




Interoffice Memorandum

November 6, 2020

TO: Mayor Jerry L. Demings
—AND—
County Commissioners

FROM: Jon V. Weiss, P.E., Director
Planning, Environmental, and Development
Services Department 

**CONTACT PERSON: Brandy Driggers, MPA, Assistant Manager
Zoning Division
407-836-5329**

SUBJECT: December 1, 2020 – Adoption Public Hearing
An Ordinance Relating to School Impact Fees and Associated
Student Generation Rates – Chapters 23 and 34.

On Tuesday, December 1, 2020, a public hearing is scheduled for the Board to review the updated Orange County Public Schools School Impact Fee Update Study Final Report dated September 18, 2020 (the "Study") and a proposed ordinance amending Article V, Chapter 23, of the Orange County Code ("School Impact Fee Ordinance") and Section 34-155 of the Orange County Subdivision Regulations.

Chapter 23 of the Orange County Code requires that the school impact fee methodology be updated at least every four years, but it can be reviewed more frequently at the request of OCPS. The last update to the School Impact Fee Ordinance occurred on May 10, 2016, when the Board approved an ordinance updating school impact fees and student generation rates, allowing for 90-day and 180-day phased increases to school impact fees.

In 2018, Orange County Public Schools (OCPS) began working on an interim fee study prior to the traditional four year interval and the School Impact Fee Advisory Committee (the "Committee") was reconvened on October 22, 2018. The initial meetings in 2018 and 2019 focused on updating the data for the study using the same methodology. However, due to legislative changes from the passage of 2019 House Bill 7103 ("HB 7103"), effective July 1, 2019, which affected Capacity Enhancement Agreements (CEAs) and the ability to fund new schools through that revenue source, the Committee convened again in July of 2020 to review additional data and methodologies in order to propose impact fee values that reflect the true cost of residential development within Orange County. These additional data and methodology changes include the consideration of a multi-family high rise category, tiering of the single-family impact fee rate based on dwelling size, an alternative residential credit calculation, and consideration of interest costs.

The attached Orange County Public Schools School Impact Fee Update Study Final Report dated September 18, 2020 (the "Study"), contains three scenarios proposed by the Consultant Tindale Oliver that were discussed by the Committee. The Committee recommended the creation of a separate fee category for multi-family high rise units as defined in the attached ordinance and a tiered single-family rate, with updated corresponding student generation rates, which is summarized as Scenario #2 below. The Committee could not reach a consensus regarding the alternative residential credit calculation (Scenario #3) and did not recommend the inclusion of the interest costs into the methodology.

The Orange County School Board (the "School Board") held a public hearing on October 27, 2020, where they endorsed and recommended transmittal of the Study. The School Board endorsed and recommended adoption of Scenerio #3, which includes creation of a separate fee category for multi-family high rise units and a tiered single-family rate, with the alternative residential credit calculation, and updated corresponding student generation rates. The School Board recognized that the Board may want to phase in the fees and recommend starting at 93% of the Scenerio #3 fee, a 7% reduction, which would equal the projected revenues generated under Scenerio #2. The School Board also supported exempting mobile homes, considering them affordable housing, although they do not meet the current definition. They also recommended that an additional School Impact Fee Study be performed within the next year or two to allow an additional review of the impact of COVID-19 on the student generation and development activity throughout the County.

The Planning and Zoning Commission/ Local Planning Agency (PZC/LPA) held a public hearing on November 19, 2020, where they recommended a finding of consistency with the Comprehensive Plan and approval of the 2020 School Impact Fee Ordinance. The PZC/LPA recommended adoption of Scenario #1, which follows the same methodology as the 2016 study to update the calculated impact fee and student generation rates, but includes the creation of a separate fee category for multi-family high rise units. The Commission had concerns on how a tiered rate would be implemented and if it was equitable.

Scenario #1: Inclusion of new Multi-Family (High Rise) category

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single Family	\$8,784.00	\$9,560.00
Townhouse	\$6,930.00	\$8,805.00
Multi-Family (High Rise)	\$5,919.00	\$307.00
Multi-Family (Non High Rise)	\$5,919.00	\$6,751.00
Mobile Home	\$6,088.00	\$10,387.00

Scenario #2: Inclusion of new Multi-Family (High Rise) and tiered Single-Family categories

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single-Family		
< 2,000 SF (square foot)	\$8,784.00	\$8,829.00
2,000 – 2,499 SF	\$8,784.00	\$9,513.00
2,500 – 2,999 SF	\$8,784.00	\$11,402.00
3,000 – 3,999 SF	\$8,784.00	\$12,015.00

>= 4,000 SF	\$8,784.00	\$9,584.00
Townhouse	\$6,930.00	\$8,805.00
Multi-Family (High Rise)	\$5,919.00	\$307.00
Multi-Family (Non High Rise)	\$5,919.00	\$6,751.00
Mobile Home	\$6,088.00	\$10,387.00

Scenario #3: Inclusion of new Multi-Family (High Rise) and tiered Single-Family categories with alternative residential credit calculation

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single-Family		
< 2,000 SF	\$8,784.00	\$9,480.00
2,000 – 2,499 SF	\$8,784.00	\$10,215.00
2,500 – 2,999 SF	\$8,784.00	\$12,243.00
3,000 – 3,999 SF	\$8,784.00	\$12,902.00
>= 4,000 SF	\$8,784.00	\$10,291.00
Townhouse	\$6,930.00	\$9,455.00
Multi-Family (High Rise)	\$5,919.00	\$330.00
Multi-Family (Non High Rise)	\$5,919.00	\$7,250.00
Mobile Home	\$6,088.00	\$11,153.00

The attached ordinance proposes changes to the school impact fee rates under Scenario #2 and Scenario #3 in order to give the Board the flexibility to adopt either. It also includes revisions to the definition section; references to the impact fee study; a new “multi-family (high rise)” category of impact fees; adds exemptions for projects that have de minimis impacts, accessory dwelling units (ADUs) and affordable housing projects as defined by State Statute; and updates to the student generation rates.

ACTION REQUESTED: Make a finding of consistency with the County’s Comprehensive Plan and approve an Ordinance Affecting the Use of Land in Orange County, Florida Relating to School Impact Fees and Associated Student Generation Rates; Amending the Orange County School Impact Fee Ordinance Codified at Article V, Chapter 23 of the Orange County Code; Amending Section 34-155 of the Orange County Subdivision Regulations to Reflect Updated Student Generation Rates, consistent with today’s Board actions; and Providing for an Effective Date. All Districts

Attachments: Planning and Zoning Commission/Local Planning Agency (PZC/LPA)
Recommendation Memorandum
Orange County Public Schools Letter and Resolution
School Impact Fee Advisory Committee Recommendation Memorandum
Orange County Public Schools School Impact Fee Update Study Final Report
dated September 18, 2020
2020 Draft School Impact Fee Ordinance


c: Byron Brooks, County Administrator
Christopher R. Testerman, AICP, Deputy County Administrator
Jon V. Weiss, P.E., Director, PEDS Department
Joel Prinsell, Deputy County Attorney
Whitney Evers, Assistant County Attorney
Amy Envall, Esq., General Counsel, OCPS
Dale Kelly, Chief Financial Officer, OCPS
Jad M. Brewer, Esq. Staff Attorney III, OCPS
Steven Thorp, AICP, Senior Administrator, OCPS
Steve Tindale, P.E., AICP, Chief Executive Officer, Tindale-Oliver & Associates
Nilgun Kamp, AICP, Principal, Tindale-Oliver & Associates



Interoffice Memorandum

November 19, 2020

TO: Mayor Jerry L. Demings
 —AND—
 Board of County Commissioners

FROM: J.Gordon Spears, Chairman 
 Planning and Zoning Commission/ Local Planning Agency

Digitally signed by J Gordon Spears
 DN: cn=J. Gordon Spears,
 email=J.Spears@gaiconsultants.com
 Date: 2020.11.19 14:15:35 -0500

SUBJECT: Proposed Ordinance Related to School Impact Fees and Student Generation Rates; Amendments to Article V, Chapter 23, Orange County Code; and Section 34-155, Orange County Subdivision Regulations.

On Thursday, November 19, 2020, the Planning and Zoning Commission/Local Planning Agency (PZC/LPA) held a public hearing to review the updated Orange County Public Schools School Impact Fee Update Study Final Report dated September 18, 2020 (the "Study") and a proposed ordinance amending Article V, Chapter 23, of the Orange County Code ("School Impact Fee Ordinance") and Section 34-155 of the Orange County Subdivision Regulations.

The Commission had concerns on how a tiered rate would be implemented at the concurrency review stage of the development process. They also had concerns on the equity of the rates under the tiered approach, because homes greater than 4,000 sq. ft. would pay less than most of the other categories and mobile homes would pay a much higher rate than what was previously calculated. A motion was made by Commissioner Dunn and seconded by Commissioner Fernandez to find the Study and ordinance consistent with the Comprehensive Plan. The PZC/LPA unanimously recommended adoption of Scenario #1 which follows the same methodology as the 2016 study to update the calculated impact fee and student generation rates, but includes the creation of a separate fee category for multi-family high rise units.

Scenario #1: Inclusion of new Multi-Family (High Rise) category

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single Family	\$8,784.00	\$9,560.00
Townhouse	\$6,930.00	\$8,805.00
Multi-Family (High Rise)	\$5,919.00	\$307.00
Multi-Family (Other)	\$5,919.00	\$6,751.00
Mobile Home	\$6,088.00	\$10,387.00

JGS/BD:rep

- c: Planning and Zoning Commission/Local Planning Agency
 - Byron Brooks, County Administrator
 - Christopher R. Testerman, AICP, Deputy County Administrator
 - Jon V. Weiss, P.E., Director, PEDS Department
 - Joel Prinsell, Deputy County Attorney
 - Whitney Evers, Assistant County Attorney
 - Amy Envall, Esq., General Counsel, OCPS
 - Dale Kelly, Chief Financial Officer, OCPS
 - Jad M. Brewer, Esq. Staff Attorney III, OCPS
 - Steven Thorp, AICP, Senior Administrator, OCPS
 - Steve Tindale, P.E., AICP, Chief Executive Officer, Tindale-Oliver & Associates
 - Nilgun Kamp, AICP, Principal, Tindale-Oliver & Associates

The School Board of ORANGE COUNTY, FLORIDA



P.O. Box 271, Orlando, Florida 32802 • (407) 317-3236

CHAIR
Teresa Jacobs

November 5, 2020

VICE CHAIR
Pam Gould (4)

The Honorable Jerry L. Demings
Mayor of Orange County

MEMBERS
Angie Gallo (1)

201 S. Rosalind Avenue, 5th Floor
Orlando, Florida 32801

Johanna López (2)

Linda Kobert (3)

Re: School Impact Fee Study Update

Dr. Kathleen "Kat" Gordon (5)

Dr. Karen Castor Dentel (6)

Dear Mayor Demings:

Melissa Byrd (7)

Enclosed for consideration by the Board of County Commissioners is the School Board of Orange County's ("School Board") resolution endorsing and transmitting the School Impact Fee Study Update, dated September 18, 2020 ("Impact Fee Study").

SUPERINTENDENT
Dr. Barbara M. Jenkins

OUR VISION:
To ensure every student
has a promising and
successful future

The Impact Fee Study incorporates the recommendations by the School Impact Fee Advisory Group ("Advisory Group"), which met ten times between October 2018 and August 2020 to review the components of the impact fee methodology.

The School Board believes the Impact Fee Study provides a conservative and equitable estimate of the cost to construct new school capacity to serve the residential growth in Orange County.

The resolution was unanimously approved by the School Board on October 27, 2020 to adopt the following Impact Fee Scenario (Scenario #3):

Housing Type	Proposed New Rate
Single-Family	
< 2,000 SF (square foot)	\$9,480.00
2,000 – 2,499 SF	\$10,215.00
2,500 – 2,999 SF	\$12,243.00
3,000 – 3,999 SF	\$12,902.00
>= 4,000 SF	\$10,291.00
Townhouse	\$9,455.00
Multi-Family (High Rise)	\$330.00
Multi-Family (Other)	\$7,250.00
Mobile Home	\$11,153.00

The School Board understands, and recommends, that the Board of County Commissioners (BCC) may choose to give special consideration to have mobile homes fall under an affordable housing exemption. The Orange County School Board also recognizes the economic uncertainty due to the COVID-19 pandemic, and recognizes that the timing may not be ideal for an impact fee increase, but requests the selection of Scenario #3 because it the most accurate and transparent. The School Board also understands that the BCC may prefer to phase in the impact fee update.

The School Board asks that, if the BCC chooses to do this, that the BCC initially adopt Scenario #3 at 93% (a reduction of 7%) of the current rate, which is equivalent to the projected revenues received under Scenario #2, but provides for a more transparent scenario for the public.

Lastly, the School Board also recommends that an additional School Impact Fee Study be performed within the next year or two to allow an additional review of the impact of COVID-19 on the student generation and development activity through the County.

The School Board would like to thank the Advisory Group members for their participation and the Orange County staff for coordinating the Advisory Group meetings.

On behalf of the School Board, I'd like to thank you for your continued support of Orange County Public Schools.

Sincerely,

A handwritten signature in black ink, appearing to read 'Barbara M. Jenkins', written in a cursive style.

Barbara M. Jenkins, Ed.D.
Superintendent

Cc: The School Board of Orange County
Amy Envall, Esq., OCPS General Counsel
John T. Morris, Chief Facilities Officer, OCPS
Jad M. Brewer, Esq., Staff Attorney III, OCPS
Steven T. Thorp, AICP, Senior Administrator, OCPS

Attachments



ORANGE COUNTY PUBLIC SCHOOLS
 445 West Amelia Street, Orlando, FL 32801
 407-317-3200
 OCPS Means Success!

Agenda Item Details

Meeting	Oct 27, 2020 - Public Hearing & School Board Meeting 5:30 PM
Category	17. Non Consent/Non Consent Emergency Items
Subject	17.01 Request 1.) Endorsement and Transmittal of the School Impact Fee Study Update Dated September 18, 2020 to the Orange County Board of County Commissioners for Adoption; and 2.) Selection and Transmittal of an Impact Fee Scenario to the Orange County Board of County Commissioners for Consideration and Adoption
Type	Action
Recommended Action	1.) Endorsement and Transmittal of the School Impact Fee Study Update Dated September 18, 2020 to the Orange County Board of County Commissioners for Adoption; and 2.) Selection and Transmittal of an Impact Fee Scenario to the Orange County Board of County Commissioners for Consideration and Adoption
Goals	<ul style="list-style-type: none"> 4. Positive Climate and Safe Environment 5. Efficient Operations 6. Engaged and Invested Community

Endorsement and Transmittal of the School Impact Fee Study Update Dated September 18, 2020 to the Orange County Board of County Commissioners for Adoption; and Selection and Transmittal of an Impact Fee Scenario to the Orange County Board of County Commissioners for Consideration and Adoption

BACKGROUND:

To comply with the requirements of the Orange County school impact fee ordinance and given the recent changes in variables affecting the school impact fee, Orange County Public Schools ("OCPS") retained the consulting firm Tindale Oliver ("Consultant") to update the school impact fee schedule. The current adopted impact fee schedule is based on a 2016 study.

An impact fee is a one-time capital charge levied against new development to fund infrastructure capacity consumed by new growth. Impact fee revenues can only be used for capacity expansion projects and not for expenses related to replacement, maintenance, or operations.

