

## Draft Report

# 2023 Capital Expansion Fee Study

*The Economics of Land Use*



**Prepared for:**

City of Fort Collins, Colorado

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# 1. Executive Summary

## Introduction

This Report was prepared by Economic & Planning Systems (EPS) for the City of Fort Collins to update its Capital Expansion Fee (CEF) program. CEFs are the City's term for what are defined as impact fees under State of Colorado law. The Report documents costs and other supporting data to provide the nexus and proportionality requirements needed to adopt impact fees to comply with State of Colorado law and other case law regarding development charges. Capital Expansion fee calculations are provided for the following fee categories currently levied by the City on new development:

- Neighborhood Parks
- Community Parks
- Police
- Fire Protection
- General Government

## Current Capital Expansion Fee Program

The City collects impact fees or CEFs for neighborhood parks, community parks, fire protection, police, general government, and transportation (**Table 1**). The transportation impact fee is known as the Transportation Capital Expansion Fee or TCEF. The TCEF is currently undergoing an update contained in a separate study.

Residential capital expansion fees are charged per dwelling unit with the fees varying by the size of the dwelling unit, as large units have larger average household sizes than smaller units. The current residential CEFs (including the TCEF) range from a total of \$9,296 for dwelling units up to 700 square feet to \$19,049 for units over 2,200 square feet. These fees apply to all dwelling unit types (e.g., single family and multifamily) and are applied based on the gross square feet in the building permit application.

In total, nonresidential CEFs are \$12,737 per 1,000 sq. ft. (\$12.74 per sq. ft.) for commercial buildings, \$10,118 per 1,000 sq. ft. (\$10.12 per sq. ft.) for office/other service buildings, and \$3,021 per 1,000 sq. ft. (\$3.02 per sq. ft.) for industrial buildings. Capital expansion fees are collected typically at the time of building permit for building construction.

**Table 1. Current Capital Expansion Fees**

Land Use Type	Neighborhood Park	Community Park	Fire	Police	General Government	TCEF (Transportation)	Total
<b>Residential (per dwelling)</b>							
Up to 700 sq. ft.	\$2,108.00	\$2,977.00	\$516.00	\$289.00	\$703.00	\$2,703.00	<b>\$9,296.00</b>
700 - 1,200 sq. ft.	\$2,822.00	\$3,985.00	\$698.00	\$391.00	\$948.00	\$5,020.00	<b>\$13,864.00</b>
1,201 - 1,700 sq. ft.	\$3,082.00	\$4,351.00	\$759.00	\$425.00	\$1,035.00	\$6,518.00	<b>\$16,170.00</b>
1,701 - 2,200 sq. ft.	\$3,114.00	\$4,396.00	\$772.00	\$431.00	\$1,051.00	\$7,621.00	<b>\$17,385.00</b>
Over 2,200 sq. ft.	\$3,470.00	\$4,901.00	\$859.00	\$480.00	\$1,170.00	\$8,169.00	<b>\$19,049.00</b>
<b>Nonresidential (per 1,000 sq. ft.)</b>							
Commercial	\$0.00	\$0.00	\$650.00	\$364.00	\$1,777.00	\$9,946.00	<b>\$12,737.00</b>
Office and Other Services	\$0.00	\$0.00	\$650.00	\$364.00	\$1,777.00	\$7,327.00	<b>\$10,118.00</b>
Industrial	\$0.00	\$0.00	\$152.00	\$85.00	\$419.00	\$2,365.00	<b>\$3,021.00</b>

Source: City of Fort Collins; Economic & Planning Systems

## Proposed Updated Capital Expansion Fee Program

This Report documents the calculations for a new capital expansion fee program with the following proposed changes.

### New Fee Land Use Types

A new fee for land use comprised of offices and other services is proposed. Traditionally, office and other services impact fees have been charged at the same rate as retail/commercial developments. However, the TCEF fees have been charging office and other service impact fees at a different rate than retail/commercial developments. To create consistency between the CEF and TCEF fees, EPS is proposing that office and other services impact fees be added to the fee schedule to create more consistency with the TCEF fees.

## Updated Capital Expansion Fees

This report provides calculations of the maximum capital expansion fees that the City may charge, supported by this nexus and proportionality analysis. The law allows City Council to adopt the full fees determined in this report, or to adopt lower fees for a variety of policy reasons determined to be in the interest of the City. The proposed maximum residential and nonresidential capital expansion fees are shown below in **Table 2**.

Updated residential fees range from \$6,684 to \$13,893 (**Table 2**). The range in residential fees is based on the average household size in each size category and dwelling unit type. Larger homes tend to have larger household sizes, creating more impact on public facilities. Increases in the residential fees range from 1.4 percent to 27.7 percent. For smaller residences, the fee percent increase is lower due to the proportionally larger decrease in average household size for smaller units. For example, the household size in housing units smaller than 700 square feet decreased from 1.78 in 2017 to 1.40 in 2023. Meanwhile, units over 2,200 square feet only decreased by 0.04 persons per dwelling unit from 2.95 in 2017 to 2.91 in 2023.

Fees vary according to the employment and customer/visitor generation factors for each land use type explained further in Chapter 2. Nonresidential fees range from \$953.13 to \$3,673.89 per 1,000 square feet. Changes in the nonresidential fees range from a decrease of 28.0 percent for office and other services to an increase of 45.3 percent for industrial land uses. The decrease in office and other services land uses is a result of updating the fee category to align with the TCEF fees as described in the previous section.

