

**Collier County
Parks and Recreation
Impact Fee Update Study
Final Report**



Prepared for:

Collier County
*2800 North Horseshoe Drive
Naples, FL 34104
ph (239) 252-2924*

September 25, 2015

Tindale Oliver
*1000 Ashley Drive, Suite 400
Tampa, FL 33602
ph (813) 224-8862, fax (813) 226-2106*

Tindale Oliver
September 2015

Collier County
Parks & Recreation Impact Fee Update Study
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Introduction

Collier County's impact fee program includes two types of parks and recreational facility impact fees: community and regional. Both of these impact fees were last updated in 2009. In accordance with the County's impact fee ordinance requirements and to reflect most recent and localized data, the County retained Tindale Oliver to update the technical study that will be the basis for the updated fee schedule.

An impact fee is a one-time capital charge levied against new development and is designed to cover the cost of the capital infrastructure consumed by new development. The principal purpose of an impact fee is to maintain the current level-of-service (LOS) standard established by the County, as well as to assist in funding the implementation of projects that have been or will be identified in Collier County's Annual Update and Inventory Report (AUIR) for parks and recreational facilities.

Consistent with the County's current fee methodology, this study utilizes a standards-driven impact fee methodology in which new development is charged based on the value of the current infrastructure that they will consume, less any applicable impact fee credits. Under the standards-driven approach, new development is not charged for capital expansion to the system for reasons other than those necessitated by new growth.

The purpose of this study is to create a technically supportable set of impact fees for the parks and recreation impact fee program. It is important to note that, whenever possible, the most current and localized data available at the time of the study was utilized, pursuant to State legislature.

The remainder of this report is organized in the following sections:

- Inventory
- Population
- Level of Service
- Cost Component
- Credit Component
- Net Parks & Recreation Impact Fee Cost
- Calculated Parks & Recreation Impact Fee Schedule
- Impact Fee Schedule Comparison

These various elements are summarized in the remainder of this report, with the result being the calculated parks and recreation impact fee schedule for community and regional parks.

Table 1 provides an inventory of community and regional parks and recreation facilities that are owned by Collier County and included in the impact fee analysis, along with the facilities that are available at each park location, based on information provided in the County's AUIR as well as by the County staff. The parks and recreation inventory used as the basis for the impact fee analysis includes 48 parks (23 regional parks and 25 community parks) located in eight regions throughout Collier County.

Of the County owned parks, Naples Zoo was not included in the inventory used for impact fee calculations. Although the County owns the land, the zoo leases land from the County

Inventory

Collier County parks and recreation facilities are classified into three different types of parks: neighborhood, community, and regional parks, based on the information provided in the County's AUIR. Of these, only the community and regional parks are included in the impact fee calculations. The following paragraphs include the County's definition for these parks.

- **Community Parks** provide open spaces as well as informal and programmed recreational activities and playgrounds. These parks are conveniently located generally within a 4-mile radius of developed residential areas and can accommodate organized sports (baseball, softball, etc.).
- **Regional Parks** are destination oriented. These parks commonly offer a key recreational value (scenic, environmental, cultural, or leisure-amusement). Amenities may include but are not limited to beach, water activities, boat ramps, picnic areas, playgrounds, and sports complexes (competitive venue). A sub-category of regional parks is **Special Use Parks/Facilities**, which are oriented toward single-purpose use to serve a specific area or region as a whole, and are generally located in diverse areas where people can access by car or other transportation mode. Facility space requirements are the primary determinants of site size for passive recreational activities. Typical facilities include natural areas/trails, historic resources, campgrounds, playgrounds, multi-purpose courts, picnic pavilions/ shelters, gazebos, community pools, beaches, boat ramps, piers and civic centers. Additional facilities may include a zoo, a golf course or a botanical garden. Special use parks/facilities usually serve the population within a typical 30- to 40-minute drive service radius of

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and charges a fee to the public to enter the facility. As such, this park is not open to the public without an entrance fee and generates revenue from the lease. In addition, in the case of parks that are located on properties that are owned by the School District or other entities, only the recreation facilities are included in the inventory since the land is not owned by the County.

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and charges a fee to the public to enter the facility. As such, this park is not open to the public without an entrance fee and generates revenue from the lease. In addition, in the case of parks that are located on properties that are owned by the School District or other entities, only the recreation facilities are included in the inventory since the land is not owned by the County.

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(1) Source: Collier County Parks and Recreation Department
(2) Land is leased by the County. Only the facilities are included in the inventory value.

Population and Service Area

Collier County provides parks services and recreation facilities to all Collier County residents and visitors. However, regional parks are larger and typically have more facilities targeting residents throughout Collier County. On the other hand, community parks are smaller in size and typically draw visitors from the unincorporated County, as municipalities in Collier County have similar types of community and neighborhood parks targeting residents within their immediate geographic area. To ensure that new growth is receiving direct benefit from the parks and recreation impact fee and consistent with the methodology used to develop the current adopted impact fee, the impact fee for regional parks is developed on a countywide basis and is charged to all new development throughout Collier County while the impact fee for community parks is charged only to development within the unincorporated county.

To accurately determine the demand for parks and recreation services, this impact fee study considers not only the resident or permanent populations of the county, but also the number of seasonal residents and visitors as well. Therefore, for purposes of this technical analysis, the peak seasonal population is used and subsequent references to population in this report pertain to the peak seasonal population of Collier County, unless otherwise noted. Peak seasonal population figures for both countywide and unincorporated Collier County are prepared by the Collier County Comprehensive Planning Department (dated June 2014). These estimates and calculations of persons per housing unit by land use are included in Appendix B.

Level of Service

The current level of service (LOS) for all county-owned and maintained community and regional parks is a combined 3.17 acres per 1,000 residents. Table 2 presents the calculation of the current LOS for each park type included in the inventory, as well as Collier County's adopted LOS standards according to the most recent AUIR. As presented, in terms of community parks, Collier County's current LOS is 1.35 acres per 1,000 residents compared to the adopted LOS standard of 1.20 acres per 1,000 residents. Similarly, for regional parks, Collier County's current LOS is 1.82 acres per 1,000 residents compared to the adopted LOS standard of 2.70 acres per 1,000 residents. As mentioned previously, for impact fee calculation purposes, Naples Zoo, land owned by the School District and the State are excluded from the inventory. When these parks are taken into consideration, Collier County meets its adopted level of service standard.

The impact fee cannot charge new growth at a rate to correct existing deficiencies for those parks included in the inventory. In addition, there needs to be a commitment to continue providing the LOS used in the impact fee calculation, which is typically documented through the adopted LOS standard. For impact fee calculation purposes, this study uses the lower of the two figures to provide a conservative approach. With this approach, the adopted LOS standard is used in the calculation of the parks and recreation impact fee for community parks and the achieved LOS in the case of regional parks.

Table 2
Current Level-of-Service (2013)

Location	2015 Peak Population ⁽¹⁾	Park Acreage ⁽²⁾	Current Achieved LOS ⁽³⁾	Adopted LOS Standards ⁽⁴⁾	Used in the Impact Fee Calculations ⁽⁵⁾
Unincorporated Collier County	373,211				
Countywide	418,048				
Parks & Recreation Level-of-Service (acres per 1,000 residents)					
Community Park		503.34	1.35	1.20	1.20
Regional Park		759.42	1.82	2.70	1.82
Total (All Parks)		1,262.76	3.17	3.90	3.02

(1) Source: Collier County Comprehensive Planning Department

(2) Source: Table 1

(3) Total parks acreage (Item 2) divided by the respective population figure (Item 1) multiplied by 1,000 residents for each park type

(4) Source: 2014 AUIR – Parks and Facilities

(5) Lower of the achieved LOS (Item 3) and adopted LOS standard (Item 4) is used for each park category

Table 3 presents a comparison of the parks and recreation adopted LOS standards of other Florida counties to Collier County's adopted LOS standards. Based on this comparison, Collier County's adopted LOS standards are in the range of the required acreage per 1,000 residents in other communities.