Beginning in May 2018, the initial draft study was developed in partnership with Orange County and the School Impact Fee Advisory Committee ("Advisory Committee"), which is comprised of seven (7) members – three (3) appointed by the School Board, three (3) appointed by the Orange County Board of County Commissioners ("BCC"), and one (1) appointed by the Greater Orlando Builders Association ("GOBA"). The initial draft study was presented and discussed at a School Board workshop on May 14, 2019. This initial draft study updated the impact fee values based on today's costs, as well as proposed a new High Rise category due to the reduced student generation from high rise residential projects.

Subsequently, OCPS and Orange County were affected significantly by the passage of 2019 House Bill 7103 ("HB 7103"), effective July 1, 2019, which mandated the dollar-for-dollar credit of any mitigation monies received towards a project's impact fees. This affected the execution and implementation of any new Capacity Enhancement Agreements ("CEA") that OCPS entered into. The CEA mitigation monies received were considered in the methodology of previous school impact fee studies, including the initial study presented to the School Board on May 14, 2019.

Due to the impact of the HB 7103, OCPS staff, in conjunction with our Consultant Tindale Oliver, reviewed the data and methodology again to determine changes needed to mitigate for the impact of HB 7103, as well as review additional data and methodologies to propose impact fee values that reflects the true cost of residential development within Orange County. These additional data and methodology changes include the consideration of tiering of the single-family impact fee rate based on dwelling size, an alternative residential credit calculation, and consideration of interest costs.

The revised, final impact fee study report (Attachment A) contains three scenarios proposed by the Consultant that were subsequently discussed by the Advisory Committee. As summarized in the 2020 Memo from the Advisory Committee Chairperson (Attachment B), the Advisory Committee recommended approval of the new Multi-Family (High Rise) rate and tiering of the single-family rate, which is summarized as Scenario #2 below. The Advisory Committee could not reach a consensus regarding the alternative residential credit calculation (Scenario #3) and did not recommend the inclusion of the interest costs into the methodology.

Scenario #1: Inclusion of new High Rise category (as presented to the School Board on May 14, 2019)

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single Family	\$8,784.00	\$9,560.00
Townhouse	\$6,930.00	\$8,805.00
Multi-Family (High Rise)	\$5,919.00	\$307.00
Multi-Family (Other)	\$5,919.00	\$6,751.00
Mobile Home	\$6,088.00	\$10,387.00

Scenario #2: Inclusion of new High Rise and tiered Single-Family categories

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single-Family		
< 2,000 SF (square foot)	\$8,784.00	\$8,829.00
2,000 – 2,499 SF	\$8,784.00	\$9,513.00
2,500 – 2,999 SF	\$8,784.00	\$11,402.00
3,000 – 3,999 SF	\$8,784.00	\$12,015.00
>= 4,000 SF	\$8,784.00	\$9,584.00
Townhouse	\$6,930.00	\$8,805.00
Multi-Family (High Rise)	\$5,919.00	\$307.00
Multi-Family (Other)	\$5,919.00	\$6,751.00
Mobile Home	\$6,088.00	\$10,387.00

Scenario #3: Inclusion of new High Rise and tiered Single-Family categories with alternative residential credit calculation

Housing Type	Current Rate (From 2016 Study)	Proposed New Rate
Single-Family		
< 2,000 SF	\$8,784.00	\$9,480.00
2,000 – 2,499 SF	\$8,784.00	\$10,215.00
2,500 – 2,999 SF	\$8,784.00	\$12,243.00
3,000 – 3,999 SF	\$8,784.00	\$12,902.00
>= 4,000 SF	\$8,784.00	\$10,291.00
Townhouse	\$6,930.00	\$9,455.00
Multi-Family (High Rise)	\$5,919.00	\$330.00
Multi-Family (Other)	\$5,919.00	\$7,250.00
Mobile Home	\$6,088.00	\$11,153.00

Key study findings include:

- The total facility cost per student station increased by 6.1% since the 2016 study.
- The total revenue credit decreased by 20% since the 2016 study.
- The student generation rate remained stable.
- Multi-Family (High Rise) was identified as a new category due to a student generation rate that significantly lower than the current multi-family category.
- The tiering of single-family homes provide a more equitable and comprehensive application of the single-family impact fee rate, due to a generally higher student generation rate corresponding with the increasing size of a single-family dwelling.
- The study recommends an overall increase in fees to reflect the market changes since 2016.

Since 2018, three neighboring school districts recently completed school impact fee studies and subsequently revised their rates. Lake County School District now charges \$8,927.00 for a single family dwelling unit, Osceola County School District now charges \$11,823.00 for a single family dwelling unit, and Seminole County now charges \$9,000.00 per single family dwelling unit.

FISCAL IMPACT STATEMENT:

Subject to the Scenario recommended and adopted, this action will result in an increase in school impact fee revenue to OCPS, as follows:

Scenario 1: \$83.0 million of estimated annual revenue, an 11% increase compared to the estimated annual revenue from the current impact fee rate.

Scenario 2: \$87.2 million of estimated annual revenue, a 17% increase compared to the estimated annual revenue from the current impact fee rate.

Scenario 3: \$93.8 million of estimated annual revenue, a 26% increase compared to the estimated annual revenue from the current impact fee rate.

RECOMMENDED RESOLUTION:

Request 1.) Endorsement and Transmittal of the School Impact Fee Study Update Dated September 18, 2020 to the Orange County Board of County Commissioners for Adoption; and 2.) Selection and Transmittal of an Impact Fee Scenario to the Orange County Board of County Commissioners for Consideration and Adoption

SUBMITTED AND PREPARED BY:

John T. Morris, Chief Facilities Officer
 Jad M. Brewer, Esq., Staff Attorney III
 Steven T. Thorp, AICP, Senior Administrator, Facilities Planning

ATTACHMENT A - OC Schools IF Update Study - Final Report 9-18-20.pdf (690 KB)

ATTACHMENT B - 2020 Memo from Chairperson to BCC and OCPS Final signed.pdf (1,193 KB)

School Board Presentation 10-27-20 v5.pdf (1,498 KB)

Motion & Voting

It was moved by P. Gould and seconded by K. Gordon that the motion be amended that the School Board further believes, with the uncertainty of the future, that the school impact fees should be re-evaluated in one or two years, depending on the economy.

Roll call vote on amendment: A. Gallo (y), J. Lopez (y), L. Kobert (y), P. Gould (y), K. Gordon (y), K. Castor Dentel (y), M. Byrd (y), T. Jacobs (y)

Motion by Pamela Gould, second by Kathleen B Gordon.

Motion Carries

Yea: Kathleen B Gordon, Linda Kobert, Pamela Gould, Melissa Byrd, Angela Gallo, Johanna Lopez, Karen CastorDentel, Teresa Jacobs

2.) Selection and Transmittal of an Impact Fee Scenario to the Orange County Board of County Commissioners for Consideration and Adoption

Moved by T. Jacobs, seconded by K. Gordon that the Orange County School Board recognizes the economic environment that we are currently experiencing due to the pandemic and recognizes that the timing is not ideal for an impact fee increase, but that the School Board would like to ask for the County Commission's selection of Scenario #3 as the impact fee scenario because it is the most accurate and transparent. The School Board understands and recommends that the County Commission choose to give special consideration to have mobile homes fall under affordable housing for an exemption and we also understand that the County Commission may prefer to adopt a fee closer to the level of Scenario #2; in that case, the School Board asks that the County Commission choose to adopt Scenario #3 at 93% (a reduction of 7%) of the current rate, which would be the equivalent revenues collected for Orange County Public Schools, but represents a more transparent scenario.

Main motion with amendment:

Roll call vote: A. Gallo (y), J. Lopez (y), L. Kobert (y), P. Gould (y), K. Gordon (y), K. Castor Dentel (y), M. Byrd (y), T. Jacobs (y)

Motion by Teresa Jacobs, second by Kathleen B Gordon.

Motion Carries

Yea: Kathleen B Gordon, Linda Kobert, Pamela Gould, Melissa Byrd, Angela Gallo, Johanna Lopez, Karen CastorDentel, Teresa Jacobs

1.) Endorsement and Transmittal of the School Impact Fee Study Update Dated September 18, 2020 to the Orange County Board of County Commissioners for Adoption

Moved by P. Gould, seconded by L. Kobert to endorse and transmit the School Impact Fee Study Update dated September 18, 2020 to the Orange County Board of County Commissioners for adoption. Roll call vote: A. Gallo (y), J. Lopez (y), L. Kobert (y), P. Gould (y), K. Gordon (n), K. Castor Dentel (y), M. Byrd (y), T. Jacobs (y)

Motion by Pamela Gould, second by Linda Kobert.

Final Resolution: Motion Carries

Yea: Linda Kobert, Pamela Gould, Melissa Byrd, Angela Gallo, Johanna Lopez, Karen CastorDentel, Teresa Jacobs

Nay: Kathleen B Gordon

OCPS EEO Non-Discrimination Statement

The School Board of Orange County, Florida, does not discriminate in admission or access to, or treatment or employment in its programs and activities, on the basis of race, color, religion, age, sex, national origin, marital status, disability, genetic information, sexual orientation, gender identity or expression, or any other reason prohibited by law. The following individuals at the Ronald Blocker Educational Leadership Center, 445 W. Amelia Street, Orlando, Florida 32801, attend to compliance matters: Equal Employment Opportunity (EEO) Officer & Title IX Coordinator: Keshara Cowans; ADA Coordinator: Michael D. Graf; Section 504 Coordinator: Tajuana Lee-Wenze. (407.317.3200)



Interoffice Memorandum


September 28, 2020

TO: Mayor Jerry L. Demings
-AND-
Board of County Commissioners

Chairperson, Teresa Jacobs
-AND-
Orange County School Board

Superintendent Barbara M. Jenkins

FROM: Chairperson, Eric Marks
-AND-
Orange County School Impact Fee Advisory Committee



CONTACT PERSON: Christopher R. Testerman, AICP
Deputy County Administrator

SUBJECT: Recommendation Report on the 2018/19 Orange County Public Schools
School Impact Fee Study Update

The School Impact Fee Advisory Committee ("Committee") officially reconvened on October 22, 2018, to review the 2019 Orange County Public Schools School Impact Fee Study Update ("Impact Fee Study") prepared by Tindale-Oliver. Pursuant to the School Impact Fee Ordinance, codified at Article V, Chapter 23, Orange County Code (the "Ordinance") the group consisted of seven appointed members: Eric Marks, Chairperson, Christine Bramuchi, Vice Chairperson, Juli Simas James, Roy Messinger, John Martinez, Tara Tedrow, and Dotti Wynn. The members met ten (10) times total between October of 2018 and August of 2020 to review the methodology and components of the Impact Fee Study. Seven (7) of those meetings were between October of 2018 and June of 2019, culminating with a recommendation by the Committee on the Orange County Public Schools School Impact Fee Study Update Final Report dated August 9, 2019. However, due to legislative changes in the 2019 Legislative Session, OCPS asked the Committee to reconvene to consider additional changes to the methodology related to tiering of fees for single-family units, the inclusion of an interest carrying cost, and modifications to the

credit component of the impact fee methodology (collectively, the "Methodology Changes"). The Committee then held an additional three (3) meetings in July and August of 2020 to consider the Methodology Changes. The Committee's recommendations, including the Methodology Changes, have been incorporated in the Orange County Public Schools School Impact Fee Study Update Final Report dated September 18, 2020, and the accompanying draft Ordinance.

The methodology reviewed by the Committee included the following components:

- Inventory
- Service Area and Enrollment
- Facility Service Delivery
- Cost Component
- Credit Component
- Net Impact Cost per Student
- Student Generation Rates
- Calculated Impact Fee Schedule
- School Impact Fee Schedule Comparison

Once the Committee agreed on the methodology, Tindale-Oliver provided an impact fee comparison of the existing fee, the fee calculated using the 2011 and 2016 methodologies, and the fee calculated with the Committee's recommended changes to the 2019 methodology. The most significant changes were the creation of a separate fee category and student generation rate for multi-family high rise units and the approval of a tiered impact fee for single-family homes based on square footage to more equitably reflect the impacts of those land use types.

In addition to the initial methodology review, the Committee considered the Methodology Changes related to the School Impact Fee; one of which was whether to adjust the credit component of the methodology to provide a credit for only those capital millage revenues generated by residential land uses, as opposed to the current method which provides a credit for both residential and non-residential land uses. The committee was unable to reach a consensus on this issue and suggested that the Board of County Commissioners should discuss this as a policy consideration. Additionally, the Committee declined to include an interest cost / time value component in the fee methodology. This was intended to provide additional revenue to OCPS to recoup the interest expense or lost opportunity on funds that OCPS uses during construction of a new school facility to the extent that OCPS uses Certificates of Participation (COPs), or debt service, to fund new schools. However, given that OCPS is not issuing any new debt associated with capacity projects, the Committee declined to include the interest cost as part of the cost component of the methodology.

The Committee also suggested that the increase in the school impact fee be phased in order to allow the development community time to budget for the increase. Currently, Chapter 23 requires that the school impact fee methodology be updated at least every four (4) years, but it can be reviewed more frequently at the request of OCPS. The Committee expressed concerns about the impact of Covid-19 on the economy and Orange County Public Schools, specifically with regard to the current model of in-person learning, and therefore, suggested that the school impact fee may need to be reevaluated sooner than normal .

Attachments: Orange County Public Schools School Impact Fee Study Update Final Report dated September 18, 2020

c:

Byron Brooks, County Administrator
Christopher R. Testerman, AICP, Deputy County Administrator
Jon V. Weiss, P.E., Director, Planning, Environmental, and Development Services Department
Joel Prinsell, Deputy County Attorney
Whitney Evers, Assistant County Attorney
John Morris, Chief Facilities Officer, OCPS
Scott Howat, Senior Executive Director, OCPS
Rick Collins, Chief Financial Officer, OCPS
Dale Kelly, Senior Director, OCPS
Amy Envall, General Counsel, Office of Legal Services, OCPS
Jad Brewer, Staff Attorney III, Office of Legal Services, OCPS
Steven Thorp, AICP Senior Administrator, OCPS
Steve Tindale, P.E., AICP, Chief Executive Officer, Tindale-Oliver & Associates
Nilgun Kamp, AICP, Principal, Tindale-Oliver & Associates



**Orange County
Public Schools**



planning | design | engineering

Orange County Public Schools School Impact Fee Update Study

FINAL REPORT

September 18, 2020



Prepared for:

Orange County Public Schools
6501 Magic Way, Bldg. 200
Orlando, FL 32809
ph (407) 317-3700

Prepared by:

Tindale Oliver
1000 N. Ashley Dr., #400
Tampa, Florida, 33602
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**Orange County Public Schools
School Impact Fee Update Study
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Introduction

Orange County faces unique challenges in providing the necessary public infrastructure due to its demographic characteristics. More specifically,

- Orange County ranks 5th out of 67 Florida counties in terms of its current population.
- Ranks 8th in terms of projected population growth, at 1.4% per year through 2045.
- Ranks 2nd in absolute population growth, projected to add 586,000 population by 2045.

Orange County is a “young” county with a median age that is below the statewide average and ranks 10th in student generation rate. These demographics create significant challenges for Orange County local governments and public entities in responding to growth and providing the necessary facilities, including public schools. Given the reduction in state funding over time and more recent restrictions on capital millage as well as development review process, alternative funding options become more important in providing additional school capacity.

