



Collier County General Government Buildings Impact Fee Update Study

Final Report
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Government Buildings Impact Fee Update Study
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Introduction

With a population of over 400,000, Collier County ranks as the 19th most populous county in Florida. The county is continuing to grow and is estimated to add almost 100,000 new residents through 2050. In terms of residential permitting, Collier County ranks 19th out of Florida counties with an average of 4,200 new units per year over the past three years. To address additional infrastructure needs, Collier County implemented an impact fee program for government buildings, which was last updated in 2016. In compliance with impact fee ordinance requirements and to reflect current data, the County retained Benesch to prepare an update study.

This report serves as the technical study to support the calculation of the updated government buildings impact fee. All data and support materials used in this analysis are incorporated by reference as set forth in this document.

The figures calculated in this study represent the technically defensible level of impact fee that the County could charge; however, the Board of County Commissioners may choose to discount the fees as a policy decision.

Methodology

In developing the County's government buildings impact fee, a consumption-based impact fee methodology is utilized, which is commonly used throughout Florida. A consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). The demand component is measured in terms of population per unit.

A consumption-based impact fee charges new growth the proportionate share of the cost of providing additional infrastructure for use by new growth. Unlike a "needs-based" approach, consumption-based approach ensures that the impact fee is set at a rate that generates revenues sufficient only for new capacity needs and does not generate revenues at a level to correct existing deficiencies. Given this, the County does not need to go through the process of estimating the portion of each capacity expansion project that may be related to existing deficiencies. In addition, per legal requirements, a credit is subtracted from the total cost to account for the value of future non-impact fee funding contributions of new development toward any capacity expansion projects. In other words, case law requires that the new development should not be charged twice for the same infrastructure.

Legal Overview

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

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

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. In fact, which it was initially adopted, the Act largely codified requirements and standards common to the practice already.

However, the Legislature has amended the Impact Fee Act numerous times since 2006, significantly affecting the impact fee practice in Florida. For this reason, a summary of the key legislative changes since 2006 is provided:

- **HB 227 in 2009:** The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.
- **SB 360 in 2009:** Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Commerce) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.
- **HB 7207 in 2011:** Required a dollar-for-dollar credit, for purposes of concurrency compliance, for impact fees paid and other concurrency mitigation required.
- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.3180(5)(f), Florida Statutes.

- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
 - Impact fees cannot be collected prior to building permit issuance; and
 - Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.
- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement was to operate prospectively; however, HB 337 that was signed in 2021 deleted that clause and making all outstanding credits eligible for this adjustment. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction, and which receives benefit from the improvement or contribution that generated the credits. Added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.
- **HB 1339 in 2020:** Required reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.
- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body.
- **HB 479 in 2024:** Required interlocal agreements between counties and municipalities when both entities collect a transportation impact fee. Placed limits on timing of impact fee study completion and adoption and data used in the studies.
- **SB 1080 in 2025:** Signed in 2025, this bill disallows the use of the extraordinary circumstances clause unless the local government has increased its fees within the past five years. It requires a unanimous vote of the governing body for fee increases above

the 50-percent limit. Although the bill became effective on October 1, 2025, these two clauses will become effective on January 1, 2026.

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

Impact Fee Definition

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

Impact Fee vs. Tax

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

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

Inventory

The government buildings inventory includes facilities that are primarily for the provision of essential court and county services and do not include any of the buildings included in the calculation of other impact fees or buildings that were funded with user fees.

According to information provided by the County, Collier County has 1.3 million square feet of general government building space. This includes the square footage of both primary and support buildings. Support facilities are defined as facilities without air conditioning, or facilities that are unlikely to be occupied by personnel. For the purposes of impact fee calculations, leased space is not included in the inventory and new development is not charged for it through the impact fee.

Table 1 shows a summary of the government buildings inventory and the current value of buildings and land. As presented, the inventory includes a total of 876,500 square feet of primary building space and 443,200 square feet of support space. A list of the County’s general government buildings can be found in Appendix A, Table A-1.

Table 1
Building and Land Inventory

| Building Type | Land | Square Feet ⁽¹⁾ | Building Value per Square Foot ⁽²⁾ | Total Building & Land Value ⁽³⁾ |
|--|-----------|----------------------------|---|--|
| Primary Buildings | | 876,501 | \$450 | \$394,425,450 |
| Support Buildings | | <u>443,152</u> | \$90 | <u>\$39,883,680</u> |
| Total | | 1,319,653 | - | \$434,309,130 |
| Allocated Acreage ⁽⁴⁾ | 95.44 | | | |
| Land Value per Acre ⁽⁵⁾ | \$180,000 | | | \$17,179,200 |
| Total Building and Land Value⁽⁶⁾ | | | | \$451,488,330 |

- 1) Source: Appendix A, Table A-1
- 2) Source: Appendix C
- 3) Square feet (Item 1) multiplied by the building value per square foot (Item 2) and allocated acreage (Item 4) multiplied by land value per acre (Item 5)
- 4) Source: Appendix A, Table A-2
- 5) Source: Appendix C
- 6) Sum of building and land value

An important part of the impact fee calculations involves estimating the current value of the capital assets. As shown in Table 1, primary buildings are estimated to cost \$450 per square foot

while support buildings are estimated to cost \$90 per square foot. The building value estimates are based on a review of recently built government buildings in Collier County, insurance values of the existing inventory, and discussions with the County. A more detailed explanation of building value estimates can be found in Appendix C.

To estimate the land value component of government buildings, recent land purchases by the County, land values of the existing inventory, recent sales and the value of vacant land as reported by the Collier County Property Appraiser were evaluated. This analysis resulted in an average land value of \$180,000 per acre, and is explained further in Appendix C.

Service Area and Demand Component

Government buildings and services are provided by Collier County in all areas of the county. Therefore, the proper benefit district for government buildings is the entire county.

The government buildings impact fee program requires the use of population data in calculating current levels of service and performance standards. To accurately determine demand for government building facility services and to be consistent with the population utilized in the County's comprehensive planning and Annual Update and Inventory Report (AUIR) process, this impact fee study considers not only the resident or permanent population of the County, but also the number of seasonal residents and visitors as well. Therefore, for purposes of this technical analysis, the peak season population is used in all population estimates and projections, unless otherwise noted. Peak season population projections were provided by Collier County's Comprehensive Planning Division.

To measure effective population that benefits from the government buildings services, this study also developed functional population figures. Functional population, as used in the impact fee analysis, is a generally accepted methodology for several impact fee areas and is based on the assumption that demand for certain facilities is generally proportional to the presence of people at a land use, including residents, employees, and visitors. Appendix B provides additional details on population estimates.

Level of Service

Table 2 presents the calculation of the existing LOS for government buildings within Collier County. It should be noted that the County is still paying off debt service on several recently constructed buildings. The existing LOS based on buildings that are paid for is approximately 1.58 square feet per peak seasonal resident, which is lower than the adopted LOS standard of 1.70 square feet shown in the County’s 2024 Annual Update and Inventory Report (AUIR). The achieved LOS figure represents the existing community’s investment into government buildings while the adopted LOS standard that is also shown in Table 2, represents the service level intended going forward. Given that the achieved LOS based on owned buildings is lower than the adopted LOS standard, the achieved LOS is used for impact fee calculation purposes, which results in a more conservative impact fee.

While the 2024 LOS for all buildings is 1.78 square feet per peak seasonal resident, in order to calculate the government buildings facilities impact fee, the LOS, or square feet per functional resident needs to be calculated. Table 2 also illustrates the calculation of the current LOS using the total functional residents within Collier County. The current LOS of primary government building space is 1.78 square feet per resident, which converts to 1.86 square feet per functional resident when only the paid facilities are considered.

Table 2
Current Achieved & Adopted Level of Service Standard

| Variable | Year 2024 | |
|--|--------------------------|-----------------------|
| | Peak Seasonal Population | Functional Population |
| Population ⁽¹⁾ | 491,779 | 472,163 |
| Total Square Feet of Primary Buildings ⁽²⁾ | 876,501 | 876,501 |
| Achieved LOS (Square Feet per Resident)⁽³⁾ | 1.78 | 1.86 |
| Owned Square Feet of Primary Buildings ⁽⁴⁾ | 779,177 | 779,177 |
| Achieved LOS (Owned Square Feet per Resident)⁽⁵⁾ | 1.58 | 1.65 |
| Adopted LOS Standard (Square feet per Resident) ⁽⁶⁾ | 1.70 | 1.77 |

- 1) Source: Appendix B, Tables B-1 and B-7
- 2) Source: Collier County
- 3) Total square feet of primary buildings (Item 2) divided by population (Item 1)
- 4) Owned building square feet is calculated as the portion of the owned total asset value to the total asset value times the total square feet of all primary buildings.
- 5) Total square feet of owned primary buildings (Item 4) divided by population (Item 1)
- 6) Source: Collier County 2024 Annual Update of Inventory Report (AUIR)

Cost Component

Table 3 provides a summary of government buildings facility related capital assets owned by the County. As shown, total capital asset value associated with government buildings amounts to \$451.5 million. However, the County is still paying debt service on a portion of these assets. In addition, it is Collier County’s policy to use impact fee revenues to pay debt service associated with capacity expansion projects. To ensure that new development is not being overcharged for these future payments, the portion of the remaining principal for government buildings capacity projects that is to be repaid with impact fee revenues is subtracted from the total asset value in Table 3. The resulting owned capital asset value is approximately \$401.4 million or approximately \$458 per square foot.

Table 3 also presents the cost per functional resident for the impact fee analysis. This cost is calculated by multiplying the owned capital asset value per square foot by the achieved LOS of 1.85 square feet per functional resident. As shown, these calculations result in \$852 per functional resident for all government buildings assets considered in the impact fee calculations.

