



Collier County Law Enforcement Impact Fee Update Study

Final Report
October 8, 2025

Prepared for:

**Collier County Capital Projects Planning,
Impact Fees and Program Management Division**
2685 Horseshoe Drive South
Naples, Florida 34104
ph (239) 252-8192

Prepared by:

Benesch
1000 N. Ashley Dr., #400
Tampa, Florida 33602
ph (813) 224-8862
E-mail: nkamp@benesch.com

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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 law enforcement services, 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 law enforcement 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 calculated level of impact fee that the County could charge; however, the Board of County Commissioners may choose to discount the fee as a policy decision.

Methodology

In developing the County's law enforcement 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 law enforcement 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

According to information provided by the County, Collier County has approximately 265,000 square feet of building space used to provide law enforcement services. As presented in **Table 1**, this figure includes 263,000 square feet of primary buildings and approximately 2,000 square feet of support space. Support facilities are defined as facilities without air-conditioning or space that is unlikely to be occupied by personnel. Inventory details are presented in Appendix A, Table A-1.

An important part of the impact fee calculations involves estimating the value of the capital assets. As shown in Table 1, the value of primary buildings are estimated at \$350 per square foot while support buildings are estimated to cost \$90 per square foot. The building value estimates are based on a review of cost estimates for planned law enforcement buildings, cost trends since the last technical study, insurance values of existing facilities, and discussions with the County. A more detailed explanation of building value estimates is included in Appendix C.

In terms of estimating current land values, a review of the value of land where existing law enforcement facilities are located and land values in subareas of the county where future facilities are being planned was completed. Both vacant land sales and the current value of vacant parcels as reported by the Collier County Property Appraiser were evaluated for similar size parcels by land use and location. This analysis resulted in an average value of \$180,000 per acre, and is explained further in Appendix C.

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		263,171	\$350	\$92,109,850
Support Buildings		1,994	\$90	\$179,460
Total		265,165	-	\$92,289,310
Allocated Acreage ⁽⁴⁾	27.39			
Land Value per Acre ⁽⁵⁾	\$180,000			\$4,930,200
Total Building and Land Value⁽⁶⁾				\$97,219,510

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

In addition to the land and buildings inventory, the Collier County Sheriff’s Office (CCSO) also has the vehicles and equipment to perform its law enforcement duties. **Table 2** summarizes the vehicle and equipment inventory. Equipment included in this list follows the County’s definition of capital assets, which includes items that have a minimum value of \$5,000 and five years of useful life. As presented in Table 2, the total vehicle and equipment inventory amounts to approximately \$77 million.

Table 2
Law Enforcement Vehicle and Equipment Inventory

Description	Total Value ⁽¹⁾	Units ⁽²⁾	Unit Value ⁽³⁾
Air Conditioning Unit	\$5,790	1	\$5,790
Aircraft	\$9,589,675	5	\$1,917,935
Aircraft Equipment	\$4,222,518	64	\$65,977
Alarm System	\$7,575	1	\$7,575
Auto Accessories	\$470,787	165	\$2,853
Boats	\$1,099,461	13	\$84,574
Breathalyzer	\$94,979	6	\$15,830
ID Access System	\$222,311	23	\$9,666
In Car Video	\$3,681,964	725	\$5,079
Maintenance Equipment	\$193,566	5	\$38,713
Major Comm Equip	\$1,260,155	73	\$17,262
Major Computer Equipment	\$4,129,875	131	\$31,526
Minor Comm Equip	\$3,802,357	165	\$23,045
Minor Recording Equip	\$135,069	10	\$13,507
Minor Shop Equipment	\$459,458	42	\$10,939
Misc Security Equipment	\$589,318	47	\$12,539
Mobile Radio After 2010	\$4,283,725	763	\$5,614
Servers	\$3,002,056	97	\$30,949
Shop Machinery	\$219,085	11	\$19,917
Special Operations	\$693,564	28	\$24,770
Specialty Vehicles	\$2,951,020	88	\$33,534
Storage and Sheds	\$114,949	10	\$11,495
Trailers	\$1,457,958	76	\$19,184
Utilities	\$60,000	2	\$30,000
Vehicles	\$34,230,511	1,037	\$33,009
TOTAL VALUE	\$76,977,726		

- 1) Source: Collier County Sheriff's Office
- 2) Source: Collier County Sheriff's Office
- 3) Total value (Item 1) divided by units (Item 2)

Service Area and Demand Component

Although the CCSO has countywide jurisdiction and provides services countywide, law enforcement services are provided primarily in unincorporated areas of the county and in Everglades City. Other municipalities within Collier County have separate law enforcement agencies that have the primary responsibility of providing law enforcement services in these areas. Therefore, for impact fee calculation purposes, the primary benefit district for law enforcement is the unincorporated county and Everglades City, and the population figures are calculated for this area.

