



2026 Park Impact Fee Needs Assessment

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Summary

To help cover the costs of planned park improvements, the Town is considering an increase in park impact fees, which are a one-time fee associated with new homes. This analysis provides documentation for the proposed change. Under this recommendation, the fee would increase from \$200 to \$600.



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Background

Purpose of Impact Fees

When land is developed for residential use, it creates a need for additional parkland and park facilities. Impact fees are cash contributions, contributions of land or interests in land, or any other items of value that are imposed on a developer by a municipality for the purposes of providing new, expanded, or improved public facilities to accommodate the land development.

Summary of Existing Impact Fees & Legislative Authority

Wisconsin Stat. § 66.0617 (2025) authorizes municipalities to impose impact fees on new development to help cover the capital costs of public facilities needed to serve growth.¹ Under that statute, municipalities may adopt impact fee ordinances to fund the acquisition, construction, expansion, or improvement of public facilities, including parks, playgrounds, and athletic fields.

The statute requires a needs assessment to support the calculation and implementation of these fees. This assessment evaluates park and recreation needs associated with future development and provides the basis for recommended park impact fees.

The Town has already adapted the impact fee ordinance under Title 3 Chapter 6. Currently, the park impact fee is \$200. In this case, the Town is not creating new impact fees but rather updating the existing fees based on the most current population and land-use growth estimates and the most current capital project and cost information.

Needs Assessment

This needs assessment has been prepared to comply with these statutory requirements outlined in Wisconsin Statute Section 66.0617, which requires that a public facility needs assessment be conducted before a Town Board can adjust the impact fee. The requirements include:

1. An inventory of existing public facilities and identification of any deficiencies in their quantity or quality.
2. Identification of new facilities or improvements to existing facilities needed to serve future development, based on defined service areas and service standards.
3. An estimate of the capital costs for these facilities or improvements, including consideration of how impact fees may affect housing affordability.

Population Trends

Table 1 shows population trends for the Town of Fond du Lac. By 2040, the population of the Town is projected to increase by 742 residents.



Table 1. Historical Population Figures and Projections

Year	Population	Percent Change
2000	2,027 ²	–
2010	3,014 ²	48.69%
2020	3,713 ³	23.19%
2040	4,455 ²	19.99%

Recreational Facilities Inventory

The Town currently has three parks, which are inventoried in Table 2. The focus of this report is on Simon Riverside Park because it is the only one that can currently be improved or expanded.

Table 2. Existing Public Parkland Inventory

Park Name	Acreage	Type
Simon Riverside Park	2.31	Community Park
Bucher Beirne Park	0.69	Mini Park
Garden Drive Boat Landing	0.16*	Boat Landing

*Estimate provided by the Fond du Lac County GIS.⁴

Simon Riverside Park is located at N6234 Esterbrook Road (T09-15-17-18-13-001-00). This park has about 2.31 acres of improved land and is part of a larger 35.19-acre parcel. Amenities include a swing set, a covered shelter with picnic tables, and electric service.² With the growing use of the park for small gatherings and events, the proposed future improvements to this park include:

- Constructing a bike trail along the park’s riverside
- Developing a multi-purpose building with public restrooms and a meeting room
- Paving the existing gravel driveway and parking lot
- Ongoing electrical, water, and sewer

With the current impact fee of \$200 and an average of 23 residences built in the town per year, the average impact fee income is \$4,600. In addition to the impact fees, the park receives income from the land rental (\$2,500 per year) and park rentals (\$350 per year), bringing the total income with impact fees to about \$7,400 per year. Regular annual expenses for the park include electricity (\$700), the port-a-potty (\$1,400), and landscaping and maintenance (\$500), for a total of \$2,600. This means the park has an annual surplus of \$4,800, which is spent on other capital improvements, including the new monument sign and the establishment of a native prairie area.

Bucher Beirne Park is located in the Takodah Drive area (T09-15-17-99-TH-480-00) on the eastern edge of the Town. This grassy 0.69-acre area is landlocked and is used by area residents who live immediately adjacent. The Town of Fond du Lac mows the grass.²

Garden Drive Boat Landing is located off Garden Drive in the northeast part of the Town and provides boat access to Lake Winnebago.² The Town’s Comprehensive Plan counts this as a park, so we’re counting it here as well. The paved landing is roughly 0.16 acres.⁴



Several county and state parks and trails pass through the Town, including the Peebles Trail (6 miles), Prairie Trail (7 miles), Wild Goose State Trail (34 miles), Mascoutin Valley State Trail (10 miles), and the Pioneer Road Trail (0.7 miles).² These trails provide approximately 56 acres of recreational area (assuming an average width of eight feet) but are not counted as parkland in this analysis.

Service Standard

In 2025, the National Recreation and Park Association (NRPA) published its Agency Performance Review, which provides benchmarking data on what is “typical” across park and recreation agencies to support informed decision-making; it is widely used in park impact fee analyses and in the establishment of service standards.⁵ The Town of Fond du Lac (TFDL) falls within NRPA’s 25th percentile of the “less than 20,000 population” category, and the report provides several relevant benchmarks that can be used to inform local service standards.