**Table 2. Updated Residential and Nonresidential Capital Expansion Fees, 2023**

Land Use Type	Parks		Fire	Police	General Government	Total
	Neighborhood Park	Community Park				
<b>Update</b>						
<b>Residential (per dwelling)</b>						
Up to 700 sq. ft.	\$2,813.46	\$2,140.12	\$603.52	\$381.89	\$745.25	\$6,684.24
700 - 1,200 sq. ft.	\$4,260.38	\$3,240.76	\$913.90	\$578.29	\$1,128.52	\$10,121.85
1,201 - 1,700 sq. ft.	\$4,782.88	\$3,638.21	\$1,025.98	\$649.21	\$1,266.93	\$11,363.21
1,701 - 2,200 sq. ft.	\$5,144.61	\$3,913.37	\$1,103.58	\$698.31	\$1,362.74	\$12,222.61
Over 2,200 sq. ft.	\$5,847.97	\$4,448.40	\$1,254.46	\$793.78	\$1,549.06	\$13,893.67
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Retail/Commercial	\$0.00	\$0.00	\$1,281.17	\$810.68	\$1,582.04	\$3,673.89
Office and Other Services	\$0.00	\$0.00	\$701.02	\$443.58	\$865.64	\$2,010.24
Industrial	\$0.00	\$0.00	\$332.38	\$210.32	\$410.43	\$953.13
<b>Current</b>						
<b>Residential (per dwelling)</b>						
Up to 700 sq. ft.	\$2,108.00	\$2,977.00	\$516.00	\$289.00	\$703.00	\$6,593.00
700 - 1,200 sq. ft.	\$2,822.00	\$3,985.00	\$698.00	\$391.00	\$948.00	\$8,844.00
1,201 - 1,700 sq. ft.	\$3,082.00	\$4,351.00	\$759.00	\$425.00	\$1,035.00	\$9,652.00
1,701 - 2,200 sq. ft.	\$3,114.00	\$4,396.00	\$772.00	\$431.00	\$1,051.00	\$9,764.00
Over 2,200 sq. ft.	\$3,470.00	\$4,901.00	\$859.00	\$480.00	\$1,170.00	\$10,880.00
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Retail/Commercial	\$0.00	\$0.00	\$650.00	\$364.00	\$1,777.00	\$2,791.00
Office and Other Services	\$0.00	\$0.00	\$650.00	\$364.00	\$1,777.00	\$2,791.00
Industrial	\$0.00	\$0.00	\$152.00	\$85.00	\$419.00	\$656.00
<b>Percent Change</b>						
<b>Residential (per dwelling)</b>						
Up to 700 sq. ft.	33.5%	-28.1%	17.0%	32.1%	6.0%	1.4%
700 - 1,200 sq. ft.	51.0%	-18.7%	30.9%	47.9%	19.0%	14.4%
1,201 - 1,700 sq. ft.	55.2%	-16.4%	35.2%	52.8%	22.4%	17.7%
1,701 - 2,200 sq. ft.	65.2%	-11.0%	43.0%	62.0%	29.7%	25.2%
Over 2,200 sq. ft.	68.5%	-9.2%	46.0%	65.4%	32.4%	27.7%
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Retail/Commercial	--	--	97.1%	122.7%	-11.0%	31.6%
Office and Other Services	--	--	7.8%	21.9%	-51.3%	-28.0%
Industrial	--	--	118.7%	147.4%	-2.0%	45.3%

Source: City of Fort Collins; Economic & Planning Systems

## Legal Standards for Impact Fees

Impact fees can be charged by local governments on new development to pay for capital facilities needed to serve growth. The State of Colorado has adopted a standard with the adoption of Senate Bill 15, codified as Section 29-20-104 and 104.5 of the Colorado Revised Statutes following a Colorado Supreme Court decision.

The Colorado Supreme Court ruled in *Krupp v. Breckenridge Sanitation District* (1999) that the District could assess an impact fee based on a set of development characteristics that reflect the general performance of a proposed use, rather than the specific conditions of an individual proposal. While traditional exactions are determined on an individual basis and applied on a case-by-case basis, an "impact fee" is calculated based on the impact of all new development and the same fee is shared to all new development in a particular class.<sup>1</sup> The finding of the Court distinguishes impact fees, as a legislatively adopted program applicable to a broad class of property owners, from traditional exactions, which are discretionary actions applicable to a single project or property owner.

In 2001, the State Legislature provided specific authority in adopting Senate Bill 15 that "provides that a local government may impose an impact fee or other similar development charge to fund expenditures by such local government on capital facilities needed to serve new development." The bill amended Title 29 of the Colorado statutes that govern both municipalities and counties and defines "local government" to include a county, home rule, or statutory city, city, or territorial charter city.

The law requires local governments to "quantify the reasonable impacts of proposed development on existing capital facilities and establish the impact fee or development charge at a level no greater than necessary to defray such impacts directly related to proposed development." The standard that must be met within the State of Colorado requires mitigation to be "directly related" to impacts.

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<sup>1</sup> Colorado Municipal League, *Paying for Growth*, Carolynne C. White, 2002.



## Impact Fee Requirements

- **Capital Facilities** – Fees may not be used for operations or maintenance. Fees must be spent on new or expanded capital facilities, which have been further defined as directly related to a government service, with an estimated useful life of at least five years and that are required based on the charter or a general policy.
- **Existing Deficiencies** – Fees are formally collected to mitigate impacts from growth and cannot be used to address existing deficiencies. In the analysis used to establish an impact fee program, the evaluation must distinguish between the impacts of growth and the needs of existing development.
- **Capital Maintenance** – Major “capital maintenance” projects are not typically eligible to be funded with impact fees unless it can be shown that the project increases the capacity of the community to accommodate growth. In that case, only the growth-serving element of the project is eligible to be funded with impact fees.
- **Credits** – In the event a developer must construct off-site infrastructure in conjunction with their project, the local government must provide credits against impact fees for the same infrastructure, provided that the necessary infrastructure serves the larger community. Credits may not apply if a developer is required to construct such a project as a condition of approval due to the direct impact on the capital facility created by the project. Credits are handled on a case-by-case basis.
- **Timing** – The City must hold revenues in accounts dedicated to the specific use. Funds must be expended within a reasonable period or returned to the developer. The State enabling legislation does not specify the maximum length of time to be used as a “reasonable period.” This has been generally accepted or interpreted to be a 10-year period.
- **Accounting Practices** – The City must adopt stringent accounting practices as specified in the State enabling legislation. Funds generated by impact fees may not be commingled with any other funds.
- **Affordable Housing** – The law allows impact fees on affordable housing “as defined by the community” to be waived.

## 2. Methodology

This chapter describes common impact fee calculation techniques, the methodology used to calculate new impact fees, and important estimates and factors used in the calculations.