Table 3
Total Impact Cost per Functional Resident

| Item | Figure | Percent of Total ⁽¹⁰⁾ |
|--|----------------------|----------------------------------|
| Total Land Value ⁽¹⁾ | \$17,179,200 | 3.8% |
| Total Building Value ⁽²⁾ | <u>\$434,309,130</u> | <u>96.2%</u> |
| Total Capital Asset Value⁽³⁾ | \$451,488,330 | 100.0% |
| Less: Portion Not Paid for ⁽⁴⁾ | <u>\$50,131,816</u> | |
| Owned Building and Land Value ⁽⁵⁾ | \$401,356,514 | |
| Total Building Square Footage (Primary Buildings) ⁽⁶⁾ | 876,501 | |
| Owned Capital Asset Value per Square Foot⁽⁷⁾ | \$457.91 | |
| Achieved LOS (Square Feet per Functional Resident) ⁽⁸⁾ | 1.86 | |
| Total Capital Asset Value per Functional Resident⁽⁹⁾ | \$851.71 | |

1) Source: Table 1

2) Source: Table 1

3) Sum of land and building values (Items 1 and 2)

4) Source: Collier County Office of Management and Budget

5) Total capital asset value (Item 3) less portion not paid for (Item 4)

6) Source: Collier County

7) Owned buildings and land value (Item 5) divided by total building square footage (Item 6)

8) Source: Table 2

9) Owned capital asset value per square foot (Item 7) multiplied by the LOS (Item 8)

10) Distribution of land and building values (Items 1 and 2)

Credit Component

To avoid overcharging development for the government buildings impact fee, a review of the capital funding of government buildings was conducted. The purpose of this review was to determine any potential credits that should be considered for revenues generated by new development that could be used for capital facility expansion or land purchase for government buildings.

Based on a review of the County's funding of capacity addition projects over the past five years and planned projects over the next five years, it has been determined that the County uses ad valorem tax revenues for expansion projects paid with cash. In addition, capacity expansion projects were partially funded with bonds, and therefore, a credit for remaining debt service payments is incorporated.

Capital Expansion "Cash" Credit

To calculate the capital expansion credit per functional resident, funding sources used for the past five years as well as those programmed for the next five years are reviewed. Between FY 2018 and FY 2027, the County has allocated an average non-impact fee funding of \$1.25 million per year toward government buildings capital facilities utilizing ad valorem revenues.

The annual capital expansion "cash" expenditures were divided by the average annual functional residents for the same period to calculate the average annual capital expansion "cash" credit per functional resident. As presented in **Table 4**, the result is \$2.73 per functional resident per year.

Once the capital expansion "cash" credit per functional resident is calculated, a credit adjustment is made to account for the fact that new homes tend to pay higher property taxes per dwelling unit. This adjustment factor was estimated based on a comparison of the average taxable value of recently built homes built to that of all homes. As shown in Table 4, this adjusted credit amounts to \$3.41 per functional resident per year.

Table 4
Capital Expansion "Cash" Credit

| Description ⁽¹⁾ | FY 2018 to FY 2022 | FY 2023 to FY 2027 | Total |
|--|-----------------------|-----------------------|---------------------|
| Ad Valorem | | | |
| Heritage Bay Government Center | \$12,515,500 | - | \$12,515,500 |
| Total Capital Expansion "Cash" Expenditures | \$12,515,500 | - | \$12,515,500 |
| Average Annual Capital Expansion "Cash" Expenditures ⁽²⁾ | | | \$1,251,550 |
| Average Annual Functional Population ⁽³⁾ | | | 459,085 |
| Annual Capital Expansion "Cash" Credit per Functional Resident⁽⁴⁾ | | | \$2.73 |
| Credit Adjustment Factor ⁽⁵⁾ | | | 1.25 |
| Adjusted Annual Capital Expansion "Cash" Credit per Functional Resident⁽⁶⁾ | | | \$3.41 |

- 1) Source: Collier County
- 2) Total capital expansion expenditures divided by 10 to calculate the average annual expenditures
- 3) Source: Appendix A, Table B-7
- 4) Average annual capital expansion "cash" expenditures (Item 2) divided by the average annual functional population (Item 3)
- 5) Adjustment factor to reflect higher ad valorem taxes paid by new homes
- 6) Annual capital expansion "cash" expenditures per functional resident (Item 4) multiplied by the credit adjustment factor (Item 5)

Capital Expansion "Debt Service" Credit

Any bond issues with outstanding debt service payments related to government buildings capacity expansion projects will result in a credit to the impact fee. **Table 5** summarizes the outstanding debt service related to the transportation building. The debt service payments for the transportation building are being paid with funds from the Road and Bridge Operating Fund, which receives funds mostly from the General Fund (approximately 70 percent). As shown in Table 5, the resulting debt service credit is approximately \$7 per functional resident.

Similar to the capital expansion "cash" credit per functional resident, because the debt service is being retired using ad valorem tax revenues, an adjustment of the credit per functional resident is incorporated to account for higher level of property taxes paid by new homes. As shown, the adjusted debt service credit amounts to approximately \$8 per functional resident.

Table 5
Capital Expansion "Debt Service" Credit

| Description | Number of Years of Remaining Payments ⁽¹⁾ | Payments Remaining (Capacity Expansion) ⁽²⁾ | Present Value of Payments Remaining (Capacity Expansion) ⁽³⁾ | Average Annual Functional Population During Remaining Bond Issue Period) ⁽⁴⁾ | Debt Service Credit per Functional Resident ⁽⁵⁾ |
|---|--|--|---|---|--|
| Transportation Building (Series 2022A) | 1 | \$213,167 | \$211,664 | 479,505 | \$0.44 |
| Transportation Building (Series 2022B) | 12 | \$3,720,601 | \$3,306,251 | 513,767 | \$6.44 |
| Total Capital Expansion "Debt Service" Credit per Functional Resident | | | | | \$6.88 |
| - Portion Funded with Ad Valorem Tax Revenue ⁽⁶⁾ | | | | | \$3.95 |
| - Portion Funded with Other Sources ⁽⁷⁾ | | | | | \$2.93 |
| Credit Adjustment Factor ⁽⁸⁾ | | | | | 1.25 |
| Adjusted Capital Expansion "Debt Service" Credit per Functional Resident⁽⁹⁾ | | | | | \$7.87 |

1) Source: Collier County Office of Management and Budget

2) Source: Collier County Office of Management and Budget

3) Present value of the total remaining payments due, based on the interest rate of each payment and the number of years of remaining payments

4) Source: Appendix B, Table B-7

5) Present value of total remaining payments (Item 3) divided by the average annual functional population during remaining bond issue (Item 4)

6) Portion of the total debt service credit per functional resident funded with revenues from ad valorem. Road and Bridge Operating Fund receives 82 percent of its funding from the General Fund which is funded primarily (70 percent) through ad valorem revenue.

7) Portion of the total debt service credit per functional resident funded with revenues from other sources

8) Adjustment factor to reflect higher ad valorem taxes paid by new homes

9) Portion funded with ad valorem tax revenues (Item 6) multiplied by the credit adjustment factor (Item 8) plus the portion funded with other revenue sources (Item 7)

Net Government Buildings Impact Cost

Table 6 summarizes the net impact cost per functional resident, which is the difference between the cost component and the credit component. The resulting net impact cost is \$789 per functional resident for residential land uses and \$801 per functional resident for non-residential land uses.

Table 6
Net Impact Cost per Functional Resident

| Variable | Per Functional Resident |
|--|-------------------------|
| Total Impact Cost | |
| Total Impact Cost per Functional Resident ⁽¹⁾ | \$851.71 |
| Total Revenue Credit | |
| Annual Capital Expansion "Cash" Credit per Functional Resident ⁽²⁾ | |
| - Residential Land Uses | \$3.41 |
| - Non-Residential Land Uses | \$2.73 |
| Capitalization Rate | 25 |
| Capitalization Period (years) | 3.70% |
| Capital Expansion "Cash" Credit per Functional Resident ⁽³⁾ | |
| - Residential Land Uses | \$55.00 |
| - Non-Residential Land Uses | \$44.03 |
| Capital Expansion "Debt Service" Credit per Functional Resident ⁽⁴⁾ : | |
| - Residential Land Uses | \$7.87 |
| - Non-Residential Land Uses | \$6.88 |
| Total Capital Expansion Credit ⁽⁵⁾ : | |
| - Residential Land Uses | \$62.87 |
| - Non-Residential Land Uses | \$50.91 |
| Net Impact Cost | |
| Net Impact Cost per Functional Resident ⁽⁶⁾ | |
| - Residential Land Uses | \$788.84 |
| - Non-residential Land Uses | \$800.80 |

1) Source: Table 3

2) Source: Table 4

3) Source: Annual capital expansion expenditures per functional resident (Item 2) with a capitalization rate of 3.7% for 25 years. The capitalization rate estimate was provided by Collier County.

4) Source: Table 5

5) Sum of the capital expansion "cash" credit (Item 3) and the capital expansion "debt service" credit (Item 4)

6) Total impact cost per functional resident (Item 1) less total capital expansion credit per functional resident (Item 5)

Calculated Government Buildings Impact Fee Schedule

Table 7 presents the calculated government buildings impact fee schedule for Collier County for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table 6. The calculated fee is approximately 50 percent higher than the adopted fee due to the changes in the cost and credit variables. The remaining differences in fees are due to the changes in the demand component since 2016.

Table 7 also shows the maximum allowable impact fees consistent with F.S. 163.3180 and the corresponding percent change from the current adopted impact fee.

