



**Economic & Planning
Systems, Inc.**
The Economics of Land Use

2023 CAPITAL EXPANSION FEE STUDY – 2025 UPDATE

DRAFT REPORT

Prepared for:
City of Fort Collins, Colorado

Prepared by:
Economic & Planning Systems, Inc.

August 28, 2025

EPS #233062

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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 conducted by TischlerBise.

Based on the 2017 nexus study, residential capital expansion fees are currently 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 \$10,108 for dwelling units up to 700 square feet to \$20,740 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:

- \$13,912 per 1,000 square feet (\$13.91 per square foot) for commercial buildings;
- \$11,046 per 1,000 square feet (\$11.04 per square foot) for office and other service buildings;
- \$3,299 per 1,000 square feet (\$3.30 per square foot) 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
Residential (per dwelling)							
Up to 700 sq. ft.	\$2,286	\$3,229	\$560	\$313	\$762	\$2,958	\$10,108
700 - 1,200 sq. ft.	\$3,060	\$4,322	\$757	\$424	\$1,028	\$5,493	\$15,084
1,201 - 1,700 sq. ft.	\$3,343	\$4,719	\$824	\$461	\$1,123	\$7,133	\$17,603
1,701 - 2,200 sq. ft.	\$3,377	\$4,767	\$837	\$467	\$1,140	\$8,341	\$18,929
Over 2,200 sq. ft.	\$3,763	\$5,315	\$931	\$521	\$1,269	\$8,941	\$20,740
Nonresidential (per 1,000 sq. ft.)							
Commercial	\$0	\$0	\$705	\$394	\$1,928	\$10,885	\$13,912
Office and Other Services	\$0	\$0	\$705	\$394	\$1,928	\$8,019	\$11,046
Industrial	\$0	\$0	\$165	\$92	\$454	\$2,588	\$3,299

Source: City of Fort Collins; Economic & Planning Systems

Proposed Capital Expansion Fee Program

This report documents the calculations for a new capital expansion fee program with the following proposed changes. Below are three changes that have been made to the calculation for this nexus study.

New Residential Land Use Categories

To better align impact fees with development impacts, residential was split into three categories:

- Single Family Detached
- Single Family Attached
- Multifamily/Accessory Dwelling Unit (ADU)

Each of the above housing types can have significantly different household sizes—both in relation to the number of people living within the household and its square footage footprint. Therefore, this change will better align with the direct impact of each housing type on the City’s services.

In addition to the splitting of residential into three types, new square footage ranges were used to better align with the City code and Larimer County standards. Currently, five square footage ranges are used, as shown below.

- Up to 700 square feet
- 700 square feet to 1,200 square feet
- 1,201 square feet to 1,700 square feet

- 1,701 square feet to 2,200 square feet
- Over 2,200 square feet

The new square footage ranges differ based on product type, with seven categories for both Single Family Detached and Single Family Attached, and three categories for Multifamily/ADU (shown below).

Single Family Detached & Single Family Attached

- Up to 900 square feet
- 901 square feet to 1,300 square feet
- 1,301 square feet to 1,800 square feet
- 1,801 square feet to 2,400 square feet
- 2,401 square feet to 3,000 square feet
- 3,001 square feet to 3,600 square feet
- Over 3,601 square feet

Multifamily/ADU

- Up to 750 square feet
- 751 to 1,300 square feet
- Over 1,301 square feet

Redistribution of General Government

A minor change is proposed for the general government category to better differentiate between general government fleet and facility costs. This study proposes that the general government category be split into two categories—General Government Facilities and General Government Fleet. This change does not have any impact on the total amount of inventory within the General Government category but rather splits the calculation into two categories based on associated costs.

New Nonresidential Land Use Category

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.

Proposed 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 \$6,780 to \$16,801 (**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. In Fort Collins, this is also true for single family detached homes, which generally have larger household sizes in comparison to single family attached and multifamily units.

For nonresidential fees, each fee varies according to the employment and customer/visitor generation factors for each land use type explained further in Chapter 2. Nonresidential fees range from \$1,002 to \$3,861 per 1,000 square feet.

Table 2. Proposed Capital Expansion Fees

Land Use Type	Parks		Police	Fire	General Government		Total
	Neighborhood Park	Community Park			Facilities	Fleet	
Single Family Detached							
Up to 900 sq. ft.	\$5,060	\$2,525	\$671	\$1,061	\$1,089	\$222	\$10,628
901 - 1,300 sq. ft.	\$5,497	\$2,744	\$729	\$1,153	\$1,183	\$241	\$11,547
1,301 - 1,800 sq. ft.	\$6,133	\$3,061	\$813	\$1,286	\$1,320	\$268	\$12,881
1,801 - 2,400 sq. ft.	\$6,695	\$3,342	\$888	\$1,404	\$1,441	\$293	\$14,062
2,401 - 3,000 sq. ft.	\$7,192	\$3,590	\$954	\$1,508	\$1,548	\$314	\$15,106
3,001 - 3,600 sq. ft.	\$7,579	\$3,782	\$1,006	\$1,589	\$1,631	\$331	\$15,917
Over 3,601 sq. ft.	\$7,894	\$3,940	\$1,048	\$1,655	\$1,698	\$345	\$16,579
Single Family Attached							
Up to 900 sq. ft.	\$4,010	\$2,001	\$532	\$841	\$863	\$175	\$8,422
901 - 1,300 sq. ft.	\$4,625	\$2,308	\$614	\$970	\$995	\$202	\$9,713
1,301 - 1,800 sq. ft.	\$5,519	\$2,754	\$732	\$1,157	\$1,187	\$242	\$11,592
1,801 - 2,400 sq. ft.	\$6,311	\$3,150	\$838	\$1,323	\$1,358	\$276	\$13,256
2,401 - 3,000 sq. ft.	\$7,012	\$3,499	\$930	\$1,470	\$1,509	\$307	\$14,728
3,001 - 3,600 sq. ft.	\$7,556	\$3,770	\$1,003	\$1,584	\$1,626	\$330	\$15,868
Over 3,601 sq. ft.	\$7,999	\$3,992	\$1,061	\$1,677	\$1,721	\$350	\$16,801
Multifamily / ADU							
Up to 750 sq. ft.	\$3,228	\$1,611	\$429	\$677	\$695	\$141	\$6,780
751 - 1,300 sq. ft.	\$4,507	\$2,249	\$598	\$945	\$970	\$197	\$9,465
Over 1,301 sq. ft.	\$4,997	\$2,494	\$663	\$1,048	\$1,075	\$219	\$10,495
Nonresidential (per 1,000 sq. ft.)							
Retail/Commercial	\$0	\$0	\$852	\$1,346	\$1,382	\$281	\$3,861
Office and Other Services	\$0	\$0	\$466	\$737	\$756	\$154	\$2,112
Industrial	\$0	\$0	\$221	\$349	\$358	\$73	\$1,002