Orange County’s school impact fee was last updated in 2016. At the time, given the rising construction prices, the School Board of Orange County requested an update to the Technical Study in two years instead of four years. To comply with this request and given the recent changes in variables affecting the school impact fee, Orange County Public Schools (OCPS) retained Tindale Oliver to prepare an updated study.

The methodology used to calculate the updated school impact fee is a consumption-based approach, which has also been used to calculate the current adopted school impact fee for Orange County as well as several school impact fees throughout Florida, including, but not limited to; fees in Collier, Lake, Osceola, Citrus, Highlands, Palm Beach, and Broward Counties. A consumption-based impact fee charges new development based upon the student generation rate (demand), or the number of students a dwelling unit is expected to generate over the life of the home. A consumption-based impact fee is intended to charge new growth the proportionate share of the cost of providing a new student station available for use by new growth.

A consumption-based methodology has been used for this study.

The impact fee calculations contained in this report are based on the most current and localized data available, consistent with the 2006 Florida Impact Fee Act as amended. 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 student generation rate, a considerable change in the cost per student, a change in amount or source of revenue available for capital expansion, or a decision to incur additional debt to fund new capacity.

The study methodology is documented in the following 10 sections of this technical report:

- Legal Requirements
- Inventory
- Service Area and Enrollment
- Facility Service Delivery
- Cost Component
- Credit Component
- Net Impact Cost per Student
- Student Generation Rates
- Calculated School Impact Fee Schedule
- School Impact Fee Schedule Comparison

In addition, alternative options to calculate some of the fee variables are presented in the final section of this report.

Information utilized in this analysis was obtained from OCPS, as well as other sources, as indicated, through April 2019.

Legal Requirements

An impact fee is a one-time capital charge levied against new development to fund infrastructure capacity consumed by new growth. Impact fee revenues can only be used for capacity expansion projects and not for expenses related to replacement (except to the extent capacity is added), maintenance or operations. In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. Generally speaking, 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 a list of capacity-adding projects included in the School District's Capital Improvement Plan, Five-Year Work Plan or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee increases, and other similar requirements, most of which were common to the practice already. In 2009, the Act was amended to clarify 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. In 2019, the Florida legislature approved HB 207 and HB 7103. HB 207 makes the following changes to the 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 addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required the following:

- When local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement will operate prospectively.
- Local governments must credit against the impact fee any contributions related to public education facilities. Any contribution must be applied to reduce any education-based impact fees on a dollar-for-dollar basis at fair market value.
- 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 that was signed in 2020 included 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, the bill 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. Finally, HB 1339, which was also signed in 2020, requires reporting of impact fee data within the annual financial audit report submitted to the Department of Financial Services.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements. In addition, impact fee calculations were reviewed by the School Impact Fee Advisory Committee, which was originally formed in 2005 by the Orange County Board of County Commissioners (BOCC) in coordination with OCPS. The purpose of the Advisory Committee is to recommend a methodology for performing updates to the school impact fee. The Advisory Committee reviews the school impact fee studies, updates methodology where necessary to utilize the most accurate and recent local data, and may review the school impact fee ordinances and recommend revisions to them. There were ten meetings held with the Advisory Committee to complete this review process.

Inventory

OCPS' current inventory includes 191 traditional schools, which are included in the impact fee calculations along with three additional schools that are under construction and slated to open in 2019/2020 school year. The breakdown of school types follows:

- 125 elementary schools;
- 8 multi-level schools;
- 38 middle schools; and
- 20 high schools, which includes 4 ninth-grade centers that operate as part of the high schools.

A list of these schools is provided in Appendix A, Table A-1. In addition, OCPS also operates several alternative learning facilities, including vocational centers, community education centers, and technical schools. These schools are not funded with impact fee revenue and are not included in the impact fee calculations.

Service Area and Enrollment

OCPS provides public education facilities for all school-age residents of Orange County. As such, this analysis includes all traditional public schools located throughout Orange County and operated by OCPS. Attendance boundaries can be redrawn to balance school enrollment with available school capacity and, therefore, can serve different geographic areas over time. As such, the appropriate impact fee district for public schools is countywide.

Table 1 presents historical student enrollment for the past fourteen years, current enrollment for the 2018/19 school year, and projected enrollment for the next ten years, which was prepared by OCPS in January 2018. To be consistent with the inventory used in the impact fee analysis, the enrollment figures presented in this table only include those students attending (or projected to attend) the schools listed in Appendix A, Table A-1. The annual percent change for enrollment is presented in Table 1, as is a three-year average to account for any random fluctuations.

Table 1
Orange County Public Schools Enrollment Summary

School Year	Timeframe ⁽¹⁾	Enrollment ⁽¹⁾	Annual Percent Change ⁽²⁾	Three-Year Average Change ⁽³⁾
2004-05	Historical	166,438	-	-
2005-06	Historical	168,612	1.3%	-
2006-07	Historical	169,107	0.3%	-
2007-08	Historical	169,045	0.0%	0.5%
2008-09	Historical	167,969	-0.6%	-0.1%
2009-10	Historical	166,680	-0.8%	-0.5%
2010-11	Historical	167,987	0.8%	-0.2%
2011-12	Historical	170,650	1.6%	0.5%
2012-13	Historical	172,611	1.1%	1.2%
2013-14	Historical	174,651	1.2%	1.3%
2014-15	Historical	178,106	2.0%	1.4%
2015-16	Historical	182,516	2.5%	1.9%
2016-17	Historical	185,208	1.5%	2.0%
2017-18	Historical	188,886	2.0%	2.0%
2018-19	Current	194,139	2.8%	2.1%
2019-20	Projected	195,957	0.9%	1.9%
2020-21	Projected	198,856	1.5%	1.7%
2021-22	Projected	202,370	1.8%	1.4%
2022-23	Projected	205,837	1.7%	1.7%
2023-24	Projected	209,953	2.0%	1.8%
2024-25	Projected	213,171	1.5%	1.7%
2025-26	Projected	217,125	1.9%	1.8%
2026-27	Projected	220,406	1.5%	1.6%
2027-28	Projected	224,194	1.7%	1.7%
2028-29	Projected	228,934	2.1%	1.8%

- 1) Source: Orange County Public Schools; includes only the students attending traditional schools shown in Appendix A, Table A-1
- 2) Percent change from one year to the next
- 3) Average change over the past three years

Facility Service Delivery

For educational facilities impact fee calculation purposes, service delivery is measured in terms of gross permanent square footage per permanent station. In the case of OCPS, this measure is based on recent construction (more specifically schools constructed or under construction between 2016 and 2019).

Table 2 illustrates the facility service delivery by school level in Orange County. As shown, the facility service delivery for elementary schools is 110.8 gross square feet per permanent student station, 130.0 gross square feet per permanent student station for middle schools, and 129.8 gross square feet per permanent student station for senior high schools.

Table 2
Facility Service Delivery

Description	School Type		
	Elementary	Middle	High
Gross Permanent Square Footage ⁽¹⁾	278,251	757,377	376,016
Permanent Student Stations ⁽¹⁾	2,511	5,224	2,898
Gross Square Feet per Student Station ⁽²⁾	110.8	130.0	129.8

- 1) Source: Orange County Public Schools. Figures are based on new schools constructed between 2016 and 2018, excluding OCPS Academic Center for Excellence since this school did not reflect typical OCPS design characteristics
- 2) Gross permanent square footage divided by permanent student stations

Cost Component

The capital costs of providing educational facilities include several components, such as the school facility cost, transportation cost, and ancillary facility costs. This section addresses each of these components.

Facility Cost per Student Station

The first step in determining the cost of providing public schools in Orange County is to calculate the facility cost per student station. Several cost components must be considered when calculating the total cost of constructing a school, including planning and site preparation costs; construction costs; furniture, fixtures, and equipment (FF&E) costs; and the cost of land. The facility cost per student station for each type of school is developed based on these cost components, which are described in more detail in the following subsections.

The cost of a school includes various components, such as facility cost (buildings and land), transportation costs, and ancillary facility costs.

Construction, Non-Construction, and FF&E

To determine the construction, non-construction, and FF&E costs associated with building a new school in Orange County, the following information was evaluated:

- Schools built in Orange County between 2016 and 2017 as well as schools that are currently under construction, which includes school construction started in 2018 and 2019;
- OCPS' cost estimates for future schools;
- Insurance values of the existing schools;
- School cost information from other Florida counties; and
- Discussions with representatives from OCPS.

Detailed information on cost estimates is included in Appendix B.

Table 3 presents the cost per gross square foot figures for the non-construction, construction, and FF&E cost components for each school type. For illustration purposes, Table 3 also presents

the weighted average figure for each cost component, based on schools that are programmed to be constructed over the next ten years.

Land Cost

For each school type, the land cost per gross square foot is based on a value of \$115,000 per acre. This cost per acre is based primarily on a review of the following:

- Land purchases by OCPS between 2015 and 2018, as well as cost estimates associated with properties that are under contract;
- A review of current market value of land from the Property Appraiser database where the existing schools are located;
- An analysis of vacant residential land sales in Orange County over the past three years for parcels of similar size (non-OCPS purchases);
- An analysis of market value of vacant residential land from the Property Appraiser database for parcels of similar size and location to the current inventory; and
- Discussions with OCPS representatives.

Appendix B documents the results of land value analysis in further detail. The land cost per gross square foot by school type was developed based on acres per 1,000 gross square feet for the development of future prototype schools. The resulting land cost figures for each school type are also presented in Table 3.

Finally, Table 3 includes a comparison of OCPS' estimated student station cost to those published by the Florida Department of Education (FDOE). In 2016, the Florida Legislature passed House Bill 7029, requiring that beginning July 1, 2017, schools districts may not use funds from any other sources for new construction of educational plant space that exceeds the statutory maximum cost per student station. The legislation also required the Office of the Economic and Demographic Research (EDR) to conduct a study of the cost per student station. EDR report was completed in January 2017; however, the Legislation has not yet adjusted the cost per station based on the findings of the study. Two primary recommendations of the report included:

- Use of cost per square foot as the unit cost as opposed to cost per student station in setting limits for school construction, as this approach aligns with the conventional method of estimating costs in the construction industry and allows for design differentials; and

- Recognition of cost variations by geographic region.

At this time, the Florida Department of Education (FDOE) continues to use the indexed 2006 construction cost figures. The currently used cost figures include construction, architectural/design, and FF&E costs but exclude land, facility support, and other support costs. Table 3 presents a comparison of the student station cost estimates against the maximum cost estimates per student station published by the FDOE, which range from \$23,050 for elementary schools to \$32,332 for high schools. In other words, estimated local cost per student station is approximately 12 percent lower than the FDOE cost for elementary schools, 11 percent lower for middle schools, and 24 percent lower for high schools, indicating OCPS is constructing schools at a lower cost than the FDOE cost allowances per student station.

**Table 3
School Facility Cost per Student Station**

Cost Component	Elementary School	Middle School	High School	Weighted Average
Square Feet per Student Station (LOS) - Recent Construction ⁽¹⁾	110.8	130.0	129.8	-
Additional Planned Permanent Student Stations ⁽²⁾	10,881	8,057	8,637	27,575
School Facility Cost Components:				
Non-Construction Cost per Gross Sq Ft ⁽³⁾	\$40.60	\$37.80	\$42.00	\$40.20
Construction Cost per Gross Sq Ft ⁽⁴⁾	\$145.00	\$135.00	\$150.00	\$143.56
FF&E Cost per Gross Sq Ft ⁽⁵⁾	\$11.60	\$10.80	\$12.00	\$11.48
Other Cost per Gross Sq Ft ⁽⁶⁾	\$14.50	\$13.50	\$15.00	\$14.36
Land Cost per Gross Sq Ft ⁽⁷⁾	\$18.63	\$15.18	\$16.79	\$16.91
Total Facility Cost per Gross Sq Ft ⁽⁸⁾	\$230.33	\$212.28	\$235.79	\$226.51
Total Facility Cost per Student Station⁽⁹⁾	\$25,521	\$27,596	\$30,606	\$27,720
Total Facility Cost per Student Station Excluding Land, Facility Support & Other Costs	\$20,243	\$22,113	\$24,532	\$22,133
DOE Cost per Student Station⁽¹⁰⁾	\$23,050	\$24,892	\$32,332	\$26,495

- 1) Source: Table 2
- 2) Source: Orange County Public Schools. Figures are based upon schools planned to be built over the next ten years.
- 3) Estimated at 28% of construction cost based on estimates obtained from OCPS and recent costs obtained from other Florida School Districts. See Appendix B for further detail.
- 4) Construction cost is estimated to range from \$135 per gross square foot to \$150 per gross square foot, based on information on recently built schools, insurance values of existing schools, and recently constructed schools in other Florida jurisdictions. See Appendix B for further detail.
- 5) Estimated at 8% of construction cost based on recently built schools in Orange County and recently constructed schools in other Florida jurisdictions. See Appendix B for further detail.
- 6) Estimated at 10% of the construction cost based on recently built schools in Orange County. Includes moving costs, classroom technology, curriculum items, HVAC commissioning, building envelope consultant, PM fees, audit costs, environmental/abatement, material testing, etc.
- 7) The land cost per square foot for each school type is based on the acreage per 1,000 gross square feet for future schools at a cost of \$115,000 per acre. See Appendix B for further detail.
- 8) Sum of the school facility cost per gross square foot (Items 3 thru 7)
- 9) The gross square feet per student station (Item 1) multiplied by the total school facility cost per gross square foot (Item 8) for each school level. Weighted average is based on the distribution of planned student stations by school level (Item 2).
- 10) Student Station Cost Factors published by the Florida Department of Education (FDOE) on December 4, 2018 for March 2019

Net Interest Carrying Cost

A cost component for the interest expense or lost opportunity on funds that OCPS uses during construction of a new school facility could be considered to the extent that OCPS uses Certificates of Participation (COPs), or debt service, to fund new schools. Although OCPS has previously used COPs to partially fund capacity addition projects, based on discussions with OCPS and to provide a more conservative estimate, interest carrying cost was not included during the last update study. Given that OCPS is not issuing any new debt associated with capacity projects, this study continues to exclude interest carrying cost.

Weighted Average Total Facility Cost per Student by School Type

The total facility impact cost per student for each school type is based on the facility cost per student station figures derived in Table 3 and is typically calculated by multiplying the cost per student station by the number of total permanent stations and dividing by current student enrollment. This adjustment of dividing the cost per student station by the ratio of current student enrollment to available capacity converts the cost per student station to a cost per student. In addition, this calculation accounts for the current surplus or shortage in permanent capacity and adjusts the costs accordingly. If there is available capacity (e.g., currently more permanent student stations than enrollment), then the total facility cost per student increases to reflect that more than one station is being built for each student to allow for operational capacity. Similarly, if there are currently more students enrolled than available capacity, the cost per student is adjusted downward.

In the case of Orange County, on a districtwide basis, there is currently ten percent surplus of available capacity in elementary schools and six percent for middle schools, and a shortage of three percent for high schools.

The District's current adopted LOS standards call for an enrollment to FISH permanent capacity of 110 percent for elementary schools, 100 percent for middle schools, and 100 percent for high schools. While achieved LOS reflects the community's investment into educational facilities infrastructure, the adopted LOS standards reflect OCPS' intended service level in the future. Given this, impact fee calculations use the higher of these two figures, which results in more conservative impact fee levels. In the case of OCPS, the adopted LOS standards result in more conservative impact fee levels. As shown in Table 4, utilizing the achieved LOS results in a weighted average total facility impact cost of \$29,100 per student versus \$26,800 per student, utilizing the adopted standards.