Table 3
Level-of-Service Comparison

Jurisdiction	LOS Standard (Acres per 1,000 Residents) ⁽¹⁾
Collier County - Community Park ⁽²⁾	1.20
Collier County - Regional Park ⁽³⁾	2.70
Collier County - Total	3.90
Hendry County ⁽⁴⁾	25.00
Charlotte County ⁽⁵⁾	10.00
Lee County ⁽⁶⁾	10.00
St. Lucie County ⁽⁷⁾	7.50
Palm Beach County ⁽⁸⁾	7.32
Osceola County ⁽⁹⁾	7.00
Sarasota County ⁽¹⁰⁾	7.00
Broward County ⁽¹¹⁾	6.00
Lake County ⁽¹²⁾	4.00
Escambia County ⁽¹³⁾	4.00
Monroe County ⁽¹⁴⁾	3.00
Miami-Dade County ⁽¹⁵⁾	2.75
Marion County ⁽¹⁶⁾	2.00
Average (excluding Collier)	7.35

(1) Adopted LOS standards provided include only community, regional, and other similar types of parks and exclude neighborhood and local parks

(2) Source: Table 2 (Adopted)

(3) Source: Table 2 (Adopted)

(4) Source: Hendry County Comprehensive Plan

(5) Source: Smart Charlotte 2050 Comprehensive Plan

(6) Source: The Lee Plan (amended November 2012)

(7) Source: St. Lucie County Comprehensive Plan

(8) Source: Palm Beach County Comprehensive Plan

(9) Source: Osceola County Comprehensive Plan

(10) Source: Sarasota Comprehensive Plan

(11) Source: Broward County Comprehensive Plan

(12) Source: Lake County Comprehensive Plan, Planning Horizon 2030

(13) Source: Escambia County Comprehensive Plan

(14) Source: Monroe County Comprehensive Plan

(15) Source: Miami-Dade County Comprehensive Development Master Plan

(16) Source: Marion County Comprehensive Plan

Cost Component

The total cost per resident for parks and recreation facilities consists of two components: the cost of purchasing and developing land for each park and the cost of facilities and equipment located at each park.

Facility and Equipment Cost

The first step in calculating the total cost for parks and recreation services in Collier County involves estimating the current value of recreational facilities. When available, the value for the parks facilities and equipment is estimated based on recent bids or purchases made by the County for its park facilities. When recent bid/purchase information was not available, unit costs from the County's insurance reports and recent costs for similar facilities from other jurisdictions were used.

As presented in Table 4, the total park facility value is \$75 million for community parks and \$59 million for regional parks, for a combined total of \$134 million, including facilities, equipment, and architecture and engineering (A&E) costs.

It should be noted that the improvements to the North Collier Regional Park were funded with a bond issue, which is being repaid with impact fee revenue. Therefore, to ensure that new development is not being overcharged for these future payments, the portion of the remaining principal for these improvements that is to be repaid with impact fee revenue (\$26 million) is removed from the total value of the facilities in Table 4. This adjustment results in owned facility value of \$33 million (down from \$59 million) for regional parks and a combined total value of \$108 million, or \$86,000 per acre.

Table 4
Parks & Recreation Facilities and Equipment Cost

Facility ⁽¹⁾	Unit	Unit Value ⁽²⁾	Community Parks		Regional Parks		Total Value ⁽⁷⁾
			Count ⁽³⁾	Total Value ⁽⁴⁾	Count ⁽⁵⁾	Total Value ⁽⁶⁾	
Ampitheater	amphitheater	\$295,000	2	\$590,000	1	\$295,000	\$885,000
Baseball Field	field	\$490,300	5	\$2,451,500	0	\$0	\$2,451,500
Basketball Court	court	\$47,600	24	\$1,142,400	1	\$47,600	\$1,190,000
Basketball Pavilion	pavilion	\$428,800	1	\$428,800	0	\$0	\$428,800
Bath House	sq ft	\$210	0	\$0	3,446	\$723,660	\$723,660
Boardwalk	boardwalk	\$136,800	0	\$0	1	\$136,800	\$136,800
Boat Ramp Lane	ramp lane	\$325,400	2	\$650,800	16	\$5,206,400	\$5,857,200
Bocce / Shuffleboard Court	court	\$10,300	25	\$257,500	1	\$10,300	\$267,800
Bocce Ball Cover	cover	\$12,600	1	\$12,600	0	\$0	\$12,600
Cabana	cabana	\$13,400	0	\$0	3	\$40,200	\$40,200
Concession Area / Stand / Trailer	sq ft	\$200	1,685	\$337,000	3,483	\$696,600	\$1,033,600
Dockmaster	dockmaster	\$304,000	0	\$0	2	\$608,000	\$608,000
Dog Park Shelter	shelter	\$4,100	1	\$4,100	0	\$0	\$4,100
Garden Cover	cover	\$21,500	0	\$0	1	\$21,500	\$21,500
Gazebo	gazebo	\$8,900	4	\$35,600	0	\$0	\$35,600
Gazebo / Pier	gazebo / pier	\$127,200	0	\$0	1	\$127,200	\$127,200
Handball Court	court	\$19,100	4	\$76,400	0	\$0	\$76,400
Learning Center	center	\$76,200	0	\$0	1	\$76,200	\$76,200
Little League Field	field	\$477,300	8	\$3,818,400	0	\$0	\$3,818,400
Maintenance Building / Shed	sq ft	\$110	15,070	\$1,657,700	8,786	\$966,460	\$2,624,160
Multi-Use Field (Football / Soccer)	field	\$325,500	22	\$7,161,000	9	\$2,929,500	\$10,090,500
Parking Garage	garage	\$7,215,000	0	\$0	1	\$7,215,000	\$7,215,000
Parking Space (Boat / Trailer)	parking space	\$4,100	0	\$0	318	\$1,303,800	\$1,303,800
Parking Space (Car)	parking space	\$2,100	3,019	\$6,339,900	3,102	\$6,514,200	\$12,854,100
Paved Multi-Use Pathway / Trail	mile	\$67,000	13.00	\$871,000	7.12	\$477,040	\$1,348,040
Picnic Cover	cover	\$1,800	0	\$0	13	\$23,400	\$23,400
Picnic Pavilion	pavilion	\$29,300	25	\$732,500	20	\$586,000	\$1,318,500
Picnic Shelter	shelter	\$12,400	3	\$37,200	11	\$136,400	\$173,600
Playground	playground	\$122,700	12	\$1,472,400	4	\$490,800	\$1,963,200
Raquetball Court	court	\$45,000	24	\$1,080,000	0	\$0	\$1,080,000
Recreation Facility (Indoor)	sq ft	\$200	109,056	\$21,811,200	42,211	\$8,442,200	\$30,253,400
Restroom	sq ft	\$170	5,557	\$944,690	2,444	\$415,480	\$1,360,170
Roller Hockey Rink	rink	\$360,000	2	\$720,000	0	\$0	\$720,000
Skate Park	park	\$490,600	3	\$1,471,800	0	\$0	\$1,471,800
Softball Field	field	\$477,300	16	\$7,636,800	5	\$2,386,500	\$10,023,300
Sun n' Fun Lagoon	water play area	\$13,905,000	0	\$0	1	\$13,905,000	\$13,905,000
Swimming Pool	pool	\$2,453,700	2	\$4,907,400	0	\$0	\$4,907,400
Tennis Court	court	\$40,000	42	\$1,680,000	0	\$0	\$1,680,000
Volleyball Court	court	\$1,000	1	\$1,000	0	\$0	\$1,000
Facilities and Equipment Value				\$68,329,690		\$53,781,240	\$122,110,930
Architecture, Engineering, and Inspection @ 10%⁽⁸⁾				\$6,832,969		\$5,378,124	\$12,211,093
Total Facilities and Equipment Value⁽⁹⁾				\$75,162,659		\$59,159,364	\$134,322,023
Less: Portion Not Owned⁽¹⁰⁾				\$0		\$26,022,850	\$26,022,850
Owned Facilities and Equipment Value⁽¹¹⁾				\$75,162,659		\$33,136,514	\$108,299,173
Total Number of Acres⁽¹²⁾				503.34		759.42	1,262.76
Owned Facilities and Equipment Value per Acre⁽¹³⁾				\$149,328		\$43,634	\$85,764

(1) Source: Table 1

(2) Source: Insurance values, information provided by the Collier County Parks & Recreation Department and recent costs from other jurisdictions

(3) Source: Table 1

(4) Unit value (Item 2) multiplied by the number of units per facility (Item 3)

(5) Source: Table 1

(6) Unit value (Item 2) multiplied by the number of units per facility (Item 5)

(7) Sum of total value for community parks (Item 4) and the total value of regional parks (Item 6)