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 codified as Section 29-20-104 and 104.5 of the Colorado Revised Statutes.

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.”¹ The standard that must be met within the State of Colorado requires mitigation to be “directly related” to impacts.

Summary of 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 managed 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 as a 10-year period.

¹ C.R.S. 29-1-203.5.

- **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.

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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, General Government Facilities, and General Government Fleet.

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, general government facilities, and general government fleet. 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	Factor	2023	Source
Service Population			
Population	A	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	29,507	Calculation
Total Service Population	= A + B	203,952	

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.

Fort Collins residents are estimated to spend approximately 71.3 percent of their day at home, which is equivalent to the residential service demand factor (**Table 4**). 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
Residential Conditions			
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
Residential Service Demand			
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	579,102	person-hours per day
Residential Total	A	2,986,498	person-hours per day
Total Person-Hours per Day	B	4,186,680	population X 24 hours
Residential Service Demand Factor	=A/B	71.3%	percent of day spent at home <i>(population's allocation to residential land uses)</i>

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

Household Size by Unit Type

To calibrate household sizes based on unit square footage and unit type, two data sources, both from the U.S. Census Bureau, were used. The 2023 American Housing Survey (AHS) for the Mountain region, as defined by the Census, was first used. This data provides a range of information including household population, occupancy status, unit type, and unit size based on a sample population. Using this information, the average household size by housing unit type and size for the Mountain Region was determined (**Table 5**). The overall averages were as follows: Single Family Detached was 2.64 people per household, Single Family Attached was 2.09 people per household, and Multifamily was 1.85 people per household.

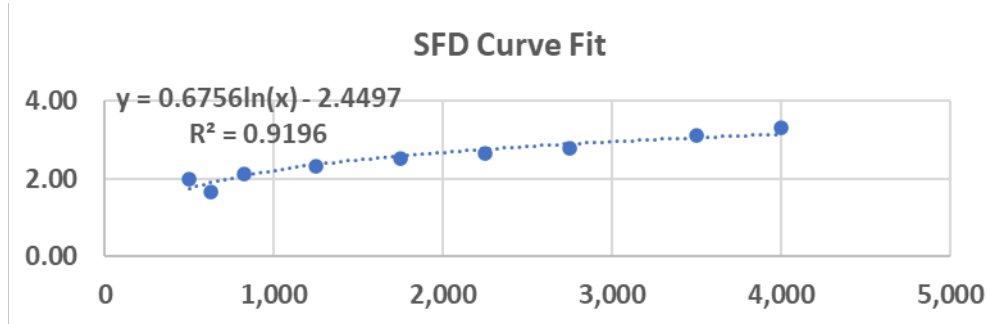
Table 5. AHS Mountain Region Average Household Size by Type, 2023

Description	American Housing Survey, Mountain Region (Div. 8)				
	Code	HH Pop	Sample	Avg. HH Size	Avg. Sq. Ft.
All Units (Sq. Ft.)					
Less than 500	'1'	118	79	1.49	500
500 to 749	'2'	378	256	1.48	625
750 to 999	'3'	734	365	2.01	825
1,000 to 1,499	'4'	1,602	698	2.30	1,250
1,500 to 1,999	'5'	1,548	633	2.45	1,750
2,000 to 2,499	'6'	1,253	479	2.62	2,250
2,500 to 2,999	'7'	621	225	2.76	2,750
3,000 to 3,999	'8'	721	233	3.09	3,500
4,000 or more	'9'	<u>364</u>	<u>109</u>	<u>3.34</u>	4,000
Total		7,339	3,077	2.39	
Single Family Detached					
Less than 500	'1'	6	3	2.00	500
500 to 749	'2'	15	9	1.67	625
750 to 999	'3'	163	76	2.14	825
1,000 to 1,499	'4'	854	366	2.33	1,250
1,500 to 1,999	'5'	1,349	532	2.54	1,750
2,000 to 2,499	'6'	1,160	434	2.67	2,250
2,500 to 2,999	'7'	602	217	2.77	2,750
3,000 to 3,999	'8'	698	223	3.13	3,500
4,000 or more	'9'	<u>349</u>	<u>105</u>	<u>3.32</u>	4,000
Total		5,196	1,965	2.64	
Single Family Attached					
Less than 500	'1'	1	1	1.00	500
500 to 749	'2'	29	21	1.38	625
750 to 999	'3'	60	27	2.22	825
1,000 to 1,499	'4'	115	55	2.09	1,250
1,500 to 1,999	'5'	85	41	2.07	1,750
2,000 to 2,499	'6'	59	25	2.36	2,250
2,500 to 2,999	'7'	10	4	2.50	2,750
3,000 to 3,999	'8'	12	5	2.40	3,500
4,000 or more	'9'	<u>8</u>	<u>2</u>	<u>4.00</u>	4,000
Total		379	181	2.09	
Multifamily					
Less than 500	'1'	82	59	1.39	500
500 to 749	'2'	288	200	1.44	625
750 to 999	'3'	419	220	1.90	825
1,000 to 1,499	'4'	438	195	2.25	1,250
1,500 to 1,999	'5'	69	32	2.16	1,750
2,000 to 2,499	'6'	14	7	2.00	2,250
2,500 to 2,999	'7'	2	1	2.00	2,750
3,000 to 3,999	'8'	9	3	3.00	3,500
4,000 or more	'9'	<u>4</u>	<u>1</u>	<u>4.00</u>	4,000
Total		1,325	718	1.85	