### Impact Fee Methodologies

There are several methods that can be used to calculate impact fees. The two most common techniques are the Plan-Based Method and the Incremental Expansion Method. The method chosen needs to be appropriate for the local circumstances as described below. Colorado law does not specify the methodology to be used; these methods are commonly used in Colorado and in other states.

#### Plan-Based Method

This method uses a community's long-range comprehensive plan, capital improvement plan, or other adopted plan identifying capital facilities and infrastructure needed to serve growth. Projects identified in these plans are costed out and included in the fee program. A growth projection is made over the time period for which the defined projects are needed or planned to be built. The fee calculation is essentially the cost of the planned project(s) divided by the forecasted amount of growth. This method is best used when detailed capital project planning has been done.

The plan-based method has limitations. First, many communities are not able to conduct capital planning with the level of detail needed in an impact fee study. It can be difficult to tie future facility needs with expected growth, and growth can be unpredictable. The fee calculations are highly sensitive to the amount of forecasted growth, as growth is the denominator in the fee calculation.

#### Incremental Expansion Method

The Incremental Expansion Method is a more frequently used method for calculating impact fees. This method is also called the "level of service" method. This technique answers the question:

*What should each new unit (increment) of development pay to maintain the city's current level of service?*

This approach takes a snapshot of the current level of service in the city and converts it typically to a value per unit of service demand (e.g. per capita or per service population). The current level of service is defined as the inventory of the city's existing facilities and capital assets, and the cost to replicate that level of service (replacement cost) as the city grows. The asset inventory or value is then converted to a cost per capita, per dwelling unit, or per nonresidential square foot that is the basis for the fee.

The Incremental Expansion Method was used in this study to calculate impact fees for Parks, Police, Fire, and General Government.

## **Level of Service Definition**

Using the Incremental Expansion Method, this study defines the level of service (LOS) as the replacement cost of the existing facilities and capital equipment in the City in 2023. The fee calculations document the current inventories of parks facilities and land, police facilities and fleet/equipment, fire facilities and fleet/equipment, and general government facilities and fleet/equipment. The LOS is converted to a cost or value per service population that is used to calculate the impact fees for each major land use type.

## **Cost Allocations by Land Use Type**

Many City services and related capital facilities are provided for residential and commercial (nonresidential) development. To ensure that impact fees are proportional to the impact by type of land use, it is necessary to allocate the level of service or facility costs to residential and nonresidential development. For all categories, the City's service population combined with person-occupancy factors are used to allocate costs as described in the next section.

## Service Population

Under the incremental expansion method, the impact fee is based on the cost to maintain the current infrastructure standard expressed as the *replacement cost per service population*. Under this method, each new increment of development pays a fee that is designed to maintain the current level of service per unit of service population (replacement cost per service population). Service population is a metric that combines the resident population plus in-commuting workers for a total “daily” or “functional” population.

Capital expansion fee calculations use service population and person-occupancy factors by land use type as the basis for allocating costs to residential and nonresidential development (except for parks, which uses residential population). The calculation of service population is shown in **Table 3**.

The City of Fort Collins estimated its population to be 174,445 people in 2023. There are an estimated 107,677 jobs in Fort Collins and an estimated 102,037 employees (workers) after adjusting for people who hold multiple jobs. In-commuters account for 57.8 percent of the job holders and because they are present in the City for only part of a day, they are weighted at 50 percent of the impact of a full-time resident. These adjustments add 29,507 of equivalent population to the population resulting in a service population of 203,952.

**Table 3. Fort Collins Service Population Calculation, 2023**

Description		2023	Source
<b>Service Population</b>			
Population	<b>A</b>	174,445	City of Fort Collins, 2023
Jobs		107,677	North Front Range MPO TAZ, 2023
Jobs Per Employed Person		1.06	LEHD, 2020
Employees		102,037	Calculation
In-Commuters		57.8%	LEHD, 2020
Commuting Employee Weight		50.0%	EPS Estimate
In-Commuting Employee Impact	<b>B</b>	29,507	Calculation
<b>Total Service Population</b>	<b>= A + B</b>	<b>203,952</b>	

Source: TischlerBise; North Front Range MPO TAZ, 2023; U.S. Census LEHD; Economic & Planning Systems

## Residential Occupancy Factors

Occupancy factors are developed in this section to convert new development into increments of new service population. The occupancy factors also allocate service demand between residential and nonresidential land uses.

As shown in **Table 4**, people are estimated to spend approximately 71.3 percent of their day at home, which is equivalent to the residential service demand factor. The other 29.7 percent of the time spent away from home is accounted for in the nonresidential occupancy factors.

**Table 4. Fort Collins Residential Service Demand Factor Calculation, 2023**

Description	Factor	2023	Source	
<b>Residential Conditions</b>				
Population		174,445	City of Fort Collins, 2023	
Nonworking Residents	52.0%	90,711	LEHD, 2020	
Working Residents	48.0%	83,734	LEHD, 2020	
Out Commuter Residents	50.6%	42,369	LEHD, 2020	
Work/Live Residents	49.4%	41,364	LEHD, 2020	
<b>Residential Service Demand</b>				
Nonworking Residents	20 hours per day	1,814,228	person-hours per day	
Out Commuter Residents	14 hours per day	593,169	person-hours per day	
Work/Live Residents	14 hours per day	<u>579,102</u>	person-hours per day	
Residential Total	A	2,986,498	person-hours per day	
Total Person-Hours per Day	B	24	4,186,680	population X 24 hours
<b>Residential Service Demand Factor</b>	<b>=A/B</b>	<b>71.3%</b>	<b>percent of day spent at home</b> <i>(population's allocation to residential land uses)</i>	

Source: U.S. Census Longitudinal Employer-Household Dynamics (LEHD); U.S. Census; Economic & Planning Systems

Next, the service population per dwelling unit is estimated using average household sizes and the time spent away from the home. The average household size for single family and multiple dwelling units was obtained from the U.S. Census *Public Use Microdata Sample* (PUMS), and the averages by household size ranges were calibrated from the American Housing Survey. The previously calculated residential service demand factor was then applied to generate the residential occupancy factors, as shown in **Table 5**. For example, a home with 1,890 square feet has an average household size of 2.56 persons and a 1.83-person occupancy factor. As highlighted in an analysis and memorandum sent to the City Council on March 30, 2023, an 1,890 square foot household in Fort Collins was used as a basis for residential comparative analysis. This report will also use the 1,890 square foot household as an example for each of the fee categories to help provide specific context to this study update.