Table 7
Calculated Government Buildings Impact Fee Schedule

| LUC | Land Use | Impact Unit | Functional Residents per Unit ⁽¹⁾ | Calculated Impact Fee ⁽²⁾ | Current Adopted Impact Fee ⁽³⁾ | Percent Change ⁽⁴⁾ | FS 163.31801 Maximum Impact Fee ⁽⁵⁾ | Percent Change ⁽⁶⁾ |
|------------------------------------|--|-------------|--|--------------------------------------|---|-------------------------------|--|-------------------------------|
| RESIDENTIAL: | | | | | | | | |
| 210 | Single Family Detached | | | | | | | |
| | - Less than 4,000 sf | du | 1.74 | \$1,372.58 | \$934.34 | 47% | \$1,372.58 | 47% |
| | - 4,000 sf or greater | du | 2.15 | \$1,696.01 | \$1,047.91 | 62% | \$1,571.86 | 50% |
| 220-232 | Multi-Family | du | 0.90 | \$709.96 | \$443.94 | 60% | \$665.91 | 50% |
| 240 | Mobile Home | du | 1.32 | \$1,041.27 | \$748.50 | 39% | \$1,041.27 | 39% |
| 251 | Retirement Community - Detached (Single Family) | du | 1.07 | \$844.06 | \$407.81 | 107% | \$611.71 | 50% |
| 252 | Retirement Community - Attached (Multi-Family) | du | 0.54 | \$425.97 | \$407.81 | 4% | \$425.97 | 4% |
| TRANSIENT, ASSISTED, GROUP: | | | | | | | | |
| 310/311 | Hotel/All Suites Hotel | room | 1.17 | \$936.94 | \$421.69 | 122% | \$632.53 | 50% |
| 320 | Motel | room | 1.07 | \$856.86 | \$395.66 | 117% | \$593.49 | 50% |
| 254 | Assisted Living Facility | du | 0.92 | \$736.74 | \$525.81 | 40% | \$736.74 | 40% |
| 620 | Nursing Home | 1,000 sf | 2.37 | \$1,897.90 | \$546.63/bed | N/A | N/A | N/A |
| RECREATION: | | | | | | | | |
| 416 | Campground/RV Park | site | 0.45 | \$360.36 | \$260.30 | 38% | \$360.36 | 38% |
| 420 | Marina | boat berth | 0.12 | \$96.10 | \$98.91 | -3% | \$96.10 | -3% |
| 430 | Golf Course | hole | 0.80 | \$640.64 | \$562.25 | 14% | \$640.64 | 14% |
| n/a | Bundled Golf Course | hole | 0.24 | \$192.19 | \$168.62 | 14% | \$192.19 | 14% |
| 445 | Movie Theater | 1,000 sf | 3.33 | \$2,666.66 | \$3,113.19/screen | N/A | N/A | N/A |
| n/a | Dance Studio/Gymnastics | 1,000 sf | 1.72 | \$1,377.38 | \$1,155.73 | 19% | \$1,377.38 | 19% |
| INSTITUTIONS: | | | | | | | | |
| 520 | Elementary School (Private) | student | 0.10 | \$80.08 | \$31.24 | 156% | \$46.86 | 50% |
| 522 | Middle/Junior High School (Private) | student | 0.09 | \$72.07 | \$36.44 | 98% | \$54.66 | 50% |
| 525 | High School (Private) | student | 0.08 | \$64.06 | \$41.65 | 54% | \$62.47 | 50% |
| 540/550 | University/Junior College (7,500 or fewer students) (Private) | student | 0.10 | \$80.08 | \$52.06 | 54% | \$78.09 | 50% |
| | University/Junior College (more than 7,500 students) (Private) | student | 0.08 | \$64.06 | \$36.44 | 76% | \$54.66 | 50% |
| 560 | Church | 1,000 sf | 0.42 | \$336.34 | \$15.62/seat | N/A | N/A | N/A |
| 565 | Day Care Center | 1,000 sf | 0.69 | \$552.55 | \$26.03/student | N/A | N/A | N/A |
| MEDICAL: | | | | | | | | |
| 610 | Hospital | 1,000 sf | 1.32 | \$1,057.06 | \$713.22 | 48% | \$1,057.06 | 48% |
| OFFICE: | | | | | | | | |
| 710 | General Office | 1,000 sf | 0.67 | \$536.54 | \$400.86 | 34% | \$536.54 | 34% |
| 720 | Medical Office/Clinic 10,000 sq ft or less | 1,000 sf | 0.99 | \$792.79 | \$593.48 | 34% | \$792.79 | 34% |
| | Medical Office/Clinic greater than 10,000 sq ft | 1,000 sf | 1.38 | \$1,105.10 | \$864.20 | 28% | \$1,105.10 | 28% |
| 770 | Business Park (Flex-Space) | 1,000 sf | 0.68 | \$544.54 | \$499.78 | 9% | \$544.54 | 9% |

Table 7 (continued)
Calculated Government Buildings Impact Fee Schedule

| LUC | Land Use | Impact Unit | Functional Residents per Unit ⁽¹⁾ | Calculated Impact Fee ⁽²⁾ | Current Adopted Impact Fee ⁽³⁾ | Percent Change ⁽⁴⁾ | FS 163.31801 Maximum Impact Fee ⁽⁵⁾ | Percent Change ⁽⁶⁾ |
|--------------------|--|--------------|--|--------------------------------------|---|-------------------------------|--|-------------------------------|
| RETAIL: | | | | | | | | |
| 822 | Retail 6,000 sf gla or less | 1,000 sf gla | 1.97 | \$1,577.58 | \$1,275.47 | 24% | \$1,577.58 | 24% |
| 822 | Retail 6,001 to 40,000 sf gla | 1,000 sf gla | 1.97 | \$1,577.58 | \$1,275.47 | 24% | \$1,577.58 | 24% |
| 821 | Retail 40,001 to 150,000 sf gla | 1,000 sf gla | 2.65 | \$2,122.12 | \$1,275.47 | 66% | \$1,913.20 | 50% |
| 820 | Retail greater than 150,000 sf gla | 1,000 sf gla | 1.85 | \$1,481.48 | \$1,088.05 | 36% | \$1,481.48 | 36% |
| 840/841 | New/Used Auto Sales | 1,000 sf | 1.47 | \$1,177.18 | \$765.28 | 54% | \$1,147.92 | 50% |
| 849 | Tire Superstore | 1,000 sf | 1.20 | \$960.96 | \$697.60/bay | N/A | N/A | N/A |
| 850 | Supermarket | 1,000 sf | 2.27 | \$1,817.82 | \$1,067.23 | 70% | \$1,600.84 | 50% |
| 851 | Convenience Market (24 hour) | 1,000 sf | 5.26 | \$4,212.21 | \$2,847.68 | 48% | \$4,212.21 | 48% |
| 862 | Home Improvement Superstore | 1,000 sf | 1.80 | \$1,441.44 | \$942.29 | 53% | \$1,413.43 | 50% |
| 880/881 | Pharmacy with & without Drive-Thru | 1,000 sf | 1.68 | \$1,345.34 | \$1,020.38 | 32% | \$1,345.34 | 32% |
| 890 | Furniture Store | 1,000 sf | 0.41 | \$328.33 | \$124.94 | 163% | \$187.41 | 50% |
| SERVICES: | | | | | | | | |
| 911 | Bank/Savings w/out Drive-Thru | 1,000 sf | 1.08 | \$864.86 | \$1,160.94 | -26% | \$864.86 | -26% |
| 912 | Bank/Savings w/Drive-Thru | 1,000 sf | 1.40 | \$1,121.12 | \$1,186.97 | -6% | \$1,121.12 | -6% |
| 930 | Fast Casual Restaurant | 1,000 sf | 7.62 | \$6,102.10 | \$4,633.34 | 32% | \$6,102.10 | 32% |
| 931 | Low-Turnover Restaurant | 1,000 sf | 5.65 | \$4,524.52 | \$114.53/seat | N/A | N/A | N/A |
| 932 | High-Turnover (Sit-Down) Restaurant | 1,000 sf | 5.29 | \$4,236.23 | \$140.56/seat | N/A | N/A | N/A |
| 934 | Fast Food Restaurant w/Drive-Thru | 1,000 sf | 9.36 | \$7,495.49 | \$4,633.34 | 62% | \$6,950.01 | 50% |
| 934.1 | Fast Food w/Drive-Thru with Two Meals | 1,000 sf | 8.25 | \$6,606.60 | \$4,633.34 | 43% | \$6,606.60 | 43% |
| 941 | Quick Lube | service bay | 1.52 | \$1,217.22 | \$603.90 | 102% | \$905.85 | 50% |
| 944 | Gas Station w/Convenience Market <2,000 sq ft | fuel pos. | 1.32 | \$1,057.06 | \$1,348.35 | -22% | \$1,057.06 | -22% |
| 945 | Gas Station w/Convenience Market 2,000 sq ft or more | fuel pos. | 1.63 | \$1,305.30 | \$1,348.35 | -3% | \$1,305.30 | -3% |
| 947 | Self-Service Car Wash | service bay | 0.79 | \$632.63 | \$452.92 | 40% | \$632.63 | 40% |
| 948 | Automated Car Wash | 1,000 sf | 2.65 | \$2,122.12 | \$916.26 | 132% | \$1,374.39 | 50% |
| n/a | Luxury Auto Sales | 1,000 sf | 1.21 | \$968.97 | \$536.22 | 81% | \$804.33 | 50% |
| INDUSTRIAL: | | | | | | | | |
| 110 | General Light Industrial | 1,000 sf | 0.27 | \$216.22 | \$359.21 | -40% | \$216.22 | -40% |
| 140 | Manufacturing | 1,000 sf | 0.45 | \$360.36 | \$260.30 | 38% | \$360.36 | 38% |
| 150 | Warehousing | 1,000 sf | 0.09 | \$72.07 | \$145.77 | -51% | \$72.07 | -51% |
| 151 | Mini-Warehouse | 1,000 sf | 0.03 | \$24.02 | \$31.24 | -23% | \$24.02 | -23% |

1) Source: Table B-8 for residential land uses and Table B-9 for non-residential land uses

2) Source: Net impact cost per functional resident from Table 6 is multiplied by the functional residents per unit for each land use

- 3) Source: Collier County Capital Projects Planning, Impact Fees, and Program Management Division.
- 4) Percent change from the calculated fee (Item 2) to the adopted fee (Item 3)
- 5) Maximum allowable impact fee in compliance with 50 percent increase cap per F.S. 163.31801
- 6) Percent change from the adopted impact fee (Item 4) to the F.S. 163.31801 maximum allowable impact fee (Item 6)

Impact Fee Schedule Comparison

As part of the work effort in developing Collier County impact fee schedule, the County's calculated impact fee schedule is compared to the current adopted fee schedules of other select Florida counties. **Table 8** presents this comparison.