Source: 2023 American Housing Survey, Division 8 (Mountain Region), U.S. Census Bureau; Economic & Planning Systems

Next, these average household sizes need to be adjusted to match the square footage ranges used for this nexus study. To do that, a logarithmic formula based on the curve fit of the AHS data is used and then multiplied by the desired square footage. For example, to convert the average household size for Single Family Detached to “Up to 900 sq. ft.,” an average square footage of 700 square feet is selected and then included as “x” in a logarithmic formula, shown in **Figure 1**. This results in an average household size of 1.98 people per household.

Figure 1. Single Family Detached Curve Fit



This approach is replicated for each housing type and size using three different logarithmic formulas calculated from the AHS sample data in **Table 5**. The resulting table includes average household sizes ranging from 1.98 to 3.08 people per household for Single Family Detached units, 1.50 to 3.00 people per household for Single Family Attached units, and 1.35 to 2.09 people per household for Multifamily units (**Table 6**).

Table 6. Household Size Conversion

Description	Sq. Ft.	Avg. HH Size
Single Family Detached		
Up to 900 sq. ft.	700	1.98
901 - 1,300 sq. ft.	901	2.15
1,301 - 1,800 sq. ft.	1,301	2.39
1,801 - 2,400 sq. ft.	1,801	2.61
2,401 - 3,000 sq. ft.	2,401	2.81
3,001 - 3,600 sq. ft.	3,001	2.96
Over 3,601 sq. ft.	3,601	3.08
Single Family Attached		
Up to 900 sq. ft.	700	1.50
901 - 1,300 sq. ft.	901	1.74
1,301 - 1,800 sq. ft.	1,301	2.07
1,801 - 2,400 sq. ft.	1,801	2.37
2,401 - 3,000 sq. ft.	2,401	2.63
3,001 - 3,600 sq. ft.	3,001	2.83
Over 3,601 sq. ft.	3,601	3.00
Multifamily		
Up to 750 sq. ft.	550	1.35
751 - 1,300 sq. ft.	1,025	1.89
Over 1,301 sq. ft.	1,301	2.09

Source: 2023 American Housing Survey, Division 8 (Mountain Region), U.S. Census Bureau; Economic & Planning Systems

Now that the sample data is in the correct square footage ranges, it needs to be adjusted to align with the local geography—Fort Collins. To do that, U.S. Census Public Use Microdata Sample (PUMS) data is used. Based on 2023 PUMS data, the average household size in the Fort Collins area was 2.77 people per household (**Table 7**). For Single Family Detached units, it was 3.13 people per household; for Single Family Attached units, it was 2.58 people per household; and for Multifamily it was 2.04 people per household.

Table 7. PUMS Average Household Size by Type, 2023

Description	2023
Single Family Detached	3.13
Single Family Attached	2.58
Multifamily	<u>2.04</u>
Total	2.77

Source: U.S. Census PUMS; Economic & Planning Systems

The last step is to convert the AHS household sizes to Fort Collins household sizes by indexing the AHS data and then multiplying it by the average household size by type from the PUMS data. For example, 1.98 people per household is the average household size for Single Family Detached units that are up to 900 square feet in the AHS data (**Table 8**). This average household size is indexed against the average for the housing type (i.e., 1.98 divided by 2.64) to get an index factor of 74.7 percent. This percentage is then multiplied by the average household size for that housing type in Fort Collins (based on the PUMS data), which is 3.13 people per household. This results in an average household size of 2.34 people per household.

Within this study, the average household size is only used for the parks impact fees since it is only charged to residential uses. All other impact fees would use the impact fee factor in **Table 8**, which is calculated by taking the average household size and multiplying it by the residential service demand factor in **Table 4** (71.3 percent).