The law enforcement impact fee program requires the use of population data in calculating current levels of service and performance standards. To accurately determine demand for law enforcement services and to be consistent with 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 law enforcement 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 3 presents the calculation of the current LOS included in the inventory as well as Collier County’s adopted LOS standards according to the most recent AUIR. As presented, Collier County’s current level of service is 0.59 square feet per peak seasonal resident.

While the current LOS for is 0.59 square feet per peak seasonal resident, in order to calculate the law enforcement facilities impact fee, the LOS needs to be calculated in terms of square feet per functional resident. As shown in Table 3, the current achieved LOS is 0.64 square feet per functional resident.

Collier County’s adopted LOS standard for law enforcement facilities is 0.91 square feet per peak population or 1.00 per functional resident. While the achieved LOS indicates the investment made by the community, the adopted LOS standard provides the intended/goal LOS. For impact fee calculation purposes, the lower of the two measures is utilized to not overcharge new development. Given this, the achieved LOS of 0.64 square feet per functional resident is utilized in the calculation of the law enforcement impact fee.

Table 3
Current Achieved & Adopted Level of Service Standard

Variable	Year 2024	
	Peak Seasonal Population	Functional Population
Population ⁽¹⁾	448,099	408,994
Total Square Feet of Primary Buildings ⁽²⁾	263,171	263,171
Achieved LOS (Square Feet per Resident)⁽³⁾	0.59	0.64
Adopted LOS Standard (Square Feet per Resident) ⁽⁴⁾	0.91	1.00

- 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) Source: Collier County 2024 Annual Update and Inventory Report. LOS standard per peak population is converted to LOS standard per functional resident using the ratio of peak to functional population.

Cost Component

Table 4 provides a summary of law enforcement facility related capital assets owned by the County. As shown, total capital asset value associated with law enforcement facilities amounts to \$174.2 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 law enforcement capacity expansion projects that is to be repaid with impact fee revenues is subtracted from the total asset value in Table 4. The resulting owned capital asset value is approximately \$157.8 million or \$599 per square foot.

Table 4 also presents the cost per functional resident for the impact fee analysis. This cost is calculated by multiplying the owned capital asset value per bed by the achieved LOS of 0.64 square feet per functional resident. As shown, these calculations result in \$384 per functional resident for all law enforcement facilities assets considered in the impact fee calculations.

Table 4
Total Impact Cost per Functional Resident

Description	Figure	Percent of Total ⁽¹¹⁾
Total Building Value ⁽¹⁾	\$92,289,310	53.0%
Total Land Value ⁽²⁾	\$4,930,200	2.8%
Total Vehicle & Equipment Value ⁽³⁾	\$76,977,726	44.2%
Total Capital Asset Value⁽⁴⁾	\$174,197,236	100.0%
Less: Portion Not Owned ⁽⁵⁾	\$16,435,751	
Owned Capital Asset Value⁽⁶⁾	\$157,761,485	
Primary Buildings Square Feet ⁽⁷⁾	263,171	
Owned Capital Asset Value per Square Foot⁽⁸⁾	\$599.46	
LOS (Square Feet per Functional Resident) ⁽⁹⁾	0.64	
Owned Capital Value per Functional Resident⁽¹⁰⁾	\$383.65	

1) Source: Table 1

2) Source: Table 1

3) Source: Table 2

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

5) Source: Collier County Office of Management and Budget

6) Total capital asset value (Item 4) less portion not owned by the County (Item 5)

7) Source: Collier County

8) Owned buildings, land and vehicle/equipment value (Item 6) divided by total square feet (Item 7)

- 9) Source: Table 3
- 10) Owned capital asset value (Item 6) multiplied by the LOS (Item 9)
- 11) Distribution of land, building, and vehicle/equipment asset values (Items 1,2, and 3)

Credit Component

To avoid overcharging development for the law enforcement impact fee, a review of the capital funding program for law enforcement services was conducted. The purpose of this review was to determine any potential revenue credits that should be considered for revenues generated by new development that are likely to be used for capital facility expansion, land purchase, or vehicle/equipment expansion for the law enforcement program.

