City of Coconut Creek Impact Fee Study

Final Report
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City of Coconut Creek
Impact Fee Study

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I. Introduction

Located in Broward County, Coconut Creek has a population of approximately 58,000 permanent residents. The city continues to experience growth primarily through MainStreet development and redevelopment projects. To address capital infrastructure needs associated with new growth, in 2006 the City implemented fire and police facility impact fees, and is now considering adopting a new parks and recreational facilities impact fee. At this time, to comply with the legislative requirements and to reflect most recent data, the City retained Benesch to update the existing impact fees, develop parks and recreational facilities impact fees, and explore the feasibility of implementing impact fees for additional service areas, including transportation/mobility, sustainability, stormwater management, and general government facilities.

This report presents the findings of the technical study to support the calculation of the updated impact fees. The data presented in this report represents the most recent and localized data available at the time of this update study. Should one or more variables affecting the impact fee change significantly, a recalculation of the impact fee would be necessary prior to the scheduled update of the study. Changes that could potentially trigger a recalculation of the impact fee include, but are not limited to, significant changes in the costs, in amount or sources of revenue available for capital capacity expansion projects, or a decision to incur additional debt to fund new capacity. 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 calculated maximum proportionate level of impact fees that the City could charge; however, the City Commission may choose to discount the fees as a policy decision.

Methodology

In developing the City's impact fee program, a consumption-based impact fee methodology is utilized, which is commonly used throughout Florida. A consumption-based impact fee charges new development based upon the proportionate burden placed on services by the establishment from each new land use (demand). The demand component is measured in terms of population per unit of development in the case of all impact fee program areas included in this study.

A consumption-based impact fee charges new growth the proportionate share of the cost of providing additional infrastructure necessitated by and available for use by new growth. Unlike

a "needs-based" approach, the consumption-based approach ensures that the impact fees are set at a proportionate rate that can generate revenues sufficient to continue to provide current service levels and does not generate revenues at a level necessary to correct existing deficiencies or to increase current levels of service. As such, the City does not need to go through the process of estimating the portion of each planned capacity expansion project that may be related to existing deficiencies. In addition, per legal requirements (see § 163.31801(5), (7), and (10), F.S.), a credit is subtracted from the total cost to account for the value of future non-impact fee contributions generated by new development toward similar capacity expansion projects. In other words, this "revenue credit" ensures that new development is not charged twice for the same service capacity.

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 City's Capital Improvement Plan, Capital Improvement Element, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. 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.
- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
    - Impact fees cannot be collected prior to building permit issuance; and
    - 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. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction. In addition, added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.
- **HB 1339 in 2020:** Required reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.

- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body.
- **HB 479 in 2024 (Effective October 1, 2024):** Required interlocal agreements between counties and municipalities when both entities collect a transportation impact fee. Placed limits on timing of impact fee study completion and adoption and data used in the studies.

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 fee in the following sections, including an evaluation of the inventory, service area and demand component, level of service (LOS), cost, credit, and demand components. Information supporting this analysis was obtained from the City and other sources, as indicated.

The 2024 Coconut Creek Impact Fee Update

As noted, the Florida Impact Fee Act, along with background case law principles, sets out the general framework for the development of impact fees for the City of Coconut Creek. The requirements of the Act are met through the calculations of police, fire/rescue, and park and recreation impact fee as explained in the following paragraphs. Each calculation includes some common components worth noting, due to their relationship to the Act, namely:

- Authority
- An inventory of fixed capital expenditures and outlays (i.e., "infrastructure")
- Delineation of a service area and demand unit for each public facility category
- Establishment of a fixed Level of Service standard for each public facility category
- Revenue Credit calculation and application against total developer cost impact
- Calculation of net impact costs and the resulting proportionate impact fee

First, the Impact Fee Act expressly authorizes the collection and use of impact fees for police, fire/rescue, and parks and recreation capital facilities (see e.g., F.S. § 163.31801(3)(a) and (b), (13)).

Second, for each of the three public facility categories for which impact fees are calculated, the Study ***inventories qualified infrastructure cost components*** that meet the definition provided in the act (§ F.S. 163.31801(3)(a)), including that the improvement be a fixed *capital* expenditure or outlay with a life expectancy of at least five years. Improvement costs include land, site improvement, design and engineering, permitting, and other related construction costs. Buildings and land are summarized for fire/rescue (Table II-1), police (Table III-1), and parks and recreation (Table IV-1) facilities. Note that the cost components used in this technical study do not include any costs associated without standing debt for existing projects. F.S. § 163.31801(4)(i).

The inventories for both police and fire/rescue each include the costs of the equipped vehicles new development will need to serve it, in addition to buildings and land facilities (see §163.31801(3)(a)), which are summarized in for fire/rescue (Table II-2) and police (Table III-2) public facilities. Note too there is a separate but related statutory requirement that limits administrative charges applied in the impact fee collection process to "actual costs." See F.S. § 163.31801(4)(b).

Third, the service area and relevant demand component are evaluated and defined for each public facility category. As noted above, service areas are defined according to the nature and

extent of a public facility's operating area and, therefore, the area within which impact fee revenues are collected and spent to ensure consistency with the dual rational nexus test and the Impact Fee Act. In this case, given the size of the jurisdiction and manner in which each facility category operates and is managed, most recent and localized data indicates a single, citywide service area is appropriate to maintain the required demand and benefit nexuses.

Related to this point is the demand component, or population component, this report evaluates within each study area to establish the appropriate demand or service unit for each facility category. Since people (or the *presence* of people) is the relevant "driver" of demand for fire, police, and parks and recreation facilities, that demand component, by land use category, is used here. Note that, while new residential *and* non-residential land uses create new *demand* for fire/rescue and police facilities, the demand for parks and recreational improvements are driven by residential land uses only. *See* Appendix A, "Population: Supplemental Information."

Fourth, though not mentioned in the Impact Fee Act, for decades, professional practice has included a defined ***"level of service" (LOS) standard*** for each facility category, this to ensure that the amount of the impact fee is limited to a reasonable standard based on levels of delivery to existing properties. Fees in this study are based on current levels of service in Coconut Creek for fire/rescue (Table II-3) and police (Table III-3) facilities, and on adopted LOS standard for parks and recreation (Table IV-2) facilities. Furthermore, review of current levels of service in nearby, similar communities, verifies that the LOS standards upon which Coconut Creek's fees are being calculated are reasonable and aligned with its peer communities (see Tables II-4, III-4, and IV-3).[1]

Fifth, taken together, population (demand) and LOS, within the defined service area, are used to establish the *total* ***impact cost*** for each unit of demand for each category (see Tables II-5, III-5, IV-6, for fire/rescue, police, and parks and recreation, respectively). Based on the inventory of qualified infrastructure and existing and adopted levels of service, the costs of the facility capacity new development demands – on which impact fees will be spent to meet – are calculated, based on evidence of recent and localized costs (see Appendix B, *Building and Land Values: Supplemental Information*).

Finally, sixth, for each category of public facility, the study calculates and reduces the total cost component to reflect other sources of revenues to which new growth will contribute, to the extent that those "non-impact fee" revenues will fund the same capital capacity as will impact

[1] Note that the City's *current* LOS (0.037) for fire/rescue is at the lower end of the comparisons in Table II-4, though the City's anticipated LOS will be more in the middle when a planned third station is completed. Fire/rescue impact fee calculations are based on the lower, *current* LOS, not the higher anticipated LOS.

fee revenues. As noted, this component of the calculation is known as a ***"revenue credit***," which makes certain new growth's share of net capital costs do not exceed the capacity demand it creates; that is, to ensure there is no "double-payment" for the same increment of capacity. The revenue credit for each facility type is evaluated and calculated separately for fire/rescue, police, and parks and recreation (see Tables II-6, III-6, and IV-9).

Note that "revenue credits" are distinct from another "credit," known as "developer credits," which describe an offset against impact fees owed (as provided by ordinance) in cases where the payor contributes qualified infrastructure capacity through another mechanism in the development approval process; *e.g.*, construction, land dedications, or other monetary contributions, perhaps, thought a proportionate share or developer agreement. As noted in the Legal Overview, the Impact Fee Act includes specific requirements related to these "developer credits," and the instances and manner in which they are required to be issued and valuated by local government. See F.S. § 163.31801(5)(a). In addition, those holding outstanding developer credits (whether through impact fees or concurrency contributions) at the time of an impact fee increase, are entitled to "the full benefit of the intensity or density prepaid by the credit balance as of the date it was first established." See § F.S. 163.31801(7). Also, local governments must allow developer credits to be transferred between parties within or, in some cases, adjacent to the service area in which they were created. See F.S. §163.31801(10). Note too, that, as with a legal challenge to impact fees themselves, in a challenge based on a denial of a credit required by the Act, the local government bears the burden of proof and its determination is not subject to traditional deference standards. F.S. § 163.31801(9).

Final impact fee amounts derive from the application of these legal requirements and are presented separately for each category by land use (see Tables II-7, III-7, and IV-10). Note that the Impact Fee Act includes limitations the amounts and frequency of local government increases into existing fee amounts. F.S. § 163.31801(6).

II. Fire Rescue

This section provides the results of the fire rescue impact fee analysis. Several elements addressed in this section include:

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

These elements are summarized in the remainder of this section.

Facility Inventory

Table II-1 presents the buildings and land inventory associated with the fire rescue services in the City of Coconut Creek, which includes 23,100 square feet of building space and approximately 3 acres of land.

Building value estimates are based on a review of recently built stations, insurance values of existing buildings, and cost of similar structures in other Florida jurisdictions, and discussions with representatives from the City of Coconut Creek. Land values are based on a review of the current value of land where existing facilities are located as well as vacant land sales and values of similarly sized parcels obtained from the Broward County Property Appraiser database.

Based on this review and analysis, the building value is estimated at $450 per square foot for fire stations. The land value is estimated at $350,000 per acre. Using these cost estimates results in a total building and land value of approximately $11.4 million, of which $10.4 million is for buildings and the remaining $1 million is for land. A more detailed explanation of building and land value estimates is included in Appendix B.

Table II-1

Fire Rescue Building and Land Inventory

Description[1]	Address[2]	Year Built[3]	Number of Bays[4]	Total Square Feet[5]	Total Acres[6]	Building Value[7]	Land Value[8]	Total Building and Land Value[9]
Station 94	4555 Sol Press Boulevard	1993	3	7,883	1.36	$3,547,350	$476,000	$4,023,350
Station 50	4500 Coconut Creek Parkway	2016	2	15,244	1.53	$6,859,800	$535,500	$7,395,300
Total				**23,127**	**2.89**	**$10,407,150**	**$1,011,500**	**$11,418,650**
Building Value per Square Foot[10]						**$450**		
Land Value per Acre[11]							**$350,000**	

1) Source: City of Coconut Creek
2) Source: City of Coconut Creek
3) Source: City of Coconut Creek
4) Source: City of Coconut Creek
5) Source: City of Coconut Creek
6) Source: Broward County Property Appraiser
7) Total square feet (Item 5) multiplied by the estimated building value per square foot (Item 10)
8) Total acres (Item 6) multiplied by the estimated land value per acre (Item 11)
9) Sum of building and land value (Items 7 and 8)
10) Source: Appendix B
11) Source: Appendix B

In addition to land and buildings, the City of Coconut Creek fire rescue impact fee inventory includes the necessary vehicles and equipment required to perform its services. As presented in Table II-2, the total vehicle and equipment value is approximately $10.2 million.