**Table 4
Weighted Facility Impact Cost per Student**

Calculation Step	Elementary School	Middle School	High School	Weighted Average / Total
Facility Impact Cost per Student				
Facility Cost per Permanent Student Station ⁽¹⁾	\$25,521	\$27,596	\$30,606	\$27,720
2018/2019 Student Enrollment ⁽²⁾	91,060	44,157	58,922	194,139
Permanent Capacity based on Existing Inventory ⁽³⁾	100,990	47,091	57,314	205,395
Achieved LOS (Ratio of Enrollment to Permanent Capacity) ⁽⁴⁾	90%	94%	103%	95%
Adopted LOS Standard (Enrollment to Permanent Capacity) ⁽⁵⁾	110%	100%	100%	N/A
Additional Planned Permanent Student Stations (2019-2028) ⁽⁶⁾	10,881	8,057	8,637	27,575
Total Facility Impact Cost per Student - Using Achieved LOS ⁽⁷⁾	\$28,357	\$29,357	\$29,715	\$29,075
Total Facility Impact Cost per Student - Using Adopted LOS Standard⁽⁸⁾	\$23,201	\$27,596	\$30,606	\$26,805

1) Source: Table 3

2) Source: Orange County Public Schools

3) Source: Appendix A, Table A-1

4) Projected student enrollment (Item 2) divided by projected permanent capacity (Item 3)

5) Source: Orange County Public Schools

6) Source: Table 3

7) Facility cost per student station (Item 1) divided by the achieved LOS (Item 4)

8) Facility cost per student station (Item 1) divided by the adopted LOS standard (Item 5)

Total Cost per Student

In addition to the facility cost per student calculated in Table 4, the total facility cost per student includes two additional cost components: the capital costs associated with providing transportation services and ancillary facilities. Both of these cost components are calculated on a per-student basis and are not dependent on school type. Each of these additional cost components is discussed in further detail below.

Transportation Costs

The first additional cost component is the cost of providing transportation to students. OCPS currently owns 1,120 buses used for student transportation. Based on information provided by OCPS, the current cost of a bus averages approximately \$123,000, which is within the range of school bus cost observed in other jurisdictions. In addition to buses, OCPS has 507 vehicles that are part of the “white fleet,” which includes other vehicles such as vans, trucks, and trailers. The average cost of the white fleet was estimated by OCPS at approximately \$29,000 per vehicle. The result is a total fleet value of \$151.9 million; \$14.5 million of which is for the white fleet and \$137.4 million is for buses. The total value of the transportation fleet was then divided by the current 2018/19 student enrollment to calculate the transportation cost per student. As shown in **Table 5**, the total transportation services cost amounts to \$783 per student.

Ancillary and Administrative Facilities Costs

The other capital cost component is for the ancillary facilities that are necessary for the District to provide support services for students, schools, transportation services, and administrative personnel. The District currently has approximately 748,000 square feet of ancillary facilities for transportation, maintenance, warehouse, and administrative functions.

Based upon a review of the insurance values and the costs observed in other jurisdictions, an estimated value of \$190 per square foot is used, which resulted in total building value of \$142 million.

The cost of land for ancillary facilities also is included in the ancillary facility values. The land value for ancillary facilities is the same as that used for schools (\$115,000 per acre), which resulted in total land value of \$22.7 million.

As presented in Table 5, the total ancillary facility cost totals \$848 per student, which is calculated by dividing the total ancillary facility by the 2018/2019 enrollment.

**Table 5
Transportation and Ancillary Facility Cost per Student**

Description	Figure
<i>Transportation Services Cost per Student</i>	
Total Current Value of Transportation Services ⁽¹⁾	\$151,939,164
2018/2019 Enrollment ⁽²⁾	194,139
Total Transportation Services Cost per Student⁽³⁾	\$783
<i>Ancillary Facility Cost per Student</i>	
Building Value for Ancillary Facilities ⁽⁴⁾	\$142,041,720
Land Value for Ancillary Facilities ⁽⁵⁾	\$22,655,000
Total Current Value for Ancillary Facilities ⁽⁶⁾	\$164,696,720
Total Ancillary Facility Cost per Student⁽⁷⁾	\$848

- 1) Source: Orange County Public Schools
- 2) Source: Table 1
- 3) Total current value of transportation services (Item 1) divided by enrollment (Item 2)
- 4) Square footage inventory obtained from Orange County Public Schools multiplied by \$190 per square foot
- 5) Acreage obtained from Orange County Public Schools multiplied by \$115,000 per acre (see Appendix B for further explanation on land value)
- 6) Sum of the building value (Item 4) and land value (Item 5) of the District's current inventory of ancillary facilities
- 7) Total value for ancillary facilities (Item 6) divided by enrollment (Item 2)

Credit Component

To ensure that new residential development is not being overcharged for the capital costs associated with new public schools, and that each new residential development pays the appropriately calculated impact fee, a credit for non-impact fee revenue generated by new development that is used towards capital expansion of school facilities must be considered in the credit component of the school impact fee. A credit for school impact fees is not given for revenue generated by new development that is used for capital renovation of existing education facilities or for maintenance and operational costs, as this is not consistent with the purpose of impact fees.

Based upon a review of the capacity addition expenditures over the past five years and planned expenditures over the next five years, it has been determined that, in addition to impact fees, OCPS uses capital millage, sales tax revenues, and other local revenues to fund the capital expansion of school facilities. Because the District has previously utilized Certificates of Participation (COPs) for capacity expanding projects, a credit for the remaining debt service payments is also given.

Capital Improvement “Cash” Credit

The Orange County School Board has the authority to levy up to 1.5 mills of the countywide ad valorem tax to generate revenue for education. In Orange County, the current millage rate is equal to the 1.5 mill maximum. In addition to the capital improvement tax, the Orange County School Board has been utilizing sales tax revenues and other local revenues to fund the capital expansion of public schools in Orange County.

As shown in **Table 6**, the average annual expenditure over this ten-year period amounts to approximately \$51.1 million. To calculate the revenue credit per student, the average annual expenditure is divided by the average annual enrollment for the same time period. As shown, this figure amounts to \$268 per student per year.

Once the revenue credit per student is calculated, a credit adjustment is needed for the portion of the revenue credit funded with ad valorem tax revenues, which is approximately 10 percent of the cash funding. This adjustment accounts for the fact that new homes tend to pay higher property taxes per dwelling unit than older homes and 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 per student amounts to \$279.

Finally, the total credit over a 25-year period, which is considered to be the time frame when major repairs or renovation is needed for structures built, is calculated at \$4,138 per student.

**Table 6
Capital Improvement Credit per Student**

Revenue Source ⁽¹⁾	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
Orange County Half Cent Sales Tax											
Capacity Addition to Existing Schools	\$31,507,833	\$24,267,909	\$21,733,763	\$33,970,985	\$18,916,909	\$24,479,596	\$330,370	-	-	-	\$155,207,365
New Schools	-\$91,500	\$641,847	\$5,804,675	\$52,443,525	\$37,736,571	\$37,149,909	-	\$75,250,000	\$1,550,000	\$62,910,000	\$273,395,027
Digital Curriculum (New Growth Portion)	-	-	-	-	-	\$3,529,257	\$4,555,964	\$3,663,849	\$2,000,418	\$1,938,403	\$15,687,891
Total											\$444,290,283
Capital Improvement Tax											
Site Acquisition	-	-	-	-	\$1,511,384	-	-	-	-	-	\$1,511,384
New Schools	-	-	-	-	-	-	-	\$50,000,000	-	-	\$50,000,000
Total											\$51,511,384
Other Local Revenues (Millage, Property Sales, etc.)											
Capacity Addition to Existing Schools	-	-	\$210,304	\$52,243	\$17,852	-	-	-	-	-	\$280,399
Site Acquisition	-	-	-	-	\$1,129,427	-	-	-	-	-	\$1,129,427
New Schools	-	\$1,102,868	\$4,286,941	\$2,580,397	\$4,452,155	\$1,228,517	-	-	\$574,500	-	\$14,225,378
Total											\$15,635,204
Total Expenditures	\$31,416,333	\$26,012,624	\$32,035,683	\$89,047,150	\$63,764,298	\$66,387,279	\$4,886,334	\$128,913,849	\$4,124,918	\$64,848,403	\$511,436,871
Average Annual Expenditures ⁽²⁾											\$51,143,687
Average Annual Enrollment ⁽³⁾											190,652
Revenue Credit per Student⁽⁴⁾											\$268.26
- Portion Funded with Ad Valorem Tax Revenues ⁽⁵⁾											\$27.02
- Portion Funded with Other Revenues ⁽⁶⁾											\$241.24
Credit Adjustment Factor ⁽⁷⁾											1.40
Adjusted Revenue Credit per Student (Ad Valorem Portion Only) ⁽⁸⁾											\$37.83
Total Adjusted Revenue Credit per Student⁽⁹⁾											\$279.07
Capitalization Rate ⁽¹⁰⁾											4.50%
Capitalization Period, Years ⁽¹¹⁾											25
Present Value of Capital Improvement Revenue Credit per Student⁽¹²⁾											\$4,138

- 1) Source: Orange County Public Schools
- 2) Total expenditures divided by 10 to calculate the average annual expenditure
- 3) Source: Table 1. Average enrollment over the 10-year time span
- 4) Average annual expenditures (Item 2) divided by the average annual enrollment (Item 3)
- 5) Portion of the revenue credit per student funded with ad valorem tax revenues only
- 6) Revenue credit per student (Item 4) less the portion funded with ad valorem tax revenues (Item 5)
- 7) Adjustment factor to reflect higher ad valorem taxes paid by new homes
- 8) Revenue credit per student funded with ad valorem tax revenues (Item 5) multiplied by the credit adjustment factor (Item 7)
- 9) Sum of the revenue credit per student funded with other revenues (Item 6) and the adjusted revenue credit per student (Item 8)
- 10) Interest rate the District is likely to pay for future bonds, estimated by Orange County Public Schools
- 11) Time period after which major repairs are needed
- 12) Present value of the total adjusted revenue credit per student (Item 9) at 4.50% interest rate (Item 10) over a 25-year capitalization period (Item 11)

Debt Service Credit per Student

As mentioned previously, OCPS has utilized COPs to pay for a portion of the capacity expansion projects and given that there is still an outstanding debt service, a credit is calculated for the future payments related to capacity expansion projects. The District uses ad valorem and sales tax revenues to pay the debt service.

To calculate the debt service credit per student, the remaining payments were brought back to present value, based on the number of years and annual interest rate of each COP issue. Once the present value of remaining payments is calculated, each debt issue is divided by the average annual enrollment for the time period remaining.

Similar to the capital improvement credit, the portion of the debt service credit per student paid back with ad valorem tax revenues is adjusted to account for the fact that newer homes tend to pay higher property taxes than older homes. As presented in **Table 7**, the adjusted total debt service credit per student amounts to \$692.

**Table 7
Debt Service Credit per Student**

Description	Funding Source ⁽¹⁾	Number of Years of Remaining Payments ⁽²⁾	Remaining Payments Due for Expansion ⁽³⁾	Present Value of Total Remaining Payments ⁽⁴⁾	Average Annual Enrollment ⁽⁵⁾	Debt Service Credit per Student ⁽⁶⁾
<i>Certificates of Participation</i>						
COPS 2008E Issue	Ad Valorem Tax	4	\$13,255,423	\$11,243,934	200,755	\$56
COPS 2009B - QSCB Issue	Sales Tax	6	\$2,489,042	\$2,149,087	204,357	\$11
COPS 2010A - QSCB Issue	Sales Tax	11	\$10,177,065	\$10,177,065	213,623	\$48
COPS 2016A Issue	Ad Valorem Tax	6	\$51,445,290	\$46,824,766	204,357	\$229
COPS 2017A Issue	Ad Valorem Tax	7	\$37,388,339	\$34,378,697	206,181	\$167
Total Debt Service Credit per Student						\$511
- Portion Funded with Ad Valorem Tax Revenues ⁽⁵⁾						\$452
- Portion Funded with Sales Tax Revenues ⁽⁶⁾						\$59
Credit Adjustment Factor ⁽⁷⁾						1.40
Adjusted Credit per Student (Ad Valorem Portion Only)⁽⁸⁾						\$633
Adjusted Total Debt Service Credit per Student⁽⁹⁾						\$692

1) Source: Orange County Public Schools

2) Present value of the remaining capacity related payments due, based on the interest rate of each payment and the number of years of remaining payments

3) Source: Table 1. Represents the estimated average annual enrollment over the life of remaining payments

4) Present value of total remaining payments (Item 2) divided by the average annual enrollment over the life of the remaining payments (Item 3)

5) Portion of the total debt service credit per student funded with ad valorem tax revenues

6) Portion of the total debt service credit per student funded with sales tax revenues

7) Adjustment factor to reflect higher ad valorem taxes paid by new homes

8) Portion of the total debt service credit per student funded with ad valorem tax revenues (Item 5) multiplied by the credit adjustment factor (Item 7)

9) Adjusted credit per student (Item 8) plus the portion of the total debt service funded with sales tax revenues (Item 6)

Net Impact Cost per Student

The net impact fee per student is the difference between the cost component and the credit component. **Table 8** summarizes the three-step process used to calculate the net impact cost per student for public schools in Orange County.

First, the total impact cost per student is determined, which is the sum of the weighted average facility impact cost per student from Table 4 and the transportation and ancillary facility cost components per student from Table 5. As previously mentioned, the transportation and ancillary cost components are calculated on a per-student basis and do not differ by type of school or by type of residential land use. Compared to the 2016 study, the total cost per student increased by 5 percent.

Second, the total revenue credit per student is determined. This is the sum of the capital improvement credit per student and the debt service credit per student found in Tables 6 and 7. The credit per student decreased by 19 percent since the last study, primarily due to OCPS paying off a portion of the outstanding debt.

Third, the net impact cost per student is determined, which is the difference between the total impact cost per student and total revenue credit per student and is calculated at approximately \$23,600 per student. This figure represents an increase of 12 percent compared to the last study.

**Table 8
Net Cost per Student**

Total Impact Cost	Per Student
Facility Impact Cost ⁽¹⁾	\$26,805
Transportation Impact Cost ⁽²⁾	\$783
Ancillary Facility Cost ⁽³⁾	\$848
Total Impact Cost⁽⁴⁾	\$28,436
Revenue Credit	Per Student
Capital Improvement Credit ⁽⁵⁾	\$4,138
Debt Service Credit ⁽⁶⁾	\$692
Total Revenue Credit⁽⁷⁾	\$4,830
Net Impact Cost	Per Student
Net Impact Cost⁽⁸⁾	\$23,606

- 1) Source: Table 4
- 2) Source: Table 5
- 3) Source: Table 5
- 4) Sum of the total facility impact cost per student (Item 1), transportation impact cost per student (Item 2), and ancillary facility cost per student (Item 3)
- 5) Source: Table 6
- 6) Source: Table 7
- 7) Sum of the capital improvement credit per student (Item 5) and the debt service credit per student (Item 6)
- 8) The net impact cost per student is the total impact cost per student (Item 4) less the total revenue credit per student (Item 7)

Student Generation Rates

The number of students living in a household varies, as does the number of students living in a particular type of residential unit. Therefore, school impact fees are typically assessed based on specific student generation rates (SGR), or students per housing unit, for each type of residential land use, including single family, townhouse, multi family, and mobile home.

