Highlands County
Impact Fee Study

Draft Report
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Highlands County
Impact Fee Study

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Executive Summary

Highlands County has a permanent population of approximately 108,000 and has been a moderate growth county. However, over the past several years following the pandemic, the rate of growth has been more significant with residential permitting levels at their highest since prior to the great recession. The number of new homes permitted has increased from 255 units in 2019 to 770 units in 2025.

To address infrastructure needs due to new growth, the County implemented impact fees in several service areas in 2006 but suspended these impact fees in 2009. Highlands County Board of County Commission (BOCC) extended the suspension of the fees continuously since 2009 with the last extension ending in June of 2025. Given the recent growth and the County's capital needs, the County is interested in developing impact fees for the following service areas:

- Fire Rescue & EMS;
- Law Enforcement;
- Correctional Facilities;
- General Government Buildings;
- Library Facilities;
- Parks and Recreation Facilities;
- Environmentally Sensitive Lands; and
- Multi-Modal Transportation.

In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. In 2006, the Florida legislature passed the "Florida Impact Fee Act", which, for the most part, codified requirements and standards that were common to the practice based on case law. Impact fees must comply with the "dual rational nexus" test, which requires that they:

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts (if needed) and a list of capacity-adding projects included in the County's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

This report serves as the technical study to support the calculation of the impact fees for the eight service areas listed previously. Data presented in this report represents the most recent and localized data available at the time of this study. All data and support material used in this analysis are incorporated by reference as set forth in this document.

This study uses a consumption-based impact fee methodology, which is commonly used throughout Florida. A consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). The demand component is measured in terms of population per unit in the case of all impact fee program areas in this study except for transportation. For the transportation impact fee, travel is used to measure demand.

The primary steps involved in the development of the impact fees included the following for each service area:

- Documentation of the capital inventory, service area, and level of service;
- Development of the cost component through estimation of the current value of capital assets (roadways, land/right-of-way (ROW), buildings, recreational facilities, vehicles, equipment and library materials);
- Development of the credit component through a review of funding sources allocated for capital expansion projects;
- Calculation of the demand component; and
- Calculation of the impact fees.

The figures calculated in this study represent the technically defensible level of impact fees that the County could charge; however, the Board of County Commissioners may choose to discount the fees as a policy decision. **Table ES-1** presents the technically defensible level of impact fee for each service area as calculated within this report, as well as the total for all the service areas.

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Table ES-1
Calculated Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Calculated Impact Fees									Total Calculated Fee: All Roads	Total Calculated Fee: County Roads
			Fire Rescue	EMS	Law Enforcement	Correctional Facilities	General Government Buildings	Library Facilities	Parks and Recreation	Environmentally Sensitive Lands	MMTIF All Roads	MMTIF County Roads	
	RESIDENTIAL:												
210	Single Family (Detached); Less than 1,500 sf	du	$1,159	$48	$624	$740	$1,132	$406	$433	$248	$8,829	$3,059	**$13,619**	**$7,849**
	Single Family (Detached); 1,500 - 2,499 sf	du	$1,311	$55	$705	$844	$1,290	$462	$492	$282	$10,692	$3,706	**$16,133**	**$9,147**
	Single Family (Detached); 2,500 sf or more	du	$1,445	$60	$778	$926	$1,415	$507	$540	$310	$11,048	$3,837	**$17,029**	**$9,818**
215	Single Family (Attached)	du	$1,159	$48	$624	$740	$1,132	$406	$433	$248	$8,105	$2,809	**$12,895**	**$7,599**
220	Multi-Family Housing (Low-Rise, 1-3 floors)	du	$832	$38	$443	$583	$890	$318	$338	$194	$6,680	$2,308	**$10,316**	**$5,944**
221	Multi-Family Housing (Mid-Rise, 4-10 floors)	du	$832	$38	$443	$583	$890	$318	$338	$194	$4,807	$1,667	**$8,443**	**$5,303**
222	Multi-Family Housing (High-Rise, >10 floors)	du	$832	$38	$443	$583	$890	$318	$338	$194	$4,269	$1,481	**$7,905**	**$5,117**
240	Mobile Home Park	du	$689	$29	$371	$446	$682	$243	$259	$148	$3,959	$1,367	**$6,826**	**$4,234**
240	Mobile Home on Lot	du	$689	$29	$371	$446	$682	$243	$259	$148	$8,829	$3,059	**$11,696**	**$5,926**
251	Senior Adult Housing (Single Family)	du	$790	$33	$420	$506	$774	$276	$294	$169	$3,903	$1,354	**$7,165**	**$4,616**
252	Senior Adult Housing (Multi-Family)	du	$504	$23	$267	$348	$533	$190	$202	$116	$2,697	$931	**$4,880**	**$3,114**
253	Congregate Care Facility	du	$907	$38	$488	$613	$900	-	-	-	$1,194	$409	**$4,140**	**$3,355**
254	Assisted Living	bed	$849	$36	$457	$584	$858	-	-	-	$1,888	$647	**$4,672**	**$3,431**
	LODGING:												
310	Hotel	room	$622	$26	$335	$428	$628	-	-	-	$4,549	$1,573	**$6,588**	**$3,612**
320	Motel	room	$538	$23	$289	$370	$543	-	-	-	$2,308	$796	**$4,071**	**$2,559**
	RECREATION:												
411	Public Park	acre	$34	$1	$18	$23	$34	-	-	-	$965	$337	**$1,075**	**$447**
430	Golf Course	hole	$672	$28	$362	$463	$679	-	-	-	$37,449	$12,989	**$39,653**	**$15,193**
445	Movie Theater	screen	$3,470	$147	$1,867	$2,389	$3,507	-	-	-	$40,803	$13,843	**$52,183**	**$25,223**
491	Racquet/Tennis Club	court	$1,470	$62	$791	$1,012	$1,486	-	-	-	$27,718	$9,590	**$32,539**	**$14,411**
	INSTITUTIONS:												
520	Elementary School (Private)	student	$84	$4	$45	$58	$85	-	-	-	$1,611	$556	**$1,887**	**$832**
522	Middle/Junior High School (Private)	student	$76	$3	$41	$52	$76	-	-	-	$1,488	$516	**$1,736**	**$764**
525	High School (Private)	student	$67	$3	$36	$46	$68	-	-	-	$1,543	$529	**$1,763**	**$749**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	$84	$4	$45	$58	$85	-	-	-	$2,470	$860	**$2,746**	**$1,136**
	University/Jr College (more than 7,500 students) (Private)	student	$67	$3	$36	$46	$68	-	-	-	$1,849	$641	**$2,069**	**$861**
560	Church	1,000 sf	$353	$15	$190	$243	$357	-	-	-	$4,943	$1,702	**$6,101**	**$2,860**
565	Day Care Center	1,000 sf	$580	$24	$312	$399	$586	-	-	-	$12,977	$4,388	**$14,878**	**$6,289**
	MEDICAL:												
610	Hospital	1,000 sf	$1,109	$47	$597	$763	$1,121	-	-	-	$11,425	$3,959	**$15,062**	**$7,596**
620	Nursing Home	bed	$832	$35	$158	$573	$841	-	-	-	$1,421	$480	**$3,860**	**$2,919**
	OFFICE:												
710	Office	1,000 sf	$563	$24	$303	$388	$569	-	-	-	$7,666	$2,653	**$9,513**	**$4,500**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	$832	$35	$448	$573	$841	-	-	-	$24,328	$8,421	**$27,057**	**$11,150**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	$1,159	$49	$624	$798	$1,172	-	-	-	$33,821	$11,707	**$37,623**	**$15,509**
770	Business Park (Flex-Space)	1,000 sf	$571	$24	$307	$393	$577	-	-	-	$11,621	$4,018	**$13,493**	**$5,890**
	RETAIL:												
822	Retail 40,000 sfgla or less	1,000 sfgla	$1,655	$70	$891	$1,139	$1,673	-	-	-	$7,833	$2,606	**$13,261**	**$8,034**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	$2,226	$94	$1,198	$1,533	$2,250	-	-	-	$14,751	$4,981	**$22,052**	**$12,282**
820	Retail greater than 150,000 sfgla	1,000 sfgla	$1,554	$66	$836	$1,070	$1,571	-	-	-	$14,921	$5,095	**$20,018**	**$10,192**
840/841	New/Used Auto Sales	1,000 sf	$1,235	$52	$665	$850	$1,248	-	-	-	$18,429	$6,358	**$22,479**	**$10,408**
850	Supermarket	1,000 sf	$1,907	$81	$1,026	$1,313	$1,927	-	-	-	$22,138	$7,494	**$28,392**	**$13,748**
862	Home Improvement Superstore	1,000 sf	$1,512	$64	$814	$1,041	$1,528	-	-	-	$9,507	$3,234	**$14,466**	**$8,193**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	$1,411	$60	$760	$972	$1,427	-	-	-	$14,039	$4,754	**$18,669**	**$9,384**
890	Furniture/Flooring Store	1,000 sf	$353	$15	$190	$243	$357	-	-	-	$4,304	$1,495	**$5,462**	**$2,653**
	SERVICES:												
911	Bank; Walk-In	1,000 sf	$907	$38	$488	$625	$917	-	-	-	$13,225	$4,505	**$16,200**	**$7,480**
912	Bank; Drive-In	1,000 sf	$1,176	$50	$633	$810	$1,189	-	-	-	$23,666	$8,054	**$27,524**	**$11,912**
930	Fast Casual Restaurant	1,000 sf	$6,402	$270	$3,445	$4,407	$6,470	-	-	-	$54,847	$18,552	**$75,841**	**$39,546**
931	Fine Dining Restaurant	1,000 sf	$4,747	$200	$2,554	$3,268	$4,797	-	-	-	$42,211	$14,469	**$57,777**	**$30,035**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	$4,444	$188	$2,392	$3,060	$4,492	-	-	-	$46,983	$16,102	**$61,559**	**$30,678**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	$7,864	$332	$4,232	$5,414	$7,948	-	-	-	$112,660	$38,113	**$138,450**	**$63,903**
941	Quick Lubrication Vehicle Shop	service pos.	$1,277	$54	$687	$879	$1,291	-	-	-	$21,466	$7,377	**$25,654**	**$11,565**

Table ES-1 (Continued)
Calculated Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Calculated Impact Fees										Total Calculated Fee: All Roads	Total Calculated Fee: County Roads
			Fire Rescue	EMS	Law Enforcement	Correctional Facilities	General Government Buildings	Library Facilities	Parks and Recreation	Environmentally Sensitive Lands	MMTIF All Roads	MMTIF County Roads		
942	Automobile Care Center	1,000 sf	$1,092	$46	$588	$752	$1,104	-	-	-	$12,680	$4,364	**$16,262**	**$7,946**
943	Gas Station w/Convenience Store <2,000 sf	fuel pos.	$1,109	$47	$597	$763	$1,121	-	-	-	$15,332	$5,174	**$18,969**	**$8,811**
944	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	$1,369	$58	$737	$943	$1,384	-	-	-	$18,477	$6,227	**$22,968**	**$10,718**
947	Self-Service Car Wash	wash stall	$664	$28	$357	$457	$671	-	-	-	$11,793	$4,002	**$13,970**	**$6,179**
948	Automated Car Wash	1,000 sf	$2,226	$94	$1,198	$1,533	$2,250	-	-	-	$76,838	$26,053	**$84,139**	**$33,354**
	INDUSTRIAL:													
110	General Light Industrial	1,000 sf	$227	$10	$122	$156	$229	-	-	-	$3,529	$1,224	**$4,273**	**$1,968**
140	Manufacturing	1,000 sf	$378	$16	$203	$260	$382	-	-	-	$4,180	$1,446	**$5,419**	**$2,685**
150	Warehousing	1,000 sf	$76	$3	$41	$52	$76	-	-	-	$1,551	$541	**$1,799**	**$789**
151	Mini-Warehouse	1,000 sf	$25	$1	$14	$17	$25	-	-	-	$914	$317	**$996**	**$399**

Note: du=dwelling unit; sf=square feet; sfgla=square feet gross leasable area

1) Source: Table II-9
2) Source: Table II-9
3) Source: Table III-8
4) Source: Table IV-8
5) Source: Table V-7
6) Source: Table VI-8
7) Source: Table VII-9
8) Source: Table VIII-5
9) Source: Table IX-7; “all roads” refers to roads classified as “collector” or above
10) Source: Table IX-7; “county roads ONLY” refers to roads classified as “collector” or above that are owned/maintained by Highlands County
11) Sum of calculated impact fees (Items 1 through 9)
12) Sum of calculated impact fees (Items 1 through 8 and Item 10)

I. Introduction

Highlands County has a permanent population of approximately 108,000 and has been a moderate growth county. However, over the past several years following the pandemic, the rate of growth has been more significant with residential permitting levels at their highest since prior to the great recession. The number of new homes permitted has increased from 255 units in 2019 to 770 units in 2025.

To address infrastructure needs due to new growth, the County implemented impact fees in several service areas in 2006 but suspended these impact fees in 2009. Highlands County Board of County Commission (BOCC) extended the suspension of the fees continuously since 2009 with the last extension ending in June of 2025. Given the recent growth and the County's capital needs, the County is interested in developing impact fees once again for the following service areas:

- Fire Rescue & EMS;
- Law Enforcement;
- Correctional Facilities;
- General Government Buildings;
- Library Facilities;
- Parks and Recreation Facilities;
- Environmentally Sensitive Lands; and
- Multi-Modal Transportation.

This report serves as the technical study to support the calculation of the impact fees for these service areas. Data presented in this report represents the most recent and localized data available at the time of this study. All data and support material used in this analysis are incorporated by reference as set forth in this document.

The figures calculated in this study represent the technically defensible level of impact fees that the County could charge; however, the Board of County Commissioners may choose to discount the fees as a policy decision.

Methodology

This study uses a consumption-based impact fee methodology, which is commonly used throughout Florida. A consumption-based impact fee charges new development based upon the burden placed on services from each land use (demand). The demand component is measured in terms of population per unit in the case of all impact fee program areas in this study except for transportation. For the transportation impact fee, travel is used to measure demand.

A consumption-based impact fee charges new growth the proportionate share of the cost of providing additional infrastructure available for use by new growth. Unlike a "needs-based" approach, the consumption-based approach ensures that the impact fee is set at a rate that generates revenues sufficient to accommodate capital needs due to new growth and does not generate revenues at a level to correct existing deficiencies. Under this methodology, the County does not need to go through the process of estimating the portion of each capacity expansion project that may be related to existing deficiencies. In addition, per legal requirements, a credit is subtracted from the total cost to account for the value of future tax contributions of new development toward any capacity expansion projects. In other words, case law requires that the new development should not be charged twice for the same service.

Legal Overview

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

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through establishment of benefit districts (if needed) and a list of capacity-adding projects included in the County's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type

from being funded with impact fees. In fact, which it was initially adopted, the Act largely codified requirements and standards common to the practice already.

However, the Legislature has amended the Impact Fee Act numerous times since 2006, significantly affecting the impact fee practice in Florida. For this reason, a summary of the key legislative changes since 2006 is provided:

- **HB 227 in 2009**: The Florida legislation statutorily clarified that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard.
- **SB 360 in 2009**: Allowed fees to be decreased without the 90-day notice period required to increase the fees and purported to change the standard of legal review associated with impact fees. SB 360 also required the Florida Department of Community Affairs (now the Department of Commerce) and Florida Department of Transportation (FDOT) to conduct studies on "mobility fees," which were completed in 2010.
- **HB 7207 in 2011**: Required a dollar-for-dollar credit, for purposes of concurrency compliance, for impact fees paid and other concurrency mitigation required.
- **HB 319 in 2013:** Applied mostly to concurrency management authorities, but also encouraged local governments to adopt alternative mobility systems using a series of tools identified in section 163.3180(5)(f), Florida Statutes, including:
    1. Adoption of long-term strategies to facilitate development patterns that support multi-modal solutions, including urban design, and appropriate land use mixes, including intensity and density.
    2. Adoption of an area-wide level of service not dependent on any single road segment function.
    3. Exempting or discounting impacts of locally desired development, such as development in urban areas, redevelopment, job creation, and mixed use on the transportation system.
    4. Assigning secondary priority to vehicle mobility and primary priority to ensuring a safe, comfortable, and attractive pedestrian environment, with convenient interconnection to transit.
    5. Establishing multi-modal level of service standards that rely primarily on non-vehicular modes of transportation where existing or planned community design will provide adequate level of mobility.

6. Reducing impact fees or local access fees to promote development within urban areas, multi-modal transportation districts, and a balance of mixed-use development in certain areas or districts, or for affordable or workforce housing.

Also, under HB 319, a mobility fee funding system expressly must comply with the dual rational nexus test applicable to traditional impact fees. Furthermore, any mobility fee revenues collected must be used to implement the local government's plan, which serves as the basis to demonstrate the need for the fee. Finally, under HB 319, an alternative mobility system, that is not mobility fee-based, must not impose upon new development any responsibility for funding an existing transportation deficiency.

- **HB 207 in 2019**: Included the following changes to the Impact Fee Act along with additional clarifying language:
    1. Impact fees cannot be collected prior to building permit issuance; and
    2. Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.
- **HB 7103 in 2019**: Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement was to operate prospectively; however, HB 337 that was signed in 2021 deleted that clause and making all outstanding credits eligible for this adjustment. HB 7103 also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020**: Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction, and which receives benefit from the improvement or contribution that generated the credits. Added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.
- **HB 1339 in 2020**: Required reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.

- **HB 337 in 2021**: Placed limits on the amount and frequency of fee increases but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body.
- **HB 479 in 2024**: Required interlocal agreements between counties and municipalities when both entities collect a transportation impact fee within a municipality. Placed limits on timing of impact fee study completion and adoption and data used in the studies.
- **SB 1080 in 2025:** Changed the approval required for extraordinary circumstances established in HB 337 from two-thirds to unanimous support of the governing body. Furthermore, this bill disallowed increases beyond the phase-in limitations if the jurisdiction has not increased the fees within the past five years (with exception for any year the jurisdiction was unable to increase the fees due to being in a hurricane disaster zone).

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

Impact Fee Definition

- An impact fee is a one-time capital charge levied against new development.
- An impact fee is designed to cover the portion of the capital costs of infrastructure capacity consumed by new development.
- The principal purpose of an impact fee is to assist in funding the implementation of projects identified in the Capital Improvements Element (CIE) and other capital improvement programs for the respective facility/service categories.

Impact Fee vs. Tax

- An impact fee is generally regarded as a regulatory function established based upon the specific benefit to the user related to a given infrastructure type and is not established for the primary purpose of generating revenue for the general benefit of the community, as are taxes.
- Impact fee expenditures must convey a proportional benefit to the fee payer. This is accomplished through the establishment of benefit districts as needed, where fees collected in a benefit district are spent in the same benefit district.
- An impact fee must be tied to a proportional need for new infrastructure capacity created by new development.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements and documents the methodology used for impact fee calculations for each service area in the following sections.

II. Fire Rescue & EMS

This section provides the results of the fire rescue and EMS impact fee analysis. Highlands County provides fire rescue services countywide except for in the cities of Sebring and Avon Park as they have their own fire departments. Emergency medical services (EMS) are provided countywide. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated Fire Rescue & EMS Impact Fee Schedule
- Fire Rescue & EMS Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Facility Inventory

Table II-1 shows a summary of County-owned buildings and land inventory associated with the fire rescue and emergency medical services in Highlands County. As presented, the inventory includes a total of 90,600 square feet of building space; of which, 64,200 square feet are dedicated to fire rescue related services, and 26,400 square feet are used for emergency medical services. The total County-owned land for these buildings is approximately 21 acres. This acreage is allocated to the fire rescue and EMS impact fee inventories based on the square footage utilized by each service area.

Building value estimates are based on upcoming construction costs, insurance values of existing buildings, data collected on fire/EMS station costs from other Florida jurisdictions, and input from the County. Land values are based primarily on recent land purchases and vacant land sales of similarly sized parcels throughout the service areas based on information obtained from the Highlands County Property Appraiser.

Based on this review and analysis, the building value is estimated at $350 per square foot for career fire rescue & EMS stations and $250 per square foot for volunteer fire stations. The land value is estimated at $65,000 per acre.

Using these cost estimates results in a total fire rescue building and land value of approximately $19.8 million, of which $18.8 million is for buildings and $900,000 is for land. The total EMS building and land value is approximately $9.7 million, of which $9.2 million is for buildings and the remaining amount is for land. A more detailed explanation of building and land value estimates is included in Appendix B.

Table II-1

Fire Rescue & EMS Building and Land Inventory

Building Name	Building Type	Address	Square Feet			Acres			Building Value		Land Value		Total Building & Land Value	
			Fire[1]	EMS[2]	Total on Site[3]	Total[4]	Fire[5]	EMS[6]	Fire[7]	EMS[8]	Fire[9]	EMS[10]	Fire[11]	EMS[12]
Station 1	Volunteer	2840 N. Highlands Blvd, Avon Park	4,000	-	4,000	1.59	1.59	-	$1,000,000	-	$103,350	-	$1,103,350	-
Station 2	Volunteer	2450 County Rd 64, Avon Park	2,172	-	2,172	0.21	0.21	-	$543,000	-	$13,650	-	$556,650	-
Station 4	Career	51 Wilhite St., Avon Park	-	2,014	7,298	0.82	-	0.23	-	$704,900	-	$14,950	-	$719,850
Station 7	Career	4212 Sun N Lake Blvd, Sebring	2,623	2,012	4,635	0.51	0.29	0.22	$918,050	$704,200	$18,850	$14,300	$936,900	$718,500
Station 10	Career/Volunteer	3517 Hammock Rd, Sebring	2,982	2,288	5,270	0.50	0.28	0.22	$1,043,700	$800,800	$18,200	$14,300	$1,061,900	$815,100
Station 17	Career	230 Peach St, Sebring	-	3,228	3,288	0.34	-	0.33	-	$1,129,800	-	$21,450	-	$1,151,250
Station 18	Volunteer	4612 Desoto Rd, Sebring	3,000	-	3,000	0.57	0.57	-	$750,000	-	$37,050	-	$787,050	-
Station 19[13]	Career	6800 W George Blvd, Sebring	6,881	5,278	52,883	35.50	0.69	0.53	$2,408,350	$1,847,300	$44,850	$34,450	$2,453,200	$1,881,750
Station 24	Volunteer	1172 US-98, Lorida	5,022	-	5,022	1.02	1.02	-	$1,255,500	-	$66,300	-	$1,321,800	-
Station 29	Volunteer	2836 Lake June Rd, Lake Placid	5,270	-	5,270	2.75	2.75	-	$1,317,500	-	$178,750	-	$1,496,250	-
Station 30	Volunteer	1231 Lake Josephine Dr, Sebring	2,604	-	2,604	0.33	0.33	-	$651,000	-	$21,450	-	$672,450	-
Station 33	Volunteer	1317 Columbus St, Lake Placid	6,542	-	6,542	0.52	0.52	-	$1,635,500	-	$33,800	-	$1,669,300	-
Station 36	Career/Volunteer	11 W Interlake Blvd, Lake Placid	5,940	4,224	10,164	0.98	0.57	0.41	$2,079,000	$1,478,400	$37,050	$26,650	$2,116,050	$1,505,050
Station 39	Volunteer	300 Washington Blvd NW, Lake Placid	6,336	-	6,336	0.47	0.47	-	$1,584,000	-	$30,550	-	$1,614,550	-
Station 41[14]	Career	460 S Sun N Lakes Blvd, Lake Placid	4,541	3,483	15,324	21.48	0.85	0.65	$1,589,350	$1,219,050	$55,250	$42,250	$1,644,600	$1,261,300
Station 45	Volunteer	45 Clubhouse Rd, Venus	1,178	-	5,186	4.05	0.92	-	$294,500	-	$59,800	-	$354,300	-
Headquarters	Administration	4506 Kenilworth Blvd, Sebring	5,071	3,889	17,920	4.15	1.17	0.90	$1,774,850	$1,361,150	$76,050	$58,500	$1,850,900	$1,419,650
Vacant Land[15]	N/A	7301 Haywood Taylor Blvd, Sebring	-	-	-	34.61	2.00	3.00	-	-	$130,000	$195,000	$130,000	$195,000
Total			**64,162**	**26,416**			**14.23**	**6.49**	**$18,844,300**	**$9,245,600**	**$924,950**	**$421,850**	**$19,769,250**	**$9,667,450**
Building Value per Square Foot[16]									**$294**	**$350**				
Land Value per Acre[17]											**$65,000**			

1) Source: Highlands County
2) Source: Highlands County
3) Source: Highlands County and Highlands County Property Appraiser
4) Source: Highlands County and Highlands County Property Appraiser
5) Fire rescue square footage (Item 1) divided by total square footage on site (Item 3), multiplied by the total acres (Item 4)
6) EMS square footage (Item 2) divided by total square footage on site (Item 3), multiplied by the total acres (Item 4)
7) Fire rescue square footage (Item 1) multiplied by building value per square foot ($350 per square foot for career stations and $250 per square foot for volunteer stations)
8) EMS square footage (Item 2) multiplied by building value per square foot ($350 per square foot for career stations)
9) Fire rescue acreage (Item 5) multiplied by land value per acre (Item 17)
10) EMS acreage (Item 6) multiplied by land value per acre (Item 17)
11) Sum of fire rescue building value (Item 7) and fire rescue land value (Item 9)
12) Sum of EMS building value (Item 8) and EMS land value (Item 10)
13) Total acreage (1.22 acres), provided by Highlands County, is split between fire rescue and EMS based on the building square footage.

14) Total acreage (1.50 acres), provided by Highlands County, is split between fire rescue and EMS based on the building square footage.
15) Total acreage (5 acres), provided by Highland County, is split between fire rescue and EMS based on the planned building square footage.
16) Total building value (Items 7 and 8) divided by total square feet (Items 1 and 2)
17) Source: Appendix B

In addition to land and buildings, Highlands County fire rescue & EMS capital asset inventory includes the vehicles required to perform its services. As presented in **Table II-2**, the total vehicle value is approximately $50.7 million for fire rescue and $6.6 million for emergency medical services.

Table II-2

Fire Rescue & EMS Vehicle and Equipment Inventory

Description	Units[1]	Unit Value[2]	Total Value[3]
Fire Rescue			
Aerial (Tower)	1	$1,878,750	$1,878,750
Aerial (Stick)	1	$2,430,000	$2,430,000
Brush Truck	20	$241,525	$4,830,500
Command Vehicle	7	$131,275	$918,925
Fire Marshal Command Vehicle	1	$306,275	$306,275
Engine	17	$1,452,875	$24,698,875
Pumper/Tanker	3	$1,122,125	$3,366,375
Pumper/Tanker (SBA)	1	$726,625	$726,625
Tanker	7	$1,122,125	$7,854,875
Logistics - Staff Vehicle	2	$327,175	$654,350
Prevention - Staff Vehicle	2	$185,000	$370,000
Squad Vehicle 10	1	$1,036,875	$1,036,875
Squad Vehicle 19	1	$1,202,250	$1,202,250
Squad Vehicle 36	1	$470,500	$470,500
Total -- Fire Rescue			**$50,745,175**
Emergency Medical Services			
Heavy Rescue Vehicle	1	$670,500	$670,500
Rescue Vehicle	12	$496,125	$5,953,500
Total - Emergency Medical Services			**$6,624,000**

1) Source: Highlands County
2) Source: Highlands County. Unit values reflect the fully-equipped replacement costs estimated for 2026.
3) Units (Item 1) multiplied by unit value (Item 2)

Service Area and Demand Component

As mentioned previously, Highlands County provides fire rescue services countywide except in the cities of Sebring and Avon Park as they have their own fire departments. Given this, the appropriate impact fee benefit district for fire rescue services is countywide excluding these two cities. Highlands County provides emergency medical services countywide and thus the appropriate benefit district is countywide.

In this technical study, the 2026 weighted and functional population estimates are used to measure level of service and the demand component. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from fire rescue and emergency medical services, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the service area throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee equation. Appendix A provides further detail on the population analysis conducted.

Level of Service

As presented in **Table II-3**, Highlands County is served by 14 fire stations, which results in a current achieved LOS of 6,700 weighted seasonal residents per station or 0.150 stations per 1,000 residents. In terms of functional residents, the County's achieved LOS is 5,400 functional residents per station or 0.186 stations per 1,000 functional residents.

The County is served by seven EMS stations, resulting in a current level of service (LOS) of 16,700 weighted seasonal residents per station or 0.060 stations per 1,000 weighted seasonal residents. In terms of functional residents, the County's achieved LOS is 14,900 functional residents per station or 0.067 stations per 1,000 functional residents. Impact fee calculations assume that the County will continue to provide this achieved LOS in the future.

Table II-3

Current Level of Service (2026)

Variable	2026 Population	
	Weighted	Functional
Fire Rescue		
Fire Rescue Service Area Population[(1)]	93,517	75,264
Number of Stations[(2)]	14	14
Population per Station[(3)]	6,680	5,376
Achieved LOS (Stations per 1,000 Population)[(4)]	**0.150**	**0.186**
Emergency Medical Services		
Countywide Population[(1)]	116,607	104,563
Number of Stations[(2)]	7	7
Population per Station[(3)]	16,658	14,938
Achieved LOS (Stations per 1,000 Population)[(4)]	**0.060**	**0.067**

1) Source: Appendix A, Table A-1 for weighted population and Table A-11 for functional population
2) Source: Table II-1
3) Population (Item 1) divided by the number of stations (Item 2)
4) Number of stations (Item 2) divided by the population (Item 1) multiplied by 1,000

Table II-4 compares the fire rescue/EMS levels of service for other select Florida counties to the level of service of Highlands County. The station number reflects the total number of fire rescue and EMS stations. The LOS is displayed in terms of permanent population for 2025 for the service area of all entities since this is the most recent population data available for all jurisdictions. If a jurisdiction's service area differs for fire rescue and EMS, then the larger service area is reflected in the table. Several factors, such as the geographic size and shape of the service area, population density, the number of stations needed to achieve targeted response time, tend to affect the population per station measure. In more urban areas, a station can handle a larger population that is likely to be within close proximity of the station while in more suburban/rural areas, this measure declines as the population tends to be spread out in a larger area.

Table II-4

Level of Service Comparison (2025)

Jurisdiction	Service Area Population (2025)[1]	Number of Fire Rescue/EMS Stations[2]	Residents per Station[3]	LOS (Stations) per 1,000 Residents)[4]
Polk County	846,896	42	20,164	0.050
Clay County	229,447	12	19,121	0.052
City of Lakeland	124,725	7	17,818	0.056
Marion County	433,765	31	13,992	0.071
Okeechobee County	40,314	3	13,438	0.074
Martin County	142,861	11	12,987	0.077
Charlotte County	223,430	18	12,413	0.081
DeSoto County	35,947	3	11,982	0.083
Jackson County	49,728	6	8,288	0.121
Hendry County	47,085	6	7,848	0.127
Alachua County	130,220	17	7,660	0.131
Highlands County	**107,976**	**16**	**6,749**	**0.148**

1) Source: BEBR: April 1, 2025 Final Population Estimates. If fire rescue and EMS service area differ, population estimate reflects the larger service area.
2) Source: County/department websites
3) Service area population (Item 1) divided by the number of stations (Item 2)
4) Number of stations (Item 2) divided by the service area population (Item 1) divided by 1,000

Cost Component

The cost component of the study evaluates the cost of all capital assets, including buildings, land, and vehicles and equipment. **Table II-5** provides a summary of all capital costs, which amounts to approximately $70.5 million for fire rescue related services and $16.3 million for emergency medical services.

The total impact cost per functional resident is calculated by multiplying the total capital asset value per station by the achieved LOS and dividing it by 1,000. As shown, the total impact cost is calculated at $937 per functional resident for fire rescue facilities and $156 per functional resident for EMS facilities.

Table II-5

Total Impact Cost per Functional Resident

Description	Fire Rescue		EMS	
	Figure	Percent of Total[9]	Figure	Percent of Total[9]
Building Value[1]	$18,844,300	27%	$9,245,600	56%
Land Value[2]	$924,950	1%	$421,850	3%
Vehicle & Equipment Value[3]	$50,745,175	72%	$6,624,000	41%
Total Asset Value[4]	**$70,514,425**	**100%**	**$16,291,450**	**100%**
Number of Stations[5]	14		7	
Total Asset Value per Station[6]	**$5,036,745**		**$2,327,350**	
Achieved LOS (Stations per 1,000 Functional Residents)[7]	0.186		0.067	
Total Impact Cost per Functional Resident[8]	**$936.83**		**$155.93**	

1) Source: Table II-1
2) Source: Table II-1
3) Source: Table II-2
4) Sum of building, land, and vehicle/equipment value (Items 1, 2, and 3)
5) Source: Highlands County
6) Total asset value (Item 4) divided by number of stations (Item 5)
7) Source: Table II-3
8) Total asset value per station (Item 6) multiplied by the achieved LOS (Item 7) divided by 1,000
9) Distribution of total asset value

Credit Component

To avoid overcharging for new development, a review of the capital funding allocation for fire rescue and EMS services is completed. The purpose of this review is to determine any potential revenues generated by future development that are likely to be used for expansion of capital facilities. The credit component does not include any capital renovation, maintenance, or operations expenses, as these types of expenditures do not add capacity and should not be considered for impact fee credit.

Capital Expansion "Cash" Credit

To calculate the capital expansion "cash" credit per functional resident, funding sources used over the past five years are reviewed. Between FY 2021 and FY 2025, the County has allocated an average annual non-impact fee funding of $357,800 towards fire rescue and $640,600 towards EMS facilities utilizing revenues from the Fire Fund (non-ad valorem fire assessment), General Fund, infrastructure surtax, and grants. The annual capital expansion expenditures were divided by the average annual functional residents of the service areas for the same period to calculate the average annual capital expansion credit per functional resident. As presented in **Table II-6**, the

result is approximately $5 per functional resident for fire rescue services and $6 per functional resident for emergency medical services.

Table II-6

Capital Expansion "Cash" Credit

Description[1]	FY 2021 to FY 2025	Fire Rescue	EMS
Grants			
Spring Lake Station	$3,000,000	$1,200,000	$1,800,000
Subtotal -- Grants	**$3,000,000**	**$1,200,000**	**$1,800,000**
General Fund			
Spring Lake Station Land Purchase	$93,000	$37,200	$55,800
Subtotal -- General Fund	**$93,000**	**$37,200**	**$55,800**
Fire Fund (Non-ad Valorem Special Assessment)			
Spring Lake Station	$479,687	$191,875	$287,812
Lake Placid Land Purchase	$900,000	$360,000	$540,000
Subtotal -- Fire Fund	**$1,379,687**	**$551,875**	**$827,812**
Infrastructure Surtax			
EMS New Ambulance	$519,419	-	$519,419
Subtotal -- Infrastructure Surtax	**$519,419**	**-**	**$519,419**
Total Capital Expansion "Cash" Expenditures		**$1,789,075**	**$3,203,031**
Average Annual Capital Expansion Expenditures[2]		$357,815	$640,606
Average Annual Functional Population[3]		72,712	100,973
Annual Capital Expansion "Cash" Expenditures per Functional Resident[4]		**$4.92**	**$6.34**

1) Source: Highlands County
2) Average annual capital expenditures over the 5-year period
3) Source: Appendix A, Table A-11
4) Average annual capital expansion expenditures (Item 2) divided by the average annual functional population (Item 3)

Capital Expansion "Debt Service" Credit

Any bond/COPs issues with outstanding debt service payments related to fire rescue & EMS facilities capacity expansion projects will result in a credit to the impact fee. **Table II-7** summarizes the outstanding debt service related to new equipment purchases and the on-going construction of the Spring Lake Station. This is a conservative approach considering the Spring Lake Station is not yet included in the capital asset inventory. The debt service payments are divided by the average annual functional population during the same period to determine the debt service credit per functional resident. As shown in Table II-7, the resulting debt service credit is $20 per functional resident for fire rescue and $21 per functional resident for emergency medical services.

Table II-7

Capital Expansion "Debt Service" Credit

Description	Fire Rescue	EMS
Public Improvement Revenue Note, Series 2019 (Non-Ad Valorem Revenues):		
Number of FY Remaining Payments[1]	9	9
Remaining Debt Service (Capacity Expansion)[2]	$1,644,954	$2,467,430
Present Value of Payments Remaining (Capacity Expansion)[3]	$1,516,910	$2,275,364
Average Annual Functional Population[4]	76,479	106,252
Debt Service Credit per Functional Resident[5]	**$19.83**	**$21.41**

1) Source: Highlands County
2) Source: Highlands County. Series 2019 utilized to fund Spring Lake Station ($2.3 million) and new equipment ($3.2 million). The portion for fire rescue vs EMS based on square footage of planned Spring Lake Station (40% Fire Rescue / 60% EMS)
3) Present value of remaining payments in 2026 dollars
4) Source: Appendix A, Table A-11
5) Present value of payments remaining (Item 3) divided by average annual functional population (Item 4)

Net Impact Cost

Table II-8 summarizes the net impact cost per functional resident, which is the difference between the cost component and the credit component. As presented, the net fire rescue impact cost amounts to approximately $840 per functional resident. The net EMS impact cost is approximately $35 per functional resident.

Table II-8

Net Impact Cost per Functional Resident

Description	Fire Rescue	EMS
Total Impact Cost		
Total Impact Cost per Functional Resident[1]	**$936.83**	**$155.93**
Total Revenue Credit		
Annual Capital Expansion "Cash" Credit per Functional Resident[2]	$4.92	$6.34
Capitalization Rate	4.00%	4.00%
Capitalization Period (years)	25	25
Capital Expansion "Cash" Credit per Functional Resident[3]	$76.86	$99.04
Capital Expansion "Debt Service" Credit per Functional Resident[4]	$19.83	$21.41
Total Capital Expansion Credit per Functional Resident[5]	**$96.69**	**$120.45**
Net Impact Cost		
Net Impact Cost per Functional Resident[6]	**$840.14**	**$35.48**

1) Source: Table II-5
2) Source: Table II-6
3) Average annual capital expansion "cash" credit per functional resident (Item 2) over a capitalization rate of 5% for 25 years. The capitalization rate estimate was provided by Highlands County.
4) Source: Table II-7
5) Sum of capital expansion "cash" credit per functional resident (Item 3) and capital expansion "debt service" credit per functional resident (Item 4)
6) Total impact cost per functional resident (Item 1) less total capital expansion credit per functional resident (Item 5)

Calculated Fire Rescue & EMS Impact Fee Schedule

Table II-9 presents the calculated fire rescue & EMS impact fee schedule for Highlands County for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table II-8.

Table II-9

Calculated Fire Rescue & EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Fire Rescue		EMS		Total Calculated Impact Fee[5]
			Functional Residents per Unit[1]	Calculated Impact Fee[2]	Functional Residents per Unit[3]	Calculated Impact Fee[4]	
	RESIDENTIAL:						
210	Single Family						
	- Less than 1,500 sf	du	1.38	**$1,159**	1.36	**$48**	**$1,207**
	- 1,500 to 2,499 sf	du	1.56	**$1,311**	1.55	**$55**	**$1,366**
	- 2,500 sf or greater	du	1.72	**$1,445**	1.70	**$60**	**$1,505**
220/221/222	Multi-Family	du	0.99	**$832**	1.07	**$38**	**$870**
240	Mobile Home	du	0.82	**$689**	0.82	**$29**	**$718**
251	Senior Adult Housing (Single Family)	du	0.94	**$790**	0.93	**$33**	**$823**
252	Senior Adult Housing (Multi-Family)	du	0.60	**$504**	0.64	**$23**	**$527**
	TRANSIENT, ASSISSTED, GROUP:						
253	Congregate Care Facility	du	1.08	**$907**	1.06	**$38**	**$945**
254	Assisted Living	bed	1.01	**$849**	1.01	**$36**	**$885**
310	Hotel	room	0.74	**$622**	0.74	**$26**	**$648**
320	Motel	room	0.64	**$538**	0.64	**$23**	**$561**
620	Nursing Home	bed	0.99	**$832**	0.99	**$35**	**$867**
	RECREATION:						
411	Public Park	acre	0.04	**$34**	0.04	**$1**	**$35**
430	Golf Course	hole	0.80	**$672**	0.80	**$28**	**$700**
445	Movie Theater	screen	4.13	**$3,470**	4.13	**$147**	**$3,617**
491	Racquet/Tennis Club	court	1.75	**$1,470**	1.75	**$62**	**$1,532**
	INSTITUTIONS:						
520	Elementary School (Private)	student	0.10	**$84**	0.10	**$4**	**$88**
522	Middle/Junior High School (Private)	student	0.09	**$76**	0.09	**$3**	**$79**
525	High School (Private)	student	0.08	**$67**	0.08	**$3**	**$70**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	0.10	**$84**	0.10	**$4**	**$88**
	University/Jr College (more than 7,500 students) (Private)	student	0.08	**$67**	0.08	**$3**	**$70**
560	Church	1,000 sf	0.42	**$353**	0.42	**$15**	**$368**
565	Day Care Center	1,000 sf	0.69	**$580**	0.69	**$24**	**$604**
	MEDICAL:						
610	Hospital	1,000 sf	1.32	**$1,109**	1.32	**$47**	**$1,156**
	OFFICE:						
710	Office	1,000 sf	0.67	**$563**	0.67	**$24**	**$587**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	0.99	**$832**	0.99	**$35**	**$867**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	1.38	**$1,159**	1.38	**$49**	**$1,208**
770	Business Park (Flex-Space)	1,000 sf	0.68	**$571**	0.68	**$24**	**$595**
	RETAIL:						
822	Retail 40,000 sfgla or less	1,000 sfgla	1.97	**$1,655**	1.97	**$70**	**$1,725**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	2.65	**$2,226**	2.65	**$94**	**$2,320**
820	Retail greater than 150,000 sfgla	1,000 sfgla	1.85	**$1,554**	1.85	**$66**	**$1,620**
840/841	New/Used Auto Sales	1,000 sf	1.47	**$1,235**	1.47	**$52**	**$1,287**
850	Supermarket	1,000 sf	2.27	**$1,907**	2.27	**$81**	**$1,988**
862	Home Improvement Superstore	1,000 sf	1.80	**$1,512**	1.80	**$64**	**$1,576**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	1.68	**$1,411**	1.68	**$60**	**$1,471**
890	Furniture/Flooring Store	1,000 sf	0.42	**$353**	0.42	**$15**	**$368**
	SERVICES:						
911	Bank; Walk-In	1,000 sf	1.08	**$907**	1.08	**$38**	**$945**
912	Bank; Drive-In	1,000 sf	1.40	**$1,176**	1.40	**$50**	**$1,226**
930	Fast Casual Restaurant	1,000 sf	7.62	**$6,402**	7.62	**$270**	**$6,672**
931	Fine Dining Restaurant	1,000 sf	5.65	**$4,747**	5.65	**$200**	**$4,947**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.29	**$4,444**	5.29	**$188**	**$4,632**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.36	**$7,864**	9.36	**$332**	**$8,196**
941	Quick Lubrication Vehicle Shop	service pos.	1.52	**$1,277**	1.52	**$54**	**$1,331**
942	Automobile Care Center	1,000 sf	1.30	**$1,092**	1.30	**$46**	**$1,138**

Table II-9 (Continued)

Calculated Fire Rescue & EMS Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Fire Rescue		EMS		Total Calculated Impact Fee[5]
			Functional Residents per Unit[1]	Calculated Impact Fee[2]	Functional Residents per Unit[3]	Calculated Impact Fee[4]	
	SERVICES:						
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	1.32	**$1,109**	1.32	**$47**	**$1,156**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	1.63	**$1,369**	1.63	**$58**	**$1,427**
947	Self-Service Car Wash	wash stall	0.79	**$664**	0.79	**$28**	**$692**
948	Automated Car Wash	1,000 sf	2.65	**$2,226**	2.65	**$94**	**$2,320**
	INDUSTRIAL:						
110	General Light Industrial	1,000 sf	0.27	**$227**	0.27	**$10**	**$237**
140	Manufacturing	1,000 sf	0.45	**$378**	0.45	**$16**	**$394**
150	Warehousing	1,000 sf	0.09	**$76**	0.09	**$3**	**$79**
151	Mini-Warehouse	1,000 sf	0.03	**$25**	0.03	**$1**	**$26**

1) Source: Table A-13 for residential land uses and Table A-15 for non-residential land uses
2) Source: Net impact cost per functional resident from Table II-8 multiplied by functional residents per unit (Item 1)
3) Source: Table A-12 for residential land uses and Table A-15 for non-residential land uses.
4) Source: Net impact cost per functional resident from Table II-8 multiplied by functional residents per unit (Item 3)
5) Sum of calculated fire rescue impact fee (Item 2) and calculated EMS impact fee (Item 4)

Fire Rescue & EMS Impact Fee Schedule Comparison

As part of the work effort in developing Highlands County impact fee schedule, the County's calculated impact fee schedule is compared to the adopted fee schedules of other select Florida counties. **Table II-10** presents the comparison.

Table II-10

Fire Rescue & EMS Impact Fee Schedule Comparison

Land Use	Impact Fee	Date of Last Update	Assessed Portion of Calculated[1]	Single Family (2,000 sf)	Light Industrial	Office (50,000 sf)	Retail (125,000 sf)
Unit[2]				du	1,000 sf	1,000 sf	1,000 sf
Highlands County Calculated[3]	**Fire; EMS**	**2026**	**N/A**	**$1,366**	**$237**	**$587**	**$2,320**
Clay County[4]	Fire; EMS	2022	100%	$1,278	$688	$1,934	$1,257
Marion County[5]	Fire; EMS	2025	100%	$991	$280	$593	$1,711
Putnam County[6]	Fire; EMS	2025	100%	$921	$266	$561	$1,618
St. Johns County[7]	Fire; EMS	2025	Varies - SF@100%	$780	$45	$305	$316
Osceola County[8]	Fire; EMS	2024	100%	$780	$71	$414	$639
Martin County[9]	Fire; EMS	2023	Varies - SF@100%	$708	$18	$120	$478
Volusia County[10]	Fire; EMS	2022	100%	$667	$232	$450	$1,201
Polk County[11]	Fire; EMS	2024	100%	$530	$171	$306	$607
City of Lakeland[12]	Fire	2025	100%	$526	$104	$302	$595
Sarasota County[13]	Fire; EMS	2016	100%	$452	$92	$340	$592
Indian River County[14]	Fire; EMS	2025	N/A	$417	$93	$231	$430
Charlotte County[15]	Fire; EMS	2021	100%	$362	$92	$270	$563
Manatee County[16]	EMS	2025	100%	$345	$93	$197	$568
Alachua County[17]	Fire; EMS	2023	100%	$228	$114	$114	$114
Hendry County[18]	EMS	2024	100%	$221	$55	$117	$337

Note: sf=square feet

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Table II-9
4) Source: Clay County Planning and Zoning
5) Source: Marion County Planning and Zoning Division
6) Source: Putnam Country Development Services

7) Source: St. Johns County Growth Management. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully phased fees effective March 4, 2029.
8) Source: Osceola County Building and Permits
9) Source: Martin County Growth Management Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown effective January 1, 2028.
10) Source: Volusia County Growth and Resource Management Department. Fees shown reflect sum of fire and EMS impact fees.
11) Source: Polk County Building Division
12) Source: City of Lakeland Community & Economic Development Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully-phased impact fees effective January 1, 2029.
13) Source: Sarasota County Ordinance No. 2016-050
14) Source: Indian River County Impact Fee Draft Study, September 2025. Fees shown reflect maximum fees consistent with F.S. 163.31801 and are not yet adopted.
15) Source: Charlotte County Planning and Zoning Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully-phased impact fees effective January 1, 2029.
16) Source: Manatee County Planning Development and Zoning Division
17) Source: Alachua County Growth Management Division. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully-phased impact fees effective March 1, 2027.
18) Source: Hendry County Planning Department

III. Law Enforcement

This section discusses the analysis used in developing the law enforcement impact fee. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Population
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated Law Enforcement Impact Fee Schedule
- Law Enforcement Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Facility Inventory

The facility inventory for the County's law enforcement services includes land, buildings, vehicles and equipment. According to information provided by Highlands County, building and land related capital assets for law enforcement include 69,600 square feet of building space and approximately 53 acres of land. **Table III-1** presents this information.

The cost estimate for buildings is based on upcoming construction costs, insured values of the existing buildings, information obtained from other Florida jurisdictions for similar facilities, and input from the County. Land values are primarily based recent purchases, vacant land sales of similarly sized parcels based on information obtained from the Highlands County Property Appraiser, and input from the County. Appendix B provides additional details on unit cost estimates.

Based on this data and analysis, building value is estimated at $350 per square foot for primary buildings and $130 per square foot for support buildings. The land value is estimated at $40,000 per acre. Using these cost estimates results in a total law enforcement building and land value of approximately $23.2 million; of which, $21.0 million is for buildings and $2.2 million is for land.

Table III-1

Law Enforcement Building and Land Inventory

Building Name	Building Type	Address	Square Feet[1]	Total Square Feet on Site[2]	Total Acres[3]	Allocated Acres[4]	Building Value[5]	Land Value[6]	Total Building and Land Value[7]
Law Enforcement Facilities									
Health Department: Lake Placid Health Department / Substation	Primary	106 N. Main Street Lake Placid	1,800	13,300	0.51	0.07	$630,000	$2,800	$632,800
Children's Advocacy Center	Primary	1968 Sebring Parkway, Sebring	905	13,495	2.13	0.15	$316,750	$6,000	$322,750
SO Admin and LE Building	Primary	400 S. Eucalyptus, Sebring	45,068	55,428	5.16	4.18	$15,773,800	$167,200	$15,941,000
Animal Services[8]	Primary	7300 Haywood Taylor Blvd, Sebring	5,962	5,962	12.34	12.34	$2,086,700	$493,600	$2,580,300
Emergency Operations Center[9]	Primary	6850 S. George Blvd, Sebring	677	52,883	35.50	0.36	$236,950	$14,400	$251,350
Mechanic Shop	Support	4344 George Blvd, Sebring	468	45,351	18.74	0.19	$60,840	$7,600	$68,440
Firearms Range[10]	Support	12700 Arbuckle Crk Rd, Sebring	3,480	19,182	989.34	34.65	$452,400	$1,386,000	$1,838,400
Fleet Facility & Vehicle/Equipment Storage	Support	4725 Kenilworth Blvd, Sebring	11,208	11,208	1.51	1.51	$1,457,040	$60,400	$1,517,440
Total - Law Enforcement Facilities			**69,568**			**53.45**	**$21,014,480**	**$2,138,000**	**$23,152,480**
Building Value per Square Foot[11]							**$302**		
Land Value per Acre[12]								**$40,000**	

1) Source: Highlands County and Highlands County Property Appraiser
2) Source: Highlands County and Highlands County Property Appraiser
3) Source: Highlands County and Highlands County Property Appraiser
4) Ratio of the square feet (Item 1) to the total square feet on site (Item 2) multiplied by total acres (Item 3)
5) Square feet (Item 1) multiplied by the estimated building value $350 per square foot for primary buildings and $130 per square foot for support buildings. See Appendix B for additional information on building cost estimates.
6) Allocated acres (Item 4) multiplied by the estimated land value per acre (Item 12)
7) Sum of building value (Item 5) and land value (Item 6)
8) Land is owned by the Sebring Airport Authority. Highlands County has a long-term lease agreement with the Sebring Airport Authority for the land.
9) Building square footage excludes the portion included in the general government buildings impact fee calculations (6,954 square feet).
10) Source: Highlands County for allocated acres for the firearms range
11) Total building value (Item 5) divided by total square feet (Item 1)
12) Source: Appendix B

In addition to land and buildings, the law enforcement impact fee inventory includes the necessary vehicles and equipment required to provide services. As presented in **Table III-2**, the total vehicle and equipment value is approximately $14.8 million for law enforcement.

Table III-2

Law Enforcement Vehicle and Equipment Inventory

Description	Unit Value[1]	Units[2]	Total Value[3]
Vehicles			
Airboat	$24,800	1	$24,800
Animal Services - Truck	$76,600	13	$995,800
Armored Truck	$2,000	2	$4,000
ATVs	$15,000	7	$105,000
Boat	$18,700	2	$37,400
Crime Scene Truck	$72,500	6	$435,000
Fleet Maintenance - Truck	$32,500	2	$65,000
Golf Cart	$2,200	2	$4,400
Command Post Freightliner	$100,000	1	$100,000
Surveillance Vehicle	$38,600	7	$270,200
Undercover Sedan	$10,800	4	$43,200
Undercover Truck	$30,400	2	$60,800
Undercover Van/SUV	$43,500	10	$435,000
Marked Vehicles-Patrol	$65,000	136	$8,840,000
Marked Vehicles-Service	$61,100	5	$305,500
Unmarked Vehicle - Sedan	$20,200	25	$505,000
Unmarked Vehicle - SUV	$40,800	30	$1,224,000
Unmarked Vehicle - Truck	$50,700	13	$659,100
Unmarked Vehicle - Van	$69,700	1	$69,700
Subtotal -- Vehicle Value			**$14,183,900**
Equipment			
Boat Motor	$8,800	1	$8,800
Command Post Trailer	$81,500	1	$81,500
Message Board Trailer	$25,900	2	$51,800
Speed Measurement Trailer	$49,200	3	$147,600
Telecommunications Tower	$92,700	2	$185,400
Trailer	$9,100	15	$136,500
Subtotal -- Equipment Value			**$611,600**
Total			**$14,795,500**

1) Source: Highlands County Sheriff's Office
2) Source: Highlands County Sheriff's Office
3) Unit value (Item 1) multiplied by number of units (Item 2)

Service Area and Demand Component

Although the Highlands County Sheriff's Office has countywide jurisdiction, municipalities within the county have their own police departments. Therefore, the Sheriff's Office provides law enforcement services primarily to the unincorporated county and as such, the proper impact fee benefit district for law enforcement facilities is the unincorporated county.

In this technical study, the current 2026 weighted and functional population estimates are used to calculate level of service and measure demand from each land use. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from law enforcement, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the service area throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee equation. Appendix A provides further detail on the population analysis conducted.