Table II-2

Fire Rescue Vehicle and Equipment Inventory

Description	Unit Value[1]	Unit Count[2]	Total Value[3]
Administration Vehicles			
Ford Escape	$36,545	2	$73,090
Ford Expedition	$65,995	1	$65,995
Ford F150	$55,160	6	$330,960
Ford F250	$89,935	2	$179,870
Ford Explorer	$49,610	1	$49,610
Ford Transit Van	$54,280	1	$54,280
Subtotal -- Administrative Vehicle Value			**$753,805**
Fire Apparatus			
Ambulance	$650,000	5	$3,250,000
Pumper/Engine	$900,000	1	$900,000
Quint Ladder Truck	$1,300,000	2	$2,600,000
Spare Engine	$900,000	1	$900,000
Subtotal -- Fire Apparatus Value			**$7,650,000**
Equipment			
Exhaul Removal System	$18,600	2	$37,200
Fire Alerting System	$117,300	3	$351,900
Firefighter Locator System	$6,000	20	$120,000
Generator	$40,000	3	$120,000
Gym Equipment	$13,400	1	$13,400
Laptop	$1,700	30	$51,000
Monitor Defibrillator	$50,000	10	$500,000
Mobile Radios	$8,500	22	$187,000
Portable Radio	$8,000	52	$416,000
Subtotal -- Equipment Value			**$1,796,500**
Total Vehicle & Equipment Value			**$10,200,305**

1) Source: City of Coconut Creek
2) Source: City of Coconut Creek
3) Unit value (Item 1) multiplied by unit count (Item 2)

Service Area and Demand Component

The City of Coconut Creek provides fire rescue services throughout the city. As such, the proper benefit district is the entire city. In this technical study, the current 2024 weighted and functional population estimates are used. Because simply using weighted (permanent, plus weighted seasonal) population estimates does not fully address all of the benefactors of fire rescue 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 city 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

The City of Coconut Creek is served by two permanent stations, which results in a current level of service (LOS) of 30,140 weighted seasonal residents per station or 0.033 stations per 1,000 weighted seasonal residents. In terms of functional residents, the City's achieved LOS is 27,200 functional residents per station or 0.037 stations per 1,000 functional residents. Use of the current achieved LOS in the impact fee calculations implies that the City intends to continue to provide the same LOS in the future.

Table II-3

Current Level of Service (2024)

Variable	Year 2024	
	Weighted Population	Functional Population
Population[(1)]	60,284	54,470
Number of Stations[(2)]	2	2
Population per Station[(3)]	30,142	27,235
Current LOS (Stations per 1,000 Residents)[(4)]	**0.033**	**0.037**

1) Source: Appendix A, Table A-1 and Table A-7
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

Although the City also has a third station, because it is a temporary station, it is not included in the impact fee calculations. However, this station is included in Table II-4 when the City's service levels are compared to other jurisdictions.

Table II-4 compares the levels of service for other select Florida cities to the level of service of the City of Coconut Creek. The LOS is displayed in terms of permanent population for 2023 for the service area of all entities.

Table II-4

Level of Service Comparison (2023)

Community	Service Area Population (2023)[1]	Number of Stations[2]	Residents per Station[3]	LOS (Stations per 1,000 Residents)[4]
North Lauderdale	44,971	2	22,486	0.044
City of Coral Springs[5]	172,375	8	21,547	0.046
City of Margate	58,725	3	19,575	0.051
City of Coconut Creek[6]	**57,875**	**3**	**19,292**	**0.052**
City Pompano Beach	113,691	6	18,949	0.053
Tamarac	73,063	4	18,266	0.055
Boynton Beach	82,208	5	16,442	0.061
Oakland Park	45,065	3	15,022	0.067
City of Boca Raton	100,491	8	12,561	0.080
Palm Beach Gardens	61,517	5	12,303	0.081
Delray Beach	67,213	6	11,202	0.089

1) Source: University of Florida, Bureau of Business and Economic Research (BEBR), 2023 Population Estimates
2) Source: City websites
3) Service area population (Item 1) divided by the number of station (Item 2)
4) Number of stations (Item 2) divided by the service area population (Item 1) multiplied by 1,000
5) City of Coral Springs provides emergency medical and fire protection services to the City of Parkland. Population shown is the total population of the two cities.
6) Number of stations includes Station 113, which is a temporary station.

Cost Component

The cost component of the study evaluates the cost of all capital assets, including buildings, land, vehicles and equipment. Table II-5 provides a summary of all capital costs, amounting to approximately $21.6 million or $10.8 million per fire rescue station. This $10.8 million value per station incorporates not only the value of a single fire station, but total asset value per station, including stations, land, vehicles and equipment.

In addition, Table II-5 also provides the impact cost per functional resident, which is calculated by multiplying the total asset value per station of $10.8 million by the current LOS (stations per 1,000 functional residents) of 0.037 and dividing by 1,000. As shown, this calculation results in $400 per functional resident.

Table II-5

Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total[9]
Building Value[1]	$10,407,150	48%
Land Value[2]	$1,011,500	5%
Vehicle & Equipment Value[3]	$10,200,305	47%
Total Asset Value[4]	**$21,618,955**	**100%**
Number of Stations[5]	2	
Total Asset Value per Station[6]	$10,809,478	
Current LOS (Stations per 1,000 Functional Residents)[7]	0.037	
Total Impact Cost per Functional Resident[8]	**$399.95**	

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

Credit Component and Net Fire Rescue Impact Cost

The net fire impact cost per resident is the difference between the cost component and the credit component. In recent years, the City has funded capacity expansion projects with impact fees and the Seminole Mitigation Fund. Discussions with the City indicated that the Seminole Mitigation Fund was used as a temporary funding source for fire rescue facilities and is unlikely to be used in future years. Thus, this funding source is not included in the credit calculations. In case the City needs to use non-impact fee revenue sources for capacity expansion projects in the future, a 10-percent credit is incorporated which results in conservative fee levels. If, however, the City continues to use the Seminole Mitigation Fund or allocates funding from another non-impact fee revenue source at greater levels than indicated in Table II-6, these calculations should be revised to reflect the new development's contribution from these funding sources. Table II-6 summarizes the calculation of the net fire impact cost per functional resident. As presented, the net impact cost amounts to approximately $360 per functional resident.

Table II-6

Net Impact Cost per Functional Resident

Variable	Figure
Impact Cost	
Total Impact Cost per Functional Resident[(1)]	$399.95
Capital Expansion Credit	
Credit Percentage[(2)]	10%
Credit Amount per Functional Resident[(3)]	$40.00
Net Impact Cost	
Net Impact Cost per Functional Resident[(4)]	**$359.95**

1) Source: Table II-5
2) Estimated
3) Credit percentage (Item 2) multiplied by total impact cost per functional resident (Item 1)
4) Total impact cost per functional resident (Item 1) less credit amount per functional resident (Item 3)

Calculated Fire Rescue Impact Fee Schedule

Table II-7 presents the calculated fire rescue impact fee schedule for the City of Coconut Creek for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table II-6.

Table II-7

Fire Rescue Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]	Current Adopted Impact Fee[3]	Percent Change[4]
Residential:						
Single Family (detached):						
210	- Less than 2,500 sf	du	1.90	**$684**	$293/1,000 sf	N/A
	- 2,500 sf or greater	du	2.24	**$806**	$293/1,000 sf	N/A
220/221/222	Multi-Family	du	1.18	**$425**	$293/1,000 sf	N/A
240	Mobile Home	du	1.72	**$619**	$293/1,000 sf	N/A
Transient, Assisted, Group:						
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.09	**$392**	$293/1,000 sf	N/A
310	Hotel	room	1.08	**$389**	$293/1,000 sf	N/A
620	Nursing Home	bed	1.01	**$364**	$293/1,000 sf	N/A
Recreational:						
445	Movie Theater	1,000 sf	3.33	**$1,199**	$293	309%
Institutional:						
520	Elementary School (Private)	student	0.10	**$36**	$293/1,000 sf	N/A
522	Middle School (Private)	student	0.09	**$32**	$293/1,000 sf	N/A
525	High School (Private)	student	0.08	**$29**	$293/1,000 sf	N/A
540	Junior/Community College	student	0.10	**$36**	$293/1,000 sf	N/A
550	University/College	student	0.08	**$29**	$293/1,000 sf	N/A
560	Place of Worship	1,000 sf	0.47	**$169**	$293	-42%
565	Day Care Center	1,000 sf	0.85	**$306**	$293	4%
Medical:						
610	Hospital	1,000 sf	1.28	**$461**	$293	57%
630	Urgent Care Center	1,000 sf	1.44	**$518**	$293	77%
Office:						
710	General Office Building	1,000 sf	0.95	**$342**	$293	17%
720	Medical-Dental Office Building (10,000 sf or less)	1,000 sf	1.16	**$418**	$293	43%
720	Medical-Dental Office Building (greater than 10,000 sf)	1,000 sf	1.67	**$601**	$293	105%
Retail:						
822	Retail/Shopping Center (less than 40,000 sfgla)	1,000 sfgla	1.97	**$709**	$293	142%
821	Retail/Shopping Center (40,000 to 150,000 sfgla)	1,000 sfgla	2.74	**$986**	$293	237%
820	Retail/Shopping Center (greater than 150,000 sfgla)	1,000 sfgla	1.88	**$677**	$293	131%
840/841	Automobile Sales (New/Old)	1,000 sf	1.47	**$529**	$293	81%
850	Supermarket	1,000 sf	2.26	**$813**	$293	177%
880/881	Pharmacy/DrugStore with & without Drive-Through Window	1,000 sf	1.69	**$608**	$293	108%
890	Furniture Store	1,000 sf	0.31	**$112**	$293	-62%
Services:						
911	Walk-in Bank	1,000 sf	1.10	**$396**	$293	35%
912	Drive-in Bank	1,000 sf	1.42	**$511**	$293	74%
931	Fine Dining Restaurant	1,000 sf	5.73	**$2,063**	$293	604%

Table II-7 (continued)

Fire Rescue Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]	Current Adopted Impact Fee[3]	Percent Change[4]
Services:						
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.39	**$1,940**	$293	562%
942	Automobile Care Center	1,000 sf	1.55	**$558**	$293	90%
944	Convenience Store/Gas Station	fuel pos.	1.32	**$475**	$293/1,000 sf	N/A
Industrial:						
110	General Light Industrial	1,000 sf	0.45	**$162**	$293	-45%
140	Manufacturing	1,000 sf	0.53	**$191**	$293	-35%
150	Warehousing	1,000 sf	0.10	**$36**	$293	-88%
151	Mini-Warehouse	1,000 sf	0.03	**$11**	$293	-96%

1) Source: Appendix A, Table A-8 and Table A-9
2) Functional residents per unit (Item 1) multiplied by the net impact cost per functional resident shown in Table II-6
3) Source: City of Coconut Creek. City has the same fire impact fee ($0.293 per square foot) for all land uses.
4) Percent change from current adopted impact fee (Item 3) to calculated impact fee (Item 2)

Fire Rescue Impact Fee Schedule Comparison

As part of the work effort in developing the City of Coconut Creek impact fee schedule, the City's calculated impact fee schedule is compared to the adopted fee schedules of other select Florida cities. Table II-8 presents this information.