Table 8
Government Buildings Impact Fee Schedule Comparison

| Land Use | Unit ⁽²⁾ | Collier County | | | Charlotte County ⁽⁶⁾ | Indian River County ⁽⁷⁾ | Martin County ⁽⁸⁾ | Palm Beach County ⁽⁹⁾ | Sarasota County ⁽¹⁰⁾ | St. Lucie County ⁽¹¹⁾ |
|---|---------------------|---------------------------|------------------------|--------------------------------|---------------------------------|------------------------------------|------------------------------|----------------------------------|---------------------------------|----------------------------------|
| | | Calculated ⁽³⁾ | Maximum ⁽⁴⁾ | Current Adopted ⁽⁵⁾ | | | | | | |
| Date of Last Update | | 2025 | 2025 | 2016 | 2021 | 2020 | 2023 | 2022 | 2016 | 2022 |
| Assessed Portion of Calculated ⁽⁴⁾ | | N/A | N/A | 100% | 25% | 50%/26% | 100% | Varies - SF @20% | 100% | Varies - SF @26% |
| Residential: | | | | | | | | | | |
| Single Family (2,000 sf) | du | \$1,373 | \$1,373 | \$934 | \$268 | \$415 | \$547 | \$317 | \$623 | \$548 |
| Non-Residential: | | | | | | | | | | |
| Light Industrial | 1,000 sf | \$216 | \$216 | \$359 | \$69 | \$68 | \$175 | \$105 | \$126 | \$111 |
| Office (50,000 sq ft) | 1,000 sf | \$537 | \$537 | \$620 | \$199 | \$121 | \$339 | \$186 | \$467 | \$485 |
| Retail (125,000 sq ft) | 1,000 sf | \$2,122 | \$1,913 | \$1,275 | \$417 | \$205 | \$826 | \$466 | \$815 | \$821 |

- 1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
- 2) du = dwelling unit
- 3) Source: Table 7
- 4) Maximum allowable impact fee in compliance with 50 percent increase per F.S. 163.31801
- 5) Source: Collier County Growth Management Division, Project Planning, Impact Fees, and Program Management
- 6) Source: Charlotte County Community Development Department. All fees include a 2.55% administrative fee.
- 7) Source: Indian River County Community Development. Adopted the "affordable growth" scenario which discounted non-res to 26%. Additionally, staff recommended a 50% discount to all land uses
- 8) Source: Martin County. Fees adopted in compliance with the 50% limit and phasing requirements per F.S. 163.31801. Fees shown reflect fully phased-in fees effective January 1, 2028.
- 9) Source: Palm Beach County Planning, Zoning, and Building Department. Fees adopted in compliance with the 50% limit per F.S. 163.31801. Fees shown reflect fully phased-in fees effective January 1, 2026.
- 10) Source: Sarasota County Planning & Development Services Department
- 11) Source: St. Lucie County Planning & Development Services Department. Fees adopted in compliance with the 50% limit per F.S. 163.31801.

**Appendix A -
Government Buildings Inventory**

**Table A-1
Government Buildings Inventory (Primary)**

| Name of Structure | Square Feet ⁽¹⁾ |
|---|----------------------------|
| Primary Buildings | |
| Golden Gate Government Services Center | 6,090 |
| Immokalee Government Center | 10,495 |
| Immokalee Health Department (CHSI) | 14,778 |
| Immokalee Barn (Floors 1 & 2) | 14,530 |
| Immokalee Transportation Building | 3,358 |
| Medical Examiners Office | 13,238 |
| Building "B" Human Resources | 7,160 |
| Building "D" PWED | 8,388 |
| Tax Collector & Supervisor of Elections | 30,753 |
| Building "F" Administration (Floors 1-8) | 89,966 |
| Building "G" Purchasing | 5,569 |
| Building "H" Health (Floors 1-3) | 54,160 |
| Building "L" Courthouse (Floors 1-6,Mezz.) | 148,533 |
| Building "L-1" Courthouse Annex | 137,984 |
| Building "W" General Services (Floors 1-2) | 31,054 |
| Animal Control Administration | 8,933 |
| Animal Control Sally Port | 6,727 |
| Immokalee Animal Control Office | 164 |
| Marco Tax Collector | 2,699 |
| Transportation Headquarters | 33,542 |
| CAT Operations (ex-Monrande Dealership) | 32,144 |
| Immokalee Code Enforcement Building | 1,994 |
| BCC Fleet Management | 41,316 |
| North Collier County Government Services Center | 14,000 |
| Emergency Services Center | 57,274 |
| Agriculture Building | 13,361 |
| Supervisor of Elections | 7,000 |
| Property Appraiser/Elks Lodge | 27,566 |
| New Supervisor of Elections Building | 30,980 |
| Heritage Bay Government Services Center | <u>22,745</u> |
| Subtotal -- Primary Buildings | 876,501 |

Table A-1 (continued)
Government Buildings Inventory (Support)

| Name of Structure | Square Feet ⁽¹⁾ |
|--|----------------------------|
| Support Buildings | |
| 800 MHz Generator Building | 238 |
| Animal Control Kennel 1-3 | 11,847 |
| Animal Control Stable | 3,159 |
| Immokalee Animal Control Kennel | 1,572 |
| Immokalee Radio Tower Shed | 16 |
| Road & Bridge Shed | 102 |
| Road & Bridge Fuel Island | 818 |
| Building "K" Chiller Building | 5,520 |
| 800 MGHZ Generator | 368 |
| Electric Substation "A" | 824 |
| Electric Substation "B" | 1,088 |
| Parking Garage #2 (Courthouse Annex) | 410,302 |
| Fuel Island/Canopy | 3,600 |
| Generator/Fuel Tank | 127 |
| Fuel Tanks and Slab | 1,557 |
| County Barn 800 MGHZ Repeater Building | 64 |
| BCC Fleet Wash Rack | <u>1,950</u> |
| Subtotal -- Support Buildings | 443,152 |
| Total -- All Buildings | 1,319,653 |

1) Source: Collier County

**Table A-2
Government Buildings Inventory (Acreage)**

| Name of Structure | Address | Square Feet ⁽¹⁾ | Total Square Footage on Site ⁽²⁾ | Total Acres ⁽³⁾ | Acres per 1,000 sf of Bldg Space ⁽⁴⁾ | Land (Allocated Acres) ⁽⁵⁾ | | | |
|---|---------------------------|----------------------------|---|----------------------------|---|---------------------------------------|-------|-------|-------|
| Golden Gate Government Services Center | 4715 Golden Gate Parkway | 6,090 | 76,498 | 12.91 | 0.169 | 1.029 | | | |
| Immokalee Government Center | 106 S. 1st Street | 10,495 | 23,042 | 7.42 | 0.322 | 3.379 | | | |
| Immokalee Health Department (CHSI) | 419 N. 1st Street | 14,778 | 29,513 | 10.00 | 0.339 | 5.010 | | | |
| Immokalee Barn (Floors 1 & 2) | 425 Sgt. Joe Jones Road | 14,530 | 69,135 | 41.81 | 0.605 | 8.791 | | | |
| Immokalee Transportation Building | 550 Stockade Road | 3,358 | | | | 2.032 | | | |
| 800 MGHZ Generator Bldg. | 312 Stockade Road | 238 | | | | 0.144 | | | |
| Immokalee Animal Control Kennel | 405 Sgt. Joe Jones Road | 1,572 | | | | 0.951 | | | |
| Immokalee Animal Control Office | 405 Sgt. Joe Jones Road | 164 | | | | 0.099 | | | |
| Immokalee Radio Tower Shed | 312 Stockade Road | 16 | | | | 0.010 | | | |
| Road & Bridge Shed | 402 Stockade Road | 102 | | | | 0.062 | | | |
| Road & Bridge Fuel Island | 402 Stockade Road | 818 | | | | 0.495 | | | |
| Medical Examiners Office | 3838 Domestic Avenue | 13,238 | | | | 13,238 | 2.00 | 0.151 | 2.000 |
| Building "B" Human Resources | 3301 E. Tamiami Trail | 7,160 | | | | 1,491,521 | 45.28 | 0.030 | 0.215 |
| Collector & Supervisor of Elections | 3301 E. Tamiami Trail | 30,753 | 0.923 | | | | | | |
| Building "D" PWED | 3301 E. Tamiami Trail | 8,388 | 0.252 | | | | | | |
| Building "F" Administration (Floors 1-8) | 3301 E. Tamiami Trail | 89,966 | 2.699 | | | | | | |
| Building "G" Purchasing | 3301 E. Tamiami Trail | 5,569 | 0.167 | | | | | | |
| Building "H" Health (Floors 1-3) | 3301 E. Tamiami Trail | 54,160 | 1.625 | | | | | | |
| Building "L" Courthouse (Floors 1-6, Mezz.) | 3301 E. Tamiami Trail | 148,533 | 4.456 | | | | | | |
| Building "W" General Services (Floors 1-2) | 3301 E. Tamiami Trail | 31,054 | 0.932 | | | | | | |
| Building "K" Chiller Building | 3301 E. Tamiami Trail | 5,520 | 0.166 | | | | | | |
| Electric Substation "A" | 3301 E. Tamiami Trail | 824 | 0.025 | | | | | | |
| Electric Substation "B" | 3301 E. Tamiami Trail | 1,088 | 0.033 | | | | | | |
| Building "L-1" Courthouse Annex | 3301 E. Tamiami Trail | 137,984 | 4.140 | | | | | | |
| Parking Garage #2 (Courthouse Annex) | 3355 E. Tamiami Trail | 410,302 | 410,302 | 9.51 | 0.023 | | | | 9.510 |
| Fuel Island/Canopy | 2897 County Barn Road | 3,600 | 82,847 | 9.63 | 0.116 | | | | 0.418 |
| Generator/Fuel Tank | 2897 County Barn Road | 127 | | | | | | | 0.015 |
| Fuel Tanks and Slab | 2897 County Barn Road | 1,557 | | | | 0.181 | | | |
| 800 MGHZ Generator | 2901 County Barn Road | 368 | | | | 0.043 | | | |
| BCC Fleet Management | 2901 County Barn Road | 41,316 | | | | 4.793 | | | |
| County Barn 800 MGHZ Repeater Building | 2901 County Barn Road | 64 | | | | 0.007 | | | |
| BCC Fleet Wash Rack | 2901 County Barn Road | 1,950 | | | | 0.226 | | | |
| Animal Control Administration | 7610 Davis Boulevard | 8,933 | | | | 32,178 | 9.44 | 0.293 | 2.617 |
| Animal Control Sally Port | 7610 Davis Boulevard | 6,727 | | | | | | | 1.971 |
| Animal Control Kennel 1-3 | 7610 Davis Boulevard | 11,847 | | | | | | | 3.471 |
| Animal Control Stable | 7610 Davis Boulevard | 3,159 | 0.926 | | | | | | |
| Marco Tax Collector | 1040 Winterberry | 2,699 | 2,699 | 0.49 | 0.182 | 0.490 | | | |
| Transportation Headquarters | 2885 Horseshoe Dr S | 33,542 | 33,542 | 2.46 | 0.073 | 2.460 | | | |
| CAT Operations (ex-Monrante Dealership) | 8300 Radio Road | 32,144 | 32,144 | 10.04 | 0.312 | 10.040 | | | |
| Immokalee Code Enforcement Building | 310 Alachua Street | 1,994 | 1,994 | 0.20 | 0.100 | 0.200 | | | |
| North Collier County Government Services Center | 2335 Orange Blossom Drive | 14,000 | 56,401 | 7.63 | 0.135 | 1.890 | | | |
| Emergency Services Center | 8075 Lely Cultural Pkwy | 57,274 | 154,388 | 20.00 | 0.130 | 7.446 | | | |
| Agriculture Building | 14700 Immokalee Road | 13,361 | N/A | N/A | N/A | N/A | | | |
| Supervisor of Elections | 3300 Santa Barbara Blvd. | 7,000 | N/A | N/A | N/A | N/A | | | |
| Property Appraiser/Elks Lodge | 3950 Radio Road | 27,566 | 27,566 | 6.74 | 0.245 | 6.740 | | | |
| New Supervisor of Elections Building | 3750 Enterprise Ave. | 30,980 | 30,980 | 1.84 | 0.059 | 1.840 | | | |
| Heritage Bay Government Services Center | 15450 Collier Blvd. | 22,745 | 336,718 | 7.73 | 0.023 | 0.523 | | | |
| Total | | 1,319,653 | | | | 95.442 | | | |
| Weighted Average Acreage per 1,000 Square Feet of Building | | | | | | 0.072 | | | |