Table 8. Index Factors and Household Size Conversion, Fort Collins

Description	AHS			PUMS: PUMA 302 & 303		LEHD	Impact Fee Factor
	Sq. Ft.	Avg. HH Size	Index	Fort Collins Avg. HH Size	Fort Collins HH Size	% of Time in Unit	
Single Family Detached							
Up to 900 sq. ft.	700	1.98	74.7%	3.13	2.34	71.3%	1.67
901 - 1,300 sq. ft.	901	2.15	81.2%	3.13	2.54	71.3%	1.81
1,301 - 1,800 sq. ft.	1,301	2.39	90.6%	3.13	2.84	71.3%	2.02
1,801 - 2,400 sq. ft.	1,801	2.61	98.9%	3.13	3.10	71.3%	2.21
2,401 - 3,000 sq. ft.	2,401	2.81	106.2%	3.13	3.33	71.3%	2.37
3,001 - 3,600 sq. ft.	3,001	2.96	111.9%	3.13	3.51	71.3%	2.50
Over 3,601 sq. ft.	<u>3,601</u>	<u>3.08</u>	116.6%	3.13	3.65	71.3%	2.61
All SFD Units		2.64					
Single Family Attached							
Up to 900 sq. ft.	700	1.50	71.9%	2.58	1.86	71.3%	1.32
901 - 1,300 sq. ft.	901	1.74	82.9%	2.58	2.14	71.3%	1.53
1,301 - 1,800 sq. ft.	1,301	2.07	98.9%	2.58	2.55	71.3%	1.82
1,801 - 2,400 sq. ft.	1,801	2.37	113.1%	2.58	2.92	71.3%	2.08
2,401 - 3,000 sq. ft.	2,401	2.63	125.7%	2.58	3.25	71.3%	2.32
3,001 - 3,600 sq. ft.	3,001	2.83	135.4%	2.58	3.50	71.3%	2.49
Over 3,601 sq. ft.	<u>3,601</u>	<u>3.00</u>	143.3%	2.58	3.70	71.3%	2.64
All SFA Units		2.09					
Multifamily							
Up to 750 sq. ft.	550	1.35	73.2%	2.04	1.49	71.3%	1.07
751 - 1,300 sq. ft.	1,025	1.89	102.2%	2.04	2.09	71.3%	1.49
Over 1,301 sq. ft.	<u>1,301</u>	<u>2.09</u>	113.4%	2.04	2.31	71.3%	1.65
All MF Units		1.85					

Source: 2023 American Housing Survey, Division 8 (Mountain Region), U.S. Census Bureau; 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 9**. 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 9. Fort Collins Nonresidential Occupancy Factors

Land Use Category	Unit Sq. Ft.	ITE Code	Daily Trip Ends	Daily Trips ^[1] (Trip ends / 2)	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
<i>Factor</i>				<i>A</i>	<i>B</i>	<i>C = A * B</i>	<i>D</i>		<i>E</i>
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 Category	Visitors per 1,000 sq. ft. (8 hours/day)	Visitor Hour Factor	Visitor Hours	Total Hours	Total Hours in Day	Service Population per day
<i>Factor</i>	<i>F = C - D</i>	<i>G</i>	<i>H = F * G</i>	<i>I = E + H</i>	<i>J</i>	<i>= I / J</i>
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

^[1]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)

2025 Fee Inflationary Factor

Given that much of this study was completed in 2023 and based on 2023 inventory data from each department at the City, an inflationary factor needs to be applied to each fee category to align with 2025 costs. For capital expansion fees, this inflationary factor is based on the Mid-Year Consumer Price Index (CPI) for the Denver-Aurora-Lakewood metro region (**Table 10**). This increase from 2023 to 2025 is applied to each fee category.

Table 10. Denver-Aurora-Lakewood CPI, 2005 to 2025

Description	Mid-Year CPI
Denver-Aurora-Lakewood	
2025	332.865
2024	325.308
2023	316.758
2022	300.002
2021	276.290
2020	271.264
2019	264.147
2018	260.790
2017	252.760
2016	245.191
2015	238.086
2014	235.736
2013	229.142
2012	222.960
2011	219.055
2010	210.978
2009	207.444
2008	208.741
2007	201.258
2006	196.300
2005	189.200

Source: U.S. DOL; Bureau of Labor Statistics; Economic & Planning Systems

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 Capital Expansion Fee 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 422 acres of neighborhood parks.

Level of Service Definition

The total estimated replacement cost of parks facilities is \$359.8 million for neighborhood parks and \$179.8 million for community parks (**Table 11**). The replacement cost, which is split into two fee categories, is \$2,062 per residential population for neighborhood parks and \$1,031 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 11. Parks Cost per Service Unit, 2023

Description		Neighborhood Parks	Community Parks
Total Park Replacement Cost per Acre	A	\$848,776	\$303,196
Developed Acres	B	422	573
Existing Park Replacement Cost	= A x B	\$358,183,630	\$173,731,317
Maintenance Facility Cost per Acre of Park	C	\$3,765	\$10,558
Developed Acres	D	422	573
Maintenance Facility Need	= C x D	\$1,589,000	\$6,050,000
Total Park Replacement Cost		\$359,772,630	\$179,781,317
Cost per Residential Population	174,445	\$2,062	\$1,031

Source: City of Fort Collins; Economic & Planning Systems

To determine the total park replacement cost per acre for neighborhood parks and community parks, initial total cost of four neighborhood parks and two community parks was collected from the Parks and Recreation Department. These costs were normalized using a total cost per acre and then inflated to 2023 dollars using the Denver-Aurora-Lakewood CPI. This resulted in a total replacement cost per acre for neighborhood parks of \$846,151 per acre and a total replacement cost per acre for community parks of \$301,815 per acre (Table 12).