(8) Facility and equipment value multiplied by 10% based on discussions with the Collier County Parks & Recreation Department for each park type

(9) Sum of the facility and equipment value and the architecture, engineering and inspection cost (Item 8) for each park type

(10) Source: Collier County Office of Management and Budget

(11) Total facilities and equipment cost (Item 9) less the portion not owned (Item 10)

(12) Source: Table 1

(13) Owned facilities and equipment value (Item 11) divided by the total number of acres (Item 12) for each park type

has 75,162,659 / 503.34 = 149,328
 now 75,162,659 / 503.34 = 149,328

Land Cost

Because of recent fluctuations in land values statewide, and in particular the large increases in land values in Collier County that was being experienced during the last technical study, followed by significant decreases and recent recovery, a detailed analysis of land values for each type of park (and the geographic subareas within the county) was conducted. This analysis takes into consideration current land value of the existing parks as reported by the Collier County Property Appraiser as well as an analysis of recent sales of vacant land similar in size and location to Collier County's parks. More specifically, the following analysis was conducted:

- A review of vacant land sales in subareas of the county for 2012 through 2014 was conducted to understand current land value by geographic area. In addition, the vacant land analysis was conducted for different acreage levels. Finally, because regional parks include boat access/coastal and beach front property, a land value analysis of these types of properties were conducted separately from inland properties. Resulting land values were used for parks located in each geographic area.
- A review of just market value of inland, coastal and waterfront properties in each geographic area as well as for different parcel-size groups from the Property Appraiser database was conducted and results were compared to the sales data and data compiled during the previous study to understand level of decrease in land values since 2007.

Appendix A provides the data used for this analysis.

The cost of land for parks and recreation facilities includes more than just the purchase cost of the land. Landscaping/site improvement and utilities/paving costs are also considered. These costs can vary greatly, depending on the type of services offered at each park. Based on information provided by the County, as well as information from similarly sized jurisdictions and park types, basic landscaping, site preparation, and irrigation costs were estimated and are presented in Table 5.

Total Impact Cost per Resident

Table 5 presents the total impact cost per resident for parks and recreation facilities in Collier County. Using the adopted LOS standard for community parks and the current LOS for regional parks, as previously presented in Table 2, the total cost for community parks in Collier County is \$320 per resident and the total cost for regional parks is \$971 per resident.

Table 5
Total Impact Cost per Resident

Component	Park Type	
	Community	Regional
Land Purchase Cost per Acre ⁽¹⁾	\$107,000	\$450,000
Landscaping, Site Preparation, and Irrigation Costs (per acre) ⁽²⁾	\$10,000	\$40,000
Total Land Cost per Acre⁽³⁾	\$117,000	\$490,000
Facility & Equipment Cost per Acre ⁽⁴⁾	\$149,328	\$43,634
Total Land & Facility Cost per Acre⁽⁵⁾	\$266,328	\$533,634
Parks LOS / LOS Standard (acres per 1,000 Residents) ⁽⁶⁾	1.20	1.82
Parks & Recreation Total Impact Cost per Resident⁽⁷⁾	\$319.59	\$971.21

(1) Source: Appendix A, Table A-1 for community parks and Tables A-21 and A-22 for regional parks, rounded to the nearest hundred

(2) Source: Based on discussions with County staff as well as information from other Florida jurisdictions

(3) Sum of the land cost per acre (Item 1) and the landscaping, site preparation, and irrigation cost per acre (Item 2)

(4) Source: Table 4

(5) Sum of the total land cost per mile (Item 3) and the facility cost per acre (Item 4)

(6) Source: Table 2

(7) Total land & facility cost per acre (Item 5) multiplied by the current parks LOS (Item 6) divided by 1,000

Credit Component

To avoid overcharging new development for the capital cost of providing parks and recreation services, a review of the capital financing program for the parks and recreation program was completed. The purpose of this review was to determine any potential revenues generated by new development, other than impact fees, which have been used within the last five years or planned to be used over the next five years to fund the expansion of capital facilities, land, and equipment related to Collier County's parks and recreation program. Based on this review, Collier County's historical parks and recreation facility capital expansion improvements have been funded with grants and general fund revenue.

Capital Expansion Expenditures Credit

Separate capital expenditure credits per resident were calculated for community and regional parks, based on non-impact fee revenue expended for capital expansion projects for each type of park over the past five years and programmed for next five years. To calculate the capital expenditure per resident, the average annual capital expansion expenditures for each type of park are divided by the average residents for the same period.

Between 2009 and 2018, Collier County spent or planned to spend a total of \$1.3 million for capital expansion of community parks, resulting in an average annual capital expansion expenditure of \$125,000. Since the review of these expenditures spanned 2009 through 2018, the average annual capital expansion cost is divided by the average population for this same period. As presented in Table 6, the average capital expansion expenditure per resident for community parks, based on this historical five-year period is less than \$1 per resident.

Similarly, over the same ten-year period, Collier County spent/will spend a total of \$11.3 million of grants and general fund revenues for capital expansion of regional parks, resulting in an average annual capital expansion expenditure of \$1.1 million. As presented in Table 6, the average capital expansion expenditure per resident for regional parks during this period is less than \$3 per resident.

Table 6
Capital Expansion Expenditures Credit

Description	Park Type	Total (FY2009-2018)
Grants		
Immokalee South Park Community Center	C	\$1,073,995
East Naples Community Park	C	\$62,744
Golden Gate Community Park / Immokalee Sports Complex	C	\$113,579
Fund 806 / General Fund		
Gordon River Greenway	R	\$11,319,797
Community / Regional Parks		
Total Capital Expansion Expenditures⁽¹⁾	-	\$12,570,115
Average Annual Capacity Expansion Expenditures -- Community Parks⁽²⁾	-	\$125,032
Average Annual Population - Unincorporated County⁽³⁾	-	366,293
Average Annual Cap. Exp. Expenditures per Resident -- Community Parks⁽⁴⁾	-	\$0.34
Average Annual Capacity Expansion Expenditures -- Regional Parks⁽²⁾		\$1,131,980
Average Annual Population - Countywide⁽³⁾		411,156
Average Annual Cap. Exp. Expenditures per Resident -- Regional Parks⁽⁴⁾	-	\$2.75

(1) Source: Collier County Parks and Recreation Department

(2) Source: Total expenditures for community or regional parks divided by 10

(3) Source: Appendix B, Table B-1

(4) Average annual capacity expansion expenditures divided by average annual population

Debt Service Credit

Any outstanding bond issues related to the parks and recreation facilities also will result in a credit to the impact fee. As discussed previously, portion of debt service that will be paid with impact fee revenues was addressed through a reduction in the inventory value since this portion would be paid solely from contributions from new development. In the case of debt service that is being paid with non-impact fee revenues, a credit for the new development's contributions is also provided. Collier County funded the purchase of Goodland Boating Park and Lely Barefoot Beach land through bonding. The bond issue is being repaid with revenues from the General Fund. As presented in Table 7, the resulting credit for the parks and recreation-related debt is \$9 per resident.

Table 7
Parks & Recreation Debt Service Credit

Description	Total Number of Fiscal Years of Debt Issue ⁽¹⁾	Fiscal Years Remaining ⁽²⁾	Total Remaining Parks & Rec. Debt Service ⁽³⁾	Present Value of Payments Remaining ⁽⁴⁾	Avg Annual Population During Remaining Bond Issue Period ⁽⁵⁾	Credit per Resident ⁽⁶⁾
Goodland Boat Park & Lely Barefoot Beach Land (2010B Special Obligation Refunding Revenue Bond)	11	7	\$4,498,521	\$3,965,317	442,281	\$8.97
Total Debt Service Credit per Resident						\$8.97

(1) Source: Collier County Office of Management and Budget

(2) Source: Collier County Office of Management and Budget

(3) The total debt service remaining, including principal and interest payments

(4) The present value in 2015 dollars of the annual debt service payments

(5) Source: Appendix B, Table B-1

(6) The present value of payments (Item 4) divided by the average annual population (Item 5)

Net Parks & Recreation Impact Cost

The net parks and recreation impact fee per resident is the difference between the cost component and the credit component. Table 8 summarizes the calculation of the net parks and recreation cost per resident for both community and regional parks.

