RESOLUTION 26-015

A RESOLUTION OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT OF COLLIER COUNTY, FLORIDA, IMPOSING IMPACT FEE RATES FOR THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT FOR FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, impact fees are a funding mechanism that a local government may utilize to pay for public improvements that are necessary to serve new growth; and

WHEREAS, impact fees must satisfy a dual rational nexus test to be constitutional; and

WHEREAS, the dual rational nexus test requires a local government to show a reasonable nexus between the local government's need for additional capital facilities and the new construction and that a special benefit is conferred upon the fee payers; and

WHEREAS, Subsection 8 of section 6 of the North Collier Fire Control and Rescue District's Charter within section 3 of chapter 2015-191, Laws of Florida, authorizes the North Collier Fire Control and Rescue District to assess impact fees for capital improvements on new construction within its boundaries; and

WHEREAS, the impact fee rates were based upon the most recent and localized data, as evidenced by the Impact Fee Indexing Study Final Report dated August 24, 2020, and are not being increased in the 2026-2027 fiscal year; and

WHEREAS, the accounting of the impact fee revenues and expenditures are provided for and reported in a separate and segregated special revenue fund entitled Impact Fee Fund; and

WHEREAS, Collier County collects the impact fees for the North Collier Fire Control and Rescue District and charges an administrative fee to cover Collier County's actual costs of such collection, pursuant to interlocal agreements dated September 25, 1990 and December 13, 2005; and

WHEREAS, to promote efficiency with Collier County in its collection of the North Collier Fire Control and Rescue District's impact fees, this resolution includes impact fee land use categories that are consistent with Collier County's impact fee land use categories as well other collection procedures; and

NOW, THEREFORE, BE IT RESOLVED by the BOARD OF FIRE COMMISSIONERS OF THE NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT of Collier County Florida, that:

Section 1. The above recitals are true and correct, and are fully incorporated herein.

Section 2. The North Collier Fire Control and Rescue District hereby adopts and incorporates the North Collier Fire Control & Rescue District Fire Impact Fee Indexing Study Final Report dated August 24, 2020, attached in its entirety as Exhibit A, including the assumptions, conclusions, and findings in the study.

Section 3. This resolution shall be applicable within the entirety of the North Collier Fire Control and Rescue District.

Section 4. The North Collier Fire Control and Rescue District hereby adopts the following schedule of impact fee charges upon new construction to be used for capital improvements that are necessary to serve new growth in accordance with Florida law:

Land Use	**Unit**	**Total Impact Fee**
Residential	sf	$0.17
Non-Residential	sf	$1.06

Section 5. In the event a development is a mixed use development, the impact fee shall be calculated based upon each separate impact fee land use category included in the proposed mixed use development as set forth in Section 4.

Section 6. In the event a development involves a land use not contemplated under the impact fee land use categories set forth in Section 4, the impact fee shall be calculated using the appropriate impact fees methodologies contained in the North Collier Fire Control & Rescue District Fire Impact Fee Update Study Final Report dated August 24, 2020. The impact fee rate calculation shall be determined by using variables

applicable to the most similar land use categories in the applicable impact fee rate schedules.

Section 7. If a conventional building permit for the development is not required (e.g., golf course, park, change of use, etc.), then the impact fee shall be paid prior to the occurrence of any one of the following events, whichever occurs first:

(1) The date when the first certificate of occupancy has been issued for any building or structure accessory to the principle use or structure of the development; or

(2) The date when the first certificate of occupancy is issued for the first non-accessory building or non-accessory structure to be used by any part of the development; or

(3) The date when a final development order, final development permit or other final authorization is issued authorizing construction of a parking facility for any portion of the development; or

(4) The date when a final development order, final development permit or other final approval is issued for any part of the development in instances where no further building permit is required for that part of the development; or

(5) The date when any part of the development opens for business or goes into use.

Section 8. Impact fees shall be collected and kept separate from other North Collier Fire Control and Rescue District revenues and used exclusively in the manner provided for under applicable Florida Law, including Sections 163.31801 and 191.009, Florida Statutes, and Chapter 2015-191, Laws of Florida.

Section 9. No reduction in the assessed impact fee rate is authorized.

Section 10. If any section, subsection, sentence, clause or provision of this resolution is held invalid, the remainder of the resolution shall not be affected.

Section 11. This resolution shall take effect on October 1, 2026.

The foregoing Resolution was offered by Commissioner Popper, who moved its adoption.

