

RESOLUTION 2023-020

A RESOLUTION OF THE IMMOKALEE FIRE CONTROL DISTRICT OF COLLIER COUNTY, FLORIDA, IMPOSING INCREASED IMPACT FEE RATES WITHIN THE IMMOKALEE FIRE CONTROL DISTRICT; PROVIDING FOR ADOPTION OF DEMONSTRATED-NEED STUDY; PROVIDING FOR IMPLEMENTATION SCHEDULE; PROVIDING FOR IMPACT FEE RATES TO BE LEVIED AS OF JANUARY 1, 2024; PROVIDING FOR DETERMINATION OF RATES; REQUIRING SEGREGATION OF REVENUES; PROHIBITING REDUCTION IN RATE; DIRECTING STAFF TO NOTICE IMPACT FEE RATE INCREASE; PROVIDING FOR SEVERABILITY; PROVIDING FOR SUPERSEDING OF PRIOR IMPACT FEE RATES; 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 7 of section 3 of the Immokalee Fire Control District's Charter, chapter 2000-393, Laws of Florida, and Section 191.009, Florida Statutes, authorizes the Immokalee Fire Control District to assess impact fees for capital improvements on new construction within its boundaries; and

WHEREAS, based on the Immokalee Fire Control District Impact Fee Update Study Final Report dated July 12, 2023 and approved by the Board of Fire Commissioners on July 20, 2023 ("2023 Study"), revised impact fee rates need to be implemented; and

WHEREAS, as required by Section 163.31801(4)(a), Florida Statutes, the impact fee rates were based upon the most recent and localized data, as evidenced by the 2023 Study; and

WHEREAS, as required by Section 163.31801(4)(b), Florida Statutes, 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, as required by Section 163.31801(4)(c), Florida Statutes, Collier County collects the impact fees for the Immokalee Fire Control District and charges an administrative fee to cover Collier County's actual costs of such collection pursuant to an interlocal agreement; and

WHEREAS, Section 163.31801(4)(d), Florida Statutes, requires that notice be provided no less than ninety days before an increased impact fee may take effect, and upon approval of this resolution and at least ninety days prior to January 1, 2024, Immokalee Fire Control District staff shall ensure publication of notice as required by Florida law; and

WHEREAS, as required by Section 163.31801(4)(e), Florida Statutes, the Immokalee Fire Control District shall not collect the impact fee prior to the date of issuance of the building permit for the property that is subject to the fee; and

WHEREAS, as required by Section 163.31801(4)(f), Florida Statutes, the impact fee is proportional and reasonably connected to, or has a rational nexus with, the need for additional capital facilities and the increased impact generated by the new residential or commercial construction; and

WHEREAS, as required by Section 163.31801(4)(g), Florida Statutes, the impact fee is proportional and reasonably connected to, or has a rational nexus with, the expenditures of the funds collected and the benefits accruing to the new residential or nonresidential construction; and

WHEREAS, as required by Section 163.31801(4)(h), Florida Statutes, the impact funds must be used for acquiring, constructing, or improving capital facilities to benefit new users; and

WHEREAS, as required by Section 163.31801(4)(i), Florida Statutes, the revenues generated by the impact fees will not be used, in whole or in part, to pay existing debt or 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 or nonresidential construction; and

WHEREAS, the 2023 Study provides that \$0.94 per square foot for residential and \$0.60 per square foot for non-residential land uses should be the impact fee rate; and

WHEREAS, notwithstanding the impact fee rate calculated by the 2023 Study, Section 163.31801(6)(b), Florida Statutes, requires that an increase to a current impact fee rate be phased in under specified conditions; and

WHEREAS, the current impact fee for the Immokalee Fire Control District is \$1.11 per square foot for residential and \$0.32 per square foot for non-residential land uses, resulting in more than a 25% percent increase in the impact fee rate for non-residential land uses if the 2023 Study's proposed impact fee rate is implemented; and

WHEREAS, in compliance with the requirements of Section 163.31801, Florida Statutes, the Board of Fire Commissioners is adopting a rate for impact fees of \$0.94 per square foot for residential and \$0.60 per square foot for non-residential land uses; and

WHEREAS, a demonstrated-need study was completed on August 28, 2023 to determine whether there are extraordinary circumstances that necessitate the need for the District to exceed the phase-in limitation of impact fees as set forth in Florida law ("Demonstrated-Need Study"); and

