/1,000 people | 24,200 | 188.00 | 201.96 | 217.77 | (15.81) | 382,602 |
| Preserves/Open Space | 2.00 acres/1,000 people | 24,200 | 71.00 | 80.78 | 87.11 | (6.33) | 153,186 |
| Paved Trails | 0.50 miles/1,000 people | 1,777,600 | 30.23 | 20.20 | 21.78 | 8.45 | 0 |
| Unpaved Trails | 0.05 miles/1,000 people | 646,400 | 0.63 | 2.02 | 2.18 | (0.16) | 103,424 |
| Shelters | 1.00 structure/2,500 people | 285,500 | 27.00 | 16.16 | 17.42 | 9.58 | 0 |
| Dog Park | 1.00 site/ 30,000 people | 619,500 | 3.00 | 1.35 | 1.45 | 1.55 | 0 |
| Canoe/Kayak Launch | 1.00 site/25,000 people | 3,000 | 0.00 | 1.62 | 1.74 | (0.12) | 360 |
| Fishing Dock | 1.00 site/25,000 people | 16,000 | 0.00 | 1.62 | 1.74 | (0.12) | 1,920 |
| Total | | | | | | | <u>\$641,492</u> |

(1) See page 7.

(2) See page 9. Assumes 1.50% annual inflation from 2025 cost estimates.

(3) See page 8.

(4) Assumes that the 2025 target inventory is reached for amenities with 2025 deficiencies.

(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type (adjusted for inflation) multiplied by the 2025 Inventory Deficits.

Note: The effective date of the Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2026.

(Subject to the comments in the attached Report
dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED IMPACT FEE COST OF 2035 IMPROVEMENTS

| Amenity | Target Service Ratio | Unit Cost | Current Inventory (County Provided) | 2025 Target Inventory | 2035 Target Inventory | 2035 Inventory Surplus/ (Deficit) | Cost to Meet 2035 Need |
|----------------------|-----------------------------|-----------|-------------------------------------|-----------------------|-----------------------|-----------------------------------|------------------------|
| | (1) | (2) | (1) | (1) | (3) | (4) | (5) |
| Neighborhood Parks | 5.00 acres/1,000 people | \$26,200 | 418.88 | 201.96 | 234.79 | 184.09 | \$0 |
| Regional Parks | 5.00 acres/1,000 people | 26,200 | 188.00 | 201.96 | 234.79 | (32.83) | 860,146 |
| Preserves/Open Space | 2.00 acres/1,000 people | 26,200 | 71.00 | 80.78 | 93.92 | (13.14) | 344,268 |
| Paved Trails | 0.50 miles/1,000 people | 1,915,100 | 30.23 | 20.20 | 23.48 | 6.75 | 0 |
| Unpaved Trails | 0.05 miles/1,000 people | 696,300 | 0.63 | 2.02 | 2.35 | (0.33) | 229,779 |
| Shelters | 1.00 structure/2,500 people | 307,500 | 27.00 | 16.16 | 18.78 | 8.22 | 0 |
| Dog Park | 1.00 site/ 30,000 people | 667,400 | 3.00 | 1.35 | 1.57 | 1.43 | 0 |
| Canoe/Kayak Launch | 1.00 site/25,000 people | 3,000 | 0.00 | 1.62 | 1.88 | (0.26) | 780 |
| Fishing Dock | 1.00 site/25,000 people | 17,100 | 0.00 | 1.62 | 1.88 | (0.26) | 4,446 |
| Total | | | | | | | \$1,439,419 |

(1) See page 7.

(2) See page 9. Assumes 1.50% annual inflation from 2025 cost estimates.

(3) See page 8.

(4) Assumes that the 2025 target inventory is reached for amenities with 2025 deficiencies.

(5) Represents the estimated cost to meet amenities deficits caused by population growth. The cost is based on the unit cost for each amenity type (adjusted for inflation) multiplied by the 2030 Inventory Deficits.

Note: The effective date of the Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2026.