Table II-8

Fire Rescue Impact Fee Schedule Comparison

Land Use	Unit[2]	Coconut Creek		Deerfield Beach[5]	Hallandale Beach[6]	Hollywood[7]	Margate[8]	Palm Beach Gardens[9]
		Calculated[3]	Current Adopted[4]					
Date of Last Update		**2024**	**2005**	2016	2021	2021	1993	2015
Assessed Portion of Calculated[1]		**N/A**	**100%**	100%	100%	100%	100%	100%
Residential:								
Single Family (2,000 sq ft)	du	**$684**	**$586**	$233	$552	$812	$415	$469
Multi-Family (1,300 sq ft)	du	**$425**	**$381**	$145	$317	$491	$415	$384
Non-Residential								
Light Industrial	1,000 sf	**$162**	**$293**	$17	$150	$197	$823	$250
Office (50,000 sq ft)	1,000 sf	**$342**	**$293**	$36	$307	$402	$823	$510
Retail (125,000 sq ft)	1,000 sfgla	**$986**	**$293**	$65	$832	$1,058	$823	$832

1) Represents the portion of the maximum calculated fee for each respective city that is charged. Fees may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Table II-7
4) Source: City of Coconut Creek Department of Sustainable Development
5) City of Deerfield Beach Municode, Chapter 98, Article II, Sec. 98-17.1. - Impact fees. Fee reflects sum of fire and rescue impact fee.
6) Source: City of Hallandale Beach Ordinance No. 2022-001. Fee shown for multi-family reflects fee for "Multi-Family (3 to 9 units)/Townhouse /Mobile home."
7) Source: City of Hollywood Comprehensive Schedule of Fees
8) Source: City of Margate Municode, Chapter 9, Article 3, Sec. 9-25
9) Source: City of Palm Beach Gardens Unified Services Division

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 Demand Component
- Level of Service
- Cost Component
- Credit Component and Net Impact Cost
- Calculated Impact Fee Schedule
- Impact Fee Schedule Comparison

These elements are summarized throughout this section.

Facility Inventory

The facility inventory for the City's law enforcement services includes buildings, land, vehicles and equipment. According to information provided by the City of Coconut Creek, law enforcement building and land related capital assets include approximately 30,500 square feet of building space and approximately 7 acres of land. Table III-1 presents this information.

Cost estimate for buildings is based primarily on insurance values and cost information obtained from other jurisdictions. Land values are based on a review of current value of land where existing law enforcement facilities are located as well as vacant land sales and values of similarly sized parcels obtained from the Broward County Property Appraiser database.

Based on this data and analysis, the average building value is estimated at $300 per square foot and the land value is estimated at $275,000 per acre. These cost estimates result in a total building and land value of approximately $11 million, of which $9.1 million is for buildings and the remaining $1.9 million is for land. A more detailed explanation of building and land value estimates is included in Appendix B.

Table III-1

Law Enforcement Building and Land Inventory

Description[1]	Address[2]	Year Built[3]	Square Feet[4]	Total Square Footage on Site[5]	Total Acres[6]	Allocated Acreage[7]	Building Value[8]	Land Value[9]	Total Building and Land Value[10]
Police Department	4800 West Copans Road	1985	30,460	104,814	23.76	6.91	$9,138,000	$1,900,250	$11,038,250
Total			**30,460**	-		**6.91**	**$9,138,000**	**$1,900,250**	**$11,038,250**
Building Value per Square Foot[11]							**$300**		
Land Value per Acre[12]								**$275,000**	

1) Source: City of Coconut Creek
2) Source: City of Coconut Creek
3) Source: City of Coconut Creek
4) Source: City of Coconut Creek
5) Source: Broward County Property Appraiser. Total building square footage on site.
6) Source: City of Coconut Creek
7) Ratio of the law enforcement building square footage (Item 4) to the total building square footage (Item 5) multiplied by the total number of acres on the parcel (Item 6)
8) Square feet (Item 4) multiplied the estimated building value per square foot (Item 11)
9) Allocated acreage (Item 7) multiplied by the estimated land value per acre (Item 12)
10) Sum of building and land value (Items 8 and 9)
11) Source: Appendix B
12) Source: Appendix B

In addition to land and buildings, the City of Coconut Creek law enforcement impact fee inventory includes the necessary vehicles and equipment required to perform law enforcement services. As presented in Table III-2, the total vehicle and equipment value is approximately $15.1 million.

Table III-2

Law Enforcement Vehicle and Equipment Inventory

Description	Unit Value[(1)]	Unit Count[(2)]	Total Value[(3)]
Vehicles			
Car	$43,845	26	$1,139,970
Cargo Van	$52,090	4	$208,360
Golf Cart	$10,710	1	$10,710
Motorcycle	$32,796	5	$163,980
Solar Electric Vehicle	$9,900	1	$9,900
SUV	$68,520	104	$7,126,080
Truck	$60,720	5	$303,600
Subtotal -- Vehicle Value			**$8,962,600**
Equipment			
Bi-Directional Amplifier- CCHS	$133,300	1	$133,300
Camera/lenses	$5,500	3	$16,500
CCTV	$33,100	3	$99,300
CIS & MFR Install	$4,900	1	$4,900
Computer	$1,600	27	$43,200
Computer Equipment	$166,000	2	$332,000
Defibrillators	$11,600	1	$11,600
Digital Video Equipment	$12,000	100	$1,200,000
Digital Video System & Storage	$461,200	1	$461,200
Disc Publisher	$5,200	1	$5,200
ELS Core Server/Evidence Pk	$33,500	1	$33,500
Eotech Night Vision System	$8,300	2	$16,600
Event Data Recorder (EDR) Kit	$8,000	2	$16,000
Exercise Equipment	$12,000	5	$60,000
Fuming Chamber	$7,100	1	$7,100
Guardian Finger Print Machine	$6,000	1	$6,000
Intoxilyzer	$15,000	1	$15,000
License Recognition Camera	$88,500	1	$88,500
Police Dog	$12,400	4	$49,600
Radio	$8,120	180	$1,461,600
Recorder/Receiver	$10,000	1	$10,000

Table III-2 (Continued)

Law Enforcement Equipment and Vehicle Inventory

Description	Unit Value[1]	Unit Count[2]	Total Value[3]
Equipment			
Scanner	$2,100	13	$27,300
Software	$14,900	33	$491,700
T3 Personal Electric Mobility	$21,700	3	$65,100
Tablet	$2,900	8	$23,200
Tasers	$8,900	120	$1,068,000
Motorcycle Trailer	$35,900	7	$251,300
Trailer	$15,500	3	$46,500
Training Lab - Simulator	$54,700	1	$54,700
Zone Incident Onsite Forensics	$61,100	1	$61,100
Subtotal -- Equipment Value			**$6,160,000**
Total Vehicle and Equipment Value			**$15,122,600**

1) Source: City of Coconut Creek
2) Source: City of Coconut Creek
3) Unit value (Item 1) multiplied by unit count (Item 2)

Service Area and Demand Component

The City of Coconut Creek Police Department provides law enforcement services citywide. As such, the proper benefit district for law enforcement is the entire city. In this technical study, the current 2024 weighted and functional population estimates are used. Because simply using weighted (permanent plus weighted seasonal) population estimates does not fully address all of the benefactors of law enforcement 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 city throughout the day and calculates the presence of population at different land uses during the day. Appendix A provides further explanation of the population analysis conducted.

Level of Service

Based on sworn officer counts provided by the City of Coconut Creek Police Department and population estimates presented in Appendix A, the current level of service (LOS) is calculated at 1.97 sworn officers per 1,000 weighted seasonal residents. Table III-3 presents the calculation of the existing LOS.

While the 2024 LOS is 1.97 sworn officers per 1,000 weighted seasonal residents, to calculate the law enforcement impact fee, the LOS needs to be calculated in terms of functional residents. As shown, the current LOS of law enforcement services is 2.18 sworn officers per 1,000 functional residents which is utilized in calculating the law enforcement impact fee for the City of Coconut Creek. Use of the current achieved LOS in the impact fee calculations implies that the City intends to continue to provide the same LOS in the future.

Table III-3

Current Level of Service

Variable	Year 2024	
	Weighted Population	Functional Population
Population[1]	60,284	54,470
Number of Sworn Officers[2]	119	119
LOS (Officers per 1,000 Residents)[3]	**1.97**	**2.18**

1) Source: Appendix A, Table A-1 for weighted population and Appendix A, Table A-7 for functional population
2) Source: City of Coconut Creek
3) Number of sworn officers (Item 2) divided by population (Item 1), multiplied by 1,000

Table III-4 summarizes a LOS comparison between the City of Coconut Creek and other Florida cities. 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 LOS comparison is based on the permanent population for 2023 and number of officers reported in the 2023 Florida Department of Law Enforcement Criminal Justice Agency Profile Report, as these are the most recent data available for all jurisdictions. As presented in this table, the City of Coconut Creek's LOS is in the mid-range of the communities reviewed.

Table III-4

Level of Service Comparison (2023)

Jurisdiction	Service Area Population (2023)[1]	Number of Officers[2]	LOS (Officers per 1,000 Residents)[3]
City of Coral Springs	135,010	222	1.64
City of Boynton Beach	82,208	141	1.72
City of Jupiter	61,333	115	1.88
City of Margate	58,725	112	1.91
City of Boca Raton	100,491	194	1.93
City of North Miami	60,172	117	1.94
City of Coconut Creek	**57,875**	**114**	**1.97**
City of Hallandale Beach	41,726	92	2.20
City of Delray Beach	67,213	150	2.23
City of Aventura	40,247	90	2.24
City of Palm Beach Gardens	61,517	143	2.32

1) Source: University of Florida, Bureau of Business and Economic Research (BEBR), 2023 Population Estimates
2) Source: Florida Department of Law Enforcement Criminal Justice Agency Profile Report, 2023
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 and equipment/vehicles. Table III-5 provides a summary of all capital costs, which amounts to approximately $26.2 million or $220,000 per sworn officer.

In addition, Table III-5 also provides the impact cost per functional resident, which is calculated by multiplying the total asset value per sworn officer of $220,000 by the current achieved LOS (sworn officers per 1,000 functional residents) of 2.18 and dividing by 1,000. As shown, this calculation results in law enforcement capital cost of almost $480 per functional resident.

Table III-5

Total Impact Cost per Functional Resident

Variable	Figure	Percent of Total[9]
Building Value[1]	$9,138,000	35%
Land Value[2]	$1,900,250	7%
Vehicle & Equipment Value[3]	$15,122,600	58%
Total Asset Value[4]	**$26,160,850**	**100%**
Number of Sworn Officers[5]	119	
Total Asset Value per Sworn Officer[6]	**$219,839**	
Current LOS (Sworn Officers per 1,000 Functional Residents)[7]	2.18	
Total Impact Cost per Functional Resident[8]	**$479.25**	

1) Source: Table III-1
2) Source: Table III-1
3) Source: Table III-2
4) Sum of building value (Item 1), land value (Item 2), and vehicle/equipment value (Item 3)
5) Source: Table III-3
6) Total asset value (Item 4) divided by 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 and Net Law Enforcement Impact Cost

The net impact cost per resident is the difference between the cost component and the credit component. Although the City has not allocated any non-impact fee funding for capacity projects, a 10-percent credit is incorporated which results in conservative fee levels. If, however, the City allocates funding from non-impact fee revenue sources at greater levels than shown in Table III-6, the credit calculations should be revised to reflect the new development's contribution from these funding sources. Table III-6 summarizes the calculation of the net impact cost which amounts to approximately $431 per functional resident.