Level of Service

Based on the sworn officer counts provided by the Highlands County Sheriff's Office and population estimates included in Appendix A, the 2026 current achieved LOS is calculated as 1.81 sworn officers per 1,000 weighted seasonal residents. However, for impact fee calculation purposes, the LOS needs to be calculated in terms functional residents. As shown, the current achieved LOS is 2.30 sworn officers per 1,000 functional residents. Impact fee calculations assume that the County will continue to provide this achieved LOS in the future.

Table III-3

Current Achieved Level of Service (2026)

Variable	Year 2026	
	Weighted Population	Functional Population
Law Enforcement Services		
Law Service Area Population[(1)]	90,925	71,691
Number of Sworn Officers[(2)]	165	165
Achieved LOS (Officers per 1,000 Residents)[(3)]	**1.81**	**2.30**

1) Source: Appendix A, Table A-1 for weighted seasonal population and Table A-11 for functional population
2) Source: Highlands County Sheriff's Office
3) Number of officers (Item 2) divided by the population (Item 1) divided by 1,000

Table III-4 provides a comparison of LOS between Highlands County and other Florida counties for law enforcement. The LOS is displayed in terms of permanent population for all jurisdictions because a functional population analysis has not been completed for these entities. The officer count is based on the 2024 Florida Department of Law Enforcement for all jurisdictions, including Highlands County, to present an apples-to-apples comparison. As presented in this table, Highlands County's LOS is in the middle-range of the communities reviewed.

Table III-4

Level of Service Comparison (2024)

Jurisdiction	Service Area Population[1]	Number of Officers[2]	LOS (Officers per 1,000 Residents)[3]
Marion County	341,998	389	1.14
Polk County	523,278	632	1.21
Charlotte County	190,202	237	1.25
Clay County	216,924	274	1.26
Highlands County	**91,969**	**135**	**1.47**
Alachua County	127,779	202	1.58
Martin County	141,791	250	1.76
DeSoto County	27,785	52	1.87
Jackson County	37,667	73	1.94
Okeechobee County	34,778	80	2.30
Hendry County	38,077	91	2.39

1) Source: Florida Department of Law Enforcement (FDLE) Criminal Justice Agency Profile Report, 2024
2) Source: Florida Department of Law Enforcement (FDLE) Criminal Justice Agency Profile Report, 2024. Number of officers reflect law enforcement officers only.
3) Number of officers (Item 2) divided by the service area population (Item 1) multiplied by 1,000

Cost Component

The cost component of the study evaluates the cost of all capital assets, including buildings, land, vehicles and equipment. **Table III-5** provides a summary of all capital costs for law enforcement services. Capital costs for law enforcement amounts to approximately $37.9 million or $230,000 per sworn officer.

In addition, Table III-5 also provides the law enforcement impact cost per functional resident. As shown, this calculation amounts to $529 per functional resident for law enforcement facilities.

Table III-5

Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total[9]
Building Value[1]	$21,014,480	55%
Land Value[2]	$2,138,000	6%
Vehicle & Equipment Value[3]	$14,795,500	39%
Total Asset Value[4]	**$37,947,980**	**100%**
Number of Officers[5]	165	
Total Asset Value per Officer[6]	$229,988	
LOS (Officers per 1,000 Functional Residents)[7]	2.30	
Total Impact Cost per Functional Resident [8]	**$528.97**	

1) Source: Table III-1
2) Source: Table III-1
3) Source: Table III-2
4) Sum of building, land, and vehicle/equipment value (Items 1, 2, and 3)
5) Source: Highlands County Sheriff's Office
6) Total asset value (Item 4) divided by the number of officers (Item 5)
7) Source: Table III-3
8) Total asset value per sworn officer (Item 6) multiplied by the LOS (Item 7), divided by 1,000
9) Distribution of total asset value

Credit Component

To avoid overcharging new development, a review of the capital funding program for law enforcement services was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion/addition of capital facilities, land, and vehicles included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures cannot be funded with impact fee revenue.

Capital Expansion "Cash" Credit

To calculate the capital expansion credit per functional resident, funding sources for capacity projects from FY 2021 to FY 2025 are reviewed. Over the five-year period, the County has allocated an average annual non-impact fee funding of $340,400 from the infrastructure surtax revenues toward law enforcement capital facilities. The average annual capital expansion funding was divided by the average annual functional residents for the same period to calculate the capital expansion expenditures per functional resident. As presented in **Table III-6**, the result is $5 per functional resident per year for law enforcement facilities.

Table III-6

Capital Expansion "Cash" Credit

Description[1]	FY 2021 to FY 2025
Infrastructure Surtax	
Animal Services Operations Building	$1,702,133
Total Capital Expansion "Cash" Expenditures	**$1,702,133**
Average Annual Capital Expansion "Cash" Expenditures[2]	$340,427
Average Annual Functional Population[3]	69,248
Annual Capital Expansion "Cash" Expenditures per Functional Resident[4]	**$4.92**

1) Source: Highlands County
2) Average annual capital expenditures over the 5-year period
3) Source: Appendix A, Table A-11
4) Average annual capital expansion "cash" expenditures (Item 2) divided by the average annual functional population (Item 3)

Net Impact Cost

The net impact cost per functional resident is the difference between the cost component and the credit component. **Table III-7** summarizes the calculation of the net impact cost that amounts to $452 per functional resident.

Table III-7

Net Impact Cost per Functional Resident

Variable	Figure
Total Impact Cost	
Total Impact Cost per Functional Resident[1]	$528.97
Total Revenue Credit	
Annual Capital Expansion "Cash" Credit per Functional Resident[2]	$4.92
Capitalization Rate	4.0%
Capitalization Period (in years)	25
Capital Expansion "Cash" Credit per Functional Resident[3]	$76.86
Net Impact Cost	
Net Impact Cost per Functional Resident[4]	**$452.11**

1) Source: Table III-5
2) Source: Table III-6
3) Annual capital expansion "cash" credit per functional resident (Item 2) over a capitalization rate of 4% for 25 years. The capitalization rate estimate provided by Highlands County.
4) Total impact cost per functional resident (Item 1) less capital expansion "cash" credit per functional resident (Item 3)

Calculated Law Enforcement Impact Fee Schedule

Table III-8 presents the calculated law enforcement impact fee schedule for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table III-7.

Table III-8
Calculated Law Enforcement Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee [2]
	RESIDENTIAL:			
210	Single Family			
	- Less than 1,500 sf	du	1.38	**$624**
	- 1,500 to 2,499 sf	du	1.56	**$705**
	- 2,500 sf or greater	du	1.72	**$778**
220/221/222	Multi-Family	du	0.98	**$443**
240	Mobile Home	du	0.82	**$371**
251	Senior Adult Housing (Single Family)	du	0.93	**$420**
252	Senior Adult Housing (Multi-Family)	du	0.59	**$267**
	TRANSIENT, ASSISSTED, GROUP:			
253	Congregate Care Facility	du	1.08	**$488**
254	Assisted Living	bed	1.01	**$457**
310	Hotel	room	0.74	**$335**
320	Motel	room	0.64	**$289**
620	Nursing Home	bed	0.35	**$158**
	RECREATION:			
411	Public Park	acre	0.04	**$18**
430	Golf Course	hole	0.80	**$362**
445	Movie Theater	screen	4.13	**$1,867**
491	Racquet/Tennis Club	court	1.75	**$791**
	INSTITUTIONS:			
520	Elementary School (Private)	student	0.10	**$45**
522	Middle/Junior High School (Private)	student	0.09	**$41**
525	High School (Private)	student	0.08	**$36**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	0.10	**$45**
	University/Jr College (more than 7,500 students) (Private)	student	0.08	**$36**
560	Church	1,000 sf	0.42	**$190**
565	Day Care Center	1,000 sf	0.69	**$312**
	MEDICAL:			
610	Hospital	1,000 sf	1.32	**$597**
	OFFICE:			
710	Office	1,000 sf	0.67	**$303**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	0.99	**$448**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	1.38	**$624**
770	Business Park (Flex-Space)	1,000 sf	0.68	**$307**

Table III-8 (Continued)

Calculated Law Enforcement Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee [2]
	RETAIL:			
822	Retail 40,000 sfgla or less	1,000 sfgla	1.97	**$891**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	2.65	**$1,198**
820	Retail greater than 150,000 sfgla	1,000 sfgla	1.85	**$836**
840/841	New/Used Auto Sales	1,000 sf	1.47	**$665**
850	Supermarket	1,000 sf	2.27	**$1,026**
862	Home Improvement Superstore	1,000 sf	1.80	**$814**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	1.68	**$760**
890	Furniture/Flooring Store	1,000 sf	0.42	**$190**
	SERVICES:			
911	Bank; Walk-In	1,000 sf	1.08	**$488**
912	Bank; Drive-In	1,000 sf	1.40	**$633**
930	Fast Casual Restaurant	1,000 sf	7.62	**$3,445**
931	Fine Dining Restaurant	1,000 sf	5.65	**$2,554**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.29	**$2,392**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.36	**$4,232**
941	Quick Lubrication Vehicle Shop	service pos.	1.52	**$687**
942	Automobile Care Center	1,000 sf	1.30	**$588**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	1.32	**$597**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	1.63	**$737**
947	Self-Service Car Wash	wash stall	0.79	**$357**
948	Automated Car Wash	1,000 sf	2.65	**$1,198**
	INDUSTRIAL:			
110	General Light Industrial	1,000 sf	0.27	**$122**
140	Manufacturing	1,000 sf	0.45	**$203**
150	Warehousing	1,000 sf	0.09	**$41**
151	Mini-Warehouse	1,000 sf	0.03	**$14**

1) Source: Table A-14 for residential land uses and Table A-15 for non-residential land uses
2) Source: Net impact cost per functional resident from Table III-7 is multiplied by the functional residents per unit (Item 1)

Law Enforcement Impact Fee Schedule Comparison

As part of the work effort in developing the Highlands County impact fee schedule, the County's calculated impact fee schedule is compared to the adopted fee schedules of other select Florida counties. **Table III-9** presents this comparison.

Table III-9

Law Enforcement Impact Fee Schedule Comparison

Land Use	Unit[2]	Highlands County Calculated[3]	Manatee County[4]	Clay County[5]	City of Lakeland[6]	Polk County[7]	Martin County[8]	Hendry County[9]
Date of Last Update		**2026**	2025	2022	2025	2024	2023	2024
Assessed Portion of Calculated[1]		**N/A**	100%	100%	100%	100%	Varies - SF@100%	100%
Residential:								
Single Family (2,000 sf)	du	**$705**	$986	$968	$609	$578	$501	$465
Non-Residential:								
Light Industrial	1,000 sf	**$122**	$254	$222	$121	$182	$107	$112
Office (50,000 sq ft)	1,000 sf	**$303**	$536	$642	$351	$326	$169	$236
Retail (125,000 sq ft)	1,000 sf	**$1,198**	$1,546	$764	$692	$645	$364	$681

Table III-9 (Continued)

Law Enforcement Impact Fee Schedule Comparison

Land Use	Unit[2]	Highlands County Calculated[3]	Collier County[10]	Charlotte County[11]	Sarasota County[12]	Indian River County[13]	Putnam County[14]
Date of Last Update		**2026**	2025	2021	2016	2025	2025
Assessed Portion of Calculated[1]		**N/A**	100%	100%	100%	N/A	100%
Residential:							
Single Family (2,000 sf)	du	**$705**	$412	$289	$281	$250	$148
Non-Residential:							
Light Industrial	1,000 sf	**$122**	$64	$74	$57	$44	$52
Office (50,000 sq ft)	1,000 sf	**$303**	$159	$216	$211	$110	$110
Retail (125,000 sq ft)	1,000 sf	**$1,198**	$628	$450	$368	$276	$319

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Table III-8
4) Source: Manatee County Planning Development and Zoning Division
5) Source: Clay County Planning and Zoning
6) Source: City of Lakeland Community & Economic Development Department. Fees shown reflect fully phased fees effective January 1, 2027.
7) Source: Polk County Building Division
8) Source: Martin County Growth Management Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown effective January 1, 2028.
9) Source: Hendry County Planning Department
10) Source: Collier County Growth Management Department. Fees shown reflect fully phased fees effective April 1, 2026.
11) Source: Charlotte County Planning and Zoning Department. Fees shown include a 2.55% administration fee
12) Source: Sarasota County Ordinance No. 2016-050
13) Source: Indian River County Impact Fee Draft Study, September 2025. Fees shown reflect maximum fees consistent with F.S. 163.31801 and are not yet adopted.
14) Source: Putnam Country Development Services

IV. Correctional Facilities

This section discusses the analysis used in developing the correctional facilities impact fee. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Population
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated Correctional Facilities Impact Fee Schedule
- Correctional Facilities Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Facility Inventory

The inventory for the County's correctional facilities includes land, buildings, vehicles and equipment. According to information provided by Highlands County, building and land related capital assets for correctional facilities include 131,100 square feet of building space and approximately 4 acres of land. **Table IV-1** presents this information.

The cost estimate for buildings is based primarily on upcoming construction cost estimates, information obtained from other Florida jurisdictions for similar facilities, and input from the County. Land values are based primarily on land value of existing facilities, location of future land purchases, vacant land sales of similarly sized parcels based on information obtained from the Highlands County Property Appraiser and input from the County. Appendix B provides additional details on unit cost estimates.

Based on this data and analysis, building value is estimated at $600 per square foot for primary buildings and $250 per square foot for support buildings. The land value is estimated at $75,000 per acre. Using these cost estimates results in total correctional building and land value of approximately $78.6 million; of which, $78.3 million is for buildings and $300,000 is for land.

Table IV-1

Correctional Facilities Building and Land Inventory

Description	Building Type	Address	Square Feet[1]	Total Square Feet on Site[2]	Total Acres[3]	Allocated Acres[4]	Building Value[5]	Land Value[6]	Total Building and Land Value[7]
Detention Center	Primary	338 S. Orange St, Sebring	124,297	129,997	3.44	3.44	$74,578,200	$258,000	$78,256,200
FDOC Parole & Probation	Primary	434 Fernleaf Ave, Sebring	5,700				$3,420,000		
Jail Support Facility	Support	428 Palmetto Ave, Sebring	1,058	2,116	0.98	0.49	$264,500	$36,750	$301,250
Total - Correctional Facilities			**131,055**			**3.93**	**$78,262,700**	**$294,750**	**$78,557,450**
Building Value per Square Foot[8]							**$597**		
Land Value per Acre[9]								**$75,000**	

1) Source: Highlands County and Highlands County Property Appraiser
2) Source: Highlands County and Highlands County Property Appraiser
3) Source: Highlands County and Highlands County Property Appraiser
4) Ratio of the square feet (Item 1) to the total square feet on site (Item 2) multiplied by total acres (Item 3)
5) Square feet (Item 1) multiplied by the estimated building value $600 per square foot for primary buildings and $250 per square foot for support buildings. See Appendix B for additional information on building cost estimates.
6) Allocated acres (Item 4) multiplied by the estimated land value per acre (Item 9)
7) Sum of building value (Item 5) and land value (Item 6)
8) Total building value (Item 5) divided by total square feet (Item 1)
9) Source: Appendix B

In addition to land and buildings, the correctional facilities impact fee inventory includes the necessary vehicles and equipment required to provide services. As presented in **Table IV-2**, the total vehicle and equipment value is approximately $1 million for correctional facilities.

Table IV-2
Correctional Facilities Vehicle and Equipment Inventory

Description	Unit Value[1]	Units[2]	Total Value[3]
Vehicles			
ATVs	$15,000	1	$15,000
Unmarked Vehicle - Sedan	$20,200	6	$121,200
Unmarked Vehicle - SUV	$40,800	5	$204,000
Unmarked Vehicle - Truck	$50,700	5	$253,500
Unmarked Vehicle - Van	$69,700	5	$348,500
Subtotal -- Vehicle Value			**$942,200**
Equipment			
Boom Lift Trailer	$50,900	1	$50,900
Trailer	$9,100	4	$36,400
Subtotal -- Equipment Value			**$87,300**
Total			**$1,029,500**

1) Source: Highlands County Sheriff's Office
2) Source: Highlands County Sheriff's Office
3) Unit value (Item 1) multiplied by number of units (Item 2)

Service Area and Demand Component

Highlands County Sheriff's Office provides correctional services countywide and as such, the proper impact fee benefit district for correctional facilities is countywide.

In this technical study, the current 2026 weighted and functional population estimates are used. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address daily workers and visitors who also benefit from correctional services, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the service area throughout the day and calculates the presence of population at the different land uses during the day, which represents the demand component of the impact fee equation. Appendix A provides further detail on the population analysis conducted.

Level of Service

Based on the number of beds available in correctional facilities and population estimates included in Appendix A, the 2026 current achieved LOS is calculated as 4.06 beds per 1,000 weighted seasonal residents. For impact fee calculation purposes, the LOS needs to be calculated in terms functional residents. As shown, the current achieved LOS is 4.53 beds per 1,000 functional residents. Impact fee calculations assume that the County will continue to provide this achieved LOS in the future.

Table IV-3
Current Achieved Level of Service (2026)

Variable	Year 2026	
	Weighted Population	Functional Population
Correctional Facilities Services		
Countywide Population[(1)]	116,607	104,563
Number of Beds[(2)]	474	474
Achieved LOS (Beds per 1,000 Residents)[(3)]	**4.06**	**4.53**

1) Source: Appendix A, Table A-1 for weighted population and Table A-11 for functional population
2) Source: Highlands County Sheriff's Office
3) Number of beds (Item 2) divided by the population (Item 1) multiplied by 1,000

Table IV-4 compares the correctional facilities levels of service for other select Florida counties to the level of service of Highlands County. The LOS is displayed in terms of permanent population for 2025 for the service area of all entities since this is the most recent population data available for all jurisdictions. The number of beds for all jurisdictions presented in the following table is based on total available beds. As presented below, Highlands County correctional facilities LOS falls in the mid-range of counties shown.

Table IV-4

Level of Service Comparison

Jurisdiction	Countywide Population (2025)[1]	Total Available Beds[2]	LOS (Beds per 1,000 Residents)[3]
Clay County	238,605	490	2.05
Polk County	846,896	2,581	3.05
Alachua County	298,485	1,148	3.85
DeSoto County	35,947	142	3.95
Martin County	166,281	696	4.19
Highlands County	**107,976**	**474**	**4.39**
Marion County	433,765	1,924	4.44
Charlotte County	223,430	1,074	4.81
Hendry County	47,085	267	5.67
Jackson County	49,728	327	6.58
Okeechobee County	40,314	344	8.53

1) Source: University of Florida, Bureau of Economic & Business Research (BEBR) Florida Estimates of Population, April 1, 2025
2) Source: Sheriff Office websites / discussions with the offices
3) Total available beds (Item 2) divided by countywide population (Item 1) multiplied by 1,000

Cost Component

The cost component of the study evaluates the cost of all capital assets, including buildings, land, vehicles and equipment. As presented in **Table IV-5,** capital costs for correctional facilities amounts to approximately $79.6 million or $167,900 per bed.

In addition, Table IV-5 also provides the correctional facilities impact cost per functional resident. As shown, this calculation amounts to $761 per functional resident for correctional facilities.

Table IV-5

Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total[9]
Building Value[1]	$78,262,700	98.3%
Land Value[2]	$294,750	0.4%
Vehicle & Equipment Value[3]	$1,029,500	1.3%
Total Asset Value[4]	**$79,586,950**	**100.0%**
Number of Beds[5]	474	
Total Asset Value per Officer/Beds[6]	$167,905	
LOS (Beds per 1,000 Residents)[7]	4.53	
Total Impact Cost per Functional Resident [8]	**$760.61**	

1) Source: Table IV-1
2) Source: Table IV-1
3) Source: Table IV-2
4) Sum of building, land, and vehicle/equipment value (Items 1, 2, and 3)
5) Source: Highlands County Sheriff's Office
6) Total asset value (Item 4) divided by the number of beds (Item 5)
7) Source: Table IV-3
8) Total asset value per sworn officer (Item 6) multiplied by the LOS (Item 7), divided by 1,000
9) Distribution of total asset value

Credit Component

To avoid overcharging new development, a review of the capital funding program for correctional facilities was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of capital facilities, land, and vehicles included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures cannot be funded with impact fee revenue.

Capital Expansion "Debt Service" Credit

Any bond/COPs issues with outstanding debt service payments related to correctional facilities capacity expansion projects will result in a credit to the impact fee. **Table IV-6** summarizes the outstanding debt service related to the jail expansion project that will add nearly 13,000 square feet of space to the existing county jail, allowing for additional 96 beds. The debt service payments are divided by the average annual functional population during the same period to determine the debt service credit per functional resident. As shown in Table IV-6, the resulting debt service credit is $182 per functional resident.

Once the debt service credit per resident is calculated, a credit adjustment is necessary to account for the expenditures being funded through ad valorem tax revenues. This adjustment accounts for the fact that new homes tend to pay higher property taxes compared to older homes due to the "Save Our Homes" assessment cap. This adjustment factor is estimated based on a comparison of the average taxable value of newer homes to that of all homes. As presented, the adjusted debt service credit amounts to $216 per functional resident.

Table IV-6
Capital Expansion "Debt Service" Credit

Description	Funding Source[1]	Number of Remaining FY Payments[2]	Correctional Remaining Debt Service[3]	Present Value of Payments Remaining[4]	Average Annual Functional Population[5]	Debt Service Credit per Functional Resident[6]
County Jail Expansion						
Series 2025 - New Money	Infrastructure Sales Tax	8	$11,087,563	$9,361,991	106,463	$87.94
ISSRRRN, Series 2021 - New Money Portion	General Fund	8	$10,737,698	$10,039,001	106,463	$94.30
Total Debt Service Credit per Functional Resident						**$182.24**
- Portion Funded with Ad Valorem Tax Revenue[7]						$56.58
- Portion Funded with Other Sources[8]						$125.66
Credit Adjustment Factor for Residential Land Uses[9]						1.60
Total Debt Service Credit per Functional Resident -- Residential Land Uses[10]						**$216.19**

1) Source: Highlands County
2) Source: Highlands County
3) Remaining debt service for the capacity portion of the project paid back with non-impact fee revenues
4) Total value of remaining payments in 2026 dollars
5) Source: Appendix A, Table A-11. Represents the average annual functional population over the remaining issue period.
6) Present value of payment remaining (Item 4) divided by the average annual functional population during the remaining periods (Item 5)
7) Portion of total debt service credit per functional resident repaid with ad valorem tax revenue (60% of General Fund comprised of ad valorem revenues)
8) Total debt service credit per functional resident less portion funded with ad valorem tax revenue (Item 7)
9) Estimated adjustment factor based on a review of new home taxable values vs all home taxable values
10) Portion of total debt service funded with ad valorem tax revenue (Item 7) multiplied by the credit adjustment factor for residential land uses (Item 9) plus the portion funded with other revenue sources (Item 10)

Net Impact Cost

The net impact cost per resident is the difference between the cost component and the credit component. **Table IV-7** summarizes the calculation of the net impact cost that amounts to $544 per functional resident for residential land uses and $578 per functional resident for non-residential land uses.

Table IV-7

Net Impact Cost per Functional Resident

Variable	Figure
Total Impact Cost	
Total Impact Cost per Functional Resident[(1)]	$760.61
Total Revenue Credit	
Capital Expansion "Debt Service" Credit per Functional Resident[(2)]	
- Residential Land Uses	$216.19
- Non-residential Land Uses	$182.24
Net Impact Cost	
Net Impact Cost per Functional Resident[(3)]	
- Residential Land Uses	**$544.42**
- Non-residential Land Uses	**$578.37**

1) Source: Table IV-5
2) Source: Table IV-6
3) Total impact cost per functional resident (Item 1) less the capital expansion debt service credit per functional resident (Item 2)

Calculated Correctional Facilities Impact Fee Schedule

Table IV-8 presents the calculated correctional facilities impact fee schedule for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table IV-7.

Table IV-8
Calculated Correctional Facilities Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]
	RESIDENTIAL:			
210	Single Family			
	- Less than 1,500 sf	du	1.36	**$740**
	- 1,500 to 2,499 sf	du	1.55	**$844**
	- 2,500 sf or greater	du	1.70	**$926**
220/221/222	Multi-Family	du	1.07	**$583**
240	Mobile Home	du	0.82	**$446**
251	Senior Adult Housing (Single Family)	du	0.93	**$506**
252	Senior Adult Housing (Multi-Family)	du	0.64	**$348**
	TRANSIENT, ASSISSTED, GROUP:			
253	Congregate Care Facility	du	1.06	**$613**
254	Assisted Living	bed	1.01	**$584**
310	Hotel	room	0.74	**$428**
320	Motel	room	0.64	**$370**
620	Nursing Home	bed	0.99	**$573**
	RECREATION:			
411	Public Park	acre	0.04	**$23**
430	Golf Course	hole	0.80	**$463**
445	Movie Theater	screen	4.13	**$2,389**
491	Racquet/Tennis Club	court	1.75	**$1,012**
	INSTITUTIONS:			
520	Elementary School (Private)	student	0.10	**$58**
522	Middle/Junior High School (Private)	student	0.09	**$52**
525	High School (Private)	student	0.08	**$46**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	0.10	**$58**
	University/Jr College (more than 7,500 students) (Private)	student	0.08	**$46**
560	Church	1,000 sf	0.42	**$243**
565	Day Care Center	1,000 sf	0.69	**$399**
	MEDICAL:			
610	Hospital	1,000 sf	1.32	**$763**
	OFFICE:			
710	Office	1,000 sf	0.67	**$388**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	0.99	**$573**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	1.38	**$798**
770	Business Park (Flex-Space)	1,000 sf	0.68	**$393**
	RETAIL:			
822	Retail 40,000 sfgla or less	1,000 sfgla	1.97	**$1,139**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	2.65	**$1,533**
820	Retail greater than 150,000 sfgla	1,000 sfgla	1.85	**$1,070**
840/841	New/Used Auto Sales	1,000 sf	1.47	**$850**

Table IV-8 (Continued)

Calculated Correctional Facilities Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]
	RETAIL:			
850	Supermarket	1,000 sf	2.27	**$1,313**
862	Home Improvement Superstore	1,000 sf	1.80	**$1,041**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	1.68	**$972**
890	Furniture/Flooring Store	1,000 sf	0.42	**$243**
	SERVICES:			
911	Bank; Walk-In	1,000 sf	1.08	**$625**
912	Bank; Drive-In	1,000 sf	1.40	**$810**
930	Fast Casual Restaurant	1,000 sf	7.62	**$4,407**
931	Fine Dining Restaurant	1,000 sf	5.65	**$3,268**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.29	**$3,060**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.36	**$5,414**
941	Quick Lubrication Vehicle Shop	service pos.	1.52	**$879**
942	Automobile Care Center	1,000 sf	1.30	**$752**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	1.32	**$763**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	1.63	**$943**
947	Self-Service Car Wash	wash stall	0.79	**$457**
948	Automated Car Wash	1,000 sf	2.65	**$1,533**
	INDUSTRIAL:			
110	General Light Industrial	1,000 sf	0.27	**$156**
140	Manufacturing	1,000 sf	0.45	**$260**
150	Warehousing	1,000 sf	0.09	**$52**
151	Mini-Warehouse	1,000 sf	0.03	**$17**

1) Source: Appendix A, Table A-12 for residential land uses and Table A-15 for non-residential land uses
2) Source: Net impact cost per functional resident from Table IV-7 multiplied by the functional residents per unit (Item 1)

Correctional Facilities Impact Fee Schedule Comparison

As part of the work effort in developing Highlands County impact fee schedule, the County's calculated impact fee schedule is compared to the adopted fee schedules of other select Florida counties. **Table IV-9** presents this comparison.

Table IV-9

Correctional Facilities Impact Fee Schedule Comparison

Land Use	Unit[2]	Highlands County Calculated[3]	Sarasota County[4]	Polk County[5]	Martin County[6]	Collier County[7]	Clay County[8]	Charlotte County[9]	Hendry County[10]
Date of Last Update		**2026**	2016	2024	2023	2025	2022	2021	2024
Assessed Portion of Calculated[1]		**N/A**	100%	100%	Varies - SF@100%	100%	100%	100%	25%
Residential:									
Single Family (2,000 sf)	du	**$844**	$1,009	$662	$626	$578	$562	$284	$97
Non-Residential:									
Light Industrial	1,000 sf	**$156**	$205	$205	$129	$90	$128	$73	$23
Office (50,000 sq ft)	1,000 sf	**$388**	$756	$367	$203	$222	$372	$211	$49
Retail (125,000 sq ft)	1,000 sf	**$1,533**	$1,319	$727	$437	$880	$443	$442	$140

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Table IV-8
4) Source: Sarasota County Ordinance No. 2016-050
5) Source: Polk County Building Division. Fees shown reflect fully-phased fees effective January 1, 2027.
6) Source: Martin County Growth Management Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown effective January 1, 2028.
7) Source: Collier County Growth Management Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully phased fees effective April 1, 2029.
8) Source: Clay County Planning and Zoning
9) Source: Charlotte County Planning and Zoning Department. Fees shown include a 2.55% administration fee
10) Source: Hendry County Planning Department

V. General Government Buildings

This section discusses the analysis used in the development of the general government buildings impact fee. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated General Government Buildings Impact Fee Schedule
- General Government Buildings Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Facility Inventory

The general government facilities inventory includes facilities that are primarily for the provision of essential county services such as health, mosquito control, children's services, emergency operations, public works, court-related and other administrative services, and do not include any of the buildings included in the calculation of other impact fees. According to information provided by Highlands County, the County has approximately 366,400 square feet of general government facility space and 116 acres of land related to these buildings. This includes the square footage of both primary and support buildings

As shown in **Table V-1**, the total value of general government buildings is estimated at $119.4 million; of which, $113.6 million is associated with the buildings and the remaining $5.8 million is with land. The building value is estimated at $350 per square foot for primary buildings and $80 per square foot for support buildings. The building value estimates are based primarily on estimates for ongoing/upcoming construction, insurance values, construction costs observed in other jurisdictions, and input from the County. Land values are estimated through a review of the recent and upcoming purchases, sale prices of vacant land of similar size throughout the county as reported by the Highlands County Property Appraiser, and input from the County. Land value for general government buildings is estimated at $50,000 per acre. Appendix B provides additional information.

Table V-1

General Government Buildings Facilities Inventory

Description	Building Type	Address	Square Feet[1]	Total Square Feet on Site[2]	Total Acres[3]	Allocated Acres[4]	Building Value[5]	Land Value[6]	Total Building and Land Value[7]
Highlands County Courthouse	Primary	430 S. Commerce Ave, Sebring	69,862	79,309	3.12	3.12	$24,451,700	$156,000	$24,607,700
State Attorneys Office	Primary	411 S Eucalyptus Street Sebring	9,447				$3,306,450		$3,306,450
Commerce Avenue Annex	Primary	501 S. Commerce Ave, Sebring	23,162	23,162	0.83	0.83	$8,106,700	$41,500	$8,148,200
Highlands County Government Center	Primary	540-600 S. Commerce Ave, Sebring	60,347	60,347	3.79	3.79	$21,121,450	$189,500	$21,310,950
Child Advocacy Center	Primary	1968 Sebring Parkway, Sebring	12,590	13,495	2.13	1.98	$4,406,500	$99,000	$4,505,500
Abuse Shelter	Primary	-	3,476	3,476	0.18	0.18	$1,216,600	$9,000	$1,225,600
Agricultural Center: Agra-Center Main Building	Primary	4509 George Blvd, Sebring	24,699	43,550	2.54	2.54	$8,644,650	$127,000	$8,771,650
Agricultural Center: Maintenance Storage	Support		4,014				$321,120		$321,120
Agricultural Center: Restrooms	Support		217				$17,360		$17,360
Agricultural Center: Horse Stable 1	Support		3,858				$308,640		$308,640
Agricultural Center: Horse Stable 2	Support		3,858				$308,640		$308,640
Agricultural Center: Greenhouse	Support		3,170				$253,600		$253,600
Agricultural Center: Storage Shed 1	Support		1,816				$145,280		$145,280
Agricultural Center: Storage Shed 2	Support		685				$54,800		$54,800
Agricultural Center: Storage Shed 3	Support		150				$12,000		$12,000
Agricultural Center: Storage Shed 4	Support		215				$17,200		$17,200
Agricultural Center: Irrigation Green House	Support		868				$69,440		$69,440
Veteran Services Office: Veterans Building[8]	Primary	7209 S. George Blvd, Sebring	4,018	52,883	35.50	33.92	$1,406,300	$1,696,000	$3,102,300
EOC Complex: EOC Headquarters[9]	Primary	6800 West George Blvd, Sebring	6,954				$2,433,900		$2,433,900
Health Department: Main Building	Primary	7205 S. George Blvd, Sebring	26,149				$9,152,150		$9,152,150
Health Department: Storage Shed 1	Support		160				$12,800		$12,800
Health Department: Modular Storage Unit 1	Support		647				$51,760		$51,760
Health Department: Modular Storage Unit 2	Support		647				$51,760		$51,760
Health Department: Storage Shed 8	Support		1,472				$117,760		$117,760
Avon Park Health Department	Primary	400 South Lake Ave, Avon Park	5,284	5,284	0.82	0.82	$1,849,400	$41,000	$1,890,400
Road & Bridge Building: County Maintenance Bldg./Voting Building	Support	1115 E. Winthrop Street, Avon Park	1,850	8,826	7.79	7.79	$148,000	$389,500	$537,500
Road & Bridge Building: Fuel Pumps Shelter	Support		2,720				$217,600		$217,600
Road & Bridge Building: Main Building	Primary		4,256				$1,489,600		$1,489,600
Health Department: Lake Placid Health Department Sheriff Substation	Primary	106 N. Main Street Lake Placid	11,500	13,300	0.51	0.44	$4,025,000	$22,000	$4,047,000
Tax Collector Office - Lake Placid	Primary	11 N. Pine Ave, Lake Placid	2,679	2,679	0.29	0.29	$937,650	$14,500	$952,150
Road & Bridge: R&B Office	Primary	1815 E. SR 621, Lake Placid	2,560	5,888	3.61	3.61	$896,000	$180,500	$1,076,500
Road & Bridge: Shop Building	Support		3,328				$266,240		$266,240
Facilities Management Office: Office	Primary	636 Fernleaf Ave, Sebring	2,496	55,428	5.16	0.98	$873,600	$49,000	$922,600
Facilities Management Office: Storage Warehouse	Support		2,900				$232,000		$232,000
Public Defenders Office: Public Defenders Building	Primary	510 Fernleaf Ave, Sebring	4,964				$1,737,400		$1,737,400

Table V-1 (Continued)

General Government Buildings Facilities Inventory

Description	Building Type	Address	Square Feet[1]	Total Square Feet on Site[2]	Total Acres[3]	Allocated Acres[4]	Building Value[5]	Land Value[6]	Total Building and Land Value[7]
PW Complex: Administration/Maintenance Shop	Primary	4320-4344 George Blvd Sebring	6,964	45,351	18.74	18.55	$2,437,400	$927,500	$3,364,900
PW Complex: Chemical Storage	Support		1,500				$120,000		$120,000
PW Complex: Runoff Containment	Support		1,200				$96,000		$96,000
PW Complex: Canopy	Support		2,047				$163,760		$163,760
PW Complex: R&B Complex #2 Admin Office	Primary		1,716				$600,600		$600,600
PW Complex: R&B Maintenance Facility	Primary		6,351				$2,222,850		$2,222,850
PW Complex: East Garage	Support		1,590				$127,200		$127,200
PW Complex: Carpenter Shop (Old P&R Building)	Support		6,045				$483,600		$483,600
PW Complex: PW Weed Control	Support		3,926				$314,080		$314,080
PW Complex: Traffic Operations	Primary		4,034				$1,411,900		$1,411,900
PW Complex: Utility Vehicle Shed	Support		1,220				$97,600		$97,600
PW Complex: Sign Storage	Support		4,034				$322,720		$322,720
PW Complex: Parks & Recs Building	Primary		4,256				$1,489,600		$1,489,600
Tax Collector Office - Avon Park: Office	Primary	116 E. Main Street, Avon Park	3,750	3,750	0.42	0.42	$1,312,500	$21,000	$1,333,500
Kenilworth Business Center	Primary	4500-4506 Kenilworth Blvd, Sebring	8,960	17,920	4.15	2.08	$3,136,000	$104,000	$3,240,000
Community Programs Housing Department	Primary	618 S. Commerce Ave, Sebring	1,813	1,813	0.18	0.18	$634,550	$9,000	$643,550
6445 W. George Blvd Vacant Land (Fuel Site)	N/A	6445 W. George Blvd, Sebring	N/A	N/A	5.06	5.06	-	$253,000	$253,000
Haywood Blvd Vacant Land[10]	N/A	7301 Haywood Taylor Blvd, Sebring	N/A	N/A	34.61	29.61	-	$1,480,500	$1,480,500
Total			**366,424**			**116.19**	**$113,631,410**	**$5,809,500**	**$119,440,910**
Building Value per Square Foot[11]							**$310**		
Land Value per Acre[12]								**$50,000**	

1) Source: Highlands County and Highlands County Property Appraiser
2) Source: Highlands County and Highlands County Property Appraiser
3) Source: Highlands County and Highlands County Property Appraiser
4) Ratio of the square feet (Item 1) to the total square feet on site (Item 2) multiplied by total acres (Item 3)
5) Square feet (Item 1) multiplied by building value per square foot ($350 per square foot for primary buildings and $80 per square foot for support buildings)
6) Allocated acres (Item 4) multiplied by land value per acre (Item 12)
7) Sum of building value (Item 5) and land value (Item 6)
8) Allocated acres exclude the portion used for Fire Station 19 (1.22 acres) and the portion used for law enforcement services (0.36 acres)
9) Building square feet excludes the portion utilized for law enforcement back-up dispatch center (677 square feet)
10) Allocated acres exclude the portion dedicated to fire rescue (5 acres)
11) Total building value (Item 5) divided by square feet (Item 1)
12) Source: Appendix B

In addition to buildings and land, the County has six communications towers located throughout the county. As shown in Table V-2, the total value of the communications towers amounts to approximately $2.6 million.

Table V-2
Current Achieved Level of Service (2026)

Description	Address	Broadcast Tower	Equipment Shelter	Site Building	Total Value
Avon Park Tower Site	2502 US 27 South, Avon Park	$49,788	$226,572	$213,600	$489,960
EOC Tower Site	6850 West George Blvd, Sebring	$62,208	$0	$0	$62,208
Lake Placid Tower Site	17 W. Royal Palm, Lake Placid	$309,431	$890,004	$0	$1,199,435
Brighton Tower Site	24203 St Rd 70, East Okecechobee	$62,208	$193,200	$0	$255,408
Venus Tower Site	45 Venus Clubhouse Road, Venus	$62,208	$199,140	$0	$261,348
Sheriff's Tower Site	800 Sheriffs Tower Road, Sebring	$319,400	$0	$0	$319,400
Total					**$2,587,759**

Source: Highlands County. Values based on Highlands County 2025 Insurance Values.

Service Area and Demand Component

The service area for general government buildings is countywide, which also represents the appropriate impact fee benefit district. In this technical study, the current 2026 weighted and functional population estimates are used. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address all the benefactors of general government buildings services, the "functional" weekly 24-hour population approach is used to establish a common unit of demand across different land uses. Functional population accounts for residents, visitors, and workers traveling in and out of the county throughout the day and calculates the presence of population at the different land uses during the day. Appendix A provides further detail on the population analysis conducted.

Level of Service

Table V-3 presents the calculation of the current achieved level of service (LOS) for general government buildings. The achieved LOS represents the existing community's investment into general government facilities. The current achieved LOS is approximately 3.14 square feet per weighted seasonal resident. In terms of functional residents, which incorporate not only seasonal residents, but also workers and other visitors throughout the day, the current achieved LOS is 3.50 square feet per functional resident. Impact fee calculations assume that the County will continue to provide this achieved LOS in the future.

Table V-3

Current Achieved Level of Service (2026)

Variable	Year 2026	
	Weighted Population	Functional Population
General Government Buildings		
Countywide Population[1]	116,607	104,563
Building Square Feet[2]	366,424	366,424
Achieved LOS (Square Feet per Resident)[3]	**3.14**	**3.50**

1) Source: Appendix A, Tables A-1 and A-11
2) Source: Highlands County
3) Buildings square feet (Item 2) divided by the countywide population (Item 1)

Cost Component

The cost component of the study evaluates the cost of capital items, including buildings, land as well as the communication towers. **Table V-4** provides a summary of all capital costs, which amounts to $333 per square foot of government buildings, and $1,166 per functional resident.

Table V-4

Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total[9]
Total Building Value[1]	$113,631,410	93%
Total Land Value[2]	$5,809,500	5%
Total Communication Tower Value[3]	$2,587,759	2%
Total Asset Value[4]	**$122,028,669**	**100%**
Building Square Feet[5]	366,424	
Total Asset Value per Square Foot[6]	$333.03	
LOS (Square Feet per Functional Resident)[7]	3.50	
Total Impact Cost per Functional Resident[8]	**$1,165.61**	

1) Source: Table V-1
2) Source: Table V-1
3) Source: Table V-2
4) Sum of building value (Item 1), land value (Item 2), and communication tower value (Item 3)
5) Source: Highlands County
6) Total asset value (Item 4) divided by building square feet (Item 5)
7) Source: Table V-3
8) Total asset value per square foot (Item 6) multiplied by the square feet per functional resident (Item 7)
9) Distribution of asset value

Credit Component

To avoid overcharging new development, a review of capital funding allocation for government buildings is completed. The purpose of this review is to determine any potential revenues generated by future development that are likely to be used for capital facilities. The credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures do not add capacity and should not be considered for impact fee credit.

Capital Expansion "Cash" Credit

To calculate the capital expansion "cash" credit per functional resident, funding sources used over the past five years are reviewed. Between FY 2021 and FY 2025, the County has allocated an average annual non-impact fee funding of $2 million towards government buildings utilizing revenues from the General Fund, infrastructure surtax, and grants. The annual capital expansion expenditures were divided by the average annual functional residents for the same period to calculate the average annual capital expansion "cash" credit per functional resident. As presented in **Table V-5**, the result is $20 per functional resident.

Once the revenue credit per resident is calculated, a credit adjustment is necessary to account for the expenditures being funded through ad valorem tax revenues. This adjustment accounts for the fact that new homes tend to pay higher property taxes compared to older homes due to the "Save Our Homes" assessment cap. This adjustment factor is estimated based on a comparison of the average taxable value of newer homes to that of all homes. As presented, the adjusted revenue credit amounts to $21 per functional resident per year.

Table V-5
Capital Expansion "Cash" Credit

Description[1]	FY 2021 to FY 2025
General Fund	
Emergency Operations Center	$930,955
Haywood Blvd Land Purchase	$557,000
Road and Bridge Department Satellite Facility	$50,326
Subtotal -- General Fund	**$1,538,281**
Infrastructure Tax	
Emergency Operations Center	$1,893
Fuel Site Land Purchase	$100,000
Road and Bridge Department Main Facility	$2,500,000
Road and Bridge Department Satellite Facility	$523,674
Tax Collect Satellite Office - Avon Park[2]	$220,000
Traffic Operations Building	$2,167,192
Subtotal -- Optional Sales Tax	**$5,512,759**
American Rescue Plan Act	
Emergency Operations Center	$3,153,699
Road and Bridge Department Satellite Facility	$26,000
Subtotal -- Optional Sales Tax	**$3,179,699**
Total Capital Expansion "Cash" Expenditures	**$10,230,739**
Average Annual Capital Expansion "Cash" Expenditures[3]	$2,046,148
Average Annual Functional Population[4]	100,973
Annual Capital Expansion "Cash" Expenditures per Functional Resident[5]	**$20.26**
- Portion funded with Ad Valorem Tax Revenues[6]	$1.82
- Portion Funded with Other Revenue Sources[7]	$18.44
Residential Credit Adjustment Factor[8]	1.60
Adjusted Annual Capital Expansion "Cash" Credit per Functional Resident[9]	**$21.35**

1) Source: Highlands County
2) Reflects the capacity expansion portion (20%)
3) Average annual capital expenditures over the 5-year period
4) Source: Appendix A, Table A-11
5) Average annual capital expansion "cash" expenditures (Item 3) divided by the average annual functional population (Item 4)
6) Annual capital expansion "cash" expenditures per functional resident (Item 5) multiplied by the ad valorem portion of total expenditures (9%)
7) Annual capital expansion "cash' expenditures per functional resident (Item 5) less the portion funded with ad valorem tax revenues (Item 6)
8) Estimated adjustment factor based on a review of new home taxable values vs all home taxable values
9) Portion funded with ad valorem tax revenues (Item 6) multiplied by the residential credit adjustment factor (Item 8) plus the portion funded with other revenue sources (Item 7)

Net Impact Cost

The net impact cost per functional resident is the difference between the cost component and the credit component. **Table V-6** presents the calculation of the net impact cost that amounts to approximately $832 per functional resident for residential land uses and $849 per functional resident for non-residential land uses.

Table V-6
Net Impact Cost per Functional Resident

Variable	Figure
Total Impact Cost	
Total Impact Cost per Functional Resident[(1)]	$1,165.61
Total Revenue Credit	
Annual Capital Expansion "Cash" Credit per Functional Resident[(2)]	
- Residential Land Uses	$21.35
- Non-Residential Land Uses	$20.26
Capitalization Rate	4.00%
Capitalization Period (years)	25
Capital Expansion "Cash" Credit per Functional Resident[(3)]	
- Residential Land Uses	$333.53
- Non-Residential Land Uses	$316.50
Net Impact Cost	
Net Impact Cost per Functional Resident[(4)]	
- Residential Land Uses	**$832.08**
- Non-Residential Land Uses	**$849.11**

1) Source: Table V-4
2) Source: Table V-5
3) Annual capital expansion "cash" credit per functional resident (Item 2) over a capitalization rate of 4% for 25 years. The capitalization rate estimate provided by Highlands County.
4) Total impact cost per functional resident (Item 1) less capital expansion "cash" credit per functional resident (Item 3)

Calculated General Government Buildings Impact Fee Schedule

Table V-7 presents the calculated general government buildings impact fee schedule for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table V-6.

Table V-7
Calculated General Government Buildings Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]
	RESIDENTIAL:			
210	Single Family			
	- Less than 1,500 sf	du	1.36	**$1,132**
	- 1,500 to 2,499 sf	du	1.55	**$1,290**
	- 2,500 sf or greater	du	1.70	**$1,415**
220/221/222	Multi-Family	du	1.07	**$890**
240	Mobile Home	du	0.82	**$682**
251	Senior Adult Housing (Single Family)	du	0.93	**$774**
252	Senior Adult Housing (Multi-Family)	du	0.64	**$533**
	TRANSIENT, ASSISSTED, GROUP:			
253	Congregate Care Facility	du	1.06	**$900**
254	Assisted Living	bed	1.01	**$858**
310	Hotel	room	0.74	**$628**
320	Motel	room	0.64	**$543**
620	Nursing Home	bed	0.99	**$841**
	RECREATION:			
411	Public Park	acre	0.04	**$34**
430	Golf Course	hole	0.80	**$679**
445	Movie Theater	screen	4.13	**$3,507**
491	Racquet/Tennis Club	court	1.75	**$1,486**
	INSTITUTIONS:			
520	Elementary School (Private)	student	0.10	**$85**
522	Middle/Junior High School (Private)	student	0.09	**$76**
525	High School (Private)	student	0.08	**$68**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	0.10	**$85**
	University/Jr College (more than 7,500 students) (Private)	student	0.08	**$68**
560	Church	1,000 sf	0.42	**$357**
565	Day Care Center	1,000 sf	0.69	**$586**
	MEDICAL:			
610	Hospital	1,000 sf	1.32	**$1,121**
	OFFICE:			
710	Office	1,000 sf	0.67	**$569**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	0.99	**$841**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	1.38	**$1,172**
770	Business Park (Flex-Space)	1,000 sf	0.68	**$577**
	RETAIL:			
822	Retail 40,000 sfgla or less	1,000 sfgla	1.97	**$1,673**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	2.65	**$2,250**
820	Retail greater than 150,000 sfgla	1,000 sfgla	1.85	**$1,571**
840/841	New/Used Auto Sales	1,000 sf	1.47	**$1,248**

Table V-7 (Continued)

Calculated General Government Buildings Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]
	RETAIL:			
850	Supermarket	1,000 sf	2.27	**$1,927**
862	Home Improvement Superstore	1,000 sf	1.80	**$1,528**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	1.68	**$1,427**
890	Furniture/Flooring Store	1,000 sf	0.42	**$357**
	SERVICES:			
911	Bank; Walk-In	1,000 sf	1.08	**$917**
912	Bank; Drive-In	1,000 sf	1.40	**$1,189**
930	Fast Casual Restaurant	1,000 sf	7.62	**$6,470**
931	Fine Dining Restaurant	1,000 sf	5.65	**$4,797**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.29	**$4,492**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	9.36	**$7,948**
941	Quick Lubrication Vehicle Shop	service pos.	1.52	**$1,291**
942	Automobile Care Center	1,000 sf	1.30	**$1,104**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	1.32	**$1,121**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	1.63	**$1,384**
947	Self-Service Car Wash	wash stall	0.79	**$671**
948	Automated Car Wash	1,000 sf	2.65	**$2,250**
	INDUSTRIAL:			
110	General Light Industrial	1,000 sf	0.27	**$229**
140	Manufacturing	1,000 sf	0.45	**$382**
150	Warehousing	1,000 sf	0.09	**$76**
151	Mini-Warehouse	1,000 sf	0.03	**$25**

1) Source: Appendix A, Table A-12 for residential land uses and Table A-15 for non-residential land uses
2) Functional residents per unit (Item 1) multiplied by the net impact cost per functional resident shown in Table V-6

General Government Buildings Impact Fee Schedule Comparison

As part of the work effort in updating the impact fee program, a comparison of the County's calculated general government buildings impact fee schedule to fee schedules of other select Florida counties was completed. **Table V-8** presents this comparison.

Table V-8

General Government Buildings Impact Fee Comparison

Land Use	Unit[2]	Highlands County Calculated[3]	Collier County[4]	St. Johns County[5]	Putnam County[6]	Sarasota County[7]	Indian River County[8]	Martin County[9]	Charlotte County[10]
Date of Last Update		**2026**	2025	2025	2025	2016	2025	2023	2021
Assessed Portion of Calculated[1]		**N/A**	Varies-SF@100%	Varies-SF@79%	100%	100%	N/A	Varies-SF@100%	25%
Residential:									
Single Family (2,000 sf)	du	**$1,290**	$1,373	$1,291	$1,270	$623	$622	$547	$268
Non-Residential:									
Light Industrial	1,000 sf	**$229**	$216	$255	$432	$126	$102	$175	$69
Office (50,000 sq ft)	1,000 sf	**$569**	$537	$633	$912	$467	$181	$339	$199
Retail (125,000 sq ft)	1,000 sf	**$2,250**	$1,913	$2,503	$2,631	$815	$307	$826	$417

1) Represents the portion of the maximum calculated fee for each respective jurisdiction that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Table V-7
4) Source: Collier County Growth Management Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully phased fees effective April 1, 2029.
5) Source: St. Johns County Growth Management. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully phased fees effective March 4, 2029.
6) Source: Putnam Country Development Services
7) Source: Sarasota County Ordinance No. 2016-050
8) Source: Indian River County Impact Fee Draft Study, September 2025. Fees shown reflect maximum fees consistent with F.S. 163.31801 and are not yet adopted.
9) Source: Martin County Growth Management Department. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees reflect fully phased fees effective January 1, 2028.
10) Source: Charlotte County Planning and Zoning Department. Fees shown include a 2.55% administration fee.

VI. Library Facilities

This section discusses the analysis used in developing the library facilities impact fee. Several elements addressed in this section include:

- Facility Inventory
- Service Area and Population
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated Library Facilities Impact Fee Schedule
- Library Facilities Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Facility Inventory

The Highlands County Library System is a part of the Heartland Library Cooperative, a multi-county library system made up of seven libraries and one mobile library across five counties: Highlands, Desoto, Glades, Hardee, and Okeechobee Counties. For impact fee purposes, only libraries owned by Highlands County are included in the facility inventory: Avon Park Public Library, Lake Placid Memorial Library, and Sebring Public Library. According to the information provided by Highlands County, the inventory associated with library facilities includes 36,500 square feet of buildings and 3 acres of land. **Table VI-1** presents this information.

The cost for buildings is based primarily on insurance values of existing buildings, information obtained from other Florida jurisdictions for similar facilities, and input from the County. Land values are based primarily on value of land where existing libraries are located, vacant land sales of similarly sized parcels obtained from the Highlands County Property Appraiser and input from the County. Appendix B provides additional details on unit cost estimates.

Based on this data and analysis, building value is estimated at $300 per square foot for library buildings. The land value is estimated at $50,000 per acre. Using these cost estimates results in a total library building and land value of approximately $11.1 million; of which, $10.9 million is for buildings and the remaining is for land.

Table VI-1

Library Facilities Building and Land Inventory

Description	Address	Square Feet[1]	Total Square Feet[2]	Acres[3]	Allocated Acres[4]	Building Value[5]	Land Value[6]	Total Building and Land Value[7]
Avon Park Public Library	100 N. Museum Ave.	11,744	11,744	1.26	1.26	$3,523,200	$63,000	$3,586,200
Lake Placid Memorial Library	205 W Interlake Blvd.	11,009	11,009	1.25	1.25	$3,302,700	$62,500	$3,365,200
Sebring Public Library[8]	319 W. Center Ave.	13,720	15,610	0.46	0.40	$4,116,000	$20,000	$4,136,000
Total		**36,473**		**2.97**	**2.91**	**$10,941,900**	**$145,500**	**$11,087,400**
Building Value per Square Foot[9]						**$300**		
Land Value per Acre[10]							**$50,000**	

1) Source: Highlands County
2) Source: Highlands County
3) Source: Highlands County
4) Ratio of library square feet (Item 1) to total square feet on site (Item 2) multiplied by acres (Item 3)
5) Square feet (Item 1) multiplied by the building value per square foot (Item 9)
6) Allocated acres (Item 4) multiplied by the land value per acre (Item 10)
7) Sum of building and land value (Items 5 and 6)
8) Building shared with Sebring Historical Society. Square feet shown exclude the portion allocated for Sebring Historical Society (1,890).
9) Source: Appendix B
10) Source: Appendix B

In addition to buildings and land, the Highlands County Library System houses library materials that are owned by the County and are available to the public. As shown in **Table VI-2**, the total library facilities materials inventory is valued at almost $13.3 million.