WHEREAS, the District held two publicly noticed workshops dedicated to the extraordinary circumstances necessitating the need to exceed the statutory phase-in limitations on September 19, 2023 and September 21, 2023; and

WHEREAS, based on the Demonstrated-Need Study, the Board of Fire Commissioners finds that that there are extraordinary circumstances that necessitate the District's need to exceed the statutory impact fee phase-in limitations; and

WHEREAS, upon the timely publication of notice, the impact fees adopted by the Board of Fire Commissioners of the Immokalee Fire Control District are imposed in compliance with Section 163.31801, Florida Statutes; and

WHEREAS, due to the timing requirements related to the approval of the Fiscal Year 2023-2024 budget and when increased impact fee rates can take effect, the Board of Fire Commissioners adopted Resolution 2023-017 that sets impact fee rates for the upcoming fiscal year, which will be superseded by this Resolution on January 1, 2024.

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

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

Section 2. The Immokalee Fire Control District hereby incorporates the Immokalee Fire Control District Impact Fee Update Study Final Report dated July 12, 2023, attached in its entirety as Exhibit A, which was approved, including the assumptions, conclusions, and findings in the Study, by the Board of Fire Commissioners on July 20, 2023, and the Demonstrated-Need Study dated August 28, 2023, attached in its entirety as Exhibit B, which was approved, including its assumptions, conclusions, and findings, by the Board of Fire Commissioners on September 21, 2023.

Section 3. This resolution shall be applicable within the entirety of the Immokalee Fire Control District.

Section 4. The Immokalee Fire Control District hereby adopts the following impact fee rates to be used for capital improvements that are necessary to serve new growth in accordance with Florida law, which shall be charged upon new construction beginning January 1, 2024:

Land Use	Unit	Total Impact Fee
Residential	sf	\$0.94
Non-Residential	sf	\$0.60

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 this Resolution.

Section 6. 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;
- (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;
- (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;
- (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 7. Impact fees shall be collected and kept separate from other Immokalee Fire Control 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 2000-393, Laws of Florida.

Section 8. No reduction in the assessed impact fee rate is authorized.

Section 9. Immokalee Fire Control District staff shall move to have the statutorily required notice for an increase impact fee published no later than October 1 , 2023.

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 January 1, 2024, except that Section 9 shall take effect on October 1, 2023, and this resolution shall supersede Resolution 2023-017 on January 1, 2024.

The foregoing resolution was offered by Commissioner Brister who moved for its adoption. The motion was seconded by Commissioner Keen, and the Vote was as follows:

Commissioner Patricia Anne Goodnight
 Commissioner Joseph Brister



Commissioner Donald Gunthner
Commissioner Bonnie Keen
Commissioner Robert Halman

Duly passed and adopted on this 21st day of September, 2023.

Board of Commissioners of the Immokalee Fire Control District

By: Patricia Anne Goodnight
Patricia Anne Goodnight, Chair



Immokalee Fire Control District Impact Fee Update Study

FINAL REPORT

July 12, 2023



Prepared for:

Immokalee Fire Control District
5368 Useppa Drive
Ave Maria, Florida 34142
ph (239) 657-2111

Prepared by:

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

**Immokalee Fire Control District
Fire Impact Fee Update Study
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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 Immokalee Fire Control District (IFCD or the “District”) was established as an independent special taxing district by the State of Florida in 1955 and codified through legislation in 2000, Laws of Florida, 2001-330. In 2001, noting the need for adequate revenue sources to fund expansion of fire services to serve new growth; legislation amended Chapter 2000-393 Laws of Florida to allow Immokalee Fire District the opportunity to use impact fees as provided in Florida Statutes 191. The District’s current fees are based on a 2006 Study. Due to the changes to the impact fee variables since 2006, the IFCD retained Benesch to conduct an update study. This report presents the results of the Immokalee Fire Control District Impact Fee Update Study and serves as the technical support document in updating the fire impact fee ordinance.

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 fees adopted by other fire districts in Collier County as well as Manatee, Orange, Hernando, Palm Beach, Indian River and Lee Counties, among others. 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.

Legal Overview

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

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts (if needed) and a list

of capacity-adding projects included in Capital Improvements Programs 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.

Subsequent 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 163.3180(5)(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 was to operate prospectively; however, HB 337 that was signed in 2021 deleted this clause and making all outstanding credits eligible for this adjustment. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction. 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:** Required reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.
- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body.