The first section of Table 8 identifies the total impact cost as \$320 per resident for community parks and \$971 per resident for regional parks. The second section of the table identifies the revenue credits for the parks and recreation impact fee. The credit calculation includes credits totaling approximately \$5 for community parks and \$52 for regional parks.

The net impact cost per resident is the different between the total impact cost and the total revenue credit per resident. This results in a net impact cost of \$314 per resident for community parks and a net impact cost of approximately \$919 per resident for regional parks.

Table 8
Net Impact Cost per Resident

Calculation Step	Impact Cost		Revenue Credits	
	Community Parks	Regional Parks	Community Parks	Regional Parks
Impact Cost				
Total Impact Cost per Resident ⁽¹⁾	\$319.59	\$971.21		
Impact Credits				
Capital Expansion Expenditure Credit				
Avg Annual Capital Expansion Credit per Resident ⁽²⁾			\$0.34	\$2.75
Capitalization Rate			4.0%	4.0%
Capitalization Period (in years)			25	25
Capital Expansion Credit per Resident ⁽³⁾			\$5.31	\$42.96
Debt Service Credit				
Debt Service Credit per Resident ⁽⁴⁾			\$0.00	\$8.97
Total Credit per Resident				
Total Credit per Resident ⁽⁵⁾			\$5.31	\$51.93
Net Impact Cost				
Net Impact Cost per Resident ⁽⁶⁾	\$314.28	\$919.28		

(1) Source: Table 5

(2) Source: Table 6

(3) Source: The present value of the capital improvement credit per resident (Item 2) at a discount rate of 4% with a capitalization period of 25 years. The discount rate is estimated based on the debt service on the most recent bond issue.

(4) Source: Table 7

(5) Sum of the capital expansion credit per resident (Item 3) and debt service credit per resident (Item 5)

(6) Total impact cost per resident (Item 1) less the total revenue credit per resident (Item 5)

Calculated Parks & Recreation Impact Fee Schedule

Table 9 presents the calculated community parks and recreation impact fee schedule developed for residential land uses. As previously mentioned, due to the limited service area of community parks, only residential development within unincorporated Collier County is assessed a community parks and recreation impact fee. As presented, the calculated fee is approximately 20 percent to 35 percent lower than the adopted fee, primarily due to the decrease in land values.

Table 9
Calculated Parks & Recreation Impact Fee Schedule - Community Parks

Land Use	Impact Unit	Unincorporated	Community Parks			
		County Residents per Unit ⁽¹⁾	Net Cost per Resident ⁽²⁾	Total Impact Fee ⁽³⁾	Adopted Impact Fee ⁽⁴⁾	Percent Difference ⁽⁵⁾
Single Family Detached						
Less than 4,000 sf	du	2.79	\$314.28	\$876.84	\$1,190.08	-26%
4,000 sf or greater	du	3.19	\$314.28	\$1,002.55	\$1,307.53	-23%
Multi-Family	du	1.36	\$314.28	\$427.42	\$643.43	-34%
Mobile Home / RV (tied down)	du	2.14	\$314.28	\$672.56	\$855.29	-21%

(1) Source: Appendix B, Table B-3

(2) Source: Table 8

(3) Residents per unit (Item 1) for each land use category multiplied by the net cost per resident (Item 2)

(4) Collier County Impact Fee Administration Department

(5) Percent change between the adopted impact fee (Item 4) and the calculation total impact fee (Item 3)

Table 10 presents the calculated regional parks and recreation impact fee schedule developed for Collier County. As previously mentioned, due to the large geographical service area of regional parks, all new residential development within Collier County is assessed a regional parks and recreation impact fee. The calculated impact fee is up to 30 percent higher than the adopted fee.

Table 10
Calculated Parks & Recreation Impact Fee Schedule - Regional Parks

Land Use	Impact Unit	Countywide	Regional Parks			
		Residents per Unit ⁽¹⁾	Net Cost per Resident ⁽²⁾	Total Impact Fee ⁽³⁾	Adopted Impact Fee ⁽⁴⁾	Percent Difference ⁽⁵⁾
Single Family Detached						
Less than 4,000 sf	du	2.65	\$919.28	\$2,436.09	\$1,942.68	25%
4,000 sf or greater	du	3.03	\$919.28	\$2,785.42	\$2,140.34	30%
Multi-Family	du	1.21	\$919.28	\$1,112.33	\$1,041.97	7%
Mobile Home / RV (tied down)	du	2.11	\$919.28	\$1,939.68	\$1,537.80	26%

(1) Source: Appendix B, Table B-2

(2) Source: Table 8

(3) Residents per unit (Item 1) for each land use category multiplied by the net cost per resident (Item 2)

(4) Collier County Impact Fee Administration Department

(5) Percent change between the adopted impact fee (Item 4) and the calculation total impact fee (Item 4)

Impact Fee Schedule Comparison

As part of the work effort in updating Collier County's parks and recreation impact fee program, a comparison of parks and recreation impact fee schedules was completed for surrounding counties and for counties of similar population throughout Florida. Table 11 presents this comparison. As presented, Collier County's fee is on the high end of fees imposed by these jurisdictions, primarily due to the value of beach and boat access land.

Table 11
Parks & Recreation Impact Fee Schedule Comparison

Land Use	Unit	Collier County						Lee County ⁽¹³⁾					Miami-Dade County ⁽¹⁴⁾					Osceola County ⁽¹⁵⁾		Palm Beach County ⁽¹⁶⁾		St. Lucie County ⁽¹⁷⁾	
		Community Parks (Calculated) ⁽¹⁾	Community Parks (Adopted) ⁽²⁾	Regional Parks (Calculated) ⁽³⁾	Regional Parks (Adopted) ⁽⁴⁾	All Parks (Calculated) ⁽⁵⁾	All Parks (Adopted) ⁽⁶⁾	Broward County ⁽⁷⁾	Charlotte County ⁽⁸⁾	Lake County ⁽⁹⁾	Community Parks	Regional Parks	All Parks	Manatee County ⁽¹⁰⁾	Dade County ⁽¹¹⁾	Osceola County ⁽¹²⁾	Palm Beach County ⁽¹³⁾	St. Lucie County ⁽¹⁴⁾					
Date of Last Update		2013	2009	2013	2009	2015	2009	n/a	2009	2003		2012	2011	n/a	2006	2012	2009						
Adoption Percentage		N/A	100%	N/A	100%	N/A	100%	n/a	36%	95%		19%	100%	n/a	100%	95%	100%						
Single Family Detached (2,000 sf)	du	\$677	\$1,190	\$2,436	\$1,943	\$3,313	\$3,133	\$488	\$672	\$222	\$156	\$137	\$293	\$1,494	\$2,960	\$924	\$860	\$2,348	\$1,558				
Multi-Family	du	\$427	\$643	\$1,112	\$1,042	\$1,536	\$1,685	\$488	\$449	\$171	\$116	\$102	\$218	\$1,286	\$2,536	\$679	\$860	\$2,348	\$1,390				
Mobile Home / RV (tied down)	du	\$673	\$855	\$1,940	\$1,538	\$2,613	\$2,393	\$496	\$475	\$177	\$156	\$137	\$293	\$559	\$2,960	\$677	\$860	\$1,559	\$1,020				

(1) Source: Table 9

(2) Source: Collier County Impact Fee Administration Department

(3) Source: Table 10

(4) Source: Collier County Impact Fee Administration Department

(5) Sum of calculated community parks fee (Item 1) and regional parks fee (Item 3)

(6) Source: Collier County Impact Fee Administration Department

(7) Source: Broward County Planning Department. Fees are based off 3 bedrooms and include an \$18 admin fee for both single family and multi-family, and a \$17 admin fee for mobile home.

(8) Source: Charlotte County Growth Management Department; Parks impact fees are currently suspended.