Table VI-2

Library Materials Inventory

Description	Figure
Average Unit Value[1]	$51
Units[2]	259,093
Total Value[3]	**$13,265,018**

1) Total value (Item 3) divided by units (Item 2)
2) Source: Highlands County
3) Source: Highlands County

Service Area and Demand Component

Highlands County provides library facilities and services throughout all of Highlands County. Therefore, the proper impact fee benefit district is countywide. Appendix A, Table A-1, provides the estimated weighted seasonal population for 2026 and the projected weighted seasonal population through 2045. Library facility impact fees are charged only to residential land uses. As such, the weighted seasonal population per housing unit is used to measure demand from each residential category, which is presented in Appendix A.

Level of Service

Table VI-3 provides a summary of the current LOS for library buildings and materials in Highlands County. As presented, the County's current LOS is calculated as 0.31 square feet per weighted seasonal resident for library buildings and 2.22 items per weighted seasonal resident for library materials. Impact fee calculations assume that the County will continue to provide this achieved LOS in the future.

Table VI-3
Current Achieved Level of Service (2026)

Category	Year 2026		
	Square Feet/ Count[(1)]	Weighted Seasonal Population [(2)]	Achieved Level of Service[(3)]
Library Buildings (Square Feet)	36,473	116,607	**0.31**
Library Materials (Items)	259,093	116,607	**2.22**

1) Source: Highlands County
2) Source: Appendix A, Table A-1,
3) Square feet/items (Item 1) divided by weighted seasonal population (Item 2)

As mentioned previously, the Highlands County Library System is a part of the Heartland Library Cooperative. A comparison of the Highlands County current achieved LOS, the Heartland Library Cooperative current achieved LOS, and the suggested State standards is presented in **Table VI-4**. The achieved level of service for Highlands County only considers the library square footage and materials owned by the County. The LOS is displayed in terms of permanent population for 2025 for the service area of all entities since this is the most recent population data available for all jurisdictions.

Both the Highlands County and Heartland Library Cooperative current achieved LOS for buildings is below the Florida Library Association's (FLA) recommended standard. The current achieved LOS for library materials is above the recommended standards established by the Association in the case of both Highlands County and the Heartland Library Cooperative.

Table VI-4

Comparison of Highlands LOS to FL Standards – Library Facilities Square Feet and Materials

Category	Achieved Level of Service			FL Public Library Standards[4]
	Highlands County[1]	Heartland Library Cooperative[2]	Average of Other FL Jurisdictions[3]	
Library Buildings	0.34	0.39	0.40	0.60
Library Materials	2.40	2.41	1.19	2.00

1) Source: Highlands County and the Bureau of Economic and Business Research (BEBR)
2) Source: Florida Department of State (Department), Division of Library and Information Services 2025 Preliminary Public Library Statistics. Library materials reflects total physical materials
3) Source: Florida Department of State (Department), Division of Library and Information Services 2025 Preliminary Public Library Statistics. Includes jurisdictions with a service area population of 100,001 - 400,000. Library materials reflects total physical materials
4) Source: Florida Library Association Standards for Florida Public Libraries 2015. Standards apply to jurisdictions with a service area population of more than 25,000

Cost Component

The cost component of the study evaluates the cost of capital items, including buildings, land, and materials. **Table VI-5** provides a summary of all capital costs, which amounts to approximately $24.4 million.

Table VI-5 also presents the cost per resident for the impact fee analysis. The cost per resident is calculated separately for buildings and land, and materials to reflect the related LOS. As shown, the cost is calculated by multiplying the total building and land value per square foot and total material value per unit by the current LOS of 0.31 square feet per resident for buildings and land, and 2.22 material items per resident. As shown, these calculations result in $94 per resident for buildings and land, and $114 per resident for materials, totaling $208 per resident for all library assets considered in the impact fee calculations.

Table VI-5
Total Building and Land Value per Resident

Variable	Figure	Percent of Total[15]
Total Capital Asset Value		
Building Value[1]	$10,941,900	44.9%
Land Value[2]	$145,500	0.6%
Library Materials Value[3]	$13,265,018	54.5%
Total Capital Asset Value	**$24,352,418**	**100.0%**
Total Building and Land Value per Resident		
Total Building and Land Value[4]	$11,087,400	
Total Building Square Feet[5]	36,473	
Total Building and Land Value per Square Foot[6]	$303.99	
Achieved Level of Service (Square Feet per Resident)[7]	0.31	
Total Building and Land Value per Resident[8]	**$94.24**	
Library Materials Value per Resident		
Value of Library Materials[9]	$13,265,018	
Materials Count[10]	259,093	
Materials Value per Item[11]	$51.20	
Achieved Level of Service (Items per Resident)[12]	2.22	
Library Materials Value per Resident[13]	**$113.66**	
Total Impact Cost per Resident		
Total Impact Cost per Resident[14]	**$207.90**	

1) Source: Table VI-1
2) Source: Table VI-1
3) Source: Table VI-2
4) Sum of building and land value (Items 1 and 2)
5) Source: Highlands County
6) Total building and land value (Item 4) divided by total building square feet (Item 5)
7) Source: Table VI-3
8) Total building and land value per square foot (Item 6) multiplied by the achieved level of service (Item 7)
9) Source: Highlands County
10) Source: Highlands County
11) Value of library materials (Item 9) divided by material count (Item 10)
12) Source: Table VI-3
13) Materials value per item (Item 11) multiplied by the achieved level of service (Item 12)
14) Sum of building and land value per resident (Item 8) and materials value per resident (Item 13)
15) Distribution of capital asset value

Credit Component

To avoid overcharging new development, a review of the capital funding program for library facilities was completed. The purpose of this review was to determine any potential revenue credits generated by new development that are being used for expansion of capital facilities and materials included in the inventory. It should be noted that the credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures cannot be funded with impact fee revenue.

Capital Expansion "Cash" Credit

Capital expansion expenditure credits per resident were calculated based on funding allocation for capital expansion projects over the past five years. To calculate the capital expenditure per resident, the average annual capital expansion funding is divided by average annual weighted seasonal population for the same period. As shown in **Table VI-6**, Highlands County used grants for capacity projects over the past five years at an amount of $12,100 per year, or $0.11 per resident per year.

Table VI-6

Capital Expansion "Cash" Credit

Description[1]	FY 2021 to FY 2025
Grants	
Highlands Vending Library	$60,300
Total Capital Expansion "Cash" Expenditures	**$60,300**
Average Annual Capital Expansion Expenditures[2]	$12,060
Average Annual Weighted Seasonal Population[3]	112,615
Annual Capital Expansion "Cash" Expenditures per Resident[4]	**$0.11**

1) Source: Highlands County
2) Total capital expansion expenditures divided by 5 to calculate the average annual expenditures
3) Appendix A, Table A-1
4) Average annual capital expansion expenditures (Item 2) divided by average annual weighted seasonal population (Item 3)

Net Impact Cost

The net library facilities impact cost per resident is the difference between the cost component and the credit component. **Table VI-7** summarizes the calculation of the net library facilities

impact cost per resident. As presented, the net impact cost amounts to approximately $206 per resident.

Table VI-7

Net Impact Cost

Variable	Figure
Total Impact Cost	
Total Impact Cost per Resident[(1)]	$207.90
Total Revenue Credit	
Annual Capital Expansion "Cash" Credit per Resident[(2)]	$0.11
Capitalization Rate	4.00%
Capitalization Period (years)	25
Capital Expansion "Cash" Credit per Resident[(3)]	$1.72
Net Impact Cost	
Net Impact Cost per Resident[(4)]	**$206.18**

1) Source: Table VI-5
2) Source: Table VI-6
3) Annual capital expansion "cash" credit per resident (Item 1) over a capitalization rate of 4% for 25 years. The capitalization rate estimate was provided by Highlands County.
4) Total impact cost per resident (Item 1) less capital expansion "cash" credit per resident (Item 3)

Calculated Library Facilities Impact Fee Schedule

Table VI-8 presents the calculated library facilities impact fee schedule for Highlands County for residential land uses, based on the net impact cost per resident previously presented in Table VI-7.

Table VI-8

Calculated Library Facilities Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Residents per Unit[1]	Net Impact Cost per Resident[2]	Calculated Impact Fee[3]
	RESIDENTIAL:				
210	Single Family				
	- Less than 1,500 sf	du	1.97	$206.18	**$406**
	- 1,500 to 2,499 sf	du	2.24	$206.18	**$462**
	- 2,500 sf or greater	du	2.46	$206.18	**$507**
220/221/222	Multi-Family	du	1.54	$206.18	**$318**
240	Mobile Home	du	1.18	$206.18	**$243**
251	Senior Adult Housing (Single Family)	du	1.34	$206.18	**$276**
252	Senior Adult Housing (Multi-Family)	du	0.92	$206.18	**$190**

1) Source: Appendix A, Table A-2
2) Source: Table VI-7
3) Residents per unit (Item 1) multiplied by net impact cost per resident (Item 2)

Library Facilities Impact Fee Schedule Comparison

As part of the work effort in updating Highlands County's library facilities impact fee program, a comparison of the County's calculated library facilities impact fee schedule to fees schedules of other select Florida counties was completed. **Table VI-9** presents this comparison.

Table VI-9

Library Facilities Impact Fee Schedule Comparison

Land Use	Unit[2]	Highlands County Calculated[3]	Sarasota County[4]	Indian River County[5]	Martin County[6]	Manatee County[7]	Clay County[8]	Collier County[9]	Polk County[10]
Date of Last Update		**2026**	2016	2025	2023	2025	2022	2025	2024
Assessed Portion of Calculated[1]		**N/A**	100%	N/A	100%	100%	100%	100%	100%
Residential:									
Single Family (2,000 sf)	du	**$462**	$683	$543	$520	$419	$353	$308	$188
Multi-Family (1,300 sf)	du	**$318**	$554	$309	$322	$205	$211	$159	$141
Mobile Home (1,300 sf)	du	**$243**	$472	$376	$520	$194	$298	$234	$129

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Table VI-8
4) Source: Sarasota County Ordinance No. 2016-046
5) Source: Indian River County Impact Fee Draft Study, September 2025. Fees shown reflect calculated rates and are not yet adopted.
6) Source: Martin County Growth Management Department
7) Source: Manatee County Development Services Department
8) Source: Clay County Planning and Zoning
9) Source: Collier County Growth Management Department
10) Source: Polk County Building Division

VII. Parks and Recreation Facilities

This section addresses the analysis used in updating the parks and recreation facilities impact fee. Several elements addressed in the section include:

- Park Land and Recreation Facilities Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated Parks and Recreation Facilities Impact Fee Schedule
- Parks and Recreation Facilities Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Park Land and Recreation Facilities Inventory

According to information provided by Highlands County, the County's land and recreation facilities inventory utilized for impact fee purposes includes 16 parks totaling over 700 acres. **Table VII-1** presents a summary of the inventory included in the parks and recreation facilities impact fee. The detailed parks and recreation facilities inventory is included in Appendix C.

The impact fee inventory excludes community parks that tend to draw residents from a limited radius (Lincoln Heights Park, Carver Park, and Venus Ball Field), as well as parks that are not County-owned (Lake Olivia Boat Ramp and Lake Clay West Boat Ramp). County-owned land that is primarily for conservation purposes is included in the environmentally sensitive lands impact fee inventory.

Table VII-1

Parks and Recreation Facilities Inventory(1)

Description	Units	Regional Parks	District Parks	Community Parks	Special Facilities	Total
Park Acre	acre	627.00	53.10	10.25	40.98	**731.33**
Boat Ramp (Paved)	ramp	-	-	-	10	**10**
Boat Ramp (Unpaved)	ramp	-	-	-	3	**3**
Building: Community Rental	sq. ft.	-	-	4,185	-	**4,185**
Building: Maintenance Barn	sq. ft.	-	2,400	-	-	**2,400**
Building: Pole Barn	sq. ft.	-	520	-	-	**520**
Building: Restroom	sq. ft.	-	-	-	280	**280**
Building: Restroom/Concession	sq. ft.	-	7,437	256	-	**7,693**
Building: Storage	sq. ft.	-	528	-	-	**528**
Basketball Court (Unlit)	court	-	-	1	-	**1**
Dock	dock	-	-	-	10	**10**
Field: Baseball (Unlit)	field	-	-	2	-	**2**
Field: Football (Lit)	field	-	1	-	-	**1**
Field: Multi-purpose (Unlit)	field	-	3	-	-	**3**
Field: Softball (Lit)	field	-	5	-	-	**5**
Fishing Pier	pier	-	-	-	3	**3**
Gazebo	gazebo	-	-	-	4	**4**
Parking	space	-	-	-	35	**35**
Picnic Shelter	shelter	-	4	-	-	**4**
Picnic Pavilion	pavilion	-	-	2	15	**17**
Playground	playground	-	1	1	-	**2**
Pump House	pump house	-	-	1	1	**2**
Nature Trail	mile	6.39	-	-	0.25	**6.64**

1) Source: Highlands County. Regional parks acreage excludes the portion used for passive recreation which is included in the environmentally sensitive lands impact fee inventory. See Appendix C, Table C-1 for a more detailed inventory.

Service Area and Demand Component

Highlands County provides parks and recreation facilities and services throughout the entire county; therefore, the service area for purposes of the impact fee calculation is countywide. Given that parks are likely to be used primarily by nearby population, three benefit districts are identified, which would dictate where the impact fee revenues are used. Further details of this analysis are provided later in this report.

Appendix A, Table A-1, provides historical and the projected countywide weighted seasonal population estimates through 2045. Parks and recreational facilities impact fees are charged only

to residential land uses. As such, the weighted seasonal population per housing unit is used to measure demand from each residential category, which is presented in Appendix A, Table A-2.

Level of Service

The current LOS for all county-owned and maintained parks in Highlands County is 6.28 acres per 1,000 residents. **Table VII-2** presents the calculation of the current LOS for each park type included in the inventory, as well as Highlands County's adopted LOS standard of 10 acres per 1,000 residents.

While the achieved LOS indicates the investment made by the community, the adopted LOS standard provides the minimum intended/goal LOS. For impact fee calculation purposes, the lower of these two measures is utilized to not overcharge new development. Given this, the achieved LOS of 6.28 acres per 1,000 residents is utilized in the calculation of the parks and recreational facilities impact fee.

Table VII-2
Current Level of Service & Adopted Level of Service Standard

Park Classification	Acre[1]	Achieved LOS[2]	Adopted LOS Standard[3]	Used in the Study[4]
Total Acres				
Regional	627.00	5.38	-	
District	53.10	0.46	-	
Community	10.25	0.09	-	
Special Facilities	40.98	0.35	-	
Total	**731.33**	**6.28**	**10.00**	**6.28**
2026 Weighted Seasonal Population[5]		116,607		

1) Source: Table VII-1
2) Acres for each park type (Item 1) divided by 2026 countywide weighted seasonal population (Item 4) multiplied by 1,000
3) Source: Highlands County
4) Impact fee calculations use the lower of the achieved LOS vs. the adopted LOS standard
5) Source: Appendix A, Table A-1

Table VII-3 presents a comparison of the parks and recreation adopted LOS standards of other select Florida counties to Highlands County's adopted LOS standard. As shown, the County's adopted LOS standard is at the higher end of the range of the communities included in the comparison.

Table VII-3

Adopted LOS Standard Comparison

Community	LOS Standard (Acres per 1,000 Residents)
Clay County[1]	1.90
Marion County[2]	2.00
Putnam County[3]	2.00
Okeechobee County[4]	3.00
Charlotte County[5]	5.00
Alachua County[6]	5.50
Polk County[7]	6.95
Volusia County[8]	7.00
Highlands County[9]	**10.00**
Jackson County[10]	22.00
DeSoto County[11]	20.00
Hendry County[12]	24.00

1) Source: Clay County Comprehensive Plan, Recreation and Open Space Element, Goal 1, Policy 1.1.1. LOS Standard shown is sum of neighborhood and community parks.
2) Source: Marion County Comprehensive Plan, Recreation and Open Space Element, Goal 1, Objective 1.1, Policy 1.1.1
3) Source: Putnam County Comprehensive Plan. Recreation and Open Space, Objective F.1.3.1, Policy F.1.3.2 - The County shall adopt an overall parkland (Community, Neighborhood, Mini-Park, and Special-Use Facilities combined) level of service of 1 acre per 500 persons.
4) Source: Okeechobee County Comprehensive Plan, Future Land Use Element, Objective 1, Policy 1.1
5) Source: Charlotte County Comprehensive Plan, Recreation and Open Space, Objective 1.1, Policy 1.1.6
6) Source: Alachua County Comprehensive Plan, Recreation Element, Objective 1.1, Policy 1.1.2. LOS Standard shown is sum of activity-based parks and resource-based parks.
7) Source: Polk County Comprehensive Plan, DIVISION 3.500 - Recreation and Open Space Element, Objective 3.502-E, Policy 3.502-E2
8) Source: Volusia County Comprehensive Plan. Chapter 13 Recreation and Open Space Element, Policy 13.1.4.1. Local Park - 2.0 acres per 1000 population. District Park - 5.0 acres per 1,000 population.
9) Source: Highlands County Comprehensive Plan, Future Land Use Element, Objective 14, Policy 14.4.2, B.8 (5)
10) Source: Jackson County Comprehensive Plan, Capital Improvements Element, Objective 2, Policy 2.1 (2). LOS Standard shown is sum of regional and community parks.
11) Source: DeSoto County Comprehensive Plan, Recreation and Open Space Element, C (1). LOS Standard shown is for overall parkland (regional, community, neighborhood, mini-park and special use facilities combined).
12) Source: Hendry County Comprehensive Plan, Concurrency Management Element, Goal 1, Objective 1.1, Policy 1.1.2. LOS Standard shown is sum of regional, community, and neighborhood parks.

Cost Component

The capital cost associated with parks and recreation facilities consists of two components: the cost of purchasing and developing land and the cost of recreational facilities located at each park. The following paragraphs address park land and recreational facility value estimates.

Land Cost

Park land value is estimated based on recent land purchases, vacant land sales of similar size parcels over the past five years, and input from the County. This analysis resulted in an estimated land value of $15,000 per acre for regional and district parks and $30,000 per acre for community parks and special facilities, which are presented in **Table VII-4**. Appendix B provides further details regarding the estimation of the land value.

The cost of land for parks and recreation facilities includes more than just the purchase cost of the land. Landscaping, site improvement, and irrigation are also considered. The cost for site development is estimated at $1,000 per acre and for regional parks and $10,000 per acre for district parks, community parks, and special facilities.

This land value is converted to land value per resident using the current LOS and results in $115 per resident.

Table VII-4

Land Cost per Resident

Variable	Regional	District	Community	Special Facility	Total
Land Purchase Cost per Acre[1]	$15,000	$15,000	$30,000	$30,000	
Site Development Cost per Acre[2]	$1,000	$10,000	$10,000	$10,000	
Total Land Cost per Acre[3]	**$16,000**	**$25,000**	**$40,000**	**$40,000**	
Total Acres[4]	627.00	53.10	10.25	40.98	**731.33**
Total Land Value[5]	$10,032,000	$1,327,500	$410,000	$1,639,200	**$13,408,700**
Total Land Value per Acre[6]					**$18,335**
LOS Used in the Study[7]					6.28
Total Land Cost per Resident[8]					**$115.14**

1) Source: Appendix B
2) Estimate based on information provided by Highlands County and information from other Florida jurisdictions
3) Land purchase cost per acre (Item 1) plus the site development cost per acre (Item 2)
4) Source: Highlands County
5) Total land cost per acre (Item 3) multiplied by total acres (Item 4)
6) Total land value (Item 5) divided by total acres (Item 4)
7) Source: Table VII-2
8) Total land value per acre (Item 6) multiplied by LOS used in the study (Item 7) divided by 1,000

Recreational Facility Value

To estimate current recreational facility value, data from multiple sources were reviewed to determine the unit cost of each recreational facility type, including insured values of the facilities, recent cost information obtained for similar facilities from other jurisdictions and input from the County.

In addition to the construction cost of recreational facilities, the architectural, engineering and inspection (AE&I) costs associated with developing this infrastructure are also included. The AE&I cost is estimated at 10 percent of the construction cost based on input from the County, which is within the range of estimates obtained from other Florida jurisdictions. As shown in **Table VII-5**, the total recreational facility value is $17 million, which equates to $146 per resident.

Table VII-5

Recreational Facility Value

Facility	Unit	Unit Value[1]	Count[2]	Total Value[3]
Boat Ramp (paved)	ramp	$300,000	10	**$3,000,000**
Boat Ramp (unpaved)	ramp	$175,000	3	**$525,000**
Building: Community Rental	square foot	$400	4,185	**$1,674,000**
Building: Maintenance Barn	square foot	$100	2,400	**$240,000**
Building: Pole Barn	square foot	$100	520	**$52,000**
Building: Restroom	square foot	$300	280	**$84,000**
Building: Restroom/Concession	square foot	$300	7,693	**$2,307,900**
Building: Storage	square foot	$100	528	**$52,800**
Basketball Court (Unlit)	court	$60,000	1	**$60,000**
Dock	dock	$70,000	10	**$700,000**
Field: Baseball (Unlit)	field	$400,000	2	**$800,000**
Field: Football (Lit)	field	$600,000	1	**$600,000**
Field: Multi-purpose (Unlit)	field	$300,000	3	**$900,000**
Field: Softball (Lit)	field	$500,000	5	**$2,500,000**
Fishing Pier	pier	$70,000	3	**$210,000**
Gazebo	gazebo	$15,000	4	**$60,000**
Parking	space	$2,000	35	**$70,000**
Picnic Shelter	shelter	$22,000	4	**$88,000**
Picnic Pavilion	pavilion	$36,000	17	**$612,000**
Playground	playground	$190,000	2	**$380,000**
Pump House	pump house	$38,000	2	**$76,000**
Nature Trail	mile	$68,100	6.64	**$452,184**
Recreational Facility Value[4]				**$15,443,884**
Architecture, Engineering, and Inspection @ 10% [5]				$1,544,388
Total Recreational Facility Value[6]				**$16,988,272**
2026 Weighted Seasonal Population[7]				116,607
Total Recreational Facility Value per Resident[8]				**$145.69**

1) Source: Cost estimates based on a review of Highlands County insurance reports, information from other Florida jurisdictions and input from the County
2) Source: Table VII-1
3) Unit value (Item 1) multiplied by the count (Item 2)
4) Sum of recreational facility value
5) Recreational facility value (Item 4) multiplied by 10 percent, which is estimated based primarily on information from other Florida jurisdictions
6) Sum of the recreational facility value (Item 4) and the architecture, engineering, and inspection cost (Item 5)
7) Source: Appendix A, Table A-1
8) Total recreational facility value (Item 6) divided by 2026 weighted seasonal population (Item 7)

Total Impact Cost per Resident

Table VII-6 presents total parks and recreation facility value per resident. As presented, the total impact cost is estimated to be $261 per resident.

Table VII-6

Total Impact Cost per Resident

Variable	Cost per Resident	Percent of Total[4]
Per Resident		
Land Cost per Resident[1]	$115.14	44%
Facility Cost per Resident[2]	$145.69	56%
Total Impact Cost per Resident[3]	**$260.83**	**100%**

1) Source: Table VII-4
2) Source: Table VII-5
3) Sum of total land cost per resident (Item 1) and total recreational facility cost per resident (Item 2)
4) Distribution of asset value

Credit Component

To avoid overcharging new development for the capital cost of providing parks and recreation services, a review of the capital funding program for the parks and recreation program was completed. The purpose of this review is to estimate any future revenues generated by new development, other than impact fees, which will be used to fund the expansion of capital facilities and land related to the Highlands County's parks and recreation program. The credit component does not include any capital renovation, maintenance, or operational expenses, as these types of expenditures do not add capacity and should not be considered for impact fee credit.

Capital Expansion "Cash" Credit

To calculate the capital expansion credit per resident, funding sources used for the past five years are reviewed. Between FY 2021 and FY 2025, the County allocated an average annual non-impact fee funding of $296,800 from tourism development tax and infrastructure sales tax towards the parks capacity projects. The annual capital expansion funding was divided by the average annual residents for the same period to calculate the average annual capital expansion credit per resident. As presented in **Table VII-7**, the result is approximately $3 per resident per year for all park types.

Table VII-7
Capital Expansion "Cash" Credit

Project Description[1]	FY 2021 to FY 2025
Tourism Development Tax Revenues	
Multi-Sports Complex Land Purchase	$724,000
Infrastructure Surtax	
Sun n' Lake Preserve Facility Expansion	$760,000
Total Capital Expansion "Cash" Expenditures	**$1,484,000**
Average Annual Capital Expansion "Cash" Expenditures[2]	$296,800
Average Annual Weighted Seasonal Population[3]	112,615
Annual Capital Expansion "Cash" Expenditures per Resident[4]	**$2.64**

1) Source: Highlands County
2) Average annual capital expenditures over the 5-year period
3) Source: Appendix A, Table A-1
4) Average annual capital expansion "cash" expenditures (Item 2) divided by average annual weighted seasonal population (Item 3)

Net Impact Cost

The net impact cost per resident is the difference between the cost and credit components. **Table VII-8** summarizes the calculation of the net impact cost for the parks and recreational facilities impact fee. As presented, the net impact cost amounts to approximately $220 per resident.

Table VII-8
Net Impact Cost per Resident

Variable	Figure
Total Impact Cost	
Total Impact Cost per Resident[1]	$260.83
Total Revenue Credit	
Annual Capital Expansion "Cash" Credit per Resident[2]	$2.64
- Capitalization Rate	4.0%
- Capitalization Period (years)	25
Capital Expansion "Cash" Credit per Resident[3]	$41.24
Net Impact Cost	
Net Impact Cost per Resident[4]	**$219.59**

1) Source: Table VII-6
2) Source: Table VII-7

3) Annual capital expansion "cash" credit per resident (Item 2) over a 25-year period with a capitalization rate of 4%. The capitalization rate provided by Highlands County.
4) Total impact cost per resident (Item 1) less the capital expansion credit per resident (Item 3)

Calculated Parks and Recreation Facilities Impact Fee Schedule

Table VII-9 presents the calculated parks and recreation facilities impact fee schedule for residential land uses, based on the net impact cost per resident presented in Table VII-8.

Table VII-9
Calculated Parks and Recreation Facilities Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Residents per Unit[1]	Net Impact Cost per Resident[2]	Calculated Impact Fee[3]
	RESIDENTIAL:				
210	Single Family				
	- Less than 1,500 sf	du	1.97	$219.59	**$433**
	- 1,500 to 2,499 sf	du	2.24	$219.59	**$492**
	- 2,500 sf or greater	du	2.46	$219.59	**$540**
220/221/222	Multi-Family	du	1.54	$219.59	**$338**
240	Mobile Home	du	1.18	$219.59	**$259**
251	Senior Adult Housing (Single Family)	du	1.34	$219.59	**$294**
252	Senior Adult Housing (Multi-Family)	du	0.92	$219.59	**$202**

1) Source: Appendix A, Table A-2
2) Source: Table VII-8
3) Net impact cost per resident (Item 2) multiplied by residents per unit (Item 1) for each land use

Parks and Recreation Facilities Impact Fee Schedule Comparison

As part of the work effort in updating Highlands County's parks and recreation impact fee schedule, the County's calculated and adopted impact fee schedules were compared to the adopted fee schedules of select Florida counties. **Table VII-10** presents this comparison.

Table VII-10

Parks and Recreation Facilities Impact Fee Comparison

Land Use	Date of Last Update	Assessed Portion of Calculated[1]	Single Family (2,000 sf)	Multi-Family (1,300 sf)	Mobile Home (1,300 sf)
Unit[2]			du	du	du
Manatee County[3]	2025	100%	$4,404	$2,158	$2,035
Collier County[4]	2025	100%	$3,321	$1,755	$2,496
Sarasota County[5]	2016	100%	$2,719	$2,204	$1,880
St. Johns County[6]	2025	100%	$2,426	$1,892	$1,892
Osceola County[7]	2019	100%	$2,305	$1,118	$1,699
Polk County[8]	2024	100%	$1,864	$1,396	$1,276
Martin County[9]	2023	100%	$1,674	$1,038	$1,674
Clay County[10]	2022	100%	$1,584	$945	$1,337
Indian River County[11]	2025	N/A	$1,228	$702	$706
Volusia County[12]	2022	100%	$1,028	$968	$968
Alachua County[13]	2023	100%	$836	$543	$543
Highlands County Calculated[14]	**2026**	**N/A**	**$492**	**$338**	**$259**
Putnam County[15]	2025	100%	$445	$356	$420
Charlotte County[16]	2021	100%	$312	$246	$249

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Manatee County Development Services Department
4) Source: Collier County Growth Management Department. Fees shown reflect fully phased fees effective April 1, 2029. Fees shown reflect the sum of community and regional parks impact fees.
5) Source: Sarasota County Ordinance No. 2016-046
6) Source: St. Johns County Growth Management. Fees shown reflect fully phased fees effective March 4, 2029.
7) Source: Osceola County Building and Permits
8) Source: Polk County Building Division. Fees shown reflect the fully-phased fees effective January 1, 2027.
9) Source: Martin County Growth Management Department. Fees shown reflect the sum of active and beach/water access parks impact fees.

10) Source: Clay County Planning and Zoning. Fee shown reflects sum of community and regional park impact fees.
11) Source: Indian River County Impact Fee Draft Study, September 2025. Fees shown reflect maximum fees consistent with F.S. 163.31801 and are not yet adopted.
12) Source: Volusia County Growth and Resource Management Department. Fees shown reflect sum of local and district/coastal park impact fees
13) Source: Alachua County Growth Management Division. Fees adopted in compliance with 50 percent increase per F.S. 163.31801. Fees shown reflect fully-phased impact fees effective March 1, 2027.
14) Source: Table VII-9
15) Source: Putnam County Development Services.
16) Source: Charlotte County Planning and Zoning Department. Fees shown reflect the community parks impact fees. Fee shown for multi-family reflects multi-family (1-2 stories).

VIII. Environmentally Sensitive Lands

This section addresses the analysis used in updating the environmentally sensitive lands impact fee. Several elements addressed in the section include:

- Environmentally Sensitive Lands Inventory
- Service Area and Demand Component
- Level of Service
- Cost Component
- Credit Component
- Net Impact Cost
- Calculated Environmentally Sensitive Lands Impact Fee Schedule
- Environmentally Sensitive Lands Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Environmentally Sensitive Lands Inventory

According to information provided by Highlands County, the inventory utilized for impact fee purposes includes environmentally sensitive lands totaling about 1,087 acres. **Table VIII-1** presents a summary of the inventory included in the environmentally sensitive lands impact fee.

Table VIII-1

Environmentally Sensitive Lands Inventory[1]

Description	Address	Acres
Environmentally Sensitive Lands		
Sun 'n Lake Preserve[2]	5510 Balboa Boulevard	723.00
Grassy Lake Scrub	1551 US-27	55.00
Istokpoga Marsh Watershed Improvement District (Phase 1)	154 Caladium Drive	309.00
Total		**1,087.00**

1) Source: Highlands County
2) Acres shown exclude the usable portion (627 acres) which is included in the parks and recreation impact fee calculation

Service Area and Demand Component

Environmentally sensitive lands are utilized countywide, and therefore, the countywide service area and weighted seasonal population are used in the calculation of environmentally sensitive lands impact fee. Appendix A, Table A-1, provides the estimated weighted seasonal population for 2026 and the projected weighted seasonal population through 2045. Environmentally sensitive lands impact fees are charged only to residential land uses. As such, the weighted seasonal population per housing unit is used to measure demand from each residential land use, which is presented in Appendix A.

Level of Service

The current LOS for all county-owned and maintained environmentally sensitive lands is presented in **Table VIII-2**. To determine the current LOS, the total acreage is divided by the countywide weighted seasonal population for 2026 and multiplied by 1,000. As shown, the total achieved LOS in Highlands County is 9.32 acres per 1,000 residents. Impact fee calculations assume that the County will continue to provide this achieved LOS in the future.

Table VIII-2
Current Achieved Level of Service

Description	Figure
Environmentally Sensitive Lands	
2026 Weighted Seasonal Population[1]	116,607
Environmentally Sensitive Land Acres[2]	1,087.00
Achieved Level of Service (Acres per 1,000 Residents)[3]	**9.32**

1) Source: Appendix A, Table A-1
2) Source: Highlands County
3) Environmentally sensitive land acres (Item 2) divided by the weighted seasonal population (Item 1) and multiplied by 1,000

Cost Component

The capital value associated with the environmentally sensitive lands impact fee consists of the land value. All recreational facilities are included in the parks and recreational facilities impact fee. The following paragraph addresses environmentally sensitive land value estimates.

Land Cost

Environmentally sensitive land value is estimated based on recent purchases, vacant land sales of similar size parcels over the past five years, and input from the County. This analysis resulted in an estimated average land value of $15,000 per acre which is presented in **Table VIII-3**. Appendix B provides further details regarding the estimation of the land value.

These land costs are converted to land value per resident using the achieved LOS presented previously, which results in an average land cost of $140 per resident.

Table VIII-3
Land Cost per Resident

Description	Figure
Environmentally Sensitive Lands	
Land Purchase Cost per Acre[(1)]	$15,000
Current Achieved LOS[(2)]	9.32
Total Land Cost per Resident[(3)]	**$139.80**

1) Source: Appendix B
2) Source: Table VIII-2
3) Land purchase cost per acre (Item 1) multiplied by current achieved LOS (Item 2) divided by 1,000

Credit Component

To avoid overcharging new development, a review of the capital funding allocation for environmentally sensitive lands is completed. The purpose of this review is to determine any potential non-impact fee revenue generated by future development that is likely to be used for environmentally sensitive lands capacity expansion. The County has not used non-impact fee revenue for capacity projects in recent years and has no programmed capacity projects over the next five years, which suggests that a capital expansion credit is not needed. However, to provide the County with some level of flexibility to use other funds, a 10-percent credit is incorporated. If the County allocates a greater level of non-impact fee funding toward capacity projects in the future, these calculations should be revised.

Net Impact Cost

The net impact cost per resident is the difference between the cost and credit components. **Table VIII-4** summarizes the calculation of the net impact cost for the environmentally sensitive lands impact fee. As presented, the net impact cost amounts to approximately $126 per resident.

Table VIII-4

Net Impact Cost per Resident

Variable	Figure
Total Impact Cost	
Total Impact Cost per Resident[1]	$139.80
Total Revenue Credit	
Capital Expansion Credit Percent[2]	10%
Capital Expansion Credit per Resident[3]	$13.98
Net Impact Cost	
Net Impact Cost per Resident[6]	**$125.82**

1) Source: Table VIII-3
2) An estimated 10% credit is provided to give the County the flexibility to use other revenue sources.
3) Capital expansion credit percent (Item 2) multiplied by total impact cost per resident (Item 1)
4) Total impact cost per resident (Item 1) less capital expansion credit per resident (Item 3)

Calculated Environmentally Sensitive Lands Impact Fee Schedule

Table VIII-5 presents the calculated environmentally sensitive lands impact fee schedule for residential land use categories, based on the net impact cost per resident presented in Table VIII-4.

Table VIII-5

Calculated Environmentally Sensitive Lands Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Residents per Unit[1]	Net Impact Cost per Resident[2]	Calculated Impact Fee[3]
	RESIDENTIAL:				
210	Single Family				
	- Less than 1,500 sf	du	1.97	$125.82	**$248**
	- 1,500 to 2,499 sf	du	2.24	$125.82	**$282**
	- 2,500 sf or greater	du	2.46	$125.82	**$310**
220/221/222	Multi-Family	du	1.54	$125.82	**$194**
240	Mobile Home	du	1.18	$125.82	**$148**
251	Senior Adult Housing (Single Family)	du	1.34	$125.82	**$169**
252	Senior Adult Housing (Multi-Family)	du	0.92	$125.82	**$116**

1) Source: Appendix A, Table A-2
2) Source: Table VIII-4
3) Net impact cost per resident (Item 2) multiplied by residents per unit (Item 1) for each land use

Environmentally Sensitive Lands Impact Fee Schedule Comparison

As part of the work effort in updating Highlands County's environmentally sensitive lands impact fee schedule, the County's calculated impact fees were compared to the adopted fee schedules of select Florida counties. **Table VIII-6** presents this comparison.

Table VIII-6
Environmentally Sensitive Lands Impact Fee Comparison

Land Use	Unit[2]	Highlands County Calculated[3]	Martin County[4]	St. Johns County[5]
Date of Last Update		**2026**	2023	2025
Assessed Portion of Calculated[1]		**N/A**	100%	100%
Residential:				
Single Family (2,000 sf)	du	**$282**	$170	$606
Multi-Family (1,300 sf)	du	**$194**	$105	$473
Mobile Home (1,300 sf)	du	**$148**	$170	$473

1) Represents the portion of the maximum calculated fee for each respective jurisdiction that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts.
2) du = dwelling unit
3) Source: Table VIII-5
4) Source: Martin County Growth Management Department
5) Source: St. Johns County Growth Management

IX. Multi-Modal Transportation

This section summarizes the analysis used to develop Highlands County's multi-modal transportation impact fee schedule and includes the following subsections:

- Demand Component
- Cost Component
- Credit Component
- Calculated Multi-Modal Transportation Impact Fee
- Multi-Modal Transportation Impact Fee Comparison

A multi-modal transportation impact fee program incorporates transportation facilities, such as roads, sidewalks, bicycle/multi-use paths, and transit facilities. As mentioned previously, the methodology used for the impact fee study follows a consumption-based approach. In the case of multi-modal transportation impact fees, new development is charged based upon the proportion of person-miles of travel (PMT) that each unit of new development is expected to consume of the transportation network.

Under this methodology, the fees assess a proportionate share cost for the entire transportation network in the county, including classified City, County and State roadways, with the exception of local/neighborhood roads and interstate highways/toll facilities. Generally, neighborhood roads are the obligation of the developers and are part of the site/subdivision approvals. Toll facilities are funded by toll revenues through Florida Turnpike Enterprise or local toll authorities and interstate highways are funded with earmarked federal and statewide strategic intermodal systems funds and planned for at the state level with minimal local input and funding.

This study includes an additional scenario, which documents the transportation impact fee levels for the travel handled by the County roadways only.

Included in this section is the necessary support material used in the calculation of the transportation impact fee. The general equation used to compute the multi-modal transportation impact fee for a given land use is:

[Demand x Cost] – Credit = Fee

The “demand” for travel placed on a transportation system is expressed in units of Person-Miles of Travel (PMT) (daily vehicle-trip generation rate x the trip length (in miles) x the percent new trips [of total trips] x the person-trip factor) for each land use contained in the impact fee schedule. Trip generation represents the average daily rates to provide a stable measure of new development’s impact.

The “cost” of building new capacity typically is expressed in units of dollars per person-mile of transportation capacity.

The “credit” is an estimate of future non-impact fee revenues generated by new development that are allocated to provide transportation capacity expansion. The impact fee is considered to be an “up front” payment for a portion of the cost of a lane-mile of capacity that is directly related to the amount of capacity consumed by each unit of land use contained in the impact fee schedule, that is not paid for by future tax revenues generated by the new development. These credits are required under the supporting case law for the calculation of impact fees where a new development activity must be reasonably assured that they are not paying, or being charged, twice for the same level of service.

Demand Component

Travel Demand

Travel demand is the amount of a transportation system consumed by a unit of new land development activity. Demand is calculated using the following variables and is measured in terms of the person-miles of new travel (PMT) a unit of development consumes on the existing transportation system.

- Number of daily trips generated (Trip Generation Rate = TGR)
- Average length of those trips (Trip Length = TL)
- Proportion of travel that is new travel, rather than travel that is already traveling on the road system and is captured by new development (Percent New Trips = PNT)
- Interstate/toll facility adjustment factor
- Person-trip factor (converts vehicle-miles of travel to person-miles of travel)

Trip characteristics variables were obtained primarily from two sources:

- Trip characteristics studies previously conducted throughout Florida (Florida Studies Database). This database was used to determine trip length, percent new trips, and the trip generation rate for several land uses.
- Institute of Transportation Engineers' (ITE) Trip Generation reference report (12th Edition), which is used primarily for trip generation rates.

Interstate & Toll Facility Adjustment Factor

This variable is used to recognize that interstate highway and toll facility improvements are funded using earmarked State and Federal funds and toll revenues. Typically, impact fees are not used to pay for these improvements and the portion of travel occurring on the interstate/toll facility system is subtracted from the total travel for each land use.

Currently there are no interstate or toll facilities in Highlands County and therefore, no adjustment was applied to the transportation impact fee calculation.

County Road Adjustment Factor

As mentioned previously, a fee calculation for "County Roads ONLY" is included in this report for consideration along with the full calculated impact fee rates that reflect travel on all roads. The county road adjustment factor was used to adjust the vehicle-miles of travel (VMT) for each land use to reflect the portion of the VMT that occurs on County-owned roadway facilities. To estimate this adjustment factor, the 2045 VMT distribution was calculated using District 1 Regional Planning Model v2.1 (D1RPM) projections, which estimated that 35.3 percent of the travel in Highlands County is handled by County roads. Appendix D, Table D-1 provides additional information.

Conversion of Vehicle-Trips to Person-Trips

In the case of multi-modal transportation impact fees, it is necessary to estimate travel in units of person-miles. Vehicle-trips were converted to person-trips by applying a vehicle-trip to person-trip conversion factor of 1.54. This value was extracted from the D1RPM v2.1. Given that a large portion of travel occurs via automobile, this approach is found to be reasonable.

Cost Component

County Roadway Cost

This section examines the right-of-way (ROW), construction and other cost components associated with county roads with respect to transportation capacity expansion improvements

in Highlands County. For this purpose, recent bid data for recently completed/ongoing local projects and recent construction bid data from roadway projects throughout Florida were used to estimate cost of building county roadways. The cost for each roadway capacity project was separated into four phases: design, construction/engineering inspection (CEI), ROW, and construction, as data is available.

Design and CEI

The design cost factor for county roads is estimated as a percentage of the construction cost per lane mile. This factor is determined based on a review of design-to-construction cost ratios from local improvements and from other jurisdictions throughout Florida. For purposes of this study, the design cost for county roads is estimated as **11 percent** of the construction cost per lane mile. Additional details are provided in Appendix E, Tables E-1 and E-2.

The CEI cost factor for county roads is estimated as a percentage of the construction cost per lane mile. This factor is determined based on a review of CEI-to-construction cost ratios from local improvements and from other jurisdictions throughout Florida. For purposes of this study, the CEI cost for county roads is estimated as **nine (9) percent** of the construction cost per lane mile. Additional details are provided in Appendix E, Tables E-9 and E-10.

Right-of-Way

The ROW cost reflects the total cost of the acquisitions along a corridor that were necessary to have sufficient cross-section width to widen an existing road or, in the case of new construction, to build a new road. This factor was determined through a review of recent ROW-to-construction ratios observed in Highlands County (average of seven percent with a range of five percent to eight percent) and in other jurisdictions throughout Florida (average of 33 percent with a range of 10 percent to 50 percent). For purposes of the transportation impact fee calculation, a **10-percent** ROW-to-construction factor was used for county roadways based on these datasets and input from Highlands County. Additional details are provided in Appendix E, Tables E-3 and E-4.

Construction

The construction cost for county roads was based on a review of local and statewide projects. A review of recent/ongoing projects and future estimates identified six (6) improvements with construction costs ranging from $0.5 million per lane mile to $39.2 million per lane-mile. When the low-end and high-end outliers were removed, the remaining four improvements had a weighted average construction cost of $2.6 million per lane mile. Additional details are provided in Appendix E, Table E-5.

In addition to local projects, recent improvements from other counties in Florida were reviewed. This review included approximately 175 lane miles of lane addition and new road construction improvements. The construction cost observed in suburban/rural counties (similar to Highlands County) averaged approximately $4.0 million per lane mile for projects built since 2020. Additional details are provided in Appendix E, Table E-6.

Based on this review and input from Highlands County, a roadway construction cost of **$2.6 million** per lane mile was used in the multi-modal transportation impact fee calculation for county roads.

As shown in **Table IX-1**, the weighted average county roadway construction cost was estimated at $2.6 million per lane mile, with a total cost of $3.4 million per lane mile for use in the multi-modal transportation impact fee calculation.

Table IX-1
Estimated Total Cost per Lane Mile for County Roads

Cost Phase	Cost per Lane Mile
Design[(1)]	$286,000
Right-of-Way[(2)]	$260,000
Construction[(3)]	$2,600,000
CEI[(4)]	$234,000
Total Cost	**$3,380,000**

1) Design cost is estimated at 11% of construction costs
2) Right-of-Way cost is estimated at 10% of construction costs
3) Source: Appendix E, Tables E-5
4) CEI cost is estimated at 9% of construction costs
Note: All figures rounded to nearest $000

State Roadway Cost

This section examines the right-of-way, construction and other cost components associated with state roads with respect to transportation capacity expansion improvements in Highlands County. For this purpose, recent bid data for recently completed/ongoing local projects and recent construction bid data from roadway projects throughout Florida were used to estimate cost of building state roadway improvements. The cost for each roadway capacity-expansion project was separated into four phases: design, CEI, ROW, and construction, as data is available.

Design and CEI

The design and CEI cost factors for state roads were estimated as a percentage of the construction cost per lane mile. These factors were determined based on a review of design/CEI-to-construction cost ratios from other jurisdictions throughout Florida. For purposes of this study, design and CEI costs for state roads were each estimated at **11 percent** of construction phase costs. Additional details are provided in Appendix E, Tables E-2 (design) and E-10 (CEI).

Right-of-Way

Given the limited data on ROW costs for state roads in Highlands County and based on experience in other jurisdictions, the ROW cost calculation for county roads was also applied to state roads. Using this ROW-to-construction ratio of **10 percent**, the ROW cost for state roads is approximately $700,000 per lane mile.

Construction

The construction cost for state roads was based on a review of local and statewide projects. A review of recent/ongoing projects and future estimates identified two (2) improvements in Highlands County with construction costs ranging from $13.4 million per lane mile to $14.2 million per lane-mile, with a weighted average cost of approximately $13.9 million per lane mile. Additional details are provided in Appendix E, Table E-7.

In addition to local projects, recent improvements from other counties in Florida were reviewed. This review included approximately 259 lane miles of lane addition and new road construction improvements with a weighted average construction cost of approximately $7.2 million per lane mile (from suburban/rural counties, similar to Highlands County). Additional details are provided in Appendix E, Table E-8.

Based on this review, a conservative roadway construction cost of **$7.0 million** per lane mile was used in the multi-modal transportation impact fee calculation for state roads. As shown in **Table IX-2**, the state roadway construction cost was estimated at $7.0 million per lane mile, with a total cost of $9.2 million per lane mile for use in the multi-modal transportation impact fee calculation.

Table IX-2

Estimated Total Cost per Lane Mile for State Roads

Cost Phase	Cost per Lane Mile
Design[1]	$770,000
Right-of-Way[2]	$700,000
Construction[3]	$7,000,000
CEI[4]	$770,000
Total Cost	**$9,240,000**

1) Design cost is estimated at 11% of construction costs
2) Right-of-Way cost is estimated at 10% of construction costs
3) Source: Estimate based on Appendix E, Tables E-7 and E-8
4) CEI cost is estimated at 11% of construction costs

Note: All figures rounded to nearest $000

Summary of Costs (Blended Cost Analysis)

The weighted average cost per lane mile for county and state roads is presented in **Table IX-3**. The resulting weighted average cost of approximately $8.48 million per lane mile was utilized as the unit cost input in the calculation of the transportation impact fee schedule. The weighted average cost per lane mile includes county and state roads and is based on the lane-mile distribution from the Heartland Regional Transportation Planning Organization's (TPO) Long Range Transportation Plan (LRTP) as shown in Appendix E, Table E-11.

Table IX-3

Estimated Cost per Lane Mile for County and State Roadway Projects

Cost Phase	County Roads[1]	State Roads[2]	County and State Roads[3]
Design	$286,000	$770,000	**$707,000**
Right-of-Way	$260,000	$700,000	**$643,000**
Construction	$2,600,000	$7,000,000	**$6,428,000**
CEI	$234,000	$770,000	**$700,000**
Total Cost	**$3,380,000**	**$9,240,000**	**$8,478,000**
Lane Mile Distribution[4]	13%	87%	100%

1) Source: Table IX-1
2) Source: Table IX-2
3) County/State distribution (Item 4) multiplied by the individual component costs for county and state roads and added together to develop a weighted average cost per lane-mile
4) Source: Appendix E, Table E-11

Person-Miles of Capacity Added per Lane Mile

An additional component of the multi-modal transportation impact fee equation is the capacity added per lane-mile of roadway constructed. The vehicle-miles of capacity (VMC) is an estimate of capacity added per lane mile for Highlands County improvements included in the Heartland Regional TPO's 2045 LRTP (cost feasible plan). As shown in **Table IX-4**, each lane mile will add approximately 18,900 VMC. Next, this figure was converted to person-miles of capacity (PMC) using the person-trip factor (1.54 persons per vehicle) previously discussed, resulting in a weighted average PMC of 29,100 per lane mile.

Table IX-4
Weighted Average Capacity Added per Lane Mile

Road Type	Lane Miles Added[1]	Vehicle-Miles of Capacity Added[1]	VMC Added per Lane Mile[2]	Vehicle-Trip to Person-Trip Factor[3]	PMC Added per Lane Mile[4]
County Roads	2.74	18,372	**6,700**	1.54	**10,300**
State Roads	17.56	366,126	**20,900**	1.54	**32,200**
Total	**20.30**	**384,498**			
Weighted Average VMC Added per Lane Mile			**18,900**	**1.54**	**29,100**

1) Source: Appendix E, Table E-11
2) Vehicle-miles of capacity added divided by lane miles added
3) Source: District 1 Regional Planning Model (D1RPM) v2.1
4) VMC added per lane mile multiplied by the vehicle-trip to person-trip factor, rounded to nearest 100.

Cost per Person-Mile of Capacity

The transportation cost per unit of development is assessed based on the cost per person-mile of capacity. As shown in Tables IX-3 and IX-4, the estimated cost and capacity for roadways in Highlands County have been calculated based on typical roadway improvements that are likely to be built in the future.

The cost per PMC figure presented in **Table IX-5** is used in the multi-modal transportation impact fee calculation to determine the total cost per unit of development based on person-miles of travel consumed. For each person-mile of travel that is added to the transportation system, approximately $291 of capacity is consumed. In the case of county roads, the cost per PMC is approximately $328, as shown in Table IX-5.

Table IX-5

Cost per Person-Mile of Capacity Added

Source	Cost per Lane Mile[1]	Average PMC Added per Lane Mile[2]	Cost per PMC[3]
County Roads	$3,380,000	10,300	$328.16
State Roads	$9,240,000	32,200	$286.96
Weighted Average	$8,478,000	29,100	
Weighted Average Cost per VMC Added			**$291.34**

1) Source: Table IX-3
2) Source: Table IX-4
3) Cost per lane mile (Item 1) divided by the average PMC added per lane mile (Item 2)

Bicycle and Pedestrian Facility Costs

Bicycle and pedestrian facilities provide relatively small quantities of the total person-miles of travel due to the difference in the average distance traveled by car trips versus pedestrian/bicycle trips. Because of their relatively small role in the urban travel scheme, they do not have a significant effect on evaluating the costs of providing for mobility. However, bicycle and pedestrian facilities are important and provide a source of travel for those who cannot drive or cannot afford to drive, and they are a standard part of the urban street and sometimes included in rural roadways. Their costs are included in the standard roadway cross-sections for which costs are estimated for safety and mobility reasons. Thus, the costs of these facilities on major roads are included in the multi-modal transportation impact fee. The multi-modal transportation impact fee provides funding for only those bicycle and pedestrian facilities associated with roadways that are classified as collectors and above (excluding local/neighborhood roads) and allows for facilities to be added to existing classified roadways or included in the construction of a new classified roadway or lane addition improvement.

Transit Capital Cost per Person-Mile of Travel

Currently, Highlands County does not have a fixed-route transit service. Recently, Heartland Regional Transportation Planning Organization (HRTPO) named MTM Transit as its Community Transportation Coordinator (CTC). MTM Transit will provide transportation for residents with disabilities, elderly population, and residents with low income that need transportation for healthcare, employment, shopping, and social activities with funding from Florida's Transportation Disadvantaged Program. In addition, in late 2024, HRTPO prepared a Transit Development Plan (TDP) to establish a strategic vision and to guide the planning, development, and implementation of public transportation services over the next ten years. The TDP includes the following options for consideration:

- Fixed-route service – combination for fixed-route and flex transit services, connecting Lake Placid, Avon Park, and Sebring. An express route connecting the cities with stops along US 27 with flex routes in each city service as feeders to the express route and local circulators.
- Urban mobility-on-demand – Mobility-on-demand (MOD) service that picks up riders and drops them off door-to-door within a fixed zone. The MOD zone would cover Avon Park and Sebring (and nearby areas).
- Countywide mobility-on-demand – MOD service that would extend across the entirety of Highlands County.

For purposes of the multi-modal transportation impact fee calculation, the weighted average cost per person-mile calculated in Table IX-5 for roadways is representative of the cost per person-mile for all modes of transportation. In other recent impact fee studies for communities that do offer transit service, the cost per person-mile for transit was between one (1) and eight (8) percent higher than the cost per person-mile for roadways without transit facilities, with an average of approximately 3.5 percent.

Credit Component

Capital Improvement Credit

The present value of the portion of non-impact fee funding generated by new development over a 25-year period that is expected to fund capacity expansion projects was credited against the cost of the system consumed by travel associated with new development. In order to provide a connection to the demand component that is measured in terms of travel, non-impact fee dollars are converted to gas tax equivalency.

County

A review of the County's Capital Financial Strategy (CFS) indicated that local option sales tax is the main revenue source for transportation capacity expansion projects. As shown in **Table IX-6**, the County allocates an average of $210,000 per year, or the equivalent of 0.4 pennies, for transportation capacity-expansion projects funded with non-impact fee revenues. Additional details are provided in Appendix F, Tables F-2.

Additionally, the County is using local option sales tax revenues to repay debt service on a bond issued to fund capacity expansion improvements. As shown in Table IX-6, the remaining debt

service on this bond (ISSRRRN, Series 2021 New Money Note) is equivalent to 0.4 pennies of impact fee credit.