The motion was seconded by Commissioner Crossan, and the Vote was as follows:

Commissioner	Vote
Commissioner James A. Calamari	Absent
Commissioner Christopher L. Crossan	Yea
Commissioner Norman E. Feder	Yea
Commissioner J. Christopher Lombardo	Yea
Commissioner Stephen Popper	Yea

Duly passed on this 24th day of September, 2026 by the Board of Fire Commissioners of the North Collier Fire Control and Rescue District.

NORTH COLLIER FIRE CONTROL AND RESCUE DISTRICT

Absent
James A. Calamari

Christopher L. Crossan

Norman E. Feder

J. Christopher Lombardo

Stephen Popper

EXHIBIT A

Tindale Oliver

planning | design | engineering

North Collier Fire Control & Rescue District

Fire Impact Fee Update Study

Final Report
August 24, 2020

Prepared for:

North Collier Fire Control & Rescue District (NCFCRD)
1885 Veterans Park Drive
Naples, FL 34109
(239) 597-3222

Prepared by:

Tindale Oliver
1000 N. Ashley Dr., #400
Tampa, Florida, 33602
ph (813) 224-8862
fax (813) 226-2106
E-mail: nkamp@tindaleoliver.com

North Collier Fire Control & Rescue District
Fire Impact Fee Update Study
Table of Contents

INTRODUCTION 1

FACILITY INVENTORY **5**

SERVICE **AREA**..... **8**

LEVEL OF SERVICE **8**

COST COMPONENT..... 9

CREDIT COMPONENT..... 10

NET IMPACT COST..... 13

DEMAND COMPONENT..... **14**

CALCULATED FIRE IMPACT FEE SCHEDULE **15**

IMPACT FEE SCHEDULE COMPARISON..... **16**

Appendix A: Building and Land Analysis -- Supplemental Information

Introduction

Fire impact fees are used to fund capital expansion projects for fire rescue service related facilities, land, vehicles and capital equipment required to support the additional demand created by new growth. The North Collier Fire Control and Rescue District (NCFCRD) was formed in 2015 after the merging of two independent fire districts, the North Naples Fire District (NN) and Big Corkscrew Island Fire District (BCI). The District last updated its fire impact fee study in 2015 after its formation. Given the changes to impact fee variables and to comply with legal requirements, NCFCRD retained Tindale Oliver (TO) to prepare an update study to reflect changes to the cost, credit, and demand components since the last technical study.

It should be noted that figures included in this study reflect data collected and analysis completed by September 2019, unless otherwise noted in this report.

Methodology

The methodology used to update the fire impact fee is a consumption-based impact fee methodology, which has also been used to calculate the current adopted fire impact fee for the District as well as several fire/EMS impact fees throughout Florida, including, but not limited to, fees in Collier, Orange, Palm Beach, Indian River and Brevard Counties. A consumption-based impact fee is intended to charge new growth the proportionate share of cost associated with providing fire rescue facilities available for use by new growth. The demand component of the District's current fire impact fee uses a population-based approach. Per the request of the District, this update study utilizes an incident-based approach for the demand component.

Legal Standard 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 City'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. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already.

More recent legislation further affected the impact fee framework in Florida, including the following:

- **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 Economic Opportunity) 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 163.31801 (S)(f), Florida Statutes.
- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
    1. Impact fees cannot be collected prior to building permit issuance; and
    2. 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 will operate prospectively. 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. In addition, 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:** Requires reporting of impact fee related information within the annual financial audit report submitted to the Department of Financial Services.

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

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 principle 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, where fees collected in a benefit district are spent in the same benefit district. In the case of fire impact fees, due to fire stations' ability to provide support to each other, typically a single benefit district that includes the entire service-area is used, unless there are significant geographic or

man-made barriers that prevent facilities/equipment in certain sections of a service area from assisting others.

- 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 impact fee calculations for each fee in the following sections, including an evaluation of the inventory, service area, level of service (LOS), cost, credit, and demand components. Information supporting this analysis was obtained from the District and other sources, as indicated. The study methodology is documented in the following sections of this technical report:

- Facility Inventory
- Service Area
- Level of Service
- Cost Component
- Credit Component
- Demand Component
- Calculated Fire Impact Fee Schedule
- Impact Fee Schedule Comparison

These various elements are summarized in the remainder of this report, with the result being the calculated fire impact fee schedule.