Table 3. NRPA Report-Based Service Standards for Simon Riverside Park

Feature	NRPA Report	TFDL Current	TFDL Goal
Park Size	37.87 acres	35.19 total; 2.31 developed acres	35.19 total; 6.81 developed
Bike Trails	2 miles	0 miles	~0.85 to 1.05 miles
Restrooms	1 per 2,359 residents	1 port-a-potty	1 restroom

The NRPA report also indicated that approximately 52% of agencies provide restrooms. The typical (median) agency provides one restroom facility for every 2,359 residents. For a population of 3,713, this equates to a benchmark of 1.57 facilities (essentially 1 to 2 permanent restroom buildings). The Town’s proposed one restroom facility falls within this range and would also add to the developed area of the park.

The NRPA report indicates that a typical agency in this population group is responsible for managing and/or maintaining four miles of trails. While 4 miles is the median, there is significant variation among agencies of this size, with the lower quartile (bottom 25%) of agencies managing about two miles of trails, while the upper quartile (top 25%) manage about ten miles. The proposed 0.85 bike path would add about four acres of developed area to the park.

NRPA reported an average of 10.2 acres of parkland per 1,000 residents.⁵ Applying this minimum service standard to the 2020 Town of Fond du Lac population of 3,713 would require a minimum of 37.87 acres of parks. With a projected population of 4,455 by 2040, the minimum acreage required would increase by 7.57 acres to 45.44 acres. The Town currently contains 36.04 acres of parkland, of which approximately 3.16 acres (or 2.31 acres at Simon Riverside Park—of the 35.19 total acres) are developed for public use. The Town is planning several improvements that would expand the developed portion of the park. The new playground is expected to add approximately 0.5 acres of developed space. In addition, the proposed bike trail and new building would add an estimated 4.0 acres of developed area. If these improvements are completed, the total developed park area



would increase to approximately 6.81 acres at Simon Riverside Park or 7.66 acres across all parks. Even with these improvements, the Town would still have a 37.78-acre park deficiency by 2040. If additional portions of the park were developed or improved to count toward the service level, the Town could move closer to meeting the minimum service standard. Because of this park deficit, the Town should also consider, in addition to the improvements outlined in this report, developing additional parks or acquiring new parkland to ensure the community meets the minimum service standard of 42.28 acres by 2040.

Again, these figures represent a snapshot of current circumstances among peer agencies and are intended to help professionals make informed decisions rather than serving as a mandatory standard.

Capital Costs of Park Development

The Town may use the park impact fee for any capital costs related to park improvements. Impact fees may only be used to fund capital costs of public facilities, which are defined as the cost to construct, expand, or improve public facilities. Eligible costs may include land, legal, planning, engineering, and design costs. Impact fees may not be used for the purchase of vehicles and equipment or for operation and maintenance expenses.

As the park inventory in Table 2 shows, the Town does not have enough developed and usable park acreage to meet minimum standards. Capital costs to further develop Simon Riverside Park are shown in Table 4. Project descriptions are provided on page 3 of this report. The total capital costs are \$661,150.

Table 4. Planned Improvements & Estimated Capital Costs

Improvement	Capital Cost
Bike trail along the park’s riverside	\$87,000
Pave existing gravel driveway and parking lot	\$30,150
Building with public restrooms and meeting room	\$250,000
Water/Sewer Installation	\$294,000
Total	\$661,150

Note: Estimates for the bike trail and parking lot paving were provided by the Fond du Lac Highway Department. The estimate for the building project was provided by Smith Builders. The existing costs for each of these improvements is zero because none of them exist in the park’s current form.

Park Impact Fee

Standards for Impact Fees

Impact fees must meet seven standards, outlined in Wis. Stat. § 66.0617, prior to imposition:

1. Shall bear a rational relationship to the need for new, expanded, or improved public facilities that are required to serve land development.



2. May not exceed the proportionate share of the capital costs that are required to serve land development, as compared to existing uses of land within the municipality.
3. Shall be based upon actual capital costs or reasonable estimates of capital costs for new, expanded, or improved public facilities.
4. Shall be reduced to compensate for other capital costs imposed by the municipality with respect to land development to provide or pay for public facilities, including special assessments, special charges, land dedications, or fees in lieu of land dedications under chapter 236 or any other items of value.
5. Shall be reduced to compensate for money received from the federal or state government, specifically to provide or pay for the public facilities for which the impact fees are imposed.
6. May not include amounts necessary to address existing deficiencies in public facilities.
7. Shall be payable by the developer or the property owner to the municipality in full upon the issuance of a building permit by the municipality.

This update is completed to ensure that the impact fees that are currently in effect continue to comply with these standards.

Establishment of Fees

With a current population of 3,713 and a projected population of 4,455 by 2040, this means a growth of 742 over the next 14 years, or an additional 323 homes (at 2.3 people per home). Growth will constitute 16 percent of the total population. The Town is allocating capital costs between deficiency and growth based on the project-specific outcome (new park versus improvements). With the cost of improvements required for new growth, a higher park fee should be established for new dwellings.