(Subject to the comments in the attached Report dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED ANNUAL IMPACT FEE REVENUES

| Year | Estimated Housing Unit Growth (1) | | | Impact Fee per Unit (2) | | Estimated Impact Fee Revenues | | | Cumulative Revenues |
|---------------|-----------------------------------|--------------|--------------|-------------------------|--------------|-------------------------------|------------------|--------------------|---------------------|
| | Single Family | Multi-Family | Total | Single Family | Multi-Family | Single Family | Multi-Family | Total | |
| 2026 | 178 | 132 | 310 | \$412 | \$412 | \$73,336 | \$54,384 | \$127,720 | \$127,720 |
| 2027 | 216 | 94 | 310 | 412 | 412 | 88,992 | 38,728 | 127,720 | 255,440 |
| 2028 | 218 | 88 | 306 | 412 | 412 | 89,816 | 36,256 | 126,072 | 381,512 |
| 2029 | 220 | 82 | 302 | 412 | 412 | 90,640 | 33,784 | 124,424 | 505,936 |
| 2030 | 222 | 216 | 438 | 412 | 412 | 91,464 | 88,992 | 180,456 | 686,392 |
| 2031 | 224 | 252 | 476 | 412 | 412 | 92,288 | 103,824 | 196,112 | 882,504 |
| 2032 | 227 | 252 | 479 | 412 | 412 | 93,524 | 103,824 | 197,348 | 1,079,852 |
| 2033 | 226 | 184 | 410 | 412 | 412 | 93,112 | 75,808 | 168,920 | 1,248,772 |
| 2034 | 231 | 0 | 231 | 412 | 412 | 95,172 | 0 | 95,172 | 1,343,944 |
| 2035 | 233 | 0 | 233 | 412 | 412 | 95,996 | 0 | 95,996 | 1,439,940 |
| Totals | 2,195 | 1,300 | 3,495 | | | \$904,340 | \$535,600 | \$1,439,940 | |

(1) See page 6.

(2) See page 5.

Note: The effective date of the Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2026.

(Subject to the comments in the attached Report
dated July 1, 2025 of Baker Tilly Municipal Advisors, LLC)

HANCOCK COUNTY, INDIANA

ESTIMATED ANNUAL IMPACT FEE REVENUES AND EXPENDITURES

| Amenity | Base Unit Cost | Estimated Cost (1) | | | | | | | | | | Total | |
|--|----------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------|-----|
| | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | | |
| Neighborhood Parks | \$22,500 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Regional Parks | 22,500 | 0 | (5,775) | (5,850) | (7,854) | (145,200) | (147,600) | (150,000) | (127,000) | (129,000) | (104,800) | (823,079) | |
| Preserves/Open Space | 22,500 | 0 | 0 | (113,490) | (112,812) | (12,100) | (12,300) | (12,500) | (26,670) | (25,800) | 0 | (315,672) | |
| Paved Trails | 1,650,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Unpaved Trails | 600,000 | (103,530) | (98,896) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (202,426) | |
| Shelters | 265,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Dog Park | 575,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Canoe/Kayak Launch | 3,000 | 0 | 0 | 0 | 0 | 0 | (780) | 0 | 0 | 0 | 0 | (780) | |
| Fishing Dock | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,368) | 0 | (4,368) | |
| Total Cost | | (103,530) | (104,671) | (119,340) | (120,666) | (157,300) | (160,680) | (162,500) | (153,670) | (159,168) | (104,800) | (\$1,346,325) | |
| Estimated Impact Fee Revenues (3) | | 127,720 | 127,720 | 126,072 | 124,424 | 180,456 | 196,112 | 197,348 | 168,920 | 95,172 | 95,996 | | |
| Estimated Net Revenues/(Loss) | | 24,190 | 23,049 | 6,732 | 3,758 | 23,156 | 35,432 | 34,848 | 15,250 | (63,996) | (8,804) | | |
| Beginning Balance | | 0 | 24,190 | 47,239 | 53,971 | 57,729 | 80,885 | 116,317 | 151,165 | 166,415 | 102,419 | | |
| Ending Balance | | \$24,190 | \$47,239 | \$53,971 | \$57,729 | \$80,885 | \$116,317 | \$151,165 | \$166,415 | \$102,419 | \$93,615 | | |