Impact Fee Definition

- An impact fee is a one-time capital charge levied against new development.
- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.
- The principal purpose of an impact fee is to assist in funding the implementation of projects identified in the capital 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.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

The impact fee calculations contained in this report are based on the most current and localized data available, consistent with the 2006 Florida Impact Fee Act. Should one or more variables affecting the impact fee change significantly, a recalculation of the impact fee would be necessary prior to the scheduled update of the study. Changes that could potentially trigger a recalculation of the impact fee include, but are not limited to, a considerable change in costs, in amount or sources of revenue available for expansion, or a decision to incur additional debt to fund new capacity.

There are several major elements associated with the development of the fire impact fee. These include:

- 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 IFCD, the District owns and operates 3 stations to provide fire related services.

Table 1 shows a summary of the IFCD building inventory included in the impact fee calculations. As presented, the inventory includes a total of 45,700 square feet of building space and 5.5 acres of land. Although a total of 5.5 acres is associated with fire rescue stations, station 32 and the logistics building are located on county-owned land and thus this land is excluded from the impact fee calculations. The total district-owned land being used for fire facilities is 2.1 acres.

An important part of the impact fee calculations involves determining the current value of the capital assets. To determine the building value, Benesch reviewed recent construction completed by the IFCD as well as other fire departments/districts throughout the state, construction cost estimates for future stations, insurance values of existing stations, and discussions with District staff. This analysis resulted in a cost estimate of \$430 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 land value of parcels where the current fire stations are located, obtained from the Collier County Property Appraiser's database;
- Appraisals for recent land acquisitions
- Vacant land sales and land values of all vacant land of similar size; and
- Land use characteristics of the areas where future fire stations will be located.

Based upon this information and review, the land value is estimated at \$40,000 per acre for impact fee calculations.

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

**Table 1
Building and Land Inventory**

Facility ⁽¹⁾	Address ⁽¹⁾	Number of Bays ⁽¹⁾	Square Footage ⁽²⁾	Total Acres ⁽³⁾	Owned Acres ⁽⁴⁾	Building Value ⁽⁵⁾	Land Value ⁽⁶⁾	Total Building and Land Value ⁽⁷⁾
Station 30	510 New Market Rd East Immokalee	3	12,884	0.91	0.91	\$5,540,120	\$36,400	\$5,576,520
Station 31	1107 Carson Road Immokalee	2	3,640	1.20	1.20	\$1,565,200	\$48,000	\$1,613,200
Headquarters: Station 32 ⁽⁸⁾	5368 Useppa Drive Ave Maria	3	23,988	3.40	N/A	\$10,314,840	N/A	\$10,314,840
Headquarters: Logistics Bldg ⁽⁸⁾			5,156			\$2,217,080		\$2,217,080
Total		8	45,668	5.51	2.11	\$19,637,240	\$84,400	\$19,721,640
Building Value per Square Foot⁽⁹⁾	\$430							
Land Value per Acre⁽¹⁰⁾	\$40,000							

- 1) Source: Immokalee Fire Control District
- 2) Source: Immokalee Fire Control District
- 3) Source: Collier County Property Appraiser
- 4) Acres owned by Immokalee Fire Control District
- 5) Square footage (Item 2) multiplied by the estimated building value per square foot (Item 9)
- 6) Owned acres (Item 4) multiplied by the estimated land value per acre (Item 10)
- 7) Sum of the building value (Item 5) and land value (Item 6)
- 8) Land is leased from Collier County
- 9) Building value estimated at \$430 per square foot. See Appendix A for additional details.
- 10) Land value estimated at \$40,000 per acre. See Appendix A for additional details.

In addition to the buildings and land inventory, the IFCD also has the necessary vehicles and equipment to perform its fire rescue services. Table 2 summarizes the total vehicle and equipment inventory value. As shown, the value of fire rescue services related vehicles and equipment is estimated at \$6.7 million.