**Table 5. Fort Collins Residential Occupancy Factors**

Description	Index	Average HH Size	% of Time in Unit	Impact Fee Factor
<b>Fort Collins Average</b>	<b>100.0%</b>	<b>2.36</b>	<b>71.3%</b>	1.68
<b>By Square Feet</b>				
Up to 700 sq. ft.	59.2%	1.40	71.3%	1.00
700 - 1,200 sq. ft.	90.0%	2.12	71.3%	1.51
1,201 - 1,700 sq. ft.	100.7%	2.38	71.3%	1.70
1,701 - 2,200 sq. ft.	108.4%	2.56	71.3%	1.83
Over 2,200 sq. ft.	123.3%	2.91	71.3%	2.08

Source: 2019 U.S. Census Bureau American Housing Survey, Division 8 (Mountain);  
Economic & Planning Systems

## Nonresidential Occupancy Factors

Nonresidential occupancy factors were derived from trip rate factors, vehicle occupancy data, and employment generation factors, as shown in **Table 6**. Daily trip rates are one-half the average daily trip ends during a weekday and are sourced from the Institute of Transportation Engineers' (ITE) Trip Generation Manual. Employee density figures were from the TCEF study being prepared by TischlerBise. Using these factors, service population figures were derived for three general land use categories, ranging from 0.55 for industrial uses, to 2.12 for retail and commercial uses. This method accounts for on-site employment and customers or visitors that are comprised of the resident population as well as people coming into the city for shopping, leisure, or business activities.

**Table 6. Fort Collins Nonresidential Occupancy Factors**

Land Use	Unit Sq. Ft.	ITE Code	Daily Trip Ends	Daily Trips <sup>[1]</sup>	Persons/ Trip	Persons per 1,000 sq. ft. (8 hours/day)	Employees per 1,000 sq. ft. (8 hours/day)	Employee Hours in Day	Employee Hours
				(Trip ends / 2)	A	B	C = A * B	D	E
Retail/Commercial	1,000	820	37.75	18.88	1.91	36.11	2.12	8	16.98
Office and Other Services	1,000	710	9.74	4.87	1.18	5.75	3.15	8	25.17
Industrial	1,000	110	4.87	2.44	1.18	2.87	1.57	8	12.56

  

Land Use	Vistors per 1,000 sq. ft. (8 hours/day)	Visitor Hour Factor	Vistor Hours	Total Hours	Total Hours in Day	Service Population per day
	F = C - D	G	H = F * G	I = E + H	J	= I / J
Retail/Commercial	33.99	1.00	33.99	50.97	24	2.12
Office and Other Services	2.60	1.00	2.60	27.77	24	1.16
Industrial	1.30	0.50	0.65	13.21	24	0.55

Source: Economic & Planning Systems

<sup>[1]</sup>The daily trips are the daily trip ends divided by 2 so that non-residential land uses are not charged for both ends of a trip (origin and destination)

### 3. Neighborhood and Community Parks Capital Expansion Fees

This chapter documents the level of service, replacement cost estimates, cost allocations, and other calculations used to determine the Parks CEF for neighborhood parks and community parks. Capital expansion fees are collected to fund facility construction, equipment purchases, and land acquisition. As the City grows, the space needed for these support functions also grows. Capital expansion fees will be used to maintain the current level of service, expressed as the replacement cost of its maintenance facilities, developed parkland, and land cost to replace such parkland. The City currently manages 573 acres of community parks and 384 acres of neighborhood parks.

#### Level of Service Definition

The total estimated replacement cost of parks facilities is \$350,566,728 for neighborhood parks and \$266,667,038 for community parks, as shown in **Table 7**. The replacement cost, which is split into two fee categories, is \$2,009.61 per residential population for neighborhood parks and \$1,528.66 per residential population for community parks. This value includes the replacement cost estimates for all maintenance facilities, all parkland, and the land cost estimates for all parklands.

**Table 7. Parks Cost per Service Unit, 2023**

Description		Neighborhood Parks	Community Parks
Development Cost per Acre	<i>A</i>	\$580,708	\$215,342
Developed Acres	<i>B</i>	422	573
Existing Park Replacement Cost	$= A \times B$	\$245,058,961	\$123,390,913
Land Cost per Acre	<i>A</i>	\$250,000	\$250,000
Developed Acres	<i>B</i>	422	573
Existing Land Cost	$= A \times B$	\$105,500,000	\$143,250,000
Maintenance Facility Cost per Acre	<i>A</i>	\$7,767	\$26,124
Developed Acres	<i>B</i>	422	573
Maintenance Facility Need	$= A \times B$	\$3,277,656	\$14,969,230
<b>Total Park Replacement Cost</b>		<b>\$350,566,728</b>	<b>\$266,667,038</b>
<b>Cost per Residential Population</b>	<b>174,445</b>	<b>\$2,009.61</b>	<b>\$1,528.66</b>

Source: City of Fort Collins; Economic & Planning Systems



To determine the development cost of the maintenance facilities, East District, Spring Canyon, and Fossil Creek maintenance facility development costs were used to estimate a replacement cost per acre based on community and neighborhood park acres served by each facility, as shown in **Table 8**. As previously determined by the City, the cost allocation of maintenance facilities is 80 percent for community parks and 20 percent for neighborhood parks.