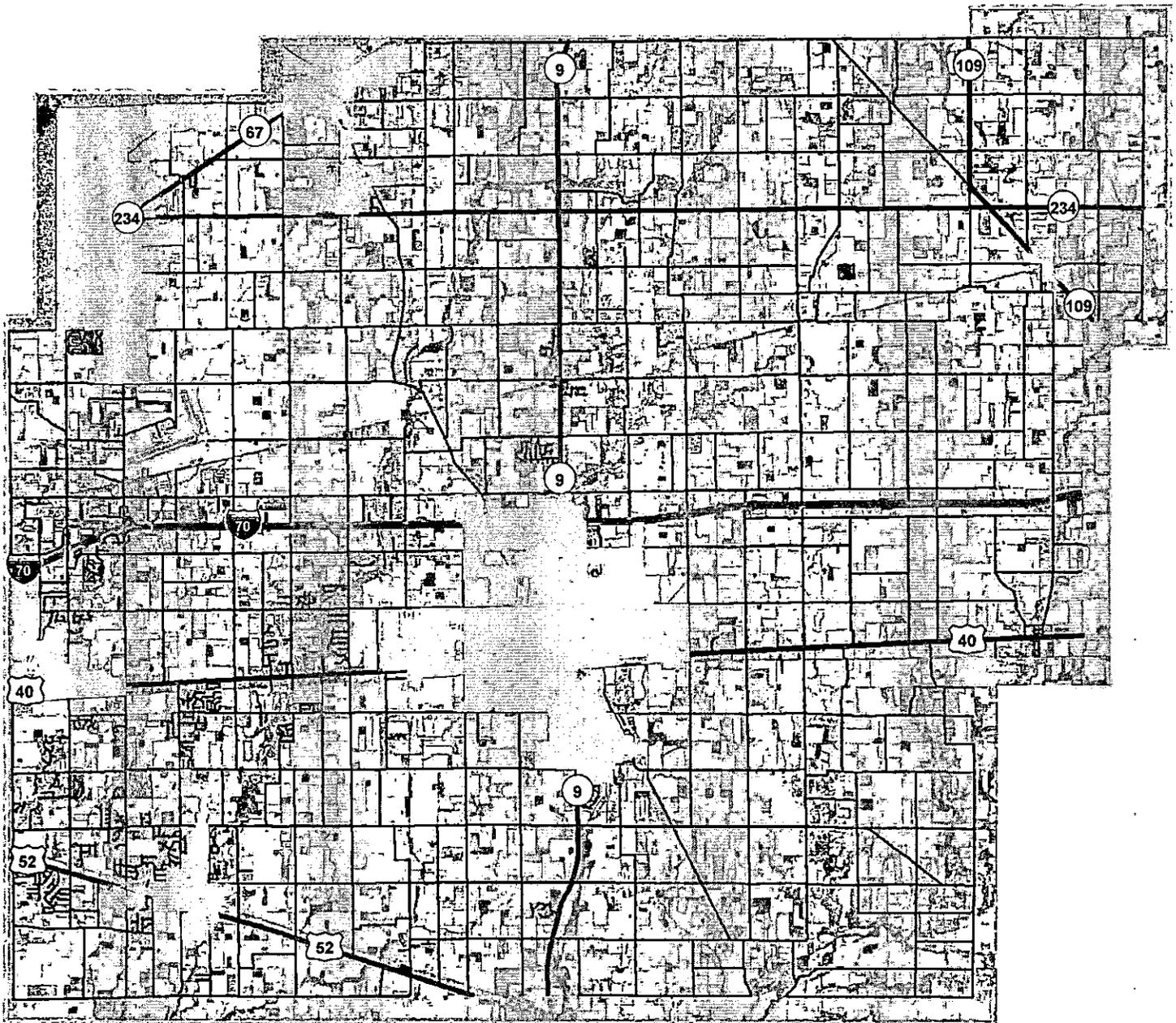
(1) Based on the cost estimates founds on page 9. Assumes 1.50% annual inflation over 2025 cost estimates.

(2) See page 9.

(3) See page 13.

Note: The effective date of the Impact Fee will be six months following the adoption of the imposing ordinance. The calculation was completed assuming a base implementation year of 2026.