To determine SGR by land use, Geographic Information Systems (GIS) is used to link each student address to its respective parcel in the Orange County Property Appraiser's database in order to generate the number of students per unit by land use type for the current school year. This analysis was conducted by OCPS and reviewed by Tindale Oliver and included the following:

- OCPS geocoded student addresses for students attending those schools listed in Appendix A, Table A-1 as of October 2018. The students excluded Voluntary Pre-K students.
- Orange County Property Appraiser 2018 tax year parcel database was used to determine residential categories.

The development of the SGR analysis is a two-step process; as mentioned previously, the analysis was completed by OCPS, and the procedures and results were reviewed by Tindale Oliver. First, using the 2018 Tax Year parcel file provided by the Orange County Property Appraiser's Office, parcels were selected in the following categories: Single Family, Townhouse, Multi Family, and Mobile Home. This provided the total number of units in each category.

Second, geocoded student address data were selected by the land use category and summed. Finally, the number of students were divided by the total number of units in each selected land use category.

Table 9 presents the total number of students and total number of units by each residential category that were used to determine the SGR. The resulting SGR by residential category represents the number of students anticipated to occupy a dwelling unit over the life cycle of the home.

**Table 9
Student Generation Rates**

Residential Category	Total Housing Units⁽¹⁾	Total Number of Students⁽²⁾	Students per Unit⁽³⁾
<i>Traditional Schools</i>			
Single Family (detached)	287,332	116,501	0.405
Townhouse	20,382	7,612	0.373
Multi-Family	188,142	52,679	0.280
Mobile Home	13,368	5,886	0.440
Total/Weighted Average	509,224	182,678	0.359

1) Source: Orange County Public Schools

2) Source: Orange County Public Schools

3) Number of students (Item 2) divided by the number of housing units (Item 1)

In addition, a separate category for high-rise multi-family homes was created for consideration. This analysis was completed in response to recent alternative impact fee studies and a request from the City of Orlando to recognize the differential SGR of these types of structures. In this exercise, high-rise multi-family category is defined as developments that have the following physical characteristics:

- Height of 7-stories or more (includes parking);
- Density of 70 dwelling units per acre; and
- A parking structure.

Table 10 presents the student generation rates of residential categories with the creation of a separate category for high-rise buildings.

**Table 10
Student Generation Rates – High Rise Separate**

Residential Category	Total Housing Units⁽¹⁾	Total Number of Students⁽²⁾	Students per Unit⁽³⁾
Single Family	287,332	116,501	0.405
Townhouse	20,382	7,612	0.373
High Rise	4,193	54	0.013
Multi-Family (Other)	183,949	52,625	0.286
Mobile Home	13,368	5,886	0.440
Total/Weighted Average	509,224	182,678	0.359

1) Source: Orange County Public Schools

2) Source: Orange County Public Schools

3) Number of students (Item 2) divided by the number of housing units (Item 1)

Calculated School Impact Fee Schedule

To determine the proposed school impact fee for each residential land use, the net impact cost per student from Table 8 was multiplied by the SGR from Table 9 for each residential category. The resulting net impact fees are presented in the calculated impact fee schedule in Table 11. In addition to the calculated fee, the current adopted fee is also shown for comparison purposes. In addition, Table 12 presents the calculated fee schedule when a separate category for the high-rise multi-family units is created, based on the student generation rates included in Table 10.

As discussed previously, net cost per student increased by 12 percent since the 2016 study. The remaining amount of changes in the calculated fee schedules is due to the fluctuations in the student generation rates.

Table 11
Calculated School Impact Fee Schedule – Current Residential Categories

Residential Category	Unit	Students per Unit ⁽¹⁾	Net Impact Cost per Student ⁽²⁾	2019 Calculated Impact Fee ⁽³⁾	Current Adopted Fee ⁽⁴⁾	Percent Change ⁽⁵⁾
Single Family (detached)	du	0.405	\$23,606	\$9,560	\$8,784	9%
Townhouse	du	0.373	\$23,606	\$8,805	\$6,930	27%
Multi-Family	du	0.280	\$23,606	\$6,610	\$5,919	12%
Mobile Home	du	0.440	\$23,606	\$10,387	\$6,088	71%

1) Source: Table 9

2) Source: Table 8

3) Students per unit (Item 1) multiplied by the net impact cost per student (Item 2)

4) Source: Orange County Development Services

5) Change from current adopted fee to calculated fee

Table 12
Calculated School Impact Fee Schedule – High-Rise Multi-Family Separated

Land Use	Unit	Students per Unit ⁽¹⁾	Net Impact Cost per Student ⁽²⁾	2019 Calculated Impact Fee ⁽³⁾	Current Adopted Fee ⁽⁴⁾	Percent Change ⁽⁵⁾
Single Family (detached)	du	0.405	\$23,606	\$9,560	\$8,784	9%
Townhouse	du	0.373	\$23,606	\$8,805	\$6,930	27%
Multi-Family (High Rise)	du	0.013	\$23,606	\$307	\$5,919	-95%
Multi-Family (Other)	du	0.286	\$23,606	\$6,751	\$5,919	14%
Mobile Home	du	0.440	\$23,606	\$10,387	\$6,088	71%

1) Source: Table 10

2) Source: Table 8

3) Students per unit (Item 1) multiplied by the net impact cost per student (Item 2)

4) Source: Orange County Development Services

5) Change from current adopted fee to calculated fee

School Impact Fee Schedule Comparison

As part of the work effort in updating Orange County's schools impact fee program, a comparison of the adopted and calculated single family school impact fee for Orange County to the single family school impact fees adopted by other counties throughout Florida has been prepared. **Table 13** presents this comparison. For those where information was available, the impact fee adoption percentage and the full rate are also shown.

*Approximately
40% of Florida
counties
implemented a
school impact
fee.*

**Table 13
School Impact Fee Schedule Comparison**

County ⁽¹⁾	Date of Last Update ⁽²⁾	Adoption Percent ⁽²⁾	Single Family (per du)	
			Adopted Fee ⁽³⁾	Fee @ 100% ⁽³⁾
Miami-Dade County	1995	100%	\$2,448	\$2,448
Citrus County	2014	50%	\$1,261	\$2,522
Hernando County	2005	50%	\$2,133	\$4,266
Hillsborough County	2004	92%	\$4,000	\$4,348
Volusia County	2013	67%	\$3,000	\$4,483
St. Johns County	2018	100%	\$4,725	\$4,725
Flagler County	2004	76%	\$3,600	\$4,756
Nassau County	2017	100%	\$5,431	\$5,431
St. Lucie County ⁽⁴⁾	2009	100%	\$6,529	\$5,447
Lee County ⁽⁴⁾	2015	45%	\$2,605	\$5,484
Martin County	2006	100%	\$5,567	\$5,567
Indian River County	2014	28%	\$1,702	\$6,077
Manatee County	2017	100%	\$6,127	\$6,127
Palm Beach County	2015	61%	\$4,237	\$6,956
Marion County ^{(4)*}	2006	48%	\$3,967	\$7,375
Sarasota County	2015	26%	\$2,032	\$7,835
Orange County (Current)	2016	100%	\$8,784	\$8,784
Pasco County	2017	79%	\$7,128	\$9,028
Broward County ⁽⁵⁾	2017	n/a	\$6,756	\$9,049
Clay County	2009	77%	\$7,034	\$9,096
Lake County	2015	100%	\$9,324	\$9,324
Orange County (Calculated)	2019	100%	\$9,560	\$9,560
Brevard County	2015	50%	\$5,097	\$10,193
Polk County	2015	50%	\$5,242	\$10,484
Collier County ⁽⁴⁾	2015	67%	\$8,790	\$11,164
Osceola County	2017	100%	\$11,823	\$11,823
Seminole County	2017	73%	\$9,000	\$12,322

- 1) An asterisk (*) indicates that fees are currently suspended
 - 2) Source: Published impact fee schedules and discussions with representatives from each County
 - 3) Represents the full calculated fee from each respective technical study
 - 4) Fees are indexed annually
 - 5) Rate shown under Single Family Impact Fee at 100% (Item 3) reflect most recent on-going technical study
- Note: In the case of tiered fee schedules, fee for a 2,000-sf home is shown.

Alternative Impact Fee Calculations

Given Orange County's demographic characteristics and the need to provide additional schools, cost of providing schools, and reduction in available revenues for capacity projects, a set of alternative calculations are prepared to better reflect the full cost associated with providing new school infrastructure. This section provides a summary of this analysis.

Credit Component

In addition to impact fees, Orange County Public Schools (OCPS) uses a half-cent infrastructure sales tax, capital millage, and other revenue sources to fund new/additional school capacity. The current school impact fee methodology adopted by Orange County provides a credit for all revenues even though a portion of these revenues is generated from non-residential land uses that do not pay a school impact fee. This analysis provides an alternative methodology that accounts for contributions from only the residential land uses that do pay the fee.

As mentioned previously, the primary revenue sources used by OCPS for capital capacity expansion projects include the following:

- Half-cent school infrastructure sales tax;
- Capital millage; and
- Miscellaneous revenue sources, such as mitigation revenues, sale of property, etc.

Of these, the capital millage is distributed between the residential and non-residential land uses based on data obtained from the Orange County Property Appraiser database. More specifically, the study evaluated the distribution of taxable values and square footage between residential and non-residential land uses. Results of this analysis suggested that 58% of the tax base consists of residential properties and 63% of total square footage in the county consists of residential structures. Given these figures, 63% of the total credit related to ad valorem revenues is allocated to residential land uses.

This same figure is also used for infrastructure sales tax. This estimate is consistent with the findings of the following studies:

- *Analysis of Orange County, Florida – Local Option Sales Surtax Incidence and Impact on County Residents* by the Washington Economics Group, Inc., December 6, 2002: This

study estimated that 55% of sales tax collections coming from non-residents. This would suggest at the most 45% of collections originating from residential land uses.

- The Office of Economic and Demographic Research (EDR) publishes estimated distribution of statewide sales tax revenues. Between 2016 and 2018, estimated portion generated from households ranged from 64% to 66%.

As presented in **Table 14**, this approach results in a credit of \$3,088 per student, down from \$4,830 per student. This change increases the net impact cost previously presented in Table 8 to \$25,348 from \$23,606, a 7% increase. This change is presented in **Table 15**.

Table 14
Alternative Credit Calculations

Revenue Sources ⁽¹⁾	Total Credit	Residential Allocation ⁽¹⁴⁾	Adjusted Credit ⁽¹⁵⁾
"Cash" Funding			
Annual Half-Cent Sales Tax Allocation	\$44,429,028	63%	\$27,990,288
Annual Capital Millage Allocation	\$5,151,138	63%	\$3,245,217
Annual Other Local Sources (Mitigation, Property Sales, etc.)	\$1,563,520	100%	\$1,563,520
Annual "Cash" Funding	\$51,143,686		\$32,799,025
Average Annual Enrollment ⁽²⁾	190,652		190,652
Revenue Credit per Student⁽³⁾	\$268.26		\$172.04
- Portion Funded with Ad Valorem Tax Revenues ⁽⁴⁾	\$27.02		\$17.02
- Portion Funded with Other Revenues ⁽⁵⁾	\$241.24		\$155.02
Credit Adjustment Factor ⁽⁶⁾	1.40		1.40
Adjusted Revenue Credit per Student (Ad Valorem Portion Only) ⁽⁷⁾	\$37.83		\$23.83
Total Adjusted Revenue Credit per Student⁽⁸⁾	\$279.07		\$178.85
Capitalization Rate ⁽⁹⁾	4.50%		4.50%
Capitalization Period, Years ⁽¹⁰⁾	25		25
Present Value of "Cash" Credit per Student⁽¹¹⁾	\$4,138		\$2,652
Debt Service Funding			
Total Debt Service Credit per Student ⁽¹²⁾	\$692	63%	\$436
Total Credit per Student⁽¹³⁾	\$4,830		\$3,088

- 1) Source: Orange County Public Schools for 2014 - 2023
- 2) Average enrollment over the 10-year time span (2014-2023)
- 3) Average annual expenditures divided by the average annual enrollment (Item 2)
- 4) Portion of the revenue credit per student funded with ad valorem tax revenues only
- 5) Revenue credit per student (Item 4) less the portion funded with ad valorem tax revenues (Item 4)
- 6) Adjustment factor to reflect higher ad valorem taxes paid by new homes
- 7) Revenue credit per student funded with ad valorem tax revenues (Item 5) multiplied by the credit adjustment factor (Item 6)
- 8) Sum of the revenue credit per student funded with other revenues (Item 5) and the adjusted revenue credit per student (Item 7)

- 9) Interest rate the District is likely to pay for future bonds, estimated by Orange County Public Schools
- 10) Time period after which major repairs are needed
- 11) Present value of the total adjusted revenue credit per student (Item 8) at 4.50% interest rate (Item 9) over a 25-year capitalization period (Item 10)
- 12) Source: Table 7
- 13) Sum of Cash Credit (Item 11) and Debt Service Credit (Item 12)
- 14) Residential adjustment factor based on tax base and square footage distribution
- 15) Total credit multiplied by the residential adjustment factor (Item 14)

Table 15
Revised Net Impact Cost

Total Impact Cost	Net Impact Cost per Student by Scenario	
	2019 Study ⁽¹⁾	w/Alternative Credit ⁽²⁾
Total Impact Cost		
Facility Impact Cost	\$26,805	\$26,805
Transportation Impact Cost	\$783	\$783
Ancillary Facility Cost	\$848	\$848
Total Impact Cost	\$28,436	\$28,436
Revenue Credit		
Capital Improvement Credit	\$4,138	\$2,652
Debt Service Credit	\$692	\$436
Total Revenue Credit	\$4,830	\$3,088
Net Impact Cost	\$23,606	\$25,348

- 1) Source: Table 8
- 2) Total impact cost less revised revenue credit

Demand Component

As part of the impact fee update study, OCPS Demographics Department developed student generation rates (SGR) by size of home for all land uses. As shown in **Table 16**, of these, the most consistent trend was observed in the case of single-family homes.