- 1) Source: Collier County. Square feet of the indicated facility.
- 2) Source: Collier County. Square feet of all buildings on the parcel.
- 3) Source: Collier County Property Appraiser
- 4) Acres (Item 3) divided by the total square footage on site (Item 2) multiplied by 1,000
- 5) Square feet (Item 1) divided by 1,000 and multiplied by acres per 1,000 sf of building space (Item 4)

**Appendix B -
Population Estimates – Supplemental Information**

Appendix B – Population Estimates

The government buildings impact fee program requires the use of population data in calculating current levels of service. To be consistent with the population utilized in the County’s comprehensive planning and Annual Update and Inventory Report (AUIR) process, this impact fee study considers not only the resident or permanent population, but also the number of seasonal residents and visitors as well. Therefore, for purposes of this technical analysis, the peak seasonal population estimates provided by Collier County’s Comprehensive Planning Department are used for all population estimates and projections.

Table B-1 presents the peak seasonal population trends for Collier County. The projections indicate that the current peak seasonal population of the county is approximately 491,800 and is expected to increase to 582,700 (increase of 90,900) by 2040. The estimated average growth rate is approximately 1 percent per year.

**Table B-1
Collier County Population Estimates (Countywide)**

| Year | Countywide | |
|-------------|--------------------------|----------------|
| | Peak Seasonal Population | Percent Change |
| 2010 | 387,183 | - |
| 2011 | 392,180 | 1.3% |
| 2012 | 398,107 | 1.5% |
| 2013 | 402,268 | 1.0% |
| 2014 | 408,351 | 1.5% |
| 2015 | 416,402 | 2.0% |
| 2016 | 424,603 | 2.0% |
| 2017 | 433,359 | 2.1% |
| 2018 | 442,240 | 2.0% |
| 2019 | 451,303 | 2.0% |
| 2020 | 455,059 | 0.8% |
| 2021 | 464,155 | 2.0% |
| 2022 | 474,235 | 2.2% |
| 2023 | 483,487 | 2.0% |
| 2024 | 491,779 | 1.7% |
| 2025 | 499,426 | 1.6% |
| 2026 | 506,406 | 1.4% |
| 2027 | 513,483 | 1.4% |
| 2028 | 520,660 | 1.4% |
| 2029 | 527,936 | 1.4% |
| 2030 | 534,305 | 1.2% |
| 2031 | 539,741 | 1.0% |
| 2032 | 545,233 | 1.0% |
| 2033 | 550,781 | 1.0% |
| 2034 | 556,384 | 1.0% |
| 2035 | 561,339 | 0.9% |
| 2036 | 565,633 | 0.8% |
| 2037 | 569,960 | 0.8% |
| 2038 | 574,320 | 0.8% |
| 2039 | 578,714 | 0.8% |
| 2040 | 582,721 | 0.7% |

Source: Collier County Comprehensive Planning Section (population projections dated May 2024)

Apportionment of Demand by Residential Unit Type and Size

The residential land uses to be used for the government buildings impact fee calculations include the following:

- Single Family (Detached)
- Multi-Family
- Mobile Home/RV (Tied Down)
- Retirement Community (detached and attached)

Table B-2 presents the number of residents per housing unit for the residential categories identified above in Collier County. This analysis includes all housing units, both occupied and vacant.

To address fairness and equity issues between land uses, the single family land use is tiered based on two categories of square footage: less than 4,000 square feet and 4,000 square feet or greater. To accommodate the tiering of impact fee assessments for the single family residential land use category, an analysis was completed based on housing unit size and persons per housing unit, comparing nationwide averages to those of Collier County. This analysis utilized national data from the 2021 American Housing Survey (AHS) and data from the 2021 American Community Survey (ACS) to examine this relationship.

**Table B-2
Residents per Housing Unit**

| Housing Type | Population ⁽¹⁾ | Housing Units ⁽²⁾ | Ratio ⁽³⁾ | Residents / Housing Units ⁽⁴⁾ |
|--|---------------------------|------------------------------|----------------------|--|
| Single Family Detached | 289,564 | 112,378 | | 2.58 |
| - Less than 4,000 sf | | | 98% | 2.53 |
| - 4,000 sf or greater | | | 121% | 3.12 |
| Multi Family | 139,405 | 106,016 | | 1.31 |
| Mobile Home/RV Park (Tied Down) | 21,446 | 11,189 | | 1.92 |
| Retirement Community - Detached (Single Family) ⁽⁵⁾ | 173,738 | 112,378 | | 1.55 |
| Retirement Community - Attached (Multi-Family) ⁽⁶⁾ | 83,643 | 106,016 | | 0.79 |

- 1) Source: 2022 ACS 5-Yr Estimates, Table B25033 (owner occupied and renter occupied), adjusted for peak seasonal population.
- 2) Source: 2022 ACS 5-Yr Estimates, Table DP04
- 3) Ratios developed based on national PPH data derived from the 2021 American Housing Survey.
- 4) Population (Item 1) divided by housing units (Item 2). For single family detached tiers, the residents per housing unit is determined by multiplying the weighted average value (2.58) by the ratio developed from the AHS data (Item 3).

- 5) Estimate for retirement community (detached) is based on people per household figures for single family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.
- 6) Estimate for retirement community (attached) is based on people per household figures for multi-family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.

Functional Population

For government buildings, this study uses functional population as the demand component, which distributes the cost associated with the availability of government buildings among various land uses based on the density of people at each land use throughout the day.

Functional population, as used in the impact fee analysis, is a generally accepted methodology and is based on the assumption that demand for certain facilities is generally proportional to the presence of people at a land use, including residents, employees, and visitors. It is not enough to simply add resident population to the number of employees, since the service-demand characteristics can vary considerably by type of industry.

Functional population is the equivalent number of people occupying space within a community on a 24-hour-day, 7-days-a-week basis. A person living and working in the community will have the functional population coefficient of 1.0. A person living in the community but working elsewhere may spend only 16 hours per day in the community on weekdays and 24 hours per day on weekends for a functional population coefficient of 0.76 (128-hour presence divided by 168 hours in one week). A person commuting into the county to work five days per week would have a functional population coefficient of 0.30 (50-hour presence divided by 168 hours in one week). Similarly, a person traveling into the community to shop at stores, perhaps averaging 8 hours per week, would have a functional population coefficient of 0.05.

Functional population thus tries to capture the presence of all people within the community, whether residents, workers, or visitors, to arrive at an estimate of effective population that needs to be served.

This form of adjusting population to help measure real facility needs replaces the population approach of merely weighting residents two-thirds and workers one-third (Nelson and Nicholas 1992). By estimating the functional and weighted population per unit of land use across all major land uses in a community, an estimate of the demand for certain facilities and services in the present and future years can be calculated. The following paragraphs explain how functional population is calculated for residential and non-residential land uses.

Residential Functional Population

Developing the residential component of functional population is simpler than developing the non-residential component. It is generally estimated that people spend one-half to three-fourths of their time at home and the rest of each 24-hour day away from their place of residence. In developing the residential component of Collier County functional population, an analysis of the County's population and employment characteristics was conducted. Based on this analysis, it was estimated that people, on average, spend 16.5 hours, or approximately 69 percent, of each 24-hour day at their place of residence and the other 31 percent away from home. This analysis is presented in Tables B-3 and B-4.

Table B-3
Population & Employment Characteristics

| Item/Calculation Step | Year 2022 |
|--|--------------|
| Total workers living in Collier County ⁽¹⁾ | 158,723 |
| Collier County Population ⁽²⁾ | 380,221 |
| Total workers as a percent of population ⁽³⁾ | 41.7% |
| School age population (5-17 years) ⁽⁴⁾ | 47,459 |
| School age population as a percent of population ⁽⁵⁾ | 12.5% |
| Population net of workers and school age population ⁽⁶⁾ | 174,039 |
| Other population as a percent of total population ⁽⁷⁾ | 45.8% |

1) Source: Census OnTheMap 2022

2) Source: 2022 ACS 5-Yr Estimates, Table S0101

3) Total workers (Item 1) divided by total population (Item 2)

4) Source: 2022 ACS 5-Year Estimates, Table S0101

5) Total school age population (Item 4) divided by total population (Item 2)

6) Total population (Item 2) less total workers (Item 1) and school age population (Item 4)

7) Population net of workers and school age population (Item 6) divided by total population (Item 2)

Table B-4
Residential Coefficient for Functional Population

| Pop. Group | Hours at Residence ⁽¹⁾ | Percent of Population ⁽²⁾ | Effective Hours ⁽³⁾ |
|--|-----------------------------------|--------------------------------------|--------------------------------|
| Workers | 13 | 41.7% | 5.4 |
| Students | 15 | 12.5% | 1.9 |
| Other | 20 | 45.8% | 9.2 |
| Total Hours at Residence ⁽⁴⁾ | | | 16.5 |
| Residential Functional Population Coefficient⁽⁵⁾ | | | 68.8% |

- 1) Estimated
- 2) Source: Table B-3
- 3) Hours at residence (Item 1) multiplied by percent of population (Item 2)
- 4) Sum of effective hours.
- 5) Sum of effective hours (Item 4) divided by 24.