Table 12. Parks Replacement Cost per Acre, 2023

Description	Base Cost					2023 Inflated Cost		
	Land & Water Cost	Development Cost	Total Cost	Acres	Total Cost per Acre	Total Cost	Acres	Total Cost per Acre
Neighborhood Parks								
Dovetail Park (2022)	\$550,000	\$4,030,000	\$4,580,000	6.1	\$750,820	\$4,835,807	6.1	\$792,755
Traverse Park (2020)	\$1,330,000	\$3,130,000	\$4,460,000	5.6	\$796,429	\$5,207,992	5.6	\$929,999
Sugar Beet (2018)	\$590,000	\$2,490,000	\$3,080,000	5.3	\$581,132	\$3,740,997	5.3	\$705,849
Crescent Park (2017)	<u>\$1,250,000</u>	<u>\$4,090,000</u>	<u>\$5,340,000</u>	<u>7.2</u>	<u>\$741,667</u>	<u>\$6,692,070</u>	<u>7.2</u>	<u>\$929,454</u>
Weighted Average	\$3,720,000	\$13,740,000	\$17,460,000	24.2	\$721,488	\$20,476,866	24.2	\$846,151
Community Parks								
Twin Silo (2016)	\$2,110,000	\$14,720,000	\$16,830,000	53.6	\$313,875	\$21,742,385	53.6	\$405,490
Spring Canyon (2006)	<u>\$1,170,000</u>	<u>\$14,650,000</u>	<u>\$15,820,000</u>	<u>103.0</u>	<u>\$153,592</u>	<u>\$25,527,823</u>	<u>103.0</u>	<u>\$247,843</u>
Weighted Average	\$3,280,000	\$29,370,000	\$32,650,000	156.6	\$208,466	\$47,270,208	156.6	\$301,815

Note: Total cost includes land and development.

Source: City of Fort Collins; Economic & Planning Systems

To determine the development cost of the maintenance facilities, East Shop maintenance facility development costs were used to estimate a replacement cost per acre based on community and neighborhood park acres served by each facility. These costs were inflated to 2023 dollars using the Denver-Aurora-Lakewood CPI. As previously determined by the City, the cost allocation of maintenance facilities is 80 percent for community parks and 20 percent for neighborhood parks. This results in a community park average cost per acre of \$10,595 and a neighborhood park average cost per acre of \$3,777 (Table 13).

Table 13. Parks Maintenance Facility per Capita Cost, 2023

Description	Base Replacement Cost	2023 Inflated Replacement Cost
Maintenance Facilities		
East Shop (2022)	\$7,260,000	\$7,665,000
Community Park Allocation (80%)	\$5,750,000	\$6,071,000
Community Park Acres	573	573
Maintenance Facility Cost per Acre	\$10,035	\$10,595
Neighborhood Park Allocation (20%)	\$1,510,000	\$1,594,000
Neighborhood Park Acres	422	422
Maintenance Facility Cost per Acre	\$3,578	\$3,777
Overall Maintenance Facility Need		
Community Park Average Cost per Acre	\$10,035	\$10,595
Neighborhood Park Average Cost per Acre	\$3,578	\$3,777

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 based on each housing unit size range and housing unit type. Park fees are charged only on residential development and full household size factors are used. This results in a 2023 fee, which is then inflated to 2025 dollars using the Denver-Aurora-Lakewood CPI. For Single Family Detached units, fees range from \$5,060 to \$7,894 per unit (Table 14). For Single Family Attached units, fees range from \$4,010 to \$7,999 per unit. For Multifamily/ADU, fees range from \$3,228 to \$4,997 per unit.

Table 14. Neighborhood Parks Residential Capital Expansion Fee, 2025

Description	Avg. HH Size	2023 Fee <i>per unit</i>	2025 Fee <i>per unit</i>
Cost per Service Population	\$2,056		
Single Family Detached			
Up to 900 sq. ft.	2.34	\$4,815	\$5,060
901 - 1,300 sq. ft.	2.54	\$5,231	\$5,497
1,301 - 1,800 sq. ft.	2.84	\$5,836	\$6,133
1,801 - 2,400 sq. ft.	3.10	\$6,371	\$6,695
2,401 - 3,000 sq. ft.	3.33	\$6,844	\$7,192
3,001 - 3,600 sq. ft.	3.51	\$7,212	\$7,579
Over 3,601 sq. ft.	3.65	\$7,512	\$7,894
Single Family Attached			
Up to 900 sq. ft.	1.86	\$3,816	\$4,010
901 - 1,300 sq. ft.	2.14	\$4,401	\$4,625
1,301 - 1,800 sq. ft.	2.55	\$5,252	\$5,519
1,801 - 2,400 sq. ft.	2.92	\$6,006	\$6,311
2,401 - 3,000 sq. ft.	3.25	\$6,673	\$7,012
3,001 - 3,600 sq. ft.	3.50	\$7,190	\$7,556
Over 3,601 sq. ft.	3.70	\$7,612	\$7,999
Multifamily / ADU			
Up to 750 sq. ft.	1.49	\$3,072	\$3,228
751 - 1,300 sq. ft.	2.09	\$4,289	\$4,507
Over 1,301 sq. ft.	2.31	\$4,755	\$4,997

Source: Larimer County Assessor; U.S. Census PUMS; Economic & Planning Systems

For the community parks impact fee, the same methodology as neighborhood parks is followed. For Single Family Detached units, fees range from \$2,525 to \$3,940 per unit (Table 15). For Single Family Attached units, fees range from \$2,001 to \$3,992 per unit. For Multifamily/ADU, fees range from \$1,611 to \$2,494 per unit.

Table 15. Community Parks Residential Capital Expansion Fee, 2025

Description	Avg. HH Size	2023 Fee per unit	2025 Fee per unit
Cost per Service Population \$1,026			
Single Family Detached			
Up to 900 sq. ft.	2.34	\$2,403	\$2,525
901 - 1,300 sq. ft.	2.54	\$2,611	\$2,744
1,301 - 1,800 sq. ft.	2.84	\$2,913	\$3,061
1,801 - 2,400 sq. ft.	3.10	\$3,180	\$3,342
2,401 - 3,000 sq. ft.	3.33	\$3,416	\$3,590
3,001 - 3,600 sq. ft.	3.51	\$3,599	\$3,782
Over 3,601 sq. ft.	3.65	\$3,749	\$3,940
Single Family Attached			
Up to 900 sq. ft.	1.86	\$1,904	\$2,001
901 - 1,300 sq. ft.	2.14	\$2,196	\$2,308
1,301 - 1,800 sq. ft.	2.55	\$2,621	\$2,754
1,801 - 2,400 sq. ft.	2.92	\$2,998	\$3,150
2,401 - 3,000 sq. ft.	3.25	\$3,330	\$3,499
3,001 - 3,600 sq. ft.	3.50	\$3,588	\$3,770
Over 3,601 sq. ft.	3.70	\$3,799	\$3,992
Multifamily / ADU			
Up to 750 sq. ft.	1.49	\$1,533	\$1,611
751 - 1,300 sq. ft.	2.09	\$2,140	\$2,249
Over 1,301 sq. ft.	2.31	\$2,373	\$2,494