Facility Inventory

According to information provided by the NCFCRD, the District owns and operates 10 stations to provide fire rescue related services.

Table 1 shows a summary of the NCFCRD building inventory included in the impact fee calculations. As presented, the inventory includes a total of approximately 120,000 square feet of building space and approximately 84 total acres of land. Although a total of 84 acres is associated with fire rescue stations and ancillary buildings, some of these buildings are co-located with other non-fire related structures on a given parcel. To account for that, the total building square footage on each parcel is reviewed to determine a ratio of acres per square foot of building for each parcel. Then, the portion of the acreage associated with the buildings providing fire rescue services is calculated and included in the inventory. This adjusted acreage figure results in a total of 77 acres owned by the District that are being used for fire facilities.

An important part of the impact fee calculations involves determining the current value of the capital assets. To determine the building value, Tindale Oliver reviewed cost of recently built fire stations by other Florida fire departments/districts, insurance values of existing stations, and any estimates for future fire stations provided by the District. This analysis resulted in a cost estimate of $315 per square foot for fire stations. Further detail on this estimate is provided in Appendix A.

Land values were determined through a review of the following:

- The market value of parcels where the current fire stations are located, obtained from the Collier County Property Appraiser's database;
- Most recent land purchases for future fire stations;
- Vacant land sales and market values of all vacant land of similar size parcels in NCFCRD; and
- Changes in land value trends in Collier County since the last study.

Based upon this information and review, the land value is estimated at $100,000 per acre for impact fee calculations.

Appendix A provides more detailed information on the land value analysis conducted.

Table 1

North Collier FCRD Land and Building Inventory [1][1]

Facility	Address	Year Built/ Acquired	Number of Bays	Square Footage[2]	Total Square Footage on Site[3]	Total Acres[4]	Acres per 1,000 sf of Building Space[5]	NCFCRD Acres[6]	Building Value[7]	Land Value[8]	Total Building and Land Value[9]
Station 10	13240 Immokalee Road	1986	3	5,300	11,151	2.31	0.207	1.10	$1,669,500	$110,000	$1,779,500
Station 12	21520 Immokalee Road	2003	4	5,716	5,716	4_07	0.712	4.07	$1,800,540	$407,000	$2,207,540
station 40	1441Pine Ridge Road	1984	3	9,842	9,842	1.05	0.107	1.05	$3,100,230	$105,000	$3,205.23
Station 42[11][0]	7010 Immokalee Road	1989	3	4,673	7,173	1.29	N/A	1.29	Sl,471,995	$129.000	S1,600,99
Station 43	16325 Vanderbilt Drive	1993	3	7,633	7,633	1.26	0.165	1.26	$2,404,395	$126,000	S2,530,39
Station 44[111]	8970 Hammock Oak Drive	1995	4	10,786	N/A	3.63	N/A	N/A	$3,397,590	N/A	$3,397,59
Station 45	1885 Veterans Park Drive	1999	3	22,782	22,782	6.94	0.305	6.94	$7,176,330	S694.ooo	$7,870,33
Station 46	3410 Pine RidRe Road	2000	2	6_535	6,535	4.25	0.650	4.25	$2,058,525	$425,000	$2,483,52
Station 47[121]	2795 N. Airport Road	20D4	3	3,177	9,531	1.50	0.157	D.50	Sl.000,755	ssoood	Sl.D50,75
station 48	16280 Livlneston Rd.	2D15	3	18,462	18,462	3.28	0.178	3.28	$5,815,530	$328,000	$6,143,53
Admin Building	13250 Immokalee Road	2005	N/A	3,335	11,151	2.31	0.207	0.69	$1,050,525	$69,000	$1,119,52
Support Facility - Old Station 11	18665 Immokalee Road	1977	3	3,200	3 20D	4.02	1.256	4.02	$752,000	$402,000	$1,154,000
Support Services/Fire Prevention	6495 Tavlor Road	2006	N/A	18,237	18,237	1.60	0.088	1.60	$4,285,695	$160,000	$4,445,69
Land for Future Station (Steel! • St. 411	1121Sun Centurv Rd	20D6	N/A	N/A	10,523	1.60	N/A	1.60	N/A	5160,000	$160,00
V•<11nt Land	Center Lane	1985	N/A	N/A	N/A	1.01	N/A	1.01	N/A	$101,000	$101,00
Vacant Land	925 Oakes Blvd.	2006	N/A	N/A	N/A	3,66	N/A	3.66	N/A	S366,00D	$366,00
Vacant Land	1941Pine Ridge Road	20D4	N/A	N/A	N/A	1.78	N/A	1.78	N/A	$178,000	$178,00
Vacant Land	24th Ave NE (S of Admin Bldg)	2000	N/A	N/A	NA	5.00	N/A	5.00	N/A	$500,000	$500,00
Vacant Land	4625 22nd Ave NE	2006	N/A	N/A	NA	1.54	N/A	1.54	N/A	$154,000	$154,00
Vacant Land	Adjacent to 4625 22nd Ave NE	2006	N/A	N/A	NA	2.89	N/A	2.89	N/A	$289,000	$289,0D
Vacant Land	5605 Kathleen Court	20D4	N/A	N/A	N/A	0.65	N/A	0.65	N/f\	$65,000	$65,00
Vacant land	56D4 Kathleen Court	2004	N/A	N/A	N/A	0.66	N/A	0.66	N/A	$66,DDD	$66,00
Vacant Land St. 49	815 Nursery Lane	2009	N/A	N/A	N/A	11.14	N/A	11.14	NIA	$1,114.000	$1,114,00
Vacant Land St. 49	810 Nursery Lane	2008	N/A	N/A	N/A	7.97	N/A	7.97	N/A	$797,000	S797,00
Vacant Land - future station site	Immokalee Road ("Raval Watch")	2D16	N/A	ti.ill	N1A	8.55	J::Y..A	8.55	N/A	S85';.000	Slli..QQ
Total				**119,678**	**141,936**	**83.96**		**76.5D**	**$35,983,61D**	**$7,65q,000**	**$43,633,61**
Bu/ldln• Value per Square Foot[131]									**$301**		
Land Value pe.r Aa@(l&I										**$100,000,-**	