State

As shown in Table IX-6, State expenditures in Highlands County were reviewed, and a credit for the transportation capacity-expansion portion attributable to state projects was estimated (excluding expenditures on limited access facilities). This review, which included 10 years of historical projects, as well as five (5) years of planned projects, indicated that FDOT allocates an average of $6.2 million per year, which generates an equivalent gas tax credit of 10.6 pennies annually. The use of a 15-year period for developing the state credit results in a reasonably stable cash credit for Highlands County, since it accounts for the volatility in FDOT spending in the county over short time periods.

In summary, for transportation improvements, Highlands County allocates an average of 0.8 equivalent pennies, while FDOT allocates an average of 10.6 equivalent pennies for state transportation projects in Highlands County. A total credit of 11.4 pennies was included in the transportation impact fee calculation to recognize future capital revenues that are expected to be generated by new development from all non-impact fee revenues.

Table IX-6

Equivalent Pennies of Gas Tax Revenue

Credit	Average Annual Expenditures	Value per Penny[4]	Equivalent Dollars per Gallon[5]
County Revenues[1]	$210,000	$583,430	$0.004
County Debt Service[2]	$214,088	$583,430	$0.004
State Revenues[3]	$6,192,415	$583,430	$0.106
Total	**$6,616,503**		**$0.114**

1) Source: Appendix F, Table F-2
2) Source: Appendix F, Table F-3
3) Source: Appendix F, Table F-4
4) Source: Appendix F, Table F-1
5) Average annual expenditures divided by the value per penny (Item 4) divided by 100

Present Worth Variables

Facility Life

The facility life used in the impact fee analysis is 25 years, which represents the reasonable life of a roadway.

Interest Rate

This is the discount rate at which gasoline tax revenues might be bonded. It is used to compute the present value of the gasoline taxes generated by new development. The discount rate of 4.00 percent was used in the transportation impact fee calculation based on estimates provided by Highlands County.

Fuel Efficiency

The fuel efficiency (i.e., the average miles traveled per gallon of fuel consumed) of the fleet of motor vehicles was estimated using the quantity of gasoline consumed by travel associated with a particular land use. This variable is used in the calculation of the credit component of the transportation impact fee.

Appendix F, Table F-8 documents the calculation of fuel efficiency value based on the following equation, where "VMT" is vehicle miles of travel and "MPG" is fuel efficiency in terms of miles per gallon.

$$Fuel\ Efficiency = \sum VMT_{Roadway\ Type} \div \sum \left(\frac{VMT_{Vehicle\ Type}}{MPG_{Vehicle\ Type}} \right)_{Roadway\ Type}$$

The methodology uses non-interstate VMT and average fuel efficiency data for passenger vehicles (i.e., passenger cars and other 2-axle, 4-tire vehicles, such as vans, pickups, and SUVs) and large trucks (i.e., single-unit, 2-axle, 6-tire or more trucks and combination trucks) to calculate the total gallons of fuel used by each of these vehicle types.

The combined total VMT for the vehicle types is then divided by the combined total gallons of fuel consumed to calculate, in effect, a "weighted" fuel efficiency value that reflects the existing fleet mix of traffic on non-interstate roadways. The VMT and average fuel efficiency data were obtained from the most recent Federal Highway Administration's *Highway Statistics 2024*. Based on the calculation completed in Appendix F, Table F-8, the fuel efficiency rate to be used in the impact fee equation is 20.10 miles per gallon.

Effective Days per Year

An effective 365 days per year of operations was used for all land uses in the proposed fee. However, this will not be the case for all land uses since some uses operate only on weekdays (e.g., office buildings) and/or only seasonally (e.g., schools). The use of 365 days per year,

therefore, provides a conservative estimate, ensuring that non-impact fee contributions are adequately credited against the fee.

Calculated Multi-Modal Transportation Impact Fee Schedule

Detailed multi-modal transportation impact fee calculations for each land use are included in Appendix G, which includes the major land use categories and the impact fees for the individual land uses contained in each of the major categories. Both the "All Roads" calculated rates and the "County Roads ONLY" rates are provided. For each land use, Appendix G illustrates the following:

- Demand component variables (trip rate, trip length, percent new trips, person-trip factor, interstate/toll facility adjustment factor)
- Total transportation impact fee cost
- Annual capital improvement credit
- Present value of the capital improvements credit
- Net multi-modal transportation impact fee rates

It should be noted that the net multi-modal transportation impact fee illustrated in Appendix G is not necessarily a recommended fee but instead represents the technically calculated impact fee per unit of land use that could be charged in Highlands County.

For clarification purposes, it may be useful to walk through the calculation of an impact fee for one of the land use categories. In the following example, the net multi-modal transportation impact fee rate is calculated for the single family (2,000 square feet) residential land use category using information from the impact fee schedules included in Appendix G. For each land use category, the following equations are utilized to calculate the net impact fee:

Calculated Multi-Modal Transportation Impact Fee = Total Impact Cost – Capital Improvement Credits

Where:

Calculated Fee (All Roads):
Total Impact Cost = ([Trip Rate × Assessable Trip Length × % New Trips] /2) × (1 – Interstate/Toll Facility Adjustment Factor) × (Person-Trip Factor) × (Cost per Person-Mile of Capacity)

Capital Improvement Credit = Present Value (Annual Capital Improvement Credit), given 4.00% interest rate & a 25-year facility life

Annual Capital Improvement Credit = ([Trip Rate × Total Trip Length × % New Trips] / 2) × (Effective Days per Year × $/Gallon to Capital) / Fuel Efficiency

Calculated Fee (County Roads):
Total Impact Cost = ([Trip Rate × Assessable Trip Length × % New Trips] /2) × (1 – Interstate/Toll Facility Adjustment Factor) × (Person-Trip Factor) × (County Road Adjustment Factor) × (Cost per Person-Mile of Capacity)

Capital Improvement Credit = Present Value (Annual Capital Improvement Credit), given 4.00% interest rate & a 25-year facility life

Annual Capital Improvement Credit = ([Trip Rate × Total Trip Length × % New Trips] / 2) × (Effective Days per Year × $/Gallon to Capital) / Fuel Efficiency

Each of the inputs has been discussed previously in this document; however, for purposes of this example, brief definitions for each input are provided in the following paragraphs, along with the actual inputs used in the calculation of the fee for the single-family (2,000 sq ft) residential land use category:

- *Trip Rate* = the average daily trip generation rate, in vehicle-trips/day (7.81)
- *Assessable Trip Length* = the average trip length on collector roads or above, for the category, in vehicle-miles (6.62)
- *Total Trip Length* = the assessable trip length plus an adjustment factor of half a mile, which is added to the trip length to account for the fact that gas taxes are collected for travel on all roads including local roads (6.62 + 0.50 = 7.12)
- *% New Trips* = adjustment factor to account for trips that are already on the roadway (100%)
- *Divide by 2* = the total daily miles of travel generated by a particular category (i.e., rate*length*% new trips) is divided by two to prevent the double-counting of travel generated between two land use codes since every trip has an origin and a destination
- *Interstate/Toll Facility Adjustment Factor* = adjustment factor to account for travel demand occurring on interstate highways and/or toll facilities (0.0%)
- *Person-Trip Factor* = converts vehicle-trips to person-trips (1.54)

- *County Road Adjustment Factor* = used to adjust the VMT for each land use to reflect the portion of the VMT that occurs on County roadway facilities (35.3 percent)
- *Cost per Lane Mile* = unit cost to construct one lane mile of roadway, in $/lane-mile ($8,478,000); County Roads ONLY = $3,380,000 per lane mile
- *Average Capacity Added per Person* Mile = represents the average daily traffic on one travel lane at capacity for one lane mile of roadway, converted to person/lane-mile/day (29,100); County Roads ONLY = 10,300
- *Cost per Person-Mile of Capacity* = unit of person-miles of capacity consumed per unit of development. Cost per person-mile divided by average capacity added per lane mile ($291.34); County Roads ONLY = $328.16
- *Effective Days per Year* = 365 days
- *$/Gallon to Capital* = the amount of equivalent gas tax revenue per gallon of fuel that is used for capital improvements, in $/gallon ($0.114)
- *Fuel Efficiency* = average fuel efficiency of vehicles, in vehicle-miles/gallon (20.10)
- *Present Value* = calculation of the present value of a uniform series of cash flows, gas tax payments in this case, given an interest rate, "i," and a number of periods, "n;" for 4.00% interest and a 25-year facility life, the uniform series present worth factor is 15.6221

Multi-Modal Transportation Impact Fee Calculation

Using these inputs and the formula below, a transportation impact fee can be calculated for the single family (2,000 sq ft) residential land use category in the following manner:

Single Family (Detached); 2,000 square feet: Table G-1 (All Roads)

Total Impact Cost = ([7.81 * 6.62 * 1.0] /2) * (1 – 0.0%) * 1.54 * ($291.34) = $11,598

Annual Cap. Improv. Credit = ([7.81 * 7.12 * 1.0] /2) * 365 * ($0.114/20.10) = $58

Capital Improvement Credit = $58 * 15.6221 = $906

Multi-Modal Transportation Impact Fee = $11,598 - $906 = **$10,692**

Single Family (Detached); 2,000 square feet: Table G-2 (County Roads)

Total Impact Cost = ([7.81 * 6.62 * 1.0] /2) * (1 – 0.0%) * 1.54 * 0.353 * ($328.16) = $4,612

Annual Cap. Improv. Credit = ([7.81 * 7.12 * 1.0] /2) * 365 * ($0.114/20.10) = $58

Capital Improvement Credit = $58 * 15.6221 = $906

Multi-Modal Transportation Impact Fee = $4,512 - $906 = **$3,706**

Table IX-7 presents the calculated rates for the multi-modal transportation impact fee. Additional details are provided in Appendix G, Tables G-1 and G-2.

Table IX-7

Calculated Multi-Modal Transportation Impact Fee Rates

ITE LUC	Land Use	Unit	MMTIF All Roads[(1)]	MMTIF County Roads[(2)]
	RESIDENTIAL:			
210	Single Family (Detached); Less than 1,500 sf	du	**$8,829**	**$3,059**
	Single Family (Detached); 1,500 - 2,499 sf	du	**$10,692**	**$3,706**
	Single Family (Detached); 2,500 sf or more	du	**$11,048**	**$3,837**
215	Single Family (Attached)	du	**$8,105**	**$2,809**
220	Multi-Family Housing (Low-Rise, 1-3 floors)	du	**$6,680**	**$2,308**
221	Multi-Family Housing (Mid-Rise, 4-10 floors)	du	**$4,807**	**$1,667**
222	Multi-Family Housing (High-Rise, >10 floors)	du	**$4,269**	**$1,481**
240	Mobile Home Park	du	**$3,959**	**$1,367**
251	Senior Adult Housing (Single Family)	du	**$3,903**	**$1,354**
252	Senior Adult Housing (Multi-Family)	du	**$2,697**	**$931**
253	Congregate Care Facility	du	**$1,194**	**$409**
254	Assisted Living	bed	**$1,888**	**$647**
	LODGING:			
310	Hotel	room	**$4,549**	**$1,573**
320	Motel	room	**$2,308**	**$796**
	RECREATION:			
411	Public Park	acre	**$965**	**$337**
430	Golf Course	hole	**$37,449**	**$12,989**
445	Movie Theater	screen	**$40,803**	**$13,843**
491	Racquet/Tennis Club	court	**$27,718**	**$9,590**
	INSTITUTIONS:			
520	Elementary School (Private)	student	**$1,611**	**$556**
522	Middle/Junior High School (Private)	student	**$1,488**	**$516**
525	High School (Private)	student	**$1,543**	**$529**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	**$2,470**	**$860**
	University/Jr College (more than 7,500 students) (Private)	student	**$1,849**	**$641**
560	Church	1,000 sf	**$4,943**	**$1,702**
565	Day Care Center	1,000 sf	**$12,977**	**$4,388**
	MEDICAL:			
610	Hospital	1,000 sf	**$11,425**	**$3,959**
620	Nursing Home	bed	**$1,421**	**$480**
	OFFICE:			
710	Office	1,000 sf	**$7,666**	**$2,653**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	**$24,328**	**$8,421**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	**$33,821**	**$11,707**
770	Business Park (Flex-Space)	1,000 sf	**$11,621**	**$4,018**
	RETAIL:			
822	Retail 40,000 sfgla or less	1,000 sfgla	**$7,833**	**$2,606**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	**$14,751**	**$4,981**
820	Retail greater than 150,000 sfgla	1,000 sfgla	**$14,921**	**$5,095**

Table IX-7 (continued)

Calculated Multi-Modal Transportation Impact Fee Rates

ITE LUC	Land Use	Unit	MMTIF All Roads[1]	MMTIF County Roads[2]
	RETAIL:			
840/841	New/Used Auto Sales	1,000 sf	**$18,429**	**$6,358**
850	Supermarket	1,000 sf	**$22,138**	**$7,494**
862	Home Improvement Superstore	1,000 sf	**$9,507**	**$3,234**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	**$14,039**	**$4,754**
890	Furniture/Flooring Store	1,000 sf	**$4,304**	**$1,495**
	SERVICES:			
911	Bank; Walk-In	1,000 sf	**$13,225**	**$4,505**
912	Bank; Drive-In	1,000 sf	**$23,666**	**$8,054**
930	Fast Casual Restaurant	1,000 sf	**$54,847**	**$18,552**
931	Fine Dining Restaurant	1,000 sf	**$42,211**	**$14,469**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	**$46,983**	**$16,102**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	**$112,660**	**$38,113**
941	Quick Lubrication Vehicle Shop	service pos.	**$21,466**	**$7,377**
942	Automobile Care Center	1,000 sf	**$12,680**	**$4,364**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	**$15,332**	**$5,174**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	**$18,477**	**$6,227**
947	Self-Service Car Wash	wash stall	**$11,793**	**$4,002**
948	Automated Car Wash	1,000 sf	**$76,838**	**$26,053**
	INDUSTRIAL:			
110	General Light Industrial	1,000 sf	**$3,529**	**$1,224**
140	Manufacturing	1,000 sf	**$4,180**	**$1,446**
150	Warehousing	1,000 sf	**$1,551**	**$541**
151	Mini-Warehouse	1,000 sf	**$914**	**$317**

1) Source: Appendix G, Table G-1; "all roads" refers to roads classified as "collector" or above
2) Source: Appendix G, Table G-2; "county roads ONLY" refers to roads classified as "collector" or above that are owned/maintained by Highlands County

Multi-Modal Transportation Impact Fee Comparison

As part of the work effort in updating the Highlands County multi-modal transportation impact fee program, a comparison of calculated fees to transportation impact fee schedules adopted in other jurisdictions was completed, as shown in **Table IX-8**.

It should be noted that the differences in fee levels for a given land use can be caused by several factors, including the year of technical study, adoption percentage, study methodology including variations in costs, credits and travel demand, land use categories included in the fee schedule, etc.

Table IX-8
Transportation Impact Fee Comparison

Land Use	Unit[2]	Highlands County		Osceola County[5]				Manatee County[6]	St. Johns County[7]	Indian River County[8]	Collier County[9]	Clay County LA & GCS[10]	City of Lakeland[11]	Charlotte County[12]	Marion County[13]
		Calculated All Roads[3]	Calculated County Roads[4]	All Other Areas	E. of Lake Toho CMP	South Lake Toho CMP	Alligator Chain of Lakes								
Date of Last Update		**2026**	**2026**	2024	2024	2024	2024	2025	2025	2025	2025	2020	2025	2021	2025
Assessed Portion of Calculated[1]		**N/A**	**N/A**	100%	100%	100%	100%	100%	100%	N/A	100%	100%	100%	100%	100%
Residential:															
Single Family (2,000 sf)	du	**$10,692**	**$3,706**	$21,710	$20,654	$20,014	$21,347	$19,768	$13,206	$11,410	$8,601	$7,573	$6,474	$6,289	$5,318
Non-Residential:															
Light Industrial	1,000 sf	**$3,529**	**$1,224**	$1,132	$1,132	$1,132	$1,132	$8,059	$3,201	$3,753	$3,567	$3,175	$906	$2,783	$2,145
Office (50,000 sq ft)	1,000 sf	**$7,666**	**$2,653**	$10,056	$8,506	$8,484	$8,297	$17,953	$7,191	$8,156	$7,431	$4,193	$3,774	$5,228	$4,766
Retail (125,000 sq ft)	1,000 sf	**$14,751**	**$4,981**	$24,603	$19,889	$20,095	$19,442	$25,660	$9,855	$15,526	$14,312	$20,131	$9,144	$7,509	$6,435

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) Du = dwelling unit
3) Source: Appendix G, Table G-1
4) Source: Appendix G, Table G-2
5) Source: Osceola County Building and Permitting Department
6) Source: Manatee County Ordinance No. 25-15
7) Source: St. Johns County Growth Management. Fees adopted in compliance with the 50% limit and phasing requirements per F.S. 163.31801. Fees shown reflect fully-phased rates (March 2029)
8) Source: Indian River County Impact Fee Draft Study, September 2025. Fees shown reflect calculated rates and are not yet adopted
9) Source: Collier County Growth Management Department. Fees adopted in compliance with 50% limit and phasing requirements per F.S. 163.31801. Fees shown reflect fully-phased rates (April 2029)
10) Source: Clay County Planning & Zoning. Fees reflect annual indexing applied since adoption; Rates shown are for Lake Asbury & Green Cove Springs. Other areas in the county range from $860 to $5,083 per du for Single Family (2,000 sf)
11) Source: City of Lakeland Community and Economic Development Department. Fees shown reflect fully-phased rates (January 2029)
12) Source: Charlotte County Planning & Zoning Department. Fees shown include 2.55% administration fee
13) Source: Marion County Planning & Zoning. Fees shown reflect fully-phased rates (October 2028)

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Table IX-8 (continued)

Transportation Impact Fee Comparison

Land Use	Unit[2]	Highlands County		Putnam County[5]	Volusia County[6]	Martin County[7]	Polk County[8]			Sarasota County[9]			Alachua County[10]		Hendry County[11]
		Calculated All Roads[3]	Calculated County Roads[4]				Zone A	Zone B	Zone C	Urban Infill	West of I-75	East of I-75	East	West	
Date of Last Update		**2026**	**2026**	2025	2022	2023	2023			2022			2023		2024
Assessed Portion of Calculated[1]		**N/A**	**N/A**	100%	100%	Varies - SF@77%	100%	100%	100%	100%	100%	100%	100%	100%	25%
Residential:															
Single Family (2,000 sf)	du	**$10,692**	**$3,706**	$4,927	$4,864	$4,222	$4,103	$4,000	$3,185	$2,136	$3,474	$4,776	$1,761	$3,803	$1,400
Non-Residential:															
Light Industrial	1,000 sf	**$3,529**	**$1,224**	$2,146	$2,420	$2,682	$639	$624	$497	$722	$1,196	$1,789	$1,966	$4,248	$621
Office (50,000 sq ft)	1,000 sf	**$7,666**	**$2,653**	$4,800	$5,400	$3,256	$4,069	$3,969	$3,160	$2,014	$3,337	$4,990	$2,936	$6,343	$1,381
Retail (125,000 sq ft)	1,000 sf	**$14,751**	**$4,981**	$4,654	$6,320	$7,379	$6,157	$6,002	$4,778	$4,600	$7,181	$9,209	$12,253	$26,471	$1,908

1) Represents the portion of the maximum calculated fee for each respective county that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) Du = dwelling unit
3) Source: Appendix G, Table G-1
4) Source: Appendix G, Table G-2
5) Source: Putnam County Development Services
6) Source: Volusia County Growth and Resource Management Department
7) Source: Martin County Growth Management Department. Fees adopted in compliance with the 50% limit and phasing requirements per F.S. 163.31801. Fees shown reflect fully-phased rates (January 2028)
8) Source: Polk County Building Division. Fees shown reflect fully-phased rates (January 2027)
9) Source: Sarasota County Planning and Development Services Department. Fees shown reflect indexing applied since adoption
10) Source: Alachua County Growth Management Division. West area shows fully-phased rates (March 2027). Single Family rates for "outside urban cluster" are shown
11) Source: Hendry County Planning Department

X. Impact Fee Benefit Districts

As part of this study, the need for impact fee benefit districts for each service area was reviewed. As discussed previously, the dual rational nexus test requires that the fee payer receives a proportionate benefit. Establishing benefit districts for certain impact fee service areas enhances the County's ability to meet this requirement, showing a close connection to the fee-payer and their resulting benefit, by restricting revenues to specific areas of the county where the fee is collected. Benefit district boundaries are typically influenced by geographic (i.e., lakes and rivers) or man-made boundaries/barriers (i.e., roads, highways, municipal limits) that in some way restrict traffic, travel patterns, growth patterns and other similar variables. When there are too many benefit districts a situation can occur where projects in certain districts cannot be funded for long periods of time until sufficient impact fee revenues accumulate.

For this study, a review of the need for benefit districts was completed for each service area. In the case of EMS, correctional facilities, libraries, general government buildings, and environmentally sensitive lands, either the service providers travel to residents/visitors or residents/visitors travel around the county to receive benefit from these facilities. Given this, a single countywide benefit district is recommended for these service areas. In the case of fire rescue and law enforcement impact fees, capital assets tend to be used throughout the service areas. For example, officers travel to crime scenes. Similarly, fire rescue stations support each other, and vehicles are used based on availability and proximity to a given incident throughout the service area. Given this, a single benefit district that covers the service area is recommended for fire rescue (unincorporated county plus Town of Lake Placid) and law enforcement (unincorporated county) impact fees.

In the case of transportation and parks, capital assets are used in a more localized manner. Given this, multiple benefit districts were developed for transportation and parks impact fees.

Benefit District Analysis

The first step in the analysis was to review municipal boundaries and any natural barriers to travel. Highlands County has three main municipalities, Avon Park, Sebring, and Lake Placid, each concentrated around a portion of U.S. 27. With no natural barriers indicating clear district breaks, the initial district alignments developed aimed to isolate each city into its own separate benefit district. With the initial alignment established, additional analyses were conducted.

First, the flow of travel between districts was reviewed using Replica. Replica is a subscription-based data platform that uses multiple data points to model mobility, land use, demographics and economic data to better understand travel characteristics and trip making patterns. New data is captured, updated weekly, and summarized on a quarterly basis, allowing for the analysis of real time data and trends over time. For transportation planning, the trip origins and destinations (O/D), mode choice and trip purpose from Replica were used to observe trip distribution in Highlands County's potential benefit districts. As shown in Table X-1, residents mainly travel within their own zone.

Table X-1

Trip Distribution Between Benefit Districts

Origin	Destination	Trip Count	Percent Distribution
Avon Park District (North)			
Avon Park	Avon Park	46,579	70%
Avon Park	Sebring	18,711	28%
Avon Park	Lake Placid	1,332	2%
Total		**66,622**	
Sebring District (Central)			
Sebring	Avon Park	18,546	10%
Sebring	Sebring	161,005	86%
Sebring	Lake Placid	8,522	5%
Total		**188,073**	
Lake Placid District (South)			
Lake Placid	Avon Park	1,202	2%
Lake Placid	Sebring	8,866	15%
Lake Placid	Lake Placid	48,217	83%
Total		**58,285**	

Source: Replica Origin-Destination Analysis

Map X-1 and Table X-2 show the distribution of developable land across the potential districts. Developable land is defined as the total land area less bodies of water and conservation land. In addition, agricultural land, which tends to have more limited use, is also indicated. Based on a review of other communities throughout Florida, zones of this size are not uncommon, in-line with such counties as Brevard, Indian River, Orange, Marion and Manatee Counties, where district sizes measure up to 400+ square miles.

Map X-1: Developable Land in Highlands County

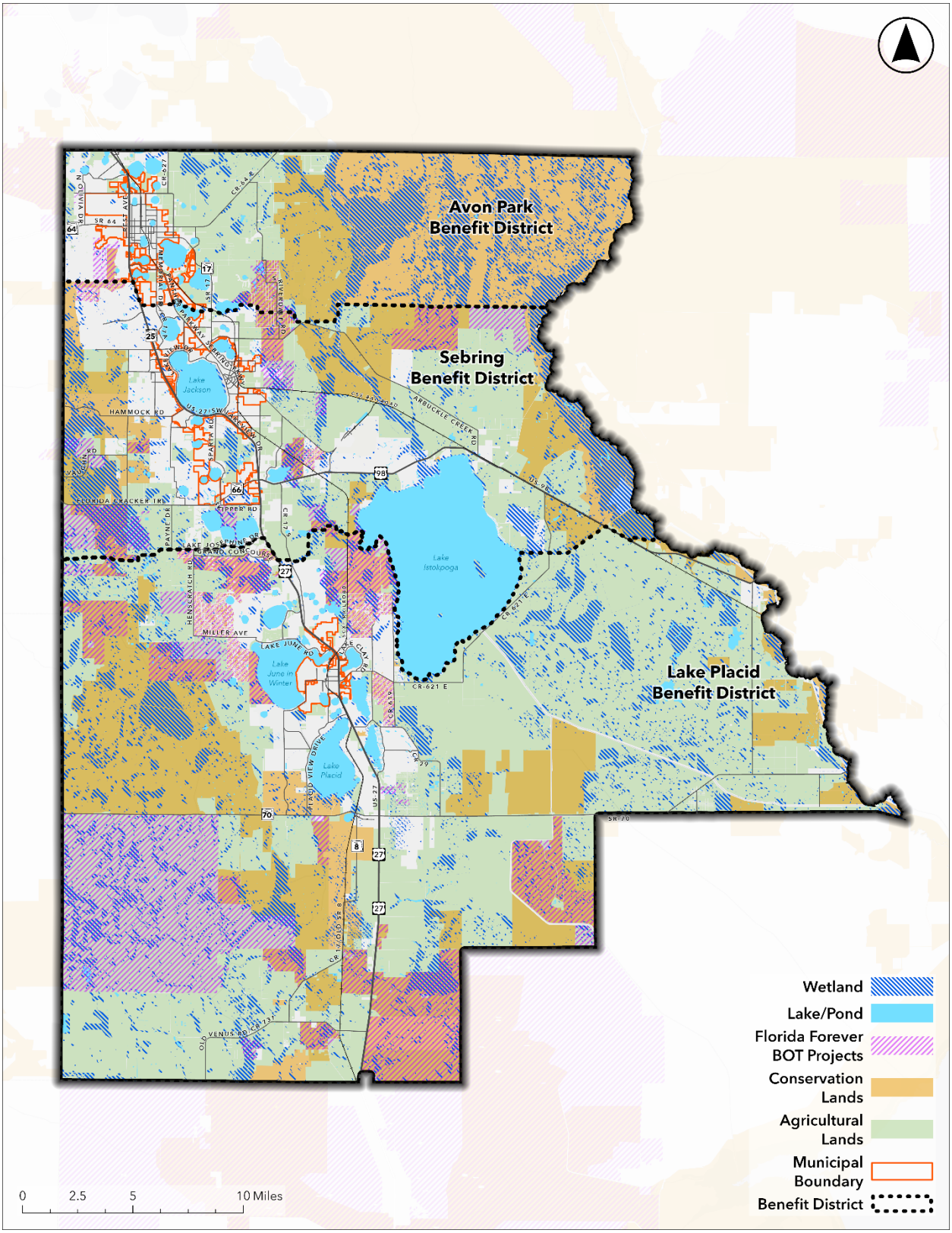


Table X-2

Highlands County Developable Land

Benefit District	Developable Sq. Miles	Percent Distribution
Avon Park (North)	54.34	11.0%
Sebring (Central)	131.23	26.6%
Lake Placid (South)	308.53	62.4%
Average	**164.70**	-

Source: Highlands County Open Data Portal; GIS. Area measurements exclude water and conservation land

In addition to the size, a review of the location of recent residential permitting was completed, as shown in Table X-3. This review indicated that development is concentrated in the central district (City of Sebring), but all potential districts are experiencing some level of growth.

Table X-3

Residential Permitting (2015+)

Benefit District	Residential Units (2015+)	Percent Distribution
Avon Park (North)	564	15.0%
Sebring (Central)	2,291	60.8%
Lake Placid (South)	914	24.3%
Total	**3,769**	-

Source: Florida Department of Revenue 2025F NAL for Highlands County

The Use of Impact Fee Funds

For certain projects, revenues from adjacent districts can be pooled together:

- In those instances where the boundary line between two fee benefit districts lies along the center line of a roadway segment or a park that is being improved or developed.
- The County may allow the allocation of impact fee revenues for use in a fee district adjacent to the district in which they were collected, if the County establishes a rational nexus between the expenditure of the revenues and the benefits accruing to the developments within the district generating the impact, as required by law.

Impact Fee Benefit Districts Recommendation

Based on a review of geographic characteristics, travel patterns, and input from Highlands County, it is recommended that three benefit districts be established as shown in Map X-2 (multi-modal transportation) and Map X-3 (parks and recreation). As shown in Map X-2, the Heartland

Regional TPO's 2045 LRTP cost feasible plan includes transportation capacity expansion improvements in each district. Map X-3 and Table X-4 present the parks inventory in each proposed district. It is important to note that the Sebring District includes Sun 'n Lake Preserve which accounts for approximately 627 acres of park land.

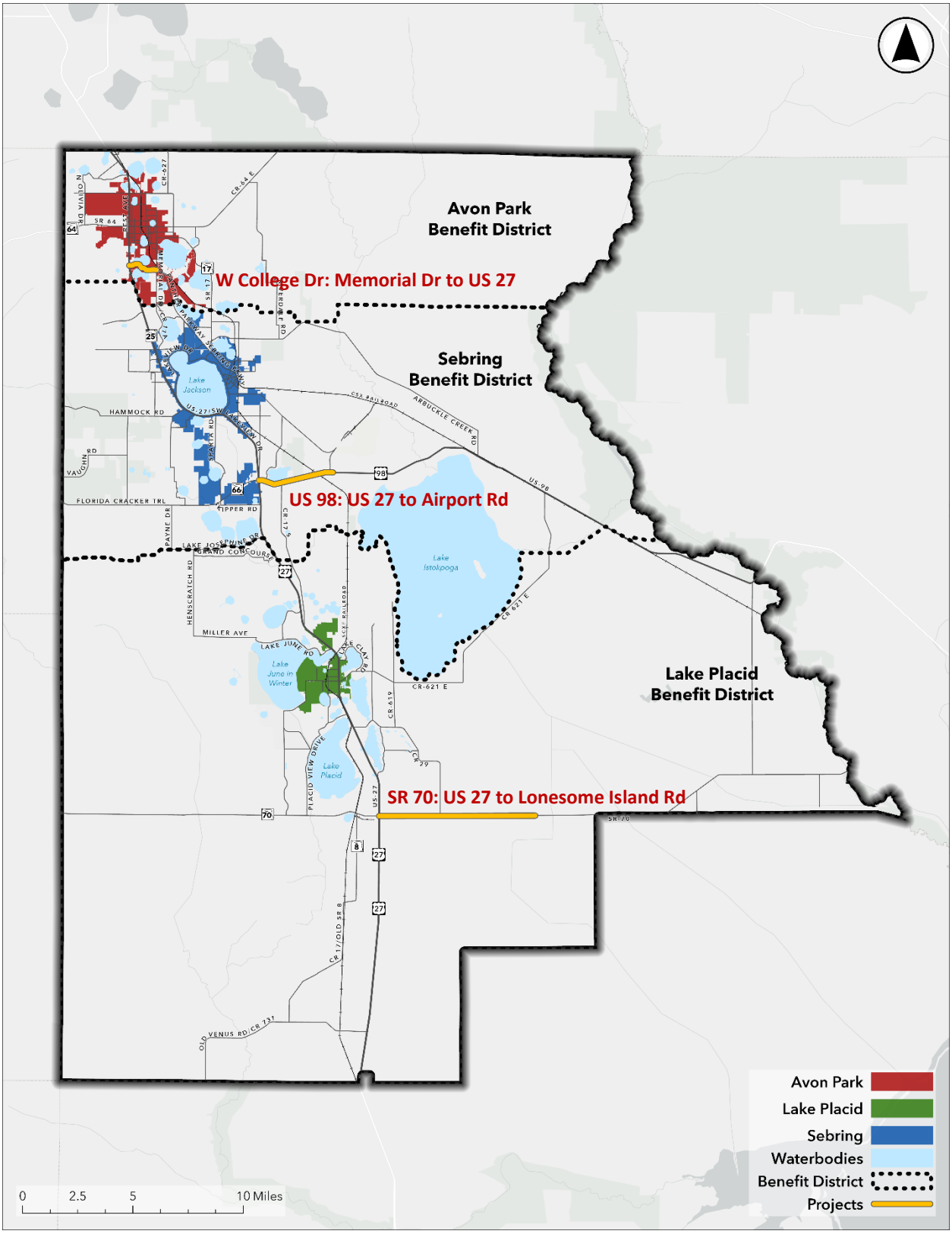
Table X-4

Park Inventory Distribution

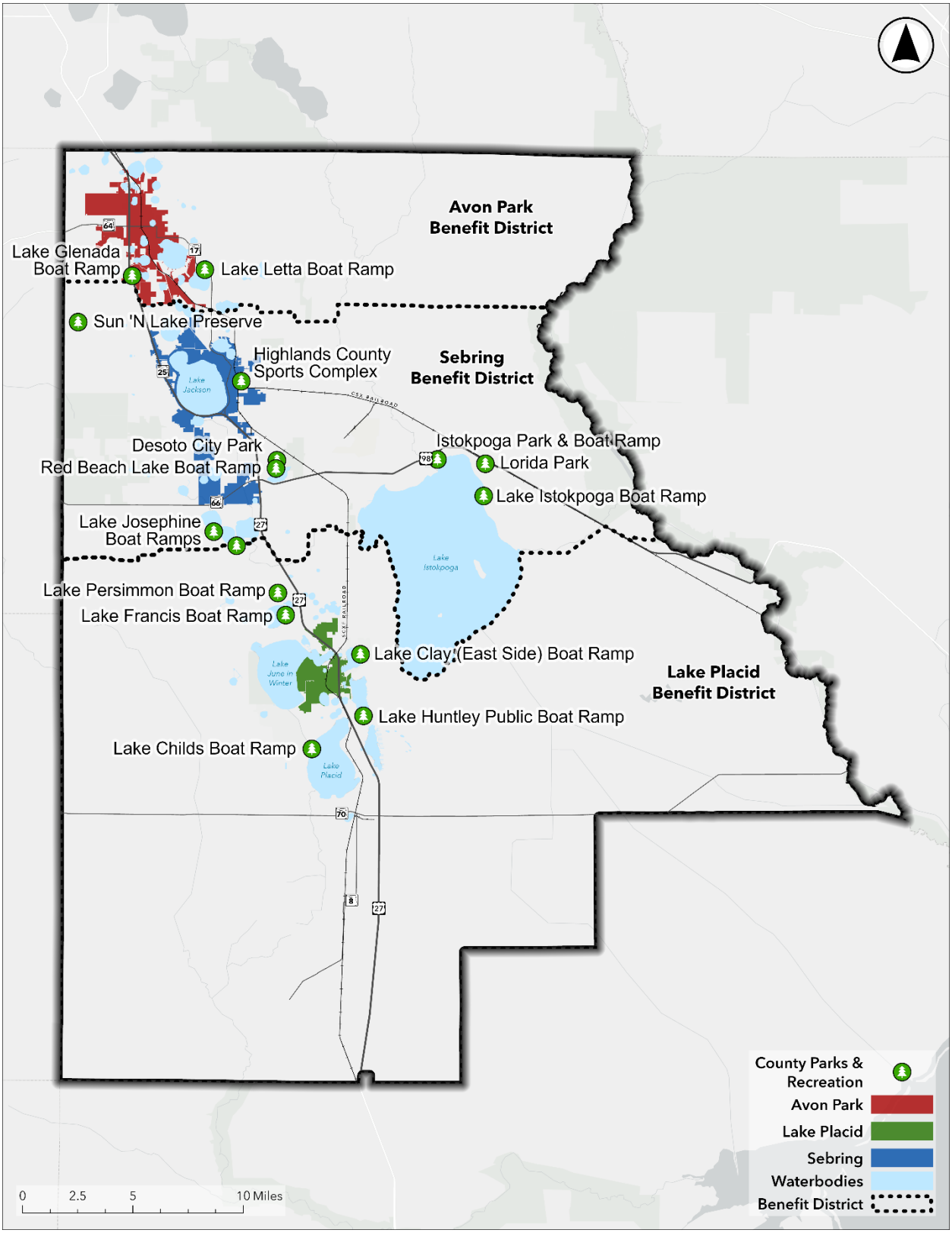
Benefit District	Count	Acreage
Avon Park (North)	2	2.50
Sebring (Central)	9	724.80
Lake Placid (South)	5	4.03
Total	**16**	**731.33**

Source: Highlands County

Map X-2: Proposed Multi-Modal Transportation Impact Fee Benefit Districts



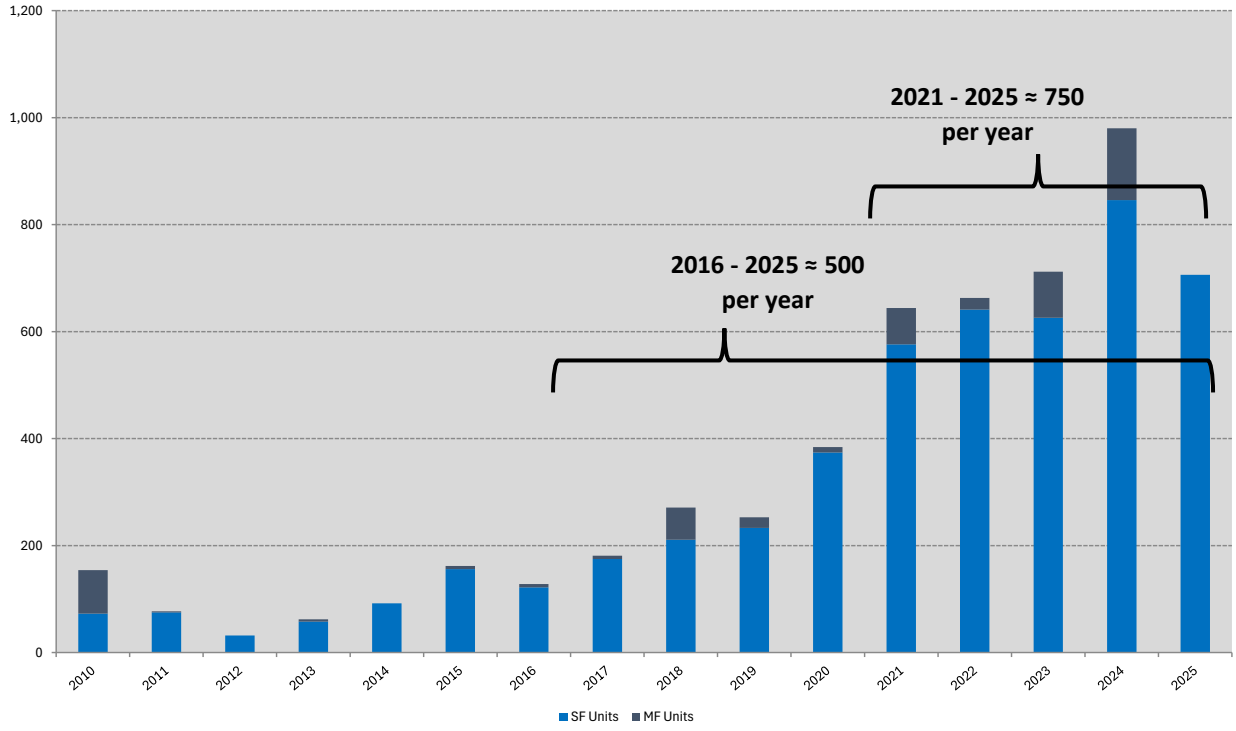
Map X-3: Proposed Parks and Recreation Impact Fee Benefit Districts



XI. Impact Fee Revenue Projections

The impact fee revenue projections presented in this report are based on recent residential permitting levels in Highlands County. As shown in **Figure XI-1**, Highlands County has experienced significant increases in residential permitting since 2020.

Figure XI-1
Countywide Residential Permitting



Source: U.S. Census Bureau

Given fluctuations in permitting levels, a range of projection scenarios was developed. Countywide residential permitting was estimated at 500 permits for the low-end and 750 permits for the high-end. Based on the available data, the fire rescue and law enforcement service areas had comparable levels of residential permitting. These permitting figures were estimated at 440 permits for the low-end and 660 permits for the high-end.

Additional assumptions/estimates reflected in the projections include the following:

- All impact fees implemented at the full calculated rate.
- Residential permitting is primarily for "Single Family" and "Multi-Family" land uses with multi-family only accounting for 14 percent of recent residential permits;

- Non-residential revenues account for approximately 15 percent of total revenue collected. This estimate is based on the average tax base distribution in Highlands County (excluding agricultural land) and permitting data provided by the County over the past five years; and
- Does not account for developer credits or development that may be exempt from impact fees.

Table XI-1 presents the impact fee revenue projections. With the full calculated impact fee levels, the County has the potential to generate $44.6 million to $67.0 million in total impact fee revenues over a five-year period.

If the transportation impact fee calculation is limited to only county roads, projected transportation impact fee revenues would be significantly lower, at approximately one-third of the full fee scenario. In this case, the County has the potential to generate $24.8 million to $37.3 million over a five-year period.

For impact fee purposes, revenue projections serve only as an overall guideline in planning future infrastructure needs. In their simplest form, impact fees charge each unit of new growth for the net cost (total cost less credits) of infrastructure needed to serve that unit of growth. If the growth rates remain high, the County will have more impact fee revenues to fund growth related projects sooner rather than later. If the growth rate slows down, less revenue will be generated, and the timing and need for future infrastructure improvements will be later rather than sooner.

Table XI-1

Impact Fee Revenue Projections

Service Area	Average Annual		5-Year Total	
	Low	High	Low	High
Revenue Projections				
Fire Rescue	$660,000	$980,000	$3,300,000	$4,900,000
Emergency Medical Services	$30,000	$50,000	$150,000	$250,000
Law Enforcement	$350,000	$530,000	$1,750,000	$2,650,000
Correctional Facilities	$480,000	$720,000	$2,400,000	$3,600,000
Government Buildings	$740,000	$1,110,000	$3,700,000	$5,550,000
Libraries	$220,000	$340,000	$1,100,000	$1,700,000
Parks & Recreational Facilities	$240,000	$360,000	$1,200,000	$1,800,000
Environmental Lands	$140,000	$210,000	$700,000	$1,050,000
Transportation: All Roads	$6,050,000	$9,100,000	$30,250,000	$45,500,000
Transportation: County Roads ONLY	$2,100,000	$3,150,000	$10,500,000	$15,750,000
Total - Transportation: All Roads	**$8,910,000**	**$13,400,000**	**$44,550,000**	**$67,000,000**
Total - Transportation: County Roads ONLY	**$4,960,000**	**$7,450,000**	**$24,800,000**	**$37,250,000**

Source: Based on recent residential permitting levels and calculated fees documented in this report

Appendix A
Population - Supplemental Information

Appendix A: Population

Except for the transportation impact fee, all impact fee programs included in this report require the use of population data in calculating current levels of service, performance standards, and demand and credit calculations. With this in mind, a consistent approach to developing population estimates and projections is an important component of the data compilation process.

To accurately determine demand for services, not only the residents, or permanent population of the county, but also the seasonal residents and visitors were considered. Seasonal residents include visitors and part-time residents, which are defined as living in Highlands County for less than six months each year. Therefore, for purposes of calculating future demand for capital facilities for each impact fee program area, the weighted seasonal population will be used in all population estimates and projections. References to population contained in this report pertain to the weighted seasonal population, unless otherwise noted. In addition, functional population is developed to account for workers coming to and leaving Highlands County throughout the day and presence of people at residential and non-residential land uses on a full-time equivalent basis. Functional population is discussed in greater detail later in this Appendix.

Highlands County provides emergency medical services, general government buildings, library facilities, parks and recreation, and environmentally sensitive lands services on a countywide basis. The service area for fire rescue is countywide excluding the cities of Avon Park and Sebring. The service area for law enforcement is unincorporated portions of the County. Given the differences in services areas, population estimates are provided separately for countywide, the fire rescue service area, and the law enforcement service area.

Table A-1 presents the weighed seasonal population trends countywide and for fire rescue and law enforcement service areas. The projections indicate that the current weighted seasonal population countywide is approximately 116,600 countywide and is estimated to increase to 125,100 (increase of 8,500) by 2045.

Table A-1
Weighted Seasonal Population Trends and Projections

Year	Countywide[1]	Fire Rescue Service Area[2]	Law Service Area[3]
2010	105,343	85,226	82,916
2011	105,061	85,355	83,057
2012	104,961	85,499	83,190
2013	104,863	85,645	83,323
2014	105,150	85,791	83,456
2015	105,545	85,937	83,590
2016	106,052	86,083	83,724
2017	106,472	86,229	83,857
2018	106,654	86,376	83,992
2019	107,218	86,523	84,126
2020	108,875	87,495	85,040
2021	109,752	88,132	85,671
2022	110,867	88,697	86,216
2023	112,247	89,977	87,472
2024	114,102	91,550	88,999
2025	116,109	93,366	90,854
2026	**116,607**	**93,517**	**90,925**
2027	117,109	93,919	91,314
2028	117,612	94,322	91,707
2029	118,118	94,728	92,101
2030	118,608	95,121	92,483
2031	119,094	95,511	92,862
2032	119,582	95,902	93,243
2033	120,072	96,296	93,625
2034	120,565	96,691	94,010
2035	121,081	97,104	94,412
2036	121,505	97,444	94,742
2037	121,929	97,785	95,074
2038	122,356	98,127	95,406
2039	122,785	98,471	95,739
2040	123,231	98,829	96,089
2041	123,589	99,115	96,367
2042	123,947	99,402	96,646
2043	124,305	99,691	96,927
2044	124,666	99,980	97,208
2045	125,060	100,296	97,514

1) Source: Table A-16
2) Source: Table A-17
3) Source: Table A-18

Apportionment of Demand by Residential Unit Type and Size

Tables A-2, **A-3**, and **A-4** present the residents per housing unit countywide and for fire rescue and law enforcement service areas. The tables present the residents per housing unit based on weighted seasonal population. This analysis includes all housing units, both occupied and vacant.

Table A-2

Population per Housing Unit by Housing Type (Countywide)

Housing Type	Permanent Population[1]	Weighted Seasonal Population[2]	Housing Units[3]	Ratio[4]	Weighted Seasonal Population per Housing Unit[5]
Single Family	79,071	85,001	37,966		2.24
- Less than 1,500 sf				88%	1.97
- 1,500 to 2,499 sf				100%	2.24
- 2,500 sf or greater				110%	2.46
Multi-Family	8,560	9,202	5,985		1.54
Mobile Home	15,612	16,783	14,173		1.18
Senior Adult Housing (Single Family)[6]	47,443	51,001	37,966		1.34
Senior Adult Housing (Multi-Family)[7]	5,136	5,521	5,985		0.92

1) Source: 2024 American Community Survey (ACS); 5-Yr. Estimates, Table B25033
2) Permanent Population (Item 1) adjusted to include seasonal residents (7.5%)
3) Source: 2024 American Community Survey (ACS); 5-Yr. Estimates, Table DP04
4) Ratios developed based on data derived from the 2023 American Housing Survey
5) Weighted seasonal population (Item 2) divided by housing units (Item 3). For single family, population per housing unit of 2.24 multiplied by the ratio (Item 4)
6) Based on people per household figures for single family, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.
7) Based on people per household figures for multi-family, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.

Notes: Excludes boats, RVs, vans, etc.

Table A-3

Population per Housing Unit by Housing Type (Fire Rescue Service Area)

Housing Type	Permanent Population[1]	Weighted Seasonal Population[2]	Housing Units[3]	Ratio[4]	Weighted Seasonal Population per Housing Unit[5]
Single Family	65,677	71,063	31,411		2.26
- Less than 1,500 sf				88%	1.99
- 1,500 to 2,499 sf				100%	2.26
- 2,500 sf or greater				110%	2.49
Multi-Family	3,050	3,300	2,301		1.43
Mobile Home	14,228	15,395	12,935		1.19
Senior Adult Housing (Single Family)[6]	39,406	42,637	31,411		1.36
Senior Adult Housing (Multi-Family)[7]	1,830	1,980	2,301		0.86

1) Source: 2024 American Community Survey (ACS); 5-Yr. Estimates, Table B25033
2) Permanent Population (Item 1) adjusted to include seasonal residents (8.2%)
3) Source: 2024 American Community Survey (ACS); 5-Yr. Estimates, Table DP04
4) Ratios developed based on data derived from the 2023 American Housing Survey
5) Weighted seasonal population (Item 2) divided by housing units (Item 3). For single family, population per housing unit of 2.26 multiplied by the ratio (Item 4)
6) Based on people per household figures for single family, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.
7) Based on people per household figures for multi-family, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.

Notes: Excludes boats, RVs, vans, etc.

Table A-4

Population per Housing Unit by Housing Type (Law Enforcement Service Area)

Housing Type	Permanent Population[1]	Weighted Seasonal Population[2]	Housing Units[3]	Ratio[4]	Weighted Seasonal Population per Housing Unit[5]
Single Family	63,729	68,955	30,607		2.25
- Less than 1,500 sf				88%	1.98
- 1,500 to 2,499 sf				100%	2.25
- 2,500 sf or greater				110%	2.48
Multi-Family	2,617	2,832	2,001		1.42
Mobile Home	14,180	15,343	12,875		1.19
Senior Adult Housing (Single Family)[6]	38,237	41,411	30,607		1.35
Senior Adult Housing (Multi-Family)[7]	1,570	1,700	2,001		0.85

1) Source: 2023 American Community Survey (ACS); 5-Yr. Estimates, Table B25033
2) Permanent Population (Item 1) adjusted to include seasonal residents (8.3%)
3) Source: 2023 American Community Survey (ACS); 5-Yr. Estimates, Table DP04
4) Ratios developed based on data derived from the 2023 American Housing Survey

5) Weighted seasonal population (Item 2) divided by housing units (Item 3). For single family, population per housing unit of 2.25 multiplied by the ratio (Item 4)
6) Based on people per household figures for single family, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.
7) Based on people per household figures for multi-family, adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey, prepared by the US Department of Transportation.
   Notes: Excludes boats, RVs, vans, etc.

Functional Population

Functional population, as used in the impact fee analysis, is a generally accepted methodology for several impact fee areas and is based on the assumption that demand for certain facilities is generally proportional to the presence of people at a land use, including residents, employees, and visitors. It is not enough to simply add resident population to the number of employees, since the service demand characteristics can vary considerably by type of industry.

Functional population is the equivalent number of people occupying space within a community on a 24-hour-day, 7-days-a-week basis. A person living and working in the community will have the functional population coefficient of 1.0. A person living in the community but working elsewhere may spend only 16 hours per day in the community on weekdays and 24 hours per day on weekends for a functional population coefficient of 0.76 (128-hour presence divided by 168 hours in one week). A person commuting into the county to work five days per week would have a functional population coefficient of 0.30 (50-hour presence divided by 168 hours in one week). Similarly, a person traveling into the community to shop at stores, perhaps averaging 8 hours per week, would have a functional population coefficient of 0.05.

Functional population thus tries to capture the presence of all people within the community, whether residents, workers, or visitors, to arrive at a total estimate of effective population needed to be served.

This form of adjusting population to help measure real facility needs replaces the population approach of merely weighting residents two-thirds and workers one-third (Nelson and Nicholas 1992)[1]. By estimating the functional and weighted population per unit of land use across all major land uses in a community, an estimate of the demand for certain facilities and services in

[1] Arthur C. Nelson and James C. Nicholas, "Estimating Functional Population for Facility Planning," *Journal of Urban Planning and Development* 118(2): 45-58 (1992)

the present and future years can be calculated. The following paragraphs explain how functional population is calculated for residential and non-residential land uses.

Residential Functional Population

Developing the residential component of functional population is simpler than developing the non-residential component. It is generally estimated that people spend one-half to three-fourths of their time at home and the rest of each 24-hour day away from their place of residence. In developing the residential component of Highlands County's functional population, an analysis of the county's population and employment characteristics was conducted. **Tables A-5** and **A-6** present this analysis. Based on this analysis, Highlands County residents, on average, spend 16.6 hours each day at their place of residence. This corresponds to approximately 69 percent of each 24-hour day at their place of residence and the other 31 percent away from home.

It is important to note that these calculations were reviewed on a countywide basis as well as for the fire rescue and law enforcement areas. There was no significant difference between the estimated residential functional population coefficients. As such, the countywide figure is utilized for all service areas.

Table A-5
Population & Employment Characteristics

Item/Calculation Step	Year 2023
Total workers living in Highlands County (1)	39,497
Highlands County Population (2)	103,808
Total workers as a percent of population (3)	**38.0%**
School age population (5-17 years) (4)	13,197
School age population as a percent of population (5)	**12.7%**
Population net of workers and school age population (6)	51,114
Other population as a percent of total population (7)	**49.2%**

1) Source: Census on The Map 2023
2) Source: 2023 ACS 5-Yr Estimates, Table S0101
3) Total workers (Item 1) divided by population (Item 2)
4) Source: 2023 ACS 5-Yr Estimates, Table S0101
5) Total school age population (Item 4) divided by Highlands County population (Item 2)
6) Highlands County population (Item 2) less total workers (Item 1) and school age population (Item 4)
7) Population net of workers and school age population (Item 6) divided by Highlands County population (Item 2)

Table A-6

Residential Coefficient for 24-Hour Functional Population

Population Group	Hours at Residence[1]	Percent of Population[2]	Effective Hours[3]
Workers	13	38.0%	4.9
Students	15	12.7%	1.9
Other	20	49.2%	9.8
Total Hours at Residence[4]			16.6
Residential Functional Population Coefficient[5]			**69.2%**

1) Estimated
2) Source: Table A-5
3) Hours at residence (Item 1) multiplied by percent of population (Item 2)
4) Sum of effective hours
5) Sum of effective hours (Item 4) divided by 24

The resulting percentage from Table A-6 is used in the calculation of the residential coefficient for the 24-hour functional population, presented in **Table A-7**.