Table III-6

Net Impact Cost per Resident

Variable	Figure
Impact Cost	
Total Impact Cost per Functional Resident[(1)]	$479.25
Revenue Credit	
Credit Percentage[(2)]	10%
Credit Amount per Functional Resident[(3)]	$47.93
Net Impact Cost	
Net Impact Cost per Functional Resident[(4)]	**$431.32**

1) Source: Table III-5
2) An estimated 10% credit is provided to give the City the flexibility to use other revenue sources.
3) Credit percentage (Item 2) multiplied by total impact cost per functional resident (Item 1)
4) Total impact cost per functional resident (Item 1) less credit amount per functional resident (Item 3)

Calculated Law Enforcement Impact Fee Schedule

Table III-7 presents the calculated law enforcement impact fee schedule for the City of Coconut Creek for both residential and non-residential land uses, based on the net impact cost per functional resident previously presented in Table III-6.

Table III-7

Calculated Law Enforcement Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]	Current Adopted Impact Fee Land Use[3]	Current Adopted Impact Fee[4]	Percent Change[5]
Residential:							
Single Family (detached):							
210	- Less than 2,500 sf	du	1.90	**$820**	Residential; Unit Change	$156/1,000 sf	N/A
	- 2,500 sf or greater	du	2.24	**$966**	Residential; Unit Change	$156/1,000 sf	N/A
220/221/222	Multi-Family	du	1.18	**$509**	Residential; Unit Change	$156/1,000 sf	N/A
240	Mobile Home	du	1.72	**$742**	Residential; Unit Change	$156/1,000 sf	N/A
Transient, Assisted, Group:							
253/255	Congregate Care Facility/Continuing Care Retirement Center	du	1.09	**$470**	Institutional; Unit Change	$1,055/1,000 sf	N/A
310	Hotel	room	1.08	**$466**	Hotel/Motel; Unit Change	$156/1,000 sf	N/A
620	Nursing Home	bed	1.01	**$436**	Institutional; Unit Change	$1,055/1,000 sf	N/A
Recreational:							
445	Movie Theater	1,000 sf	3.33	**$1,436**	Other Retail	$648	122%
Institutional:							
520	Elementary School (Private)	student	0.10	**$43**	Institutional; Unit Change	$1,055/1,000 sf	N/A
522	Middle School (Private)	student	0.09	**$39**	Institutional; Unit Change	$1,055/1,000 sf	N/A
525	High School (Private)	student	0.08	**$35**	Institutional; Unit Change	$1,055/1,000 sf	N/A
540	Junior/Community College	student	0.10	**$43**	Institutional; Unit Change	$1,055/1,000 sf	N/A
550	University/College	student	0.08	**$35**	Institutional; Unit Change	$1,055/1,000 sf	N/A
560	Place of Worship	1,000 sf	0.47	**$203**	Institutional	$1,055	-81%
565	Day Care Center	1,000 sf	0.85	**$367**	Institutional	$1,055	-65%
Medical:							
610	Hospital	1,000 sf	1.28	**$552**	Institutional	$1,055	-48%
630	Urgent Care Center	1,000 sf	1.44	**$621**	Institutional	$1,055	-41%
Office:							
710	General Office Building	1,000 sf	0.95	**$410**	Offices & Industry	$911	-55%
720	Medical-Dental Office Building (10,000 sf or less)	1,000 sf	1.16	**$500**	Offices & Industry	$911	-45%
720	Medical-Dental Office Building (greater than 10,000 sf)	1,000 sf	1.67	**$720**	Offices & Industry	$911	-21%
Retail:							
822	Retail/Shopping Center (less than 40,000 sfgla)	1,000 sfgla	1.97	**$850**	Other Retail	$648	31%
821	Retail/Shopping Center (40,000 to 150,000 sfgla)	1,000 sfgla	2.74	**$1,182**	Other Retail	$648	82%

Table III-7 (continued)

Calculated Law Enforcement Impact Fee Schedule

ITE LUC	Land Use	Impact Unit	Functional Residents per Unit[1]	Calculated Impact Fee[2]	Current Adopted Impact Fee Land Use[3]	Current Adopted Impact Fee[4]	Percent Change[5]
Retail:							
820	Retail/Shopping Center (greater than 150,000 sfgla)	1,000 sfgla	1.88	**$811**	Other Retail	$648	25%
840/841	Automobile Sales (New/Old)	1,000 sf	1.47	**$634**	Retail Auto Dealers	$484	31%
850	Supermarket	1,000 sf	2.26	**$975**	Other Retail	$648	50%
880/881	Pharmacy/DrugStore with & without Drive-Through Window	1,000 sf	1.69	**$729**	Other Retail	$648	13%
890	Furniture Store	1,000 sf	0.31	**$134**	Other Retail	$648	-79%
Services:							
911	Walk-in Bank	1,000 sf	1.10	**$474**	Other Retail	$648	-27%
912	Drive-in Bank	1,000 sf	1.42	**$612**	Other Retail	$648	-6%
931	Fine Dining Restaurant	1,000 sf	5.73	**$2,471**	Other Retail	$648	281%
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	5.39	**$2,325**	Other Retail	$648	259%
942	Automobile Care Center	1,000 sf	1.55	**$669**	Other Retail	$648	3%
944	Convenience Store/Gas Station	fuel pos.	1.32	**$569**	Gas Stations; Unit Change	$4,905/1,000 sf	N/A
Industrial							
110	General Light Industrial	1,000 sf	0.45	**$194**	Offices & Industry	$911	-79%
140	Manufacturing	1,000 sf	0.53	**$229**	Offices & Industry	$911	-75%
150	Warehousing	1,000 sf	0.10	**$43**	Offices & Industry	$911	-95%
151	Mini-Warehouse	1,000 sf	0.03	**$13**	Offices & Industry	$911	-99%

1) Source: Appendix A, Tables A-8 and A-9
2) Functional residents per unit (Item 1) multiplied by the net impact cost per functional resident shown in Table III-6
3) Source: City of Coconut Creek. Reflects "sub-category" of the current adopted impact fee shown (Item 3)
4) Source: City of Coconut Creek
5) Percent change from the current adopted impact fee (Item 4) to the calculated impact fee (Item 2)

Law Enforcement Impact Fee Schedule Comparison

As part of the work effort in updating the City of Coconut Creek's law enforcement impact fee schedule, the City's calculated impact fees for select land uses were compared to the current adopted fee schedules of several Florida cities. Table III-8 presents this comparison.

Table III-8

Law Enforcement Impact Fee Schedule Comparison

Land Use	Unit[2]	Coconut Creek		Deerfield Beach[5]	Hallandale Beach[6]	Hollywood[7]	Jupiter[8]	Margate[9]	Palm Beach Gardens[10]
		Calculated[3]	Current Adopted[4]						
Date of Last Update		**2024**	**2005**	2016	2021	2021	N/A	1993	2016
Assessed Portion of Calculated[1]		**N/A**	**50%**	100%	100%	100%	N/A	N/A	100%
Residential:									
Single Family (2,000 sf)	du	**$820**	**$312**	$285	$387	$727	$60	$372	$307
Multi-Family (1,300 sf)	du	**$509**	**$203**	$64	$222	$440	$43	$372	$252
Non-Residential									
Light Industrial	1,000 sf	**$194**	**$911**	$11	$92	$176	$12	$994	$179
Office (50,000 sf)	1,000 sf	**$410**	**$911**	$28	$188	$360	$156	$994	$365
Retail (125,000 sfgla)	1,000 sfgla	**$1,182**	**$648**	$58	$509	$947	$111	$994	$596

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. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Table III-7
4) Source: City Of Coconut Creek
5) Source: City of Deerfield Beach Municode, Chapter 98, Article II, Sec. 98-17.1. - Impact fees
6) Source: City of Hallandale Beach Ordinance No. 2022-001. Fee shown for multi-family reflects fee for "Multi-Family (3 to 9 units)/Townhouse /Mobile home."
7) Source: City of Hollywood Comprehensive Schedule of Fees
8) Source: Town of Jupiter Ordinance 48-95
9) Source: City of Margate Municode, Chapter 9, Article 3, Sec. 9-25
10) Source: City of Palm Beach Gardens Unified Services Division

IV. Parks & Recreation Facilities

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

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

These elements are summarized throughout this section.

Park Land and Recreation Facilities Inventory

Park land and recreation facilities owned by the City and utilized for impact fee purposes include 22 parks totaling approximately 216 acres. The inventory excludes park land that is not owned by the City and parks that are operated by another entity and/or generate revenue. Table IV-1 presents a summary of the inventory included in the parks and recreation facilities impact fee.

Table IV-1
Parks and Recreation Facility Inventory

Park Name	Address	Park Type	Acres	Bandshell	Batting Cages	Boating Dock	Indoor Facility	Restrooms	Courts						
									Basketball	Bocce Ball	Pickleball	Racquetball	Roller Hockey Rink	Tennis	Volleyball (sand)
Unit Measurement			*acres*	*bandshells*	*cages*	*docks*	*square feet*	*square feet*	*courts*	*courts*	*courts*	*courts*	*courts*	*courts*	*courts*
Coco Point Park	4870 NW 6 Street	Neighborhood	0.70												
Coconut Creek Community Center	1100 Lyons Road	Community	1.60	1		1	26,649	540	1		3				
Coral Tree Greenway	3800 Lyons Road	Greenway	2.70												
Cypress Park	2465 NW 49 Terrace	Community	11.60					540							1
Donaldson Park/Rowe Center	900 NW 43 Avenue	Community	2.60			1	4,570	540		1					1
George S. Gerber Park	4715 NW 30 Street	Community	9.20					540	1						1
Golden Raintree Park	2200 Lyons Road	Neighborhood	2.10												
Hilton Road Greenway	5100 Hilton Road	Greenway	2.40												
Lakeside Park	555 Regency Lakes Boulevard	Community	13.50					540							
Lakewood Park	4966 NW 10 Street	Neighborhood	1.00												
Long Pine Greenway South	6901 Lyons Road	Greenway	3.90												
MainStreet Greenway	4800 Wiles Road	Greenway	1.90												
Sample Road Greenway	4911 W Sample Road	Greenway													
Oak Trails Park	4230 NW 74 Street	Neighborhood	15.00												
Pond Apple Park	4440 NW 22 Road	Neighborhood	2.60												
Recreation Complex	4455 Sol Press Boulevard	Community	18.60				29,255	540	2						
Sabal Pines Park	5005 NW 39 Avenue	Regional	54.70		2		4,858	2,700					1	2	
Sunshine Drive Park	346 Sunshine Drive	Neighborhood	0.20												
Township Estate Park	2140 NW 40 Avenue	Neighborhood	3.20												
Veteran's Park	3550 Lyons Road	Regional	6.40												
Windmill Park	700 Lyons Road	Community	36.50					1,080	2			3		8	2
Winston Park Nature Center	5201 NW 49 Avenue	Neighborhood	25.90					540	1			2		2	2

Park Name	Address	Park Type	Acres	Bandshell	Batting Cages	Boating Dock	Community Center	Restrooms	Court						
									Basketball	Bocce Ball	Pickleball	Racquetball	Roller Hockey Rink	Tennis	Volleyball (sand)
Neighborhood		8	50.70	0	0	0	0	540	1	0	0	2	0	2	2
Community		7	93.60	1	0	2	60,474	4,320	6	1	3	3	0	8	5
Regional		2	61.10	0	2	0	4,858	2,700	0	0	0	0	1	2	0
Greenway		5	10.90	0	0	0	0	0	0	0	0	0	0	0	0
Total		**22**	**216.30**	**1**	**2**	**2**	**65,332**	**7,560**	**7**	**1**	**3**	**5**	**1**	**12**	**7**