(9) Source: Lake County Growth Management Department

(10) Source: Lee County Community Development Department

(11) Source: Manatee County Impact Fee Administration; each fee rate is the average of all bedroom tiers within the land use category

(12) Source: Miami-Dade County Zoning Department; represents average of three geographic districts

(13) Source: Osceola County Building Office: Impact Fees Office. Represents the combined total park fee (Countywide, Community, and Recreational Facilities)

(14) Source: Palm Beach County Planning, Zoning, and Building Department (unincorporated)

(15) Source: Sarasota County Planning & Development Services

(16) Source: St. Lucie County Planning & Development Services, Permitting

Appendix A
Land Value Analysis
Supplemental Information

Appendix A

This appendix provides the back-up data and information on land values. As explained in the report, several steps were undertaken to determine that land values for the impact fee calculations. These include:

- A review of vacant land sales in subareas of the county for 2012 through 2014 was conducted to understand current land value by geographic area. In addition, the vacant land analysis was conducted for different acreage levels. Resulting land values were used for parks located in each geographic area.
- A review of just market value of inland properties in each geographic area as well as for different parcel-size groups from the Property Appraiser database was conducted and results were compared to the sales data and data compiled during the previous study to understand changes in land values since 2009.
- A separate analysis was conducted for coastal and beach front park acreage. This analysis included a review of recent sale prices of coastal and beach front parcels as well as market value of these properties based on the estimates provided by the Property Appraiser.

Inland Land Values

Table A-1 provides the estimated land values per acre for each region, which are based on the analysis shown in Tables A-2 through A-16.

Table A-1
Collier County Inland Land Values

District	Park	Park Type	Inland Acres	Value per Acre	Total Land Value
Marco	Caxambas Park	R	0.00	\$250,000	\$0
	Collier Boulevard Boating Park	R	0.00	\$250,000	\$0
	Tigertail Beach Park	R	21.10	\$250,000	\$5,275,000
	South Marco Beach Access	R	0.00	\$250,000	\$0
	Goodland Boating Park	R	0.00	\$250,000	\$0
	Mar-Good Harbor Park	R	0.00	\$250,000	\$0
	Isles of Capri Paddlecraft Park	R	0.00	\$250,000	\$0
Marco -- Subtotal			21.10		\$5,275,000
North Naples	Veterans Community Park	C	43.64	\$225,000	\$9,819,000
	Conner Park	R	0.00	\$250,000	\$0
	Pelican Bay Community Park	C	15.00	\$225,000	\$3,375,000
	Cocohatchee River Park	R	0.00	\$225,000	\$0
	Barefoot Beach Access	R	0.00	\$250,000	\$0
	Barefoot Beach Preserve Community Park	R	141.80	\$225,000	\$31,905,000
	Clam Pass Park	R	26.25	\$225,000	\$5,906,250
	North Gulfshore Beach Access	R	0.00	\$250,000	\$0
	Vanderbilt Beach	R	0.00	\$250,000	\$0
	North Collier Regional Park	R	207.70	\$225,000	\$46,732,500
	Vineyards Community Park	C	35.50	\$225,000	\$7,987,500
North Naples -- Subtotal			469.89		\$105,725,250
Golden Gate	Golden Gate Community Park	C	35.00	\$105,000	\$3,675,000
	Golden Gate Community Center	C	21.00	\$105,000	\$2,205,000
	Golden Gate Greenway	C	3.00	\$35,000	\$105,000
Golden Gate -- Subtotal			59.00		\$5,985,000
East Naples	East Naples Community Park	C	47.00	\$70,000	\$3,290,000
	Sugden Regional Park	R	120.00	\$70,000	\$8,400,000
	Cindy Mysels Community Park	C	5.00	\$135,000	\$675,000
	Bay Area Parcels	R	1.34	\$135,000	\$180,900
	Bayview Park	R	0.00	\$135,000	\$0
East Naples -- Subtotal			173.34		\$12,545,900
South Naples	Eagle Lakes Community Park	C	32.00	\$70,000	\$2,240,000
	Manatee Community Park	C	60.00	\$70,000	\$4,200,000
	Port of the Islands	R	0.00	\$70,000	\$0
South Naples -- Subtotal			92.00		\$6,440,000
Central Naples	Freedom Park	R	25.16	\$70,000	\$1,761,200
	Gordon River Greenway	R	79.00	\$70,000	\$5,530,000
Central Naples -- Subtotal			104.16		\$7,291,200
Immokalee	Immokalee Community Park	C	23.00	\$25,000	\$575,000
	Immokalee Sports Complex	C	14.00	\$25,000	\$350,000
	Airport Park	C	19.00	\$25,000	\$475,000
	Ann Oleski Park (Lake Trafford)	R	0.00	\$15,000	\$0
	Immokalee South Park	C	3.20	\$15,000	\$48,000
	Tony Rosbough Community park	C	7.00	\$25,000	\$175,000
Immokalee -- Subtotal			66.20		\$1,623,000
Urban Estates	Max A. Hasse Community Park	C	20.00	\$105,000	\$2,100,000
	Vanderbilt Extension Community Park	C	120.00	\$105,000	\$12,600,000
	Rich King Greenway	R	37.50	\$70,000	\$2,625,000
Urban Estates -- Subtotal			177.50		\$17,325,000
All Parks - Inland Acreage			1,163.19	\$139,453	\$162,210,350
Community Parks -- Inland Acreage			503.34	\$107,074	\$53,894,500
Regional Parks - Inland Acreage			659.85	\$164,152	\$108,315,850

Source: Tables A-2 through A-16

Note: Rich King Greenway Park is located in both the Urban Estates and East Naples District. Given that Urban Estates values are based on estimates for Golden Gate District, to provide a conservative estimate, the lower East Naples District estimate is used for the per acre value.

The following paragraphs and tables provide an explanation of land value estimates for each region. Regions follow the fire district boundaries due to the availability of parcel data in this format both during the last study and the current study. For each region, the following variables are provided:

- A comparison of vacant land values as reported by the Collier County Property Appraiser for three zoning categories (residential, commercial and industrial) in 2007 and 2014. This information provides an overall understanding of the level of change in land values in Collier County.
- Land value for vacant residential properties in 2014 since the County is more likely to purchase this category of properties for future park land.
- Land value based on vacant land sales over the past three years as well as only in 2014. This information provides an understanding of actual sales value information; however, it also tends to be limited in terms of the sample size.
- All these analysis were conducted for three groups of acreage to identify value differentiation between smaller and larger parcels. In cases, when there were no vacant parcels or a very limited number of parcels, this lack of information is indicated as "N/A."
- Current value of land where existing parks are located in each region as estimated by the previous study in comparison to current value as obtained from the Property Appraiser's database. This information again provides an understanding regarding the level of change in land values since the last study.
- A comparison of land values for inland properties that was used in the 2009 study and the updated estimate.
- Consistent with the last technical study, land value estimates for the East Naples area are also used for South and Central Naples areas. Similarly, estimates for the Golden Gate area are used for the Urban Estates area.

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Acreage	2007 Data -- All		2014
	Weighted	Median	Weighted
- 0.5 - 5 acres	\$716,583	\$831,735	\$285
- 5.01 to 20 acres	n/a	n/a	\$45
- 20.01 to 50 acres	n/a	n/a	

(1) Source: Collier County Property Appraiser

(2) Change from 2007 to 2014 data

Table A-2
Marco Island - Land Value Analysis⁽¹⁾

Just Land Value					Vacant Land Sales			
Median	% Change ⁽²⁾		2014 Residential		Avg of 2012 - 2014		2014	
	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median
\$57,270	-60%	-69%	\$222,815	\$229,126	\$317,232	\$257,695	\$332,399	\$170,149
\$45,000	n/a	n/a	\$45,000	\$45,000	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

The following paragraphs and tables provide an explanation of land value estimates for each region. Regions follow the fire district boundaries due to the availability of parcel data in this format both during the last study and the current study. For each region, the following variables are provided:

- A comparison of vacant land values as reported by the Collier County Property Appraiser for three zoning categories (residential, commercial and industrial) in 2007 and 2014. This information provides an overall understanding of the level of change in land values in Collier County.
- Land value for vacant residential properties in 2014 since the County is more likely to purchase this category of properties for future park land.
- Land value based on vacant land sales over the past three years as well as only in 2014. This information provides an understanding of actual sales value information; however, it also tends to be limited in terms of the sample size.
- All these analysis were conducted for three groups of acreage to identify value differentiation between smaller and larger parcels. In cases, when there were no vacant parcels or a very limited number of parcels, this lack of information is indicated as "N/A."
- Current value of land where existing parks are located in each region as estimated by the previous study in comparison to current value as obtained from the Property Appraiser's database. This information again provides an understanding regarding the level of change in land values since the last study.
- A comparison of land values for inland properties that was used in the 2009 study and the updated estimate.
- Consistent with the last technical study, land value estimates for the East Naples area are also used for South and Central Naples areas. Similarly, estimates for the Golden Gate area are used for the Urban Estates area.