Based on a review of the County's funding of capacity addition projects over the past five years, it has been determined that the County uses ad valorem tax revenues and grants for expansion projects paid with cash.

Capital Expansion "Cash" Credit

To calculate the capital expansion credit per functional resident, funding sources used for the past five years were reviewed. Between FY 2018 and FY 2022, the County allocated an average non-impact fee funding of \$3.44 million per year toward law enforcement capital facilities utilizing ad valorem revenues and grants.

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 5, the result is approximately \$9 per functional resident annually.

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 5, this adjusted credit amounts to approximately \$10 per functional resident per year.

**Table 5
Capital Expansion "Cash" Credit**

Description ⁽¹⁾	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
General Fund						
Intangible Property	-	-	\$923,827	-	-	\$923,827
IT Equipment	-	\$1,404,011	\$3,189	-	-	\$1,407,200
Special Operations & Equipment	-	-	-	\$4,847,546	-	\$4,847,546
Subtotal -- General Fund	-	\$1,404,011	\$927,016	\$4,847,546	-	\$7,178,573
Grants						
Auto Accessories	-	-	\$205,627	-	-	\$205,627
Camera & Camera Equipment	\$16,018	\$9,472	-	\$5,000	-	\$30,490
Communications Equipment	\$56,296	\$16,849	\$306,355	\$190,716	-	\$570,216
Intangible Property	-	-	\$923,827	-	-	\$923,827
IT Equipment	\$43,996	\$1,473,853	\$525,445	\$43,263	-	\$2,086,557
Office Furniture/Equipment	-	\$8,522	\$12,225	-	-	\$20,747
Other Equipment	\$69,620	\$65,435	\$235,563	\$86,308	\$35,596	\$492,522
Protection Ballistics	\$71,622	\$35,427	-	-	\$33,407	\$140,456
Special Operations & Equipment	\$36,783	\$46,197	\$154,273	\$4,847,546	\$16,334	\$5,101,133
Specialty Vehicles	-	-	\$202,894	-	-	\$202,894
Trailers	-	-	\$27,094	-	-	\$27,094
Vehicles	-	-	\$106,236	\$103,523	-	\$209,759
Subtotal -- Grants	\$294,335	\$1,655,755	\$2,699,539	\$5,276,356	\$85,337	\$10,011,322
Total Capital Expansion "Cash" Expenditures	\$294,335	\$3,059,766	\$3,626,555	\$10,123,902	\$85,337	\$17,189,895
Average Annual Capital Expansion "Cash" Expenditures ⁽²⁾						\$3,437,979
Average Annual Functional Population ⁽³⁾						377,650
Annual Capital Expansion "Cash" Credit per Functional Resident⁽⁴⁾						\$9.10
- Portion Funded with Ad Valorem Tax Revenue ⁽⁵⁾						\$2.64
- Portion Funded with Other Sources ⁽⁶⁾						\$6.46
Credit Adjustment Factor ⁽⁷⁾						1.25
Adjusted Annual Capital Expansion "Cash" Credit per Functional Resident⁽⁸⁾						\$9.76

- 1) Source: Collier County
- 2) Total capital expansion "cash" expenditures divided by five to calculate the average annual expenditures
- 3) Source: Appendix B, Table B-7
- 4) Average annual capital expansion "cash" expenditures (Item 2) divided by the average annual functional population (Item 3)
- 5) Capital expansion "cash" expenditures per functional resident (Item 4) multiplied by the ad valorem portion of total expenditures (29%)
- 6) Capital expansion "cash" expenditures per functional resident (Item 4) less the portion funded with ad valorem tax revenues (Item 5)
- 7) Adjustment factor to reflect higher ad valorem taxes paid by new homes
- 8) Portion funded with ad valorem revenue sources (Item 5) multiplied by the credit adjustment factor (Item 7) plus the portion funded with other revenue sources (Item 6)

Net Law Enforcement 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 \$226 per functional resident for residential land uses and \$237 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⁾	\$383.65
Total Revenue Credit	
Annual Capital Expansion "Cash" Credit per Functional Resident ⁽²⁾	
- Residential Land Uses	\$9.76
- Non-residential Land Uses	\$9.10
Capitalization Rate	3.70%
Capitalization Period (years)	25
Capital Expansion "Cash" Credit per Functional Resident ⁽³⁾	
- Residential Land Uses	\$157.42
- Non-residential Land Uses	\$146.78
Net Impact Cost	
Net Impact Cost per Functional Resident ⁽⁴⁾	
- Residential Land Uses	\$226.23
- Non-residential Land Uses	\$236.87

- 1) Source: Table 4
- 2) Source: Table 5
- 3) Annual capital expansion "cash" credit 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) Total impact cost per functional resident (Item 1) less capital expansion "cash" credit per functional resident (Item 5)

Calculated Law Enforcement Impact Fee Schedule

Table 7 presents the law enforcement facilities impact fee schedule for residential and non-residential land uses, based on the net impact fee per cost per functional resident figures presented in Table 6.