1) Source: North Collier Fire Control and Rescue District
2) Square footage of the indicated facility
3) Square footage of all buildings on a given parcel
4) Acreage of the parcel where the facility is located. In some cases, this acreage includes other buildings.
5) Acres (Item 4) divided by the total square footage (Item 3) multiplied by 1,000.
6) Acres per 1,000 square feet of building space (Item 5) is multiplied by square feet of the facility (Item 2) divided by 1,000.
7) Building square footage (Item 2) multiplied by the estimated value per square foot of $315 for fire stations, $235 for other buildings. Appendix A provides further information.
8) NCFCRD acres (Item 6) multiplied by the estimated land value per acre (Item 14)
9) Sum of building and land value (Items 7 and 8)
10) Approximately 2,500 square feet of this building is used by Collier County as an EMS station, but the entire parcel is owned by NCFCRD.
11) Land is owned by the Collier County.
12) Joint facility with Collier County and East Naples Fire District. NCFCRD uses approximately one-third of the building.
13) Total building value (Item 7) divided by square feet (Item 2)
14) Source: Appendix A

In addition to the land and buildings inventory, NCFCRD also has the necessary equipment and vehicles to perform its fire services duties. Table 2 summarizes the equipment and vehicle inventory needed for a new station. As shown, the asset value of fire services related equipment and vehicles is estimated at $1.7 million per station.

Table 2

North Collier FCRD Vehicle and Equipment Value

Description	Units	Total Asset Value
Fire Engine/Pumper	1	$605,000
Tower/Ladder Truck (1/3 cost - 1 in 3 stations has a Tower/Ladder Truck)	1	$366,666
Squad or Quick Resoonse Vehicle (1/3 cost - 1 in 3 stations has a Squad or quick resoonse vehicle)	1	$75.405
BC Vehicle (3/10 Cost - 3 in 10 stations has a BC vehicle that is shared)	1	$17,002
Speclal Response ATV (4/10 cost - 4 in 10 stations have an ATV, allocated one in the East and three in the West)	1	**$4,800**
Boat (4/10 cost - 4 in 10 stations has a boat, allocated one in the East and three in the West)	1	$1,600
Station Furniture, Fixtures, Appliances	1	$97,500
Station Equipment (Fitness, Operating)	1	$65,737
Protective Gear	9	$22,500
Mobile Data Terminals (Computers in Apparatus)	20	$97,600
Thermal Imagining Cameras	1	$6,025
Extrication Tools (Hurst Hydraullcs)	13	$31,021
SCBA Cylinders and Packs	10	$53,452
Communication Equipment (Repeater, Base Radios, Mobile Radios, Fiber Optics)	10 Portables, 1 repeater, 1 base	$74,999
Medical Equipment	3	$92,000
MAKO System	1/10 of cost	$4,200
Computer Network Servers-	1	$28,054
Computer Network Hardware (routers, etc.)	1	$52,000
Total Asset Value per Station		**$1,695,561**