**Table 2
Vehicle and Equipment Inventory**

Description ⁽¹⁾	Units ⁽¹⁾	Unit Value ⁽²⁾	Total Value ⁽³⁾
Administration Vehicles			
Pickup Truck	5	\$107,800	\$539,000
Car	1	\$17,900	\$17,900
SUV	4	\$98,200	\$392,800
Side By Side	1	\$35,600	\$35,600
Golf Cart	1	\$23,000	\$23,000
Subtotal -- Administration Vehicles			\$1,008,300
Fire Apparatus			
Engine	3	\$972,800	\$2,918,400
Ladder	1	\$1,499,600	\$1,499,600
Attack Truck	2	\$162,500	\$325,000
Subtotal -- Fire Apparatus			\$4,743,000
Additional Equipment			
Fuel Trailer - 500 Gallons Diesel	1	\$16,500	\$16,500
Water Tender	2	\$464,600	\$929,200
Subtotal -- Additional Equipment			\$945,700
Total Asset Value			\$6,697,000

1) Source: Immokalee Fire Control District

2) Source: Immokalee Fire Control District

3) Units (Item 1) multiplied by the unit value (Item 2)

Service Area

Immokalee Fire Control District provides fire services in 234 square miles of unincorporated Collier County. This area includes urban and rural residential/non-residential structures, agricultural land, and the master-planned community Ave Maria. Given the ability of stations to support each other, the proper benefit district for the provision of fire services is the entire district.

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 stations per incidents. As shown in Table 3, the incidents per station is approximately 1,503.

Table 3
Level of Service (2023)

Calculation Step	Figure
Average Number of Incidents (2018, 2019, 2021, 2022) ⁽¹⁾	4,508
Number of Stations ⁽²⁾	3
LOS (Incidents per Station)⁽³⁾	1,503

1) Source: Immokalee Fire Control District. Represents the average annual number of calls between 2018 and 2022, excluding 2020.

2) Source: Table 1

3) Average number of incidents (Item 1) divided by the number of stations (Item 2)

Cost Component

The cost component of the study evaluates the cost of all capital items, including buildings, land, vehicles and equipment. Table 4 provides a summary of all capital assets, which amounts to approximately \$26.4 million.

Since the IFCD is utilizing impact fee revenues to pay off debt service associated with capacity expansion projects, the associated portion of the inventory is excluded from the impact fee calculation. As shown in Table 4, \$5.9 million is excluded from the asset value since it will be paid solely by new development through their future impact fee payments.

Also shown within Table 4 is the total impact cost per incident. As shown, the total impact cost is calculated as \$4,562 per incident. This high cost per incident is reflective of fire departments' utilization levels. Industry standards suggest that fire personnel should not be active more than 30 percent of the time to prevent fatigue and allow for availability and training for effective fire services that meet the response time goals. As a result, fire protection service is relatively expensive on a per incident basis compared to per person basis.

Table 4
Total Impact Cost

Description	Figure	Percent of Total Value ⁽⁹⁾
Building Value ⁽¹⁾	\$19,637,240	74.4%
Land Value ⁽²⁾	\$84,400	0.3%
Vehicle and Equipment Value ⁽³⁾	\$6,697,000	25.3%
Total Capital Asset Value⁽⁴⁾	\$26,418,640	100.0%
Less: Portion Not Owned ⁽⁵⁾	\$5,852,038	
Owned Capital Asset Value⁽⁶⁾	\$20,566,602	
Annual Average Number of Incidents ⁽⁷⁾	4,508	
Total Impact Cost per Incident⁽⁸⁾	\$4,562	

1) Source: Table 1

2) Source: Table 1

3) Source: Table 2

4) Sum of the building value (Item 1), land value (Item 2), and vehicle and equipment value (Item 3)

5) Source: Immokalee Fire Control District

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

7) Source: Table 3

8) Owned capital asset value (Item 6) divided by the annual average number of incidents (Item 7)

9) Distribution of building, land and vehicle and equipment values

Net Fire Impact Cost

The net fire impact cost per incident is the difference between the cost component and the credit component. Although the IFCD has been funding all capacity expansion projects with impact fee revenues, a 10-percent credit is incorporated in case the District needs to use some level of non-impact fee revenue sources, which results in conservative fee levels. Table 5 summarizes the calculation of the net fire impact cost per incident. As presented, the net impact cost amounts to approximately \$4,106 per incident.