Net impact cost per functional resident decreased by approximately 25 percent since the 2015 study due to changes to cost and credit components. The remaining differences reflect the changes in the demand component since 2016 as well as new land use categories or units.

Table 7
Calculated Law Enforcement 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⁾
RESIDENTIAL:						
Single Family Detached						
210	- Less than 4,000 sf	du	1.82	\$411.74	\$586.95	-30%
210	- 4,000 sf or greater	du	2.24	\$506.76	\$661.09	-23%
220-232	Multi-Family	du	1.00	\$226.23	\$296.56	-24%
240	Mobile Home	du	1.33	\$300.89	\$457.20	-34%
251	Retirement Community - Detached (Single Family)	du	1.11	\$251.12	\$265.67	-5%
252	Retirement Community - Attached (Multi-Family)	du	0.61	\$138.00	\$265.67	-48%
TRANSIENT, ASSISTED, GROUP:						
310/311	Hotel/All Suites Hotel	room	1.17	\$277.14	\$252.91	10%
320	Motel	room	1.07	\$253.45	\$237.30	7%
254	Assisted Living Facility	du	0.97	\$229.76	\$340.34	-32%
620	Nursing Home	1,000 sf	0.77	\$182.39	\$327.85/bed	N/A
RECREATION:						
416	Campground/RV Park	site	0.45	\$106.59	\$156.12	-32%
420	Marina	boat berth	0.12	\$28.42	\$59.33	-52%
430	Golf Course	hole	0.80	\$189.50	\$337.22	-44%
n/a	Bundled Golf Course	hole	0.24	\$56.85	\$101.13	-44%
445	Movie Theater	1,000 sf	3.33	\$788.78	\$1,867.20/screen	N/A
n/a	Dance Studio/Gymnastics	1,000 sf	1.72	\$407.42	\$693.17	-41%
INSTITUTIONS:						
520	Elementary School (Private)	student	0.10	\$23.69	\$18.73	26%
522	Middle/Junior High School (Private)	student	0.09	\$21.32	\$21.86	-2%
525	High School (Private)	student	0.08	\$18.95	\$24.98	-24%
540/550	University/Junior College (7,500 or fewer students) (Private)	student	0.10	\$23.69	\$31.22	-24%
	University/Junior College (more than 7,500 students) (Private)	student	0.08	\$18.95	\$21.86	-13%
560	Church	1,000 sf	0.42	\$99.49	\$9.37/seat	N/A
565	Day Care Center	1,000 sf	0.69	\$163.44	\$15.61/student	N/A
MEDICAL:						
610	Hospital	1,000 sf	1.32	\$312.67	\$427.77	-27%
OFFICE:						
710	General Office	1,000 sf	0.67	\$158.70	\$240.42	-34%
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	0.99	\$234.50	\$355.95	-34%
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	1.38	\$326.88	\$518.32	-37%
770	Business Park (Flex-Space)	1,000 sf	0.68	\$161.07	\$299.75	-46%