Non-Residential Functional Population

Given the varying characteristics of non-residential land uses, developing the estimates of functional residents for non-residential land uses is more complicated than developing estimated functional residents for residential land uses. Nelson and Nicholas originally introduced a method for estimating functional resident population, which is now widely used in the industry. This method uses trip generation data from the Institute of Transportation Engineers' (ITE) Trip Generation Manual (12th Edition) and Benesch's Trip Characteristics Database, information of passengers per vehicle, workers per vehicle, length of time spent at the land use, and other variables.

Specific calculations include:

- Total one-way trips per employee (ITE trips multiplied by 50 percent to avoid double counting entering and exiting trips as two trips).
- Visitors per impact unit based on occupants per vehicle (trips multiplied by occupants per vehicle less employees).
- Worker hours per week per impact unit (such as nine worker-hours per day multiplied by five days in a work week).
- Visitor hours per week per impact unit (visitors multiplied by number of hours per day times relevant days in a week, such as five for offices and seven for retail shopping).

- Functional population coefficients per employee developed by estimating time spent by employees and visitors at each land use.

Table A-7 shows the functional population coefficients for residential and non-residential uses in Highlands County, which are used to estimate the 2026 functional population in **Tables A-8**, **A-9**, and **A-10**.

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Table A-7

General Functional Population Coefficients

Population/ Employment Category	ITE LUC	Employee Hours In-Place[1]	Trips per Employee[2]	One-Way Trips per Employee[3]	Journey-to-Work Occupants per Trip[4]	Daily Occupants per Trip[5]	Visitors per Employee[6]	Visitor Hours per Trip[1]	Days per Week[7]	Functional Population Coefficient[8]
Population									7.00	0.692
Natural Resources	n/a	9.00	4.02	2.01	1.32	1.38	0.12	1.00	7.00	0.380
Construction	110	9.00	4.02	2.01	1.32	1.38	0.12	1.00	5.00	0.271
Manufacturing	140	9.00	2.67	1.34	1.32	1.38	0.08	1.00	5.00	0.270
Transportation, Communication, Utilities	110	9.00	4.02	2.01	1.32	1.38	0.12	1.00	5.00	0.271
Wholesale Trade	150	9.00	5.05	2.53	1.32	1.38	0.15	1.00	5.00	0.272
Retail Trade	820	9.00	56.10	28.05	1.24	1.73	13.74	1.50	7.00	1.234
Finance, Insurance, Real Estate	710	9.00	3.44	1.72	1.24	1.73	0.84	1.00	5.00	0.293
Services[9]	n/a	9.00	20.34	10.17	1.24	1.73	4.98	1.00	6.00	0.499
Government[10]	730	9.00	7.45	3.73	1.24	1.73	1.83	1.00	7.00	0.451

(1) Estimated

(2) Trips per employee represents all trips divided by the number of employees and is based on Trip Generation 12th Edition (Institute of Transportation Engineers 2025) as follows:

ITE Code 110 at 4.02 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 59

ITE Code 140 at 2.67 weekday trips per employee,General Urban/Suburban and Rural (Land Uses 000-399), page 93

ITE Code 150 at 5.05 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 000-399), page 119

ITE Code 710 at 3.44 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 400-799), page 683

ITE Code 730 at 7.45 weekday trips per employee, General Urban/Suburban and Rural (Land Uses 400-799), page 751

ITE Code 820 (Volume 5, page 90) based on blended average of trips by retail center size calculated below.

Trips per retail employee from the following table:

Retail Scale	*Trip Rate*	*Sq Ft per Employee*[11]	*Trips per Employee*	*Share*	*Weighted Trips*
Retail (Less than 40k sq. ft.)	54.45	890	48	50.0%	24.00
Retail (40k to 150k sq. ft.)	65.38	1,152	75	35.0%	26.25
Retail (greater than 150k sq. ft.	36.39	1,070	39	15.0%	5.85
Sum of Weighted Trips/1k sq.ft.					56.10

(3) Trip per employee (Item 2) multiplied by 0.5.

(4) Journey-to-Work Occupants per Trip from 2001 National Household Travel Survey (FHWA 2001) as follows:

1.32 occupants per Construction, Manufacturing, TCU, and Wholesale trip

1.24 occupants per Retail Trade, FIRE, and Services trip

(5) Daily Occupants per Trip from 2001 National Household Travel Survey (FHWA 2001) as follows:

1.38 occupants per Construction, Manufacturing, TCU, and Wholesale trip

1.73 occupants per Retail Trade, FIRE, and Services trip

(6) [Daily occupants per trip (Item 5) multiplied by one-way trips per employee (Item 3)] - [(Journey-to-Work occupants per trip (Item 4) multiplied by one-way trips per employee (Item 3)]

(7) Typical number of days per week that indicated industries provide services and relevant government services are available.

(8) Table A-6 for residential and the equation below to determine the Functional Population Coefficient per Employee for all land-use categories except residential includes the following:

$$\frac{\text{((Days per Week x Employee Hours in Place) + (Visitors per Employee x Visitor Hours per Trip x Days per Week)}}{\text{(24 Hours per Day x 7 Days per Week)}}$$

(9) Trips per employee for the services category is the average trips per employee for the following service related land use categories: quality restaurant, high-turnover restaurant, supermarket, hotel, motel, elementary school, middle school, high school, hospital, medical office, and church. Source for the trips per employee figure from ITE, 12th ed., when available, or else derived from the square feet per employee for the appropriate land use category from the Energy Information Administration from Table B-1 of the Commercial Energy Building Survey, 2003.

(10) Includes Federal Civilian Government, Federal Military Government, and State and Local Government categories.

(11) Square feet per retail employee from the Energy Information Administration from Table B-1 of the Commercial Energy Building Survey, 2018

Table A-8

Functional Population – Countywide (2026)

Population Category	Countywide Baseline Data[1]	Functional Resident Coefficient[2]	Functional Population[3]
2026 Weighted Population	116,607	0.692	80,692
Employment Category			
Natural Resources	3,633	0.380	1,381
Construction	2,494	0.271	676
Manufacturing	780	0.270	211
Transportation, Communication, and Utilities	1,688	0.271	457
Wholesale Trade	684	0.272	186
Retail Trade	6,048	1.234	7,463
Finance, Insurance, and Real Estate	3,763	0.293	1,103
Services	20,881	0.499	10,420
Government Services	4,378	0.451	1,974
Total Employment by Category Population[4]			23,871
2026 Total Functional Population[5]			**104,563**

1) Source: Table A-1 for population and 2025 Woods & Poole for employment data (2026 estimate)
2) Source: Table A-7
3) The functional population is Highlands County baseline data (Item 1) multiplied by the functional resident coefficient (Item 2)
4) The total employment population by category is the sum of the employment figures from the nine employment categories (e.g., natural resources, construction, etc.)
5) The total functional population is the sum of the residential functional population and the employment functional population

Table A-9

Functional Population – Fire Rescue Service Area (2026)

Population Category	Fire Rescue Service Area Baseline Data[1]	Functional Resident Coefficient[2]	Functional Population[3]
2026 Weighted Population	93,517	0.692	64,714
Employment Category			
Natural Resources	2,808	0.380	1,067
Construction	1,731	0.271	469
Manufacturing	480	0.270	130
Transportation, Communication, and Utilities	1,171	0.271	317
Wholesale Trade	455	0.272	124
Retail Trade	1,639	1.234	2,023
Finance, Insurance, and Real Estate	1,705	0.293	500
Services	11,318	0.499	5,648
Government Services	604	0.451	272
Total Employment by Category Population[4]			10,550
2026 Total Functional Population[5]			**75,264**

1) Source: Table A-1 for population. Employment data is 2025 Woods & Poole (2026 estimate) for countywide estimates adjusted by the industry distribution in the service area from Census OnTheMap 2023
2) Source: Table A-7
3) The functional population is fire rescue service area baseline data (Item 1) multiplied by the functional resident coefficient (Item 2)
4) The total employment population by category is the sum of the employment figures from the nine employment categories (e.g., natural resources, construction, etc.)
5) The total functional population is the sum of the residential functional population and the employment functional population

Table A-10

Functional Population – Law Enforcement Service Area (2026)

Population Category	Law Service Area Baseline Data[1]	Functional Resident Coefficient[2]	Functional Population[3]
2026 Weighted Population	90,925	0.692	62,920
Employment Category			
Natural Resources	2,619	0.380	995
Construction	1,422	0.271	385
Manufacturing	473	0.270	128
Transportation, Communication, and Utilities	1,097	0.271	297
Wholesale Trade	428	0.272	116
Retail Trade	998	1.234	1,232
Finance, Insurance, and Real Estate	1,182	0.293	346
Services	10,169	0.499	5,074
Government Services	438	0.451	198
Total Employment by Category Population[4]			8,771
2026 Total Functional Population[5]			**71,691**

1) Source: Table A-1 for population. Employment data is 2025 Woods & Poole (2026 estimate) for countywide estimates adjusted by the industry distribution in the service area from Census OnTheMap 2023
2) Source: Table A-7
3) The functional population is the law service area baseline data (Item 1) multiplied by the functional resident coefficient (Item 2)
4) The total employment population by category is the sum of the employment figures from the nine employment categories (e.g., natural resources, construction, etc.)
5) The total functional population is the sum of the residential functional population and the employment functional population

Table A-11 presents functional population estimates countywide and for fire rescue and law enforcement service areas between 2010 and 2045. The functional population estimates are based on the 2026 functional population figures from Tables A-8 through A-10, and the annual population growth rates are based on those previously presented in Table A-1.

Table A-11
Functional Population (2010-2045)

Year	Countywide[1]	Fire Rescue Service Area[2]	Law Service Area[3]
2010	94,482	68,481	65,167
2011	94,199	68,618	65,297
2012	94,105	68,755	65,428
2013	94,011	68,893	65,559
2014	94,293	69,031	65,690
2015	94,670	69,169	65,821
2016	95,143	69,307	65,953
2017	95,524	69,446	66,085
2018	95,715	69,585	66,217
2019	96,194	69,724	66,349
2020	97,637	70,491	67,079
2021	98,418	70,984	67,549
2022	99,402	71,410	67,954
2023	100,595	72,410	68,973
2024	102,305	73,641	70,146
2025	104,146	75,114	71,619
2026	**104,563**	**75,264**	**71,691**
2027	104,981	75,565	71,978
2028	105,401	75,867	72,266
2029	105,823	76,170	72,555
2030	106,246	76,475	72,845
2031	106,671	76,781	73,136
2032	107,098	77,088	73,429
2033	107,526	77,396	73,723
2034	107,956	77,706	74,018
2035	108,388	78,017	74,314
2036	108,822	78,329	74,537
2037	109,148	78,564	74,835
2038	109,585	78,800	75,060
2039	110,023	79,115	75,285
2040	110,463	79,431	75,586
2041	110,794	79,669	75,813
2042	111,126	79,908	76,040
2043	111,459	80,148	76,268
2044	111,793	80,388	76,497
2045	112,128	80,629	76,726

1) Source: Table A-8 for 2026. Remaining years are based on growth rates of the weighted seasonal population; Table A-1
2) Source: Table A-9 for 2026. Remaining years are based on growth rates of the weighted seasonal population; Table A-1
3) Source: Table A-10 for 2026. Remaining years are based on growth rates of the weighted seasonal population; Table A-1

Functional Residents by Specific Land Use Category

When a wide range of land uses impact capital facilities, an estimate of that impact is needed for each land use. This section presents functional population coefficient estimates by residential and non-residential land uses.

Residential and Transient Land Uses

As mentioned previously, functional population estimates by land use need to be developed for each impact fee service area. For residential and transient land uses, these coefficients are displayed in **Tables A-12**, **A-13**, and **A-14**. The transient land uses include congregate care facility, assisted living facility, hotel, motel and nursing home. Information from the Florida Department of Elderly Affairs is used to determine the occupancy rate for congregate care facility, assisted living and nursing home. Visitor data from Visit Sebring is used to determine the occupancy rate for hotels and motels.

Non-Residential Land Uses

A similar approach is used to estimate functional residents per unit for non-residential land uses. **Table A-15** presents basic assumptions and calculations, such as trips per unit, trips per employee, employees per impact unit, one-way trips per impact unit, worker hours, occupants per vehicle trip, visitors (patrons, etc.) per impact unit, visitor hours per trip, and days per week for non-residential land uses. The final column shows the estimated functional residents by land use. These coefficients by land use create the demand component for certain impact fee programs and are used in the calculation of the impact fee per unit for each land use category.

Table A-12

Functional Residents per Unit for Residential and Transient Land Uses (Countywide)

Land Use	Impact Unit	ITE LUC[1]	Residents/ Visitors Per Unit[2]	Occupancy Rate[3]	Adjusted Residents per Unit[4]	Visitor Hours at Place[5]	Workers per Unit[6]	Work Day Hours[7]	Days per Week[8]	Functional Residents per Unit[9]
RESIDENTIAL:										
Single Family										
- Less than 1,500 sf	du	210	1.97	-	-	-	-	-	-	1.36
- 1,500 to 2,499 sf	du		2.24	-	-	-	-	-	-	1.55
- 2,500 sf or greater	du		2.46	-	-	-	-	-	-	1.70
Multi-Family	du	220/221/222	1.54	-	-	-	-	-	-	1.07
Mobile Home	du	240	1.18	-	-	-	-	-	-	0.82
Senior Adult Housing (Single Family)	du	251	1.34	-	-	-	-	-	-	0.93
Senior Adult Housing (Multi-Family)	du	252	0.92	-	-	-	-	-	-	0.64
TRANSIENT, ASSISTED, GROUP:										
Congregate Care Facility	du	253	1.29	77%	0.99	20	0.62	9	7	1.06
Assisted Living	bed	254	1.00	77%	0.77	20	0.98	9	7	1.01
Hotel	room	310	2.00	59%	1.18	12	0.41	9	7	0.74
Motel	room	320	2.00	59%	1.18	12	0.13	9	7	0.64
Nursing Home	bed	620	1.00	77%	0.77	20	0.92	9	7	0.99

(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition

(2) Estimates for the residential land uses from Table A-2; estimate for congregate care facility based on residents per household figures adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey (NHTS); estimate for hotel/motel visitors per room is estimated based on figures observed in other Florida jurisdictions; assisted living and nursing home estimate based on one person per bed.

(3) Estimate for congregate care facility, assisted living and nursing home is average occupancy (2021-2024) for skilled nursing facilities from the Department of Elder Affairs; estimate for hotel and motel occupancy is average occupancy (2021-2024) for hotels/motels from Visit Sebring.

(4) Residents per unit (item 2) multiplied by occupancy rate (Item 3)

(5), (7), (8) Estimated

(6) Adapted from ITE Trip Generation Handbook, 12th Edition

(9) For residential land uses, calculated as residents per unit times the functional population coefficient (0.692 from Table A-7). For transient, assisted, and group land uses, calculated as

$$\frac{[(\text{Adjusted Residents per Unit} \times \text{Hours at Place} \times \text{Days per Week}) + (\text{Workers Per Unit} \times \text{Work Hours Per Day} \times \text{Days per Week})]}{(24 \text{ Hours per Day} \times 7 \text{ Days per Week})}$$

Table A-13

Functional Residents per Unit for Residential and Transient Land Uses (Fire Rescue Service Area)

Land Use	Impact Unit	ITE LUC[(1)]	Residents/ Visitors Per Unit[(2)]	Occupancy Rate[(3)]	Adjusted Residents per Unit[(4)]	Visitor Hours at Place[(5)]	Workers per Unit[(6)]	Work Day Hours[(7)]	Days per Week[(8)]	Functional Residents per Unit[(9)]
RESIDENTIAL:										
Single Family										
- Less than 1,500 sf	du	210	1.99	-	-	-	-	-	-	1.38
- 1,500 to 2,499 sf	du		2.26	-	-	-	-	-	-	1.56
- 2,500 sf or greater	du		2.49	-	-	-	-	-	-	1.72
Multi-Family	du	220/221/222	1.43	-	-	-	-	-	-	0.99
Mobile Home	du	240	1.19	-	-	-	-	-	-	0.82
Senior Adult Housing (Single Family)	du	251	1.36	-	-	-	-	-	-	0.94
Senior Adult Housing (Multi-Family)	du	252	0.86	-	-	-	-	-	-	0.60
TRANSIENT, ASSISTED, GROUP:										
Congregate Care Facility	du	253	1.32	77%	1.02	20	0.62	9	7	1.08
Assisted Living	bed	254	1.00	77%	0.77	20	0.98	9	7	1.01
Hotel	room	310	2.00	59%	1.18	12	0.41	9	7	0.74
Motel	room	320	2.00	59%	1.18	12	0.13	9	7	0.64
Nursing Home	bed	620	1.00	77%	0.77	20	0.92	9	7	0.99

(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition

(2) Estimates for the residential land uses from Table A-3; estimate for congregate care facility based on residents per household figures adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey (NHTS); estimate for hotel/motel visitors per room is estimated based on figures observed in other Florida jurisdictions; assisted living and nursing home estimate based on one person per bed.

(3) Estimate for congregate care facility, assisted living and nursing home is average occupancy (2021-2024) for skilled nursing facilities from the Department of Elder Affairs; estimate for hotel and motel occupancy is average occupancy (2021-2024) for hotels/motels from Visit Sebring.

(4) Residents per unit (item 2) multiplied by occupancy rate (Item 3)

(5), (7), (8) Estimated

(6) Adapted from ITE Trip Generation Handbook, 12th Edition

(9) For residential land uses, calculated as residents per unit times the functional population coefficient (0.692 from Table A-7). For transient, assisted, and group land uses, calculated as

$$\frac{[(\text{Adjusted Residents per Unit} \times \text{Hours at Place} \times \text{Days per Week}) + (\text{Workers Per Unit} \times \text{Work Hours Per Day} \times \text{Days per Week})]}{(24 \text{ Hours per Day} \times 7 \text{ Days per Week})}$$

Table A-14

Functional Residents per Unit for Residential and Transient Land Uses (Law Enforcement Service Area)

Land Use	Impact Unit	ITE LUC[(1)]	Residents/ Visitors Per Unit[(2)]	Occupancy Rate[(3)]	Adjusted Residents per Unit[(4)]	Visitor Hours at Place[(5)]	Workers per Unit[(6)]	Work Day Hours[(7)]	Days per Week[(8)]	Functional Residents per Unit[(9)]
RESIDENTIAL:										
Single Family										
- Less than 1,500 sf	du	210	1.99	-	-	-	-	-	-	1.38
- 1,500 to 2,499 sf	du		2.26	-	-	-	-	-	-	1.56
- 2,500 sf or greater	du		2.49	-	-	-	-	-	-	1.72
Multi-Family	du	220/221/222	1.42	-	-	-	-	-	-	0.98
Mobile Home	du	240	1.19	-	-	-	-	-	-	0.82
Senior Adult Housing (Single Family)	du	251	1.35	-	-	-	-	-	-	0.93
Senior Adult Housing (Multi-Family)	du	252	0.85	-	-	-	-	-	-	0.59
TRANSIENT, ASSISTED, GROUP:										
Congregate Care Facility	du	253	1.32	77%	1.02	20	0.62	9	7	1.08
Assisted Living	bed	254	1.00	77%	0.77	20	0.98	9	7	1.01
Hotel	room	310	2.00	59%	1.18	12	0.41	9	7	0.74
Motel	room	320	2.00	59%	1.18	12	0.13	9	7	0.64
Nursing Home	bed	620	1.00	0%	0.00	20	0.92	9	7	0.35

(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition

(2) Estimates for the residential land uses from Table A-4; estimate for congregate care facility based on residents per household figures adjusted for the residents over 55 years of age based on information obtained from the 2017 National Household Travel Survey (NHTS); estimate for hotel/motel visitors per room is estimated based on figures observed in other Florida jurisdictions; assisted living and nursing home estimate based on one person per bed.

(3) Estimate for congregate care facility, assisted living and nursing home is average occupancy (2021-2024) for skilled nursing facilities from the Department of Elder Affairs; estimate for hotel and motel occupancy is average occupancy (2021-2024) for hotels/motels from Visit Sebring.

(4) Residents per unit (item 2) multiplied by occupancy rate (Item 3)

(5), (7), (8) Estimated

(6) Adapted from ITE Trip Generation Handbook, 12th Edition

(9) For residential land uses, calculated as residents per unit times the functional population coefficient (0.692 from Table A-7). For transient, assisted, and group land uses, calculated as

$$\frac{[(\text{Adjusted Residents per Unit} \times \text{Hours at Place} \times \text{Days per Week}) + (\text{Workers Per Unit} \times \text{Work Hours Per Day} \times \text{Days per Week})]}{(24 \text{ Hours per Day} \times 7 \text{ Days per Week})}$$

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Table A-15

Functional Residents per Unit for Non-Residential Land Uses

ITE LUC[1]	Land Use	Impact Unit	Trips Per Unit[2]	Trips Per Employee[3]	Employees Per Unit[4]	One-Way Factor @ 50%[5]	Worker Hours[6]	Occupants Per Trip[7]	Visitors[8]	Visitor Hours Per Trip[9]	Days Per Week[10]	Functional Residents per Unit[11]
	RECREATION:											
411	Public Park	acre	0.78	59.53	0.01	0.39	9	1.64	0.63	1.50	7	**0.04**
430	Golf Course	hole	30.38	20.52	1.48	15.19	9	1.64	23.43	0.25	7	**0.80**
445	Movie Theater	screen	102.12	53.12	1.92	51.06	9	1.64	81.82	1.00	7	**4.13**
491	Racquet/Tennis Club	court	27.71	N/A	1.06	13.86	9	1.64	21.67	1.50	7	**1.75**
	INSTITUTIONS:											
520	Elementary School (Private)	student	2.27	22.50	0.10	1.14	9	1.11	1.17	2.00	5	**0.10**
522	Middle/Junior High School (Private)	student	2.09	23.41	0.09	1.05	9	1.11	1.08	2.00	5	**0.09**
525	High School (Private)	student	1.94	21.95	0.09	0.97	9	1.11	0.99	2.00	5	**0.08**
540/550	University/Jr College (7,500 or fewer students) (Private)	student	2.00	11.75	0.17	1.00	9	1.11	0.94	2.00	5	**0.10**
	University/Jr College (more than 7,500 students) (Private)	student	1.50	11.75	0.13	0.75	9	1.11	0.70	2.00	5	**0.08**
560	Church	1,000 sf	6.78	20.64	0.33	3.39	9	2.16	6.99	1.00	7	**0.42**
565	Day Care Center	1,000 sf	42.89	19.30	2.22	21.45	9	1.11	21.59	0.15	5	**0.69**
	MEDICAL:											
610	Hospital	1,000 sf	10.70	3.57	3.00	5.35	9	1.44	4.70	1.00	7	**1.32**
	OFFICE:											
710	Office	1,000 sf	7.83	3.44	2.28	3.92	9	1.09	1.99	1.00	5	**0.67**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	23.83	11.78	2.02	11.92	9	1.44	15.14	1.00	5	**0.99**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	33.13	11.78	2.81	16.57	9	1.44	21.05	1.00	5	**1.38**
770	Business Park (Flex-Space)	1,000 sf	11.75	5.42	2.17	5.88	9	1.09	4.24	0.75	5	**0.68**
	RETAIL:											
822	Retail 40,000 sfgla or less	1,000 sfgla	54.45	17.42	3.13	27.23	9	1.52	38.26	0.50	7	**1.97**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	65.38	17.42	3.75	32.69	9	1.52	45.94	0.65	7	**2.65**
820	Retail greater than 150,000 sfgla	1,000 sfgla	36.39	17.42	2.09	18.20	9	1.52	25.57	1.00	7	**1.85**
840/841	New/Used Auto Sales	1,000 sf	24.58	11.84	2.08	12.29	9	1.52	16.60	1.00	7	**1.47**
850	Supermarket	1,000 sf	93.03	41.17	2.26	46.52	9	1.52	68.45	0.50	7	**2.27**
862	Home Improvement Superstore	1,000 sf	30.65	N/A	2.50	15.33	9	1.52	20.80	1.00	7	**1.80**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	103.23	69.17	1.49	51.62	9	1.52	76.97	0.35	7	**1.68**
890	Furniture/Flooring Store	1,000 sf	6.32	6.98	0.91	3.16	9	1.52	3.89	0.50	7	**0.42**
	SERVICES:											
911	Bank; Walk-In	1,000 sf	57.02	32.73	1.74	28.51	9	1.52	41.60	0.35	6	**1.08**
912	Bank; Drive-In	1,000 sf	102.09	32.73	3.12	51.05	9	1.52	74.48	0.15	6	**1.40**
930	Fast Casual Restaurant	1,000 sf	225.89	21.26	10.63	112.95	9	2.30	249.16	0.35	7	**7.62**
931	Fine Dining Restaurant	1,000 sf	84.91	17.90	4.74	42.46	9	2.30	92.92	1.00	7	**5.65**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	101.53	21.26	4.78	50.77	9	2.30	111.99	0.75	7	**5.29**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	463.96	44.52	10.42	231.98	9	2.30	523.13	0.25	7	**9.36**
941	Quick Lubrication Vehicle Shop	service pos.	40.00	16.00	2.50	20.00	9	1.52	27.90	0.50	7	**1.52**
942	Automobile Care Center	1,000 sf	23.61	14.30	1.65	11.81	9	1.52	16.30	1.00	7	**1.30**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	172.01	275.78	0.62	86.01	9	1.52	130.12	0.20	7	**1.32**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	207.44	241.21	0.86	103.72	9	1.52	156.79	0.20	7	**1.63**
947	Self-Service Car Wash	wash stall	38.89	n/a	0.50	19.45	9	1.52	29.06	0.50	7	**0.79**
948	Automated Car Wash	1,000 sf	253.51	n/a	1.75	126.76	9	1.52	190.93	0.25	7	**2.65**

Table A-15 (Continued)

Functional Residents per Unit for Non-Residential Land Uses

ITE LUC[1]	Land Use	Impact Unit	Trips Per Unit[2]	Trips Per Employee[3]	Employees Per Unit[4]	One-Way Factor @ 50%[5]	Worker Hours[6]	Occupants Per Trip[7]	Visitors[8]	Visitor Hours Per Trip[9]	Days Per Week[10]	Functional Residents per Unit[11]
	INDUSTRIAL:											
110	General Light Industrial	1,000 sf	3.60	4.02	0.90	1.80	9	1.08	1.04	1.00	5	**0.27**
140	Manufacturing	1,000 sf	4.27	2.67	1.60	2.14	9	1.08	0.71	1.00	5	**0.45**
150	Warehousing	1,000 sf	1.48	5.05	0.29	0.74	9	1.08	0.51	0.75	5	**0.09**
151	Mini-Warehouse	1,000 sf	1.37	61.90	0.02	0.69	9	1.08	0.73	0.75	7	**0.03**

Sources:
1) Land use code found in the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 12th Edition
2) Land uses and trip generation rates consistent with those included in Appendix G-1
3) Trips per employee from ITE Trip Generation Handbook, 12th Edition, when available
4) Trips per unit (Item 2) divided by trips per person (usually employee). When trips per person are not available, the employees per unit is estimated
5) Trips per unit (Item 2) multiplied by 50 percent
6) Estimated
7) Source: 2022 National Household Travel Survey (FHWA 2022)
8) [(One-way Trips/Unit X Occupants/Trip) - Employees]
9) Estimated
10) Estimated
11) [(Workers X Hours/Day X Days/Week) + (Visitors X Hours/Visit X Days/Week)]/(24 Hours x 7 Days)

Table A-16
Weighted Seasonal Population Projections (Countywide)

Year	Permanent Population[1]	Seasonal Population[2]	Total Weighted Seasonal Population[3]
2010	98,786	6,557	105,343
2011	98,510	6,551	105,061
2012	98,416	6,545	104,961
2013	98,324	6,539	104,863
2014	98,594	6,556	105,150
2015	98,964	6,581	105,545
2016	99,439	6,613	106,052
2017	99,833	6,639	106,472
2018	100,004	6,650	106,654
2019	100,533	6,685	107,218
2020	101,235	7,640	108,875
2021	102,065	7,687	109,752
2022	103,102	7,765	110,867
2023	104,385	7,862	112,247
2024	106,109	7,993	114,102
2025	107,976	8,133	116,109
2026	**108,440**	**8,167**	**116,607**
2027	108,906	8,203	117,109
2028	109,374	8,238	117,612
2029	109,844	8,274	118,118
2030	110,300	8,308	118,608
2031	110,752	8,342	119,094
2032	111,206	8,376	119,582
2033	111,662	8,410	120,072
2034	112,120	8,445	120,565
2035	112,600	8,481	121,081
2036	112,994	8,511	121,505
2037	113,389	8,540	121,929
2038	113,786	8,570	122,356
2039	114,184	8,601	122,785
2040	114,600	8,631	123,231
2041	114,932	8,657	123,589
2042	115,265	8,682	123,947
2043	115,599	8,706	124,305
2044	115,934	8,732	124,666
2045	116,300	8,760	125,060

1) Source: 2010 through 2025 is the U.S. Census and the Bureau of Economic and Business Research (BEBR). For 2026 through 2045, BEBR, Volume 58, Bulletin 201, August 2025 (Medium-Level Projections). Interim years were interpolated.
2) Source: Seasonal residents based on information obtained from the U.S. Census. The figures are weighed by 0.42 to account for seasonal residents only residing in the county for a portion of the year (assume 5 months; 5 months divided by 12 months = 0.42). Hotel/motel visitors based on information provided by Visit Sebring.
3) Sum of permanent population (Item 1) and seasonal population (Item 2)

Table A-17
Weighted Seasonal Population Projections (Fire Rescue Service Area)

Year	Permanent Population[1]	Seasonal, Occasional, Recreational[2]	Total Weighted Seasonal Population[3]
2010	79,459	5,767	85,226
2011	79,594	5,761	85,355
2012	79,729	5,770	85,499
2013	79,865	5,780	85,645
2014	80,001	5,790	85,791
2015	80,137	5,800	85,937
2016	80,273	5,810	86,083
2017	80,409	5,820	86,229
2018	80,546	5,830	86,376
2019	80,683	5,840	86,523
2020	80,848	6,647	87,495
2021	81,450	6,682	88,132
2022	81,972	6,725	88,697
2023	83,155	6,822	89,977
2024	84,608	6,942	91,550
2025	86,287	7,079	93,366
2026	**86,427**	**7,090**	**93,517**
2027	86,798	7,121	93,919
2028	87,171	7,151	94,322
2029	87,546	7,182	94,728
2030	87,909	7,212	95,121
2031	88,269	7,242	95,511
2032	88,631	7,271	95,902
2033	88,995	7,301	96,296
2034	89,360	7,331	96,691
2035	89,742	7,362	97,104
2036	90,056	7,388	97,444
2037	90,371	7,414	97,785
2038	90,687	7,440	98,127
2039	91,005	7,466	98,471
2040	91,336	7,493	98,829
2041	91,601	7,514	99,115
2042	91,866	7,536	99,402
2043	92,132	7,559	99,691
2044	92,399	7,581	99,980
2045	92,691	7,605	100,296

1) Source: 2010 and 2020 is the U.S. Census with interim years interpolated based on average annual growth rate. For 2021 through 2025, U.S. Census and the Bureau of Economic and Business Research (BEBR). For 2026 through 2045, BEBR, Volume 58, Bulletin 201, August 2025 (Medium-Level Projections) adjusted based the average ratio (2021-2025) of the service area population to the countywide population.
2) Source: Seasonal residents based on information obtained from the U.S. Census. The figures are weighed by 0.42 to account for seasonal residents only residing in the county for a portion of the year (assume 5 months; 5 months divided by 12 months = 0.42). Hotel/motel visitors based on information provided by Visit Sebring.
3) Sum of permanent population (Item 1) and seasonal population (Item 2)

Table A-18

Weighted Seasonal Population Projections (Law Enforcement Service Area)

Year	Permanent Population[1]	Seasonal, Occasional, Recreational[2]	Total Weighted Seasonal Population[3]
2010	77,236	5,680	82,916
2011	77,360	5,697	83,057
2012	77,484	5,706	83,190
2013	77,608	5,715	83,323
2014	77,732	5,724	83,456
2015	77,856	5,734	83,590
2016	77,981	5,743	83,724
2017	78,106	5,751	83,857
2018	78,231	5,761	83,992
2019	78,356	5,770	84,126
2020	78,488	6,552	85,040
2021	79,083	6,588	85,671
2022	79,587	6,629	86,216
2023	80,746	6,726	87,472
2024	82,155	6,844	88,999
2025	83,868	6,986	90,854
2026	**83,933**	**6,992**	**90,925**
2027	84,293	7,021	91,314
2028	84,655	7,052	91,707
2029	85,019	7,082	92,101
2030	85,372	7,111	92,483
2031	85,722	7,140	92,862
2032	86,073	7,170	93,243
2033	86,426	7,199	93,625
2034	86,781	7,229	94,010
2035	87,152	7,260	94,412
2036	87,457	7,285	94,742
2037	87,763	7,311	95,074
2038	88,070	7,336	95,406
2039	88,378	7,361	95,739
2040	88,700	7,389	96,089
2041	88,957	7,410	96,367
2042	89,215	7,431	96,646
2043	89,474	7,453	96,927
2044	89,733	7,475	97,208
2045	90,016	7,498	97,514

1) Source: 2010 and 2020 is the U.S. Census with interim years interpolated based on average annual growth rate. For 2021 through 2025, U.S. Census and the Bureau of Economic and Business Research (BEBR). For 2026 through 2045, BEBR, Volume 58, Bulletin 201, August 2025 (Medium-Level Projections) adjusted based the average ratio (2021-2025) of the service area population to the countywide population.
2) Source: Seasonal residents based on information obtained from the U.S. Census. The figures are weighed by 0.42 to account for seasonal residents only residing in the county for a portion of the year (assume 5 months; 5 months divided by 12 months = 0.42). Hotel/motel visitors based on information provided by Visit Sebring.
3) Sum of permanent population (Item 1) and seasonal population (Item 2)

Appendix B:
Building and Land Values – Supplemental Information

Appendix B: Building and Land Values

This Appendix provides a summary of building and land value estimates for fire rescue & EMS, law enforcement, correctional facilities, general government buildings, library facilities, parks and recreation, and environmentally sensitive lands impact fees. Information related to cost estimates for transportation is included in Appendix E.

Building Values

To estimate building and recreational facility value, the following information was reviewed:

- Recent construction by Highlands County, as applicable;
- Cost estimates/bids for future facilities;
- Insurance values of existing facilities;
- Information from other jurisdictions; and
- Input from the County.

The following paragraphs provide a summary for each service area.

Fire Rescue & EMS

The fire rescue & EMS building inventory includes sixteen fire rescue/EMS stations and the headquarters. As part of the cost estimates the following was considered:

- The County plans to build two new fire stations which are estimated to cost approximately $370 per square foot.
- Insurance values of existing buildings are approximately $150 per square foot for career fire/EMS stations, $130 per square foot for volunteer stations, and $260 per square foot for the administration building. The insurance values are considered conservative estimates because the value of the foundation and other more permanent parts of the structure are typically excluded since they would not have to be rebuilt if the structure was damaged.
- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Construction cost estimates obtained from other Florida jurisdictions between 2020 and 2025 ranged from $300 per square foot to $600 per square foot for fire stations.

Given this information and input from the County, the building cost is estimated at **$350 per square foot** for career stations and the administration building, and **$250 per square foot** for volunteer stations.

Law Enforcement

The law enforcement building inventory includes approximately 69,600 square feet, including 54,400 square feet of primary buildings and 15,200 square feet of support buildings. As part of the cost estimates, the following analysis was completed:

- The County is adding 2,400 square feet of kennel space to the Animal Services Operations Building at a cost of $700 per square foot.
- The insurance values of existing buildings averaged $190 per square foot for primary buildings and $70 per square foot for support buildings. As previously mentioned, the insurance values are considered conservative estimates because the value of the foundation and other more permanent parts of the structure are typically excluded since they would not have to be rebuilt if the structure was damaged.
- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Construction cost estimates obtained from other Florida jurisdictions between 2020 and 2025 ranged from $240 per square foot to $450 per square foot for primary buildings and $55 per square foot to $230 per square foot for support buildings.

Given this information and input from the County, building cost is estimated at **$350 per square foot** for primary buildings and **$130 per square foot** for support buildings.

Correctional Facilities

The correctional facilities building inventory includes approximately 131,100 square feet, including 130,000 square feet of primary buildings and 1,100 square feet of support buildings. As part of the cost estimates, the following analysis was completed:

- The County is in the process of constructing 21,000 square feet of addition to the County jail at an estimated cost of $700 per square foot. This cost estimate excludes the cost for the generator and Sallyport expansion.
- The insurance values of existing buildings averaged $200 per square foot for jail buildings and $50 per square foot for support buildings. As previously mentioned, the insurance values are considered conservative estimates because the value of the foundation and other more permanent parts of the structure are typically excluded since they would not have to be rebuilt if the structure was damaged.

- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Construction cost estimates obtained from other Florida jurisdictions between 2023 and 2025 ranged from $300 per square to $600 per square foot for jail buildings and $125 per square foot to $200 per square foot for support buildings.

Given this information and input from the County, building cost is estimated at **$600 per square foot** for primary buildings and **$250 per square foot** for support buildings.

General Government Buildings

The general government buildings inventory includes facilities that are primarily for the provision of essential county services such as health, emergency operations, public works, court-related and other administrative services. The building inventory includes approximately 366,400 square feet, including 312,300 square feet of primary buildings and 54,100 square feet of support buildings. In developing cost estimates the following was considered.

- Highlands County is in the process of constructing several government buildings and has plans to construct additional facilities in 2026, including the Avon Park Tax Collector Satellite Office renovation and expansion, the Traffic Operations Building, an Emergency Operations Center and replacement building at the Fuel Site. The weighted average construction cost of these projects is estimated at $370 per square foot with a range of $290 per square foot to $800 per square foot.
- Insurance values of existing facilities averaged approximately $220 per square foot for primary buildings and $50 per square foot for support buildings. The insurance values are considered conservative estimates because the value of the foundation and other more permanent parts of the structure are typically excluded since they would not have to be rebuilt if the structure was damaged.
- For planning purposes, the County estimates new construction at $425 per square foot for general government buildings.
- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Construction cost estimates obtained from other Florida jurisdictions between 2020 and 2025 ranged from $230 per square foot to $500 per square foot for primary buildings and $80 to $250 per square foot for support buildings.

Given this information and input from the County, the building cost is estimated at **$350 per square foot** for primary buildings, **$80 per square foot** for support buildings.

Library Facilities

The library facilities inventory includes three buildings. As part of the cost estimates the following was considered:

- Highlands County has not built any new libraries over the past four years.
- The insurance values of existing buildings averaged $160 per square foot for buildings only and $314 per square foot for buildings and contents. Insurance values are considered conservative estimates because the value of the foundation and other more permanent parts of the structure are typically excluded since they would not have to be rebuilt if the structure was damaged.
- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Cost estimated obtained from other Florida jurisdictions between 2020 and 2025 averaged $330 per square foot with a range of $250 square feet to $500 square feet.

Given this information and input from the County, the building cost is estimated at **$300 per square foot** for library buildings.

Parks and Recreation

Recreational facility values are based primarily on cost trends since the last technical study, insurance values of existing recreational facilities, recent and upcoming project cost, cost information from other Florida jurisdictions, and discussions with the County. The resulting estimates are presented in Table VII-5, earlier in this report.

Land Values

For each impact fee program area, land values were determined based on the following analysis, as data available:

- Recent land purchases or appraisals/estimates for upcoming land purchases by service area (if applicable);
- Value of land where existing facilities are located based on estimates provided by the Highlands County Property Appraiser (HCPA);
- Vacant land sales from 2021 to 2025 throughout the county/service area by size and by land use as reported by the HCPA;
- Value of vacant land of similar size properties by land use countywide or in related service areas as estimated by the HCPA; and
- Input from the County.

Fire Rescue & EMS

The following was considered in estimating the land value for fire rescue and emergency medical services.

- The County has purchased two sites within the past five years for fire rescue & EMS facilities. The purchase price of the future Lake Placid Station site was $112,500 per acre and the purchase price for future Spring Lake Station site was $18,800 per acre. The weighted average of these two purchases is approximately $76,500 per acre.
- The value of parcels where current fire rescue & EMS facilities are located ranges from $8,000 per acre to $196,900 per acre. The weighted average land value is approximately $42,500 per acre, with a median value of $36,900 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- The countywide vacant land sales of similarly sized parcels (0.5 acre to 10 acres) between 2021 and 2025 averaged $37,400 per acre with a median value of $26,700 per acre. Vacant land sales for commercial properties were higher, averaging $124,600 per acre with a median value of $81,200 per acre. The fire rescue service area vacant land sales of similarly sized parcels (0.5 acre to 10 acres) between 2021 and 2025 averaged $43,300 per acre with a median value of $25,400 per acre. Vacant land sales for commercial properties averaged $89,100 per acre with a median value of $71,000 per acre.
- Similarly, the value of vacant land countywide (0.5 acre to 10 acres) estimated by the Property Appraiser averaged $32,700 per acre with a median value of $21,100 per acre for all vacant properties. The vacant land value for commercial properties was higher, averaging $84,500 per acre with a median value of $55,100 per acre. The estimated value of vacant land in the fire rescue service area (0.5 acre to 10 acres) averaged $35,300 per acre with a median value of $20,100 per acre for all vacant properties. The vacant land value for commercial properties averaged $69,700 per acre with a median value of $59,400 per acre.

Given this information and input from the County, an average land value of **$65,000 per acre** is determined to be a reasonable estimate for the fire rescue & EMS impact fee calculation.

Law Enforcement

The following was considered in estimating the land value for law enforcement services.

- In 2021, the County purchased a training site for law enforcement at a cost of $18,800 per acre. This sale price per acre was indexed to 2025 dollars based on HCPA estimates, resulting in $36,400 per acre.
- The value of parcels where current law enforcement facilities are located ranges from $1,500 per acre to $150,100 per acre. The weighted average land value is approximately $14,400 per acre, with a median value of $39,700 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- The unincorporated county vacant land sales of similarly sized parcels (0.5 acre to 10 acres) between 2021 and 2025 averaged $44,300 per acre with a median value of $25,000 per acre. Vacant land sales for commercial properties were higher, averaging $88,400 per acre with a median value of $70,700 per acre.
- Similarly, the value of vacant land in unincorporated county (0.5 acre to 10 acres) estimated by the Property Appraiser averaged $36,200 per acre with a median value of $20,000 per acre for all vacant properties. The vacant land value for commercial properties averaged $66,400 per acre with a median value of $55,100 per acre.

Given this information and input from the County, an average land value of **$40,000 per acre** is determined to be a reasonable estimate for the law enforcement impact fee calculation.

Correctional Facilities

The following was considered in estimating the land value for correctional facilities.

- The County has not purchased land within the past five years and there are no upcoming programmed land acquisitions at this time. However, the County explained that future land purchases are likely to be near the existing facilities in Sebring.
- The weighted average value of parcels where current correctional facilities are located is $75,000 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- The countywide vacant land sales of similarly sized parcels (0.5 acre to 10 acres) between 2021 and 2025 averaged $37,400 per acre with a median value of $26,700 per acre. Vacant land sales for commercial properties were higher, averaging $124,600 per acre with a median value of $81,200 per acre
- Similarly, the value of vacant land countywide (0.5 acre to 10 acres) estimated by the Property Appraiser averaged $32,700 per acre with a median value of $21,100 per acre

for all vacant properties. The vacant land value for commercial properties was higher, averaging $84,500 per acre with a median value of $55,100 per acre.

Given that future land purchases are likely to occur near existing facilities in Sebring, an average land value of **$75,000 per acre** based on the estimated value of the land where existing facilities are located is determined to be a reasonable estimate for the correctional facilities impact fee calculation.

General Government Buildings

The following was considered in estimating the land value for general government buildings.

- In 2021, the County purchased the fuel site location for $33,300 per acre and the Haywood Taylor Blvd property for $18,600 per acre. These purchases indexed to 2025 dollars based on information from the FDOR averages to $38,300 per acre.
- The value of parcels where current general government buildings are located ranges from $5,700 per acre to $157,400 per acre. The weighted average land value is approximately $27,600 per acre, with a median value of $65,500 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- The countywide vacant land sales of similarly sized parcels (0.5 acre to 30 acres) between 2021 and 2025 averaged $33,200 per acre with a median value of $26,000 per acre. Vacant land sales for commercial properties were higher, averaging $105,900 per acre with a median value of $79,700 per acre.
- Similarly, the value of vacant land countywide (0.5 acre to 30 acres) reported by the Property Appraiser averaged $33,000 per acre with a median value of $21,000 per acre for all vacant properties. The vacant land value for commercial properties was higher, averaging $76,800 per acre with a median value of $54,200 per acre.

Given this information and input from the County, an average land value of **$50,000 per acre** is determined to be a reasonable estimate for the general government buildings impact fee calculation.

Library Facilities

The following was considered in estimating the land value for library facilities.

- The County has not purchased land within the past five years and there are no upcoming programmed land acquisitions at this time.

- The value of parcels where current library facilities are located ranges from $65,500 per acre to $116,300 per acre, with a weighted average land value of approximately $82,500 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- The countywide vacant land sales of similarly sized parcels (0.5 acre to 10 acres) between 2021 and 2025 averaged $37,400 per acre with a median value of $26,700 per acre. Vacant land sales for residential properties averaged $39,200 per acre with a median value of $27,500 per acre.
- Similarly, the value of vacant land countywide (0.5 acre to 10 acres) reported by the Property Appraiser averaged $32,700 per acre with a median value of $21,100 per acre for all vacant properties. The vacant land value for residential properties averaged $27,300 per acre with a median value of $19,200 per acre.

Given this information and input from the County, an average land value of **$50,000 per acre** is determined to be a reasonable estimate for impact fee calculations.

Parks and Recreation

The land value for parks and recreation was reviewed and estimated based on park type. This analysis is shown in **Table B-1**. The following was considered in estimating the land value for parks and recreation.

- In December of 2025, the County purchased land for the Multi-Sports Complex at a cost of $16,800 per acre.
- The value of parcels where current parks are located ranges from $1,000 per acre to $299,700 per acre for all park types. The weighted average land value is approximately $3,100 per acre with a median of $36,800 per acre. Property Appraiser land value estimates for governmental entities tend to be on the low end since these properties are not subject to property tax and the values are not always updated to reflect the market conditions.
- The countywide vacant land sales from 2021 to 2025 were reviewed based on parcel size:
    - Special facilities (0.5 to 30 acres): Sale price averaged $33,200 per acre with a median sale price of $26,000 per acre.
    - Community Parks (5 to 15 acres): Sale price averaged $23,500 per acre with a median sale price of $17,300 per acre.
    - District Parks (40 to 100 acres): Sale price averaged $14,800 per acre with a median sale price of $14,200 per acre.

  - Regional Parks (greater than 50 acres): Sale price averaged $14,000 per acre with a median sale price of $14,200 per acre.

- Similarly, the value of vacant land countywide was reviewed based on parcel size:
  - Special facilities (0.5 to 30 acres): Land value averaged $33,000 per acre with a median value of $21,000 per acre.
  - Community Parks (5 to 15 acres): Land value averaged $36,500 per acre with a median value of $19,600 per acre.
  - There were no parcels zoned vacant with greater than 40 acres included in the HCPA database.

Given this information and input from the County, an average land value of **$15,000 per acre** for regional and district parks and **$30,000 per acre** for community parks and special facilities is determined to be a reasonable estimate for the parks and recreation impact fee calculation.

Table B-1

Park Land Value Analysis

Acreage	Count	Sale Price/Land Value per Acre	
		Median	Weighted Average
Recent Land Purchases[1]			
Multi-Sports Complex Land (December 2025)			$16,800
Existing Land Values[2]			
Special Facility	14	$135,300	$26,100
Community	2	$25,900	$26,700
Regional	N/A	-	-
District	1	$10,000	$10,000
All Parks	**17**	**$36,800**	**$3,100**
Vacant Land Sales[2]			
Special Facility: 0.5 acres to 30 acres	2,043	$26,000	$33,200
Community: 5 to 15 acres	225	$17,300	$23,500
District: 40 to 100 acres	4	$14,200	$14,800
Regional: 50+ acres	2	$14,200	$14,000
0.5 acres to 100 acres+	**2,049**	**$25,900**	**$32,100**
Vacant Land Values[2]			
Special Facility: 0.5 acres to 30 acres	6,354	$21,000	$33,000
Community: 5 to 15 acres	80	$19,600	$36,500
District: 40 to 100 acres	N/A	-	-
Regional: 50+ acres	N/A	-	-
0.5 acres to 100 acres+	**6,355**	**$21,000**	**$32,900**
Used in Study			
- Regional			**$15,000**
- District			**$15,000**
- Community			**$30,000**
- Special Facility			**$30,000**

1) Source: Highlands County
2) Source: Highlands County Property Appraiser. Analysis excludes parcels with a sale price/land value per acre less than $10,000 or greater than $1 million.

Environmentally Sensitive Lands

The following was considered in estimating the land value for parks and recreation.

- In 2017, the County purchased the Grassy Lake Scrub property for $8,200 per acre. Indexed to 2025 dollars, the purchase price per acre is estimated at $16,400 per acre.
- The value of parcels where current environmentally sensitive lands averages $1,600 per acre.

- The countywide vacant land sales of similarly sized parcels (greater than 30 acres) between 2021 and 2025 averaged $15,100 per acre with a median value of $14,200 per acre. Vacant land sales for agricultural properties were lower, averaging $9,600 per acre with a median value of $10,000 per acre.
- Similarly, the value of vacant land countywide (greater than 30 acres) reported by the Property Appraiser averaged $10,700 per acre with a median value of $9,600 per acre for all vacant properties. The land value for agricultural properties was lower, averaging $7,100 per acre.

Given this information and input from the County, an average land value of **$15,000 per acre** is determined to be a reasonable estimate for the environmentally sensitive lands impact fee calculations.

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Appendix C
Parks and Recreation Impact Fee:
Supplemental Information

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Appendix C: Parks and Recreation Inventory – Supplemental Information

This appendix presents the detailed inventory of county-owned parks and associated recreational facilities in Highlands County, as presented in **Table C-1.**

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Table C-1

Parks and Recreation Facilities Inventory[1]

Park	Address	Park Classification	Acre	Boat Ramp		Building						Basketball Court (unlit)	Dock	Field				Fishing Pier	Gazebo	Parking	Picnic Shelter	Picnic Pavilion	Playground	Pump House	Nature Trail
				Paved	Unpaved	Community Rental	Maintenance Barn	Pole Barn	Restroom	Restroom/ Concession	Storage			Baseball (Unlit)	Football (Lit)	Multi-purpose (Unlit)	Softball (Lit)								
Units			*acre*	*ramp*	*ramp*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*court*	*dock*	*field*	*field*	*field*	*field*	*pier*	*gazebo*	*space*	*shelter*	*pavilion*	*playground*	*pump house*	*mile*
Sun 'n Lake Preserve[2]	9400 Sun n Lake Blvd	Regional	627.00																						6.39
Multi-Sports Complex	200 Sheriff's Tower Rd	District	53.10				2,400	520		7,437	528				1	3	5				4		1		
Lake Istokpoga Park	720 Istokpoga Park Access Rd	Special Facility	29.95	2					280									1	4	35		3		1	0.25
DeSoto City Park	6305 CR 17 S	Community	5.50			1,170								1								1			
Lorida Park	1909 Blessing Ave	Community	4.75			3,015				256		1		1								1	1	1	
Red Beach Lake Boat Ramp	6701 Commerce Dr	Special Facility	1.72	1									1					1				1			
Lake Letta Boat Ramp	2490 East Victoria Ln	Special Facility	1.50	1									1									1			
Lake Josephine Sentinel Point Boat Ramp	1536 Lake Josephine Dr	Special Facility	1.10	1									1									1			
Lake Josephine Boat Ramp	2430 Oak Beach Blvd	Special Facility	1.08		1								1									1			
Lake Clay East Boat Ramp	1650 Lake Clay Dr	Special Facility	1.08	1									1									1			
Lake Persimmon Boat Ramp	150 Hillside Dr	Special Facility	1.06		1																				
Lake Glenada Boat Ramp	2475 US 27	Special Facility	1.00	1									1					1				2			
Lake Childs Boat Ramp	3349 Placid View Dr	Special Facility	0.93	1									1									2			
Lake Francis Boat Ramp	300 Cloverleaf Rd	Special Facility	0.68		1								1									1			
Lake Istokpoga Boat Ramp	2011 Lake Blvd	Special Facility	0.60	1									1									1			
Lake Huntley Boat Ramp	250 Anderson St	Special Facility	0.28	1									1									1			

Park	Address	Park Classification	Acre	Boat Ramp		Building						Basketball Court (unlit)	Dock	Field				Fishing Pier	Gazebo	Parking	Picnic Shelter	Picnic Pavilion	Playground	Pump House	Nature Trail
				Paved	Unpaved	Community Rental	Maintenance Barn	Pole Barn	Restroom	Restroom/ Concession	Storage			Baseball (Unlit)	Football (Lit)	Multi-purpose (Unlit)	Softball (Lit)								
Units			*acre*	*ramp*	*ramp*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*sq. ft.*	*court*	*dock*	*field*	*field*	*field*	*field*	*pier*	*gazebo*	*space*	*shelter*	*pavilion*	*playground*	*pump house*	*mile*
Regional		1	627.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6.39
District		1	53.10	-	-	-	2,400	520	-	7,437	528	-	-	-	1	3	5	-	-	-	4	-	1	-	-
Community		2	10.25	-	-	4,185	-	-	-	256	-	1	-	2	-	-	-	-	-	-	-	2	1	1	-
Special Facility		12	40.98	10	3	-	-	-	280	-	-	-	10	-	-	-	-	3	4	35	-	15	-	1	0.25
Total		**16**	**731.33**	**10**	**3**	**4,185**	**2,400**	**520**	**280**	**7,693**	**528**	**1**	**10**	**2**	**1**	**3**	**5**	**3**	**4**	**35**	**4**	**17**	**2**	**2**	**6.64**

1) Source: Highlands County
2) Acres shown exclude the not usable portion (723 acres) which is included in the environmentally sensitive lands impact fee calculation.