Table 5
Net Fire Impact Cost

Impact Cost / Credit Element	Per Incident
Impact Cost	
Total Impact Cost ⁽¹⁾	\$4,562
Revenue Credit	
Credit Percentage ⁽²⁾	10%
Credit Amount ⁽³⁾	\$456
Net Impact Cost	
Net Impact Cost ⁽⁴⁾	\$4,106

- 1) Source: Table 4
- 2) An estimated 10% credit is provided to give the District the flexibility to use other revenue sources.
- 3) Revenue credit percentage (Item 2) multiplied by total impact cost per incident (Item 1)
- 4) Total impact cost (Item 1) less total revenue credit (Item 3)

Demand Component

Consistent with the District’s current methodology, the fire rescue impact fee demand component is based on incident data. The updated impact fee demand for the fire rescue impact fee is determined by a review of annual incidents and property unit data obtained from the Collier County Property Appraiser. Specifically, the following steps were completed:

- 1) Incident data (2018-2022, excluding 2020) provided by the IFCD was reviewed to determine the average annual number of calls by residential and non-residential land uses. The use of multiple years results in a more reliable average figure. The year 2020 was excluded due to the anomalous impact of the pandemic on the fire rescue service calls.
- 2) A review of property units was conducted to determine the residential and non-residential square footage in the service area of the IFCD.
- 3) Demand coefficients were calculated by dividing the residential and non-residential average annual incidents (2018-2022, excluding 2020) by the total associated square footages, which are presented in Table 6.

**Table 6
Call-Based Demand**

Land Use	Unit	Average Annual Calls (2018, 2019, 2021, 2022) ⁽¹⁾	% Distribution (All Assigned Uses) ⁽²⁾	Distribution of Unassigned Calls ⁽³⁾	Total Calls ⁽⁴⁾	Square Feet ⁽⁵⁾	Incidents per 1,000 square feet ⁽⁶⁾
Calls Assigned to a Land Use							
Residential	1,000 sf	2,402	76.3%	1,038	3,440	14,974,246	0.230
Non-Residential	1,000 sf	745	23.7%	323	1,068	7,320,661	0.146
Total Assigned Calls		3,147	100.0%	1,361	4,508		
Calls Not Assigned to a Land Use							
Other Outside	N/A	702					
Vacant	N/A	261					
Unclassified	N/A	398					
Total Unassigned Calls⁽⁷⁾		1,361					
Total Calls		4,508					

- 1) Source: Immokalee Fire Department. Represents the average annual number of calls during 2018, 2019, 2021 and 2022.
- 2) Percent of assigned calls for residential and non-residential
- 3) Distribution of assigned calls (Item 2) multiplied by the number of total unassigned calls (Item 7)
- 4) Average annual calls (Item 1) plus the distribution of unassigned calls (Item 3)
- 5) Source: Collier County Property Appraiser's Database. Figure reflects total adjusted square footage of buildings within the Immokalee Fire District service area.
- 6) Total calls (Item 4) divided by square feet (Item 5), multiplied by 1,000
- 7) Sum of other outside, vacant and unclassified calls

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, which is presented in Table 7.

Table 7
Calculated Impact Fee Schedule

Land Use	Unit	Incidents per 1,000 Square Feet ⁽²⁾	Calculated Impact Fee per Square Foot ⁽³⁾	Adopted Impact Fee ⁽⁴⁾	Percent Change ⁽⁵⁾
Net Impact Cost per Incident ⁽¹⁾	\$4,106				
Residential	sf	0.230	\$0.94	\$1.11	-15%
Non-Residential	sf	0.146	\$0.60	\$0.32	88%

1) Source: Table 5

2) Source: Table 6

3) Net impact cost per incident (Item 1) multiplied by incidents per 1,000 square feet (Item 2) divided by 1,000

4) Source: Collier County Capital Project Planning, Impact Fees, and Program Management Division. Adopted impact fee is assessed per square foot, with a maximum of 4,000 square feet for residential land uses.

5) Percent change from adopted impact fee (Item 3) to calculated impact fee (Item 2)

Impact Fee Schedule Comparison

As part of the work effort in updating the IFCD’s fire impact fee program, the current adopted and calculated fees are compared to the fees adopted by other fire districts and cities within Collier County. Table 8 presents this comparison. As shown, the calculated fees are within the range of the fees charged by the jurisdictions reviewed.