Table 7 (continued)
Calculated Law Enforcement 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⁾
RETAIL:						
822	Retail 6,000 sf gla or less	1,000 sf gla	1.97	\$466.63	\$764.99	-39%
822	Retail 6,001 to 40,000 sf gla	1,000 sf gla	1.97	\$466.63	\$764.99	-39%
821	Retail 40,001 to 150,000 sf gla	1,000 sf gla	2.65	\$627.71	\$764.99	-18%
820	Retail greater than 150,000 sf gla	1,000 sf gla	1.85	\$438.21	\$652.58	-33%
840/841	New/Used Auto Sales	1,000 sf	1.47	\$348.20	\$458.99	-24%
849	Tire Superstore	1,000 sf	1.20	\$284.24	\$418.40/bay	N/A
850	Supermarket	1,000 sf	2.27	\$537.69	\$640.09	-16%
851	Convenience Market (24 hour)	1,000 sf	5.26	\$1,245.94	\$1,707.95	-27%
862	Home Improvement Superstore	1,000 sf	1.80	\$426.37	\$565.15	-25%
880/881	Pharmacy with & without Drive-Thru	1,000 sf	1.68	\$397.94	\$611.90	-35%
890	Furniture Store	1,000 sf	0.41	\$97.12	\$74.94	30%
SERVICES:						
911	Bank/Savings w/out Drive-Thru	1,000 sf	1.08	\$255.82	\$696.30	-63%
912	Bank/Savings w/Drive-Thru	1,000 sf	1.40	\$331.62	\$711.91	-53%
930	Fast Casual Restaurant	1,000 sf	7.62	\$1,804.95	\$2,778.94	-35%
931	Low-Turnover Restaurant	1,000 sf	5.65	\$1,338.32	\$68.69/seat	N/A
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.29	\$1,253.04	\$84.30/seat	N/A
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.36	\$2,217.10	\$2,778.94	-20%
934.1	Fast Food w/Drive-Thru with Two Meals	1,000 sf	8.25	\$1,954.18	\$2,778.94	-30%
941	Quick Lube	service bay	1.52	\$360.04	\$362.20	-1%
944	Gas Station w/Convenience Market <2,000 sq ft	fuel pos.	1.32	\$312.67	\$808.70	-61%
945	Gas Station w/Convenience Market 2,000 sq ft or more	fuel pos.	1.63	\$386.10	\$808.70	-52%
947	Self-Service Car Wash	service bay	0.79	\$187.13	\$271.65	-31%
948	Automated Car Wash	1,000 sf	2.65	\$627.71	\$549.54	14%
n/a	Luxury Auto Sales	1,000 sf	1.21	\$286.61	\$321.61	-11%
INDUSTRIAL:						
110	General Light Industrial	1,000 sf	0.27	\$63.95	\$215.45	-70%
140	Manufacturing	1,000 sf	0.45	\$106.59	\$156.12	-32%
150	Warehousing	1,000 sf	0.09	\$21.32	\$87.43	-76%
151	Mini-Warehouse	1,000 sf	0.03	\$7.11	\$18.73	-62%

- 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 (Item 1)
- 3) Source: Collier County Capital Project Planning, Impact Fees, and Program Management Division
- 4) Percent change from the calculated impact fee (Item 2) and the current adopted impact fee (Item 3)

Impact Fee Schedule Comparison

As part of the work effort in updating Collier County’s law enforcement impact fee program, a comparison of law enforcement impact fee schedules was completed for other Florida counties. **Table 8** presents this comparison.

Table 8
Law Enforcement Impact Fee Schedule Comparison

Land Use	Unit ⁽²⁾	Collier County		Charlotte County ⁽⁵⁾	Indian River County ⁽⁶⁾	Manatee County ⁽⁷⁾	Martin County ⁽⁸⁾	Miami-Dade County ⁽⁹⁾	Palm Beach County ⁽¹⁰⁾	Polk County ⁽¹¹⁾	Sarasota County ⁽¹²⁾	St. Lucie County ⁽¹³⁾
		Calculated ⁽³⁾	Current Adopted ⁽⁴⁾									
Date of Last Update		2025	2016	2021	2020	2025	2023	N/A	2022	2024	2016	2022
Assessed Portion of Calculated ⁽¹⁾		N/A	100%	100%	40%	100%	Varies - SF @ 100%	N/A	Varies - SF @ 92%	100%	100%	100%
Residential:												
Single Family (2,000 sf)	du	\$412	\$587	\$289	\$196	\$986	\$501	\$636	\$183	\$578	\$281	\$369
Non-Residential:												
Light Industrial	1,000 sf	\$64	\$215	\$74	\$61	\$254	\$107	\$441	\$11	\$182	\$57	\$81
Office (50,000 sq ft)	1,000 sf	\$159	\$371	\$216	\$108	\$536	\$169	\$441	\$15	\$326	\$211	\$173
Retail (125,000 sq ft)	1,000 sf	\$628	\$765	\$450	\$184	\$1,546	\$364	\$441	\$82	\$645	\$368	\$488

- 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) Source: Collier County Capital Project Planning, Impact Fees and Program Management Division
- 5) Source: Charlotte County Community Development Department. Fees shown reflect law impact fee. All fees include a 2.55% administrative fee.
- 6) Source: Indian River County Community Development
- 7) Source: Manatee County Development Services Department
- 8) Source: Martin County. Fee shown is for only law enforcement facilities, excludes the portion for correctional facilities. 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: Miami-Dade County Zoning
- 10) Source: Palm Beach County Planning, Zoning and Building Department. Fee only includes law enforcement vehicles and equipment. Fees adopted in compliance with the 50% limit phasing requirements per F.S. 163.31801. Fees shown effective January 1, 2026.
- 11) Source: Polk County Building Division
- 12) Source: Sarasota County Planning & Development Services Department
- 13) Source: St. Lucie County Planning & Development Services Department. Fees adopted in compliance with the 50% limit phasing requirements per F.S. 163.31801.