Table IV-1 (Continued)

Parks and Recreation Facility Inventory

Park Name	Address	Park Type	Acres	Dog Park	Fields		Fitness Center	Playground	Splash Pad	Picnic Shelter / Gazebo / Pavilion	Walking Trail	
					Baseball (lit)	Soccer (lit)					Nature Trail	Paved Trail
Unit Measurement			*acres*	*park*	*fields*	*fields*	*centers*	*playgrounds*	*splash pads*	*shelter / gazebo / pavilion*	*miles*	*miles*
Coco Point Park	4870 NW 6 Street	Neighborhood	0.70					1		1		
Coconut Creek Community Center	1100 Lyons Road	Community	1.60				1	1	1	2		
Coral Tree Greenway	3800 Lyons Road	Greenway	2.70									0.21
Cypress Park	2465 NW 49 Terrace	Community	11.60					1		3		
Donaldson Park/Rowe Center	900 NW 43 Avenue	Community	2.60					1		2		
George S. Gerber Park	4715 NW 30 Street	Community	9.20		1	2		1		3		
Golden Raintree Park	2200 Lyons Road	Neighborhood	2.10									
Hilton Road Greenway	5100 Hilton Road	Greenway	2.40									0.28
Lakeside Park	555 Regency Lakes Boulevard	Community	13.50		1			1		1		
Lakewood Park	4966 NW 10 Street	Neighborhood	1.00					1				
Long Pine Greenway South	6901 Lyons Road	Greenway	3.90							1		0.68
MainStreet Greenway	4800 Wiles Road	Greenway	1.90									0.38
Sample Road Greenway	4911 W Sample Road	Greenway										0.12
Oak Trails Park	4230 NW 74 Street	Neighborhood	15.00									0.28
Pond Apple Park	4440 NW 22 Road	Neighborhood	2.60					1		1		
Recreation Complex	4455 Sol Press Boulevard	Community	18.60		2		1	1	1	1		
Sabal Pines Park	5005 NW 39 Avenue	Regional	54.70		6	3		2		3		0.46
Sunshine Drive Park	346 Sunshine Drive	Neighborhood	0.20					1		1		
Township Estate Park	2140 NW 40 Avenue	Neighborhood	3.20									
Veteran's Park	3550 Lyons Road	Regional	6.40									0.13
Windmill Park	700 Lyons Road	Community	36.50	2				1		5		
Winston Park Nature Center	5201 NW 49 Avenue	Neighborhood	25.90					1		7	0.63	1.75

Park Name	Address	Park Type	Acres	Dog Park	Fields		Fitness Center	Playground	Splash Pad	Picnic Shelter / Gazebo / Pavilion	Walking Trail	
					Baseball (lit)	Soccer (lit)					Nature Trail	Paved Trail
Neighborhood		8	50.70	0	0	0	0	5	0	10	0.63	2.03
Community		7	93.60	2	4	2	2	7	2	17	0.00	0.00
Regional		2	61.10	0	6	3	0	2	0	3	0.00	0.59
Greenway		5	10.90	0	0	0	0	0	0	1	0.00	1.67
Total		**22**	**216.30**	**2**	**10**	**5**	**2**	**14**	**2**	**31**	**0.63**	**4.29**

Source: City of Coconut Creek

Service Area and Demand Component

The City-owned parks are utilized citywide, and therefore, the citywide service area and population are used in the calculation of parks and recreational facilities impact fee. Appendix A, Table A-1, provides the estimated population for 2024 and the projected population through 2024. Parks and recreation 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 City-owned and maintained parks is presented in Table IV-2. To determine the current LOS, the total acreage of each park type is divided by the City population for 2024 and multiplied by 1,000. As shown, the achieved LOS in the City of Coconut Creek is 3.59 acres per 1,000 weighted seasonal residents while the adopted LOS standard is 3 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 the two measures is utilized to not overcharge new development. Given this, the adopted LOS standard of 3 acres per 1,000 permanent residents is utilized in the calculation of the parks and recreation facilities impact fee.

Table IV-2
Current Level of Service (2024)

Variable	Acres[(1)]	Achieved LOS[(2)]	Adopted LOS[(3)]	Used in Study[(4)]
City of Coconut Creek Parks	216.30	3.59	3.00	**3.00**
2024 Population[(5)]	**60,284**			

1) Source: Table IV-1
2) Park acres (Item 1) divided by population (Item 5), multiplied by 1,000
3) Source: City of Coconut Creek
4) Impact fee calculations use the lower of the achieved LOS vs. the adopted LOS standard.
5) Source: Appendix A, Table A-1

Table IV-3 presents a comparison of the parks and recreation adopted LOS standards of other select Florida cities to the City of Coconut Creek's current LOS in terms of acreage per population.

Table IV-3

Comparison of Adopted Level of Service Standards

Community	Adopted LOS Standard (Acres per 1,000 Residents)
City of Boca Raton[1]	11.00
Village of Wellington[2]	10.00
City Pompano Beach[3]	5.00
City of Palm Beach Gardens[4]	5.00
City of Parkland[5]	5.00
City of Coral Springs[6]	4.00
City of Hallandale Beach[7]	3.25
City of Margate[8]	3.00
City of Deerfield Beach[9]	3.00
City of Oakland Park[10]	3.00
City of Delray Beach[11]	3.00
City of Tamarac[12]	3.00
City of North Lauderdale[13]	3.00
City of Coconut Creek[14]	**3.00**
City of Aventura[15]	2.75
City of North Miami[16]	2.75
City Boynton Beach[17]	2.50

1) Source: City of Boca Raton Comprehensive Plan, Recreation and Open Space Element, Goal Rec.1.0.0 - Objective Rec.1.1.0
2) Source: Village of Wellington Comprehensive Plan, Parks and Recreation Element, Policy PR 1.1.1
3) Source: City of Pompano Beach Comprehensive Plan, Recreation and Open Space Element, Section IV
4) Source: City of Palm Beach Gardens Comprehensive Plans, Recreation and Open Space Element, Goal 7.1, Objective 7.1.1, Policy 7.1.1.1
5) Source: City of Parkland Comprehensive Plan Volume 1, Chapter 1 Future Land Use Element Goals, Objectives, and Policies
6) Source: City of Coral Springs Comprehensive Plan, Recreation and Open Space Element, Policy 1.1.0.
7) Source: City of Hallandale Beach Comprehensive Plan, Recreation and Open Space Element, Policy 1.1.2
8) Source: City of Margate Comprehensive Plan, Element IV - Recreation and Open Space, Policy 1.6
9) Source: City of Deerfield Beach Comprehensive Plan, Recreation and Open Space Element, Policy ROS 2.1.1
10) Source: City of Oakland Park Comprehensive Plan Volume 1, Recreation and Open Space, Goal 7, Policy 7.1.2.
11) Source: City of Delray Beach Comprehensive Plan, Open Space and Recreation Element, Policy A-1.1
12) Source: City of Tamarac Comprehensive Plan, Recreation and Open Space Element, Objective 1, Policy 1
13) Source: City of North Lauderdale Comprehensive Plan, Recreation and Open Space Element, Policy 7.4
14) Source: City of Coconut Creek Code of Ordinances, Section 13-141 (f)
15) Source: City of Aventura Comprehensive Plan, Parks and Recreation Element, Objective 4, Policy 4.1
16) Source: City of North Miami Comprehensive Plan, Parks and Recreation Element, Goal 7, Objective 7.1
17) Source: City of Boynton Beach Comprehensive Plan, Parks and Recreation Element, Policy 5.3.1

Cost Component

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

Land Cost

The park land value per acre for the City's park inventory is calculated based primarily on value of current park land, vacant land sales of similar size parcels over the past five years, and value of similar size vacant parcels based on information obtained from the Broward County Property Appraiser's database. This analysis resulted in an estimated average land value of $250,000 per acre as presented in Table IV-4. Appendix B provides further detail regarding the calculation 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 parking costs are also considered. These costs can vary greatly, depending on the type of park. Based on discussions with the City and information from other jurisdictions, the estimated cost for landscaping, site preparation, and parking is estimated at $10,000 per acre.

These land costs are converted to land value per resident using the adopted LOS standard presented previously, which results in an average land cost of $780 per resident.

Table IV-4

Land Cost per Resident

Variable	Cost
Land Purchase Cost per Acre[1]	$250,000
Landscaping, Site Prep., and Irrigation Cost per Acre[2]	$10,000
Total Land Cost per Acre[3]	**$260,000**
Total Acres[4]	216.30
Total Land Value[5]	**$56,238,000**
LOS (Acres per 1,000 Residents)[6]	3.00
Total Land Cost per Resident[7]	**$780.00**

1) Source: Appendix B
2) Estimated based on discussions with the City and information from other jurisdictions
3) Sum of land purchase cost (Item 1) and landscaping, site preparation, and irrigation cost (Item 2)
4) Source: Table IV-1
5) Total land cost per acre (Item 3) multiplied by total acres (Item 4)
6) Source: Table IV-2
7) Total land value per acre (Item 3) multiplied by LOS (Item 6) divided by 1,000

Recreational Facility Value

To estimate current recreational facility value, multiple sources were reviewed, including recently constructed parks, cost estimates for future parks, insurance values, recent cost information obtained from other jurisdictions and input from the City of Coconut Creek representatives.

As shown in Table IV-5, the total recreational facility value for all parks is approximately $70 million, which equates to an average of $322,500 per acre and $1,157 per resident.

Table IV-5

Recreational Facility Value

Variable	Cost
Recreational Facility Cost per Acre[1]	$300,000
Architecture, Engineering, and Inspection @ 7.5%[2]	$22,500
Total Recreational Facility Cost per Acre[3]	**$322,500**
Total Acres[4]	216.30
Total Recreational Facility Value[5]	**$69,756,750**
2024 Weighted Seasonal Population[6]	60,284
Total Recreational Facility Value per Resident[7]	**$1,157.14**

1) Source: Appendix B
2) Estimated based on recent park improvements completed by the City of Coconut Creek
3) Sum of land purchase cost per acre and landscaping, site preparation, and irrigation cost per acre (Items 1 and 2)
4) Source: Table IV-1
5) Total recreational facility cost per acre (Item 3) multiplied by total acres (Item 4)
6) Source: Appendix A, Table A-1
7) Total recreational facility value (Item 5) divided by the 2024 population (Item 6)

Total Impact Cost per Resident

Table IV-6 presents a summary of recreation facilities value and land value per resident as well as the total parks and recreation facility value per resident. As presented, the total parks and recreation facilities impact cost amounts to $1,937 per resident, of which $780 is for land and $1,157 is for recreational facilities.

Table IV-6

Total Impact Cost per Resident

Variable	Figure	Percent of Total[4]
Per Resident		
Total Land Cost[1]	$780.00	40%
Recreational Facility Cost[2]	$1,157.14	60%
Total Impact Cost[3]	**$1,937.14**	**100%**

1) Source: Table IV-4
2) Source: Table IV-5
3) Sum of land and recreational facility cost per resident (Items 1 and 2)
4) Percentage of total parks and recreation facility cost per resident

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 City of Coconut Creek's parks and recreation program. 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

Capital expansion expenditure credits per resident were calculated based on non-impact fee revenue funding for capital expansion projects completed over the past eight years. To calculate the capital expenditure per resident, the average annual capital expansion expenditures are divided by average population for the same period. As shown in Table IV-7, the average annual expenditure from FY 17 through FY 24 amounts to approximately $1.3 million and $22 per resident per year.