The resulting percentage from Table B-4 is used in the calculation of the residential coefficient for the 24-hour functional population. These actual calculations are presented in **Table B-6**.

Non-Residential Functional Population

Given the varying characteristics of non-residential land uses, developing the estimates of functional residents for non-residential land uses is more complicated than developing the estimates of functional residents for residential land uses. Nelson and Nicholas originally introduced a method for estimating functional resident population, now used widely¹. This method uses trip generation data from the Institute of Transportation Engineers’ (ITE) Trip Generation Manual and Benesch’s Trip Characteristics Database, information on passengers per vehicle, workers per vehicle, length of time spent at the land use, and other variables. Specific calculations include:

- Total one-way trips per employee (ITE trips multiplied by 50 percent to avoid double counting entering and exiting trips as two trips).
- Visitors per impact unit based on occupants per vehicle (trips multiplied by occupants per vehicle less employees).
- Worker hours per week per impact unit (such as nine worker-hours per day multiplied by five days in a work week).

¹ Arthur C. Nelson and James C. Nicholas, “Estimating Functional Population for Facility Planning,” Journal of Urban Planning and Development 118(2): 45-58 (1992).

- Visitor hours per week per impact unit (visitors multiplied by number of hours per day times relevant days in a week, such as five for offices and seven for retail shopping).
- Functional population coefficients per employee developed by estimating time spent by employees and visitors at each land use.

Table B-5 shows the functional population coefficients for residential and non-residential land uses in Collier County, which are used to estimate the 2024 functional population in Table B-6.

**Table B-5
General Functional Population Coefficients**

| Population/ Employment Category | ITE LUC | Employee Hours In- Place ⁽¹⁾ | Trips per Employee ⁽²⁾ | One-Way Trips per Employee ⁽³⁾ | Journey-to- Work Occupants per Trip ⁽⁴⁾ | Daily Occupants per Trip ⁽⁵⁾ | Visitors per Employee ⁽⁶⁾ | Visitor Hours per Trip ⁽¹⁾ | Days per Week ⁽⁷⁾ | Functional Population Coefficient ⁽⁸⁾ |
|--|---------|---|--------------------------------------|---|--|---|---|--|---------------------------------|--|
| Population | | | | | | | | | 7.00 | 0.688 |
| Natural Resources | N/A | 9.00 | 4.02 | 2.01 | 1.32 | 1.38 | 0.12 | 1.00 | 7.00 | 0.380 |
| Construction | 110 | 9.00 | 4.02 | 2.01 | 1.32 | 1.38 | 0.12 | 1.00 | 5.00 | 0.271 |
| Manufacturing | 140 | 9.00 | 2.67 | 1.34 | 1.32 | 1.38 | 0.08 | 1.00 | 5.00 | 0.270 |
| Transportation, Communication, Utilities | 110 | 9.00 | 4.02 | 2.01 | 1.32 | 1.38 | 0.12 | 1.00 | 5.00 | 0.271 |
| Wholesale Trade | 150 | 9.00 | 5.05 | 2.53 | 1.32 | 1.38 | 0.15 | 1.00 | 5.00 | 0.272 |
| Retail Trade | 820 | 9.00 | 56.10 | 28.05 | 1.24 | 1.73 | 13.74 | 1.50 | 7.00 | 1.234 |
| Finance, Insurance, Real Estate | 710 | 9.00 | 3.44 | 1.72 | 1.24 | 1.73 | 0.84 | 1.00 | 5.00 | 0.293 |
| Services ⁽⁹⁾ | N/A | 9.00 | 20.34 | 10.17 | 1.24 | 1.73 | 4.98 | 1.00 | 6.00 | 0.499 |
| Government ⁽¹⁰⁾ | 730 | 9.00 | 7.45 | 3.73 | 1.24 | 1.73 | 1.83 | 1.00 | 7.00 | 0.451 |

(1) Estimated

(2) Trips per employee represents all trips divided by the number of employees and is based on Trip Generation 12th Edition (Institute of Transportation Engineers 2025) as follows:
 ITE Code 110 at 4.02 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 59
 ITE Code 140 at 2.67 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 93
 ITE Code 150 at 5.05 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 119
 ITE Code 710 at 3.44 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 400-799), page 683
 ITE Code 730 at 7.45 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 400-799), page 751
 ITE Code 820 (Volume 5, page 90) based on blended average of trips by retail center size calculated below.
 Trips per retail employee from the following table:

| <i>Retail Scale</i> | <i>Trip Rate</i> | <i>Sq Ft per Employee⁽¹¹⁾</i> | <i>Trips per Employee</i> | <i>Share</i> | <i>Weighted Trips</i> |
|------------------------------------|------------------|--|---------------------------|--------------|-----------------------|
| Retail (Less than 40k sq. ft.) | 54.45 | 890 | 48 | 50.0% | 24.00 |
| Retail (40k to 150k sq. ft.) | 65.38 | 1,152 | 75 | 35.0% | 26.25 |
| Retail (greater than 150k sq. ft.) | 36.39 | 1,070 | 39 | 15.0% | 5.85 |
| Sum of Weighted Trips/1k sq.ft. | | | | | 56.10 |

(3) Trip per employee (Item 2) multiplied by 0.5.

(4) Journey-to-Work Occupants per Trip from 2001 National Household Travel Survey (FHWA 2001) as follows:
 1.32 occupants per Construction, Manufacturing, TCU, and Wholesale trip
 1.24 occupants per Retail Trade, FIRE, and Services trip

(5) Daily Occupants per Trip from 2001 National Household Travel Survey (FHWA 2001) as follows:
 1.38 occupants per Construction, Manufacturing, TCU, and Wholesale trip
 1.73 occupants per Retail Trade, FIRE, and Services trip

(6) [Daily occupants per trip (Item 5) multiplied by one-way trips per employee (Item 3)] - [(Journey-to-Work occupants per trip (Item 4) multiplied by one-way trips per employee (Item 3))]

(7) Typical number of days per week that indicated industries provide services and relevant government services are available.

(8) Table A-8 for residential and the equation below to determine the Functional Population Coefficient per Employee for all land-use categories except residential includes the following:

$$\frac{((\text{Days per Week} \times \text{Employee Hours in Place}) + (\text{Visitors per Employee} \times \text{Visitor Hours per Trip} \times \text{Days per Week}))}{(24 \text{ Hours per Day} \times 7 \text{ Days per Week})}$$

(9) Trips per employee for the services category is the average trips per employee for the following service related land use categories: quality restaurant, high-turnover restaurant, supermarket, hotel, motel, elementary school, middle school, high school, hospital, medical office, and church. Source for the trips per employee figure from ITE, 12th ed., when available, or else derived from the square feet per employee for the appropriate land use category from the Energy Information Administration from Table B-1 of the Commercial Energy Building Survey, 2003.

(10) Includes Federal Civilian Government, Federal Military Government, and State and Local Government categories.

(11) Square feet per retail employee from the Energy Information Administration from Table B-1 of the Commercial Energy Building Survey, 2018

**Table B-6
Functional Population (Countywide)**

| Population Category | Collier County Baseline Data⁽¹⁾ | Functional Resident Coefficient⁽²⁾ | Functional Population⁽³⁾ |
|--|---|--|--|
| 2024 Peak Season Population | 491,779 | 0.688 | 338,344 |
| Employment Category | | | |
| Natural Resources | 4,976 | 0.380 | 1,891 |
| Construction | 25,122 | 0.271 | 6,808 |
| Manufacturing | 6,231 | 0.270 | 1,682 |
| Transportation, Communication, and Utilities | 11,285 | 0.271 | 3,058 |
| Wholesale Trade | 6,543 | 0.272 | 1,780 |
| Retail Trade | 26,390 | 1.234 | 32,565 |
| Finance, Insurance, and Real Estate | 55,404 | 0.293 | 16,233 |
| Services | 126,779 | 0.499 | 63,263 |
| Government Services | 14,498 | 0.451 | 6,539 |
| Total Employment by Category Population ⁽⁴⁾ | | | 133,819 |
| 2024 Total Functional Population⁽⁵⁾ | | | 472,163 |

- 1) Source: Table B-1 for population and 2024 Woods & Poole for employment data (2025 estimates)
- 2) Source: Table B-4
- 3) The functional population is Collier baseline data (Item 1) multiplied by the functional resident coefficient (Item 2)
- 4) The total employment population by category is the sum of the employment figures from the nine employment categories (e.g., natural resources, construction, etc.)
- 5) The total functional population is the sum of the residential functional population and the employment functional population.

Table B-7 presents the County’s annual functional population figures from 2010 through 2040, based on the 2024 functional population figure from Table B-6 and the annual population growth rates from the population figures previously presented in Table B-1.

**Table B-7
Countywide Functional Population (2010-2040)**

| Year | Functional Population |
|-------------|------------------------------|
| 2010 | 371,738 |
| 2011 | 376,536 |
| 2012 | 382,227 |
| 2013 | 386,222 |
| 2014 | 392,062 |
| 2015 | 399,792 |
| 2016 | 407,666 |
| 2017 | 416,073 |
| 2018 | 424,600 |
| 2019 | 433,302 |
| 2020 | 436,908 |
| 2021 | 445,641 |
| 2022 | 455,319 |
| 2023 | 464,202 |
| 2024 | 472,163 |
| 2025 | 479,505 |
| 2026 | 486,207 |
| 2027 | 493,002 |
| 2028 | 499,893 |
| 2029 | 506,879 |
| 2030 | 512,994 |
| 2031 | 518,213 |
| 2032 | 523,486 |
| 2033 | 528,813 |
| 2034 | 534,193 |
| 2035 | 538,950 |
| 2036 | 543,073 |
| 2037 | 547,227 |
| 2038 | 551,413 |
| 2039 | 555,632 |
| 2040 | 559,479 |

Source: Table B-6 for the 2024 functional population figure and Table B-1 for annual growth rates

Functional Residents by Specific Land Use Category

When a wide range of land uses impact services, an estimate of that impact is needed for each land use. This section presents functional population estimates by residential and non-residential land uses.