Table 16
Student Generation Rates by Size of Home

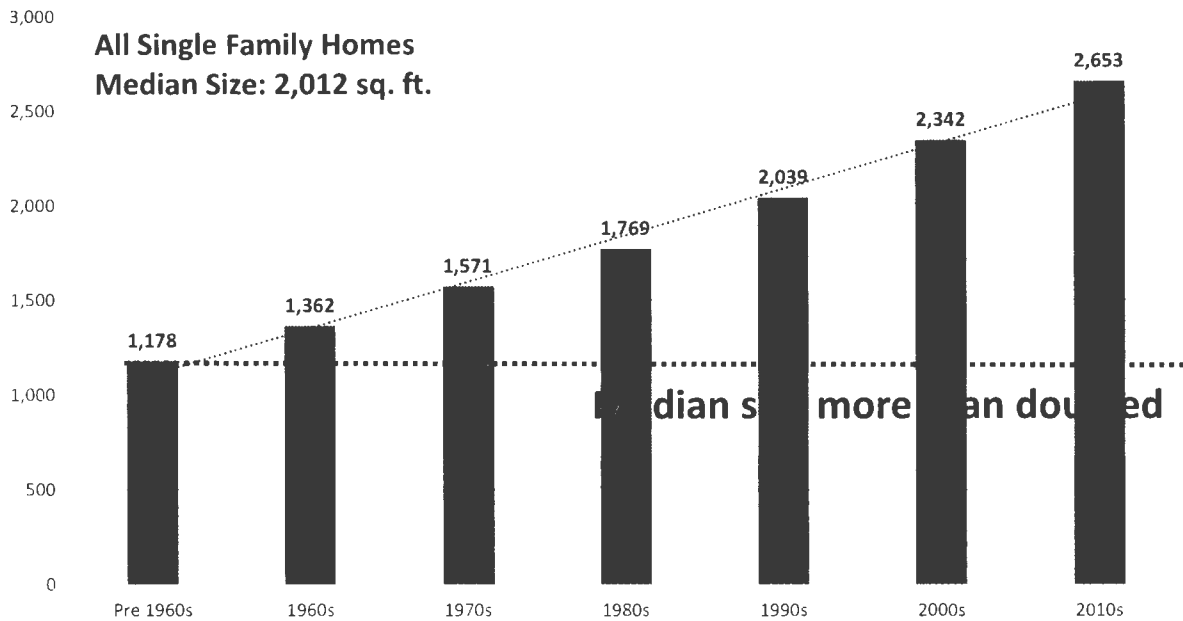
Residential Tier	Single-Family	Town-home	Multi-Family	Mobile Home
< 500 sq. ft.	0.111	N/A	0.062	N/A
500 - 749 sq. ft.	0.295	0.147	0.159	N/A
750 - 999 sq. ft.	0.328	0.326	0.285	N/A
1,000 - 1,249 sq. ft.	0.391	0.304	0.374	N/A
1,250 - 1,499 sq. ft.	0.379	0.361	0.180	N/A
1,500 - 1,999 sq. ft.	0.374	0.412	0.173	N/A
2,000 - 2,499 sq. ft.	0.403	0.364	0.112	N/A
2,500 - 2,999 sq. ft.	0.483	0.131	0.126	N/A
3,000 - 3,999 sq. ft.	0.509	0.383	0.091	N/A
>= 4000 sq. ft.	0.406	0.250	0.337	N/A
All	0.405	0.373	0.280	0.440
< 2,000 sq. ft.	0.374	N/A	N/A	N/A

Source: Orange County Public Schools

As presented in the following two charts, the average size of new single-family homes in Orange County have increased over time. Figure 1 presents the median size of a single-family home by decade and suggests that the median sized home in the county has more than doubled since pre-1960. Additionally, Figure 2 presents recent single-family development by size and year built. As shown, recent development of single-family homes in Orange County are larger, as approximately 85% of new homes are 2,000 square feet or greater.

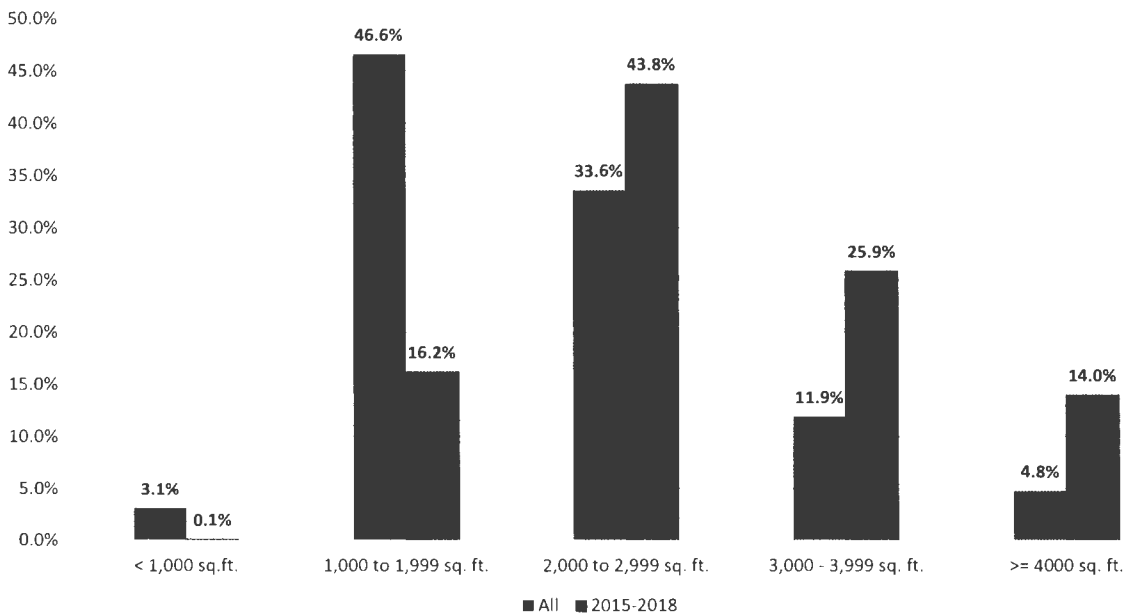
Using a tiered structure for single-family home impact fees will better reflect the cost associated with new homes.

Figure 1
Median Size of Single-Family Home by Decade



Source: Florida Department of Revenue, 2019 Final Assessment Roll (NAL File)

Figure 2
Orange County Distribution of Single-Family Homes by Size and Year Built



Source: Florida Department of Revenue, 2019 Final Assessment Roll (NAL File)

Table 17 presents calculated impact fees and incorporates the changes discussed in this section. As shown, there are two different fee calculations:

- Tiered single-family homes by size.
- Tiered single-family homes by size as well as a “residential only” credit calculation.

In addition, a second version of calculated impact fees is presented in Table 18 which includes a separate category for high-rise multi-family homes.

Table 17
Calculated Impact Fee by Option

Residential Land Use	Student Generation Rate ⁽¹⁾	Calculated Impact Fee by Scenario			Current Adopted Impact Fee ⁽⁵⁾
		2019 Study ⁽²⁾	Tiered SGR for Single Family ⁽³⁾	w/Alternative Credit ⁽⁴⁾	
Single Family Detached					
< 2,000 sq. ft.	0.374	N/A	\$8,829	\$9,480	N/A
2,000 - 2,499 sq. ft.	0.403	N/A	\$9,513	\$10,215	N/A
2,500 - 2,999 sq. ft.	0.483	N/A	\$11,402	\$12,243	N/A
3,000 - 3,999 sq. ft.	0.509	N/A	\$12,015	\$12,902	N/A
>= 4,000 sq. ft.	0.406	N/A	\$9,584	\$10,291	N/A
All Single Family Detached	0.405	\$9,560	\$9,560	\$10,266	\$8,784
Townhouse	0.373	\$8,805	\$8,805	\$9,455	\$6,930
Multi-Family	0.280	\$6,610	\$6,610	\$7,097	\$5,919
Mobile Home	0.440	\$10,387	\$10,387	\$11,153	\$6,088

1) Source: Table 16

2) Source: Table 11

3) Net impact cost of \$23,606 (Table 15) multiplied by student generation rate (Item 1)

4) Net impact cost of \$25,348 (Table 15) multiplied by student generation rate (Item 1)

5) Source: Orange County Development Services

Table 18
Calculated Impact Fee by Option – High-Rise Multi-Family Separated

Residential Land Use	Student Generation Rate ⁽¹⁾	Calculated Impact Fee by Scenario			Current Adopted Impact Fee ⁽⁵⁾
		2019 Study ⁽²⁾	Tiered SGR for Single Family ⁽³⁾	w/Alternative Credit ⁽⁴⁾	
Single Family Detached					
< 2,000 sq. ft.	0.374	N/A	\$8,829	\$9,480	N/A
2,000 - 2,499 sq. ft.	0.403	N/A	\$9,513	\$10,215	N/A
2,500 - 2,999 sq. ft.	0.483	N/A	\$11,402	\$12,243	N/A
3,000 - 3,999 sq. ft.	0.509	N/A	\$12,015	\$12,902	N/A
>= 4000 sq. ft.	0.406	N/A	\$9,584	\$10,291	N/A
All Single Family Detached	0.405	\$9,560	\$9,560	\$10,266	\$8,784
Townhouse	0.373	\$8,805	\$8,805	\$9,455	\$6,930
Multi-Family (High Rise)	0.013	\$307	\$307	\$330	\$5,919
Multi-Family (Other)	0.286	\$6,751	\$6,751	\$7,250	\$5,919
Mobile Home	0.440	\$10,387	\$10,387	\$11,153	\$6,088

- 1) Source: Table 16 for single family and Table 10 for other residential uses
- 2) Source: Table 12
- 3) Net impact cost of \$23,606 (Table 15) multiplied by student generation rate (Item 1)
- 4) Net impact cost of \$25,348 (Table 15) multiplied by student generation rate (Item 1)
- 5) Source: Orange County Development Services

Table 19 presents impact fee revenue projections based on the different scenarios presented in Table 17. The estimates are based on review of recent construction to determine the distribution of new homes by type of home (single-family, townhouse, and multi-family), as well as the size of single-family homes. These assumptions include the following:

- 10,000 new homes annually.
- New homes are distributed as: 50% single-family, 10% townhouses, and 40% multi-family homes. Because the number of high rises permitted is negligible, the estimated multi-family units did not separate this category.
- Of the 5,000 single-family houses, distribution of housing size is determined by review of single-family houses built between 2015 and 2018, as shown in Figure 2.

Table 19
Projected Revenue by Fee Option

Residential Land Use	Estimated Units ⁽¹⁾	Calculated Revenue by Scenario ⁽²⁾			
		Current Adopted Impact Fee	2019 Study	Tiered SGR for Single Family	w/Alternative Credit
Single Family Detached					
< 2,000 sq. ft.	817	N/A	N/A	\$7,213,293	\$7,745,160
2,000 - 2,499 sq. ft.	1,260	N/A	N/A	\$11,986,380	\$12,870,900
2,500 - 2,999 sq. ft.	928	N/A	N/A	\$10,581,056	\$11,361,504
3,000 - 3,999 sq. ft.	1,295	N/A	N/A	\$15,559,425	\$16,708,090
>= 4000 sq. ft.	700	N/A	N/A	\$6,708,800	\$7,203,700
All SFD	5,000	\$43,920,000	\$47,800,000	\$52,048,954	\$55,889,354
Townhouse	1,000	\$6,930,000	\$8,805,000	\$8,805,000	\$9,455,000
Multi-Family	4,000	\$23,676,000	\$26,440,000	\$26,440,000	\$28,388,000
Mobile Home	0	\$0	\$0	\$0	\$0
Total	10,000	\$74,526,000	\$83,045,000	\$87,293,954	\$93,732,354
% Change from Current Adopted Impact Fee ⁽³⁾		N/A	11%	17%	26%
% Change from Study Calculated Impact Fee ⁽⁴⁾		N/A	N/A	5%	13%

- 1) Estimated units are based on recent construction in Orange County. Single family unit distribution by size of home is based on recent development that is presented in Figure 2. Actual units may vary based on economic cycles and development trends.
- 2) Estimated units (Item 1) multiplied by the calculated impact fee by scenario presented in Table 17. Actual revenues may vary based on economic cycles, development trends and fee levels.
- 3) Percent change from revenues estimated to be generated with the current adopted fee
- 4) Percent change from the revenues estimated to be generated using the 2019 study calculated fees presented in Table 11

Appendix A
Orange County Public Schools
Inventory

Appendix A – Inventory

This Appendix includes an inventory of traditional schools that are owned and operated by OCPS and included in the impact fee calculations. The inventory includes all existing traditional schools as well as three new schools that are under construction and scheduled to open for the 2019/2020 school year.

**Table A-1
Orange County Public Schools Inventory**

Count	School Name ⁽¹⁾	Low/ High Grade ⁽¹⁾	Year Acquired ⁽¹⁾	Acres ⁽¹⁾	Permanent Stations ⁽¹⁾	Permanent Capacity ⁽²⁾
Elementary Schools:						
1	25-E-SW-4 (Horizon West/Lakeside Village Relief)*	PK 05	2005	14	837	837
2	49-E-W-4 *	PK 05	2015	15	837	837
3	Aloma Elementary	PK 05	1968	14	644	644
4	Andover Elementary	PK 05	1999	17	774	774
5	Apopka Elementary	PK 05	1968	16	830	830
6	Avalon Elementary	PK 05	1999	15	754	754
7	Azalea Park Elementary	PK 05	1953	21	696	696
8	Baldwin Park Elementary	PK 05	2006	14	842	842
9	Bay Lake Elementary	PK 05	2015	16	837	837
10	Bay Meadows Elementary	PK 05	1990	18	848	848
11	Bonneville Elementary	PK 05	1960	10	938	938
12	Brookshire Elementary	PK 05	1954	11	680	680
13	Camelot Elementary	PK 05	1999	13	754	754
14	Castle Creek Elementary	PK 05	1999	18	828	828
15	Catalina Elementary (New)	PK 05	1964	10	832	832
16	Cheney Elementary	PK 05	1958	20	754	754
17	Chickasaw Elementary	PK 05	1960	10	870	870
18	Citrus Elementary	PK 05	1999	17	758	758
19	Clarcona Elementary	PK 05	1985	16	558	558
20	Clay Springs Elementary	PK 05	1991	23	832	832
21	Columbia Elementary	PK 05	2005	14	842	842
22	Conway Elementary	PK 05	1918	10	627	627
23	Cypress Springs Elementary	PK 05	1993	15	832	832
24	Deerwood Elementary	PK 05	1984	19	663	663
25	Dillard Street Elementary	PK 05	1951	9	750	750
26	Dommerich Elementary	PK 05	1964	13	585	585
27	Dover Shores Elementary	PK 05	1959	10	660	660
28	Dr Phillips Elementary	PK 05	1979	12	660	660
29	Dream Lake Elementary	PK 05	1954	20	832	832
30	Eagle Creek Elementary	PK 05	2014	14	832	832
31	Eagle's Nest Elementary	PK 05	2001	15	758	758
32	East Lake Elementary	PK 05	2002	14	756	756
33	Eccleston Elementary	PK 05	1956	17	684	684
34	Endeavor Elementary	PK 05	1999	16	758	758
35	Engelwood Elementary	PK 05	1963	9	837	837

Table A-1 (continued)
Orange County Public Schools Inventory

Count	School Name ⁽¹⁾	Low/ High Grade ⁽¹⁾	Year Acquired ⁽¹⁾	Acres ⁽¹⁾	Permanent Stations ⁽¹⁾	Permanent Capacity ⁽²⁾
Elementary Schools:						
36	Forsyth Woods Elementary	PK 05	2009	25	862	862
37	Hiawassee Elementary	PK 05	1958	10	758	758
38	Hidden Oaks Elementary	PK 05	1991	20	664	664
39	Hillcrest Elementary	PK 05	1924	4	528	528
40	Hungerford Elementary	PK 05	1950	15	709	709
41	Hunters Creek Elementary	PK 05	1993	15	736	736
42	Independence Elementary	PK 05	2005	15	832	832
43	Ivey Lane Elementary	PK 05	1963	14	660	660
44	John Young Elementary	PK 05	1990	15	832	832
45	Keenes Crossing Elementary	PK 05	2000	15	859	859
46	Killarney Elementary	PK 05	1947	10	520	520
47	Lake Gem Elementary	PK 05	1995	20	837	837
48	Lake George Elementary	PK 05	1997	16	679	679
49	Lake Silver Elementary	PK 05	1951	10	723	723
50	Lake Sybelia Elementary	PK 05	1967	13	645	645
51	Lake Weston Elementary	PK 05	1957	10	762	762
52	Lake Whitney Elementary	PK 05	1996	15	646	646
53	Lakemont Elementary	PK 05	1953	11	766	766
54	Lakeville Elementary	PK 05	1997	20	607	607
55	Lancaster Elementary	PK 05	1959	10	819	819
56	Laureate Park Elementary	PK 05	2016	13	837	837
57	Lawton Chiles Elementary	PK 05	1990	24	758	758
58	Little River Elementary	PK 05	1991	23	500	500
59	Lockhart Elementary	PK 05	1885	12	659	659
60	Lovell Elementary	PK 05	1959	10	832	832
61	Maxe Elementary (New)	PK 05	2016	9	661	661
62	Mccoy Elementary	PK 05	1963	13	824	824
63	Meadow Woods Elementary	PK 05	1989	15	837	837
64	Metrowest Elementary	PK 05	1988	13	837	837
65	Millennia Elementary	PK 05	2005	17	832	832
66	Millennia Gardens Elementary	PK 05	2014	12	837	837
67	Mollie Ray Elementary	PK 05	1959	9	674	674
68	Moss Park Elementary	PK 05	2001	15	842	842
69	Northlake Park Elementary	PK 05	1998	22	878	878
70	Oak Hill Elementary	PK 05	1973	14	664	664