1) Source: North Collier Fire Control and Rescue District

Service Area

NCFCRD provides fire rescue services in a 264-square mile area that includes coastal beach, urban and rural residential/non-residential structures and uninhabited wildlands. As mentioned previously, the District was formed in the portion of unincorporated county that was formerly the Big Corkscrew Island (BCI) and North Naples (NN) Fire Districts. Given the ability of stations to support each other, the proper benefit district for the provision of fire services is the entire NCFCRD.

Level of Service

Although fire departments measure level of service in terms of response time, for impact fee calculation purposes, the current level of service (LOS) is calculated based on annual incidents per station as presented in Table 3.

Table 3

Level of Service (2019)

Variable	Figure
Number of Stations[1]	10
Average Annual Number of Incidents (2017-2019)[2]	18,832
LOS (Incidents per Station)[3]	**1,883**

1) Source: Table 1
2) Source: North Collier FCRD. Average number of incidents between (2017-2019). June through December for 2019 was estimated based on average monthly incidents from January to May.
3) Average number of incidents (Item 2) divided by the number of stations (Item 1)

Cost Component

The cost component of the study evaluates the cost of all capital items, including buildings, land and equipment/vehicles. Table 4 provides a summary of all capital costs, which amounts to approximately $60.6 million. Also shown in Table 4 is the total impact cost for NCFCRD at $3,217 per incident.

Table 4

Total Impact Cost per Incident

Variable	Figure	Percent of Total[9]
Building Value[1]	$35,983,610	59%
land Value[2]	$7,650,000	13%
Vehicle and Equipment Value[3]	$16,955,610	28%
Total Asset Value[4]	**$60,589,220**	**100%**
Number of Stations[5]	10	
Cost per Station[6]	**$6,058,922**	
Annual Average Number of Incidents[7]	18,832	
Total Impact Cost per Incident[8]	**$3,217.35**	

1) Source: Table 1
2) Source: Table 1
3) Source: Table 2
4) Sum of building value (Item 1), land value (Item 2), and vehicle and equipment value (Item 3)
5) Source: Table 3
6) Total asset value (Item 4) divided by the number of stations (Item S)
7) Source: Table 3
8) Total asset value (Item 4) divided by the annual average number of incidents (Item 7)
9) Distribution of building, land, vehicle and equipment values

Credit Component

To avoid overcharging new development for the fire impact fee, a review of the capital financing program for fire facilities and capital assets was completed. The purpose of this review was to determine any non-impact fee revenue generated by new development that is being used for capital facility (buildings, land, vehicles and equipment) expansion of the fire rescue program. Revenue credits would then apply against the cost per resident and cost per incident so that new development is not charged twice for capital expansion projects.

Capital Expansion "Cash" Credit

An analysis of the historical fire expenditures for the five-year period from 2014 through 2018 was completed. Based on the information provided by NCFCRD, the only funding source, other than impact fees, is the property tax.

Table 5 summarizes capital expenditures for the last five fiscal years. The capital improvement credits per incident were calculated using the average capital expansion expenditures during the same time period. As presented, the result is an annual capital expansion credit of $14.53 per incident.

The payments are adjusted to account for the fact the new homes tend to have higher value than the average of all existing homes and pay higher property taxes per dwelling unit. This adjustment factor was estimated based on a comparison of the average taxable value of new homes built over the past five years to that of all homes. As presented, in the case of residential land uses, the capital expansion credit per incident amounts to $16.71.