APPENDIX A
MAPS OF IMPACT ZONE



Impact Fee, Affected Area



1 inch = 14,000 feet

Map Key

 Area Not Assessed Impact Fees

APPENDIX B

AMENITIES DEFINITIONS AND COST ESTIMATES

Hancock County, IN
 Recreation Impact Fee
 Amenity definitions and cost magnitudes
 Prepared by PROS Consulting & Context Design / May 2025

| Amenity/Description | Market Cost |
|--|-------------------------------|
| Land Acquisition | \$130,000 per acre |
| Land for Park & Recreation Purpose | |
| Paved Trails | \$1,650,000 per mile |
| Paved at 12 ft width | |
| operational needs | |
| Culverts for ravine crossing | |
| Site work and final details | |
| Unpaved Trails | \$600,000 per mile |
| Unpaved trails are trails that use a granular surface that makes the trail soft to run on. They are typically 10-12 feet wide. | |
| Canoe/Kayak Launch | \$2,500-\$3,000 each |
| Amenities are placed at a river entrance with a parking lot and restroom with a minimum of two launch pieces. A marina would have up to 8 launch pieces so a group can go out at the same time. Launch pieces allow a person to get into a canoe or kayak on either side of the deck and has rollers for inclusive access the water. | |
| Fishing Dock | \$10,000-\$15,000 each |
| Fishing docks are installed in areas that minimize disruption to aquatic habitat. Docks should be constructed with sturdy materials that are slip resistant and accessible for people with disabilities. Other considerations to enhance the user experience for this amenity include lighting, emergency access, restrooms, picnic tables, fish cleaning stations, and waste receptacles. | |
| Skate Parks | \$3,000,000 each |
| Skateboard parks are a combination of different types of skateboard experiences that involve bowls, jumps, ramps and skill development areas. A typical skateboard park includes a parking lot, restroom facility, and sufficient lighting. | |
| Shelter | \$265,000 each |
| Shelter (50-99 people) Eight picnic tables Grills Electricity Security Lighting Concrete Pad Water Access Parking (15-20 cars) ~7,000 sq. ft. | |
| Ball Fields | \$1,150,000 each |
| Multi-sport (200-300 ft.) Lighting Fencing Backstops | |

| | | |
|--|------------------|-----------------|
| Dugouts with shade Bleachers on slab Scoreboards Irrigation/Drainage Parking (60 spaces) ~21,000 sq. ft. | | |
| Multi-Use Field (soccer/lacrosse/football/rugby) | \$835,000 | each |
| Multi-sport (360' X 240') Bleachers on slab Scoreboards Irrigation/Drainage Parking (60 spaces) ~21,000 sq. ft. | | |
| Outdoor Basketball Courts (2 full courts) | \$185,000 | facility |
| | \$92,500 | each |
| Asphalt Court & Markings (84' X 50') Commercial Basketball Goals Parking (4-6 cars per court) ~1920 sq. ft. | | |
| Pickleball Courts (4 courts) | \$240,000 | facility |
| | \$60,000 | each |
| Equipment Surface & Markings (60' X 30') Fencing Surface & Markings Lighting Parking (4-6 cars per court) ~1920 sq. ft. | | |
| Tennis Courts (4 courts) | \$285,000 | facility |
| | \$71,250 | each |
| Equipment Surface & Markings (78' X 36') Fencing Surface & Markings Lighting Parking (4-6 cars per court) ~1920 sq. ft. | | |
| Playground | \$670,000 | each |
| Toddler Playground Equipment (ages 2-5) Youth Playground Equipment (ages 6-12) Underdrainage Poured-in-place surfacing | | |
| Dog Park | \$575,000 | each |
| 2-acre tract Fencing Dog Waste Stations Secure entrance Water fountains | | |
| Sand Volleyball | \$45,000 | each |
| Equipment Area of Play - larger than court (80' X 50') | | |

| | | |
|---|---------------------|----------------|
| Sand (~10,000 cubic feet) | | |
| Splashpad | \$775,000 | each |
| 2,500 square feet | | |
| Parking (40-50 cars) ~16,000 sq. ft. | | |
| Indoor Recreation / Gymnasium (70,000 sq. ft.) | \$45,500,000 | each |
| | \$650 | sq. ft. |
| Fitness | | |
| Walking Track | | |
| Multi-use/Group Fitness | | |
| Gymnasium | | |
| Administrative Offices | | |
| Locker Rooms | | |
| Furniture and fixtures | | |
| Mechanical | | |
| Outdoor Pool (24,000 sq. ft.) | \$14,400,000 | each |
| | \$600 | sq. ft. |
| Lap Pool | | |
| Zero depth entry | | |
| Water slides | | |
| Parking | | |
| Lazy River | | |
| Bath house/concessions/restrooms/shower area | | |
| Furniture and fixtures | | |
| Pool Mechanical with receiving areas | | |