**Table 8. Parks Maintenance Facility per Capita Cost, 2023**

Description	Replacement Cost
<b>Maintenance Facilities</b>	
<b>East District</b>	<b>\$7,325,000</b>
Community Park Share (80%)	\$5,860,000
Community Park Acres Served	118
Community Park Cost/Acre	\$49,493
Neighborhood Park Share (20%)	\$1,465,000
Neighborhood Park Acres Served	84
Neighborhood Park Cost/Acre	\$17,399
<b>Spring Canyon</b>	<b>\$1,815,147</b>
Community Park Share (80%)	\$1,452,117
Maintenance Facility Need	103
Community Park Cost/Acre	\$14,098
Total Park Replacement Cost	\$363,029
Neighborhood Park Acres Served	132
Neighborhood Park Cost/Acre	\$2,750
<b>Fossil Creek</b>	<b>\$2,623,710</b>
Community Park Share (80%)	\$2,098,968
Community Park Acres Served	142
Community Park Cost/Acre	\$14,781
Neighborhood Park Share (20%)	\$524,742
Neighborhood Park Acres Served	167
Neighborhood Park Cost/Acre	\$3,152
<b>Total Replacement Cost</b>	<b>\$11,763,856</b>
<b>Maintenance Facility Need</b>	
Community Park Average Cost/Acre	<b>\$26,124</b>
Neighborhood Park Average Cost/Acre	<b>\$7,767</b>

Source: City of Fort Collins; Economic & Planning Systems

## Residential Capital Expansion Fee Calculation

The replacement cost per service population is multiplied by the household sizes for each housing unit size range. Park fees are charged only on residential development and full household size factors are used. For a single-family home or multifamily unit that is 1,890 square feet, the fee per unit is \$5,144.61 for neighborhood parks (**Table 9**) and \$3,913.37 for community parks (**Table 10**), which equates to \$9,057.88 per unit. This is based on an average household size of 2.56 people. The capital expansion fee was calculated for a range of unit sizes as currently permitted in the City of Fort Collins fee schedule.

**Table 9. Neighborhood Parks Residential Capital Expansion Fee, 2023**

Description	Avg. HH Size	Updated Fee <i>per unit</i>	Current Fee <i>per unit</i>
<b>Cost per Service Population</b>	<b>\$2,009.61</b>		
<b>Residential</b>			
Up to 700 sq. ft.	1.40	\$2,813.46	\$2,108.00
700 - 1,200 sq. ft.	2.12	\$4,260.38	\$2,822.00
1,201 - 1,700 sq. ft.	2.38	\$4,782.88	\$3,082.00
1,701 - 2,200 sq. ft.	2.56	\$5,144.61	\$3,114.00
Over 2,200 sq. ft.	2.91	\$5,847.97	\$3,470.00

Source: Economic & Planning Systems

**Table 10. Community Parks Residential Capital Expansion Fee, 2023**

Description	Avg. HH Size	Updated Fee <i>per unit</i>	Current Fee <i>per unit</i>
<b>Cost per Service Population</b>	<b>\$1,528.66</b>		
<b>Residential</b>			
Up to 700 sq. ft.	1.40	\$2,140.12	\$2,977.00
700 - 1,200 sq. ft.	2.12	\$3,240.76	\$3,985.00
1,201 - 1,700 sq. ft.	2.38	\$3,638.21	\$4,351.00
1,701 - 2,200 sq. ft.	2.56	\$3,913.37	\$4,396.00
Over 2,200 sq. ft.	2.91	\$4,448.40	\$4,901.00

Source: Economic & Planning Systems

## 4. Police Capital Expansion Fee

This chapter documents the level of service, replacement cost estimates, cost allocations, and other calculations used to determine the Police Capital Expansion Fee. Fees are collected to fund facility expansions, fleet replacement, and equipment replacement. These fees will be used to maintain the current level of service, expressed as the replacement cost of police facilities, fleet, and capital equipment. The police department currently has 3 primary facilities and 430 fleet vehicles.

### Level of Service Definition

The total replacement cost of police facilities, fleet, and equipment is \$77,990,689, as shown in **Table 11**. The replacement cost is \$382.40 per service population. This value accounts for debt owed and an estimated 90 percent capacity factor based on current utilization.

**Table 11. Police Inventory and Replacement Cost per Capita, 2023**

Description	Quantity	Cost Factor	Capacity Factor	Bldg. Cost	Land Cost	Replacement Cost
<b>Police Facilities</b>		<b>Per SF</b>				
Police Facilities	3	\$517	90%	\$60,753,240	\$3,421,110	\$58,099,026
IT Capital Equipment	--	--		--	--	<u>18,414,943</u>
<b>Subtotal</b>		<b>\$517</b>		<b>\$60,753,240</b>	<b>\$3,421,110</b>	<b>\$76,513,969</b>
<b>Police Fleet Inventory</b>		<b>Per Unit</b>				
Admin Vehicle	29	\$33,916				\$983,559
Drug Task Force	11	31,842				350,258
Equipment	4	209,137				836,549
Investigation	83	37,400				3,104,223
Mobile Command Vehicle	1	440,929				440,929
Patrol	296	41,644				12,326,696
Public Safety	6	<u>97,887</u>				<u>587,323</u>
<b>Subtotal</b>	<b>430</b>	<b>\$43,325</b>				<b>\$18,629,537</b>
<b>Debt</b>						<b>Principal</b>
2012 COPS						-\$7,430,000
2019 COPS						-6,604,740
Vehicle Equipment						<u>-3,118,078</u>
<b>Subtotal</b>						<b>-\$17,152,818</b>
<b>Total</b>						<b>\$77,990,689</b>
<b>Cost per Service Population</b>	Functional Population:	203,952				<b>\$382.40</b>

Source: City of Fort Collins; Economic & Planning Systems

## Residential Capital Expansion Fee Calculation

For a single-family home or multi-family unit that is 1,890 square feet, the fee per unit is \$698.31. This is based on an occupancy factor of 1.83 people adjusted for time spent at home, as shown in **Table 12**. The capital expansion fee was calculated for a range of unit sizes as currently permitted in the City of Fort Collins fee schedule.