**Appendix A -
Law Enforcement Facilities Inventory**

**Table A-1
Law Enforcement Facilities Inventory**

Name of Structure	Address	Square Feet ⁽¹⁾	Total Square Footage on Site ⁽²⁾	Acres ⁽³⁾	Acres per 1,000 sf of Bldg Space ⁽⁴⁾	Allocated Land (Acres) ⁽⁵⁾
Primary Buildings:						
Building "J" Addition - 1st floor	3301 E. Tamiami Trail, Naples	16,445	1,491,521	45.28	0.030	0.49
Building "J" Addition - 2nd floor	3301 E. Tamiami Trail, Naples	16,458				0.49
Building "J" Sheriff 2nd Floor (Old bldg)	3301 E. Tamiami Trail, Naples	29,159				0.87
Building "J" Sheriff 1st Floor (Old bldg)	3301 E. Tamiami Trail, Naples	8,592				0.26
GG Sheriff's Substation	4707 Golden Gate Parkway, Naples	5,067	76,498	12.91	0.169	0.86
Marco Sheriff's Substation	990 N Barfield Drive, Marco	3,647	3,647	0.88	0.241	0.88
SO Range Trailer	4441 70th Avenue NE	1,440	2,427	6.77	2.789	4.02
Immokalee SO Substation	112 S. 1st Street, Naples	8,249	23,042	7.42	0.322	2.66
Sheriff Control Investigation Division (CID) Building	2373 S. Horseshoe, Naples	35,050	35,050	3.89	0.111	3.89
N. Naples Substation	776 Vanderbilt Beach Road	3,326	53,650	3.63	0.068	0.23
Special Operations Building ⁽⁶⁾	160 Aviation Drive	56,380	N/A	N/A	N/A	N/A
Emergency Services Complex	8075 Lely Cultural Blvd.	44,133	154,388	20.00	0.130	5.74
Fleet and Purchasing	2885 County Barn Road	33,865	82,847	9.63	0.116	3.93
Golden Gate Estates Temporary Substation ⁽⁷⁾	1169 Oil Well Road	1,360	N/A	N/A	N/A	N/A
Subtotal -- Main Buildings		263,171				24.32
Support Buildings:						
SO Vo-Tech Trailer	4441 70th Avenue NE	777	2,427	6.77	2.789	2.17
SO Range Control Bldg. #1	4441 70th Avenue NE	105				0.29
SO Range Control Bldg. #2	4441 70th Avenue NE	105				0.29
Sheriff's Forensic Shed 1	112 S. 1st Street, Naples	285	23,042	7.42	0.322	0.09
Immokalee Sheriff's Fuel Island	112 S. 1st Street, Naples	305				0.10
Sheriff's Forensic Shed 2	112 S. 1st Street, Naples	417				0.13
Subtotal -- Support Buildings		1,994				
Total -- All Buildings		265,165				27.39
Weighted Average Acreage per 1,000 Square Feet of Building						0.10

- 1) Source: Collier County
- 2) Source: Collier County
- 3) Source: Collier County
- 4) Acres (Item 3) divided by total square feet on site (Item 2) multiplied by 1,000.
- 5) Square feet (Item 1) divided by 1,000 and multiplied by acres per 1,000 square feet of building space (Item 4).
- 6) Land is not owned by the County and thus is excluded from the impact fee inventory.
- 7) Land is not owned by the County and thus is excluded from the impact fee inventory.

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

Appendix B - Population Estimates

The law enforcement impact fee program requires the use of population data in calculating current levels of service 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. Peak season population projections were provided by Collier County's Comprehensive Planning Division.

As previously mentioned, the law enforcement service area consists of unincorporated county and the City of Everglades. **Table B-1** presents the population trends for the law enforcement service area. The projections indicate that the current peak seasonal population is 448,100 and is expected to increase to 526,000 (increase of 79,900) by 2040. The estimated average annual growth rate is approximately one percent.