Source: Larimer County Assessor; U.S. Census PUMS; Economic & Planning Systems

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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 three primary facilities and 430 fleet vehicles.

Level of Service Definition

The total replacement cost of police facilities, fleet, and equipment is \$78 million, resulting in a replacement cost of \$382.40 per service population (**Table 16**). This value accounts for debt owed and an estimated 90 percent capacity factor of police facilities based on current utilization.

Table 16. Police Inventory and Replacement Cost per Capita, 2023

Description	Quantity	Cost Factor	Capacity Factor	Replacement Cost
Police Facilities		Per Sq. Ft.		
Police Facilities	3	\$517	90%	\$58,099,026
IT Capital Equipment	--	--		<u>18,414,943</u>
Subtotal		\$517		\$76,513,969
Police Fleet Inventory		Per Unit		
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	<u>6</u>	<u>97,887</u>		<u>587,323</u>
Subtotal	430	\$43,325		\$18,629,537
Debt				Principal
2012 COPS				-\$7,430,000
2019 COPS				-6,604,740
Vehicle Equipment				<u>-3,118,078</u>
Subtotal				-\$17,152,818
Total				\$77,990,689
Cost per Service Population	Functional Population:		203,952	\$382.40

Source: City of Fort Collins; Economic & Planning Systems

Residential Capital Expansion Fee Calculation

Capital expansion fees for police were calculated using a cost per service population factor that is then multiplied by a residential occupancy factor based on housing unit size and type. This fee is then inflated to 2025 dollars. For Single Family Detached units, this results in a fee ranging from \$671 to \$1,048 per unit (Table 17). For Single Family Attached units, this results in a fee ranging from \$532 to \$1,061 per unit. For Multifamily/ADU, this results in a fee ranging from \$429 to \$663 per unit.

Table 17. Police Residential Capital Expansion Fee, 2025

Description	Factor	2023 Fee per unit	2025 Fee per unit
Cost per Service Population \$382.40			
Single Family Detached			
Up to 900 sq. ft.	1.67	\$639	\$671
901 - 1,300 sq. ft.	1.81	\$694	\$729
1,301 - 1,800 sq. ft.	2.02	\$774	\$813
1,801 - 2,400 sq. ft.	2.21	\$845	\$888
2,401 - 3,000 sq. ft.	2.37	\$908	\$954
3,001 - 3,600 sq. ft.	2.50	\$957	\$1,006
Over 3,601 sq. ft.	2.61	\$997	\$1,048
Single Family Attached			
Up to 900 sq. ft.	1.32	\$506	\$532
901 - 1,300 sq. ft.	1.53	\$584	\$614
1,301 - 1,800 sq. ft.	1.82	\$697	\$732
1,801 - 2,400 sq. ft.	2.08	\$797	\$838
2,401 - 3,000 sq. ft.	2.32	\$885	\$930
3,001 - 3,600 sq. ft.	2.49	\$954	\$1,003
Over 3,601 sq. ft.	2.64	\$1,010	\$1,061
Multifamily / ADU			
Up to 750 sq. ft.	1.07	\$408	\$429
751 - 1,300 sq. ft.	1.49	\$569	\$598
Over 1,301 sq. ft.	1.65	\$631	\$663

Source: Larimer County Assessor; U.S. Census PUMS; 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. This fee is then inflated to 2025 dollars. Proposed capital expansion fees range from \$0.221 per square foot for industrial uses to \$0.852 per square foot for retail/commercial uses (Table 18).

Table 18. Police Nonresidential Capital Expansion Fee, 2025

Description	Service Pop. <i>per 1,000 sq. ft.</i>	2023 Fee <i>per 1,000 sq. ft.</i>	2025 Fee <i>per 1,000 sq. ft.</i>	2017 Fee <i>per 1,000 sq. ft.</i>
Cost per Service Population		\$382.40		
Nonresidential				
Retail/Commercial	2.12	\$811	\$852	\$394
Office	1.16	\$444	\$466	\$394
Industrial	0.55	\$210	\$221	\$92

Source: Economic & Planning Systems

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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 11 staffed fire stations, two volunteer fire stations, one headquarters, and one training facility that serves 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 million (**Table 19**). 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 20**.

Table 19. Fire Protection Inventory and Replacement Cost per Capita, 2023

Description	Factor	Cost Factor	Replacement Cost
Fire Facilities	Sq. Ft.	Cost per Sq. Ft.	
Burn Building (Training)	1,560	\$650	\$1,014,000
Fire Stations	111,630	650	77,546,966
Vacant Land (Future Station #18)	--	--	675,000
Fit Tower Training	3,764	650	2,446,600
Offices	25,974	650	17,714,407
Training Center A	<u>13,970</u>	<u>650</u>	<u>9,778,798</u>
Subtotal	156,898	\$650	\$109,175,771
Fire Fleet Inventory	Units	Cost per Unit	
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>
Subtotal	189	\$189,654	\$35,844,684
Total			\$145,020,455

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

The City of Fort Collins generates approximately 85 percent of all PFA service calls. The replacement cost attributable to the City is therefore \$123.3 million, or \$604.32 per service population (Table 20).