**Table 12. Police Residential Capital Expansion Fee, 2023**

Description	Factor	Updated Fee <i>per unit</i>	Current Fee <i>per unit</i>
<b>Cost per Service Population</b>	<b>\$382.40</b>		
<b>Residential</b>			
Up to 700 sq. ft.	1.00	\$381.89	\$289.00
700 - 1,200 sq. ft.	1.51	\$578.29	\$391.00
1,201 - 1,700 sq. ft.	1.70	\$649.21	\$425.00
1,701 - 2,200 sq. ft.	1.83	\$698.31	\$431.00
Over 2,200 sq. ft.	2.08	\$793.78	\$480.00

Source: Economic & Planning Systems

## Nonresidential Capital Expansion Fee

Using the previously derived service population and occupancy factors, the proposed nonresidential impact fee was calculated for three major land uses as shown in **Table 13**. Proposed capital expansion fees range from \$0.21 per square foot for industrial uses to \$0.81 per square foot for retail/commercial uses.

**Table 13. Police Nonresidential Capital Expansion Fee, 2023**

Description	Service Pop. <i>per 1,000 sq. ft.</i>	Updated Fee <i>per 1,000 sq. ft.</i>	Updated Fee <i>per sq. ft.</i>	Updated Fee <i>per 1,000 sq. ft.</i>	Current Fee <i>per 1,000 sq. ft.</i>
<b>Cost per Service Population</b>		<b>\$382.40</b>			
<b>Nonresidential</b>					
Retail/Commercial	2.12	\$810.68	\$0.81	\$810.68	\$364.00
Office	1.16	\$443.58	\$0.44	\$443.58	\$364.00
Industrial	0.55	\$210.32	\$0.21	\$210.32	\$85.00

Source: Economic & Planning Systems

## 5. Fire Protection Capital Expansion Fee

This chapter documents the current Fire Protection Capital Expansion fee structure, replacement cost estimates, cost allocations, and other factors used to calculate the proposed Fire Protection Capital Expansion Fees. The Poudre Fire Authority (PFA) consists of eleven staffed fire stations, two volunteer fire stations, one headquarters, and one training facility, which serve a variety of emergency response needs. These include fire suppression, emergency medical response, hazardous materials response, technical rescue, fire prevention, public outreach and education, and wildland preparedness planning and response. PFA is the overarching authority that serves a large portion of Larimer County including Fort Collins. The Poudre Valley Fire Protection District (PVFPD) collects separate impact fees for its service area outside of the City of Fort Collins.

### Level of Service Definition

The total replacement cost of Fire Protection facilities, fleet, and equipment is \$145,020,455, as shown in **Table 14**. The total replacement cost is for the entire PFA district including areas outside of Fort Collins. The asset inventory needs to be allocated to Fort Collins for its CEF calculation, which is shown in **Table 15**.

**Table 14. Fire Protection Inventory and Replacement Cost per Capita, 2023**

Description	Location	Factor	Cost Factor	Bldg. Cost	Land Cost	Replacement Cost
<b>Fire Facilities</b>		<b>SF</b>	<b>Cost per SF</b>			
Burn Building (Training)	3400 W. Vine Drive	1,560	\$650	\$1,014,000	\$0	\$1,014,000
Fire Stations	--	111,630	650	72,559,500	4,987,466	77,546,966
Vacant Land (Future Station #18)	4500 E. Mulberry	--	--	0	675,000	675,000
Fit Tower Training	3400 W. Vine	3,764	650	2,446,600	0	2,446,600
Offices	--	25,974	650	16,883,100	831,307	17,714,407
Training Center A	3400 W. Vine Drive	<u>13,970</u>	<u>650</u>	<u>9,080,500</u>	<u>698,298</u>	<u>9,778,798</u>
<b>Subtotal</b>		<b>156,898</b>	<b>\$650</b>	<b>\$101,983,700</b>	<b>\$7,192,071</b>	<b>\$109,175,771</b>
<b>Fire Fleet Inventory</b>		<b>Units</b>	<b>Cost per Unit</b>			
Fleet		22	\$44,214			\$972,713
Battalion Chiefs		8	41,552			332,413
Frontline Apparatus		45	465,978			20,968,995
Reserves		5	760,000			3,800,000
Training		13	196,521			2,554,774
Support		6	28,570			171,420
Antiques		3	38,499			115,496
Lawn Mowers		25	5,960			149,000
Equipment		92	48,541			4,465,734
Misc.		<u>15</u>	<u>154,276</u>			<u>2,314,139</u>
<b>Subtotal</b>		<b>189</b>	<b>\$189,654</b>			<b>\$35,844,684</b>
<b>Total</b>						<b>\$145,020,455</b>

Source: City of Fort Collins; Poudre Fire Authority; Economic & Planning Systems

The City of Fort Collins generates 84.99 percent of PFA calls. The replacement cost attributable to the City is therefore \$123,252,885, or \$604.32 per service population, as shown in **Table 15**.

**Table 15. Fire Protection Asset Cost by Service Area, 2023**

Description	Call Volume	Total Replacement Cost	Functional Population	Cost per Service Population
		<b>A</b>	<b>B</b>	<b>= A / B</b>
Total	100.00%	\$145,020,455		
<b>PFA Fort Collins</b>	<b>84.99%</b>	<b>\$123,252,885</b>	<b>203,952</b>	<b>\$604.32</b>

Source: City of Fort Collins; Poudre Valley Fire Authority; Economic & Planning Systems

## Residential Capital Expansion Fee Calculation

For a single-family home or multifamily unit that is 1,890 square feet, the fee per unit with the City of Fort Collins is \$1,103.58. This is based on an occupancy factor of 1.83 people adjusted for time spent at home. The capital expansion fee was calculated for a range of unit sizes as currently permitted in the City of Fort Collins fee schedule (as shown in **Table 16**).

**Table 16. Fire Residential Capital Expansion Fee, 2023**

Description	Factor	Updated Fee <i>per unit</i>	Current Fee <i>per unit</i>
<b>Cost per Service Population</b>		<b>\$604.32</b>	
<b>Residential</b>			
Up to 700 sq. ft.	1.00	\$603.52	\$516.00
700 - 1,200 sq. ft.	1.51	\$913.90	\$698.00
1,201 - 1,700 sq. ft.	1.70	\$1,025.98	\$759.00
1,701 - 2,200 sq. ft.	1.83	\$1,103.58	\$772.00
Over 2,200 sq. ft.	2.08	\$1,254.46	\$859.00

Source: Economic & Planning Systems

## Nonresidential Capital Expansion Fee

Using the previously derived service population and occupancy factors, the proposed nonresidential capital expansion fee was calculated for three major land uses as shown in **Table 17**. Proposed fees range from \$0.33 per square foot for industrial uses to \$1.28 per square foot for retail/commercial uses.