Table B-1
Population Estimates (Law Enforcement Service Area)

Year	Law Enforcement Service Area	
	Peak Seasonal Population	Percent Change
2010	344,077	-
2011	348,982	1.43%
2012	354,754	1.65%
2013	358,895	1.17%
2014	364,916	1.68%
2015	372,650	2.12%
2016	380,266	2.04%
2017	388,455	2.15%
2018	396,880	2.17%
2019	405,486	2.17%
2020	412,972	1.85%
2021	421,755	2.13%
2022	431,696	2.36%
2023	440,527	2.05%
2024	448,099	1.72%
2025	455,014	1.54%
2026	461,248	1.37%
2027	467,566	1.37%
2028	473,970	1.37%
2029	480,458	1.37%
2030	486,024	1.16%
2031	490,644	0.95%
2032	495,303	0.95%
2033	500,003	0.95%
2034	504,744	0.95%
2035	508,818	0.81%
2036	512,216	0.67%
2037	515,631	0.67%
2038	519,060	0.67%
2039	522,508	0.66%
2040	526,039	0.68%

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 law enforcement 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 the law enforcement service area. 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 (Law Enforcement Service Area)

Housing Type	Population ⁽¹⁾	Housing Units ⁽²⁾	Ratio ⁽³⁾	Residents / Housing Units ⁽⁴⁾
Single Family Detached	265,409	98,564		2.69
- Less than 4,000 sf			98%	2.64
- 4,000 sf or greater			121%	3.25
Multi Family	121,999	83,437		1.46
Mobile Home/RV Park (Tied Down)	21,240	10,946		1.94
Retirement Community - Detached (Single Family) ⁽⁵⁾	159,245	98,564		1.62
Retirement Community - Attached (Multi-Family) ⁽⁶⁾	73,199	83,437		0.88

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 (2.69) 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

This study uses functional population as the demand component, which distributes the cost associated with the availability of law enforcement 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 would 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’s 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.

It is important to note that these calculations were reviewed on a countywide basis as well as for the law enforcement service area. There was not a significant difference between the estimated residential functional population coefficient. Therefore, the countywide figure is also utilized for the law enforcement service area.

Table B-3
Collier County 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-Year Estimates, Table S0101
- 3) Total workers (Item 1) divided by 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 (Law Enforcement Service Area)

Population Category	Collier County Baseline Data ⁽¹⁾	Functional Resident Coefficient ⁽²⁾	Functional Population ⁽³⁾
2024 Peak Season Population	448,099	0.688	308,292
Employment Category			
Natural Resources	4,946	0.380	1,879
Construction	22,434	0.271	6,080
Manufacturing	5,782	0.270	1,561
Transportation, Communication, and Utilities	8,136	0.271	2,205
Wholesale Trade	6,190	0.272	1,684
Retail Trade	20,320	1.234	25,075
Finance, Insurance, and Real Estate	36,788	0.293	10,779
Services	92,168	0.499	45,992
Government Services	12,077	0.451	5,447
Total Employment by Category Population ⁽⁴⁾			100,702
2024 Total Functional Population⁽⁵⁾			408,994

- 1) Source: Table B-1 for population and 2025 Woods & Poole for employment data (2024 estimate) for countywide estimates adjusted by the industry distribution in the service area from Census OnTheMap 2022
- 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 law enforcement service area 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
Functional Population (Law Enforcement Service Area)

Year	Functional Population
2010	314,050
2011	318,527
2012	323,795
2013	327,575
2014	333,071
2015	340,130
2016	347,081
2017	354,555
2018	362,245
2019	370,100
2020	376,933
2021	384,950
2022	394,023
2023	402,083
2024	408,994
2025	415,306
2026	420,996
2027	426,763
2028	432,608
2029	438,530
2030	443,610
2031	447,827
2032	452,079
2033	456,369
2034	460,696
2035	464,414
2036	467,515
2037	470,632
2038	473,762
2039	476,909
2040	480,132

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 these land uses.

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 residents per unit by land use. These figures represent the demand component for the law enforcement impact fee program and are used in the calculation of the cost per unit for each land use category in the law enforcement impact fee schedule.