Park Impact Fee Calculation

Impact fees were calculated using the University of Wisconsin Steven Point Impact Fee document that outlines how to calculate impact fees.⁷ The existing cost of the park is \$0. Thus, the cost of growth (\$661,150 - \$0) is \$661,150. The expected population growth from 2020 to 2040 (4,455 - 3713) is 742 people, or about 323 houses. Therefore, the expected cost of growth ($\$661,150 / 323$) is \$2,046.90, which can be rounded to an even \$2,000 for simplicity. At Simon Riverside Park, the total cost of capital improvements is \$661,150. The existing fee is \$200, and the calculated fee is \$2,000 (rounded from \$2,046.90), for an increase of \$1,800. While this amount represents the full cost allocation under the adopted methodology, the Town Board elected to establish the impact fee at \$600 per dwelling unit after considering housing affordability, development impacts, and other policy objectives.

When allocated by project, the impact fees are as follows: \$300 for the bike trail, \$100 for parking lot paving, and \$1,600 for the building and its associated water and sewer infrastructure. This results in a total fee of \$2,000 for a single-family residence or \$4,000 for a two-family home.



Affordability Analysis

An impact fee imposed on each new dwelling will have a de minimis effect on housing affordability. The median home value in the Town of Fond du Lac is \$341,200.⁶ Using the current \$200 impact fee as a base, the \$2,000 fee would increase the average monthly mortgage payment by approximately \$12, or about 0.62%, assuming a 30-year mortgage at 6.5% interest. This represents a minimal change in overall housing costs as the increased total financial cost of the average cost is less than one percent.

As shown in Table 5, intermediate fee levels would have a proportionally smaller impact. In their April meeting, the Town Board decided on a \$600 impact fee, which increases the monthly payment by approximately \$5 compared to the baseline. Overall, even the full proposed fee represents an increase of less than one percent in the monthly cost of homeownership.

Table 5. Impact on Housing Affordability

Impact Fee	Amount Financed	Monthly Payment	Additional Cost
\$0 (Baseline)	\$307,080	\$1,940	—
\$200 (Existing)	\$307,280	\$1,942	+\$2/month
\$400 (Double Existing)	\$307,480	\$1,944	+\$4/month
\$600 (Board)	\$307,680	\$1,945	+\$5/month
\$1,000 (Half of Calculated)	\$308,080	\$1,947	+\$7/month
\$2,000 (Calculated)	\$309,080	\$1,954	+\$14/month

Notes. Average Amount Financed (median home value, less 10% down): \$307,080. Average 30-year mortgage rate in March 2026: 6.5%.

Time Period of Expanding Impact Fees and Managing Revenues

Wis. Stat. § 66.0617 states the following time periods for which impact fee revenues must be used or refunded to the current property owner with interest. Generally, impact fees must be spent within eight years from the time of collection. Impact fees must be placed in a separate segregated account. The municipality should have a separate account for each impact fee. The impact fees and any interest accrued on the impact fees must be used for the facilities for which the impact fees were imposed.

Implementation

To implement the proposed impact fees, the Town will need to:

1. Have this Park Impact Needs Assessment on file in the office of the Clerk and available 20 days prior to the public hearing to allow the public time to review the document.
2. Prepare a Class 1 hearing notice and publish it in the Town newspaper.
3. Conduct a public hearing on the proposed impact fees.
4. After the public hearing concludes, the Town Board may adopt the proposed impact fees.
5. Add the new impact fee to the Town’s Fee Schedule.



Additional Recommendations

It is also recommended that the Town continue to review its impact fees on a 5-year cycle, or as new information becomes available that would affect the fee calculations. With these improvements, the Town would also see an increase in park rentals. Once the improvements are in place, the Town should also consider increasing the park rental fee (currently \$50 with a \$50 deposit).

Citations

1. Wisconsin Stat. § 66.0617 (2025).
<https://docs.legis.wisconsin.gov/statutes/statutes/66/vi/0617>
2. Town of Fond du Lac. (2017). Comprehensive Plan. <https://townoffdl.com/comprehensive-plan/>
3. U.S. Census Bureau (2024). County Subdivision, Fond du Lac, Town.
https://data.census.gov/profile/Fond_du_Lac_town,_Fond_du_Lac_County,_Wisconsin?g=060XX00US5503926300
4. Fond du Lac County GIS. (2025). <https://gisweb.fdlco.wi.gov>
5. National Recreation and Park Association. (2025). NRPA 2025 Agency Performance Review. <https://www.nrpa.org/globalassets/research/research-reports/2025-agency-performance-review-report.pdf>
6. Census Reporter. (2024). Census Data for the Town of Fond du Lac.
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7. *Planning Implementation Tools: Impact Fees*. (2008). [Document]. Center for Land Use Education. https://www.uwsp.edu/wp-content/uploads/2024/04/ImpactFees_rev.pdf