Appendix D
Multi-Modal Transportation Impact Fee: Demand Component

Appendix D: MMTIF Demand Component

This appendix presents detailed calculations for the demand component of the multi-modal transportation impact fee.

County Road Adjustment Factor

Table D-1 presents the trip length adjustment factor for county roads used in the calculation of the multi-modal transportation impact fee (County Roads ONLY scenario). This variable is based on data from the District 1 Regional Planning Model (v2.1), specifically the 2045 projected vehicle-miles of travel of all county-generated trips on all in-county roadways.

Table D-1

County Road Adjustment Factor

Roadway	VMT (2045)	% VMT
State	1,653,362	63.5%
County	920,155	**35.3%**
Classified (Non-State/County)	31,651	1.2%
Total	**2,605,168**	**100.0%**

Source: D1RPM v2.1, 2045

Florida Studies Trip Characteristics Database

The Florida Studies Trip Characteristics Database includes approximately 340 studies on 42 different residential and non-residential land uses collected over the last 30 years. Data from these studies include trip generation, trip length, and percent new trips for each land use. This information has been used in the development of impact/multi-modal/mobility fees for communities throughout Florida and the U.S.

Benesch estimates trip generation rates for all land uses in an impact fee schedule using data from studies in the Florida Studies Database and the Institute of Transportation Engineers' (ITE) *Trip Generation* reference report (12th edition). In instances, when both ITE *Trip Generation* reference report (12th edition) and Florida Studies trip generation rate (TGR) data are available for a particular land use, the data is typically blended to increase the sample size and provide a more valid estimate of the average number of trips generated per unit of development. If no Florida Studies data is available, only TGR data from the ITE reference report is used in the fee calculation.

The trip generation rate for each respective land use is calculated using machine counts that record daily traffic into and out of the site studied. The traffic count hoses or video cameras are set at entrances to residential subdivisions for the residential land uses and at all access points for non-residential land uses.

The trip length information is obtained through origin-destination surveys that ask respondents where they came from prior to arriving at the site and where they intended to go after leaving the site. The results of these surveys were used to estimate average trip length by land use.

The percent new trip variable is based on assigning each trip surveyed through the origin-destination survey process a trip type (primary, secondary, diverted, and captured). The percent new trip variable is then calculated as 1 minus the percentage of trips that are captured. Benesch has published an article entitled, *Measuring Travel Characteristics for Transportation Impact Fees*, ITE Journal, April 1991, on the data collection methodology for trip characteristics studies.

Table D-2

Land Use 150: Warehouse

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Polk Co, FL	319.8	2024	-	-	7.34	-	-	-	-	Benesch
Polk Co, FL	969.2	2024	-	-	1.20	-	-	-	-	Benesch
Polk Co, FL	431.4	2024	-	-	1.59	-	-	-	-	Benesch
Polk Co, FL	2285.2	2024	-	-	1.77	-	-	98.0	-	Benesch
Polk Co, FL	839.2	2024	-	-	1.77	-	20.47	97.0	-	Benesch
Polk Co, FL	308.2	2024	-	-	5.78	-	-	-	-	Benesch
Polk Co, FL	297.6	2024	-	-	1.34	-	-	-	-	Benesch
Polk Co, FL	420.0	2024	-	-	2.92	-	-	-	-	Benesch
Polk Co, FL	200.2	2024	-	-	2.48	-	-	-	-	Benesch
Total Size	6,070.8	9					**Average Trip Length:**	**20.47**		
ITE	44,874.0	81					**Weighted Average Trip Length:**	**20.47**		
Blended total	50,944.8									

Weighted Percent New Trip Average:	97.7
Weighted Average Trip Generation Rate:	2.25
ITE Average Trip Generation Rate:	1.38
Blend of FL Studies and ITE Average Trip Generation Rate:	**1.48**

Table D-3

Land Use 151: Mini-Warehouse

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Orange Co, FL	89.6	2006	-	-	1.23	-	-	-	-	Orange County
Orange Co, FL	84.7	2006	-	-	1.39	-	-	-	-	Orange County
Orange Co, FL	93.0	2006	-	-	1.51	-	-	-	-	Orange County
Orange Co, FL	107.0	2007	-	-	1.45	-	-	-	-	Orange County
Orange Co, FL	77.0	2009	-	-	2.18	-	-	-	-	Tindale Oliver
Orange Co, FL	93.7	2012	-	-	1.15	-	-	-	-	Tindale Oliver
Total Size	545.0	6					**Average Trip Length:**	**n/a**		
ITE	704.0	11					**Weighted Average Trip Length:**	**n/a**		
Blended total	1,249.0									

Weighted Percent New Trip Average:	-
Weighted Average Trip Generation Rate:	1.47
ITE Average Trip Generation Rate:	1.29
Blend of FL Studies and ITE Average Trip Generation Rate:	**1.37**

Table D-4

Land Use 210: Single Family - Detached

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Sarasota Co, FL	76	Jun-93	70	70	10.03	-	6.00	-	60.18	Sarasota County
Sarasota Co, FL	79	Jun-93	86	86	9.77	-	4.40	-	42.99	Sarasota County
Sarasota Co, FL	135	Jun-93	75	75	8.05	-	5.90	-	47.50	Sarasota County
Sarasota Co, FL	152	Jun-93	63	63	8.55	-	7.30	-	62.42	Sarasota County
Sarasota Co, FL	193	Jun-93	123	123	6.85	-	4.60	-	31.51	Sarasota County
Sarasota Co, FL	97	Jun-93	33	33	13.20	-	3.00	-	39.60	Sarasota County
Sarasota Co, FL	282	Jun-93	146	146	6.61	-	8.40	-	55.52	Sarasota County
Sarasota Co, FL	393	Jun-93	207	207	7.76	-	5.40	-	41.90	Sarasota County
Hernando Co, FL	76	May-96	148	148	10.01	9a-6p	4.85	-	48.55	Tindale Oliver
Hernando Co, FL	128	May-96	205	205	8.17	9a-6p	6.03	-	49.27	Tindale Oliver
Hernando Co, FL	232	May-96	182	182	7.24	9a-6p	5.04	-	36.49	Tindale Oliver
Hernando Co, FL	301	May-96	264	264	8.93	9a-6p	3.28	-	29.29	Tindale Oliver
Charlotte Co, FL	135	Oct-97	230	-	5.30	9a-5p	7.90	-	41.87	Tindale Oliver
Charlotte Co, FL	142	Oct-97	245	-	5.20	9a-5p	4.10	-	21.32	Tindale Oliver
Charlotte Co, FL	150	Oct-97	160	-	5.00	9a-5p	10.80	-	54.00	Tindale Oliver
Charlotte Co, FL	215	Oct-97	158	-	7.60	9a-5p	4.60	-	34.96	Tindale Oliver
Charlotte Co, FL	257	Oct-97	225	-	7.60	9a-5p	7.40	-	56.24	Tindale Oliver
Charlotte Co, FL	345	Oct-97	161	-	7.00	9a-5p	6.60	-	46.20	Tindale Oliver
Charlotte Co, FL	368	Oct-97	152	-	6.60	9a-5p	5.70	-	37.62	Tindale Oliver
Charlotte Co, FL	383	Oct-97	516	-	8.40	9a-5p	5.00	-	42.00	Tindale Oliver
Charlotte Co, FL	441	Oct-97	195	-	8.20	9a-5p	4.70	-	38.54	Tindale Oliver
Charlotte Co, FL	1,169	Oct-97	348	-	6.10	9a-5p	8.00	-	48.80	Tindale Oliver
Collier Co, FL	90	Dec-99	91	-	12.80	8a-6p	11.40	-	145.92	Tindale Oliver
Collier Co, FL	400	Dec-99	389	-	7.80	8a-6p	6.40	-	49.92	Tindale Oliver
Lake Co, FL	49	Apr-02	170	-	6.70	7a-6p	10.20	-	68.34	Tindale Oliver
Lake Co, FL	52	Apr-02	212	-	10.00	7a-6p	7.60	-	76.00	Tindale Oliver
Lake Co, FL	126	Apr-02	217	-	8.50	7a-6p	8.30	-	70.55	Tindale Oliver
Pasco Co, FL	55	Apr-02	133	-	6.80	8a-6p	8.12	-	55.22	Tindale Oliver
Pasco Co, FL	60	Apr-02	106	-	7.73	8a-6p	8.75	-	67.64	Tindale Oliver
Pasco Co, FL	70	Apr-02	188	-	7.80	8a-6p	6.03	-	47.03	Tindale Oliver
Pasco Co, FL	74	Apr-02	188	-	8.18	8a-6p	5.95	-	48.67	Tindale Oliver
Pasco Co, FL	189	Apr-02	261	-	7.46	8a-6p	8.99	-	67.07	Tindale Oliver
Marion Co, FL	102	Apr-02	167	-	8.02	7a-6p	5.10	-	40.90	Kimley-Horn & Associates
Marion Co, FL	105	Apr-02	169	-	7.23	7a-6p	7.22	-	52.20	Kimley-Horn & Associates
Marion Co, FL	124	Apr-02	170	-	6.04	7a-6p	7.29	-	44.03	Kimley-Horn & Associates
Marion Co, FL	132	Apr-02	171	-	7.87	7a-6p	7.00	-	55.09	Kimley-Horn & Associates
Marion Co, FL	133	Apr-02	209	-	8.04	7a-6p	4.92	-	39.56	Kimley-Horn & Associates
Citrus Co, FL	111	Oct-03	273	-	8.66	7a-6p	7.70	-	66.68	Tindale Oliver
Citrus Co, FL	231	Oct-03	155	-	5.71	7a-6p	4.82	-	27.52	Tindale Oliver
Citrus Co, FL	306	Oct-03	146	-	8.40	7a-6p	3.94	-	33.10	Tindale Oliver
Citrus Co, FL	364	Oct-03	345	-	7.20	7a-6p	9.14	-	65.81	Tindale Oliver
Citrus Co, FL	374	Oct-03	248	-	12.30	7a-6p	6.88	-	84.62	Tindale Oliver
Lake Co, FL	42	Dec-06	122	-	11.26	-	5.56	-	62.61	Tindale Oliver
Lake Co, FL	51	Dec-06	346	-	18.22	-	9.46	-	172.36	Tindale Oliver
Lake Co, FL	59	Dec-06	144	-	12.07	-	10.79	-	130.24	Tindale Oliver
Lake Co, FL	90	Dec-06	194	-	9.12	-	5.78	-	52.71	Tindale Oliver
Lake Co, FL	239	Dec-06	385	-	7.58	-	8.93	-	67.69	Tindale Oliver
Hernando Co, FL	232	Apr-07	516	-	8.02	7a-6p	8.16	-	65.44	Tindale Oliver
Hernando Co, FL	95	Apr-07	256	-	8.08	7a-6p	5.88	-	47.51	Tindale Oliver
Hernando Co, FL	90	Apr-07	338	-	7.13	7a-6p	5.86	-	41.78	Tindale Oliver
Hernando Co, FL	58	Apr-07	153	-	6.16	7a-6p	8.39	-	51.68	Tindale Oliver
Collier Co, FL	74	Mar-08	503	-	12.81	7a-6p	3.05	-	39.07	Tindale Oliver
Collier Co, FL	97	Mar-08	512	-	8.78	7a-6p	11.29	-	99.13	Tindale Oliver
Collier Co, FL	315	Mar-08	1,347	-	6.97	7a-6p	6.55	-	45.65	Tindale Oliver
Collier Co, FL	42	Mar-08	314	-	9.55	7a-6p	10.98	-	104.86	Tindale Oliver
Total Size	10,380	55	13,130				**Average Trip Length:**	**6.83**		
							Weighted Average Trip Length:	**6.62**		

Weighted Average Trip Generation Rate: **7.81**

Table D-5

LUC 215: Single Family Attached Housing

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Hernando Co, FL	31	May-96	31	31	6.12	9a-6p	4.98	-	30.48	Tindale Oliver
Hernando Co, FL	128	May-96	198	198	6.47	9a-6p	5.18	-	33.51	Tindale Oliver
Pasco Co, FL	229	Apr-02	198	198	4.77	9a-6p	12.09	-	57.67	Tindale Oliver
Pasco Co, FL	248	Apr-02	353	353	4.24	9a-6p	3.53	-	14.97	Tindale Oliver
Total Size	636	4	780				**Average Trip Length:**	**6.45**		
ITE	924	11					**Weighted Average Trip Length:**	**7.01**		
Blended total	1,560									

Weighted Average Trip Generation Rate: 4.97

ITE Average Trip Generation Rate: 6.57

Blend of FL Studies and ITE Average Trip Generation Rate: **5.92**

Table D-6

LUC 220/221/222: Multi-Family/Apartment

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Sarasota Co, FL	212	Jun-93	42	42	5.78	-	5.20	-	30.06	Sarasota County
Sarasota Co, FL	243	Jun-93	36	36	5.84	-	-	-	-	Sarasota County
Marion Co, FL	214	Apr-02	175	175	6.84	-	4.61	-	31.53	Kimley-Horn & Associates
Marion Co, FL	240	Apr-02	174	174	6.96	-	3.43	-	23.87	Kimley-Horn & Associates
Marion Co, FL	288	Apr-02	175	175	5.66	-	5.55	-	31.41	Kimley-Horn & Associates
Marion Co, FL	480	Apr-02	175	175	5.73	-	6.88	-	39.42	Kimley-Horn & Associates
Marion Co, FL	500	Apr-02	170	170	5.46	-	5.94	-	32.43	Kimley-Horn & Associates
Lake Co, FL	250	Dec-06	135	135	6.71	-	5.33	-	35.76	Tindale Oliver
Lake Co, FL	157	Dec-06	265	265	13.97	-	2.62	-	36.60	Tindale Oliver
Lake Co, FL	169	Dec-06	212	-	8.09	-	6.00	-	48.54	Tindale Oliver
Lake Co, FL	226	Dec-06	301	-	6.74	-	2.17	-	14.63	Tindale Oliver
Hernando Co, FL	312	Apr-07	456	-	4.09	-	5.95	-	24.34	Tindale Oliver
Hernando Co, FL	176	Apr-07	332	-	5.38	-	5.24	-	28.19	Tindale Oliver
Total Size	3,467	13	2,648				**Average Trip Length:**	**4.91**		
							Weighted Average Trip Length:	**5.21**		

Table D-7

Land Use 240: Mobile Home Park

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Marion Co, FL	67	Jul-91	22	22	5.40	48hrs.	2.29	-	12.37	Tindale Oliver
Marion Co, FL	82	Jul-91	58	58	10.80	24hr.	3.72	-	40.18	Tindale Oliver
Marion Co, FL	137	Jul-91	22	22	3.10	24hr.	4.88	-	15.13	Tindale Oliver
Sarasota Co, FL	996	Jun-93	181	181	4.19	-	4.40	-	18.44	Sarasota County
Sarasota Co, FL	235	Jun-93	100	100	3.51	-	5.10	-	17.90	Sarasota County
Marion Co, FL	188	Apr-02	147	-	3.51	24hr.	5.48	-	19.23	Kimley-Horn & Associates
Marion Co, FL	227	Apr-02	173	-	2.76	24hr.	8.80	-	24.29	Kimley-Horn & Associates
Marion Co, FL	297	Apr-02	175	-	4.78	24hr.	4.76	-	22.75	Kimley-Horn & Associates
Hernando Co, FL	1,892	May-96	425	425	4.13	9a-6p	4.13	-	17.06	Tindale Oliver
Total Size	4,121	9	1,303				**Average Trip Length:**	**4.84**		
							Weighted Average Trip Length:	**4.60**		
								Weighted Average Trip Generation Rate:		**4.17**

Table D-8

Land Use 251: Senior Adult Housing - Single Family

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Lakeland, FL	67	3/28-4/2/90	26	24	3.50	9am-4pm	2.44	-	8.54	Tindale Oliver
Marion Co, FL	778	Apr-02	175	-	2.96	24hr.	3.49	-	10.33	Kimley-Horn & Associates
Marion Co, FL	877	Apr-02	209	-	2.91	24hr.	5.90	-	17.17	Kimley-Horn & Associates
Marion Co, FL	1,054	Apr-02	173	-	3.65	24hr.	6.00	-	21.90	Kimley-Horn & Associates
Marion Co, FL	3,076	Apr-02	198	-	2.63	24hr.	5.16	-	13.57	Kimley-Horn & Associates
Marion Co, FL	3,625	Apr-02	164	-	2.50	24hr.	5.83	-	14.58	Kimley-Horn & Associates
Total Size	9,477	6	945				**Average Trip Length:**	**4.80**		
ITE	10,166	17					**Weighted Average Trip Length:**	**5.42**		
Blended total	19,643							Weighted Average Trip Generation Rate:		2.75
								ITE Average Trip Generation Rate:		4.16
								Blend of FL Studies and ITE Average Trip Generation Rate:		**3.48**

Table D-9

Land Use 252: Senior Adult Housing - Multi-Family

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Sun City Center, FL	208	Oct-91	726	726	2.46	24hr.	3.28	-	8.07	Tindale Oliver
Total Size	208	1					**Average Trip Length:**	**3.28**		
ITE	486	6					**Weighted Average Trip Length:**	**3.28**		
Blended total	694							Weighted Average Trip Generation Rate:		2.46
								ITE Average Trip Generation Rate:		3.25
								Blend of FL Studies and ITE Average Trip Generation Rate:		**3.01**

Table D-10

Land Use 253: Congregate Care Facility

Location	Size / Units	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Park, FL	72	Aug-89	25	19	3.50	9am-5pm	2.20	79.0	7.70	Tindale Oliver
Palm Harbor, FL	200	Oct-89	58	40	-	9am-5pm	3.40	69.0	-	Tindale Oliver
Total Size	272	2	83				**Average Trip Length:**	**2.80**		
ITE	330	2					**Weighted Average Trip Length:**	**3.08**		
Blended total	602						Weighted Percent New Trip Average:	71.6		
	402							Weighted Average Trip Generation Rate:		3.50
								ITE Average Trip Generation Rate:		2.43
								Blend of FL Studies and ITE Average Trip Generation Rate:		**2.62**

Table D-11

Land Use 310: Hotel

Location	Size (Rooms)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Co, FL	174	Aug-89	134	106	12.50	7-11a/3-7p	6.30	79.0	62.21	Tindale Oliver
Pinellas Co, FL	114	Oct-89	30	14	7.30	12-7p	6.20	47.0	21.27	Tindale Oliver
Orange Co, FL	123	1997	-	-	6.32	-	-	-	-	Orange County
Orange Co, FL	120	1997	-	-	5.27	-	-	-	-	Orange County
Orange Co, FL	146	1997	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	252	1997	-	-	5.63	-	-	-	-	Orange County
Orange Co, FL	172	1997	-	-	6.36	-	-	-	-	Orange County
Orange Co, FL	170	1997	-	-	6.06	-	-	-	-	Orange County
Orange Co, FL	128	1997	-	-	6.10	-	-	-	-	Orange County
Orange Co, FL	200	1997	-	-	4.56	-	-	-	-	Orange County
Orange Co, FL	112	1998	-	-	2.78	-	-	-	-	Orange County
Orange Co, FL	130	1998	-	-	9.12	-	-	-	-	Orange County
Orange Co, FL	106	1998	-	-	7.34	-	-	-	-	Orange County
Orange Co, FL	98	1998	-	-	7.32	-	-	-	-	Orange County
Orange Co, FL	120	1998	-	-	5.57	-	-	-	-	Orange County
Orange Co, FL	70	1999	-	-	1.85	-	-	-	-	Orange County
Orange Co, FL	123	1999	-	-	4.81	-	-	-	-	Orange County
Orange Co, FL	123	1999	-	-	3.70	-	-	-	-	Orange County
Orange Co, FL	211	2000	-	-	2.23	-	-	-	-	Orange County
Orange Co, FL	144	2000	-	-	7.32	-	-	-	-	Orange County
Orange Co, FL	105	2001	-	-	5.25	-	-	-	-	Orange County
Orange Co, FL	891	2005	-	-	5.69	-	-	-	-	Orange County
Orange Co, FL	1,584	2005	-	-	5.88	-	-	-	-	Orange County
Orange Co, FL	210	2006	-	-	4.88	-	-	-	-	Orange County
Orange Co, FL	1,499	2006	-	-	4.69	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	4.74	-	-	-	-	Orange County
Orange Co, FL	148	-	-	-	7.61	-	-	-	-	Orange County
Orange Co, FL	160	-	-	-	6.19	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	4.29	-	-	-	-	Orange County
Orange Co, FL	130	-	-	-	3.40	-	-	-	-	Orange County
Orange Co, FL	144	-	-	-	7.66	-	-	-	-	Orange County
Orange Co, FL	100	-	-	-	7.37	-	-	-	-	Orange County
Orange Co, FL	190	-	-	-	4.71	-	-	-	-	Orange County
Orange Co, FL	1,501	2011	-	-	3.50	-	-	-	-	Tindale Oliver
Orange Co, FL	174	2011	-	-	7.03	-	-	-	-	Tindale Oliver
Orange Co, FL	238	2014	-	-	4.05	-	-	-	-	Tindale Oliver
Total Size	10,184	36	164				**Average Trip Length:**	**6.25**		
ITE	286	2					**Weighted Average Trip Length:**	**6.26**		
Blended total	10,470						Weighted Percent New Trip Average:	66.3		

Weighted Average Trip Generation Rate: 5.31
ITE Average Trip Generation Rate: 5.84
Blend of FL Studies and ITE Average Trip Generation Rate: 5.33

Table D-12

Land Use 320: Motel

Location	Size (Rooms)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Co, FL	48	Oct-89	46	24	-	10a-2p	2.80	65.0	-	Tindale Oliver
Pinellas Co, FL	54	Oct-89	32	22	-	12p-7p	3.80	69.0	-	Tindale Oliver
Pinellas Co, FL	120	Oct-89	26	22	-	2p-7p	5.20	84.6	-	Tindale Oliver
Total Size	222	3	104				**Average Trip Length:**	**3.93**		
ITE	654	6					**Weighted Average Trip Length:**	**4.34**		
							Weighted Percent New Trip Average:	76.6		

Table D-13

Land Use 445: Movie Theater

Location	Size (Screens)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Co, FL	8	Oct-89	151	116	113.10	2p-8p	2.70	77.0	235.13	Tindale Oliver
Pinellas Co, FL	12	Sep-89	122	116	63.40	2p-8p	1.90	95.0	114.44	Tindale Oliver
Total Size	20	2	273				**Average Trip Length:**	**2.30**		
ITE	13	8					**Weighted Average Trip Length:**	**2.22**		
Blended total	33						Weighted Percent New Trip Average:	87.8		

Weighted Average Trip Generation Rate: 83.28
ITE Average Trip Generation Rate (Adjusted): 131.10
Blend of FL Studies and ITE Average Trip Generation Rate: 102.12

Table D-14

Land Use 492: Health/Fitness Club

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	33	31	-	-	7.90	94.0	-	Kimley-Horn & Associates
Total Size		1	33				**Average Trip Length:**	**n/a**		
ITE	6	1					Percent New Trip Average:	94.0		

Table D-15

Land Use 565: Day Care Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pinellas Co, FL	5.6	Aug-89	94	66	66.99	7a-6p	1.90	70.0	89.10	Tindale Oliver
Pinellas Co, FL	10.0	Sep-89	179	134	66.99	7a-6p	2.10	75.0	105.51	Tindale Oliver
Tampa, FL	-	Mar-86	28	25	-	-	2.60	89.0	-	Kimley-Horn & Associates
Total Size	15.6	3	301			**Average Trip Length:**	**2.20**			
ITE	105.0	21				**Weighted Average Trip Length:**	**2.03**			
Blended total	120.6					Weighted Percent New Trip Average:		73.2		

Weighted Average Trip Generation Rate: 66.99
ITE Average Trip Generation Rate: 39.30
Blend of FL Studies and ITE Average Trip Generation Rate: 42.89

Table D-16

Land Use 620: Nursing Home

Location	Size (Beds)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Lakeland, FL	120	Mar-90	74	66	2.86	11a-4p	2.59	89.0	6.59	Tindale Oliver
Total Size	120	1	74			**Average Trip Length:**	**2.59**			
ITE	480	3				**Weighted Average Trip Length:**	**2.59**			
Blended total	600					Weighted Percent New Trip Average:		89.0		

Weighted Average Trip Generation Rate: 2.86
ITE Average Trip Generation Rate: 3.06
Blend of FL Studies and ITE Average Trip Generation Rate: 3.02

Tabel D-17

Land Use 710: General Office Building

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Sarasota Co, FL	14.3	Jun-93	14	14	46.85	-	11.30	-	529.41	Sarasota County
Gwinnett Co, GA	98.0	Dec-92	-	-	4.30	-	5.40	-	-	Street Smarts
Gwinnett Co, GA	180.0	Dec-92	-	-	3.60	-	5.90	-	-	Street Smarts
Pinellas Co, FL	187.0	Oct-89	431	388	18.49	7a-5p	6.30	90.0	104.84	Tindale Oliver
St. Petersburg, FL	262.8	Sep-89	291	274	-	7a-5p	3.40	94.0	-	Tindale Oliver
Total Size	742.1	5	736			**Average Trip Length:**	**6.46**			
ITE	2,772.0	22				**Weighted Average Trip Length:**	**5.15**			
						Weighted Percent New Trip Average:		92.3		

Table D-18

LUC 720: Small Medical/Dental Office Building: 10,000 sf or Less

Site	Size (1,000 sf)	Tues., Jan 11		Wedn., Jan 12		Thur., Jan 13		TOTAL		AVERAGE		AVERAGE (per 1,000 sf)		
		IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	IN	OUT	TOTAL
Site 1	2.100	35	35	22	22	13	13	70	70	23.33	23.33	**11.11**	**11.11**	**22.22**
Site 2	3.000	40	40	52	52	53	53	145	145	48.33	48.33	**16.11**	**16.11**	**32.22**
Site 3	2.000	28	28	19	21	24	26	71	75	23.67	25.00	**11.84**	**12.50**	**24.34**
Site 4	1.000	30	30	52	52	57	57	139	139	46.33	46.33	**46.33**	**46.33**	**92.66**
Site 5	3.024	31	32	43	43	24	24	98	99	32.67	33.00	**10.80**	**10.91**	**21.71**
Site 6	1.860	22	24	19	17	11	11	52	52	17.33	17.33	**9.32**	**9.32**	**18.64**
Average												**17.59**	**17.71**	**35.30**
Average (excluding Site 4)												**11.84**	**11.99**	**23.83**

Table D-19

Land Use 720: Medical-Dental Office Building

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	33	26	-	-	6.00	79.0	-	Kimley-Horn & Associates
Palm Harbor, FL	14.6	Oct-89	104	76	33.98	9a-5p	6.30	73.0	156.27	Tindale Oliver
St. Petersburg, FL	-	Nov-89	34	30	57.20	9a-4p	1.20	88.0	-	Tindale Oliver
Hernando Co, FL	58.4	May-96	390	349	28.52	9a-6p	6.47	89.5	165.09	Tindale Oliver
Hernando Co, FL	28.0	May-96	202	189	49.75	9a-6p	6.06	93.8	282.64	Tindale Oliver
Charlotte Co, FL	11.0	Oct-97	-	186	49.50	9a-5p	4.60	92.1	209.67	Tindale Oliver
Charlotte Co, FL	28.0	Oct-97	-	186	31.00	9a-5p	3.60	81.6	91.04	Tindale Oliver
Charlotte Co, FL	30.4	Oct-97	-	324	39.80	9a-5p	3.30	83.5	109.68	Tindale Oliver
Citrus Co, FL	38.9	Oct-03	-	168	32.26	8-6p	6.80	97.1	213.03	Tindale Oliver
Citrus Co, FL	10.0	Nov-03	-	340	40.56	8-630p	6.20	92.4	232.33	Tindale Oliver
Citrus Co, FL	5.3	Dec-03	-	20	29.36	8-5p	5.25	95.2	146.78	Tindale Oliver
Orange Co, FL	50.6	2009	-	-	26.72	-	-	-	-	Orange County
Orange Co, FL	23.5	2010	-	-	16.58	-	-	-	-	Tindale Oliver
Total Size	298.6	13	763			**Average Trip Length:**	**5.07**			
ITE	176.0	16				**Weighted Average Trip Length:**	**5.55**			
Blended total	474.6					Weighted Percent New Trip Average:		88.9		

Average Trip Generation Rate: 32.59
ITE Average Trip Generation Rate: 34.03
Blend of FL Studies and ITE Average Trip Generation Rate: 33.13

Table D-20

Land Use 770: Business Park

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Collier Co, FL	14.1	May-99	-	55	33.48	8a-6p	3.60	72.7	87.62	Tindale Oliver
Collier Co, FL	66.0	May-99	-	43	11.53	8a-6p	5.70	79.0	51.92	Tindale Oliver
Collier Co, FL	211.1	May-99	-	284	17.91	8a-6p	5.40	93.0	89.94	Tindale Oliver
Total Size	291.2	3					**Average Trip Length:**	**4.90**		
ITE	892.0	4					**Weighted Average Trip Length:**	**5.38**		
Blended total	1,183.2						Weighted Percent New Trip Average:	88.8		

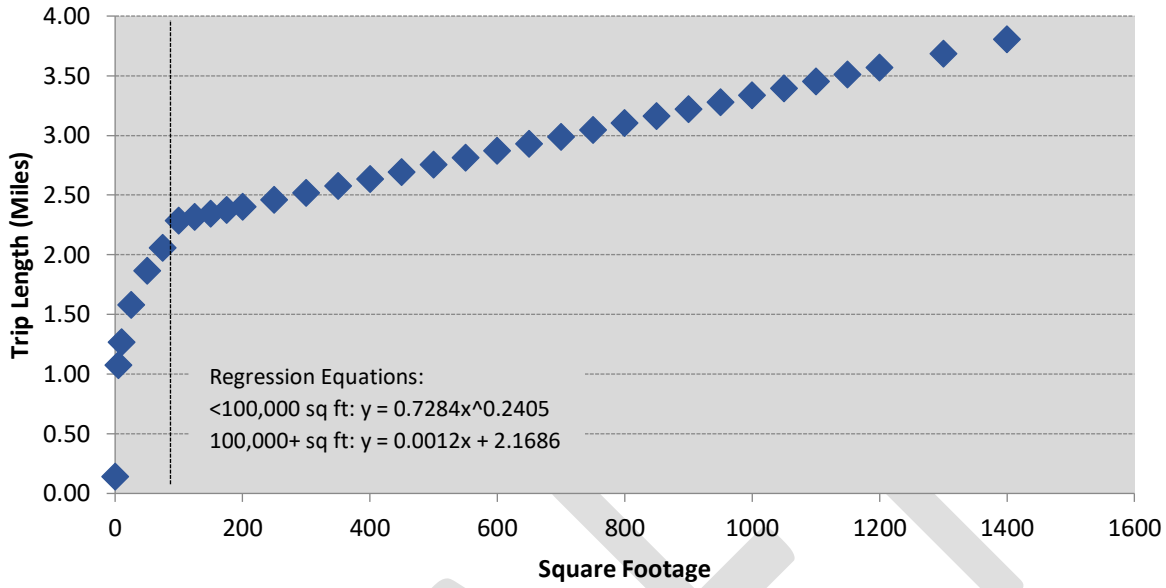
Weighted Average Trip Generation Rate:	17.22
ITE Average Trip Generation Rate:	9.97
Blend of FL Studies and ITE Average Trip Generation Rate:	**11.75**

Table D-21

Land Use 820/821/822: Shopping Center/Plaza

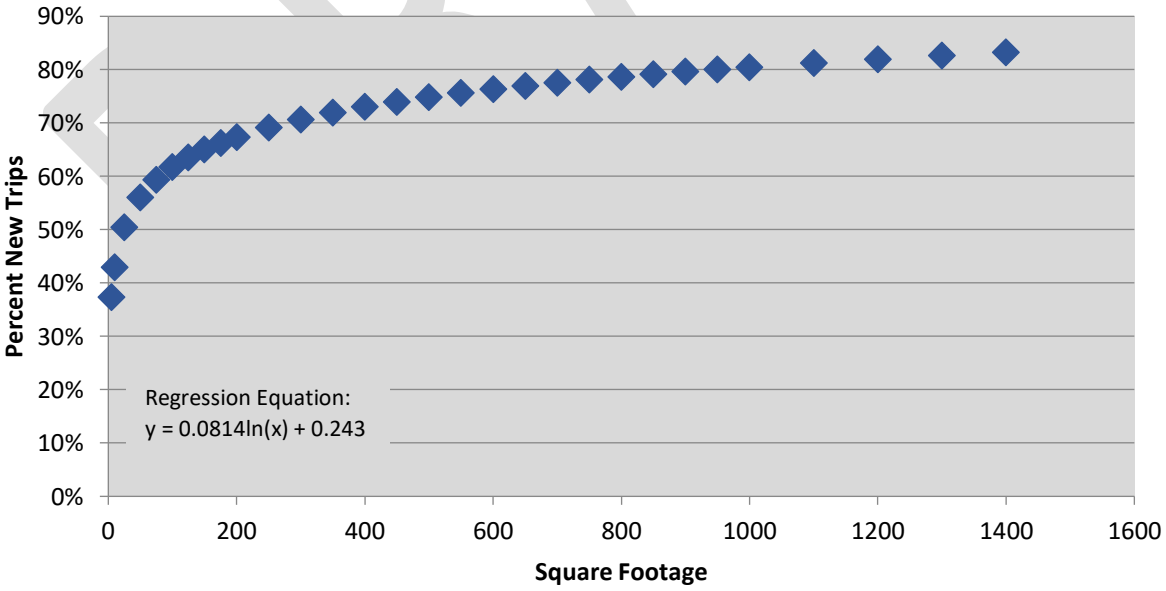
Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	527	348	-	-	-	66.0	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	170	-	-	-	1.70	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	354	269	-	-	-	76.0	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	144	-	-	-	2.50	-	-	Kimley-Horn & Associates
St. Petersburg, FL	1,192.0	Aug-89	384	298	-	11a-7p	3.60	78.0	-	Tindale Oliver
St. Petersburg, FL	132.3	Sep-89	400	368	77.00	10a-7p	1.80	92.0	127.51	Tindale Oliver
Largo, FL	425.0	Aug-89	160	120	26.73	10a-6p	2.30	75.0	46.11	Tindale Oliver
Dunedin, FL	80.5	Sep-89	276	210	81.48	9a-5p	1.40	76.0	86.69	Tindale Oliver
Pinellas Park, FL	696.0	Sep-89	485	388	-	9a-6p	3.20	80.0	-	Tindale Oliver
Seminole, FL	425.0	Oct-89	674	586	-	-	-	87.0	-	Tindale Oliver
Hillsborough Co, FL	134.0	Jul-91	-	-	-	-	1.30	74.0	-	Tindale Oliver
Hillsborough Co, FL	151.0	Jul-91	-	-	-	-	1.30	73.0	-	Tindale Oliver
Collier Co, FL	-	Aug-91	68	64	-	-	3.33	94.1	-	Tindale Oliver
Collier Co, FL	-	Aug-91	208	154	-	-	2.64	74.0	-	Tindale Oliver
Sarasota/Bradenton, FL	109.0	Sep-92	300	185	-	12a-6p	-	61.6	-	King Engineering Associates, Inc.
Ocala, FL	133.4	Sep-92	300	192	-	12a-6p	-	64.0	-	King Engineering Associates, Inc.
Sarasota Co, FL	110.0	Jun-93	58	58	122.14	-	3.20	-	-	Sarasota County
Sarasota Co, FL	146.1	Jun-93	65	65	51.53	-	2.80	-	-	Sarasota County
Sarasota Co, FL	157.5	Jun-93	57	57	79.79	-	3.40	-	-	Sarasota County
Sarasota Co, FL	191.0	Jun-93	62	62	66.79	-	5.90	-	-	Sarasota County
Hernando Co, FL	107.8	May-96	608	331	77.60	9a-6p	4.68	54.5	197.85	Tindale Oliver
Charlotte Co, FL	88.0	Oct-97	-	-	73.50	9a-5p	1.80	57.1	75.56	Tindale Oliver
Charlotte Co, FL	191.9	Oct-97	-	-	72.00	9a-5p	2.40	50.9	87.97	Tindale Oliver
Charlotte Co, FL	51.3	Oct-97	-	-	43.00	9a-5p	2.70	51.8	60.08	Tindale Oliver
Lake Co, FL	67.8	Apr-01	246	177	102.60	-	3.40	71.2	248.37	Tindale Oliver
Lake Co, FL	72.3	Apr-01	444	376	65.30	-	4.50	59.0	173.37	Tindale Oliver
Pasco Co, FL	65.6	Apr-02	222	-	145.64	9a-5p	1.46	46.9	99.62	Tindale Oliver
Pasco Co, FL	75.8	Apr-02	134	-	38.23	9a-5p	2.36	58.2	52.52	Tindale Oliver
Citrus Co, FL	185.0	Oct-03	-	784	55.84	8a-6p	2.40	88.1	118.05	Tindale Oliver
Citrus Co, FL	91.3	Nov-03	-	390	54.50	8a-6p	1.60	88.0	76.77	Tindale Oliver
Total Size	5,079.5	35	6,346				**Average Trip Length:**	**2.71**		

Figure D-1: Retail/Shopping Center (LUC 820-822)
Florida Curve Trip Length Regression



Source: Regression analysis based on FL Studies data for LUC 820-822. This curve, along with the average development size presented in the ITE 12th Edition Handbook, was used to estimate the trip length for retail land uses

Figure D-2: Retail/Shopping Center (LUC 820-822)
Florida Curve Percent New Trips Regression



Source: Regression analysis based on FL Studies data for LUC 820-822. This curve, along with the average development size presented in the ITE 12th Edition Handbook, was used to estimate the percent new trips for retail land uses

Table D-22

Land Use 840/841: New/Used Automobile Sales

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
St.Petersburg, FL	43.0	Oct-89	152	120	-	9a-5p	4.70	79.0	-	Tindale Oliver
Clearwater, FL	43.0	Oct-89	136	106	29.40	9a-5p	4.50	78.0	103.19	Tindale Oliver
Orange Co, FL	13.8	1997	-	-	35.75	-	-	-	-	Orange County
Orange Co, FL	34.4	1998	-	-	23.45	-	-	-	-	Orange County
Orange Co, FL	66.3	2001	-	-	28.50	-	-	-	-	Orange County
Orange Co, FL	39.1	2002	-	-	10.48	-	-	-	-	Orange County
Orange Co, FL	116.7	2003	-	-	22.18	-	-	-	-	Orange County
Orange Co, FL	51.7	2007	-	-	40.34	-	-	-	-	L-TEC
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	216.4	2008	-	-	13.45	-	-	-	-	Orange County
Total Size	618.0	10	288				**Average Trip Length:**	**4.60**		
ITE (840)	648.0	18					**Weighted Average Trip Length:**	**4.60**		
ITE (841)	28.0	14					Weighted Percent New Trip Average:	78.5		
Blended total	1,294.0									

Weighted Average Trip Generation Rate:	21.04
ITE Average Trip Generation Rate (LUC 840):	27.84
ITE Average Trip Generation Rate (LUC 841):	27.06
Blend of FL Studies and ITE Average Trip Generation Rate:	**24.58**

Table D-23

Land Use 850: Supermarket

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Palm Harbor, FL	62.0	Aug-89	163	62	106.26	9a-4p	2.08	56.0	123.77	Tindale Oliver
Total Size	62.0	1	163				**Average Trip Length:**	**2.08**		
ITE	1,113.0	21					**Weighted Average Trip Length:**	**2.08**		
Blended total	1,175.0						Weighted Percent New Trip Average:	56.0		

Weighted Average Trip Generation Rate:	106.26
ITE Average Trip Generation Rate:	92.29
Blend of FL Studies and ITE Average Trip Generation Rate:	**93.03**

Table D-24

Land Use 880/881: Pharmacy with and without Drive-Through Window

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Pasco Co, FL	11.1	Apr-02	138	38	88.97	-	2.05	27.5	50.23	Tindale Oliver
Pasco Co, FL	12.0	Apr-02	212	90	122.16	-	2.04	42.5	105.79	Tindale Oliver
Pasco Co, FL	15.1	Apr-02	1192	54	97.96	-	2.13	28.1	58.69	Tindale Oliver
Total Size	38.2	3	1,542				**Average Trip Length:**	**2.07**		
ITE (LUC 880)	66.0	6					**Weighted Average Trip Length:**	**2.08**		
ITE (LUC 881)	221.0	17					Weighted Percent New Trip Average:	32.4		
Blended total	325.2									

Average Trip Generation Rate:	103.03
ITE Average Trip Generation Rate (LUC 880):	90.08
ITE Average Trip Generation Rate (LUC 881):	107.20
Blend of FL Studies and ITE Average Trip Generation Rate:	**103.23**

Table D-25

Land Use 890: Furniture/Flooring Store

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	15.0	7/28-30/92	64	34	-	-	4.63	52.5	-	Tindale Oliver
Tampa, FL	16.9	Jul-92	68	39	-	-	7.38	55.7	-	Tindale Oliver
Total Size	31.90	2	132				**Average Trip Length:**	**6.01**		
ITE	275.0	11					**Weighted Average Trip Length:**	**6.09**		
Blended total	306.90						Weighted Percent New Trip Average:	54.2		

Table D-26

Land Use 912: Drive-In Bank

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	77	-	-	-	2.40	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	211	-	-	-	-	54.0	-	Kimley-Horn & Associates
Clearwater, FL	0.4	Aug-89	113	52	-	9a-6p	5.20	46.0	-	Tindale Oliver
Largo, FL	2.0	Sep-89	129	94	-	-	1.60	73.0	-	Tindale Oliver
Seminole, FL	4.5	Oct-89	-	-	-	-	-	-	-	Tindale Oliver
Marion Co, FL	2.3	Jun-91	69	29	-	24hr.	1.33	42.0	-	Tindale Oliver
Marion Co, FL	3.1	Jun-91	47	32	-	24hr.	1.75	68.1	-	Tindale Oliver
Marion Co, FL	2.5	Jul-91	57	26	-	48hrs.	2.70	45.6	-	Tindale Oliver
Collier Co, FL	-	Aug-91	162	96	-	24hr.	0.88	59.3	-	Tindale Oliver
Collier Co, FL	-	Aug-91	116	54	-	-	1.58	46.6	-	Tindale Oliver
Collier Co, FL	-	Aug-91	142	68	-	-	2.08	47.9	-	Tindale Oliver
Hernando Co, FL	5.4	May-96	164	41	-	9a-6p	2.77	24.7	-	Tindale Oliver
Marion Co, FL	2.4	Apr-02	70	-	-	24hr.	3.55	54.6	-	Kimley-Horn & Associates
Marion Co, FL	2.7	May-02	50	-	246.66	24hr.	2.66	40.5	265.44	Kimley-Horn & Associates
Total Size	25.2	14	1,407				**Average Trip Length:**	**2.38**		
ITE	120.0	20					**Weighted Average Trip Length:**	**2.46**		
Blended total	145.2						Weighted Percent New Trip Average:	46.2		
	122.7									

Weighted Average Trip Generation Rate:	246.66
ITE Average Trip Generation Rate:	98.85
Blend of FL Studies and ITE Average Trip Generation Rate:	**102.09**

Table D-27

Land Use 931: Fine Dining Restaurant

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	76	62	-	-	2.10	82.0	-	Kimley-Horn & Associates
St. Petersburg, FL	7.5	Oct-89	177	154	-	11a-2p/4-8p	3.50	87.0	-	Tindale Oliver
Clearwater, FL	8.0	Oct-89	60	40	110.63	10a-2p/5-9p	2.80	67.0	207.54	Tindale Oliver
Total Size	15.5	3	313			**Average Trip Length:**	**2.80**			
ITE	35.0	5				**Weighted Average Trip Length:**	**3.14**			
Blended total	50.5					Weighted Percent New Trip Average:		76.7		
	43.0							Weighted Average Trip Generation Rate:		110.63
								ITE Average Trip Generation Rate:		79.03
								Blend of FL Studies and ITE Average Trip Generation Rate:		**84.91**

Table D-28

Land Use 932: High-Turnover (Sit-Down) Restaurant

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Hernando Co, FL	6.2	1996	242	175	187.51	9a-6p	2.76	72.5	375.00	Tindale Oliver
Hernando Co, FL	8.2	1996	154	93	102.71	9a-6p	4.15	60.2	256.43	Tindale Oliver
St. Petersburg, FL	5.0	1989	74	68	132.60	1130-7p	2.00	92.0	243.98	Tindale Oliver
Kenneth City, FL	5.2	1989	236	176	127.88	4p-730p	2.30	75.0	220.59	Tindale Oliver
Pasco Co, FL	5.2	2002	114	88	82.47	9a-6p	3.72	77.2	236.81	Tindale Oliver
Pasco Co, FL	5.8	2002	182	102	116.97	9a-6p	3.49	56.0	228.77	Tindale Oliver
Orange Co, FL	5.0	1996	-	-	135.68	-	-	-	-	Orange County
Orange Co, FL	9.7	1996	-	-	132.32	-	-	-	-	Orange County
Orange Co, FL	11.2	1998	-	-	18.76	-	-	-	-	Orange County
Orange Co, FL	7.0	1998	-	-	126.40	-	-	-	-	Orange County
Orange Co, FL	4.6	1998	-	-	129.23	-	-	-	-	Orange County
Orange Co, FL	7.4	1998	-	-	147.44	-	-	-	-	Orange County
Orange Co, FL	6.7	1998	-	-	82.58	-	-	-	-	Orange County
Orange Co, FL	11.3	2000	-	-	95.33	-	-	-	-	Orange County
Orange Co, FL	7.2	2000	-	-	98.06	-	-	-	-	Orange County
Orange Co, FL	11.4	2001	-	-	91.67	-	-	-	-	Orange County
Orange Co, FL	5.6	2001	-	-	145.59	-	-	-	-	Orange County
Orange Co, FL	5.5	-	-	-	100.18	-	-	-	-	Orange County
Orange Co, FL	11.3	-	-	-	62.12	-	-	-	-	Orange County
Orange Co, FL	10.4	-	-	-	31.77	-	-	-	-	Orange County
Orange Co, FL	5.9	-	-	-	147.74	-	-	-	-	Orange County
Orange Co, FL	8.9	2008	-	-	52.69	-	-	-	-	Orange County
Orange Co, FL	9.7	2010	-	-	105.84	-	-	-	-	Orange County
Orange Co, FL	9.5	2013	-	-	40.46	-	-	-	-	Orange County
Orange Co, FL	11.0	2015	-	-	138.39	-	-	-	-	Orange County
Total Size	194.9	25	1,102			**Average Trip Length:**	**3.07**			
ITE	250.0	50				**Weighted Average Trip Length:**	**3.17**			
Blended total	444.9					Weighted Percent New Trip Average:		70.8		
								Weighted Average Trip Generation Rate:		98.67
								ITE Average Trip Generation Rate:		103.75
								Blend of FL Studies and ITE Average Trip Generation Rate:		**101.53**

Table D-29

Land Use 934: Fast Food Restaurant with Drive-Through Window

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Tampa, FL	-	Mar-86	61	-	-	-	2.70	-	-	Kimley-Horn & Associates
Tampa, FL	-	Mar-86	306	-	-	-	-	65.0	-	Kimley-Horn & Associates
Pinellas Co, FL	2.20	Aug-89	81	48	502.80	11a-2p	1.70	59.0	504.31	Tindale Oliver
Pinellas Co, FL	4.30	Oct-89	456	260	660.40	1 day	2.30	57.0	865.78	Tindale Oliver
Tarpon Springs, FL	-	Oct-89	233	114	-	7a-7p	3.60	49.0	-	Tindale Oliver
Marion Co, FL	1.60	Jun-91	60	32	962.50	48hrs.	0.91	53.3	466.84	Tindale Oliver
Marion Co, FL	4.00	Jun-91	75	46	625.00	48hrs.	1.54	61.3	590.01	Tindale Oliver
Collier Co, FL	-	Aug-91	66	44	-	-	1.91	66.7	-	Tindale Oliver
Collier Co, FL	-	Aug-91	118	40	-	-	1.17	33.9	-	Tindale Oliver
Hernando Co, FL	5.43	May-96	136	82	311.83	9a-6p	1.68	60.2	315.27	Tindale Oliver
Hernando Co, FL	3.13	May-96	168	82	547.34	9a-6p	1.59	48.8	425.04	Tindale Oliver
Orange Co, FL	8.93	1996	-	-	377.00	-	-	-	-	Orange County
Lake Co, FL	2.20	Apr-01	376	252	934.30	-	2.50	74.6	1742.47	Tindale Oliver
Lake Co, FL	3.20	Apr-01	171	182	654.90	-	-	47.8	-	Tindale Oliver
Lake Co, FL	3.80	Apr-01	188	137	353.70	-	3.30	70.8	826.38	Tindale Oliver
Pasco Co, FL	2.66	Apr-02	100	46	283.12	9a-6p	-	46.0	-	Tindale Oliver
Pasco Co, FL	2.96	Apr-02	486	164	515.32	9a-6p	2.72	33.7	472.92	Tindale Oliver
Pasco Co, FL	4.42	Apr-02	168	120	759.24	9a-6p	1.89	71.4	1024.99	Tindale Oliver
Total Size	48.8	18	4,463			**Average Trip Length:**	**2.11**			
ITE	204.0	68				**Weighted Average Trip Length:**	**2.05**			
Blended total	252.8					Weighted Percent New Trip Average:		57.9		
	34.0							Weighted Average Trip Generation Rate:		530.19
								ITE Average Trip Generation Rate:		448.12
								Blend of FL Studies and ITE Average Trip Generation Rate:		**463.96**

Table D-30

Land Use 942: Automobile Care Center

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	5.5	Sep-89	34	30	37.64	9a-5p	2.40	88.0	79.50	Tindale Oliver
Jacksonville, FL	2.3	2/3-4/90	124	94	-	9a-5p	3.07	76.0	-	Tindale Oliver
Jacksonville, FL	2.3	2/3-4/90	110	74	-	9a-5p	2.96	67.0	-	Tindale Oliver
Jacksonville, FL	2.4	2/3-4/90	132	87	-	9a-5p	2.32	66.0	-	Tindale Oliver
Lakeland, FL	5.2	Mar-90	24	14	-	9a-4p	1.36	59.0	-	Tindale Oliver
Lakeland, FL	-	Mar-90	54	42	-	9a-4p	2.44	78.0	-	Tindale Oliver
Orange Co, FL	25.0	Nov-92	41	39	-	2-6p	4.60	-	-	LCE, Inc.
Orange Co, FL	36.6	-	-	-	15.17	-	-	-	-	Orange County
Orange Co, FL	7.0	-	-	-	46.43	-	-	-	-	Orange County

Total Size	86.2	9	519	**Average Trip Length:**	**2.74**
ITE	7.0	1		**Weighted Average Trip Length:**	**3.62**
Blended total	93.2			Weighted Percent New Trip Average:	72.2
	56.1			Weighted Average Trip Generation Rate:	22.14
				ITE Average Trip Generation Rate:	33.89
				Blend of FL Studies and ITE Average Trip Generation Rate:	**23.61**

Table D-31

Land Use 944: Convenience Store/Gas Station

Location	Size (1,000 sf)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	0.6	Nov-89	70	14	-	8am-5pm	1.90	23.0	-	Tindale Oliver
Collier Co, FL	-	Aug-91	168	40	-	-	1.01	23.8	-	Tindale Oliver

Total Size	0.6	2	238	**Average Trip Length:**	**1.46**
ITE	48			**Weighted Average Trip Length:**	**1.90**
ITE	5			Weighted Percent New Trip Average:	23.0

Land Use 945: Convenience Store/Gas Station - Combined

	ITE	48	Conv. Store 2,000 to 3,999 sf:	211.05
	ITE	20	Conv. Store 4,000 to 5,499 sf:	203.49
	ITE	23	Conv. Store 5,500 to 10,000 sf:	203.35
		91	**Blend of ITE Average Trip Generation Rates for Convenience Store/Gas Station 2,000+ sf:**	**207.44**

Table D-32

Land Use 947: Self-Service Car Wash

Location	Size (Bays)	Date	Total # Interviews	# Trip Length Interviews	Trip Gen Rate	Time Period	Trip Length	Percent New Trips	VMT	Source
Largo, FL	10	Nov-89	111	84	-	8am-5pm	2.00	76.0	-	Tindale Oliver
Clearwater, FL	-	Nov-89	177	108	-	10am-5pm	1.30	61.0	-	Tindale Oliver
Collier Co, FL	11	Dec-09	304	-	30.24	-	2.50	57.0	-	Tindale Oliver
Collier Co, FL	8	Jan-09	186	-	22.75	-	1.96	72.0	-	Tindale Oliver

Total Size	29	4	778	**Average Trip Length:**	**1.94**
Total Size (TGR)	19	2		**Weighted Average Trip Length:**	**2.18**
ITE	28	4		Weighted Percent New Trip Average:	67.7
Blended total	47			Weighted Average Trip Generation Rate:	27.09
				ITE Average Trip Generation Rate (adjusted):	46.90
				Blend of FL Studies and ITE Average Trip Generation Rate:	**38.89**

Single Family Trip Generation Rate Tiering

As part of this study, the single family residential trip generation rate tiering was included to reflect a three-tier analysis to ensure equity by the size of a home. To facilitate this, an analysis was completed on the comparative relationship between housing size and household travel behavior. In addition, an analysis was completed on the travel behavior of low-income households. This analysis utilized data from the 2022 National Household Travel Survey (NHTS) and the 2023 American Housing Survey (AHS) to examine overall trip-making characteristics of households in the United States.

Table D-33 presents the trip characteristics being utilized in the calculated transportation impact fee schedule for the single family (detached) land use. The 2022 NHTS database was used to assess average annual household vehicle miles of travel (VMT) for various annual household

income levels. In addition, the 2023 AHS database was used to compare median annual family/household incomes with housing unit size. It is important to recognize that the use of the income variable in each of these databases is simply to provide a convenient linking mechanism between household VMT from the NHTS and housing unit size from the AHS.

Table D-33
Calculated Single Family (Detached) Trip Characteristics

Calculated Values Excluding Tiering	Trip Rate	Assessable Trip Length	Daily VMT
Single Family (Detached)	7.81	6.62	51.70

Source: Table D-4

The results of the NHTS and AHS analyses are included in **Tables D-34 through D-36**. First, the data shown in Table D-34 indicates that the average income in the U.S. for families/households living in housing units between 1,500 square feet and 2,499 square feet in size ($80,103) is higher than the overall average income for the U.S. ($72,232).