Table A-1 (continued)
Orange County Public Schools Inventory

Count	School Name ⁽¹⁾	Low/ High Grade ⁽¹⁾	Year Acquired ⁽¹⁾	Acres ⁽¹⁾	Permanent Stations ⁽¹⁾	Permanent Capacity ⁽²⁾
Elementary Schools:						
71	Oakshire Elementary	PK 05	1998	20	752	752
72	Ocoee Elementary	PK 05	1977	10	830	830
73	Orange Center Elementary	PK 05	1966	7	465	465
74	Orlo Vista Elementary	PK 05	1930	5	735	735
75	Palm Lake Elementary	PK 05	1986	15	767	767
76	Palmetto Elementary	PK 05	1973	14	1,163	1,163
77	Pinar Elementary	PK 05	1973	15	673	673
78	Pine Hills Elementary	PK 05	1955	15	845	845
79	Pineloch Elementary	PK 05	1950	15	830	830
80	Pinewood Elementary	PK 05	1996	19	655	655
81	Prairie Lake Elementary	PK 05	2007	17	885	885
82	Princeton Elementary	PK 05	1919	6	545	545
83	Ridgewood Park Elementary	PK 05	1969	15	896	896
84	Riverdale Elementary	PK 05	1997	40	607	607
85	Riverside Elementary	PK 05	1967	16	837	837
86	Rock Lake Elementary	PK 05	1955	9	664	664
87	Rock Springs Elementary	PK 05	1988	19	832	832
88	Rolling Hills Elementary	PK 05	1960	10	816	816
89	Rosemont Elementary	PK 05	1991	18	860	860
90	Sadler Elementary	PK 05	1966	15	870	870
91	Sally Ride Elementary	PK 05	1959	10	633	633
92	Sand Lake Elementary	PK 05	2004	17	828	828
93	Shenandoah Elementary	PK 05	1969	14	720	720
94	Shingle Creek Elementary	PK 05	1990	17	832	832
95	Southwood Elementary	PK 05	1996	15	643	643
96	Spring Lake Elementary	PK 05	1960	11	627	627
97	Stone Lakes Elementary	PK 05	1999	18	828	828
98	Sun Blaze Elementary	PK 05	2012	15	832	832
99	Sunridge Elementary	PK 05	2004	12	859	859
100	Sunrise Elementary	PK 05	1996	15	663	663
101	Sunset Park Elementary	PK 05	2005	14	838	838
102	Tangelo Park Elementary	PK 05	1959	17	664	664
103	Thornebrooke Elementary	PK 05	2001	14	744	744
104	Three Points Elementary	PK 05	2000	13	758	758
105	Tildenville Elementary	PK 05	1963	12	792	792

Table A-1 (continued)
Orange County Public Schools Inventory

Count	School Name ⁽¹⁾	Low/ High Grade ⁽¹⁾	Year Acquired ⁽¹⁾	Acres ⁽¹⁾	Permanent Stations ⁽¹⁾	Permanent Capacity ⁽²⁾
Elementary Schools:						
106	Timber Lakes Elementary	PK 05	1998	13	838	838
107	Union Park Elementary	PK 05	1876	20	673	673
108	Ventura Elementary	PK 05	1986	15	837	837
109	Vista Lakes Elementary	PK 05	2001	12	828	828
110	Washington Shores Elementary	PK 05	1948	13	694	694
111	Waterbridge Elementary	PK 05	1991	18	861	861
112	Waterford Elementary	PK 05	1991	12	800	800
113	West Creek Elementary	PK 05	2003	15	758	758
114	West Oaks Elementary	PK 05	2003	11	754	754
115	Westbrooke Elementary	PK 05	2004	16	842	842
116	Westpointe Elementary	PK 05	1988	12	837	837
117	Wetherbee Elementary	PK 05	2010	15	817	817
118	Wheatley Elementary	PK 05	1935	13	570	570
119	Whispering Oak Elementary	PK 05	2000	14	767	767
120	William Frangus Elementary	PK 05	1992	15	765	765
121	Windermere Elementary	PK 05	1968	15	842	842
122	Winegard Elementary	PK 05	1964	15	778	778
123	Wolf Lake Elementary	PK 05	2003	16	828	828
124	Wyndham Lakes Elementary	PK 05	2003	14	828	828
125	Zellwood Elementary	PK 05	1892	15	623	623
ML-1	Arbor Ridge School K-8	PK 08	1989	18	569	512
ML-2	Audubon Park School K8	PK 08	1953	14	902	812
ML-3	Blankner K-8 School	PK 08	1999	13	663	597
ML-4	Lake Como School K8	PK 08	1950	13	907	816
ML-5	OCPS Academic Center For Excellence	PK 08	2014	13	1,016	915
ML-6	Pershing - Pine Castle K-8	PK 08	1960	10	836	751
ML-7	Wedgfield School K8	PK 08	2008	52	761	685
ML-8	Windy Ridge School K8	PK 08	1990	28	976	879
Subtotal - Elementary Schools				1,821	101,653	100,990
Middle Schools						
1	37-M-SW-4 (Bridgewater Relief)*	06 08	2015	26	1,330	1,197
2	Apoka Middle	06 08	1950	44	1,196	1,076
3	Avalon Middle	06 08	2005	19	1,188	1,069
4	Bridgewater Middle	06 08	2005	35	1,307	1,176
5	Carver Middle	06 08	1962	40	1,363	1,227
6	Chain Of Lakes Middle	06 08	1998	25	1,262	1,136

Table A-1 (continued)
Orange County Public Schools Inventory

Count	School Name ⁽¹⁾	Low/ High Grade ⁽¹⁾	Year Acquired ⁽¹⁾	Acres ⁽¹⁾	Permanent Stations ⁽¹⁾	Permanent Capacity ⁽²⁾
Middle Schools						90%
7	College Park Middle	06 08	1955	18	871	784
8	Conway Middle	06 08	1968	21	1,069	962
9	Corner Lake Middle	06 08	1996	26	1,330	1,197
10	Discovery Middle	06 08	1993	37	1,146	1,031
11	Freedom Middle	06 08	2004	30	1,238	1,114
12	Glenridge Middle	06 08	2001	12	1,390	1,251
13	Gotha Middle	06 08	1991	28	1,347	1,212
14	Howard Middle	06 08	1925	9	1,348	1,213
15	Hunters Creek Middle	06 08	1993	25	1,122	1,010
16	Innovation Middle	06 08	2016	26	1,355	1,220
17	Jackson Middle	06 08	1963	20	1,559	1,403
18	Lake Nona Middle	06 08	2007	21	1,373	1,236
19	Lakeview Middle	06 08	1926	24	1,298	1,168
20	Legacy Middle	06 08	2003	26	1,264	1,138
21	Liberty Middle	06 08	1974	30	1,665	1,499
22	Lockhart Middle	06 08	1958	37	894	805
23	Maitland Middle	06 08	1958	30	1,135	1,022
24	Meadow Woods Middle	06 08	1996	25	1,300	1,170
25	Meadowbrook Middle	06 08	1968	30	1,383	1,245
26	Memorial Middle	06 08	1964	26	1,324	1,192
27	Ocoee Middle	06 08	1885	20	1,583	1,425
28	Odyssey Middle	06 08	2000	29	1,261	1,135
29	Piedmont Lakes Middle	06 08	1990	40	1,237	1,113
30	Robinswood Middle	06 08	1962	20	1,115	1,004
31	South Creek Middle	06 08	2001	30	1,250	1,125
32	Southwest Middle	06 08	1991	20	1,410	1,269
33	Sunridge Middle	06 08	2004	26	1,375	1,238
34	Timber Springs Middle	06 08	2015	28	1,373	1,236
35	Union Park Middle	06 08	1961	36	1,643	1,479
36	Walker Middle	06 08	1964	20	1,251	1,126
37	Westridge Middle	06 08	1962	38	1,208	1,087
38	Wolf Lake Middle	06 08	2003	34	1,278	1,150
ML-1	Arbor Ridge School K-8	PK 08	1989	18	334	301
ML-2	Audubon Park School K8	PK 08	1953	14	486	437
ML-3	Blankner K-8 School	PK 08	1999	13	424	381
ML-4	Lake Como School K8	PK 08	1950	13	467	421
ML-5	OCPS Academic Center For Excellence	PK 08	2014	13	339	305
ML-6	Pershing - Pine Castle K-8	PK 08	1960	10	511	460
ML-7	Wedgfield School K8	PK 08	2008	52	410	369
ML-8	Windy Ridge School K8	PK 08	1990	28	308	277
Subtotal - Middle Schools				1,191	52,320	47,091

Table A-1 (continued)
Orange County Public Schools Inventory

Count	School Name ⁽¹⁾	Low/ High Grade ⁽¹⁾	Year Acquired ⁽¹⁾	Acres ⁽¹⁾	Permanent Stations ⁽¹⁾	Permanent Capacity ⁽²⁾
High Schools						95%
1	Apoka High	09 12	1974	63	3,638	3,456
2	Boone High	09 12	1949	41	3,144	2,987
3	Colonial High	09 12	1958	87	3,994	3,794
4	Cypress Creek High	09 12	1990	90	2,908	2,763
5	Dr Phillips High	09 12	1985	79	2,907	2,762
6	East River High School	09 12	1969	91	3,161	3,003
7	Edgewater High	09 12	1949	26	2,440	2,318
8	Evans High	09 12	1957	41	2,599	2,469
9	Freedom High	09 12	2001	57	2,812	2,671
10	Jones High	09 12	1925	47	1,693	1,608
11	Lake Nona High	09 12	2008	60	2,955	2,807
12	Oak Ridge High	09 12	1958	36	2,440	2,318
13	Ocoee High	09 12	2003	52	2,924	2,778
14	Olympia High	09 12	1998	53	3,546	3,369
15	Timber Creek High	09 12	1998	90	2,871	2,727
16	University High	09 12	1990/1991	107	3,013	2,862
17	Wekiva High	09 12	2005	34	2,945	2,798
18	West Orange 9Th Grade Center	09 09	1991	21	314	298
19	West Orange High	09 12	1974	45	3,152	2,994
20	Windermere High	09 12	2004	66	2,898	2,753
21	Winter Park 9Th Grade Center	09 09	1903	11	1,093	1,038
22	Winter Park High	09 12	1968	56	2,885	2,741
Subtotal - High Schools				1,148	60,332	57,314
Grand Total - All School				4,161	214,305	205,395

1) Source: Orange County Public Schools

2) Permanent capacity refers to adjusted FISH capacity, which are calculated as 100% of permanent stations for elementary schools, 90% for middle schools, and 95% for high schools.

Notes: * Indicates schools that are scheduled to open in the 2019/20 school year.

Multi-level schools are indicated with an "ML" and the number of stations and capacity are distributed between elementary and middle schools based on the distribution of enrollment. Acreage associated with these schools are included in the total shown for middle schools.

Appendix B
Building and Land Cost Analysis

This Appendix provides additional information on the data and analysis used to estimate building and land values for the Orange County school impact fee.

Building Construction Costs

To determine the architect/site improvement, construction, FF&E, and other costs associated with building a new school in Orange County, the following information was evaluated:

- Recently built schools (2016-17) and schools currently under construction in Orange County;
- OCPS cost estimates used in the Capital Improvement Plan (CIP);
- Insurance values of the existing schools;
- School cost information from other Florida counties; and
- Discussions with representatives from OCPS.

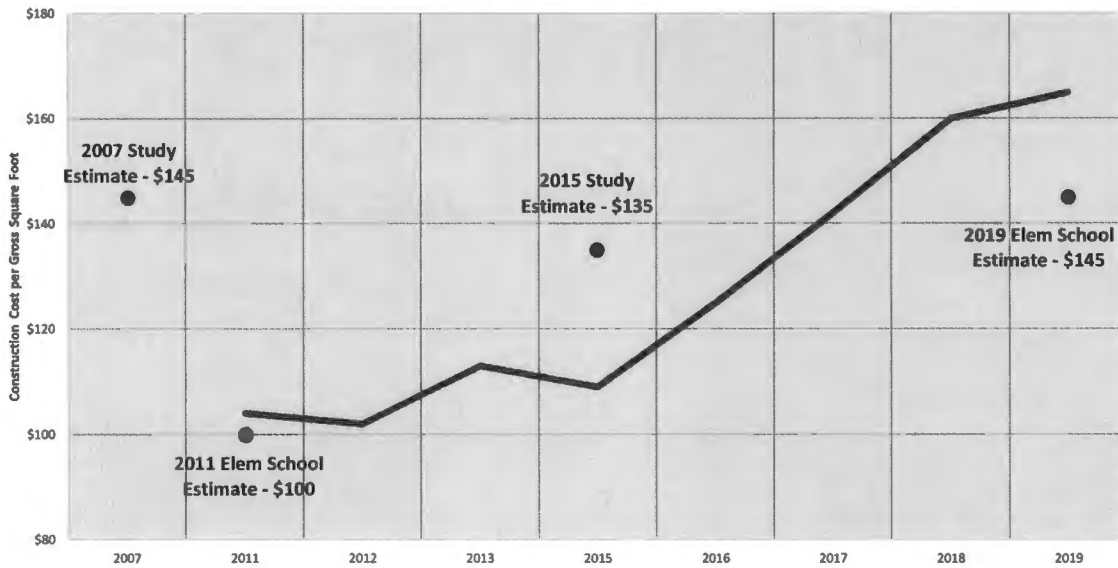
The following paragraphs provide further detail on this research and analysis.

Construction Cost

In 2016 and 2017, OCPS constructed 17 schools. In addition, the District is in the process of constructing another 12 schools. Of these 29 schools, 11 are new schools. The remaining 18 schools are considered replacement schools, yet they represent complete reconstruction of a school and are at times built on vacant lots as swing schools. Construction cost of these schools averaged \$149 per gross square foot for elementary schools, \$136 per gross square foot for middle schools, and \$146 per gross square foot for high schools. During this time period, the cost for new schools ranged from \$134 per gross square foot to \$146 per gross square foot.