Once the revenue credit per population is calculated, a credit adjustment is needed for the portion of the revenue credit funded with ad valorem tax revenues, which is approximately 33 percent of the cash funding. 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. The adjustment factor was 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 $25 per resident per year.

Table IV-7

Capital Expansion "Cash" Credit

Description[1]	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
General Fund									
Land Acquisition, 4100 NW 74th Street	$1,695,001	-	-	-	-	-	-	-	$1,695,001
Land Acquisition, 4250 NW 74th Street	$1,100,000	-	-	-	-	-	-	-	$1,100,000
Subtotal -- General Fund	**$2,795,001**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**$2,795,001**
Community Improvement Fund									
Windmill Park Expansion	-	$495,234	-	-	-	-	-	-	$495,234
Subtotal -- Community Improvement Fund	**-**	**$495,234**	**-**	**-**	**-**	**-**	**-**	**-**	**$495,234**
Capital Improvement Fund									
Lakeside Park Improvements	-	-	-	-	-	-	$3,588,750	-	$3,588,750
Oak Trails Park	-	-	-	-	-	-	$418,000	$3,145,800	$3,563,800
Subtotal -- Capital Improvement Fund	**-**	**-**	**-**	**-**	**-**	**-**	**$4,006,750**	**$3,145,800**	**$7,152,550**
Total Capital Expansion Expenditures									**$10,442,785**
Average Annual Capital Expansion Expenditures[2]									$1,305,348
Average Annual Weighted Seasonal Population[3]									60,020
Capital Expansion Expenditures per Resident[4]									**$21.75**
Percentage Funded with Ad Valorem Tax Revenues[5]									33%
Portion Funded with Ad-Valorem Tax Revenues[6]									$7.18
Residential Land Uses Credit Adjustment Factor[7]									1.50
Residential Land Uses: Adjusted Capital Expansion Expenditures per Resident[8]									$10.77
Portion Funded with Other Revenue Sources[9]									$14.57
Residential Land Uses: Adjusted Capital Expansion Expenditures per Resident[10]									**$25.34**

1) Source: City of Coconut Creek
2) Total capital expansion expenditures divided by 8 to calculate the average annual expenditures
3) Source: Appendix A, Table A-1
4) Average annual capital expansion expenditures (Item 2) divided by average annual weighted seasonal population (Item 3)
5) Percentage of total capital expansion expenditures funded with ad valorem tax revenue
6) Capital expansion expenditures per resident (Item 4) multiplied by percentage funded with ad-valorem tax revenues (Item 5)
7) Adjustment factor to reflect higher ad valorem taxes paid by new homes
8) Portion funded with ad-valorem tax revenues (Item 6) multiplied by the residential land uses credit adjustment factor (Item 7)
9) Capital expansion expenditures per resident (Item 4) less portion funded with ad-valorem tax revenues (Item 6)
10) Adjusted capital expansion expenditures per resident (Item 8) plus the portion funded with other revenue sources (Item 9)

Capital Expansion "Debt Service" Credit

Any bond issues with outstanding debt service related to parks and recreational facilities expansion will result in a credit to the impact fee. Coconut Creek used bond proceeds to fund the improvements at Lakeside Park. Table IV-8 summarizes the outstanding debt service related to this project. To calculate the credit of the current debt obligations, the present value of the total remaining payments is calculated and then divided by the average annual weighted seasonal population estimated over the remaining life of the bond issue. As shown in Table IV-8, the resulting credit for parks and recreational facilities-related debt is approximately $22 per resident.

Table IV-8

Capital Expansion "Debt Service" Credit

Description[(1)]	Funding Source[(1)]	Number of Remaining Payments[(1)]	Remaining Payments Due for Parks Expansion[(1)]	Present Value of Total Remaining Payments Due for Parks Expansion[(2)]	Average Annual Weighted Seasonal Population[(3)]	Debt Service Credit per Resident[(4)]
Series 2017A	Non-Ad Valorem	8	$1,484,654	$1,332,850	60,120	**$22.17**

1) Source: City of Coconut Creek
2) Present value of remaining payments in 2024 dollars
3) Source: Appendix A, Table A-1. Future years based on average annual growth rate from 2021 to 2024.
4) Present value of remaining payments (Item 2) divided by the average annual weighted population (Item 3)

Net Parks & Recreation Facilities Impact Cost

The net impact cost per resident is the difference between the cost and credit components. Table IV-9 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 $1,466 per resident.

Table IV-9

Net Impact Cost per Resident

Variable	Figure
Impact Cost	
Total Impact Cost per Resident[(1)]	$1,937.14
Revenue Credit	
Avg Annual Capital Expansion Credit per Resident[(2)]	$25.34
Capitalization Rate	2.85%
Capitalization Period (in years)	25
Capital Improvement Credit per Resident[(3)]	$448.72
Debt Service Credit per Resident[(4)]	$22.17
Total Revenue Credit per Resident[(5)]	**$470.89**
Net Impact Cost	
Net Impact Cost per Resident[(6)]	**$1,466.25**

1) Source: Table V-6
2) Source: Table V-7
3) Present value of average annual credit per resident (Item 2) over a 25-year period with a capitalization rate of 2.85%, as provided by the City
4) Source: Table IV-8
5) Sum of capital improvement credit per resident (Item 3) and debt service credit per resident (Item 4)
6) Total impact cost per resident (Item 1) less the total revenue credit per resident (Item 5)

Calculated Parks & Recreation Facilities Impact Fee Schedule

Table IV-10 presents the calculated parks and recreation facilities impact fee schedule for the City of Coconut Creek for residential land uses, based on the net impact cost per resident previously presented in Table IV-9.

Table IV-10
Calculated Parks and Recreation Impact Fee Schedule

ITE LUC	Land Use	Residents per Unit[1]	Net Impact Cost per Resident[2]	Calculated Impact Fee[3]
Residential:				
210	Single Family			
	- Less than 2,500 sf	2.80	$1,466.25	**$4,106**
	- 2,500 sf or greater	3.30	$1,466.25	**$4,839**
220/221/222	Multi-Family	1.74	$1,466.25	**$2,551**
240	Mobile Home	2.54	$1,466.25	**$3,724**

1) Source: Appendix A, Table A-2
2) Source: Table IV-9
3) Residents per unit (Item 1) multiplied by the net impact cost per resident (Item 2)

Parks & Recreation Facilities Impact Fee Schedule Comparison

As part of the work effort in updating City of Coconut Creek's parks and recreation impact fee schedule, the City's calculated and current adopted impact fee schedules were compared to the adopted fee schedules of select Florida jurisdictions. Table IV-11 presents this comparison.

Table IV-11

Calculated Parks & Recreation Facilities Impact Fee Schedule

Land Use	Unit[2]	Coconut Creek - Calculated[3]	Boca Raton[4]	Boynton Beach[5]	Deerfield Beach[6]	Hallandale Beach[7]	Hollywood[8]	Jupiter[9]
Date of Last Update		**2024**	2006	2023	2016	2021	2021	2006
Assessed Portion of Calculated[1]		**N/A**	36%	75%	100%	100%	100%	N/A
Residential:								
Single Family (2,000 sf)	du	**$4,106**	$4,570	$1,920	$1,528	$2,727	$2,317	$1,105
Multi-Family (1,300 sf)	du	**$2,551**	$3,500	$1,436	$1,030	$1,562	$1,401	$845

Table IV-11 (Continued)

Calculated Parks & Recreation Facilities Impact Fee Schedule

Land Use	Unit[2]	Coconut Creek - Calculated[3]	Oakland Park[10]	Palm Beach Gardens[11]	Parkland[12]	Pompano Beach[13]	Tamarac[14]	Wellington[15]
Date of Last Update		**2024**	N/A	2016	2019	1982	2019	2021
Assessed Portion of Calculated[1]		**N/A**	N/A	100%	100%	N/A	27%	100%
Residential:								
Single Family (2,000 sf)	du	**$4,106**	$1,875	$3,703	$9,403	$1,503	$1,489	$4,046
Multi-Family (1,300 sf)	du	**$2,551**	$1,875	$3,041	$6,340	$933	$1,040	$3,378

1) Represents the portion of the maximum calculated fee for each respective city that is actually charged. Fee may have been lowered/increased through annual indexing or policy discounts. Does not account for moratorium/suspensions.
2) du = dwelling unit
3) Source: Table IV-10
4) Source: Boca Raton Municipal Facilities and Services User Fee Schedule, Chapter I-Development Services Department, Section C-Building Permits, Point 13-Parks and Recreation Impact Fee.
5) Source: City of Boynton Beach Article VI. Impact and Selected Fees. Multi-family fee shown reflects "Multi-family 5+ units."
6) Source: City of Deerfield Beach Municode, Chapter 98, Article II, Sec. 98-17.1. - Impact fees
7) Source: City of Hallandale Beach, FL Code of Ordinance, Chapter 31-Development Impact Fees, Article I-General Provisions, Sec 31-5 - Adoption of impact fee study. Fee shown for multi-family reflects "Multi-Family (3 to 9 units/townhouse/mobile home)."
8) Source: City of Hollywood Comprehensive Schedule of Fees

9) Source: Town of Jupiter Ordinance 19-06
10) Source: City of Oakland Code of Ordinance Chapter 24, Sections 24-175, R-2021-121
11) Source: City of Palm Beach Gardens Revised Impact/Mobility Fees - Effective January 1, 2020
12) City of Parkland Municode, Part II, Appendix B, Article 35, Sec. 35-10. - Concurrency requirements for level of service.
13) Source: City of Pompano Beach Planning and Zoning Department. Fee shown is sum of neighborhood and community park impact fee. Neighborhood park impact fees reflect Zone 3. Fee shown for single family reflects the single family, three bedroom tier. Fee shown for multi-family reflects the garden apartment, two-bedroom tier.
14) Source: City of Tamarac Interoffice Memorandum (19-10-006M). City adopted total impact fees at 30 percent.
15) Source: Village of Wellington Municode, Chapter 10

V. Additional Impact Fees

In addition to updating the existing impact fee program, the City of Coconut Creek is interested in exploring the possibility of implementing impact fees for the following service areas:

- Transportation/Mobility
- Sustainability
- Stormwater Management
- Government Facilities

As discussed earlier in this report, impact fees are designed to fund the portion of the capital costs associated with infrastructure capacity consumed by new development. The local jurisdictions' Capital Improvements Plan, Capital Improvements Element or other similar documents identify future capacity needs that are eligible to be funded with impact fees.

Benesch conducted a review of the City's needs in these four service areas. In the case of each service area, the primary needs included renovation or replacement projects. The following paragraphs provide additional detail.

- **Transportation/Mobility:** While roadway-based transportation impact fee revenues can fund roadway lane additions, new lanes, intersection improvements, and other roadway-related capacity projects, multimodal or mobility fees can also fund additions of sidewalks, bicycle lanes and transit amenities on roads classified as collector and above. The City's Complete Streets Plan, dated February 2015, includes several sidewalk and bicycle lane addition projects as well as bus shelters. In addition, the City is currently preparing a citywide Transit Master Plan and a Mobility Hub Master Plan primarily for the MainStreet area. If these plans identify capital projects eligible to be funded with multimodal transportation impact fees and/or capacity projects included in the Complete Streets Plan still represent current needs, it may be appropriate to consider the development of a multimodal transportation impact fee.