Table D-34
Annual Income by Housing Size

2023 AHS Average Income Data by Housing Size	Annual Income[(1)]
Less than 1,500 sf	$56,925
1,500 to 2,499 sf	$80,103
2,500 sf or more	$93,476
Average of All Houses	$72,232

Source: American Housing Survey for the United States in 2023
1) Weighted average of annual income for each tier

To calculate a corresponding trip rate for the new tiers it was necessary to rely on comparative ratios. As an example, consider the $56,925 annual income category. First, it was determined that the average annual household VMT for this income level is 14,304 miles. This figure was compared to the overall average annual VMT per household in the U.S. and normalized to the average of the $72,232 (16,240 miles) category to derive a ratio of 0.826.

Next, the normalized ratio was applied to the daily VMT for the average single family housing unit size (less than 1,500 square feet) to generate a daily VMT of 42.70 for the tier, as shown in Table D-36. This daily VMT figure was then divided by the proposed assessable trip length of 6.62 miles to obtain a trip generation rate of 6.45 trips per day.

Table D-35

NHTS VMT Annual VMT by Income Category

2022 NHTS Travel Data by Annual HH Income	Annual VMT/HH	Days	Daily VMT	Ratio to Mean	Normalized to 1.067
Average of $56,925	14,304	365	39.19	0.881	0.826
Total (All Homes)	16,240	365	44.49	1.000	-
Average of $80,103	17,328	365	47.47	1.067	1.000
Average of $93,476	17,882	365	48.99	1.101	1.032

Source: 2022 National Household Travel Survey Database, Federal Highway Administration

Table D-36

Trip Generation Rate by Single Family (Detached) Land Use Tier

Estimation of Trip Rate by Tier	Trip Rate[(1)]	Assessable Trip Length[(2)]	Daily VMT[(3)]	Ratio to Mean[(4)]
Single Family (Detached)				
Less than 1,500 sf	**6.45**	6.62	42.70	0.826
1,500 to 2,499 sf	**7.81**	6.62	51.70	1.000
2,500 sf or larger	**8.06**	6.62	53.35	1.032

1) Daily VMT (Item 3) divided by assessable trip length (Item 2) for each tier
2) Source: Table D-33
3) Ratio to the mean (Item 4) multiplied by the total daily VMT for the 1,500 square feet to 2,499 sq ft tier
4) Source: Table D-35

Appendix E:
Multi-Modal Transportation Impact Fee:
Cost Component

Appendix E: MMTIF Cost Component

This appendix presents detailed calculations for the cost component of the multi-modal transportation impact fee. Backup data and assumptions are provided for all cost variables, including:

- Design
- Right-of-Way
- Construction
- Construction engineering/inspection
- Roadway capacity

Design

County Roadways

The design cost factor for county roads was estimated as a percentage of the construction cost per lane mile. As shown in Table E-1, local design-to-construction cost ratios ranged from 7.5 percent to 19 percent with a weighted average of approximately 13 percent. In addition to local data a review of the design-to-construction cost ratios from other jurisdictions throughout Florida was conducted. For county roadways from throughout Florida, the design factors ranged from six (6) percent to 14 percent with a weighted average of 11 percent. Based on these data sets and input from Highlands County, the design cost for county roads is estimated at **11 percent** of the construction cost per lane mile. **Tables E-1 and E-2** provide further detail.

State Roadways

The design cost factor for state roads was estimated as a percentage of the construction cost per lane mile. With limited local data available, this factor was determined through a review of the design-to-construction cost ratios for state road unit costs from other jurisdictions throughout Florida. For state roadways, the design factors ranged from 10 percent to 11 percent, with a weighted average of 11 percent. For purposes of this study, the design cost for state roads is estimated at **11 percent** of the construction cost per lane mile. Table E-2 provides further detail.

Table E-1

Design Cost Factor – Local Improvements

ItemSeg	On	From	To	Improvement	Date	Length	Lanes Added	Lane Miles Added	Design	Construction	Design-to-Constr. Ratio
420082-2	Sebring Parkway Ph 3	Sebring Parkway Ph 1	CR 17A (Memorial Dr)	Add Lanes & Reconstruct	2020	4.10	4	16.40	$894,662	$7,997,358	11.2%
446322-1	W College Dr	Memorial Dr	SFSC Entrances Ph 1	Add Lanes & Reconstruct	FY 24/25	0.65	2	1.30	$640,000	$3,427,000	18.7%
446322-2	W College Dr	US 27	SFSC Entrances Ph 2	Add Lanes & Reconstruct	FY 24/25	0.77	2	1.54	$740,000	$3,961,000	18.7%
449676-1	Sebring Parkway Ph 4	Sebring Roundabout	Arbuckle Rd	New Road Construction	FY 25/26	0.80	4	3.20	$450,000	$5,988,116	7.5%
Total								**22.44**	**$2,724,662**	**$21,373,474**	**12.7%**

Source: Highlands County

Table E-2

Design Cost Factor for County and State Roads – Other Florida Jurisdictions

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		Design	Constr.	Design Ratio	Design	Constr.	Design Ratio
2015	Collier	$270,000	$2,700,000	10%	$270,000	$2,700,000	10%
2015	Brevard	$242,000	$2,023,000	12%	$316,000	$2,875,000	11%
2015	Sumter	$210,000	$2,100,000	10%	$276,000	$2,505,000	11%
2015	Marion	$167,000	$2,668,000	6%	$227,000	$2,060,000	11%
2015	Palm Beach	$224,000	$1,759,000	13%	$333,000	$3,029,000	11%
2017	St. Lucie	$220,000	$2,200,000	10%	$341,000	$3,100,000	11%
2017	Clay	$239,000	$2,385,000	10%	-	-	-
2019	Collier	$385,000	$3,500,000	11%	-	-	-
2019	Sumter	$315,000	$2,862,000	11%	$370,000	$3,365,000	11%
2020	Indian River	$291,000	$2,647,000	11%	$395,000	$3,593,000	11%
2020	Hillsborough	$484,000	$4,036,000	12%	$486,000	$4,421,000	11%
2020	Hernando	$232,000	$2,108,000	11%	$348,000	$3,163,000	11%
2021	Manatee	$308,000	$2,800,000	11%	-	-	-
2021	Flagler	$258,000	$2,582,000	10%	-	-	-
2022	Lake	$215,000	$2,145,000	10%	-	-	-
2022	Volusia	$188,000	$2,350,000	8%	-	-	-
2023	Manatee	$546,000	$3,900,000	14%	-	-	-
2024	Hendry	$220,000	$2,000,000	11%	-	-	-
2024	St. Johns	$257,000	$2,573,000	10%	-	-	-
2025	Marion	$297,000	$2,700,000	11%	$440,000	$4,000,000	11%
2025	Putnam	-	-	-	$550,000	$5,000,000	11%
2025	Manatee	$540,000	$6,000,000	9%	-	-	-
2025	Indian River	$440,000	$4,000,000	11%	$550,000	$5,000,000	11%
Average		**$298,000**	**$2,820,000**	**11%**	**$377,000**	**$3,447,000**	**11%**

Source: Each respective jurisdiction

Right-of-Way

The ROW cost reflects the total cost of the acquisitions along a corridor that was necessary to have sufficient cross-section width to widen an existing road or, in the case of new road construction, build a new road.

County Roadways

For impact fee purposes, the ROW cost for county roads was estimated as a percentage of the construction cost per lane mile. This factor was determined through a review of the ROW-to-construction cost ratios from recent local projects and from other jurisdictions throughout Florida.

As shown in **Table E-3**, the ROW-to-construction cost ratio for recent local projects ranged from five (5) percent to eight (8) percent with a weighted average of approximately seven (7) percent. **Table E-4** presents the ROW-to-construction factor from other jurisdictions throughout Florida, which ranged from 10 percent to 60 percent for county roads with an average of 33 percent.

Based on a review of these datasets and input from Highlands County, a ROW-to-construction factor of **10 percent** was used in the transportation impact fee calculation to reflect local cost factors.

State Roadways

Similar to county roads, the ROW cost for state roads was estimated as a percentage of the construction cost per lane mile. As shown in Table E-4, the ROW-to-construction factor for state roads in other jurisdictions ranged from 20 percent to 60 percent with a weighted average of 36 percent.

Based on a review of this data and discussions with Highlands County, it was estimated that the county road ROW factor of **10 percent** of construction would also be representative of the ROW cost for state roads.

Table E-3

Right-of-Way Cost Factor – Local Improvements

ItemSeg	On	From	To	Improvement	Date	Length	Lanes Added	Lane Miles Added	Right-of-Way	Construction	ROW-to-Constr. Ratio
420082-2	Sebring Parkway Ph 3	Sebring Parkway Ph 1	CR 17A (Memorial Dr)	Add Lanes & Reconstruct	2020	4.10	4	16.40	$431,828	$7,997,358	5.4%
446322-1	W College Dr	Memorial Dr	SFSC Entrances Ph 1	Add Lanes & Reconstruct	FY 24/25	0.65	2	1.30	$275,000	$3,427,000	8.0%
446322-2	W College Dr	US 27	SFSC Entrances Ph 2	Add Lanes & Reconstruct	FY 24/25	0.77	2	1.54	$317,000	$3,961,000	8.0%
Total								**19.24**	**$1,023,828**	**$15,385,358**	**6.7%**

Source: Highlands County

Table E-4

Right-of-Way Cost Factor for County and State Roads – Other Florida Jurisdictions

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		ROW	Constr.	ROW Ratio	ROW	Constr.	ROW Ratio
2015	Collier	$863,000	$2,700,000	32%	$863,000	$2,700,000	32%
2015	Brevard	$708,000	$2,023,000	35%	$1,006,000	$2,785,000	36%
2015	Sumter	$945,000	$2,100,000	45%	$1,127,000	$2,505,000	45%
2015	Marion	$1,001,000	$1,668,000	60%	$1,236,000	$2,060,000	60%
2015	Palm Beach	$721,000	$1,759,000	41%	$1,333,000	$3,029,000	44%
2017	St. Lucie	$990,000	$2,200,000	45%	$1,395,000	$3,100,000	45%
2017	Clay	$954,000	$2,385,000	40%	-	-	-
2018	Collier	$1,208,000	$3,500,000	35%	$1,208,000	$3,500,000	35%
2019	Sumter	$1,202,000	$2,862,000	42%	$1,447,000	$3,365,000	43%
2020	Indian River	$529,000	$2,647,000	20%	$718,000	$3,593,000	20%
2020	Hillsborough	$1,448,000	$2,897,000	50%	$1,448,000	$2,897,000	50%
2020	Hernando	$844,000	$2,108,000	40%	$1,265,000	$3,163,000	40%
2021	Manatee	$1,120,000	$2,800,000	40%	-	-	-
2021	Flagler	$258,000	$2,582,000	10%	-	-	-
2022	Lake	$1,073,000	$2,145,000	50%	-	-	-
2022	Volusia	$470,000	$2,350,000	20%	-	-	-
2023	Manatee	$741,000	$3,900,000	19%	-	-	-
2024	Hendry	$400,000	$2,000,000	20%	-	-	-
2024	St. Johns	$900,000	$2,573,000	35%	-	-	-
2025	Marion	$1,080,000	$2,700,000	40%	$1,600,000	$4,000,000	40%
2025	Putnam	-	-	-	$1,000,000	$5,000,000	20%
2025	Manatee	$1,500,000	$6,000,000	25%	-	-	-
2025	Indian River	$1,000,000	$4,000,000	25%	$1,250,000	$5,000,000	25%
Average		**$907,000**	**$2,723,000**	**33%**	**$1,207,000**	**$3,336,000**	**36%**

Source: Each respective jurisdiction

Construction

To determine the average construction cost per lane mile for roadway capacity-expansion in Highlands County, information from the County, the Florida Department of Transportation, and other communities throughout Florida was reviewed.

County Roadways

A review of construction cost data for recent county roadway capacity expansion projects identified six recent/ongoing improvements and three future improvements. As shown in **Table E-5**, the construction cost for these improvements ranged from $0.5 million per lane mile to $39.3 million per lane mile. When the low-end and high-end outliers were removed, the remaining four improvements had a weighted average construction cost of approximately $2.6 million per lane mile.

In addition to local data, a review of recently bid projects located throughout Florida was conducted. As shown in **Table E-6**, a total of 47 projects from 15 different counties were identified with a weighted average cost of approximately $5.7 million per lane mile. From this dataset, the counties that are more suburban/rural in nature (similar to Highlands County) were separated. This subset of suburban/rural counties had a weighted average construction cost of $4.0 million per lane mile.

Based on a review of local data, statewide data, and discussions with Highlands County, a construction cost of **$2.6 million** was estimated for county road improvements for transportation impact fee calculations.

Table E-5

Construction Cost – Local Improvements; County Roads

ItemSeg	On	From	To	Improvement	Date	Status	Length	Lanes Added	Lane Miles Added	Construction	Construction Cost per Lane Mile
420082-2	Sebring Parkway Ph 3	Sebring Parkway Ph 1	CR 17A (Memorial Dr)	Add Lanes & Reconstruct	2020	Complete	4.10	4	16.40	$7,997,358	$487,644
429841-1	Sebring Parkway Ph 2A	Desoto Road	Youth Care Lane	New Road Construction	2022	-	0.07	2	0.14	$5,500,000	$39,285,714
433553-1	Sebring Parkway Ph 2B	US 27	Desoto Rd	Add Lanes & Rehabilitate Pvmnt	2022	-	0.47	2	0.94	$4,861,969	$5,172,307
446322-1	W College Dr	Memorial Dr	SFSC Entrances Ph 1	Add Lanes & Reconstruct	FY 24/25	-	0.65	2	1.30	$3,427,000	$2,636,154
446322-2	W College Dr	US 27	SFSC Entrances Ph 2	Add Lanes & Reconstruct	FY 24/25	-	0.77	2	1.54	$3,961,000	$2,572,078
449676-1	Sebring Parkway Ph 4	Sebring Roundabout	Arbuckle Rd	New Road Construction	FY 25/26	-	0.80	4	3.20	$5,988,116	$1,871,286
Total									**23.52**	**$31,735,443**	**$1,349,296**
Subtotal - Excluding Outliers (Sebring Pkwy Ph 3 & 2A)									**6.98**	**$18,238,085**	**$2,612,906**
Subtotal - Sebring Pkwy (2B & 4)									**4.14**	**$10,850,085**	**$2,620,793**
Subtotal - W College Dr									**2.84**	**$7,388,000**	**$2,601,408**

Source: Highlands County and the Florida Department of Transportation; outliers highlighted

Table E-6

Construction Cost – County Road Improvements from Other Florida Jurisdictions

County	County Classification	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost (Indexed)	Construction Cost per Lane Mile
URBAN Counties; Curb & Gutter													
Orange	Urban	5	International Dr	Westwood Blvd	Westwood Blvd	2015	4 to 6	Curb & Gutter	2.20	2	4.40	$28,855,000	$6,558,000
Orange	Urban	5	Reams Rd	Delmar Ave	Taborfield Ave	2017	2 to 4	Curb & Gutter	0.36	2	0.72	$5,864,000	$8,144,000
Orange	Urban	5	Destination Pkwy 1B/2A	Tradeshow Blvd	Lake Cay	2017	2 to 4	Curb & Gutter	0.78	2	1.56	$10,510,000	$6,737,000
Hillsborough	Urban	7	Bruce B. Downs Blvd, Seg. A	Bearss Ave	Palm Springs Blvd	2017	4 to 8	Curb & Gutter	3.56	4	14.24	$63,907,000	$4,488,000
Hillsborough	Urban	7	Bruce B. Downs Blvd, Seg. D	Pebble Creek Dr	Pasco Co. Line	2018	4 to 8	Curb & Gutter	1.36	4	5.44	$28,587,000	$5,255,000
Hillsborough	Urban	7	CR 580 (Sam Allen Rd)	SR 39A (Paul Buchman Hwy)	Park Rd	2018	2 to 4	Curb & Gutter	2.00	2	4.00	$37,352,000	$9,338,000
Palm Beach	Urban	4	Roebuck Rd	Jog Rd	Haverhill Rd	2018	2 to 5	Curb & Gutter	1.03	3	3.10	$8,298,000	$2,677,000
Palm Beach	Urban	4	Lyons Rd	Clint Moore Rd	N of LWDD L-39 Canal	2018	2 to 4	Curb & Gutter	0.70	2	1.40	$5,092,000	$3,637,000
Orange	Urban	5	Holden Ave	John Young Pkwy	Orange Blossom Tr	2019	0/2 to 4	Curb & Gutter	1.24	2/4	3.50	$28,950,000	$8,271,000
Orange	Urban	5	Boggy Creek Rd N	South Access Rd	Wetherbee Rd	2019	2 to 4	Curb & Gutter	1.29	2	2.58	$13,222,000	$5,125,000
Palm Beach	Urban	4	Hood Rd	E. of FL Turnpike	W. of Central Blvd	2019	2 to 4	Curb & Gutter	0.95	2	1.90	$19,538,000	$10,283,000
Palm Beach	Urban	4	Silver Beach Rd	E. of Congress Ave	Old Dixie/Pre. Barack Obama Hwy	2019	2 to 3	Curb & Gutter	0.90	1	0.90	$6,897,000	$7,663,000
Hillsborough	Urban	7	19th Ave NE	US 41	US 301	2019	2 to 4	Curb & Gutter	6.08	2	12.16	$104,596,000	$8,602,000
Hillsborough	Urban	7	Big Bend Rd	US 41/Simmons Loop	Covington Gardens Dr/US Hwy 301	2019	4 to 6	Curb & Gutter	1.75	2	3.50	$74,563,000	$21,304,000
Total (2015-2024); Urban Counties ONLY									**Count:**	**14**	**59.40**	**$436,231,000**	**$7,344,000**
SUBURBAN/RURAL Counties; Curb & Gutter													
Polk	Suburban/Rural	1	Ernie Caldwell Blvd	Pine Tree Tr	US 17/92	2015	0 to 4	Curb & Gutter	2.41	4	9.64	$33,601,000	$3,486,000
Flagler	Suburban/Rural	5	Old Kings Rd Ext.	Forest Grove Dr	Matanzas Woods Pkwy	2015	0 to 4	Curb & Gutter	0.52	4	2.08	$8,310,000	$3,995,000
Manatee	Suburban/Rural	1	44th Ave E	15th St E	19th St Ct E	2015	2 to 4	Curb & Gutter	0.45	2	0.90	$9,382,000	$10,424,000
Hendry	Suburban/Rural	1	Helms Rd Ext.	SR 29	SR 80	2015	0 to 4	Curb & Gutter	2.60	4	10.40	$23,344,000	$2,245,000
Volusia	Suburban/Rural	5	LPGA Blvd	Jimmy Ann Dr/Grand Reserve	Derbyshire Rd	2016	2 to 4	Curb & Gutter	0.68	2	1.36	$6,615,000	$4,864,000
St. Lucie	Suburban/Rural	4	W Midway Rd (CR 712)	25th St	US 1	2016	2 to 4	Curb & Gutter	1.60	2	3.20	$55,411,000	$17,316,000
Lake	Suburban/Rural	5	CR 466A, Ph. I	US 27/441	Sunny Ct	2016	2 to 4	Curb & Gutter	0.44	2	0.88	$5,698,000	$6,475,000
Manatee	Suburban/Rural	1	44th Ave E	19th St Ct E	30th St E	2016	0 to 4	Curb & Gutter	0.90	4	3.60	$20,703,000	$5,751,000
Lake	Suburban/Rural	5	CR 466A, Ph. IIIA	Poinsettia Ave	Century Ave	2018	2 to 4	Curb & Gutter	0.42	2	0.84	$5,424,000	$6,457,000
Lake	Suburban/Rural	5	North Hancock Rd	CR 561A	Minneola Interchange	2018	0 to 2	Curb & Gutter	1.20	2	2.40	$4,673,000	$1,947,000
Lee	Suburban/Rural	1	Alico Rd	Ben Hill Griffin Pkwy	E. of Airport Haul Rd	2018	2 to 4	Curb & Gutter	1.78	2	3.56	$29,081,000	$8,169,000
Lee	Suburban/Rural	1	Homestead Rd	S. of Sunrise Blvd	N. of Alabama Rd	2018	2 to 4	Curb & Gutter	2.25	2	4.50	$22,607,000	$5,024,000
Volusia	Suburban/Rural	5	Williamson Blvd	LPGA Blvd	Strickland Range Rd	2019	2 to 4	Curb & Gutter	0.93	2	1.86	$7,625,000	$4,099,000
Lake	Suburban/Rural	5	Citrus Grove Rd, Ph. I	W. of Grassy Lake Rd	Hancock Rd	2019	0 to 4	Curb & Gutter	0.87	4	3.48	$8,857,000	$2,545,000
Lake	Suburban/Rural	5	Education Ave	Grassy Lake Rd	US 27	2019	0 to 2	Curb & Gutter	1.22	2	2.44	$5,120,000	$2,098,000
Hernando	Suburban/Rural	7	Cortez Blvd Frontage Rd @ I-75			2020	0 to 2	Curb & Gutter	0.62	2	1.24	$3,221,000	$2,598,000
Volusia	Suburban/Rural	5	Howland Blvd	Providence Blvd	Elkcam Blvd	2020	2 to 4	Curb & Gutter	2.38	2	4.76	$17,613,000	$3,700,000
Volusia	Suburban/Rural	5	Orange Camp Rd	MLK Blvd	I-4	2020	2 to 4	Curb & Gutter	2.23	2	4.46	$13,637,000	$3,058,000
Volusia	Suburban/Rural	5	10th St	Myrtle Ave	US-1	2020	0/2 to 4	Curb & Gutter	0.47	2/4	1.42	$14,752,000	$10,389,000
Lake	Suburban/Rural	5	Citrus Grove Rd, Ph. III	US 27	Scrub Jay Ln	2020	2 to 4	Curb & Gutter	0.81	2	1.62	$10,038,000	$6,196,000
Marion	Suburban/Rural	5	SW 49th Ave - South Seg. A & E	0.7 miles S. of CR 484	Marion Oaks Trail	2020	0 to 4	Curb & Gutter	1.38	4	5.52	$10,378,000	$1,880,000
Marion	Suburban/Rural	5	FL Crossroads Commerce Park Rd	South Terminus	Hwy 484	2020	0 to 2	Curb & Gutter	1.10	2	2.20	$4,990,000	$2,268,000
Marion	Suburban/Rural	5	CR 484	Marion Oaks Pass	Marion Oaks Course	2020	2 to 4	Curb & Gutter	1.50	2	3.00	$10,507,000	$3,502,000
Manatee	Suburban/Rural	1	45th Ave E	45th St E	44th Ave Plaza E	2021	2 to 4	Curb & Gutter	3.00	2	6.00	$68,833,000	$11,472,000
Sumter	Suburban/Rural	5	Buena Vista Blvd	SR 44	Meggison Rd	2022	0 to 4	Curb & Gutter	0.89	4	3.56	$18,496,000	$5,196,000
Manatee	Suburban/Rural	1	Ft. Hamer Rd	US 301	Erie Rd	2022	0 to 4	Curb & Gutter	1.40	4	5.60	$13,103,000	$2,340,000
Manatee	Suburban/Rural	1	Moccasin Wallow (S1)	W. of 115th Ave E	US 301	2023	2 to 4	Curb & Gutter	1.30	2	2.60	$22,662,000	$8,716,000
Manatee	Suburban/Rural	1	Moccasin Wallow (S4)	US 41	Gateway Blvd	2023	2 to 4	Curb & Gutter	1.95	2	3.90	$36,125,000	$9,263,000
St. Johns	Suburban/Rural	2	CR 210	Trinity Way	Beachwalk Blvd	2023	2 to 6	Curb & Gutter	0.70	4	2.80	$9,824,000	$3,509,000
St. Johns	Suburban/Rural	2	Longleaf Pine Pkwy	Veterans Pkwy	Roberts Rd	2023	2 to 4	Curb & Gutter	4.08	2	8.16	$15,644,000	$1,917,000
Volusia	Suburban/Rural	5	Blue Lake Ave Ext.	Blue Lake Ave	SR 472	2024	0 to 2	Curb & Gutter	0.35	2	0.70	$1,605,000	$2,293,000
Volusia	Suburban/Rural	5	Williamson Blvd	Strickland Range Rd	Hand Ave	2024	2 to 4	Curb & Gutter	1.39	2	2.78	$7,000,000	$2,518,000
Manatee	Suburban/Rural	1	Moccasin Wallow (S2)	Sawgrass Rd	W. of 115th St	2024	2 to 4	Curb & Gutter	1.90	2	3.80	$32,584,000	$8,575,000
Total (2015-2024); Suburban/Rural Counties ONLY									**Count:**	**33**	**115.26**	**$557,463,000**	**$4,837,000**
Total (2020-2024); Suburban/Rural Counties ONLY									**Count:**	**18**	**64.12**	**$311,012,000**	**$4,850,000**
Total (2020-2024); Suburban/Rural Counties ONLY; <$10,000,000 per lane mile ONLY									**Count:**	**16**	**56.70**	**$227,427,000**	**$4,011,000**
URBAN & SUBURBAN/RURAL Counties; Curb & Gutter													
Total (2015-2024); Urban & Suburban/Rural Counties									**Count:**	**47**	**174.66**	**$993,694,000**	**$5,689,000**

Source: Data obtained from each respective jurisdiction

State Roadways

A review of construction cost data for recent state roadway capacity expansion projects identified two segments of SR 70 that in the early stages of being improved. As shown in **Table E-7**, the estimated construction costs for these improvements ranged from $13.5 million to $14.2 million with a weighted average cost of $13.9 million per lane mile.

In addition to local data, a review of recently bid projects located throughout Florida was conducted. As shown in **Table E-8**, a total of 40 projects from 22 different counties were identified (counties that are suburban/rural in nature, only, similar to Highlands County). These improvements had a weighted average construction cost of approximately $7.2 million per lane mile.

Based on a review of local data, statewide data, and discussions with Highlands County, a construction cost of **$7.0 million** was estimated for state road improvements for use in the transportation impact fee calculation. This figure is a conservative estimate considering the recent local estimates.

Table E-7

Construction Cost – Local Improvements; State Roads

ItemSeg	On	From	To	Improvement	Length	Lanes Added	Lane Miles Added	Construction	Construction Cost per Lane Mile
414506-3	SR 70	Jefferson Ave	US 27	Add Lanes & Reconstruct	4.26	2	8.53	$121,000,000	$14,185,229
414506-4	SR 70	US 27	CR 29	Add Lanes & Reconstruct	2.76	2	5.53	$74,500,000	$13,471,971
Total							**14.06**	**$195,500,000**	**$13,904,694**

Source: Florida Department of Transportation

Table E-8

Construction Cost – State Road Improvements from Other Florida Jurisdictions

County	County Classification	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost (Indexed)	Construction Cost per Lane Mile
URBAN Counties; Curb & Gutter													
Orange	Urban	5	SR 15 (Hofner Rd)	Lee Vista Blvd	Conway Rd	2015	2 to 4	Curb & Gutter	3.81	2	7.62	$63,794,000	$8,372,000
Miami-Dade	Urban	6	SR 977/Krome Ave/SW 177th Ave	S of SW 136th St	S. of SR 94 (SW 88th St/Kendall Dr)	2016	0 to 4	Curb & Gutter	3.50	4	14.00	$56,547,000	$4,039,000
Broward	Urban	4	SW 30th Ave	Griffin Rd	SW 45th St	2016	2 to 4	Curb & Gutter	0.24	2	0.48	$2,295,000	$4,781,000
Hillsborough	Urban	7	SR 43 (US 301)	SR 674	S. of CR 672 (Balm Rd)	2016	2 to 6	Curb & Gutter	3.77	4	15.08	$76,721,000	$5,088,000
Miami-Dade	Urban	6	NW 87th Ave/SR 25 & SR 932	NW 74th St	NW 103rd St	2016	0 to 4	Curb & Gutter	1.93	4	7.72	$49,418,000	$6,401,000
Hillsborough	Urban	7	SR 60 (Adamo Dr)	E of US 301	W of Falkenburg Rd	2017	4 to 6	Curb & Gutter	0.96	2	1.92	$36,292,000	$18,902,000
Hillsborough	Urban	7	US 301	Sun City Center Blvd	Balm Rd	2017	2 to 6	Curb & Gutter	3.80	4	15.20	$87,376,000	$5,748,000
Orange	Urban	5	SR 423 (John Young Pkwy)	SR 50 (Colonial Dr)	Shader Rd	2017	4 to 6	Curb & Gutter	2.35	2	4.70	$47,733,000	$10,156,000
Palm Beach	Urban	4	SR 80	W. of Lion County Safari Rd	Forest Hill Blvd	2018	4 to 6	Curb & Gutter	7.20	2	14.40	$52,807,000	$3,667,000
Miami-Dade	Urban	6	SR 847 (NW 47th Ave)	SR 860 (NW 183rd St)	N. of NW 199th St	2018	2 to 4	Curb & Gutter	1.31	2	2.62	$30,218,000	$11,534,000
Miami-Dade	Urban	6	SR 847 (NW 47th Ave)	N. of NW 199th St and S of NW 203 St	Premier Pkwy and N of S Snake CR Canal	2018	2 to 4	Curb & Gutter	1.09	2	2.18	$17,364,000	$7,965,000
Orange	Urban	5	SR 414 (Maitland Blvd)	E. of I-4	E. of CR 427 (Maitland Ave)	2018	4 to 6	Curb & Gutter	1.39	2	2.78	$11,490,000	$4,133,000
Miami-Dade	Urban	6	SR 997 (Krome Ave)	SW 312 St	SW 232nd St	2019	2 to 4	Curb & Gutter	3.64	2	7.28	$46,776,000	$6,425,000
Miami-Dade	Urban	6	SR 25 (Okeechobee Rd)	Broward Co. Line	W of Heft	2021	4 to 6	Curb & Gutter	4.59	2	9.18	$58,810,000	$6,406,000
Broward	Urban	4	University Dr	SR 834 (Sample Rd)	Sawgrass Expwy	2022	4 to 6	Curb & Gutter	1.50	2	3.00	$14,307,000	$4,769,000
Total (2015-2023); Urban Counties ONLY									**Count:**	**15**	**108.16**	**$651,948,000**	**$6,028,000**
SUBURBAN/RURAL Counties; Curb & Gutter													
Hendry	Suburban/Rural	1	SR 82 (Immokalee Rd)	Lee County Line	Collier County Line	2015	2 to 4	Curb & Gutter	1.27	2	2.54	$13,061,000	$5,142,000
Clay	Suburban/Rural	2	SR 21	S. of Branan Field	Old Jennings Rd	2015	4 to 6	Curb & Gutter	1.45	2	2.90	$27,326,000	$9,423,000
Putnam	Suburban/Rural	2	SR 15 (US 17)	Horse Landing Rd	N. Boundary Rd	2015	2 to 4	Curb & Gutter	1.99	2	3.98	$23,856,000	$5,994,000
Osceola	Suburban/Rural	5	SR 500 (US 192/441)	Eastern Ave	Nova Rd	2015	4 to 6	Curb & Gutter	3.18	2	6.36	$27,842,000	$4,378,000
Osceola	Suburban/Rural	5	SR 500 (US 192/441)	Aeronautical Blvd	Budinger Ave	2015	4 to 6	Curb & Gutter	3.94	2	7.88	$58,921,000	$7,477,000
Lake	Suburban/Rural	5	SR 25 (US 27)	N. of Boggy Marsh Rd	N. of Lake Louisa Rd	2015	4 to 6	Curb & Gutter	6.52	2	13.03	$64,506,000	$4,951,000
Seminole	Suburban/Rural	5	SR 15/600	Shepard Rd	Lake Mary Blvd	2015	4 to 6	Curb & Gutter	3.63	2	7.26	$73,466,000	$10,119,000
Sarasota	Suburban/Rural	1	SR 45A (US 41) (Venice Bypass)	Gulf Coast Blvd	Bird Bay Dr W	2015	4 to 6	Curb & Gutter	1.14	2	2.28	$28,525,000	$12,511,000
St. Lucie	Suburban/Rural	4	SR 614 (Indrio Rd)	W. of SR 9 (I-95)	E. of SR 607 (Emerson Ave)	2016	2 to 4	Curb & Gutter	3.80	2	7.60	$40,082,000	$5,274,000
Seminole	Suburban/Rural	5	SR 46	Mellonville Ave	E. of SR 415	2016	2 to 4	Curb & Gutter	2.83	2	5.66	$46,596,000	$8,233,000
Citrus	Suburban/Rural	7	SR 55 (US 19)	W. Green Acres St	W. Jump Ct	2016	4 to 6	Curb & Gutter	2.07	2	4.14	$49,049,000	$11,848,000
Walton	Suburban/Rural	3	SR 30 (US 98)	Emerald Bay Dr	Tang-o-mar Dr	2016	4 to 6	Curb & Gutter	3.37	2	6.74	$74,166,000	$11,004,000
Duval	Suburban/Rural	2	SR 201	S. of Baldwin	N. of Baldwin (Bypass)	2016	0 to 4	Curb & Gutter	4.11	4	16.44	$89,716,000	$5,457,000
Hardee	Suburban/Rural	1	SR 35 (US 17)	S. of W. 9th St	N. of W. 3rd St	2016	0 to 4	Curb & Gutter	1.11	4	4.44	$24,758,000	$5,576,000
Alachua	Suburban/Rural	2	SR 20 (SE Hawthorne Rd)	E. of US 301	E. of Putnam Co. Line	2017	2 to 4	Curb & Gutter	1.70	2	3.40	$19,114,000	$5,622,000
Okaloosa	Suburban/Rural	3	SR 30 (US 98)	CR 30F (Airport Rd)	E. of Walton Co. Line	2017	4 to 6	Curb & Gutter	3.85	2	7.70	$57,309,000	$7,443,000
Pasco	Suburban/Rural	7	SR 54	E. of CR 577 (Curley Rd)	E. of CR 579 (Morris Bridge Rd)	2017	2 to 4/6	Curb & Gutter	4.50	2/4	11.80	$71,121,000	$6,027,000
Lake	Suburban/Rural	5	SR 46 (US 441)	W. of SR 500	E. of Round Lake Rd	2017	2 to 6	Curb & Gutter	2.23	4	8.92	$47,606,000	$5,337,000
Bay	Suburban/Rural	3	SR 390 (St. Andrews Blvd)	E. of CR 2312 (Baldwin Rd)	Jenks Ave	2017	2 to 6	Curb & Gutter	1.33	4	5.32	$25,012,000	$4,702,000
Wakulla	Suburban/Rural	3	SR 369 (US 19)	N. of SR 267	Leon Co. Line	2018	2 to 4	Curb & Gutter	2.24	2	4.48	$25,191,000	$5,623,000
St. Lucie	Suburban/Rural	4	SR 713 (Kings Hwy)	S. of SR 70	SR 9 (I-95) Overpass	2018	2 to 4	Curb & Gutter	3.42	2	6.84	$72,711,000	$10,630,000
Citrus	Suburban/Rural	7	SR 55 (US 19)	W. Jump Ct	CR 44 (W Fort Island Tr)	2018	4 to 6	Curb & Gutter	4.81	2	9.62	$81,216,000	$8,442,000
Sarasota	Suburban/Rural	1	SR 45A (US 41) (Venice Bypass)	Center Rd	Gulf Coast Blvd	2018	4 to 6	Curb & Gutter	1.19	2	2.38	$25,535,000	$10,729,000
Seminole	Suburban/Rural	5	SR 46	Orange Blvd	N. Oregon St (Wekiva Section 7B)	2019	4 to 6	Curb & Gutter	1.30	2	2.60	$27,487,000	$10,572,000
Duval	Suburban/Rural	2	Jax National Cemetery Access Rd	Lannie Rd	Arnold Rd	2019	0 to 2	Curb & Gutter	3.26	2	6.52	$17,230,000	$2,643,000
Pasco	Suburban/Rural	7	SR 52	W. of Suncoast Pkwy	E. of SR 45 (US 41)	2019	4 to 6	Curb & Gutter	4.64	2	9.28	$69,773,000	$7,519,000
Hernando	Suburban/Rural	7	SR 50	Windmere Rd	E of US 301	2019	4 to 6	Curb & Gutter	5.60	2	11.20	$81,214,000	$7,251,000
Hernando	Suburban/Rural	7	CR 578 (County Line Rd)	Suncoast Pkwy	US 41 @ Ayers Rd	2019	0 to 4	Curb & Gutter	1.49	4	5.96	$31,039,000	$5,208,000
Putnam	Suburban/Rural	2	SR 20	Alachua/Putnam Co. Line	SW 56th Ave	2019	2 to 4	Curb & Gutter	6.95	2	13.90	$69,748,000	$5,018,000
Bay	Suburban/Rural	3	SR 390 (St. Andrews Blvd)	SR 368 (23rd St)	E of CR 2312 (Baldwin Rd)	2019	2 to 6	Curb & Gutter	2.47	4	9.88	$64,236,000	$6,502,000
Lake	Suburban/Rural	5	SR 500 (US 441)	Lake Ella Rd	Avenida Central	2020	4 to 6	Curb & Gutter	4.08	2	8.16	$70,138,000	$8,595,000
Polk	Suburban/Rural	1	SR 542 (Dundee Rd)	MP 2.685	MP 6.211	2020	2 to 4	Curb & Gutter	3.52	2	7.04	$67,959,000	$9,653,000
St. Lucie	Suburban/Rural	4	Port St. Lucie Blvd	S of Alcantarra Blvd	S of Darwin Blvd	2021	2 to 4	Curb & Gutter	0.71	2	1.42	$15,807,000	$11,132,000

Table E-8 (continued)

Construction Cost – State Road Improvements from Other Florida Jurisdictions

County	County Classification	District	Description	From	To	Year	Feature	Design	Length	Lanes Added	Lane Miles Added	Construction Cost (Indexed)	Construction Cost per Lane Mile
SUBURBAN/RURAL Counties; Curb & Gutter													
Seminole	Suburban/Rural	5	SR 426/CR 419	Pine Ave	Avenue B	2021	2 to 4	Curb & Gutter	1.39	2	2.78	$27,797,000	$9,999,000
Leon	Suburban/Rural	3	SR 263 (Capital Circle)	CR 2203 (Springhill Rd)	SR 371 (Orange Ave)	2022	2 to 6	Curb & Gutter	2.34	4	9.36	$72,622,000	$7,759,000
Bay	Suburban/Rural	3	SR 30A (US 98)	Mandy Ln	E of Nautilus St	2023	4 to 6	Curb & Gutter	2.27	2	4.54	$52,217,000	$11,502,000
Bay	Suburban/Rural	3	SR 30A (US 98)	E of Nautilus St	E of R Jackson Blvd	2023	4 to 6	Curb & Gutter	2.29	2	4.58	$62,959,000	$13,747,000
Brevard	Suburban/Rural	5	Galaxy Way	Kennedy Pkwy	Space Commerce Way	2023	2 to 4	Curb & Gutter	2.67	2	5.34	$27,468,000	$5,144,000
Volusia	Suburban/Rural	5	SR 15 (US 17)	S of Spring St	Lake Winona Rd	2023	2 to 4	Curb & Gutter	1.55	2	3.10	$15,502,000	$5,001,000
St. Lucie	Suburban/Rural	4	CR 712 (Midway Rd)	W. of Jenkins Rd	Selvitz Rd	2023	2 to 4	Curb & Gutter	0.79	2	1.58	$24,074,000	$15,237,000
Total (2015-2023); Suburban/Rural Counties ONLY									**Count:**	**40**	**258.95**	**$1,863,955,000**	**$7,198,000**
Total (2020-2023); Suburban/Rural Counties ONLY									**Count:**	**10**	**47.90**	**$436,543,000**	**$9,114,000**
Total (2020-2023); Suburban/Rural Counties ONLY; <$10,000,000 per lane mile ONLY									**Count:**	**7**	**36.74**	**$326,524,000**	**$8,887,000**

Source: Florida Department of Transportation

Construction Engineering/Inspection

County Roadways

The CEI cost factor for county roads was estimated as a percentage of the construction cost per lane mile. As shown in **Table E-9**, local CEI-to-construction cost ratios ranged from four (4) percent to nine (9) percent with a weighted average of approximately six (6) percent. In addition to local data a review of the CEI-to-construction cost ratios from other jurisdictions throughout Florida was conducted. For county roadways from throughout Florida, the design factors ranged from three (3) percent to 17 percent with a weighted average of nine (9) percent. Based on these data sets and discussions with Highlands County, the design cost for county roads is estimated at **nine (9) percent** of the construction cost per lane mile. Tables E-9 and E-10 provide further detail.

State Roadways

Similar to County roadways, the CEI cost factor for state roads was estimated as a percentage of the construction cost per lane mile based primarily on the CEI-to-construction cost ratios for state road costs obtained from other Florida jurisdictions. For state roadways, the CEI factors ranged from 10 percent to 11 percent, with a weighted average of 11 percent. For purposes of this study, the CEI cost for state roads is estimated at **11 percent** of the construction cost per lane mile. **Table E-10** provides additional information.

Table E-9

Construction Engineering/Inspection Cost Factor – Local Improvements

ItemSeg	On	From	To	Improvement	Date	Length	Lanes Added	Lane Miles Added	CEI	Construction	CEI-to-Constr. Ratio
420082-2	Sebring Parkway Ph 3	Sebring Parkway Ph 1	CR 17A (Memorial Dr)	Add Lanes & Reconstruct	2020	4.10	4	16.40	$350,000	$7,997,358	4.4%
446322-1	W College Dr	Memorial Dr	SFSC Entrances Ph 1	Add Lanes & Reconstruct	FY 24/25	0.65	2	1.30	$229,000	$3,427,000	6.7%
446322-2	W College Dr	US 27	SFSC Entrances Ph 2	Add Lanes & Reconstruct	FY 24/25	0.77	2	1.54	$265,000	$3,961,000	6.7%
449676-1	Sebring Parkway Ph 4	Sebring Roundabout	Arbuckle Rd	New Road Construction	FY 25/26	0.80	4	3.20	$508,899	$5,988,116	8.5%
Total								**22.44**	**$1,352,899**	**$21,373,474**	**6.3%**

Source: Highlands County

Table E-10

CEI Cost Factor for County and State Roads – Other Florida Jurisdictions

Year	County	County Roadways (Cost per Lane Mile)			State Roadways (Cost per Lane Mile)		
		CEI	Constr.	CEI Ratio	CEI	Constr.	CEI Ratio
2015	Collier	$270,000	$2,700,000	10%	$270,000	$2,700,000	10%
2015	Brevard	$344,000	$2,023,000	17%	$316,000	$2,875,000	11%
2015	Sumter	$147,000	$2,100,000	7%	$250,000	$2,505,000	10%
2015	Marion	$50,000	$1,668,000	3%	$227,000	$2,060,000	11%
2015	Palm Beach	$108,000	$1,759,000	6%	$333,000	$3,029,000	11%
2017	St. Lucie	$198,000	$2,200,000	9%	$341,000	$3,100,000	11%
2017	Clay	$191,000	$2,385,000	8%	-	-	-
2019	Collier	$315,000	$3,500,000	9%	$385,000	$3,500,000	11%
2019	Sumter	$258,000	$2,862,000	9%	$370,000	$3,365,000	11%
2020	Indian River	$238,000	$2,647,000	9%	$395,000	$3,593,000	11%
2020	Hillsborough	$363,000	$4,036,000	9%	$486,000	$4,421,000	11%
2020	Hernando	$189,000	$2,108,000	9%	$348,000	$3,163,000	11%
2021	Manatee	$252,000	$2,800,000	9%	-	-	-
2021	Flagler	$232,000	$2,582,000	9%	-	-	-
2022	Lake	$172,000	$2,145,000	8%	-	-	-
2022	Volusia	$259,000	$2,350,000	11%	-	-	-
2023	Manatee	$429,000	$3,900,000	11%	-	-	-
2024	Hendry	$180,000	$2,000,000	9%	-	-	-
2024	St. Johns	$257,000	$2,573,000	10%	-	-	-
2025	Marion	$243,000	$2,700,000	9%	$440,000	$4,000,000	11%
2025	Putnam	-	-	-	$550,000	$5,000,000	11%
2025	Manatee	$480,000	$6,000,000	8%	-	-	-
2025	Indian River	$360,000	$4,000,000	9%	$550,000	$5,000,000	11%
Average		**$252,000**	**$2,774,000**	**9%**	**$376,000**	**$3,451,000**	**11%**

Source: Each respective jurisdiction

Roadway Capacity

As shown in **Table E-11**, the average capacity per lane mile was based on the projects in the Heartland Regional TPO's 2045 Long Range Transportation Plan (Cost Feasible) Plan. This list of projects reflects the mix of improvements that will yield the vehicle-miles of capacity (VMC) that will be built in Highlands County. The weighted average capacity per lane-mile of approximately **18,900** was used in the transportation impact fee calculation.

Table E-11

Heartland Regional TPO's 2045 Long Range Transportation Plan

County	Jurisdiction	Description	From	To	Improvement	Length	Lanes Added	Lane Miles Added	Initial Capacity	Future Capacity	Added Capacity	Vehicle Miles of Capacity Added
Cost Feasible Plan												
Highlands	State	SR 70	US 27	CR 29	Widen to 4 Lanes	2.75	2	5.50	14,000	55,700	41,700	114,675
Highlands	State	SR 70	CR 29	Lonesome Island Rd	Widen to 4 Lanes	2.55	2	5.10	14,000	55,700	41,700	106,335
Highlands	State	US 98	US 27	Airport Rd	Widen to 4 Lanes	3.48	2	6.96	14,000	55,700	41,700	145,116
Highlands	County	W College Dr	Memorial Dr	US 27	Add Lanes & Reconstruct	1.37	2	2.74	19,530	32,940	13,410	18,372
County Rds								2.74	**13%**	**(a)**		18,372
State Rds								17.56	**87%**	**(b)**		366,126
											VMC Added per Lane Mile:	**18,900**
											VMC Added per Lane Mile (Non-State Roads ONLY):	**6,700**

Source: Heartland Regional TPO's 2045 Long Range Transportation Plan

Appendix F
Multi-Modal Transportation Impact Fee: Credit Component

Appendix F: MMTIF Credit Component

This appendix presents the detailed calculations for the credit component. Currently, in addition to the capital funding received from State fuel tax revenues, Highlands County also receives financial benefit from several other funding sources. Of these, the fuel taxes collected in Highlands County are listed below, along with a few pertinent characteristics of each.

1. **Constitutional Fuel Tax (2¢/gallon)**
   - Tax applies to every net gallon of motor and diesel fuel sold within a county. Collected in accordance with Article XII, Section 9 (c) of the Florida Constitution.
   - The State allocated 80 percent of this tax to Counties after first withholding amounts pledged for debt service on bonds issued pursuant to provisions of the State Constitution for road and bridge purposes.
   - The 20 percent surplus can be used to support the road construction program within the county.
   - Counties are not required to share the proceeds of this tax with their municipalities.

2. **County Fuel Tax (1¢/gallon)**
   - Tax applies to every net gallon of motor and diesel fuel sold within a county.
   - Primary purpose of these funds is to help reduce a County's reliance on ad valorem taxes.
   - Proceeds are to be used for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. Authorized uses include acquisition of rights-of-way; the construction, reconstruction, operation, maintenance, and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bond indebtedness incurred for transportation purposes.
   - Counties are not required to share the proceeds of this tax with their municipalities.

3. **Ninth-Cent Fuel Tax (1¢/gallon)**
   - Tax applies to every net gallon of motor and diesel fuel sold within a county.
   - Proceeds may be used to fund transportation expenditures.
   - To accommodate statewide equalization, this tax is automatically levied on diesel fuel in every county, regardless of whether a County is levying the tax on motor fuel at all.
   - Counties are not required to share the proceeds of this tax with their municipalities.

4. 1st Local Option Tax (up to 6¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures.
- To accommodate statewide equalization, all six cents are automatically levied on diesel fuel in every county, regardless of whether a county is levying the tax on motor fuel at all or at the maximum rate.
- Proceeds are distributed to a county and its municipalities according to a mutually agreed upon distribution ratio, or by using a formula contained in the Florida Statutes.
- Highlands County has adopted all six pennies of this local option tax.

5. 2nd Local Option Tax (up to 5¢/gallon)

- Tax applies to every net gallon of motor and diesel fuel sold within a county.
- Proceeds may be used to fund transportation expenditures needed to meet requirements of the capital improvements element of an adopted Local Government Comprehensive Plan.
- Proceeds are distributed to a county and its municipalities according to a mutually agreed upon distribution scheme, or by using a formula contained in the Florida Statutes.
- Highlands County has adopted all five pennies of this local option tax.

Each year, the Florida Legislature's Office of Economic and Demographic Research produces the *Local Government Financial Information Handbook*, which details the estimated local government revenues for the upcoming fiscal year. Included in this document are the estimated distributions of the various fuel tax revenues for each county in the state. The 2025-26 data represent projected fuel tax distributions to Highlands County for the current fiscal year. In the table, the fuel tax revenue data are used to calculate the value per penny (per gallon of fuel) that should be used to estimate the "equivalent pennies" of other revenue sources. **Table F-1** shows the distribution per penny for each of the fuel levies, and then the calculation of the weighted average for the value of a penny of fuel tax. The weighting procedure takes into account the differing amount of revenue generated for the various types of gas tax revenues. The weighted average figure of approximately $583,000 represents the estimated annual revenue that one penny of fuel tax generates in Highlands County.

Table F-1
Estimated Fuel Tax Distributions Allocated to Capital Program of
Highlands County & Municipalities, FY 2025-26[1]

Tax	Amount of Levy per Gallon	Total Distribution	Distribution per Penny
Constitutional Fuel Tax	$0.02	$1,953,017	$976,509
County Fuel Tax	$0.01	$860,484	$860,484
9th Cent Fuel Tax	$0.01	$582,038	$582,038
1st Local Option (1-6 cents)	$0.06	$3,275,992	$545,999
2nd Local Option (1-5 cents)	$0.05	$2,079,919	$415,984
Total	**$0.15**	**$8,751,450**	
Weighted Average per Penny[2]			**$583,430**

1) Source: Florida Legislature's Office of Economic and Demographic Research; Local Government Financial Information Handbook
2) The weighted average distribution per penny is calculated by taking the sum of the total distribution and dividing that value by the sum of the total levies per gallon (multiplied by 100)

Capital Improvement Credit

A revenue credit for the annual expenditures on transportation capacity expansion projects in Highlands County is presented below. The components of the credit are as follows:

- County funding
- State funding

The annual expenditures from each revenue source are converted to equivalent fuel tax pennies to be able to create a connection between travel by each land use and non-impact fee revenue contributions for all revenue sources.

County Capital Project Funding and Debt Service

A review of the County's current Capital Financial Strategy (CFS) indicated that local option sales tax is the main revenue source for transportation capital improvements. As shown in **Table F-2**, Highlands County allocates approximately 0.4 equivalent pennies to transportation capacity expansion improvements.

Table F-2

County Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny[2]	Equivalent Pennies[3]
Ongoing/Planned Expenditures[1]	$2,100,000	**10**	**$583,430**	**$0.004**

1) Source: Table F-5
2) Source: Table F-1
3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 2) divided by 100

Additionally, the County is currently using non-impact fee revenues (local option surtax revenues) to retire debt service on a bond issue that was used to fund capacity expansion improvements, specifically, the ISSRRRN, Series 2021 New Money Note. As shown in **Table F-3**, a credit of 0.4 pennies is allocated toward outstanding debt service in Highlands County.

Table F-3

County Debt Service Fuel Tax Equivalent Pennies

Source	Cost of Projects	Number of Years	Revenue from 1 Penny[2]	Equivalent Pennies[3]
ISSRRRN, Series 2021 - New Money Portion[1]	$1,712,700	8	$583,430	**$0.004**

1) Source: Table F-6
2) Source: Table F-1
3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 3) divided by 100

State Capital Project Funding

In the calculation of the equivalent pennies of gas tax from the State, expenditures on transportation capacity expansion spanning a 15-year period (from FY 2015 to FY 2029) were reviewed. This period represents past FDOT Work Program expenditures from FY 2015-2024 and also includes the projected FDOT Work Program expenditures from FY 2025 to FY 2029. From these, a list of capacity expansion improvements was developed, including lane additions, intersection improvements, interchanges, traffic signal projects, new sidewalks, and other capacity-addition projects. The use of a 15-year period accounts for the volatility in FDOT spending in a county over short periods of time, and results in more stable credit for purposes of impact fee calculations.

The total cost of the capacity-adding projects for the "historical" periods and the "future" period:

- FY 2015-2019 work plan equates to 10.0 pennies
- FY 2020-2024 work plan equates to 12.2 pennies
- FY 2025-2029 work plan equates to 9.7 pennies

The combined weighted average over the 15-year period of state expenditure for capacity-adding transportation projects results in a total of 10.6 equivalent pennies. **Table F-4** documents this calculation.