**Table 17. Fire Protection Nonresidential Capital Expansion Fee, 2023**

Description	Service Pop. <i>per 1,000 sq. ft.</i>	Updated Fee <i>per 1,000 sq. ft.</i>	Updated Fee <i>per sq. ft.</i>	Updated Fee <i>per 1,000 sq. ft.</i>	Current Fee <i>per 1,000 sq. ft.</i>
<b>Cost per Service Population</b>		\$604.32			
<b>Nonresidential</b>					
Retail/Commercial	2.12	\$1,281.17	\$1.28	\$1,281.17	\$650.00
Office	1.16	\$701.02	\$0.70	\$701.02	\$650.00
Industrial	0.55	\$332.38	\$0.33	\$332.38	\$152.00

Source: Economic & Planning Systems

## 6. General Government Capital Expansion Fee

This chapter documents the level of service, replacement cost estimates, cost allocations, and other calculations used to determine the General Government Capital Expansion Fee. These fees are collected to fund facility expansions for general government purposes such as office space for city staff, facilities maintenance buildings, city fleet, equipment, and courts and justice functions. As the city grows, the space needs for these support functions also grows. Capital Expansion fees will be used to maintain the current level of service, expressed as the replacement cost of its major facilities and fleet.

### Level of Service Definition

The total replacement cost of general government is estimated at \$152,198,009, as shown in **Table 18**. The replacement cost for general government is \$746.25 per service population. This value includes all facilities owned by the City of Fort Collins including City Hall and other administrative buildings, streets and traffic operations, IT equipment, general governmental vehicles, and heavy equipment.

**Table 18. General Government Inventory and Replacement Cost, 2023**

Description	Location	Factor	Cost Factor	Bldg. Cost	Land Cost	Replacement Cost
<b>Facilities</b>		<b>SF</b>	<b>Cost per SF</b>			
281 North College	281 N College Ave	37,603	\$513	\$19,290,339	\$855,000	\$20,145,339
City Hall	300 LaPorte Ave	31,553	583	18,401,710	1,306,358	19,708,068
215 N Mason Office	215 N Mason St	72,000	518	37,324,800	1,238,000	38,562,800
300 LaPorte (OPS Services)	300 LaPorte Ave	26,564	540	14,344,560	0	14,344,560
Streets Building	625 9th St	51,314	513	26,324,082	1,817,640	28,141,722
Traffic Operations Building	626 Linden St	9,500	540	5,130,000	424,440	5,554,440
Fleet / FACs Warehouse - Loomis	518 N Loomis Ave	10,122	432	4,372,704	22,050	4,394,754
IT Equipment	--	--	--	--	--	9,706,551
<b>Subtotal</b>		<b>238,656</b>	<b>\$525</b>	<b>\$125,188,195</b>	<b>\$5,663,488</b>	<b>\$140,558,234</b>
<b>Fleet</b>		<b>Quantity</b>	<b>Cost per Unit</b>			
Heavy Equipment		180	\$112,554			\$20,259,649
Misc. Maintenance Equipment		67	43,531			2,916,571
Vehicles, Trucks, and Trailers		96	52,782			5,067,109
<b>Subtotal</b>		<b>343</b>	<b>\$82,342</b>			<b>\$28,243,329</b>
<b>Debt</b>						<b>Principal</b>
2012 COPS						-\$280,000
2019 COPS						-13,780,260
Vehicle Equipment						-2,543,294
<b>Subtotal</b>						<b>-\$16,603,554</b>
<b>Total</b>						<b>\$152,198,009</b>
<b>Cost per Service Population</b>	Functional Population:		203,952			<b>\$746.25</b>

Source: City of Fort Collins; Economic & Planning Systems



## Residential Capital Expansion Fee Calculation

For a single-family home or multifamily unit that is 1,890 square feet, the fee per unit is \$1,362.74. This is based on an occupancy factor of 1.83 people adjusted for time spent at home, as shown in **Table 19**. The capital expansion fee was calculated for a range of unit sizes as currently permitted in the City of Fort Collins fee schedule.

**Table 19. General Government Residential Capital Expansion Fee, 2023**

Description	Factor	Updated Fee <i>per unit</i>	Current Fee <i>per unit</i>
<b>Cost per Service Population</b>	<b>\$746.25</b>		
<b>Residential</b>			--
Up to 700 sq. ft.	1.00	\$745.25	\$703.00
700 - 1,200 sq. ft.	1.51	\$1,128.52	\$948.00
1,201 - 1,700 sq. ft.	1.70	\$1,266.93	\$1,035.00
1,701 - 2,200 sq. ft.	1.83	\$1,362.74	\$1,051.00
Over 2,200 sq. ft.	2.08	\$1,549.06	\$1,170.00

Source: Economic & Planning Systems

## Nonresidential Impact Fee

Using the previously derived service population and occupancy factors, the proposed nonresidential impact fee was calculated for three major land uses as shown in **Table 20**. Proposed capital expansion fees range from \$0.41 per square foot for industrial uses to \$1.58 per square foot for retail/commercial uses.