**Table 8
Fire Impact Fee Schedule Comparison**

Land Use	Unit ⁽²⁾	Immokalee Fire		City of Naples ⁽⁵⁾	Greater Naples Fire District ⁽⁶⁾	City of Marco Island ⁽⁷⁾	North Collier Fire District ⁽⁸⁾	Ochopee Fire District ⁽⁹⁾
		Calculated Fee ⁽³⁾	Adopted Fee ⁽⁴⁾					
Date of Last Update		2023	2006	2007	2022	2002	2020	2010
Adoption Percentage ⁽¹⁾		N/A	100%	100%	100%	N/A	100%	100%
Residential:								
Single Family (2,000 sf)	du	\$1,880	\$2,220	\$337	\$866	\$570	\$476	\$1,200
Non-Residential:								
Light Industrial	1,000 sf	\$600	\$320	\$190	\$433	\$210	\$1,060	\$680
Office (50,000 sq ft)	1,000 sf	\$600	\$320	\$310	\$433	\$350	\$1,060	\$680
Retail (125,000 sq ft)	1,000 sf	\$600	\$320	\$900	\$433	\$990	\$1,060	\$680
Bank w/Drive-Thru	1,000 sf	\$600	\$320	\$1,240	\$433	\$1,360	\$1,060	\$680
Fast Food w/Drive-Thru	1,000 sf	\$600	\$320	\$1,240	\$433	\$1,360	\$1,060	\$680

- 1) Represents the portion of the maximum calculated fee for each respective municipality/district that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
- 2) du = dwelling unit
- 3) Source: Table 7
- 4) Source: Collier County Capital Project Planning, Impact Fees, and Program Management Division
- 5) Source: City of Naples, Ordinance 08-11954. Bank with drive through and fast food with drive through land uses reflect fee for "any other not classified."
- 6) Source: Collier County Capital Project Planning, Impact Fees, and Program Management Division
- 7) Source: City of Marco Island, Florida Code of Ordinances, Sec. 30-869 - Appendix A, Impact Fee Rates
- 8) Source: Collier County Capital Project Planning, Impact Fees, and Program Management Division
- 9) Source: Collier County Capital Project Planning, Impact Fees, and Program Management Division

Appendix A
Building and Land Value Analysis
Supplemental Information

Appendix A

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

Building Values

In determining the appropriate unit cost for building construction, the following analyses were conducted:

- A review of cost associated with recently built stations;
- A review of construction cost estimates for future stations;
- A review of cost associated with recently built or bid fire stations in other Florida jurisdictions;
- Review of the insurance values of existing stations; and
- Discussions with the District staff.

The most recently constructed fire station, Station 32, was built for approximately \$435 per square foot, excluding land infrastructure. The cost associated with Station 30 that is under construction is estimated at \$425 per square foot.

Benesch obtained cost information from several jurisdictions to supplement the local data. The bids and estimates received between 2019 and 2022 ranged from \$270 to \$525 per square foot.

Insurance values of existing fire stations averaged \$346 per square foot. It should be noted that insurance values are considered conservative estimates 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.

Given this information, an average value of \$430 per square foot was used for fire stations. Table A-1 summarizes this information.

**Table A-1
Building Cost per Square Foot**

Description	Year	Cost per Square Foot
Station 32 ⁽¹⁾	2023	\$437
Station 30 ⁽²⁾	2023	\$427
Insurance Values ⁽³⁾	2023	\$346
Other Florida Jurisdictions ⁽⁴⁾	2019-2022	\$270 - \$525
Used in the Study		\$430

- 1) Source: Immokalee Fire Control District. Initial engineer and architect fees were incurred in the 14/15 and 15/16 fiscal years, with the majority of the construction costs expended from 2020 forward.
- 2) Immokalee Fire Control District. Replacement of an existing station. Construction expected to be completed in 2023.
- 3) Source: Immokalee Fire Control District
- 4) Source: Local Florida Governments

Land Values

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

- The land value of parcels where the current fire stations are located, obtained from the Collier County Property Appraiser’s database;
- Appraisals for recent land acquisitions;
- Vacant land sales and land values of all vacant land in areas where future fire stations are planned to be built; and
- Land use characteristics of the areas where future fire stations will be located.

The value of current parcels as reported by the Property Appraiser averages \$102,000 per acre with a range of \$48,000 per acre to \$175,000 per acre. The District acquired using impact fee credits a section of land that was appraised at approximately \$43,000 per acre. Discussions with the District indicated that future stations will be in agricultural land which typically has lower land values. Given this, the land value per acre is estimated at \$40,000 per acre.