Table A-2
Marco Island - Land Value Analysis⁽¹⁾

Acreage	PA Just Land Value						Vacant Land Sales					
	2007 Data -- All		2014 Data -- All		% Change ⁽²⁾		2014 Residential		Avg of 2012 - 2014		2014	
	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median
- 0.5 - 5 acres	\$716,583	\$831,735	\$285,441	\$257,270	-60%	-69%	\$222,815	\$229,126	\$317,232	\$257,695	\$332,399	\$170,149
- 5.01 to 20 acres	n/a	n/a	\$45,000	\$45,000	n/a	n/a	\$45,000	\$45,000	n/a	n/a	n/a	n/a
- 20.01 to 50 acres	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(1) Source: Collier County Property Appraiser

(2) Change from 2007 to 2014 data

Table A-3
Marco Island - Land Value of Existing Parks

Marco Island Area Parks	2009 Estimate per Acre ⁽¹⁾	2014 PA JV per Acre ⁽²⁾	% Difference
- Caxambas Park	\$1,400,000	\$871,200	-38%
- Tigertail Beach Park	\$1,293,180	\$653,400	-49%
- South Marco Beach Access	\$3,500,000	\$317,450	-91%
- Goodland Boating Park	\$1,400,000	\$490,050	-65%
- Mar-Good Harbor Park	\$1,400,000	\$400,082	-71%
- Isles of Capri Paddlecraft Park	n/a	\$75,045	n/a
Average			-63%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Current land value of indicated parks as reported by the Collier County Property Appraiser

Table A-4
Marco Island - Land Value Estimate

Marco Island Area Parks	2009 ⁽¹⁾	2015 ⁽²⁾	% Difference
Estimate for Inland Properties (per Acre)	\$550,000	\$250,000	-55%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Estimated based on the information provided in Tables A-2 and A-3

Table A-5
North Naples - Land Value Analysis⁽¹⁾

Acreage	PA Just Land Value						Vacant Land Sales					
	2007 Data -- All		2014 Data -- All		% Change ⁽²⁾		2014 Residential		Avg of 2012 - 2014		2014	
	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median
- 0.5 - 5 acres	\$383,128	\$522,389	\$199,901	\$219,720	-48%	-58%	\$182,277	\$176,250	\$228,350	\$221,917	\$243,895	\$238,095
- 5.01 to 20 acres	\$387,863	\$379,972	\$157,180	\$147,904	-59%	-61%	\$65,382	\$75,000	\$240,832	\$184,306	\$172,261	\$172,261
- 20.01 to 50 acres	\$398,799	\$462,911	\$83,894	\$82,881	-79%	-82%	\$83,894	\$82,881	\$344,828	\$344,828	\$344,828	\$344,828

(1) Source: Collier County Property Appraiser

(2) Change from 2007 to 2014 data

Table A-6
North Naples - Land Value of Existing Parks

North Naples Area Parks	Acres	2009 Estimate per Acre ⁽¹⁾	2014 PA JV per Acre ⁽²⁾	% Difference
- Veterans Community Park	43.6	\$450,000	\$100,000	-78%
- Vineyards Community Park	35.5	\$450,000	\$100,000	-78%
- Pelican Bay Community Park	15.0	\$450,000	\$100,000	-78%
- Connors Park	5.0	\$3,500,000	\$2,370,535	-32%
- Cocohatchee River Park	7.2	\$1,400,000	\$871,768	-38%
- Barefoot Beach Access	5.0	\$3,500,000	\$1,524,004	-56%
- Barefoot Beach Preserve Park	159.6	\$563,603	\$250,000	-56%
- Clam Pass Park	35.0	\$1,212,500	\$38,727	-97%
- Vanderbilt Beach Park	5.0	\$3,500,000	\$1,470,147	-58%
- N. Collier Regional Park	207.7	\$195,000	\$100,000	-49%
Average				-62%
Average (0.5 to 5 acres)				-49%
Average (greater than 5 acres)				-67%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Current land value of indicated parks as reported by the Collier County Property Appraiser

Table A-7
North Naples - Land Value Estimate

North Naples Area Parks	2009 ⁽¹⁾	2015 ⁽²⁾	% Difference
Estimate for Inland Properties (per Acre):			
- 0.5 - 5 acres	\$550,000	\$250,000	-55%
- Greater than 5 acres	\$450,000	\$225,000	-50%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Estimated based on the information provided in Tables A-5 and A-6

Table A-8
Golden Gate - Land Value Analysis⁽¹⁾

Acreage	PA Just Land Value						Vacant Land Sales					
	2007 Data -- All		2014 Data -- All		% Change ⁽²⁾		2014 Residential		Avg of 2012 - 2014		2014	
	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median
- 0.5 - 5 acres	\$67,386	\$52,000	\$34,282	\$21,650	-49%	-58%	\$21,540	\$21,650	\$31,175	\$22,745	\$33,141	\$23,674
- 5.01 to 20 acres	\$77,169	\$50,000	\$87,571	\$36,500	13%	-27%	\$33,107	\$23,000	\$32,956	\$24,263	\$24,402	\$24,263
- 20.01 to 50 acres	\$246,323	\$252,973	\$141,456	\$172,667	-43%	-32%	n/a	n/a	n/a	n/a	n/a	n/a

(1) Source: Collier County Property Appraiser

(2) Change from 2007 to 2014 data

Table A-9
Golden Gate - Land Value of Existing Parks

Golden Gate Area Parks	Acres	2009 Estimate per Acre ⁽¹⁾	2014 PA JV per Acre ⁽²⁾	% Difference
GG Community Park & Center	56.0	\$230,000	\$58,123	-75%
Golden Gate Greenway	3.0	\$75,000	\$60,000	-20%
Average				-47%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Current land value of indicated parks as reported by the Collier County Property Appraiser

Table A-10
Golden Gate - Land Value Estimate

Golden Gate Area Parks	2009 ⁽¹⁾	2015 ⁽²⁾	% Difference
Estimate for Inland Properties (per Acre):			
- 0.5 - 5 acres	\$75,000	\$35,000	-53%
- Greater than 5 acres	\$230,000	\$105,000	-54%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Estimated based on the information provided in Tables A-8 and A-9

Table A-11
East Naples - Land Value Analysis⁽¹⁾

Acreage	PA Just Land Value						Vacant Land Sales					
	2007 Data -- All		2014 Data -- All		% Change ⁽²⁾		2014 Residential		Avg of 2012 - 2014		2014	
	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median
- 0.5 - 5 acres	\$313,924	\$336,982	\$136,661	\$88,095	-56%	-74%	\$47,420	\$33,183	\$218,074	\$117,551	\$269,178	\$156,562
- 5.01 to 20 acres	\$177,565	\$100,625	\$112,506	\$74,094	-37%	-26%	\$50,513	\$44,812	\$123,680	\$157,317	n/a	n/a
- 20.01 to 50 acres	\$186,455	\$100,000	\$73,814	\$70,785	-60%	-29%	\$38,007	\$47,123	\$200,351	\$200,351	n/a	n/a

(1) Source: Collier County Property Appraiser

(2) Change from 2007 to 2014 data

Table A-12
East Naples - Land Value of Existing Parks

East Naples Area Parks	Acres	2009 Estimate per Acre ⁽¹⁾	2014 PA JV per Acre ⁽²⁾	% Difference
Sugden Regional Park	120.0	\$120,000	\$23,647	-80%
Bayview Park	6.3	\$1,400,000	\$1,393,925	0%
East Naples Community Park	47.0	\$120,000	\$75,000	-38%
Cindy Mysels Community Park	5.0	\$500,000	\$19,500	-96%
Average				-54%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Current land value of indicated parks as reported by the Collier County Property Appraiser

Table A-13
East Naples - Land Value Estimate

East Naples Area Parks	2009 ⁽¹⁾	2015 ⁽²⁾	% Difference
Estimate for Inland Properties (per Acre):			
- 0.5 - 5 acres	\$500,000	\$135,000	-73%
- Greater than 5 acres	\$120,000	\$70,000	-42%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Estimated based on the information provided in Tables A-11 and A-12