Table 5

Capital Expansion "Cash" Credit per Incident

Description[11]	FY2014	FV2015	FY 2016	FY 2017	FY2018	Total
Land	-	-	$794,552	-	-	**$794,552**
Construction in Progress	-	-	$51,444	$114,799	$20,743	**$186,986**
Buildings/ Improvements	-	-	$100,532	$179,283	$106,777	**$386,592**
Total Capital Expansion Expenditures	$0	$0	$946,528	$294,082	$127,520	**$1,368,130**
Average Annual Capital Expansion Expenditures[121]						**$273,626**
Annual Average Number of Incidents {2017-2019)[13]						**18,832**
Annual Capital Expansion Expenditure per Incident[14]						**$14.53**
Credit Adjustment Factor for Residental Land Uses[151]						1.15
Adjusted Annual Capital Improvement Credit per Incident[16]						**$16.71**

1) Source: North Collier Fire Control and Rescue District
2) Average capital expenditures over the five-year period
3) Source: Table 3
4) Annual capital expansion expenditures (Item 2) divided by the average number of incidents (Item 3)
5) Adjustment factor to reflect higher ad valorem taxes paid by new homes
6) Annual capital expansion expenditure per person (Item 4) multiplied by the credit adjustment factor (Item 5)

Debt Service Credit

Any outstanding debt issues related to the expansion of the District's facilities also will result in a credit to the impact fee.

The NCFCRD is currently paying debt service on a capital lease used to fund new equipment for the District's facilities. The debt service will be paid through FY 2026 using property tax revenues. The credit for the lease payments was calculated by dividing the present value of the total remaining payments of the lease by the average incidents over the same period. As presented in Table 6, the resulting credit for the District's facilities related debt amounts to $24.91 per incident.

The lease payments are adjusted to account for the fact the new homes tend to pay higher property taxes per dwelling unit. As presented, in the case of residential land uses, the total adjusted debt service credit per incident is $28.65.

Table 6

Equipment Lease Credit per Incident

Description[1]	Funding Source[11]	Number of Remaining Payments[11]	Total Remaining Debt Service[12]	Present Value of Payments Remaining[13]	Avg. Annual Number of Incidents[14]	Credit per Incident
Equipment Lease	AdValor em		ss4s,3ool	$469,1581	18,8321.	s24_91
Total Debt Service Credit per Incident[15]						

Credit Adjustment Factor for Residential Land Uses[16])	1.15
Total Adjusted Debt Service Credit per Incident[17]I	**$28.65**

1) Source: North Collier Fire Control and Rescue District
2) Total remaining debt service for the equipment lease
3) Total value of remaining payments in 2019 dollars
4) Source: Table 3
5) Present value of remaining payments (Item 3) divided by the average number of incidents (Item 4)
6) Adjustment factor to reflect higher ad valorem taxes paid by newer homes
7) Total debt service per incident (Item 5) multiplied by the credit adjustment factor for residential land uses (Item 6)

Net Impact Cost

Table 7 summarizes the calculation of the net fire impact cost per incident, which is the difference between the total impact cost and the total revenue credit. The resulting net impact cost per incident is $2,948 for residential land uses and $2,981 for non-residential land uses.

Table 7
Net Fire Impact Cost per Incident

Variable	Figure
Impact Cost per Incident [1]	
Total Impact Cost	**$3,217**
capital Im rovement Credit per Incident	
Capital Improvement Credit([2])	
- Residential Land Uses	$17
- Non-residential Land Uses	$15
Capitalization Rate	5.00%
Capitalization Period {in years)	25
Total Capital Improvement Credit[13]	
Capital Expansion Credit- Residential Land Use	$240
Capital Expansion Credit - Non-Residential Land Use	$211
Debt Service Credit per Incident	
Debt Service Credit[14]	
- Residential Land Uses	$29
- Non-residential Land Uses	$25
Total Capital Expenditure Credit per Incident *(sJ*	
- Residential Land Uses	$269
- Non-residential Land Uses	$236
Net Impact Cost per Incident [61]	
- Residential Land Uses	**$2,948**
- Non-Residential Land Uses	**$2,981**

1) Source: Table 4
2) Source: Table 5
3) Average annual capital improvement credit (Item 2) for a capitalization rate of 5.0% over 25 years for residential and non-residential uses
4) Source: Table 6
5) Sum of capital improvement credit (Item 3) and total debt service credit (Item 4)
6) Total impact cost (Item 1) less total capital expenditure credit (Item 5)

Demand Component

In determining the impact fee for each land use on a per incident basis, it is necessary to determine service delivery to residential and non-residential land uses. Using the incident approach, the average annual number of calls received from each land use was compared to the square footage of each land use within NCFCRD. Total square footage by land use was obtained from the Collier County Property Appraiser's database initially in 2019 with supplemental data being obtained in 2020. The Collier County Property Appraiser's database defines total square footage as the total area of the improved or built structure which includes areas under air conditioned in addition to lanais, garages, porches, etc. In the case of residential land uses, this square footage includes an adjustment factor to account for reduced value of certain ancillary structures. Table 8 presents this distribution of incidents per square foot for residential and non- residential land uses.