Immokalee Fire Control District Impact Fee Update Demonstrated Needs Study

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Prepared for:

Immokalee Fire Control District
5368 Useppa Drive
Ave Maria, Florida 34142
ph (239) 657-2111

Prepared by:

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

Immokalee Fire Control District Fire Impact Fee Update Demonstrated Needs Study

The Immokalee Fire Control District (IFCD or the “District”) was established as an independent special taxing district by the State of Florida in 1955 and codified through legislation in 2000, Laws of Florida, 2001-330. In 2001, noting the need for adequate revenue sources to fund expansion of fire services to serve new growth; legislation amended Chapter 2000-393 Laws of Florida to allow Immokalee Fire District the opportunity to use impact fees as provided in Florida Statutes 191. The District’s current fees were last updated in 2006. In June 2021, Florida House Bill (HB) 337 was signed by the Governor, which placed limits on impact fee increases while allowing local governments to exceed these limits if the following is fulfilled:

1. A demonstrated needs study justifying any increase in excess of those authorized that has been completed within 12 months before the adoption of the impact fee increase and expressly demonstrating the extraordinary circumstances necessitating the need to exceed the phase-in limitations.
2. No less than two publicly noticed workshops dedicated to extraordinary circumstances.
3. Approval of the impact fee increase ordinance by at least a two-thirds vote of the governing body.

Benesch completed a technical study that updated the existing fire impact fee program. The study provided the data and analysis that support a level of increase exceeding the 50-percent limit identified in FS 163.31801 (6) for non-residential land uses while the calculated fee for the residential land use decreased compared to the current adopted fees. These changes are primarily due to the time elapsed since the last update of the impact fee program, which was 18 years ago. As the pressure from new growth continues, the District has a list of needed capacity expansion projects that could be built in a more timely manner with additional impact fee revenues. The remaining sections of this document address the extraordinary circumstances that necessitate an increase higher than 50 percent for non-residential land uses.

Changes in Demand for Services

As mentioned previously, the District's impact fee study was last updated in 2006, based on 2004/2005 data. Between 2005 and 2023, Collier County's population increased by almost 25 percent. During the same time period, the call volume experienced by the Immokalee Fire Control District increased by 35 percent (from 3,544 incidents in 2004 to 4,803 incidents in 2022). In addition, just over the past five years between 2018 and 2022, the District experienced an increase of 10 percent in its call volume (from 4,348 incidents in 2018 to 4,803 incidents in 2022).

Just as important is the change in demand between residential vs. non-residential land uses. As the development activities continue in the District, there is a higher demand from non-residential land uses on a per square foot basis compared to the demand from residential land use on a per dwelling unit basis. It is important to recognize this change in demand to maintain the proportionality between land uses that is required for impact fees.

Cost Increases

The 2006 study calculations were based on a station cost of \$220 per square foot. The 2023 update study estimated a unit cost of \$430 per square foot, an increase of 95 percent. This level of increase is consistent with the Engineering News Record Building Cost Index that indicates an increase of 90 percent for the same time period.

Further, in Florida, construction costs have been increasing significantly since the pandemic. Many jurisdictions experienced significant increases in bid prices just over the past four years. Engineering News Record Building Cost Index indicates an increase of approximately 30 percent in costs between 2020 and 2023.

Project Needs

The IFCD recently completed the construction of Station 32. Impact fee revenues are being used to pay off debt service on this station.

As mentioned previously, the District continues to experience growth. Examples of upcoming developments include the Collier Rod and Gun Club with 250 new homes and the Horse Trails Neighborhood with nearly 3,000 homes and 300,000 square feet of non-residential structures. These and other new developments that are in the early stages will require the District to construct fire stations along with the required vehicles and equipment.

Summary and Conclusions

This supplemental document provided information demonstrating the need for an increase above the 50-percent limit and presented extraordinary conditions necessitating this increase for the IFRD's fire impact fees for non-residential land uses. The key findings of this review include the following:

- Collier County and the service area of IFCD continue to experience population growth, which requires the District to add stations and the necessary vehicles and equipment.
- The District's current adopted impact fee was developed in 2006. There have been significant cost increases since then.
- Demand from different land uses also changed over the past 18 years. While incidents per dwelling unit decreased for the residential land use, incidents per square foot of non-residential properties increased. It is important to reflect this change to ensure proportionality between land uses.
- The IFCD recently completed the construction of Station 32, which is funded primarily with impact fee revenues. Upcoming developments will require the District to build additional fire stations and acquire associated vehicles and equipment. Adopting a fee that is capped under FS 163.31801 (6) would delay funding for these projects. With reduced impact fee levels, the existing population will need to subsidize new growth, or the level of service will degrade.