Table A-14
Immokalee/Big Corkscrew - Land Value Analysis⁽¹⁾

Acreage	PA Just Land Value						Vacant Land Sales					
	2007 Data -- All		2014 Data -- All		% Change ⁽²⁾		2014 Residential		Avg of 2012 - 2014		2014	
	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median	Weighted	Median
- 0.5 - 5 acres	\$63,426	\$88,000	\$30,016	\$14,698	-53%	-83%	\$11,129	\$10,300	\$18,292	\$13,954	\$18,153	\$14,035
- 5.01 to 20 acres	\$59,802	\$58,387	\$38,952	\$27,350	-35%	-53%	\$23,211	\$25,000	\$17,861	\$15,187	\$19,408	\$13,870
- 20.01 to 50 acres	\$51,619	\$43,560	\$18,943	\$19,015	-63%	-56%	n/a	n/a	n/a	n/a	n/a	n/a

(1) Source: Collier County Property Appraiser

(2) Change from 2007 to 2014 data

Table A-15
Immokalee/Big Corkscrew - Land Value of Existing Parks

Immokalee/Big Corkscrew Area Parks	Acres	2009 Estimate per Acre ⁽¹⁾	2014 PA JV per Acre ⁽²⁾	% Difference
Ann Olesi Park	2.3	\$1,400,000	\$32,670	-98%
Immokalee Community Park	23.0	\$50,000	\$4,000	-92%
Immokalee Sports Complex	14.0	\$50,000	\$5,500	-89%
Airport Park	19.0	\$50,000	\$26,885	-46%
Tony Rosbough Community Park	7.0	\$50,000	\$3,993	-92%
Immokalee South Park	3.2	n/a	\$5,500	n/a
Average				-83%
Average (0.5 to 5 acres)				-98%
Average (greater than 5 acres)				-80%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Current land value of indicated parks as reported by the Collier County Property Appraiser

Table A-16
Immokalee/Big Corkscrew - Land Value Estimate

Immokalee/Big Corkscrew Area Parks	2009 ⁽¹⁾	2015 ⁽²⁾	% Difference
Estimate for Inland Properties (per Acre):			
- 0.5 - 5 acres	\$50,000	\$15,000	-70%
- Greater than 5 acres	\$50,000	\$25,000	-50%

(1) Source: Collier County Parks and Recreation Impact Fee Study, Final Report, June 26, 2009

(2) Estimated based on the information provided in Tables A-14 and A-15

Beach and Coastal Land Values

Table A-17 provides a summary of information obtained from the Collier County Property Appraiser database regarding the vacant land sales and just market value for beach front and coastal properties.

Previously, Collier County retained an appraiser to determine the value of waterfront property. The study's findings were used to value park land with beach access. These figures were updated during the 2009 impact fee study using information from the Property Appraiser database. Table A-18 presents the updated 2014 values for the same set of properties based on Collier County Property Appraiser database.

Table A-17
Beach and Coastal Properties - Land Value Estimate⁽¹⁾

Residential Properties	PA Just Land Value		Vacant Land Sales	
	2014 Data		2014	
	Weighted Average	Median	Weighted Average	Median
- Beach	\$3,606,501	\$7,325,697	N/A	N/A
- Coastal	\$1,518,804	\$1,223,200	\$2,387,634	\$1,631,466

(1) Source: Collier County Property Appraiser

Table A-18
Collier County Land Value Study Parcels – Updated Values⁽¹⁾

ID	Sale Date	Size	Sale Price	Price/Acre	2008 Land Value	Value/Acre	Size	2014 Land Value	Value/Acre
12780640008	4/25/2005	0.50	\$2,500,000	\$5,000,000	\$1,738,108	\$3,476,216	0.50	\$1,567,101	\$3,134,202
27581640001	12/20/2004	0.21	\$1,000,000	\$4,761,905	\$759,000	\$3,614,286	0.21	\$469,200	\$2,234,286
27637320000	7/5/2004	0.22	\$699,900	\$3,181,364	\$728,640	\$3,312,000	0.22	\$450,432	\$2,047,418
27582880006	7/2/2004	0.25	\$675,000	\$2,700,000	\$819,720	\$3,278,880	0.25	\$563,040	\$2,252,160
27637240009	7/15/2003	0.22	\$540,000	\$2,454,545	\$809,600	\$3,680,000	0.22	\$500,480	\$2,274,909
17360560008	4/18/2005	0.94	\$6,100,000	\$6,489,362	\$5,728,061	\$6,093,682	1.04	\$5,632,824	\$5,416,177
08930200008	9/22/2004	1.20	\$4,000,000	\$3,333,333	\$3,371,560	\$2,809,633	0.72	\$4,242,492	\$5,892,350
08930240000									
Weighted Average		3.54	\$15,514,900	\$4,382,740	\$13,954,689	\$3,942,003	3.16	\$13,425,569	\$4,248,598

(1) Source: Collier County Property Appraiser

Tables A-19 and A-20 present the just value obtained from the Property Appraiser database for those parks that include only the beach land or boat access/coastal land.

Table A-19
Collier County Parks with Beach Land Only⁽¹⁾

Park	2009 Estimate	2014 PA JV/acre	% Difference	Acres	2014 Total Value
- Connors Park	\$3,500,000	\$2,370,535	-32%	5.0	\$11,852,675
- Barefoot Beach Access	\$3,500,000	\$1,524,004	-56%	5.0	\$7,620,020
- Vanderbilt Beach Park	\$3,500,000	\$1,470,147	-58%	5.0	\$7,350,735
Weighted Average		\$1,788,229			

(1) Source: Collier County Property Appraiser

Table A-20
Collier County Parks with Boat Access/Coastal Land Only⁽¹⁾

Park	2009 Estimate	2014 PA JV/acre	% Difference	Acres	2014 Total Value
- Caxambas Park	\$1,400,000	\$871,200	-38%	4.2	\$3,659,040
- Collier Blvd Boating Park	\$1,400,000	\$2,000	N/A	0.5	N/A
- Goodland Boating Park	\$1,400,000	\$490,050	-65%	5.0	\$2,450,250
- Mar-Good Harbor Park	\$1,400,000	\$400,082	-71%	2.5	\$1,000,205
- Cocohatchee River Park	\$1,400,000	\$871,768	-38%	7.2	\$6,276,730
-- Bayview Park	\$1,400,000	\$1,393,925	0%	6.3	\$8,739,910
-- Ann Olesi Park	\$1,400,000	\$32,670	-98%	2.3	\$75,141
Weighted Average (excl Collier Boating Park)		\$808,201			
Weighted Average (excl Collier Boating & Ann Olesi Park)		\$879,068			

(1) Source: Collier County Property Appraiser

Given the information provided in Tables A-17 through A-20 as well as additional analysis, an average value of \$3.25 million per acre for beach land and \$1.1 million per acre for coastal property were found to be reasonable estimates. Using these values as well as inland values previously presented in Table A-1, the average land value per acre is estimated at \$450,000 for regional parks. This calculation is shown in Table A-21.

Table A-21
Collier County Regional Park Land Value Estimates

District	Park/Facility Name	Total Acreage ⁽¹⁾	Beach Acreage ⁽²⁾	Boat Access Acreage ⁽³⁾	Inland Acreage ⁽⁴⁾	Inland Land Value per Acre ⁽⁵⁾	Total Inland Land Value ⁽⁶⁾
South Naples							
	Caxambas Park	4.20		4.20		\$250,000	\$0
	Tigertail Beach Park	31.60	10.50		21.10		\$5,275,000
	South Marco Beach Access	5.00	5.00				\$0
	Goodland Boating Park	5.00		5.00			\$0
	Mar-Good Harbor Park	2.50		2.50			\$0
	Isles of Capri Paddlecraft Park	9.00		9.00			\$0
North Naples							
	Conner Park	5.00	5.00			\$250,000	\$0
	Cocohatchee River Park	7.20		7.20		\$225,000	\$0
	Barefoot Beach Access	5.00	5.00			\$225,000	\$0
	Barefoot Beach Preserve Community Park	159.60	17.80		141.80	\$225,000	\$31,905,000
	Clam Pass Park	35.00	8.75		26.25	\$225,000	\$5,906,250
	North Gulfshore Beach Access	0.50	0.50			\$250,000	\$0
	Vanderbilt Beach	5.00	5.00			\$250,000	\$0
	North Collier Regional Park	207.70			207.70	\$225,000	\$46,732,500
East Naples							
	Sugden Regional Park	120.00			120.00	\$70,000	\$8,400,000
	Bay Street Parcels	1.34			1.34	\$135,000	\$180,900
	Bayview Park	6.27		6.27		\$70,000	\$0
South Naples							
	Port of the Islands	5.55		5.55		\$70,000	\$0
Central Naples							
	Freedom Park	25.16			25.16	\$70,000	\$1,761,200
	Gordon River Greenway	79.00			79.00		\$5,530,000
Urban Estates							
	Ann Olesi Park	2.30		2.30		\$15,000	\$0
Urban Estates							
	Rich King Greenway ⁽⁷⁾	37.50			37.50	\$70,000	\$2,625,000
	Total Acres	759.42	57.55	42.02	659.85		
Summary							
	Inland ⁽⁸⁾						\$108,315,850
	Beach ⁽⁹⁾						\$187,037,500
	Boat Access/Coastal ⁽¹⁰⁾						\$46,222,000
	Total						\$341,575,350
	Total Value per Acre⁽¹¹⁾						\$449,785
	Beach Value per Acre ⁽¹²⁾		\$3,250,000				
	Boat Access/Coastal Land Value per Acre ⁽¹³⁾			\$1,100,000			