Table 8
NCFCRD Distribution of Incidents

Land Use	Square Feet[1]	Incidents[2]	Incidents per 1,000 Square Feet[3]
Residential	171,370,043	9,665	0.056
Non-Residential	25,918,554	9,167	0.354

1) Source: Collier County Property Appraiser's Database
2) Source: North Collier FCRD. Average annual incidents between (2017 - 2019). June through December for 2019 was estimated based on average monthly incidents from January to May
3} Incidents (Item 2) divided by square feet {Item 1), multiplied by 1,000

Calculated Fire Impact Fee Schedule

Based on the analysis presented in this report, a fire impact fee schedule was developed for residential and non-residential land uses. Tables 9 and 10 present the calculated impact fee schedule using an incident-based approach. Table 9 includes calculations on a per square foot basis for both residential and non-residential land uses. Table 10 presents the final impact fee schedule, which includes a fee per dwelling unit for the residential categories. The fee for each residential category is calculated based on median size of homes built since 2014 multiplied by net impact cost per square foot from Table 9.

Table 9
North Collier FCRD Net Impact Cost per Square Foot

Land Use	Unit	Incidents per 1,000 Square Feet [2]	Net Impact Cost per Square Foot [1][3]
Net Impact Cost per Incident			
Residential	$2,948		
Non-Residential	$2,981		
Residential	sf	0.056	$0.17
Non-Residential	sf	0.354	$1.06

1) Source: Table 7
2) Source: Table 8
3) Net impact cost per incident (Item 1) multiplied by incidents per 1,000 square feet (Item 2) divided by 1,000

Table 10
North Collier FCRD Impact Fee Schedule

Land Use	Unit	Rate per Sq Ft [1][3]	Median Square Feet per Unit [2]	Calculated Impact Fee [3]
Residential				
Single Family Less than 4,000 sq ft	du	$0.17	2,800	**$476**
Single Family 4,000 sq ft or more	du	$0.17	4,900	**$833**
Multi-Family (Apt/Condo)	du	$0.17	2,100	**$357**
Mobile Home/RV (Tied Down)	du	$0.17	1,100	**$187**
Nan-Residential				
Non-Residential	sq ft	$1.06	-	**$1.06**

1) Source: Table 9
2) Source: Collier County Property Appraiser Database for homes built since 2014
3) Rate per square foot (Item 1) multiplied by median square feet per unit for residential land uses

Impact Fee Schedule Comparison

As part of the work effort in updating NCFCRD fire impact fee program, a comparison of fire impact fee schedules was completed for other fire districts of Collier County. Table 11 presents this comparison.

Table 11

Fire Impact Fee Schedule Comparison

Land Use	Unit[1]	NCFCRD		Greater Naples Fire District	Immokalee Fire District	Ochopee Fire District
		Calculated[2]	Current[3]			
Date of Last Update		2019	2015	2006	2006	2010
Adoption Percentage		n/a	100%	100%	100%	100%
Residential[4]:						
Single Family (2,000 sf)	du	$4761	$6581	$4401	$2,2201	$1,200
Non-Residential[5]:						
Light Industrial	1,000 sf	$1,060	$266	$260	$320	$680
Office {50,000 sq ft)	1,000 sf	$1,060	$459	$260	$320	$680
Retail (125,000 sq ft)	1,000 sf	$1,060	$867	$260	$320	$680
Fast Food w/Drive-Thru	1,000 sf	$1,060	$3,431	$260	$320	$680

1) du = dwelling unit
2) Source: Table 10
3) Source: North Collier Fire Control and Rescue District, effective October 1, 2019
4) Calculated as the residential rate for each fire district multiplied by 2,000 to represent a 2,000 square foot home
5) Calculated as the current non-residential rate for each fire district multiplied by 1,000 to convert rate into a per 1,000 square foot unit

Appendix A
Building and Land Value Analysis
Supplemental Information

Appendix A

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

Building Values

Building value estimates were based on the following analysis:

- A review of cost associated with recently built stations or estimates for future stations in NCFCRD;
- A review of cost associated with recently built or bid fire stations in other Florida jurisdictions;
- NCFCRF station/building insurance values; and
- Industrywide cost increases since the last study.

NCFCRF did not build any new stations since the last technical study; however, the District estimates the cost for a future station at $420 per square foot.