- **Sustainability:** Impact fee calculations are based on the capital inventory for each service area. It is difficult to identify this inventory for sustainability and we are not aware of any jurisdiction that adopted a sustainability impact fee. At this time, the City

does not have a master plan or a capital plan for capacity projects related to sustainability at this time.

- **Stormwater Management:** Although some jurisdictions adopted a stormwater management impact fee, this fee is relatively rare and stormwater management projects are typically funded through stormwater rates or assessments. The City's current needs in this area are mostly replacement/ renovation projects, which are not eligible to be funded with impact fee revenues.

- **Government Facilities:** Government facilities impact fee typically addresses the need for general government buildings, such as the City Hall, Public Works Building, and other similar facilities. At this time, the City has not identified any capacity needs in this area. The City plans to build a Public Safety building, which will be funded with the existing fire rescue and police impact fees.

If in the future the City identifies capacity needs in these areas, an impact fee program can be developed.

Appendix A
Population: Supplemental Information

Appendix A: Population

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 is an important component of the data compilation process. To accurately determine demand for services, not only the residents, or permanent population of the city, but also the seasonal residents and visitors were considered. Seasonal residents include visitors and part-time residents, which are defined as living in the City of Coconut Creek 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. References to population contained in this report pertain to the weighted seasonal population, unless otherwise noted.

Table A-1 presents the City of Coconut Creek population trend from 2000 to 2024. The estimates indicate that the current weighted seasonal population of the city is approximately 60,300.

Table A-1

Weighted Seasonal Population Trend

Year	City of Coconut Creek[(1)]
2000	45,406
2001	46,296
2002	47,203
2003	48,128
2004	49,072
2005	50,034
2006	51,015
2007	52,014
2008	53,033
2009	54,072
2010	55,270
2011	55,769
2012	56,264
2013	56,765
2014	57,270
2015	57,781
2016	58,295
2017	58,813
2018	59,337
2019	59,865
2020	60,409
2021	60,460
2022	60,529
2023	60,464
2024	**60,284**

Source: Appendix A, Table A-10

Apportionment of Demand by Residential Unit Type and Size

Table A-2 presents the population per housing unit (PPH) for the several residential categories based on weighted seasonal population. This analysis includes all housing units, both occupied and vacant.

Table A-2

Persons per Housing Unit by Housing Type (City of Coconut Creek)

Housing Type	Population[1]	Housing Units[2]	Ratio[3]	Population / Housing Units[4]
Single Family	28,831	9,782		2.95
- Less than 2,500 sf			95%	2.80
- 2,500 sf or greater			112%	3.30
Multi-Family	27,364	15,710		1.74
Mobile Home	3,699	1,458		2.54
Congregate Care Facility/Continuing Care Retirement Center[5]	33,717	25,492		1.32

1) Source: 2022 American Community Survey (ACS); 5-Yr. Estimates, Table B25033 (adjusted for seasonal population)
2) Source: 2022 American Community Survey (ACS), 5-Year Estimates, Table DP04
3) Ratios developed based on national PPH data derived from the 2021 American Housing Survey.
4) Population (Item 1) divided by housing units (Item 2). Single family residential tiers are adjusted by the ratios developed using the 2021 American Housing Survey data (Item 3).
5) Estimate for congregate care facility/continuing care retirement center is based on people per household figure 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.

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 city 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)[2]. 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 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 the City of Coconut Creek's functional population, an analysis of the City's population and employment characteristics was conducted. Tables A-3 and A-4 present this analysis for the City. Based on this analysis, people in the city, on average, spend 16.3 hours each day at their place of residence. This corresponds to approximately 68 percent of each 24-hour day at their place of residence and the remaining 32 percent away from home.

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

Table A-3

Population & Employment Characteristics

Calculation Step	Year 2021
Total workers living in Coconut Creek[1]	24,283
Total Population[2]	57,553
Total workers as a percent of population[3]	**42.2%**
School age population (5-17 years)[4]	8,567
School age population as a percent of population[5]	**14.8%**
Population net of workers and school age population[6]	24,703
Other population as a percent of total population[7]	**42.8%**

1) Source: Census OnTheMap 2021
2) Source: 2021 ACS 5-Yr Estimates, Table S0101
3) Total workers (Item 1) divided by total population (Item 2)
4) Source: 2021 ACS 5-Year Estimates, Table S0101
5) Total school age population (Item 4) divided by total population (Item 2)
6) Total 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 total population (Item 2)

Table A-4

Residential Coefficient for 24-Hour Functional Population

Population Group	Hours at Residence[1]	Percent of Population[2]	Effective Hours[3]
Workers	13	42.2%	5.5
Students	15	14.8%	2.2
Other	20	42.8%	8.6
Total Hours at Residence[4]			16.3
Residential Functional Population Coefficient[5]			**67.9%**

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

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 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-5 shows the functional population coefficients for residential and non-residential uses in Coconut Creek, which are used to estimate the 2024 citywide functional population in Table A-6.

Table A-5

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	**0.679**
Natural Resources	N/A	9.00	3.10	1.55	1.32	1.38	0.09	1.00	7.00	**0.379**
Construction	110	9.00	3.10	1.55	1.32	1.38	0.09	1.00	5.00	**0.271**
Manufacturing	140	9.00	2.51	1.26	1.32	1.38	0.08	1.00	5.00	**0.270**
Transportation, Communication, Utilities	110	9.00	3.10	1.55	1.32	1.38	0.09	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	57.30	28.65	1.24	1.73	14.04	1.50	7.00	**1.252**
Finance, Insurance, Real Estate	710	9.00	3.33	1.67	1.24	1.73	0.82	1.00	5.00	**0.292**
Services[9]	N/A	9.00	20.32	10.16	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 11th Edition (Institute of Transportation Engineers 2021) as follows:

ITE Code 110 at 3.10 weekday trips per employee, Volume 2 - Industrial Land Uses, page 39

ITE Code 140 at 2.51 weekday trips per employee, Volume 2 - Industrial Land Uses, page 76

ITE Code 150 at 5.05 weekday trips per employee, Volume 2 - Industrial Land Uses, page 104

ITE Code 710 at 3.33 weekday trips per employee, Volume 2 Office Land Uses, page 716

ITE Code 730 at 7.45 weekday trips per employee, Volume 2 Office Land Uses, page 795

ITE Code 820 (page 186) 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.)	67.52	1,152	78	35.0%	27.30
Retail (greater than 150k sq. ft.	37.01	1,070	40	15.0%	6.00
Sum of Weighted Trips/1k sq. ft.					57.30

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

(4) Journey-to-Work Occupants per Trip from 2001 Nationwide 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-4 for residential and the equation below to determine the Functional Population Coefficient per Employee for all land-use categories except residential includes the following:

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

(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, 11th ed., when available.

(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-6

Citywide Functional Population (2024)

Population Category	City of Coconut Creek Baseline Data[1]	Functional Resident Coefficient[2]	Functional Population[3]
2024 Weighted Population	60,284	0.679	40,933
Employment Category			
Natural Resources	28	0.379	11
Construction	1,733	0.271	470
Manufacturing	443	0.270	120
Transportation, Communication, and Utilities	537	0.271	146
Wholesale Trade	1,096	0.272	298
Retail Trade	3,365	1.252	4,213
Finance, Insurance, and Real Estate	3,527	0.292	1,030
Services	13,849	0.499	6,911
Government Services	750	0.451	338
Total Employment by Category Population[4]			13,537
2024 Total Functional Population[5]			**54,470**

1) Source: Table A-1 for population. Employment data is 2024 Woods & Poole for countywide estimates adjusted by the industry distribution in the service area from Census OnTheMap 2021
2) Source: Table A-5
3) Functional population is calculated by multiplying the 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-7 presents the City's annual functional population figures from 2000 through 2024, based on the 2024 functional population figure from Table A-6 and the annual population growth rates from the population figures previously presented in Table A-1.

Table A-7

Functional Population Trend

Year	City of Coconut Creek
2000	40,858
2001	41,675
2002	42,508
2003	43,358
2004	44,225
2005	45,110
2006	46,012
2007	46,932
2008	47,871
2009	48,828
2010	49,902
2011	50,351
2012	50,804
2013	51,261
2014	51,722
2015	52,188
2016	52,658
2017	53,132
2018	53,610
2019	54,092
2020	54,579
2021	54,634
2022	54,689
2023	54,634
2024	**54,470**

Source: Table A-6 for 2024. Remaining years are based on growth rates of the weighted seasonal population; Table A-1

Functional Residents by Specific Land Use Category

Given that impact fees charged to each land use need to be proportional to the impact, an estimate of functional residents at each land use throughout the day is prepared. This section presents functional population coefficient estimates by residential and non-residential land uses.

Residential and Transient Land Uses

As mentioned previously, functional residents per unit need to be developed for each land use. For residential and transient land uses, these coefficients are displayed in Table A-8. The average number of persons per housing unit was calculated for single family homes by size of home, multi-family, and mobile home land uses separately. Besides the residential land uses, Table A-8 also includes transient land uses, such as hotels/motels, congregate care facilities (CCF)/continuing care retirement center and nursing homes. Secondary sources, such as Greater Ft. Lauderdale Convention and Visitors Bureau and the Florida Department of Elderly Affairs, are used to determine the occupancy rate for hotels/motels, CCF and nursing homes.

Non-Residential Land Uses

A similar approach is used to estimate functional residents for non-residential land uses. Table A-9 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 in the table shows the estimated functional residents per unit by land use. These estimates by land use measure the demand component for several impact fee programs and are used in the calculation of the impact fee per unit for each land use category in the related impact fee schedules.

Table A-8

Functional Population for Residential and Transient Land Uses

Residential 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 2,500 sf	du	210	2.80	-	-	-	-	-	-	1.90
- 2,500 sf or greater	du	210	3.30	-	-	-	-	-	-	2.24
Multi-Family	du	220/221/222	1.74	-	-	-	-	-	-	1.18
Mobile Home	du	240	2.54	-	-	-	-	-	-	1.72
Transient, Assisted, Group:										
Congregate Care Facility/Continuing Care Retirement Center	du	253/255	1.32	80%	1.06	20	0.56	9	7	1.09
Hotel	room	310	2.25	77%	1.73	12	0.56	9	7	1.08
Nursing Home	bed	620	1.00	80%	0.80	20	0.92	9	7	1.01

(1) Land use code from the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 11th Edition

(2) Estimates for the residential and congregate care facility/continuing care retirement center land use from Table A-2; estimate used for nursing home land use is based on 1 person per bed; and estimates for the hotel land use is based on average party size from 2017 to 2019 obtained from Greater Fort Lauderdale Convention & Visitors Bureau.

(3) Source for hotel/motel occupancy: Greater Fort Lauderdale Convention & Visitors Bureau. Average hotel occupancy rate for 2017 through 2019. Source for nursing home occupancy rate is the Florida Department of Elderly Affairs, Broward County Profile and the Agency for Health Care Administration. Average occupancy rate for 2017 through 2021.