Table 20. Fire Protection Asset Cost by Service Area, 2023

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

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

Residential Capital Expansion Fee Calculation

The capital expansion fee for residential units is calculated using a cost per service population that is then multiplied by a residential occupancy factor based on housing unit size and type. This fee is then inflated to 2025 dollars. For Single Family Detached units, the CEF ranges from \$1,061 to \$1,655 per unit (**Table 21**). For Single Family Attached units, the CEF ranges from \$841 to \$1,677 per unit. For Multifamily/ADU, the CEF ranges from \$677 to \$1,048 per unit.

Table 21. Fire Residential Capital Expansion Fee, 2025

Description	Factor	2023 Fee per unit	2025 Fee per unit
Cost per Service Population \$604.32			
Single Family Detached			
Up to 900 sq. ft.	1.67	\$1,010	\$1,061
901 - 1,300 sq. ft.	1.81	\$1,097	\$1,153
1,301 - 1,800 sq. ft.	2.02	\$1,224	\$1,286
1,801 - 2,400 sq. ft.	2.21	\$1,336	\$1,404
2,401 - 3,000 sq. ft.	2.37	\$1,435	\$1,508
3,001 - 3,600 sq. ft.	2.50	\$1,512	\$1,589
Over 3,601 sq. ft.	2.61	\$1,575	\$1,655
Single Family Attached			
Up to 900 sq. ft.	1.32	\$800	\$841
901 - 1,300 sq. ft.	1.53	\$923	\$970
1,301 - 1,800 sq. ft.	1.82	\$1,101	\$1,157
1,801 - 2,400 sq. ft.	2.08	\$1,259	\$1,323
2,401 - 3,000 sq. ft.	2.32	\$1,399	\$1,470
3,001 - 3,600 sq. ft.	2.49	\$1,507	\$1,584
Over 3,601 sq. ft.	2.64	\$1,596	\$1,677
Multifamily / ADU			
Up to 750 sq. ft.	1.07	\$644	\$677
751 - 1,300 sq. ft.	1.49	\$899	\$945
Over 1,301 sq. ft.	1.65	\$997	\$1,048

Source: Larimer County Assessor; U.S. Census PUMS; 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. This fee is then inflated to 2025 dollars. Proposed fees range from \$0.349 per square foot for industrial uses to \$1.346 per square foot for retail/commercial uses (Table 22).

Table 22. Fire Protection Nonresidential Capital Expansion Fee, 2025

Description	Service Pop. <i>per 1,000 sq. ft.</i>	2023 Fee <i>per 1,000 sq. ft.</i>	2025 Fee <i>per 1,000 sq. ft.</i>	2017 Fee <i>per 1,000 sq. ft.</i>
Cost per Service Population		\$604.32		
Nonresidential				
Retail/Commercial	2.12	\$1,281	\$1,346	\$705
Office	1.16	\$701	\$737	\$705
Industrial	0.55	\$332	\$349	\$165

Source: Economic & Planning Systems

6. General Government Facilities 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, 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.

Level of Service Definition

The total replacement cost of general government facilities is estimated at \$126.5 million (**Table 23**). The replacement cost for general government facilities is \$620.23 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, and IT equipment.

Table 23. General Government Facilities Inventory and Replacement Cost, 2023

Description	Factor	Cost Factor	Replacement Cost
Facilities	SF	Cost per SF	
281 North College	37,603	\$513	\$20,145,339
City Hall	31,553	583	19,708,068
215 N Mason Office	72,000	518	38,562,800
300 LaPorte (OPS Services)	26,564	540	14,344,560
Streets Building	51,314	513	28,141,722
Traffic Operations Building	9,500	540	5,554,440
Fleet / FACs Warehouse - Loomis	10,122	432	4,394,754
IT Equipment	--	--	<u>9,706,551</u>
Subtotal	238,656	\$525	\$140,558,234
Debt			Principal
2012 COPS			-\$280,000
2019 COPS			<u>-13,780,260</u>
Subtotal			-\$14,060,260
Total			\$126,497,974
Cost per Service Population	Functional Population:	203,952	\$620.23

Source: City of Fort Collins; Economic & Planning Systems

Residential Capital Expansion Fee Calculation

Residential capital expansion fees for general government facilities are calculated using a cost per service population factor that is then multiplied by a residential occupancy factor based on housing unit size and type. This fee is then inflated to 2025 dollars. For a Single Family Detached unit, this fee ranges from \$1,089 to \$1,698 per unit (Table 24). For a Single Family Attached unit, this fee ranges from \$863 to \$1,721 per unit. For Multifamily/ADU, this fee ranges from \$695 to \$1,075 per unit.