Tindale Oliver obtained cost information from several jurisdictions to supplement the local data. The bids and estimates received in between 2017 and 2019 ranged from $250 per square foot to $460 per square foot.

Insurance values of existing fire stations averaged $325 per square foot. It should be noted that insurance values are considered to be a conservative estimate because insurance companies exclude the value of the foundation and other more permanent parts of the structure that would not have to be rebuilt if the structure was damaged.

A review of nationwide construction cost increases since 2015 suggested an increase of 13%, as reported by Engineering News Record (ENR) Building Cost Index. Applying this increase to the cost estimates used in the 2015 study resulted in a unit cost of $295 per square foot for fire stations.

Given this information, an average value of $315 per square foot was used for fire stations and the administrative building. In addition, an estimate of $235 per square foot is used for support facilities based on insurance values. Table A-1summarizes this information.

Table A-1

Building Cost per Square Foot

Source	Year	Cost per Square Foot
Estimated Station Cost(l)	2015	$260
- ENR Building Cost Index(2l	2015-2019	13%
Indexed Station Cost(3l	2019	$294
Future Station Cost Estimate\4J		$420
Insurance Values:141		
- Fire Stations & Administrative Building	2019	$325
- Support Facilities	2019	$235
Other Florida Jurisdictions - Fire Stations	2017 - 2019	$250- $460
Used in the Study:		
- Fire Stations & Administrative Building	2019	**$315**
- Support Facilities	2019	**$235**

(1) Source: North Collier Fire Control & Rescue District Fire Impact Fee Update Study Final Report, October 13, 2015
(2) Source: Engineering News Record
(3) 2015 estimated station cost (Item 1) indexed using the ENR Building Cost Index (Item 2)
(4) Source: North Collier Fire Control & Rescue District

Land Values

To determine land value for future fire station land purchases, the following data/information was evaluated:

- The market (or just) value of parcels where current fire stations are located based on information provided by the Collier County Property Appraiser;
- Most recent land purchases for future fire stations;
- Vacant land sales and market/just values of all vacant land in NCFCRD; and
- Land value trends since the most recent study.

Land values in Collier County increase by approximately 25% since the last study. Applying this index to the estimated land value of $80,000 per acre used in the 2015 study results in a value of $100,000 per acre. The District's most recent purchase cost $315,000 per acre. The value of land owned by the District averages $140,000 per acre.

Vacant land sales of similar size parcels in the District indicated an average value of $40,000 per acre to $622,000 per acre depending on the zoning and location of the parcels. Similarly, value of all vacant land, as estimated by the Collier County Property Appraiser, averaged $32,000 per acre to $443,000 per acre. This information is summarized in Table A-2.

Table A-2

Land Value per Acre

Source	Year	Cost per Acre
Estimated Land Value(ll	2015	$80,000
- Vacant land value increase([2]l	2015-2019	25%
Indexed Land Value([3]l	2019	$99,848
Recent Land Purchases:([4]l		
- Yarberry Lane Purchase	2018	$315,615
Value of Existing Parcels:(s)		
- Weighted Average	2019	$140,724
Vacant Land Sales[161]	**2014-2019**	

Land Use	Count	Sale price per acre Average	Median
All Sales:			
0.05 to 5 acres	1,267	$61,833	$21,384
5 to 10 acres	38	$39,722	$24,000
Commercial:			
0.05 to 5 acres	4	$621,975	$482,535
5 to 10 acres	0	**N/A**	**N/A**

Land Use	Count	Value per acre Average	Median
All:			
0.05 to 5 acres	3,390	$64,411	$23,708
5 to 10 acres	76	$32,104	$11,338
Commercial:			
0.05 to 5 acres	81	$442,448	$486,650
5 to 10 acres	1	$207,016	$207,016
Used in the Study - Cost per Acre			**$100,000**

(1) Source: North Collier Fire Control & Rescue District Fire Impact Fee Update Study Final Report, October 13, 2015

(2) Source: Collier County Property Appraiser

(3) 2015 estimated station cost (Item 1) indexed using the Collier County Property Appraiser estimate (Item 2)
(4) Source: North Collier Fire Control & Rescue District
(5) Source: Collier County Property Appraiser Database
(6) Source: Collier County Property Appraiser Database
(7) Source: Collier County Property Appraiser Database

Given these variations, an estimate of $100,000 per acre is considered a reasonable, if not conservative estimate for impact fee calculation purposes.