**Table 20. General Government Nonresidential Capital Expansion Fee, 2023**

Description	Service Pop. <i>per 1,000 sq. ft.</i>	Updated Fee <i>per 1,000 sq. ft.</i>	Updated Fee <i>per sq. ft.</i>	Updated Fee <i>per 1,000 sq. ft.</i>	Current Fee <i>per 1,000 sq. ft.</i>
<b>Cost per Service Population</b>		\$746.25			
<b>Nonresidential</b>					
Retail/Commercial	2.12	\$1,582.04	\$1.58	\$1,582.04	\$1,777.00
Office	1.16	\$865.64	\$0.87	\$865.64	\$1,777.00
Industrial	0.55	\$410.43	\$0.41	\$410.43	\$419.00

Source: Economic & Planning Systems



**APPENDIX:  
Peer Communities Impact Fee Comparisons**

**Table A-1. Comparison of Major Inputs: 2017 vs. 2023 Study**

Description	2017	2023 Update	Difference	% Change
<b>Household Size</b>				
Up to 700 sq. ft.	1.78	1.40	-0.38	-21.3%
700 - 1,200 sq. ft.	2.40	2.12	-0.28	-11.7%
1,201 - 1,700 sq. ft.	2.61	2.38	-0.23	-8.8%
1,701 - 2,200 sq. ft.	2.65	2.56	-0.09	-3.4%
Over 2,200 sq. ft.	2.95	2.91	-0.04	-1.4%
<b>Non-Residential Occupancy Factors</b> (Employees per 1,000 sq. ft. + Visitors)				
Retail/Commercial	2.25	2.12	-0.13	-5.8%
Office and Other Services	--	1.16	--	--
Industrial	0.53	0.55	0.02	3.8%
<b>Service Population</b>				
Population	--	174,445	--	--
Functional Population	157,626	203,952	46,326	29.4%
<b>Asset Value</b>				
Neighborhood Parks	\$153,272,704	\$350,566,728	\$197,294,024	128.7%
Community Parks	216,422,189	266,667,038	50,244,849	23.2%
PFA Fort Collins	55,846,482	123,252,885	67,406,403	120.7%
Police	31,264,546	77,990,689	46,726,143	149.5%
General Government	100,991,253	152,198,009	51,206,756	50.7%
<b>Total</b>	<b>\$557,797,174</b>	<b>\$970,675,349</b>	<b>\$412,878,175</b>	<b>74.0%</b>

Source: Duncan Associates; Economic & Planning Systems

**Table A-2. Current Residential Impact Fee Comparisons**

		Parks				
Land Use Type	Fort Collins Current	Boulder	Cheyenne	Greeley	Loveland	Longmont
<b>Residential (per dwelling)</b>						
Single Family - 1,890 sq. ft	\$7,510.00	\$5,918.00	\$400.00	\$6,213.00	\$8,299.00	\$8,325.17
Multi Family - 1,890 sq. ft.	\$7,510.00	\$5,918.00	\$400.00	\$6,213.00	\$5,721.00	\$4,792.93
		<b>Police</b>				
<b>Residential (per dwelling)</b>						
Single Family - 1,890 sq. ft	\$431.00	\$482.00	\$949.37	\$280.00	\$1,104.00	--
Multi Family - 1,890 sq. ft.	\$431.00	\$482.00	\$949.37	\$280.00	\$769.00	--
		<b>Fire</b>				
<b>Residential (per dwelling)</b>						
Single Family - 1,890 sq. ft	\$772.00	\$430.00	--	\$728.00	--	--
Multi Family - 1,890 sq. ft.	\$772.00	\$430.00	--	\$728.00	--	--
		<b>General Government</b>				
<b>Residential (per dwelling)</b>						
Single Family - 1,890 sq. ft	\$1,051.00	\$759.00	--	--	\$1,370.00	--
Multi Family - 1,890 sq. ft.	\$1,051.00	\$759.00	--	--	\$953.00	--
		<b>Transportation</b>				
<b>Residential (per dwelling)</b>						
Single Family - 1,890 sq. ft	\$7,621.00	\$228.00	\$1,514.25	\$7,213.00	--	\$2,060.56
Multi Family - 1,890 sq. ft.	\$7,621.00	\$228.00	\$1,211.40	\$7,213.00	--	\$2,060.56
		<b>Total</b>				
<b>Residential (per dwelling)</b>						
Single Family - 1,890 sq. ft	\$17,385.00	\$7,817.00	\$2,863.62	\$14,434.00	\$10,773.00	\$10,385.73
Multi Family - 1,890 sq. ft.	\$17,385.00	\$7,817.00	\$2,560.77	\$14,434.00	\$7,443.00	\$6,853.49

Source: City of Boulder; City of Cheyenne; City of Greeley; City of Loveland; City of Longmont; City of Fort Collins; Economic & Planning Systems

**Table A-3. Current Nonresidential Impact Fee Comparisons**

		Police				
Land Use Type	Fort Collins Current	Boulder	Cheyenne	Greeley	Loveland	Longmont
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Commercial	\$364.00	\$790.00	\$603.42	\$841.00	\$489.10	--
Office and Other Services	\$364.00	\$320.00	\$295.00	\$452.00	--	--
Industrial	\$85.00	\$190.00	\$518.63	\$230.00	\$62.70	--
		Fire				
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Commercial	\$650.00	\$680.00	--	\$1,872.00	--	--
Office and Other Services	\$650.00	\$980.00	--	\$1,006.00	--	--
Industrial	\$152.00	\$630.00	--	\$513.00	--	--
		Transportation				
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Commercial	\$9,946.00	\$600.00	\$2,422.81	\$8,347.00	--	\$3,340.00
Office and Other Services	\$7,327.00	\$240.00	\$1,817.11	\$5,383.00	--	\$1,450.00
Industrial	\$2,365.00	\$150.00	\$1,817.11	\$2,742.00	--	\$450.00
		General Government				
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Commercial	\$1,777.00	\$430.00	--	--	\$526.70	--
Office and Other Services	\$1,777.00	\$620.00	--	--	--	--
Industrial	\$419.00	\$400.00	--	--	\$75.20	--
		Total				
<b>Nonresidential (per 1,000 sq. ft.)</b>						
Commercial	\$12,737.00	\$2,500.00	\$3,026.23	\$11,060.00	\$1,015.80	\$3,340.00
Office and Other Services	\$10,118.00	\$2,160.00	\$2,112.11	\$6,841.00	\$0.00	\$1,450.00
Industrial	\$3,021.00	\$1,370.00	\$2,335.74	\$3,485.00	\$137.90	\$450.00

Source: City of Boulder; City of Cheyenne; City of Greeley; City of Loveland; City of Longmont; City of Fort Collins; Economic & Planning Systems