Residential and Transient Land Uses

As mentioned previously, functional population estimates by land use need to be developed for each impact fee service area to be analyzed. For residential and transient land uses, these coefficients are displayed in **Table B-8**. The transient land uses include hotel/all suites hotel, motel, assisted living facility and nursing home. Secondary sources, such as Smith Travel Research (STR), Collier County Convention and Visitors Bureau, and the Florida Department of Elderly Affairs, are used to determine the occupancy rate for hotel/motel and nursing home.

Non-Residential Land Uses

A similar approach is used to estimate functional residents for non-residential land uses. **Table B-9** reports basic assumptions and calculations, such as trips per unit, trips per employee, employees per impact unit, one-way trips per impact unit, worker hours, occupants per vehicle trip, visitors (patrons, etc.) per impact unit, visitor hours per trip, and days per week for non-residential land uses. The final column in the tables shows the estimated functional resident coefficients by land use. These coefficients by land use create the demand component for the government buildings impact fee program and are used in the calculation of the cost per unit for each land use category in the government buildings impact fee schedule.

Table B-8
Functional Residents for Residential and Transient Land Uses

| Residential Land Use | Impact Unit | ITE LUC ⁽¹⁾ | Residents/ Visitors Per Unit ⁽²⁾ | Occupancy Rate ⁽³⁾ | Adjusted Residents Per Unit ⁽⁴⁾ | Visitor Hours at Place ⁽⁵⁾ | Workers Per Unit ⁽⁶⁾ | Work Day Hours ⁽⁷⁾ | Days Per Week ⁽⁸⁾ | Functional Residents Per Unit ⁽⁹⁾ |
|--|-------------|------------------------|---|----------------------------------|--|--|------------------------------------|----------------------------------|---------------------------------|--|
| RESIDENTIAL | | | | | | | | | | |
| Single Family Detached | | | | | | | | | | |
| - Less than 4,000 sf | du | 210 | 2.53 | - | - | - | - | - | - | 1.74 |
| - 4,000 sf or greater | du | 210 | 3.12 | - | - | - | - | - | - | 2.15 |
| Multi-Family | du | 220-232 | 1.31 | - | - | - | - | - | - | 0.90 |
| Mobile Home | du | 240 | 1.92 | - | - | - | - | - | - | 1.32 |
| Retirement Community - Detached (Single Family) | du | 251 | 1.55 | - | - | - | - | - | - | 1.07 |
| Retirement Community - Attached (Multi-Family) | du | 252 | 0.79 | - | - | - | - | - | - | 0.54 |
| TRANSIENT/ASSISTED, GROUP | | | | | | | | | | |
| Hotel/All Suites Hotel | room | 310/311 | 2.80 | 73% | 2.04 | 12 | 0.41 | 9 | 7 | 1.17 |
| Motel | room | 320 | 2.80 | 73% | 2.04 | 12 | 0.13 | 9 | 7 | 1.07 |
| Assisted Living Facility | du | 254 | 1.18 | 70% | 0.82 | 20 | 0.62 | 9 | 7 | 0.92 |
| Nursing Home | 1,000 sf | 620 | 2.76 | 70% | 1.93 | 20 | 2.04 | 9 | 7 | 2.37 |
| <p>(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition</p> <p>(2) Estimates for the residential land uses, retirement community (detached), retirement community (attached) from Table B-2; estimate for hotel/motel from Collier County Overnight Visitor Economic Impact Report 2021. Estimate for assisted living facility is based on people per household figures for single family and multi-family homes, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation. Estimate used for nursing home is based on 1 person per bed and an average square footage of 363 per bed in a nursing home, based on information provided in the ITE Trip Generation Handbook, 11th Edition.</p> <p>(3) Source for hotel/motel occupancy: Collier County Convention and Visitors Bureau Annual Reports and Smith Travel Research (STR). Average occupancy rate for 2016 through 2021, excluding 2020. Source for nursing home/ALF occupancy rate is the Florida Department of Elderly Affairs Collier County Profile and the Agency for Health Care Administration. Average occupancy rate for 2021 through 2022.</p> <p>(4) Residents/visitors per unit (Item 2) times occupancy rate (Item 3)</p> <p>(5), (7), (8) Estimated</p> <p>(6) Adapted from ITE Trip Generation Handbook, 12th Edition</p> <p>(9) For residential land uses, calculated as residents per unit times the functional population coefficient (0.688 from Table B-5). For transient, assisted, and group land uses, calculated as $[(\text{Adjusted Residents per Unit} \times \text{Hours at Place} \times \text{Days per Week}) + (\text{Workers Per Unit} \times \text{Work Hours Per Day} \times \text{Days per Week})]$</p> <p align="center">(24 Hours per Day X 7 Days per Week)</p> | | | | | | | | | | |

**Table B-9
Functional Residents for Non-Residential Land Uses**

| ITE LUC ⁽¹⁾ | Land Use | Impact Unit | Trips Per Unit ⁽²⁾ | Trips Per Employee ⁽³⁾ | Employees Per Unit ⁽⁴⁾ | One-Way Factor @ 50% ⁽⁵⁾ | Worker Hours ⁽⁶⁾ | Occupants Per Trip ⁽⁷⁾ | Visitors ⁽⁸⁾ | Visitor Hours Per Trip ⁽⁹⁾ | Days Per Week ⁽¹⁰⁾ | Functional Residents per Unit ⁽¹¹⁾ |
|------------------------|--|--------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------|-----------------------------------|-------------------------|---------------------------------------|-------------------------------|---|
| RECREATION: | | | | | | | | | | | | |
| 416 | Campground/RV Park | site | 1.04 | n/a | 1.20 | 0.52 | 9 | 1.64 | 0.00 | 1.50 | 7 | 0.45 |
| 420 | Marina | boat berth | 2.41 | 20.52 | 0.12 | 1.21 | 9 | 1.64 | 1.86 | 1.00 | 7 | 0.12 |
| 430 | Golf Course | hole | 30.38 | 20.52 | 1.48 | 15.19 | 9 | 1.64 | 23.43 | 0.25 | 7 | 0.80 |
| n/a | Bundled Golf Course ⁽¹²⁾ | hole | 9.11 | 20.52 | 0.44 | 4.56 | 9 | 1.64 | 7.04 | 0.25 | 7 | 0.24 |
| 445 | Movie Theater | 1,000 sf | 82.30 | 53.12 | 1.55 | 41.15 | 9 | 1.64 | 65.94 | 1.00 | 7 | 3.33 |
| n/a | Dance Studio/Gymnastics | 1,000 sf | 21.33 | n/a | 2.00 | 10.67 | 9 | 1.64 | 15.50 | 1.50 | 7 | 1.72 |
| INSTITUTIONS: | | | | | | | | | | | | |
| 520 | Elementary School (Private) | student | 2.27 | 22.50 | 0.10 | 1.14 | 9 | 1.11 | 1.17 | 2.00 | 5 | 0.10 |
| 522 | Middle/Junior High School (Private) | student | 2.09 | 23.41 | 0.09 | 1.05 | 9 | 1.11 | 1.08 | 2.00 | 5 | 0.09 |
| 525 | High School (Private) | student | 1.94 | 21.95 | 0.09 | 0.97 | 9 | 1.11 | 0.99 | 2.00 | 5 | 0.08 |
| 540/550 | University/Junior College (7,500 or fewer students) (Private) | student | 2.00 | 11.75 | 0.17 | 1.00 | 9 | 1.11 | 0.94 | 2.00 | 5 | 0.10 |
| | University/Junior College (more than 7,500 students) (Private) | student | 1.50 | 11.75 | 0.13 | 0.75 | 9 | 1.11 | 0.70 | 2.00 | 5 | 0.08 |
| 560 | Church | 1,000 sf | 6.78 | 20.64 | 0.33 | 3.39 | 9 | 2.16 | 6.99 | 1.00 | 7 | 0.42 |
| 565 | Day Care Center | 1,000 sf | 42.89 | 19.30 | 2.22 | 21.45 | 9 | 1.11 | 21.59 | 0.15 | 5 | 0.69 |
| MEDICAL: | | | | | | | | | | | | |
| 610 | Hospital | 1,000 sf | 10.70 | 3.57 | 3.00 | 5.35 | 9 | 1.44 | 4.70 | 1.00 | 7 | 1.32 |
| OFFICE: | | | | | | | | | | | | |
| 710 | General Office | 1,000 sf | 7.83 | 3.44 | 2.28 | 3.92 | 9 | 1.09 | 1.99 | 1.00 | 5 | 0.67 |
| 720 | Medical Office/Clinic 10,000 sq ft or less | 1,000 sf | 23.83 | 11.78 | 2.02 | 11.92 | 9 | 1.44 | 15.14 | 1.00 | 5 | 0.99 |
| | Medical Office/Clinic greater than 10,000 sq ft | 1,000 sf | 33.13 | 11.78 | 2.81 | 16.57 | 9 | 1.44 | 21.05 | 1.00 | 5 | 1.38 |
| 770 | Business Park (Flex-Space) | 1,000 sf | 11.75 | 5.42 | 2.17 | 5.88 | 9 | 1.09 | 4.24 | 0.75 | 5 | 0.68 |
| RETAIL: | | | | | | | | | | | | |
| 822 | Retail 6,000 sf gla or less | 1,000 sf gla | 54.45 | 17.42 | 3.13 | 27.23 | 9 | 1.52 | 38.26 | 0.50 | 7 | 1.97 |
| 822 | Retail 6,001 to 40,000 sf gla | 1,000 sf gla | 54.45 | 17.42 | 3.13 | 27.23 | 9 | 1.52 | 38.26 | 0.50 | 7 | 1.97 |
| 821 | Retail 40,001 to 150,000 sf gla | 1,000 sf gla | 65.38 | 17.42 | 3.75 | 32.69 | 9 | 1.52 | 45.94 | 0.65 | 7 | 2.65 |
| 820 | Retail greater than 150,000 sf gla | 1,000 sf gla | 36.39 | 17.42 | 2.09 | 18.20 | 9 | 1.52 | 25.57 | 1.00 | 7 | 1.85 |
| 840/841 | New/Used Auto Sales | 1,000 sf | 24.58 | 11.84 | 2.08 | 12.29 | 9 | 1.52 | 16.60 | 1.00 | 7 | 1.47 |
| 849 | Tire Superstore | 1,000 sf | 20.37 | n/a | 1.65 | 10.19 | 9 | 1.52 | 13.84 | 1.00 | 7 | 1.20 |
| 850 | Supermarket | 1,000 sf | 93.03 | 41.17 | 2.26 | 46.52 | 9 | 1.52 | 68.45 | 0.50 | 7 | 2.27 |
| 851 | Convenience Market (24 hour) | 1,000 sf | 670.85 | 243.38 | 2.76 | 335.43 | 9 | 1.52 | 507.09 | 0.20 | 7 | 5.26 |
| 862 | Home Improvement Superstore | 1,000 sf | 30.65 | n/a | 2.50 | 15.33 | 9 | 1.52 | 20.80 | 1.00 | 7 | 1.80 |
| 880/881 | Pharmacy with & without Drive-Thru | 1,000 sf | 103.23 | 69.17 | 1.49 | 51.62 | 9 | 1.52 | 76.97 | 0.35 | 7 | 1.68 |
| 890 | Furniture Store | 1,000 sf | 6.22 | 6.98 | 0.89 | 3.11 | 9 | 1.52 | 3.84 | 0.50 | 7 | 0.41 |
| SERVICES: | | | | | | | | | | | | |
| 911 | Bank/Savings w/out Drive-Thru | 1,000 sf | 57.02 | 32.73 | 1.74 | 28.51 | 9 | 1.52 | 41.60 | 0.35 | 6 | 1.08 |
| 912 | Bank/Savings w/Drive-Thru | 1,000 sf | 102.09 | 32.73 | 3.12 | 51.05 | 9 | 1.52 | 74.48 | 0.15 | 6 | 1.40 |