(1), (2), (3), (4) Source: Collier County Parks and Recreation Department

(5) Source: Table A-1

(6) Inland acreage multiplied by inland value per acre (Item 5)

(7) Rich King Greenway Park is located in both the Urban Estates and East Naples District. Given that Urban Estates values are based on estimates for Golden Gate District, to provide a conservative estimate, the lower East Naples District estimate is used for the per acre value.

(8) Sum of inland value

(9) Total beach acreage multiplied by beach value per acre (Item 11)

(10) Total boat access/coastal acreage multiplied by boat access land value per acre (Item 12)

(11) Total land value of regional parks divided by total acres (759.42)

(12), (13) Based on a review of vacant land sales, vacant land values, current values of parks with beach and boat access land, and other analysis

Appendix B
Population Analysis
Supplemental Information

Appendix B

Consistent with the previous study and County's Annual Update and Inventory Report (AUIR), this analysis uses peak seasonal population. Because regional parks tend to have a countywide service area, countywide population figures are used in the calculation of regional parks impact fee. Similarly, because community parks serve primarily the unincorporated county, unincorporated county population is used in the calculation of community parks impact fee. As presented in Table B-1, between 2000 and 2015, the County's peak population increased by 35 percent countywide and 40 percent in unincorporated county. In terms of annual growth rates, between 2000 and 2015, the countywide population increased by 2.1 percent per year while unincorporated county population increased by 2.3 percent per year. Future projections suggest an increase of 35 percent through 2034 or an annual growth rate of 1.6 percent.

Residential land uses to be used in the Collier County parks and recreation impact fee calculations include the following:

- Single Family Detached
- Multi-Family
- Mobile Home

Table B-2 presents the number of residents per housing unit for the residential categories identified above for all of Collier County, while Table B-3 presents similar information for the unincorporated county. Different from the last study, 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 and 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 countywide and unincorporated Collier County. This analysis utilized data from the 2011 American Housing Survey (AHS) and data from the 2000 and 2010 Census as well as 2008-2012 American Community Survey (ACS) 5-Year estimates to examine this relationship.

It should be noted that 2010 Census population data by land use are not available. However, a comparison of the residents per housing units for all land uses combined published by Census 2010 indicates a six (6) percent decrease compared to the 2000 Census figures. This factor is consistent with the estimates provides by the ACS, which also provides estimates by

land use. As such, data from the ACS was used for people per housing unit figures in Tables B-2 and B-3.

Table B-1
Peak Season Population

Year	Peak Season Population	
	Countywide	Unincorporated
2000	309,511	265,366
2001	325,159	280,152
2002	341,954	296,365
2003	359,191	313,137
2004	374,384	328,058
2005	386,668	339,940
2006	396,310	349,039
2007	400,027	352,333
2008	399,532	352,104
2009	399,979	352,983
2010	387,183	343,593
2011	392,180	348,497
2012	398,107	354,268
2013	403,435	359,378
2014	410,297	365,869
2015	418,048	373,211
2016	425,979	380,695
2017	434,060	388,326
2018	442,295	396,105
2019	450,685	404,037
2020	458,670	411,563
2021	466,233	418,668
2022	473,920	425,893
2023	481,734	433,240
2024	489,677	440,711
2025	497,236	447,799
2026	504,399	454,491
2027	511,666	461,281
2028	519,037	468,170
2029	526,514	475,162
2030	533,638	481,766
2031	540,396	487,970
2032	547,239	494,255
2033	554,170	500,622
2034	561,188	507,071

Source: Collier County Comprehensive Planning Department

Table B-2
Residents per Housing Unit – Countywide

Housing Type	Population ⁽¹⁾	Housing Units ⁽²⁾	Ratio to the Avg Population per Housing Unit ⁽³⁾	Residents / Housing Units ⁽⁴⁾
Single Family Detached	243,644	90,769		2.68
- Less than 4,000 sf			99%	2.65
- 4,000 sf or greater			113%	3.03
Multi Family	116,082	95,570		1.21
Mobile Home/RV (Tied Down)	23,122	10,958		2.11
Weighted Average	382,848	197,297		1.94

- (1) Source: 2008-2012 American Community Survey 5-Year Estimates, Table B25033, adjusted for peak seasonal population
 (2) Source: 2008-2012 American Community Survey 5-Year Estimates, Table DP04
 (3) Ratios developed based on national PPH data derived from the 2011 American Housing Survey
 (4) Population (Item 1) divided by housing units (Item 2)

Table B-3
Residents per Housing Unit – Unincorporated County

Housing Type	Population ⁽¹⁾	Housing Units ⁽²⁾	Ratio to the Avg Population per Housing Unit ⁽³⁾	Residents / Housing Units ⁽⁴⁾
Single Family Detached	217,164	76,907		2.82
- Less than 4,000 sf			99%	2.79
- 4,000 sf or greater			113%	3.19
Multi Family	99,230	72,952		1.36
Mobile Home/RV (Tied Down)	22,739	10,612		2.14
Weighted Average	339,133	160,471		2.11

- (1) Source: 2008-2012 American Community Survey 5-Year Estimates, Table B25033, adjusted for peak seasonal population
 (2) Source: 2008-2012 American Community Survey 5-Year Estimates, Table DP04
 (3) Ratios developed based on national PPH data derived from the 2011 American Housing Survey
 (4) Population (Item 1) divided by housing units (Item 2)

Appendix C
Distribution of Parks & Recreation Inventory Value
for Indexing Calculations

Appendix C

This appendix presents the distribution of regional and community park asset values included in the impact fee calculations. This distribution will be used for indexing calculations.

Table C-1 presents the distribution of the asset value for regional parks and Table C-2 presents it for community parks.

Table C-1
Parks & Recreation Asset Value Distribution – Regional Parks

Inventory Component	Asset Value	Distribution
Land Value ⁽¹⁾	\$341,739,000	84.3%
Site Improvements ⁽²⁾	\$30,376,800	7.5%
Facility Value ⁽³⁾	\$33,136,514	8.2%
Total Asset Value ⁽⁴⁾	\$405,252,314	100.0%

- (1) Regional park acreage from Table 1 multiplied by the land purchase cost per acre for regional parks from Table 5
- (2) Regional park acreage from Table 1 multiplied by landscaping, site preparation, and irrigation cost per acre for regional parks from Table 5
- (3) Regional parks facilities value from Table 4 (owned)
- (4) Sum of land value (Item 1), site improvements cost (Item 2), and facility value (Item 3)

Table C-2
Parks & Recreation Asset Value Distribution – Community Parks

Inventory Component	Asset Value	Distribution
Land Value ⁽¹⁾	\$53,857,380	40.2%
Site Improvements ⁽²⁾	\$5,033,400	3.8%
Facility Value ⁽³⁾	\$75,162,659	56.0%
Total Asset Value ⁽⁴⁾	\$134,053,439	100.0%

- (1) Community park acreage from Table 1 multiplied by the land purchase cost per acre for community parks from Table 5
- (2) Community park acreage from Table 1 multiplied by landscaping, site preparation, and irrigation cost per acre for community parks from Table 5
- (3) Community parks facilities value from Table 4
- (4) Sum of land value (Item 1), site improvements cost (Item 2), and facility value (Item 3)