Table F-4

State Fuel Tax Equivalent Pennies

Source	Cost of Projects[1]	Number of Years	Revenue from 1 Penny[3]	Equivalent Pennies[4]
Projected Work Program, FY 2025 to 2029[1]	$28,351,867	5	$583,430	$0.097
Historical Work Program, FY 2020 to 2024[1]	$35,477,936	5	$583,430	$0.122
Historical Work Program, FY 2015 to 2019[1]	$29,056,426	5	$583,430	$0.100
Total	**$92,886,229**	**15**	**$583,430**	**$0.106**

1) Source: Table F-7
2) Source: Table F-1
3) Cost of projects divided by number of years divided by revenue from 1 penny (Item 4) multiplied by 0.01

Table F-5

Highlands County Capacity Financial Strategy; Transportation

Improvement	FY 23/24	FY24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31	FY 31/32	FY 32/33	Total
ROW Land Acquisition	$200,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	**$1,100,000**
Sebring Phase IV Land Acquisition	$300,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$300,000**
Daffodil Extension Project	$0	$0	$0	$300,000	$300,000	$0	$0	$0	$0	$0	**$600,000**
Schumacher Road	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$100,000**
Total	**$600,000**	**$100,000**	**$100,000**	**$400,000**	**$400,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$2,100,000**

Source: Highlands County Capital Financial Strategy

Table F-6

Debt Service: ISSRRRN, Series 2021 – New Money Portion

Coupon Date	Principal	Coupon Rate	Interest	Debt Service	Annual Debt Service
5/1/2022			$74,388.99	$74,388.99	$74,388.99
11/1/2022			$74,388.99	$74,388.99	
5/1/2023			$76,296.40	$76,296.40	$150,685.39
11/1/2023			$76,296.40	$76,296.40	
5/1/2024			$76,296.40	$76,296.40	$152,592.80
11/1/2024			$76,296.40	$76,296.40	
5/1/2025			$76,296.40	$76,296.40	$152,592.80
11/1/2025			$76,296.40	$76,296.40	
5/1/2026			$76,296.40	$76,296.40	
11/1/2026	$1,190,000	1.520%	$76,296.40	$1,266,296.40	$1,342,592.80
5/1/2027			$67,252.40	$67,252.40	
11/1/2027	$1,208,000	1.520%	$67,252.40	$1,275,252.40	$1,342,504.80
5/1/2028			$58,071.60	$58,071.60	
11/1/2028	$1,226,000	1.520%	$58,071.60	$1,284,071.60	$1,342,143.20
5/1/2029			$48,754.00	$48,754.00	
11/1/2029	$1,245,000	1.520%	$48,754.00	$1,293,754.00	$1,342,508.00
5/1/2030			$39,292.00	$39,292.00	
11/1/2030	$1,263,000	1.520%	$39,292.00	$1,302,292.00	$1,341,584.00
5/1/2031			$29,693.20	$29,693.20	
11/1/2031	$1,283,000	1.520%	$29,693.20	$1,312,693.20	$1,342,386.40
5/1/2032			$19,942.40	$19,942.40	
11/1/2032	$1,302,000	1.520%	$19,942.40	$1,321,942.40	$1,341,884.80
5/1/2033			$10,047.20	$10,047.20	
11/1/2033	$1,322,000	1.520%	$10,047.20	$1,332,047.20	$1,342,094.40
Totals	**$10,039,000**	**1.520%**	**$1,305,254.78**	**$11,344,254.78**	**$11,267,958.38**
Payments Remaining (2026-2033)					**$10,737,698**
% Dedicated to Roadway Capacity Expansion Projects					**15.95%**
Portion Dedicated to Roadway Capacity Expansion					**$1,712,700**
Number of Years of Remaining Payments					**8**

Source: Highlands County

Table F-7

Highlands County FDOT Work Program; FY 2015 to FY 2029

ItemSeg	Desc	WkmxDesc	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	TOTAL
412671-1	HIGHLANDS COUNTY TSMCA	TRAFFIC CONTROL DEVICES/SYSTEM	$40,946	$77,064	$105,665	$108,166	$111,647	$118,017	$120,476	$125,302	$163,270	$206,497	$214,668	$229,854	$240,382	$0	$0	**$1,861,954**
413634-1	AVON PARK TRAFFIC SIGNALS REIMBURSEMENT	TRAFFIC SIGNALS	$8,853	$15,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$24,053**
413635-1	SEBRING TRAFFIC SIGNALS REIMBURSEMENT	TRAFFIC SIGNALS	$5,952	$7,904	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$13,856**
414506-1	SR 70 FROM JEFFERSON AVE TO CR 29	PD&E/EMO STUDY	$1,525,506	$0	$0	$3,670	$18,374	$0	$18,295	$1,071	$625,001	$0	$0	$0	$0	$0	$0	**$2,191,917**
414506-3	SR 70 FROM JEFFERSON AVE TO US 27	ADD LANES & RECONSTRUCT	$0	$0	$0	$0	$0	$0	$0	$0	$613	$0	$6,431,900	$0	$0	$0	$0	**$6,432,513**
414506-4	SR 70 FROM US 27 TO CR 29	ADD LANES & RECONSTRUCT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$4,145,000	$0	**$4,145,000**
414506-5	SR 70 FROM CR 29 TO LONESOME ISLAND ROAD	PD&E/EMO STUDY	$0	$0	$0	$998,205	$11,275	$408,749	$5,661	$0	$42,637	$280	$0	$0	$0	$0	$0	**$1,466,807**
414511-1	US 98 FROM US 27 TO E OF AIRPORT ROAD	PD&E/EMO STUDY	$0	$20,482	$28,271	$39,092	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$87,845**
414511-2	SR 700 (US 98) FROM E OF SR 25 (US 27) TO E OF FLORAL DR	ADD LANES & RECONSTRUCT	$0	$0	$0	$0	$0	$0	$8,840	$0	$4,618,935	$0	$30,000	$0	$0	$0	$0	**$4,657,775**
420082-2	SEBRING PKWY PHASE 3 FROM SEBRING PKWY PHASE I TO CR 17A (MEMORIAL DR)	ADD LANES & RECONSTRUCT	$0	$0	$0	$0	$200,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$200,000**
429841-1	SEBRING PKWY PHASE IIA FROM DESOTO ROAD TO YOUTH CARE LANE	NEW ROAD CONSTRUCTION	$0	$3,811,072	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$3,811,072**
430060-1	SR 66 AT SR 25 (US 27)	ADD TURN LANE(S)	$536,530	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$536,530**
430917-1	LAKE PLACID ELEMENTARY SRTS SAFETY SIDEWALKS	SIDEWALK	$61,087	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$61,087**
431319-1	US 27 AT VICKI DRIVE	ADD RIGHT TURN LANE(S)	$94,245	$245,259	$1,085	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$340,589**
431320-1	US 27 AT SEBRING PARKWAY	ADD RIGHT TURN LANE(S)	$67,860	$123,357	$795	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$192,012**
431325-1	US 27 AT S HIGHLANDS AVE	ADD RIGHT TURN LANE(S)	$85,319	$11,946	$184,031	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$281,296**
431343-1	THUNDERBIRD ROAD FROM COMET TERRACE TO GRAND PRIX DRIVE	SIDEWALK	$0	$10,102	$0	$0	$0	$313,033	$12,120	$0	$0	$0	$0	$0	$0	$0	$0	**$335,255**
433194-1	SR 66 AT ORANGE BLOSSOM BLVD	ADD TURN LANE(S)	$0	$26,730	$3,686	$3,242	$298,148	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$331,806**
433198-1	SR 66 AT PAYNE ROAD	ADD RIGHT TURN LANE(S)	$0	$19,488	$3,686	$58	$286,681	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$309,913**
433201-1	SR 64 AT NORTH OLIVIA DRIVE	ADD RIGHT TURN LANE(S)	$0	$36,607	$2,794	$317,075	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$356,476**
433202-1	SR 17 AT ARBUCKLE CREEK ROAD	ADD LEFT TURN LANE(S)	$0	$197,225	$24,610	$3,200	$514,134	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$739,169**
433203-1	THUNDERBIRD ROAD FROM GRAND PRIX BLVD TO COUGAR BLVD	SIDEWALK	$0	$7,380	$0	$0	$0	$100,040	$240,320	$0	$0	$0	$0	$0	$0	$0	$0	**$347,740**
433553-1	SEBRING PKWY PHASE IIB FROM US 27 TO DESOTO ROAD	ADD LANES & REHABILITATE PVMNT	$0	$0	$0	$3,714,624	$0	$450,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$4,164,624**
434986-1	US 27 AT SR 64	INTERSECTION IMPROVEMENT	$22,272	$316,202	$38,910	$9,269,697	$47,486	$590,540	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$10,285,107**
434987-1	SR 66 AT SKIPPER ROAD	ADD RIGHT TURN LANE(S)	$0	$2,678	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$2,678**
435063-1	US 27 AT EAST PHOENIX ST	ADD LEFT TURN LANE(S)	$35,270	$54,275	$13,875	$1,809	$163,237	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$268,466**
435064-1	SR 17 FROM HELENA ST TO SEBRING PARKWAY	ADD LEFT TURN LANE(S)	$12,822	$3,299	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$16,121**
435065-1	SR 17 AT BEACON AVENUE	ADD TURN LANE(S)	$0	$0	$147,708	$62,220	$73,890	$258,264	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$542,082**
435066-1	SR 17 AT CR 17A/TRUCK ROUTE	ADD RIGHT TURN LANE(S)	$0	$0	$18,420	$127,328	$61,217	$57,140	$225,891	$0	$0	$0	$0	$0	$0	$0	$0	**$489,996**
435067-1	MEMORIAL DRIVE FROM POMPANO DR TO SEBRING PARKWAY	SIDEWALK	$0	$0	$0	$0	$159,996	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$159,996**
436502-1	SR 700 (US 98) AT ARBUCKLE CREEK RD	ADD TURN LANE(S)	$0	$0	$0	$0	$41,005	$210,630	$13,840	$964,615	$5,132	$0	$0	$0	$0	$0	$0	**$1,235,222**
436644-1	ARBUCKLE CREEK ROAD AT LANDFILL ACCESS RD	ADD TURN LANE(S)	$0	$0	$824,718	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$824,718**
436957-1	CENTRAL FLORIDA REGIONAL PLANNING COUNCIL FTA SECTION 5311-CAPITAL	CAPITAL FOR FIXED ROUTE	$180,000	$190,000	$56,422	$192,000	$192,000	$192,000	$192,000	$192,000	$0	$0	$123,200	$0	$0	$0	$0	**$1,509,622**
438054-1	SR 17/CORNELL ST FROM CR 17A TRUCK ROUTE TO MEMORIAL DRIVE	SIDEWALK	$0	$0	$0	$0	$0	$2,949	$272,716	$0	$0	$0	$0	$0	$0	$0	$0	**$275,665**
438055-1	SR 17 FROM EVANGELINE AVENUE TO RIALTO AVENUE	SIDEWALK	$0	$0	$0	$0	$1,342	$104,436	$49,083	$1,721	$0	$0	$0	$0	$0	$0	$0	**$156,582**
438376-1	US 27 AT LAKEVIEW DR	INTERSECTION IMPROVEMENT	$0	$2,010	$169,828	$273,293	$13,057	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$458,188**
439750-1	SR 25 (US 27) FROM SOUTH OF SR 66 TO NORTH OF SR 66	INTERSECTION IMPROVEMENT	$0	$0	$0	$850,604	$0	$5,757	$1,366	$0	$0	$639,569	$0	$0	$0	$0	$0	**$1,497,296**
439827-1	SR 25 (US 27) FROM S OF SR 70 TO N OF SR 70	INTERSECTION IMPROVEMENT	$0	$0	$690	$963,195	$11,521	$8,035	$64,507	$9,026,068	$228,866	$592,186	$306	$0	$0	$0	$0	**$10,895,374**
440225-1	ADAPTIVE SYSTEM ON US 27 FROM HIGHLANDS AVE TO SEBRING PKWY	ATMS - ARTERIAL TRAFFIC MGMT	$0	$0	$0	$0	$308,297	$353	$2,632,954	$4,298	$184,856	$0	$0	$0	$0	$0	$0	**$3,130,758**
441003-1	CNTRL FL REGIONAL PLANNING COUNCIL-FTA SEC 5339-TRC MATCH TO FED GRANT	PURCHASE VEHICLES/EQUIPMENT	$0	$0	$92,123	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$92,123**
441739-1	SUN-N-LAKE BLVD FROM W OF COLUMBUS BLVD TO E OF COLUMBUS BLVD	SIDEWALK	$0	$0	$0	$0	$0	$35,892	$0	$0	$427,193	$0	$0	$0	$0	$0	$0	**$463,085**
441923-1	W INTERLAKE BLVD FROM CATFISH CREEK ROAD TO S TANGERINE DRIVE	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$27,051	$0	$0	$0	$0	$0	$0	**$27,051**
442122-1	SR 25 (US 27) AT LAKE MIRROR	INTERSECTION IMPROVEMENT	$0	$0	$0	$0	$8,616	$256,694	$5,733	$644,842	$31,024	$50	$0	$0	$0	$0	$0	**$946,959**
442124-1	SR 25 (US 27) AT NORTHWOOD	INTERSECTION IMPROVEMENT	$0	$0	$0	$0	$10,541	$206,691	$7,745	$663,682	$0	$0	$0	$0	$0	$0	$0	**$888,659**
442403-1	SR 25 (US 27) FROM SOUTH OF SUN 'N LAKE TO NORTH OF SUN 'N LAKE	ADD LEFT TURN LANE(S)	$0	$0	$0	$0	$0	$0	$4,749	$0	$0	$0	$0	$0	$0	$0	$0	**$4,749**
444213-1	SR 25 (US 27) AT S LAKEVIEW ROAD	INTERSECTION IMPROVEMENT	$0	$0	$0	$0	$24,225	$302,754	$19,912	$1,324,639	$76,552	$24,321	$0	$0	$0	$0	$0	**$1,772,403**
446322-1	W COLLEGE DR FROM MEMORIAL DR TO SFSC ENTRANCES PHASE I	ADD LANES & RECONSTRUCT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,742,385	$0	$0	$0	$0	**$2,742,385**
446322-2	W COLLEGE DR FROM US 27 TO SFSC ENTRANCES PHASE II	ADD LANES & RECONSTRUCT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$3,183,167	$0	$0	$0	$0	**$3,183,167**
447484-2	CFRPC FTA SECTION 5311 CARES ACT CAPITAL	CAPITAL FOR FIXED ROUTE	$0	$0	$0	$0	$0	$328,161	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$328,161**
447485-1	CFRPC FTA SECTION 5311 CARES ACT MOBILIITY MANAGEMENT	CAPITAL FOR FIXED ROUTE	$0	$0	$0	$0	$0	$240,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	**$240,000**
448422-1	CEMETERY RD FROM MLK JR BLVD TO SCHOOL ST	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$75,000	$0	$357,460	$0	**$432,460**
448423-1	DESOTO RD FROM PHIL LANE TO DESOTO CITY RD	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$65,000	$0	$304,717	$0	**$369,717**
448424-1	SCHOOL ST FROM EO DOUGLAS AVE TO CEMETERY RD	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$65,000	$0	$393,460	$0	**$458,460**
449544-1	W STRYKER RD PHASE I FROM MORNINGSIDE RD TO US 27	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$120,000	$0	$727,029	**$847,029**
449544-2	W STRYKER RD PHASE II FROM HARTMAN RD TO MORNINGSIDE RD	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$160,000	$0	$832,586	**$992,586**
449550-1	HOME AVE FROM SEBRING PKWY TO SAGE CREST DR	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$80,000	$0	$238,602	**$318,602**
449582-1	SCENIC HIGHWAY SIDEWALK FROM LAKEVIEW DR TO SEBRING PKWY	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$30,000	$0	$219,339	**$249,339**
449647-1	CATFISH CREEK RD FROM TUOMEY CT TO CATFISH CREEK RD BRIDGE	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$150,000	$0	$815,879	**$965,879**
449672-1	S SUN 'N LAKES BLVD FROM US 27 TO MOON GLOW AVE	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$25,000	$0	$224,532	**$249,532**
449674-1	SR 17 FROM HOME AVE TO ARBUCKLE CREEK RD	SIDEWALK	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$563,000	$0	$654,835	**$1,217,835**
449676-1	SEBRING PKWY PHASE IV FROM SEBRING ROUNDABOUT TO ARBUCKLE CREEK RD	NEW ROAD CONSTRUCTION	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$1,881,396	$0	$0	$0	**$1,881,396**
449851-1	SR 70 FROM LONESOME ISLAND RD TO SOUTHERN LEG OF CR 721	PD&E/EMO STUDY	$0	$0	$0	$0	$0	$0	$8,878	$0	$2,099,999	$0	$0	$0	$0	$0	$0	**$2,108,877**
450429-1	CFRPC FTA SECTION 5311 ARP MOBILITY MGT	CAPITAL FOR FIXED ROUTE	$0	$0	$0	$0	$0	$0	$0	$240,000	$0	$0	$0	$0	$0	$0	$0	**$240,000**
451361-1	US 27 AT SR 17 / SR 64	INTERSECTION IMPROVEMENT	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$397,538	$0	$758,839	$0	$0	**$1,156,377**
451362-1	US 27 AT SEBRING PKWY	INTERSECTION IMPROVEMENT	$0	$0	$0	$0	$0	$73	$0	$686	$13,775	$549,971	$0	$0	$1,836,317	$0	$0	**$2,400,822**
451649-1	SR 70 FROM DESOTO COUNTY LINE TO JEFFERSON AVE	PD&E/EMO STUDY	$0	$0	$0	$0	$0	$0	$9,550	$0	$2,850,000	$776,390	$35,476	$0	$0	$0	$0	**$3,671,416**
Total			**$2,676,662**	**$5,178,280**	**$1,717,317**	**$16,927,478**	**$2,556,689**	**$4,190,208**	**$3,914,636**	**$13,188,924**	**$11,394,904**	**$2,789,264**	**$13,158,640**	**$2,316,250**	**$3,963,538**	**$5,200,637**	**$3,712,802**	**$92,886,229**
Sub-Total					**Sub-Total (2015-2019):**	**$29,056,426**				**Sub-Total (2020-2024):**	**$35,477,936**				**Sub-Total (2025-2029):**	**$28,351,867**		

Source: Florida Department of Transportation

Table F-8

Average Motor Vehicle Fuel Efficiency – Excluding Interstate Travel

Travel Vehicle Miles of Travel (VMT) @			
	23.4	**7.5**	
Other Arterial Rural	346,432,000,000	53,342,000,000	399,774,000,000
Other Rural	311,167,000,000	32,101,000,000	343,268,000,000
Other Urban	1,562,510,000,000	100,948,000,000	1,663,458,000,000
Total	***2,220,109,000,000***	***186,391,000,000***	***2,406,500,000,000***

Percent VMT	
@ 23.4 mpg	**@ 7.5 mpg**
87%	13%
91%	9%
94%	6%
92%	**8%**

Fuel Consumed			
	Gallons @ 23.4 mpg	**Gallons @ 7.5 mpg**	
Other Arterial Rural	14,804,786,325	7,112,266,667	21,917,052,992
Other Rural	13,297,735,043	4,280,133,333	17,577,868,376
Other Urban	66,773,931,624	13,459,733,333	80,233,664,957
Total	***94,876,452,992***	***24,852,133,333***	***119,728,586,325***

Total Mileage and Fuel	
2,406,500	**miles (millions)**
119,729	**gallons (millions)**
20.10	**mpg**

Source: Table F-9; U.S. Department of Transportation, Federal Highway Administration, *Highway Statistics 2024* , Section V, Table VM-1
Annual Vehicle Distance Traveled in Miles and Related Data - 2024 by Highway Category and Vehicle Type
http://www.fhwa.dot.gov/policyinformation/statistics.cfm

Table F-9
Annual Vehicle Distance Travelled in Miles and Related Data – 2024[(1)]
By Highway Category and Vehicle Type

Updated: February 2026 — TABLE VM-1

YEAR	ITEM	LIGHT DUTY VEHICLES SHORT WB[(2)]	MOTOR-CYCLES	BUSES	LIGHT DUTY VEHICLES LONG WB[(2)]	SINGLE-UNIT TRUCKS[(3)]	COMBINATION TRUCKS	SUBTOTALS		ALL MOTOR VEHICLES
								ALL LIGHT VEHICLES[(2)]	SINGLE-UNIT 2-AXLE 6-TIRE OR MORE AND COMBINATION TRUCKS	
	Motor-Vehicle Travel (millions of vehicle-miles):									
2024	Interstate Rural	146,051	1,069	1,502	51,572	12,274	59,367	**197,623**	**71,641**	271,834
2024	Other Arterial Rural	240,923	2,416	2,407	105,509	20,329	33,014	**346,432**	**53,342**	404,598
2024	Other Rural	211,026	2,966	2,179	100,141	19,011	13,090	**311,167**	**32,101**	348,413
2024	All Rural	598,000	6,451	6,088	257,221	51,613	105,471	855,221	157,084	1,024,845
2024	Interstate Urban	396,092	2,279	2,356	110,284	21,600	49,968	**506,376**	**71,568**	582,579
2024	Other Urban	1,228,322	13,510	9,639	334,188	63,867	37,081	**1,562,510**	**100,948**	1,686,607
2024	All Urban	1,624,415	15,789	11,995	444,471	85,467	87,048	2,068,886	172,516	2,269,186
2024	Total Rural and Urban[(5)]	2,222,415	22,241	18,083	701,693	137,080	192,520	2,924,107	329,600	3,294,031
2024	Number of motor vehicles registered[(2)]	205,550,881	9,261,249	1,096,335	65,534,861	12,599,614	3,482,896	271,085,742	16,082,510	297,525,836
2024	Average miles traveled per vehicle	10,812	2,401	16,494	10,707	10,880	55,276	10,787	20,494	11,071
2024	Person-miles of travel (millions)[(4)]	3,412,169	22,806	383,365	1,035,822	137,080	192,520	4,447,991	329,600	5,183,762
2024	Fuel consumed (thousand gallons)	86,861,446	505,870	2,419,327	37,936,823	17,022,466	27,066,130	124,798,269	44,088,596	171,812,062
2024	Average fuel consumption per vehicle (gallons)	423	55	2,207	579	1,351	7,771	460	2,741	577
2024	Average miles traveled per gallon of fuel consumed	25.6	44.0	7.5	18.5	8.1	7.1	**23.4**	**7.5**	19.2

(1) The FHWA estimates national trends by using State reported Highway Performance and Monitoring System (HPMS) data, fuel consumption data (MF-21), vehicle registration data (MV-1), other data such as the R.L. Polk vehicle data, and a host of modeling techniques.

(2) Light Duty Vehicles Short WB - passenger cars, light trucks, vans and sport utility vehicles with a wheelbase (WB) equal to or less than 121 inches. Light Duty Vehicles Long WB - large passenger cars, vans, pickup trucks, and sport/utility vehicles with wheelbases (WB) larger than 121 inches. All Light Duty Vehicles - passenger cars, light trucks, vans and sport utility vehicles regardless of wheelbase.

(3) Single-Unit - single frame trucks that have 2-Axles and at least 6 tires or a gross vehicle weight rating exceeding 10,000 lbs.

(4) The vehicle occupancy is estimated by the FHWA from the 2022 National Household Travel Survey (NHTS) and the annual R.L. Polk Vehicle registration data; For single unit truck and heavy trucks, 1 motor vehicle mile traveled = 1 person-mile traveled.

(5) VMT data are based on the latest HPMS data available; it may not match previous published results.

Appendix G
Multi-Modal Transportation Impact Fee:
Calculated Impact Fee Schedule

Appendix G: MMTIF Calculated Impact Fee Schedule

This Appendix presents the detailed impact fee calculations for each land use in the Highlands County multi-modal transportation impact fee schedule.

- Table G-1: Calculated Multi-Modal Transportation Impact Fees; All Roads
- Table G-2: Calculated Multi-Modal Transportation Impact Fees; County Roads ONLY

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Table G-1
Calculated Multi-Modal Transportation Impact Fee Schedule: All Roads

	Gasoline Tax						Unit Construction Cost:	$8,478,000						Interstate/Toll Facility Adj:	0.0%
	$$ per gallon to capital:	$0.114					Capacity per Person-Mile:	29,100						Cost per PMC:	$291.34
	Facility life (years):	25		County Revenues:	$0.008		Fuel Efficiency:	20.10 mpg							
	Interest rate:	4.00%		State Revenues:	$0.106		Effectivedays per year:	365							

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT[1]	Person-Trip Factor	Net PMT	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Multi-Modal Impact Fee All Roads
	RESIDENTIAL:															
210	Single Family (Detached); Less than 1,500 sf	du	6.45	Appendix D: Table D-35	6.62	7.12	Appendix D: LUC 210	100%	n/a	21.35	1.54	32.88	$9,579	$48	$750	**$8,829**
	Single Family (Detached); 1,500 - 2,499 sf	du	7.81	Appendix D: Table D-35	6.62	7.12	Appendix D: LUC 210	100%	n/a	25.85	1.54	39.81	$11,598	$58	$906	**$10,692**
	Single Family (Detached); 2,500 sf or more	du	8.06	Appendix D: Table D-35	6.62	7.12	Appendix D: LUC 210	100%	n/a	26.68	1.54	41.09	$11,970	$59	$922	**$11,048**
215	Single Family (Attached)	du	5.92	Appendix D: LUC 215	6.62	7.12	Same as LUC 210	100%	n/a	19.60	1.54	30.18	$8,792	$44	$687	**$8,105**
220	Multi-Family Housing (Low-Rise, 1-3 floors)	du	6.21	ITE 12th Edition	5.21	5.71	Appendix D: LUC 220/221/222	100%	n/a	16.18	1.54	24.92	$7,258	$37	$578	**$6,680**
221	Multi-Family Housing (Mid-Rise, 4-10 floors)	du	4.46	ITE 12th Edition	5.21	5.71	Appendix D: LUC 220/221/222	100%	n/a	11.62	1.54	17.89	$5,213	$26	$406	**$4,807**
222	Multi-Family Housing (High-Rise, >10 floors)	du	3.96	ITE 12th Edition	5.21	5.71	Appendix D: LUC 220/221/222	100%	n/a	10.32	1.54	15.89	$4,628	$23	$359	**$4,269**
240	Mobile Home Park	du	4.17	Appendix D: LUC 240	4.60	5.10	Appendix D: LUC 240	100%	n/a	9.59	1.54	14.77	$4,303	$22	$344	**$3,959**
251	Senior Adult Housing (Single Family)	du	3.48	Appendix D: LUC 251	5.42	5.92	Appendix D: LUC 251	100%	n/a	9.43	1.54	14.52	$4,231	$21	$328	**$3,903**
252	Senior Adult Housing (Multi-Family)	du	3.01	Appendix D: LUC 252	4.34	4.84	Based on LUC 251[2]	100%	n/a	6.53	1.54	10.06	$2,931	$15	$234	**$2,697**
253	Congregate Care Facility	du	2.62	Appendix D: LUC 253	3.08	3.58	Appendix D: LUC 253	72%	Appendix D: LUC 253	2.91	1.54	4.48	$1,303	$7	$109	**$1,194**
254	Assisted Living	bed	4.14	ITE 12th Edition	3.08	3.58	Same as LUC 253	72%	Same as LUC 253	4.59	1.54	7.07	$2,060	$11	$172	**$1,888**
	LODGING:															
310	Hotel	room	5.33	Appendix D: LUC 310	6.26	6.76	Appendix D: LUC 310	66%	Appendix D: LUC 310	11.01	1.54	16.96	$4,940	$25	$391	**$4,549**
320	Motel	room	3.35	ITE 12th Edition	4.34	4.84	Appendix D: LUC 320	77%	Appendix D: LUC 320	5.60	1.54	8.62	$2,511	$13	$203	**$2,308**
	RECREATION:															
411	Public Park	acre	0.78	ITE 12th Edition	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	2.32	1.54	3.57	$1,043	$5	$78	**$965**
430	Golf Course	hole	30.38	ITE 12th Edition	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	90.50	1.54	139.37	$40,605	$202	$3,156	**$37,449**
445	Movie Theater	screen	102.12	Appendix D: LUC 445	2.22	2.72	Appendix D: LUC 445	88%	Appendix D: LUC 445	99.75	1.54	153.62	$44,755	$253	$3,952	**$40,803**
491	Racquet/Tennis Club	court	27.71	ITE 12th Edition	5.15	5.65	Same as LUC 710	94%	Same as LUC 492 (Appendix D)	67.07	1.54	103.29	$30,093	$152	$2,375	**$27,718**
	INSTITUTIONS:															
520	Elementary School (Private)	student	2.27	ITE 12th Edition	4.30	4.80	50% of LUC 210: Travel Demand Model	80%	Based on LUC 710 (adjusted)[3]	3.90	1.54	6.01	$1,752	$9	$141	**$1,611**
522	Middle/Junior High School (Private)	student	2.09	ITE 12th Edition	4.30	4.80	50% of LUC 210: Travel Demand Model	80%	Based on LUC 710 (adjusted)[3]	3.59	1.54	5.53	$1,613	$8	$125	**$1,488**
525	High School (Private)	student	1.94	ITE 12th Edition	4.30	4.80	50% of LUC 210: Travel Demand Model	90%	Based on LUC 710	3.75	1.54	5.78	$1,684	$9	$141	**$1,543**

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Table G-1 (continued)

Calculated Multi-Modal Transportation Impact Fee Schedule: All Roads

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT[1]	Person-Trip Factor	Net PMT	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Multi-Modal Impact Fee All Roads
	INSTITUTIONS:															
540/550	University/Jr College (7,500 or fewer students) (Private)	student	2.00	ITE Regression Analysis	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	5.96	1.54	9.18	$2,673	$13	$203	**$2,470**
	University/Jr College (more than 7,500 students) (Private)	student	1.50	ITE Regression Analysis	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	4.47	1.54	6.88	$2,005	$10	$156	**$1,849**
560	Church	1,000 sf	6.78	ITE 12th Edition	3.93	4.43	Midpoint of LUC 710 & LUC 820 (App. D)	90%	Based on LUC 710	11.99	1.54	18.46	$5,380	$28	$437	**$4,943**
565	Day Care Center	1,000 sf	42.89	Appendix D: LUC 565	2.03	2.53	Appendix D: LUC 565	73%	Appendix D: LUC 565	31.78	1.54	48.94	$14,258	$82	$1,281	**$12,977**
	MEDICAL:															
610	Hospital	1,000 sf	10.70	ITE 12th Edition	6.62	7.12	Same as LUC 210	78%	Midpoint of LUC 310 & LUC 720	27.63	1.54	42.55	$12,394	$62	$969	**$11,425**
620	Nursing Home	bed	3.02	Appendix D: LUC 620	2.59	3.09	Appendix D: LUC 620	89%	Appendix D: LUC 620	3.48	1.54	5.36	$1,562	$9	$141	**$1,421**
	OFFICE:															
710	Office	1,000 sf	7.83	ITE 12th Edition	5.15	5.65	Appendix D: LUC 710	92%	Appendix D: LUC 710	18.55	1.54	28.57	$8,322	$42	$656	**$7,666**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	23.83	Appendix D: LUC 720 (Small Medical)	5.55	6.05	Appendix D: LUC 720	89%	Appendix D: LUC 720	58.85	1.54	90.63	$26,406	$133	$2,078	**$24,328**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	33.13	Appendix D: LUC 720	5.55	6.05	Appendix D: LUC 720	89%	Appendix D: LUC 720	81.82	1.54	126.00	$36,711	$185	$2,890	**$33,821**
770	Business Park (Flex-Space)	1,000 sf	11.75	Appendix D: LUC 770	5.38	5.88	Appendix D: LUC 770	89%	Appendix D: LUC 770	28.13	1.54	43.32	$12,621	$64	$1,000	**$11,621**
	RETAIL:															
822	Retail 40,000 sfgla or less	1,000 sfgla	54.45	ITE 12th Edition	1.48	1.98	Appendix D: Fig. D-1 (19k sfgla)	48%	Appendix D: Fig. D-2 (19k sfgla)	19.34	1.54	29.78	$8,677	$54	$844	**$7,833**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	65.38	ITE 12th Edition	1.94	2.44	Appendix D: Fig. D-1 (59k sfgla)	57%	Appendix D: Fig. D-2 (59k sfgla)	36.15	1.54	55.67	$16,219	$94	$1,468	**$14,751**
820	Retail greater than 150,000 sfgla	1,000 sfgla	36.39	ITE 12th Edition	2.70	3.20	Appendix D: Fig. D-1 (459k sfgla)	74%	Appendix D: Fig. D-2 (459k sfgla)	36.35	1.54	55.98	$16,311	$89	$1,390	**$14,921**
840/841	New/Used Auto Sales	1,000 sf	24.58	Appendix D: LUC 840/841	4.60	5.10	Appendix D: LUC 840/841	79%	Appendix D: LUC 840/841	44.66	1.54	68.78	$20,038	$103	$1,609	**$18,429**
850	Supermarket	1,000 sf	93.03	Appendix D: LUC 850	2.08	2.58	Appendix D: LUC 850	56%	Appendix D: LUC 850	54.18	1.54	83.44	$24,309	$139	$2,171	**$22,138**
862	Home Improvement Superstore	1,000 sf	30.65	ITE 12th Edition	2.33	2.83	Appendix D: Fig. D-1 (140k sfgla)	65%	Appendix D: Fig. D-2 (140k sfgla)	23.21	1.54	35.74	$10,413	$58	$906	**$9,507**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	103.23	Appendix D: LUC 880/881	2.08	2.58	Appendix D: LUC 880/881	32%	Appendix D: LUC 880/881	34.35	1.54	52.90	$15,414	$88	$1,375	**$14,039**
890	Furniture/Flooring Store	1,000 sf	6.32	ITE 12th Edition	6.09	6.59	Appendix D: LUC 890	54%	Appendix D: LUC 890	10.39	1.54	16.00	$4,663	$23	$359	**$4,304**
	SERVICES:															
911	Bank; Walk-In	1,000 sf	57.02	ITE 12th Edition (Adjusted)[4]	2.46	2.96	Same as LUC 912	46%	Same as LUC 912	32.26	1.54	49.68	$14,475	$80	$1,250	**$13,225**
912	Bank; Drive-In	1,000 sf	102.09	Appendix D: LUC 912	2.46	2.96	Appendix D: LUC 912	46%	Appendix D: LUC 912	57.76	1.54	88.95	$25,916	$144	$2,250	**$23,666**
930	Fast Casual Restaurant	1,000 sf	225.89	ITE 12th Edition	2.05	2.55	Same as LUC 934	58%	Same as LUC 934	134.29	1.54	206.81	$60,252	$346	$5,405	**$54,847**
931	Fine Dining Restaurant	1,000 sf	84.91	Appendix D: LUC 931	3.14	3.64	Appendix D: LUC 931	77%	Appendix D: LUC 931	102.65	1.54	158.08	$46,054	$246	$3,843	**$42,211**

Table G-1 (continued)

Calculated Multi-Modal Transportation Impact Fee Schedule: All Roads

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT[1]	Person-Trip Factor	Net PMT	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Multi-Modal Impact Fee All Roads
	SERVICES:															
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	101.53	Appendix D: LUC 932	3.17	3.67	Appendix D: LUC 932	71%	Appendix D: LUC 932	114.26	1.54	175.96	$51,263	$274	$4,280	**$46,983**
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	463.96	Appendix D: LUC 934	2.05	2.55	Appendix D: LUC 934	58%	Appendix D: LUC 934	275.82	1.54	424.76	$123,752	$710	$11,092	**$112,660**
941	Quick Lubrication Vehicle Shop	service pos.	40.00	ITE 12th Edition	3.62	4.12	Same as LUC 942	72%	Same as LUC 942	52.13	1.54	80.28	$23,388	$123	$1,922	**$21,466**
942	Automobile Care Center	1,000 sf	23.61	Appendix D: LUC 942	3.62	4.12	Appendix D: LUC 942	72%	Appendix D: LUC 942	30.77	1.54	47.39	$13,805	$72	$1,125	**$12,680**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	172.01	ITE 12th Edition	1.90	2.40	Appendix D: LUC 944	23%	Appendix D: LUC 944	37.58	1.54	57.87	$16,863	$98	$1,531	**$15,332**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	207.44	ITE 12th Edition (Adjusted)[5]	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	45.33	1.54	69.81	$20,336	$119	$1,859	**$18,477**
947	Self-Service Car Wash	wash stall	38.89	Appendix D: LUC 947	2.18	2.68	Appendix D: LUC 947	68%	Appendix D: LUC 947	28.83	1.54	44.40	$12,933	$73	$1,140	**$11,793**
948	Automated Car Wash	1,000 sf	253.51	ITE 12th Edition	2.18	2.68	Same as LUC 947	68%	Same as LUC 947	187.90	1.54	289.37	$84,305	$478	$7,467	**$76,838**
	INDUSTRIAL:															
110	General Light Industrial	1,000 sf	3.60	ITE 12th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	8.53	1.54	13.14	$3,826	$19	$297	**$3,529**
140	Manufacturing	1,000 sf	4.27	ITE 12th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	10.12	1.54	15.58	$4,539	$23	$359	**$4,180**
150	Warehousing	1,000 sf	1.48	Appendix D: LUC 150	5.15	5.65	Same as LUC 710	98%	Appendix D: LUC 150	3.73	1.54	5.74	$1,676	$8	$125	**$1,551**
151	Mini-Warehouse	1,000 sf	1.37	Appendix D: LUC 151	3.51	4.01	Midpoint of LUC 710 & LUC 820 (<50k sq ft)	92%	Same as LUC 710	2.21	1.54	3.40	$992	$5	$78	**$914**

1) Net VMT calculated as ((Trip Generation Rate * Trip Length * % New Trips) * (1-Interstate/Toll Facility Adjustment Factor)/2). This reflects the unit of vehicle-miles of capacity consumed per unit of development and is multiplied by the cost per vehicle
2) The assessable trip length was based on the LUC 251 base trip length (5.42) but adjusted by the ratio of single family (LUC 210) base trip length (6.62) to the multi-family (LUC 220) base trip length (5.21). Adj = 5.21 / 6.62 = 80%. TL = 80% × 5.42 = 4.34
3) The percent new trips for schools was estimated at 90% based on LUC 710 but was then adjusted to 80% to provide a conservative fee rate. This adjustment reflects the nature of elementary and middle school uses where attendees are typically dropped off by parents/guardians on their way to another destination
4) The ITE 11th Edition trip generation rate for PM Peak Hour of Adjacent traffic was adjusted by the ratio of Daily to PM Peak Hour for LUC 912 to approximate a daily TGR
5) Due to only slight variation, the trip generation rates for LUC 945 2,000 to 3,999 sq ft, 4,000 to 5,499 sq ft and 5,500 to 10,000 sq ft were combined into a weighted average trip generation rate for a single land use tier of 2,000 sq ft or more

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Table G-2
Calculated Multi-Modal Transportation Impact Fee Schedule: County Roads

	Gasoline Tax						Unit Construction Cost:	$3,380,000						Interstate/Toll Facility Adj:	0.0%
	$$ per gallon to capital:	$0.114					Capacity per Person-Mile:	10,300						Cost per PMC:	$328.16
	Facility life (years):	25		County Revenues:	$0.008		Fuel Efficiency:	20.10 mpg						County Road Adjustment Factor:	35.3%
	Interest rate:	4.00%		State Revenues:	$0.106		Effectivedays per year:	365							

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT[1]	Person-Trip Factor	Net PMT	Net PMT (County Roads)[2]	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Multi-Modal Impact Fee County Roads
	RESIDENTIAL:																
210	Single Family (Detached); Less than 1,500 sf	du	6.45	Appendix D: Table D-35	6.62	7.12	Appendix D: LUC 210	100%	n/a	21.35	1.54	32.88	11.61	$3,809	$48	$750	**$3,059**
	Single Family (Detached); 1,500 - 2,499 sf	du	7.81	Appendix D: Table D-35	6.62	7.12	Appendix D: LUC 210	100%	n/a	25.85	1.54	39.81	14.05	$4,612	$58	$906	**$3,706**
	Single Family (Detached); 2,500 sf or more	du	8.06	Appendix D: Table D-35	6.62	7.12	Appendix D: LUC 210	100%	n/a	26.68	1.54	41.09	14.50	$4,759	$59	$922	**$3,837**
215	Single Family (Attached)	du	5.92	Appendix D: LUC 215	6.62	7.12	Same as LUC 210	100%	n/a	19.60	1.54	30.18	10.65	$3,496	$44	$687	**$2,809**
220	Multi-Family Housing (Low-Rise, 1-3 floors)	du	6.21	ITE 12th Edition	5.21	5.71	Appendix D: LUC 220/221/222	100%	n/a	16.18	1.54	24.92	8.80	$2,886	$37	$578	**$2,308**
221	Multi-Family Housing (Mid-Rise, 4-10 floors)	du	4.46	ITE 12th Edition	5.21	5.71	Appendix D: LUC 220/221/222	100%	n/a	11.62	1.54	17.89	6.32	$2,073	$26	$406	**$1,667**
222	Multi-Family Housing (High-Rise, >10 floors)	du	3.96	ITE 12th Edition	5.21	5.71	Appendix D: LUC 220/221/222	100%	n/a	10.32	1.54	15.89	5.61	$1,840	$23	$359	**$1,481**
240	Mobile Home Park	du	4.17	Appendix D: LUC 240	4.60	5.10	Appendix D: LUC 240	100%	n/a	9.59	1.54	14.77	5.21	$1,711	$22	$344	**$1,367**
251	Senior Adult Housing (Single Family)	du	3.48	Appendix D: LUC 251	5.42	5.92	Appendix D: LUC 251	100%	n/a	9.43	1.54	14.52	5.13	$1,682	$21	$328	**$1,354**
252	Senior Adult Housing (Multi-Family)	du	3.01	Appendix D: LUC 252	4.34	4.84	Based on LUC 251[3]	100%	n/a	6.53	1.54	10.06	3.55	$1,165	$15	$234	**$931**
253	Congregate Care Facility	du	2.62	Appendix D: LUC 253	3.08	3.58	Appendix D: LUC 253	72%	Appendix D: LUC 253	2.91	1.54	4.48	1.58	$518	$7	$109	**$409**
254	Assisted Living	bed	4.14	ITE 12th Edition	3.08	3.58	Same as LUC 253	72%	Same as LUC 253	4.59	1.54	7.07	2.50	$819	$11	$172	**$647**
	LODGING:																
310	Hotel	room	5.33	Appendix D: LUC 310	6.26	6.76	Appendix D: LUC 310	66%	Appendix D: LUC 310	11.01	1.54	16.96	5.99	$1,964	$25	$391	**$1,573**
320	Motel	room	3.35	ITE 12th Edition	4.34	4.84	Appendix D: LUC 320	77%	Appendix D: LUC 320	5.60	1.54	8.62	3.04	$999	$13	$203	**$796**
	RECREATION:																
411	Public Park	acre	0.78	ITE 12th Edition	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	2.32	1.54	3.57	1.26	$415	$5	$78	**$337**
430	Golf Course	hole	30.38	ITE 12th Edition	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	90.50	1.54	139.37	49.20	$16,145	$202	$3,156	**$12,989**
445	Movie Theater	screen	102.12	Appendix D: LUC 445	2.22	2.72	Appendix D: LUC 445	88%	Appendix D: LUC 445	99.75	1.54	153.62	54.23	$17,795	$253	$3,952	**$13,843**
491	Racquet/Tennis Club	court	27.71	ITE 12th Edition	5.15	5.65	Same as LUC 710	94%	Same as LUC 492 (Appendix D)	67.07	1.54	103.29	36.46	$11,965	$152	$2,375	**$9,590**
	INSTITUTIONS:																
520	Elementary School (Private)	student	2.27	ITE 12th Edition	4.30	4.80	50% of LUC 210: Travel Demand Model	80%	Based on LUC 710 (adjusted)[4]	3.90	1.54	6.01	2.12	$697	$9	$141	**$556**
522	Middle/Junior High School (Private)	student	2.09	ITE 12th Edition	4.30	4.80	50% of LUC 210: Travel Demand Model	80%	Based on LUC 710 (adjusted)[4]	3.59	1.54	5.53	1.95	$641	$8	$125	**$516**
525	High School (Private)	student	1.94	ITE 12th Edition	4.30	4.80	50% of LUC 210: Travel Demand Model	90%	Based on LUC 710	3.75	1.54	5.78	2.04	$670	$9	$141	**$529**

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Table G-2 (continued)

Calculated Multi-Modal Transportation Impact Fee Schedule: County Roads

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT[1]	Person-Trip Factor	Net PMT	Net PMT (County Roads)[2]	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Multi-Modal Impact Fee County Roads
	INSTITUTIONS:																
540/550	University/Jr College (7,500 or fewer students) (Private)	student	2.00	ITE Regression Analysis	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	5.96	1.54	9.18	3.24	$1,063	$13	$203	**$860**
	University/Jr College (more than 7,500 students) (Private)	student	1.50	ITE Regression Analysis	6.62	7.12	Same as LUC 210	90%	Based on LUC 710	4.47	1.54	6.88	2.43	$797	$10	$156	**$641**
560	Church	1,000 sf	6.78	ITE 12th Edition	3.93	4.43	Midpoint of LUC 710 & LUC 820 (App. D)	90%	Based on LUC 710	11.99	1.54	18.46	6.52	$2,139	$28	$437	**$1,702**
565	Day Care Center	1,000 sf	42.89	Appendix D: LUC 565	2.03	2.53	Appendix D: LUC 565	73%	Appendix D: LUC 565	31.78	1.54	48.94	17.28	$5,669	$82	$1,281	**$4,388**
	MEDICAL:																
610	Hospital	1,000 sf	10.70	ITE 12th Edition	6.62	7.12	Same as LUC 210	78%	Midpoint of LUC 310 & LUC 720	27.63	1.54	42.55	15.02	$4,928	$62	$969	**$3,959**
620	Nursing Home	bed	3.02	Appendix D: LUC 620	2.59	3.09	Appendix D: LUC 620	89%	Appendix D: LUC 620	3.48	1.54	5.36	1.89	$621	$9	$141	**$480**
	OFFICE:																
710	Office	1,000 sf	7.83	ITE 12th Edition	5.15	5.65	Appendix D: LUC 710	92%	Appendix D: LUC 710	18.55	1.54	28.57	10.09	$3,309	$42	$656	**$2,653**
720	Medical Office/Clinic 10,000 sq ft or less	1,000 sf	23.83	Appendix D: LUC 720 (Small Medical)	5.55	6.05	Appendix D: LUC 720	89%	Appendix D: LUC 720	58.85	1.54	90.63	31.99	$10,499	$133	$2,078	**$8,421**
	Medical Office/Clinic greater than 10,000 sq ft	1,000 sf	33.13	Appendix D: LUC 720	5.55	6.05	Appendix D: LUC 720	89%	Appendix D: LUC 720	81.82	1.54	126.00	44.48	$14,597	$185	$2,890	**$11,707**
770	Business Park (Flex-Space)	1,000 sf	11.75	Appendix D: LUC 770	5.38	5.88	Appendix D: LUC 770	89%	Appendix D: LUC 770	28.13	1.54	43.32	15.29	$5,018	$64	$1,000	**$4,018**
	RETAIL:																
822	Retail 40,000 sfgla or less	1,000 sfgla	54.45	ITE 12th Edition	1.48	1.98	Appendix D: Fig. D-1 (19k sfgla)	48%	Appendix D: Fig. D-2 (19k sfgla)	19.34	1.54	29.78	10.51	$3,450	$54	$844	**$2,606**
821	Retail 40,001 to 150,000 sfgla	1,000 sfgla	65.38	ITE 12th Edition	1.94	2.44	Appendix D: Fig. D-1 (59k sfgla)	57%	Appendix D: Fig. D-2 (59k sfgla)	36.15	1.54	55.67	19.65	$6,449	$94	$1,468	**$4,981**
820	Retail greater than 150,000 sfgla	1,000 sfgla	36.39	ITE 12th Edition	2.70	3.20	Appendix D: Fig. D-1 (459k sfgla)	74%	Appendix D: Fig. D-2 (459k sfgla)	36.35	1.54	55.98	19.76	$6,485	$89	$1,390	**$5,095**
840/841	New/Used Auto Sales	1,000 sf	24.58	Appendix D: LUC 840/841	4.60	5.10	Appendix D: LUC 840/841	79%	Appendix D: LUC 840/841	44.66	1.54	68.78	24.28	$7,967	$103	$1,609	**$6,358**
850	Supermarket	1,000 sf	93.03	Appendix D: LUC 850	2.08	2.58	Appendix D: LUC 850	56%	Appendix D: LUC 850	54.18	1.54	83.44	29.45	$9,665	$139	$2,171	**$7,494**
862	Home Improvement Superstore	1,000 sf	30.65	ITE 12th Edition	2.33	2.83	Appendix D: Fig. D-1 (140k sfgla)	65%	Appendix D: Fig. D-2 (140k sfgla)	23.21	1.54	35.74	12.62	$4,140	$58	$906	**$3,234**
880/881	Pharmacy/Drug Store with or w/o Drive-Thru	1,000 sf	103.23	Appendix D: LUC 880/881	2.08	2.58	Appendix D: LUC 880/881	32%	Appendix D: LUC 880/881	34.35	1.54	52.90	18.67	$6,129	$88	$1,375	**$4,754**
890	Furniture/Flooring Store	1,000 sf	6.32	ITE 12th Edition	6.09	6.59	Appendix D: LUC 890	54%	Appendix D: LUC 890	10.39	1.54	16.00	5.65	$1,854	$23	$359	**$1,495**
	SERVICES:																
911	Bank; Walk-In	1,000 sf	57.02	ITE 12th Edition (Adjusted)[5]	2.46	2.96	Same as LUC 912	46%	Same as LUC 912	32.26	1.54	49.68	17.54	$5,755	$80	$1,250	**$4,505**
912	Bank; Drive-In	1,000 sf	102.09	Appendix D: LUC 912	2.46	2.96	Appendix D: LUC 912	46%	Appendix D: LUC 912	57.76	1.54	88.95	31.40	$10,304	$144	$2,250	**$8,054**
930	Fast Casual Restaurant	1,000 sf	225.89	ITE 12th Edition	2.05	2.55	Same as LUC 934	58%	Same as LUC 934	134.29	1.54	206.81	73.00	$23,957	$346	$5,405	**$18,552**
931	Fine Dining Restaurant	1,000 sf	84.91	Appendix D: LUC 931	3.14	3.64	Appendix D: LUC 931	77%	Appendix D: LUC 931	102.65	1.54	158.08	55.80	$18,312	$246	$3,843	**$14,469**
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	101.53	Appendix D: LUC 932	3.17	3.67	Appendix D: LUC 932	71%	Appendix D: LUC 932	114.26	1.54	175.96	62.11	$20,382	$274	$4,280	**$16,102**

Table G-2 (continued)

Calculated Multi-Modal Transportation Impact Fee Schedule: County Roads

ITE LUC	Land Use	Unit	Trip Rate	Trip Rate Source	Assessable Trip Length	Total Trip Length	Trip Length Source	Percent New Trips	% New Trips Source	Net VMT[1]	Person-Trip Factor	Net PMT	Net PMT (County Roads)[2]	Total Impact Cost	Annual Gas Tax	Gas Tax Credit	Multi-Modal Impact Fee County Roads
	SERVICES:																
934	Fast Food Restaurant w/Drive-Thru	1,000 sf	463.96	Appendix D: LUC 934	2.05	2.55	Appendix D: LUC 934	58%	Appendix D: LUC 934	275.82	1.54	424.76	149.94	$49,205	$710	$11,092	**$38,113**
941	Quick Lubrication Vehicle Shop	service pos.	40.00	ITE 12th Edition	3.62	4.12	Same as LUC 942	72%	Same as LUC 942	52.13	1.54	80.28	28.34	$9,299	$123	$1,922	**$7,377**
942	Automobile Care Center	1,000 sf	23.61	Appendix D: LUC 942	3.62	4.12	Appendix D: LUC 942	72%	Appendix D: LUC 942	30.77	1.54	47.39	16.73	$5,489	$72	$1,125	**$4,364**
944	Gas Station w/Convenience Store <2,000 sf	fuel pos.	172.01	ITE 12th Edition	1.90	2.40	Appendix D: LUC 944	23%	Appendix D: LUC 944	37.58	1.54	57.87	20.43	$6,705	$98	$1,531	**$5,174**
945	Gas Station w/Convenience Store 2,000 sf or more	fuel pos.	207.44	ITE 12th Edition (Adjusted)[6]	1.90	2.40	Same as LUC 944	23%	Same as LUC 944	45.33	1.54	69.81	24.64	$8,086	$119	$1,859	**$6,227**
947	Self-Service Car Wash	wash stall	38.89	Appendix D: LUC 947	2.18	2.68	Appendix D: LUC 947	68%	Appendix D: LUC 947	28.83	1.54	44.40	15.67	$5,142	$73	$1,140	**$4,002**
948	Automated Car Wash	1,000 sf	253.51	ITE 12th Edition	2.18	2.68	Same as LUC 947	68%	Same as LUC 947	187.90	1.54	289.37	102.15	$33,520	$478	$7,467	**$26,053**
	INDUSTRIAL:																
110	General Light Industrial	1,000 sf	3.60	ITE 12th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	8.53	1.54	13.14	4.64	$1,521	$19	$297	**$1,224**
140	Manufacturing	1,000 sf	4.27	ITE 12th Edition	5.15	5.65	Same as LUC 710	92%	Same as LUC 710	10.12	1.54	15.58	5.50	$1,805	$23	$359	**$1,446**
150	Warehousing	1,000 sf	1.48	Appendix D: LUC 150	5.15	5.65	Same as LUC 710	98%	Appendix D: LUC 150	3.73	1.54	5.74	2.03	$666	$8	$125	**$541**
151	Mini-Warehouse	1,000 sf	1.37	Appendix D: LUC 151	3.51	4.01	Midpoint of LUC 710 & LUC 820 (<50k sq ft)	92%	Same as LUC 710	2.21	1.54	3.40	1.20	$395	$5	$78	**$317**

1) Net VMT calculated as ((Trip Generation Rate * Trip Length * % New Trips) * (1-Interstate/Toll Facility Adjustment Factor)/2). This reflects the unit of vehicle-miles of capacity consumed per unit of development and is multiplied by the cost per vehicle
2) Net PMT multiplied by the county road adjustment factor (35.3%) as shown in Table D-1
3) The assessable trip length was based on the LUC 251 base trip length (5.42) but adjusted by the ratio of single family (LUC 210) base trip length (6.62) to the multi-family (LUC 220) base trip length (5.21). Adj = 5.21 / 6.62 = 80%. TL = 80% × 5.42 = 4.34
4) The percent new trips for schools was estimated at 90% based on LUC 710 but was then adjusted to 80% to provide a conservative fee rate. This adjustment reflects the nature of elementary and middle school uses where attendees are typically dropped off by parents/guardians on their way to another destination
5) The ITE 11th Edition trip generation rate for PM Peak Hour of Adjacent traffic was adjusted by the ratio of Daily to PM Peak Hour for LUC 912 to approximate a daily TGR
6) Due to only slight variation, the trip generation rates for LUC 945 2,000 to 3,999 sq ft, 4,000 to 5,499 sq ft and 5,500 to 10,000 sq ft were combined into a weighted average trip generation rate for a single land use tier of 2,000 sq ft or more