Table B-9 (continued)
Functional Residents for Non-Residential Land Uses

| ITE LUC ⁽¹⁾ | Land Use | Impact Unit | Trips Per Unit ⁽²⁾ | Trips Per Employee ⁽³⁾ | Employees Per Unit ⁽⁴⁾ | One-Way Factor @ 50% ⁽⁵⁾ | Worker Hours ⁽⁶⁾ | Occupants Per Trip ⁽⁷⁾ | Visitors ⁽⁸⁾ | Visitor Hours Per Trip ⁽⁹⁾ | Days Per Week ⁽¹⁰⁾ | Functional Residents per Unit ⁽¹¹⁾ |
|------------------------|--|-------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------|-----------------------------------|-------------------------|---------------------------------------|-------------------------------|---|
| SERVICES: | | | | | | | | | | | | |
| 930 | Fast Casual Restaurant | 1,000 sf | 225.89 | 21.26 | 10.63 | 112.95 | 9 | 2.30 | 249.16 | 0.35 | 7 | 7.62 |
| 931 | Low-Turnover Restaurant | 1,000 sf | 84.91 | 17.90 | 4.74 | 42.46 | 9 | 2.30 | 92.92 | 1.00 | 7 | 5.65 |
| 932 | High-Turnover (Sit-Down) Restaurant | 1,000 sf | 101.53 | 21.26 | 4.78 | 50.77 | 9 | 2.30 | 111.99 | 0.75 | 7 | 5.29 |
| 934 | Fast Food Restaurant w/Drive-Thru | 1,000 sf | 463.96 | 44.52 | 10.42 | 231.98 | 9 | 2.30 | 523.13 | 0.25 | 7 | 9.36 |
| 934.1 | Fast Food w/Drive-Thru with Two Meals | 1,000 sf | 409.25 | 44.52 | 9.19 | 204.63 | 9 | 2.30 | 461.46 | 0.25 | 7 | 8.25 |
| 941 | Quick Lube | service bay | 40.00 | 16.00 | 2.50 | 20.00 | 9 | 1.52 | 27.90 | 0.50 | 7 | 1.52 |
| 944 | Gas Station w/Convenience Market <2,000 sq ft | fuel pos. | 172.01 | 275.78 | 0.62 | 86.01 | 9 | 1.52 | 130.12 | 0.20 | 7 | 1.32 |
| 945 | Gas Station w/Convenience Market 2,000 sq ft or more | fuel pos. | 207.44 | 241.21 | 0.86 | 103.72 | 9 | 1.52 | 156.79 | 0.20 | 7 | 1.63 |
| 947 | Self-Service Car Wash | service bay | 38.89 | n/a | 0.50 | 19.45 | 9 | 1.52 | 29.06 | 0.50 | 7 | 0.79 |
| 948 | Automated Car Wash | 1,000 sf | 253.51 | n/a | 1.75 | 126.76 | 9 | 1.52 | 190.93 | 0.25 | 7 | 2.65 |
| n/a | Luxury Auto Sales | 1,000 sf | 16.30 | n/a | 2.08 | 8.15 | 9 | 1.52 | 10.31 | 1.00 | 7 | 1.21 |
| INDUSTRIAL: | | | | | | | | | | | | |
| 110 | General Light Industrial | 1,000 sf | 3.60 | 4.02 | 0.90 | 1.80 | 9 | 1.08 | 1.04 | 1.00 | 5 | 0.27 |
| 140 | Manufacturing | 1,000 sf | 4.27 | 2.67 | 1.60 | 2.14 | 9 | 1.08 | 0.71 | 1.00 | 5 | 0.45 |
| 150 | Warehousing | 1,000 sf | 1.48 | 5.05 | 0.29 | 0.74 | 9 | 1.08 | 0.51 | 0.75 | 5 | 0.09 |
| 151 | Mini-Warehouse | 1,000 sf | 1.37 | 61.90 | 0.02 | 0.69 | 9 | 1.08 | 0.73 | 0.75 | 7 | 0.03 |

Sources:

- 1) Land use code found in the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition
- 2) Land uses and trip generation rates consistent with those included in the 2025 Transportation Impact Fee Update Study
- 3) Trips per employee from ITE Trip Generation Handbook, 12th Edition, when available
- 4) Trips per unit (Item 2) divided by trips per person (usually employee). When trips per person are not available, the employees per unit is estimated
- 5) Trips per unit (Item 2) multiplied by 50 percent
- 6) Estimated
- 7) Source: 2022 National Household Travel Survey (FHWA 2022)
- 8) [(One-way Trips/Unit X Occupants/Trip) - Employees]
- 9) Estimated
- 10) Estimated
- 11) [(Workers X Hours/Day X Days/Week) + (Visitors X Hours/Visit X Days/Week)]/(24 Hours x 7 Days)
- 12) The trip generation rate for "bundled golf course" is assessed at 30 percent of the trip generation rate for the "golf course" land use (LUC 430)

**Appendix C -
Building and Land Value Analysis -
Supplemental Information**

Appendix C – Building and Land Value Analysis

This appendix provides the additional data and information on building and land value estimates.

Building Values

In determining the appropriate unit value for buildings, the following analysis was conducted:

- A review of recently built or planned government buildings in Collier County;
- Insurance value of the existing inventory; and
- Discussions with architects.

Over the past five years, the County constructed a building for the Heritage Bay Government Center at a cost of \$550 per square foot, including land and building value. The County's Annual Update and Inventory Report (AUIR) estimated the unit cost for government buildings at \$470 per square foot in 2023.

During the 2016 study, the value of primary buildings was estimated at \$300 per square foot. Applying Engineering News Records Building Cost Index for the cost changes between 2016 and 2024 resulted in a unit cost of approximately \$406 per square foot.

The insurance values of existing primary buildings ranged from \$252 per square foot for building only to \$267 per square foot for buildings and contents. It is important to note that insurance values are considered to be a conservative estimate because the value of the foundation and other more permanent parts of the structure tends to be excluded since these would not have to be rebuilt if the structure is damaged or lost.

Given this data and information, building cost for primary buildings was estimated at \$450 per square foot. The value of support facilities was estimated at \$90 per square foot, based primarily on insurance values. These costs reflect all costs related to constructing buildings (such as design, construction, site preparation, etc.) with the exception of land purchase. This information is summarized in **Table C-1**.

**Table C-1
Building Cost Estimates**

| Facility | Cost per Square Foot |
|---|----------------------|
| Building Cost Estimates | |
| 2016 Study Building Value Indexed ⁽¹⁾ | \$406 |
| Recent Construction - Heritage Bay Government Center ⁽²⁾ | \$550 |
| County Estimate for Future Buildings ⁽³⁾ | \$470 |
| Average Insurance Value of Primary Buildings ⁽⁴⁾ | \$252 |
| Average Insurance Value of Support Buildings ⁽⁵⁾ | \$45 |
| Used in the Study: | |
| - Primary Buildings | \$450 |
| - Support Buildings | \$90 |

1) Primary building cost estimate from Collier County Government Buildings Impact Fee Study, October 10, 2016, indexed according to Engineering News Record (2016-2024)

2) Source: Collier County

3) Source: Collier County Annual Update and Inventory Report 2023

4) Source: Collier County

5) Source: Collier County

Land Values

To estimate land value associated with government buildings, the following information was evaluated:

- Recent land purchases;
- Land value trends since the last study;
- Current value of land where government buildings are located;
- Vacant land sales analysis;
- Vacant land values as reported by the Property Appraiser; and
- Discussions with the County

Collier County purchases a 5-acre parcel in 2023 for Fleet Facility expansion for a cost of \$120,000 per acre.

The 2016 study estimated land value at \$160,000 per acre. Since then, land values increased by approximately 118 percent, which results in an indexed value of approximately \$350,000 per acre.

The value of parcels where existing government buildings are located has an average value of \$450,000 per acre.

Vacant land sales of parcels between one acre and 10 acres countywide averaged \$72,000 per acre over the past five years. This value was almost \$400,000 per acre when commercial vacant land was considered.

Similarly, the value of all vacant land of one to 10-acre parcels as estimated by Collier County Property Appraiser averaged \$51,000 per acre. This figure was \$316,000 per acre for commercial vacant land.

Given these figures, an average land value of \$180,000 per acre is considered to be a reasonable estimate for the impact fee calculations.