Table B-8
Functional Residents for Residential and Transient Land Uses (Law Enforcement Service Area)

Residential Land Use	Impact Unit	ITE LUC ⁽¹⁾	Residents/ Visitors Per Unit ⁽²⁾	Occupancy Rate ⁽³⁾	Adjusted Residents Per Unit ⁽⁴⁾	Peak 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	2.64	-	-	-	-	-	-	1.82
- 4,000 sf or greater	du	210	3.25	-	-	-	-	-	-	2.24
Multi-Family	du	220-232	1.46	-	-	-	-	-	-	1.00
Mobile Home	du	240	1.94	-	-	-	-	-	-	1.33
Retirement Community - Detached (Single Family)	du	251	1.62	-	-	-	-	-	-	1.11
Retirement Community - Attached (Multi-Family)	du	252	0.88	-	-	-	-	-	-	0.61
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	1.28	70%	0.89	20	0.62	9	7	0.97
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 per unit times occupancy rate</p> <p>(5), (7), (8) Estimated</p> <p>(6) Adapted from ITE Trip Generation Handbook, 12th Edition</p> <p>(9) For residential this is Residents Per Unit times 0.688. For Transient, Assisted, and Group it is:</p> <p align="center"> $\frac{[(\text{Adjusted Residents per Unit} \times \text{Hours at Place} \times \text{Days per Week}) + (\text{Workers Per Unit} \times \text{Work Hours Per Day} \times \text{Days per Week})]}{(24 \text{ Hours per Day} \times 7 \text{ Days per Week})}$ </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

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:												
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
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 Values Analysis
- Supplemental Information**

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

Building Value Estimates

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

- Cost trends since the last study;
- Cost estimates for planned law enforcement buildings in Collier County;
- Insurance value of the existing inventory; and
- Discussions with the County.

The County plans to build a new Forensic Evidence building at a cost of \$347 per square foot. This cost estimate excludes the portion of the project for the storage building.

During the 2016 impact fee 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 \$440 per square foot.

The insurance values of existing buildings averaged \$223 per square foot for primary buildings and \$77 per square foot for support buildings. It is important to note that insurance values represent conservative estimates due to certain parts of structures, such as the foundation, not being insured.

Given this data and information, the construction cost for primary buildings was estimated at \$350 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, permitting, etc.) with the exception of land purchase. This information is summarized in **Table C-1**.

Table C-1
Law Enforcement Buildings
Total Building Value per Square Foot

Facility	Cost per Square Foot
<i>Future Construction Estimates</i> ⁽¹⁾	
Forensic/Evidence Building	\$347
<i>Cost Estimates from 2016 Study Indexed</i> ⁽²⁾	
2016 Study Cost Estimates	
- Primary Buildings	\$300
- Support Buildings	\$80
Cost Estimates Indexed	
- Primary Buildings	\$443
- Support Buildings	\$118
Engineering News Record (2016-2024)	47.5%
<i>Insurance Values</i> ⁽³⁾	
Averaged Insured Values	
- Primary Buildings	\$223
- Support Buildings	\$77
<i>Used in the Study:</i>	
- Primary Buildings	\$350
- Support Buildings	\$90

1) Source: Collier County

2) Building cost estimates from Collier County Law Impact Fee Study, October 10, 2016, indexed according to Engineering News Record (2016-2024)

3) Source: Collier County

Land Values

To estimate land value associated with law enforcement, the following information was evaluated:

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

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 \$349,000 per acre.

The value of parcels where existing law enforcement buildings are located ranges from \$29,000 per acre to \$1.3 million per acre with an average of \$570,000 per acre.

Vacant land sales of parcels between one acre and 10 acres countywide between 2018 and 2022 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.

It is likely that future law enforcement facilities will be built in the eastern parts of the county. An evaluation of the vacant residential sales between 2018 and 2022 versus commercial land sales for 1- to 10-acre parcels in the area east of County Road 951 resulted in an average land value of \$55,000 per acre for residential land uses, and \$300,000 per acre for commercial land uses.

Currently, approximately 25 percent of law enforcement facilities are in residential areas while the remaining 75 percent are located in commercial areas. For the purposes of impact fee calculations, a more conservative ratio of 50 percent is used for commercial and residential locations. As presented in **Table C-2**, applying these percentages to the estimated land value in residential versus commercial areas results in a combined land value of approximately \$180,000 which is considered to be a reasonable estimate for impact fee calculation purposes.

Table C-2
Weighted Average Land Value

Land Use	Distribution ⁽¹⁾	Land Value per Acre ⁽²⁾	Weighted Land Value per Acre ⁽³⁾
Residential	50%	\$55,000	\$27,500
Commercial	50%	\$300,000	<u>\$150,000</u>
Land Value Used in the Study			\$180,000

- 1) Reflects a conservative estimate of future land purchases by land use compared to the current distribution of 50% residential and 50% commercial.
- 2) Land value per acre estimates based on vacant land sales between 2018 to 2022
- 3) Distribution (Item 1) multiplied by land value per acre (Item 2) for each land use and added.