Table 24. General Government Facilities Residential Capital Expansion Fee, 2025

Description	Factor	2023 Fee <i>per unit</i>	2025 Fee <i>per unit</i>
Cost per Service Population \$620.23			
Single Family Detached			
Up to 900 sq. ft.	1.67	\$1,036	\$1,089
901 - 1,300 sq. ft.	1.81	\$1,126	\$1,183
1,301 - 1,800 sq. ft.	2.02	\$1,256	\$1,320
1,801 - 2,400 sq. ft.	2.21	\$1,371	\$1,441
2,401 - 3,000 sq. ft.	2.37	\$1,473	\$1,548
3,001 - 3,600 sq. ft.	2.50	\$1,552	\$1,631
Over 3,601 sq. ft.	2.61	\$1,616	\$1,698
Single Family Attached			
Up to 900 sq. ft.	1.32	\$821	\$863
901 - 1,300 sq. ft.	1.53	\$947	\$995
1,301 - 1,800 sq. ft.	1.82	\$1,130	\$1,187
1,801 - 2,400 sq. ft.	2.08	\$1,292	\$1,358
2,401 - 3,000 sq. ft.	2.32	\$1,436	\$1,509
3,001 - 3,600 sq. ft.	2.49	\$1,547	\$1,626
Over 3,601 sq. ft.	2.64	\$1,638	\$1,721
Multifamily / ADU			
Up to 750 sq. ft.	1.07	\$661	\$695
751 - 1,300 sq. ft.	1.49	\$923	\$970
Over 1,301 sq. ft.	1.65	\$1,023	\$1,075

Source: Larimer County Assessor; U.S. Census PUMS; 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. This fee is then inflated to 2025 dollars. Proposed capital expansion fees range from \$0.358 per square foot for industrial uses to \$1.382 per square foot for retail/commercial uses (Table 25).

Table 25. General Government Facilities Nonresidential Capital Expansion Fee, 2025

Description	Service Pop. <i>per 1,000 sq. ft.</i>	2023 Fee <i>per 1,000 sq. ft.</i>	2025 Fee <i>per 1,000 sq. ft.</i>	2017 Fee <i>per 1,000 sq. ft.</i>
Cost per Service Population		\$620.23		
Nonresidential				
Retail/Commercial	2.12	\$1,315	\$1,382	\$1,928
Office	1.16	\$719	\$756	\$1,928
Industrial	0.55	\$341	\$358	\$454

Source: Economic & Planning Systems

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7. General Government Fleet Capital Expansion Fee

This chapter documents the level of service, replacement cost estimates, cost allocations, and other calculations used to determine the General Government Fleet Capital Expansion Fee. These fees are collected to fund expansions for City fleet and equipment. As the city grows, the need 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 fleet.

Level of Service Definition

The total replacement cost of general government fleet is estimated at \$25.7 million (**Table 26**). The replacement cost for general government is \$126.01 per service population. This value includes general governmental vehicles, miscellaneous maintenance equipment, and heavy equipment.

Table 26. General Government Fleet Inventory and Replacement Cost, 2023

Description	Factor	Cost Factor	Replacement Cost
Fleet	Quantity	Cost per Unit	
Heavy Equipment	180	\$112,554	\$20,259,649
Misc. Maintenance Equipment	67	43,531	2,916,571
Vehicles, Trucks, and Trailers	<u>96</u>	<u>52,782</u>	<u>5,067,109</u>
Subtotal	343	\$82,342	\$28,243,329
Debt			Principal
Vehicle Equipment			<u>-\$2,543,294</u>
Subtotal			-\$2,543,294
Total			\$25,700,035
Cost per Service Population	Functional Population:	203,952	\$126.01

Source: City of Fort Collins; Economic & Planning Systems

Residential Capital Expansion Fee Calculation

Residential capital expansion fees for general government fleet are calculated using a cost per service population factor that is then multiplied by a residential occupancy factor based on housing unit size and type. This fee is then inflated to 2025 dollars. For a Single Family Detached unit, this fee ranges from \$222 to \$345 per unit (Table 27). For a Single Family Attached unit, this fee ranges from \$175 to \$350 per unit. For Multifamily/ADU, this fee ranges from \$141 to \$219 per unit.

Table 27. General Government Fleet Residential Capital Expansion Fee, 2025

Description	Factor	2023 Fee <i>per unit</i>	2025 Fee <i>per unit</i>
Cost per Service Population \$126.01			
Single Family Detached			
Up to 900 sq. ft.	1.67	\$211	\$222
901 - 1,300 sq. ft.	1.81	\$229	\$241
1,301 - 1,800 sq. ft.	2.02	\$255	\$268
1,801 - 2,400 sq. ft.	2.21	\$279	\$293
2,401 - 3,000 sq. ft.	2.37	\$299	\$314
3,001 - 3,600 sq. ft.	2.50	\$315	\$331
Over 3,601 sq. ft.	2.61	\$328	\$345
Single Family Attached			
Up to 900 sq. ft.	1.32	\$167	\$175
901 - 1,300 sq. ft.	1.53	\$192	\$202
1,301 - 1,800 sq. ft.	1.82	\$230	\$242
1,801 - 2,400 sq. ft.	2.08	\$263	\$276
2,401 - 3,000 sq. ft.	2.32	\$292	\$307
3,001 - 3,600 sq. ft.	2.49	\$314	\$330
Over 3,601 sq. ft.	2.64	\$333	\$350
Multifamily / ADU			
Up to 750 sq. ft.	1.07	\$134	\$141
751 - 1,300 sq. ft.	1.49	\$187	\$197
Over 1,301 sq. ft.	1.65	\$208	\$219

Source: Larimer County Assessor; U.S. Census PUMS; 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. This fee is then inflated to 2025 dollars. Proposed capital expansion fees range from \$0.073 per square foot for industrial uses to \$0.281 per square foot for retail/commercial uses (**Table 28**).

Table 28. General Government Fleet Nonresidential Capital Expansion Fee, 2025

Description	Service Pop. <i>per 1,000 sq. ft.</i>	2023 Fee <i>per 1,000 sq. ft.</i>	2025 Fee <i>per 1,000 sq. ft.</i>	2017 Fee <i>per 1,000 sq. ft.</i>
Cost per Service Population		\$126.01		
Nonresidential				
Retail/Commercial	2.12	\$267	\$281	\$1,928
Office	1.16	\$146	\$154	\$1,928
Industrial	0.55	\$69	\$73	\$454

Source: Economic & Planning Systems