(4) Residents/visitors per unit (Item 2) times the occupancy rate (Item 3)

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

(6) Adapted from ITE Trip Generation Handbook, 11th Edition

(9) For residential, this is calculated as residents per unit (Item 2) multiplied by the residential functional population coefficient of 0.679 from Table 4. Similarly, 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-9

Functional Population Coefficients 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]
	RECREATIONAL:											
445	Movie Theater	1,000 sf	82.30	53.12	1.55	41.15	9	1.64	65.94	1.00	7	3.33
	INSTITUTIONAL:											
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 School (Private)	student	2.10	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	Junior/Community College	student	2.00	11.75	0.17	1.00	9	1.11	0.94	2.00	5	0.10
550	University/College	student	1.50	11.75	0.13	0.75	9	1.11	0.70	2.00	5	0.08
560	Place of Worship	1,000 sf	7.60	20.64	0.37	3.80	9	2.16	7.84	1.00	7	0.47
565	Day Care Center	1,000 sf	49.63	21.38	2.32	24.82	9	2.16	51.29	0.15	5	0.85
	MEDICAL:											
610	Hospital	1,000 sf	10.77	3.77	2.86	5.39	9	1.44	4.90	1.00	7	1.28
630	Urgent Care Center	1,000 sf	37.39	13.90	2.69	18.70	9	1.44	24.24	1.00	5	1.44
	OFFICE:											
710	General Office Building	1,000 sf	10.84	3.33	3.26	5.42	9	1.09	2.65	1.00	5	0.95
720	Medical-Dental Office Building (10,000 sf or less)	1,000 sf	23.83	8.71	2.74	11.92	9	1.44	14.42	1.00	5	1.16
720	Medical-Dental Office Building (greater than 10,000 sf)	1,000 sf	34.21	8.71	3.93	17.11	9	1.44	20.71	1.00	5	1.67
	RETAIL:											
822	Retail/Shopping Center (less than 40,000 sfgla)	1,000 sfgla	54.45	17.42	3.13	27.23	9	1.52	38.26	0.50	7	1.97
821	Retail/Shopping Center (40,000 to 150,000 sfgla)	1,000 sfgla	67.52	17.42	3.88	33.76	9	1.52	47.44	0.65	7	2.74
820	Retail/Shopping Center (greater than 150,000 sfgla)	1,000 sfgla	37.01	17.42	2.12	18.51	9	1.52	26.02	1.00	7	1.88
840/841	Automobile Sales (New/Old)	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	94.48	43.86	2.15	47.24	9	1.52	69.65	0.50	7	2.26
880/881	Pharmacy/DrugStore with & without Drive-Through Window	1,000 sf	103.86	69.17	1.50	51.93	9	1.52	77.43	0.35	7	1.69
890	Furniture Store	1,000 sf	6.30	10.93	0.58	3.15	9	1.52	4.21	0.50	7	0.31
	SERVICES:											
911	Walk-in Bank	1,000 sf	57.94	32.73	1.77	28.97	9	1.52	42.26	0.35	6	1.10
912	Drive-in Bank	1,000 sf	103.73	32.73	3.17	51.87	9	1.52	75.67	0.15	6	1.42
931	Fine Dining Restaurant	1,000 sf	86.03	17.90	4.81	43.02	9	2.30	94.14	1.00	7	5.73
932	High-Turnover (Sit-Down) Restaurant	1,000 sf	103.46	21.26	4.87	51.73	9	2.30	114.11	0.75	7	5.39
942	Automobile Care Center	1,000 sf	28.19	14.30	1.97	14.10	9	1.52	19.46	1.00	7	1.55
944	Convenience Store/Gas Station	fuel pos.	172.01	275.78	0.62	86.01	9	1.52	130.12	0.20	7	1.32

Table A-9 (Continued)

Functional Population Coefficients 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	4.87	3.10	1.57	2.44	9	1.08	1.07	1.00	5	0.45
140	Manufacturing	1,000 sf	4.75	2.51	1.89	2.38	9	1.08	0.68	1.00	5	0.53
150	Warehousing	1,000 sf	1.71	5.05	0.34	0.86	9	1.08	0.59	0.75	5	0.10
151	Mini-Warehouse	1,000 sf	1.46	61.90	0.02	0.73	9	1.08	0.77	0.75	7	0.03

Sources:
(1) Land use code found in the Institute of Transportation Engineers (ITE) Trip Generation Handbook, 11th Edition
(2) Institute of Transportation Engineers (ITE) Trip Generation Handbook, 11th Edition and Benesch database
(3) Trips per employee from ITE Trip Generation Handbook, 11th Edition, when available.
(4) Trips per impact unit divided by trips per person (usually employee). When trips per person are not available, the employees per unit is estimated based on data from a similar land use.
(5) Trips per unit (Item 2) multiplied by 50 percent
(6), (9), (10) Estimated
(7) Source: National Household Travel Survey
(8) [(One-way Trips/Unit X Occupants/Trip) - Employees].
(11) [(Workers X Hours/Day X Days/Week) + (Visitors X Hours/Visit X Days/Week)]/(24 Hours x 7 Days)

Table A-10

Calculation of Weighted Seasonal Population Trend

Year	Permanent Population[(1)]	Seasonal Population[(2)]	Total Weighted Season Population[(3)]
2000	43,566	1,840	45,406
2001	44,420	1,876	46,296
2002	45,291	1,912	47,203
2003	46,179	1,949	48,128
2004	47,084	1,988	49,072
2005	48,007	2,027	50,034
2006	48,948	2,067	51,015
2007	49,907	2,107	52,014
2008	50,885	2,148	53,033
2009	51,882	2,190	54,072
2010	52,909	2,361	55,270
2011	53,380	2,389	55,769
2012	53,855	2,409	56,264
2013	54,334	2,431	56,765
2014	54,818	2,452	57,270
2015	55,306	2,475	57,781
2016	55,798	2,497	58,295
2017	56,295	2,518	58,813
2018	56,796	2,541	59,337
2019	57,301	2,564	59,865
2020	57,833	2,576	60,409
2021	57,871	2,589	60,460
2022	57,937	2,592	60,529
2023	57,875	2,589	60,464
2024	**57,702**	**2,582**	**60,284**

1) Source: U.S. Census Bureau for 2000, 2010, and 2020 estimates and interim years were interpolated. University of Florida, Bureau of Economic and Business Research (BEBR) for 2021, 2022, 2023, and 2024 estimates.
2) Source: Seasonal Population based on information obtained from the U.S. Census and the Greater Fort Lauderdale Convention & Visitors Bureau. The seasonal, occasional and recreational population 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).
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, law enforcement, and parks and recreation impact fees.

Building Values

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

- Recent construction by the City of Coconut Creek, if any;
- Cost estimates for future facilities, if any;
- Insurance values of existing facilities;
- Data from other jurisdictions; and
- Discussions with the representatives from the City of Coconut Creek.

The following paragraphs provide a summary for each service area**.**

Fire Rescue

As part of the cost estimate for fire stations and other support buildings the following was considered:

- The City has built Fire Station 50 in 2017 at a cost of $364 per square foot. When indexed to current dollars using Engineering News-Record (ENR) Building Cost Index, the cost is $474 per square foot.
- The City has plans to build a new public safety building. Estimates obtained from the City for this building are approximately $1,000 per square foot.
- The insured values of the fire stations averaged $187 per square foot for the buildings only and $225 per square foot when the contents were included. Insurance values tend to represent conservative estimates because insurance companies exclude the value of the foundation and other more permanent parts of the structure when determining insurance values since they would not have to be rebuilt if the structure was damaged or lost.
- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Cost estimates obtained from other Florida jurisdictions between 2016 and 2022 ranges from $250 per square foot to $525 per square foot for building construction only. Fire stations built since 2020 averaged $450 per square foot.

Given this information an average building value of **$450 per square foot** is used for fire stations.

Law Enforcement Facilities

For law enforcement building cost estimates, the following analysis was completed.

- The City of Coconut Creek did not build any new law enforcement facilities over the past five years.
- The City has plans to build a new public safety building. Estimates obtained from the City for this building are approximately $1,000 per square foot.
- Insurance value of the government center where the police station is located is approximately $189 per square foot for buildings only and $236 per square foot when contents were included.
- Benesch supplemented local data with cost data obtained from other Florida jurisdictions. Cost estimates obtained from other Florida jurisdictions between 2015 and 2022 range from $200 per square foot to $350 per square foot for building construction only. Stations built since 2020 had an average cost of $340 per square foot.

Given this information, building cost is estimated at **$300 per square foot** for impact fee calculation purposes.

Recreational Facilities

Similar to other facilities, recreational facility values are based on the following:

- Construction cost of recently built facilities, if any;
- Insurance values of existing facilities;
- Facility values obtained from other jurisdictions; and
- Input from the City representatives.

The resulting estimates are presented in Table V-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 purchases for the related infrastructure (if any);
- Land value of current inventory as reported by the Broward County Property Appraiser (BCPA)

- Value of vacant land by size and by land use;
- Vacant land sales between 2017 and 2022 by size and by land use; and
- Discussions with the City representatives.

Fire Rescue

The following was considered in estimating the land value for fire rescue buildings:

- Recent land appraisals parcels along Main Street indicated a land value of $620,000 to $660,000 per acre.
- The value of parcels where current fire stations are located averages $372,500 per acre.
- Vacant land sales of similarly sized parcels (0.5-acre to 5 acres) between 2017 and 2022 averaged $252,400 per acre with a median value of $271,400 per acre for all vacant land use types.
- The value of vacant land reported by the Property Appraiser averaged $370,800 per acre with a median value of $382,600 per acre for all vacant properties for parcels greater than 0.5 acres and less than five acres. For commercial properties, the average value is estimated at $494,800 per acre with a median value of $522,600 per acre.

Given this information, based on value of current parcels owned by the City, an average land value of **$350,000 per acre** is determined to be a conservative estimate for fire rescue impact fee calculation purposes.

Law Enforcement

The land value estimate for law enforcement facilities is based on the following:

- Recent land appraisals parcels along Main Street indicated a land value of $620,000 to $660,000 per acre.
- The value of parcels where the current law enforcement building is located is approximately $272,300 per acre.
- Vacant land sales of similarly sized parcels (0.5-acre to 5 acres) between 2017 and 2022 averaged $252,400 per acre with a median value of $271,400 per acre for all vacant land use types.
- The value of vacant land reported by the Property Appraiser averaged $370,800 per acre with a median value of $382,600 per acre for all vacant properties for parcels greater than 0.5 acres and less than five acres. For commercial properties, the average value is estimated at $494,800 per acre with a median value of $522,600 per acre. For governmental properties, the average land value is estimated at $274,100 per acre with a median value of $270,800 per acre.

Given this information, an average land value of **$275,000 per acre** is determined to be a conservative estimate for law enforcement impact fee calculation purposes.

Parks

The park land value estimate is based on the following:

- The City purchased two parcels in 2017, both of which were approximately 5 acres and included improvements. The purchase price averaged $279,200 per acre.
- The value of parcels where current parks are located averages $245,100 per acre with a median value of $227,000 per acre.
- Vacant land sales of similarly sized parcels (0.5-acre to 5 acres) between 2017 and 2022 averaged $252,400 per acre with a median value of $271,400 per acre for all vacant land use types.
- The value of vacant land reported by the Property Appraiser averaged $379,100 per acre with a median value of $413,800 per acre for all vacant properties with up to 10 acres. For residential properties, the average value is estimated at $198,000 per acre with a median value of $272,200 per acre.

Given this information, an average land value of **$250,000 per acre** is determined to be a reasonable estimate for parks and recreational facilities impact fee calculation purposes.