Figure B-1 presents the construction cost trends for elementary schools in Orange County. The costs for OCPS' elementary schools decreased between 2007 and 2012, and then started to increase again. Although the budgeted costs for schools that are currently under construction suggest a continuing increase in construction costs, the cost of elementary schools was estimated at \$145 per gross square foot in this study for impact fee calculations purposes.

**Figure B-1
Elementary School Construction Cost Analysis – Orange County
(New Schools)**



As shown in Table B-1, the insurance values of the existing elementary schools average approximately \$173 per gross square foot, \$150 per square foot for middle schools, and \$189 for high schools. It is important to note insurance values typically do not include the full cost of constructing a school since certain components of a building, such as the foundation, are excluded from these values. As such, insurance values are considered to be a conservative estimate.

In addition, the District uses the following construction cost estimates in the CIP: \$168 per gross square foot for elementary schools, \$136 per gross square foot for middle schools, and \$213 per gross square foot for high schools.

Based on data obtained from the Florida Department of Education for schools built in 2015 through 2017, the construction cost for other Florida jurisdictions ranged from \$132 per gross square foot to \$198 per gross square foot.

Given this information, a construction cost of \$145 per gross square foot is used for elementary schools, \$135 per gross square foot for middle schools, and \$150 per gross square foot for high schools. Tables B-1 through B-3 provides the summary and detail of this information.

**Table B-1
Construction Cost Analysis – Orange County**

Year Built ⁽¹⁾	School Level	Construction Cost per Gross Sq Ft ⁽²⁾		
		Average	Range	
<i>New School Construction:</i>				
2016-2019	Elementary	\$142	\$119	\$157
2017	Middle/K-8	\$134	\$122	\$148
2017	High	\$146		
<i>Replacement School Construction:</i>				
2017-2019	Elementary	\$152	\$132	\$177
2017-2019	Middle/K-8	\$140	\$119	\$159
<i>CIP Estimates⁽¹⁾:</i>				
2019	Elementary	\$168		
2019	Middle	\$136		
2019	High	\$213		
<i>Insurance Values of Existing School Buildings (Buildings Only)⁽¹⁾:</i>				
	- Elementary Schools			\$173
	- Middle Schools/K-8			\$150
	- High Schools			\$189
<i>School Construction Cost in Other Florida Jurisdictions⁽³⁾:</i>				
2015 - 2017	Elementary	\$156	\$132	\$172
2015 - 2017	Middle	\$159	\$88	\$198
2015 - 2017	High	\$145	\$145	\$145
<i>Estimates Used in the Study:</i>				
	- Elementary Schools			\$145
	- Middle Schools			\$135
	- High Schools			\$150

1) Source: Orange County Public Schools

2) Source: Table B-2

3) Source: Table B-3

Table B-2
School Facility Cost Detail – Orange County (1)

School	Type	Description	Year	Construction Cost	Gross Square Feet	Construction Cost per Gross Square Foot	Architectural/Engineering Cost	HVAC Improvement Cost	FF&E Cost	Facility Support Cost*	Other (Net) Included in Cost (Cost to Owner)	Total Facility Cost	Percentage of Construction Cost				
													Architectural/Engineering Cost	FF&E Cost	Facility Support Cost	Other Cost	
Millenia Gardens ES	Elem	New	2016	\$10,659,959	89,384	\$119	\$660,780	\$1,802,063	\$1,129,925	\$355,970	\$634,375	\$15,243,072	6.2%	18.9%	10.6%	3.3%	6%
Laureate Park ES	Elem	New	2017	\$12,791,307	94,588	\$135	\$636,009	\$1,229,287	\$1,365,945	\$1,310,962	\$613,144	\$17,946,654	5.0%	9.6%	10.7%	10.2%	5%
Bay Lake ES	Elem	New	2017	\$12,290,816	94,279	\$130	\$715,680	\$2,371,208	\$1,414,425	\$602,354	\$73,818	\$17,468,301	5.8%	19.3%	11.5%	4.9%	1%
Englewood ES	Elem	Replacement	2017	\$12,340,163	87,926	\$140	\$659,183	\$1,389,126	\$1,284,730	\$585,097	\$631,047	\$16,889,346	5.3%	11.3%	10.4%	4.7%	5%
Ivey Lane ES	Elem	Replacement	2017	\$12,088,430	80,768	\$150	\$599,596	\$1,526,111	\$1,204,983	\$445,591	\$846,385	\$16,713,096	5.0%	12.0%	10.0%	3.7%	7%
Meadow Woods ES	Elem	Replacement	2017	\$13,397,484	95,656	\$140	\$782,369	\$1,358,748	\$1,110,974	\$330,192	\$983,431	\$17,963,198	8.8%	10.1%	8.3%	2.5%	7%
Molke Ray ES	Elem	Replacement	2017	\$11,683,841	81,086	\$144	\$693,404	\$1,525,138	\$1,226,272	\$551,305	\$870,340	\$16,550,300	5.9%	13.1%	10.5%	4.7%	7%
Oak Hill ES	Elem	Replacement	2017	\$12,427,300	84,376	\$147	\$581,863	\$1,629,450	\$972,235	\$581,166	\$987,909	\$17,179,923	4.7%	13.1%	7.8%	4.7%	8%
Rock Lake ES	Elem	Replacement	2017	\$13,247,608	84,376	\$157	\$672,601	\$2,685,941	\$1,235,894	\$526,345	\$717,366	\$19,085,755	5.1%	20.3%	9.3%	4.0%	5%
Ventura ES	Elem	Replacement	2017	\$13,342,673	95,892	\$139	\$780,745	\$2,458,354	\$1,262,836	\$826,873	\$2,012,099	\$20,683,580	5.9%	18.4%	9.5%	8.2%	15%
Tangelo Park ES	Elem	Replacement	2016	\$10,966,573	83,338	\$132	\$766,295	\$1,682,616	\$1,115,037	\$1,160,020	\$513,999	\$16,204,540	7.0%	15.3%	10.2%	10.6%	5%
Hungerford ES	Elem	Replacement	2018	\$12,468,750	88,263	\$141	\$650,486	\$1,729,518	\$996,313	\$867,738	\$1,092,197	\$17,707,000	5.2%	13.9%	7.2%	7.0%	9%
Navajo ES	Elem	Replacement	2018	\$12,476,306	82,448	\$151	\$626,928	\$1,251,281	\$1,115,173	\$799,190	\$1,521,122	\$17,790,000	5.0%	10.0%	8.9%	6.4%	12%
Hidden Oaks ES	Elem	Replacement	2018	\$12,263,072	76,944	\$159	\$640,642	\$1,933,245	\$1,069,297	\$847,860	\$1,422,284	\$18,176,000	5.2%	15.8%	8.7%	6.9%	12%
Frangus ES	Elem	Replacement	2018	\$15,404,517	96,412	\$160	\$643,656	\$2,762,668	\$1,176,891	\$819,352	\$1,323,916	\$22,130,000	4.2%	17.9%	7.6%	5.9%	9%
Pine Hills ES	Elem	Replacement	2018	\$15,466,797	101,828	\$152	\$693,105	\$1,304,107	\$1,222,976	\$709,740	\$2,123,066	\$21,608,791	4.5%	8.4%	7.9%	4.6%	14%
25-E-SW-4	Elem	New	2019	\$16,184,434	104,342	\$155	\$858,860	\$1,631,157	\$1,562,459	\$999,786	\$2,063,304	\$23,300,000	5.3%	10.1%	9.7%	6.2%	13%
49-E-W-4	Elem	New	2019	\$16,184,434	97,104	\$167	\$728,764	\$1,163,894	\$1,509,628	\$805,974	\$2,867,306	\$23,260,000	4.5%	7.2%	9.3%	5.0%	18%
Deerwood ES	Elem	Replacement	2019	\$14,755,047	83,499	\$177	\$757,812	\$2,235,439	\$1,346,870	\$845,000	\$1,420,832	\$22,361,000	5.1%	21.9%	9.1%	5.7%	10%
Widgefield	KB	New	2017	\$20,111,884	138,560	\$145	\$2,153,131	\$3,151,392	\$1,787,877	\$4,948,575	\$1,432,916	\$33,485,725	10.7%	15.7%	8.9%	24.1%	7%
OCPS Academic Center for Excellence	KB	New	2017	\$30,678,583	251,812	\$122	\$2,342,381	\$1,503,611	\$2,174,838	\$5,147,322	\$11,290,805	\$39,145,999	7.6%	4.9%	7.1%	18.8%	56%
Lake Como School	KB	Replacement	2018	\$24,557,069	154,255	\$159	\$2,050,230	\$2,010,534	\$1,389,540	\$2,754,155	\$5,048,472	\$27,810,000	8.3%	8.2%	5.7%	11.2%	21%
Audubon Park School	KB	Relief	2018	\$26,374,198	178,149	\$148	\$2,972,528	\$2,183,957	\$1,891,815	\$2,717,438	\$2,909,064	\$39,043,000	11.3%	8.3%	7.2%	10.3%	11%
Pershing School	KB	Replacement	2019	\$24,287,386	164,870	\$147	\$2,178,256	\$3,275,935	\$2,297,325	\$3,193,521	\$3,774,577	\$39,007,000	9.0%	13.5%	9.5%	13.1%	16%
Innovation	Middle	New	2017	\$22,320,667	174,686	\$128	\$1,954,764	\$1,856,965	\$1,789,440	\$1,812,590	\$1,612,263	\$31,346,680	8.8%	8.3%	8.0%	8.1%	7%
Timber Springs MS	Middle	New	2017	\$24,333,075	192,319	\$127	\$2,460,335	\$3,047,594	\$1,776,313	\$2,544,695	\$1,528,668	\$35,690,880	10.1%	12.5%	7.3%	10.5%	6%
Carver MS	Middle	Replacement	2017	\$22,812,870	191,978	\$119	\$1,519,638	\$3,648,736	\$1,743,238	\$3,316,159	\$2,264,435	\$35,305,076	6.7%	16.0%	7.6%	14.6%	10%
37-44-W-4	Middle	New	2019	\$26,239,520	181,896	\$144	\$1,977,591	\$2,006,531	\$2,167,145	\$2,548,800	\$4,254,413	\$38,614,000	5.3%	7.6%	8.3%	9.7%	16%
Windsmere HS	High	New	2017	\$54,879,596	376,016	\$146	\$4,993,625	\$8,003,699	\$3,600,435	\$6,157,703	\$7,005,989	\$84,641,049	9.1%	14.8%	8.6%	11.2%	13%
Totals (New Elementary)	Elem	New	-	\$68,110,950	479,897	\$142	\$3,600,093	\$8,197,609	\$6,982,382	\$4,075,046	\$6,251,947	\$97,218,027	5.3%	12.0%	10.3%	6.0%	9.2%
Totals (New Middle)	Middle	New/Relief	-	\$150,057,326	1,117,422	\$134	\$13,280,730	\$13,750,050	\$11,587,378	\$19,619,420	\$29,030,184	\$273,225,892	8.8%	9.2%	7.7%	13.1%	19.3%
Totals (New High)	High	New	-	\$54,879,596	376,016	\$146	\$4,993,625	\$8,003,699	\$3,600,435	\$6,157,703	\$7,005,989	\$84,641,049	9.1%	14.8%	8.6%	11.2%	12.8%
Totals	All	New	-	\$275,048,874	1,875,335	\$148	\$21,874,448	\$29,954,358	\$23,176,195	\$29,822,169	\$42,288,124	\$419,158,784	8.0%	11.0%	8.5%	10.9%	13.5%
Rebuilding ACE and Bay Lake																	
Totals (Elem Replacement)	Elem	Replacement	-	\$182,328,561	1,202,812	\$152	\$9,547,685	\$26,471,840	\$16,242,481	\$9,894,969	\$16,574,994	\$261,060,530	5.2%	14.5%	8.9%	5.4%	9.1%
Totals (Middle Replacement)	Middle	Replacement	-	\$71,657,325	511,103	\$140	\$5,748,124	\$8,835,205	\$5,430,103	\$9,263,833	\$11,087,484	\$112,122,076	8.0%	12.5%	7.6%	12.9%	15.5%
Totals (Elem & Middle Replacement)	-	Replacement	-	\$253,985,886	1,713,915	\$148	\$15,295,809	\$37,036,695	\$22,644,813	\$19,739,970	\$27,662,478	\$390,362,529	6.0%	14.0%	8.9%	7.8%	11.3%
Totals (Elementary School Only)	Elem	All	-	\$250,439,511	1,682,509	\$149	\$13,147,778	\$34,669,449	\$23,224,863	\$13,970,013	\$22,826,941	\$358,278,557	5.2%	13.8%	9.3%	5.6%	9.1%
Totals (Middle School Only)	Middle	All	-	\$221,175,251	1,628,525	\$136	\$19,028,854	\$22,685,255	\$17,017,481	\$28,883,255	\$40,117,672	\$249,447,728	8.6%	10.2%	7.7%	13.0%	18.1%
Totals (High School Only)	High	All	-	\$54,879,596	376,016	\$146	\$4,993,625	\$8,003,699	\$3,600,435	\$6,157,703	\$7,005,989	\$84,641,049	9.1%	14.8%	8.6%	11.2%	12.8%
Grand Totals (All Schools)	All	All	-	\$827,054,963	5,887,090	\$141	\$87,170,257	\$95,958,403	\$43,842,778	\$48,010,971	\$68,950,602	\$777,124,932	7.3%	12.4%	8.3%	9.9%	13.9%
Rebuilding ACE and Bay Lake																	

1) Source: Orange County Public Schools

2) Calculated as each component's percentage of total construction costs

* Facility support cost includes cost associated with hurricane shelters, to make public utilities and/or roads available, drainage, site environmental issues

** Other costs include moving costs, classroom technology, curriculum items, HVAC Commissioning, building envelope consultant/PM fees, audit costs, etc.

**Table B-3
Construction Cost Analysis – Orange County and Other Florida Jurisdictions**

Year Opened	District	Type	Facility Name	Construction Cost	Gross Sq Ft	Student Stations	Construction Cost per GSF	Construction Cost per Station
Elementary Schools:								
2011	Charlotte	Elem	Meadow Park Elementary	\$12,696,136	116,251	843	\$109	\$13,003
2011	Duval	Elem	Waterleaf Elementary	\$18,823,021	166,269	873	\$110	\$12,642
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	127,600	856	\$133	\$15,862
2011	Orange	Elem	Webster Elementary	\$11,795,077	115,073	617	\$103	\$18,459
2011	Pasco	Elem	Connerston Elementary "R"	\$11,590,590	92,942	762	\$125	\$15,223
2012	Alachua	Elem	Meadowbrook Elementary	\$12,388,973	104,887	780	\$118	\$16,301
2012	Indian River	Elem	Vero Beach Elementary	\$17,248,109	121,037	796	\$142	\$21,662
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	141,643	1,050	\$113	\$15,250
2012	Orange	Elem	Sunridge Elementary	\$10,081,037	86,176	667	\$107	\$15,814
2012	St. Johns	Elem	Palencia Elementary	\$12,677,682	115,811	718	\$109	\$17,178
2012	Volusia	Elem	Citrus Grove Elementary	\$12,854,183	106,177	764	\$120	\$16,184
2013	Orange	Elem	Sun Breeze Elementary	\$10,209,207	86,619	684	\$119	\$14,944
2013	Orange	Elem	Hickory Ridge Road Area Elementary	\$12,281,034	103,418	656	\$109	\$19,155
2014	Orange	Elem	Shingle Creek ES	\$8,693,684	84,441	680	\$103	\$12,370
2014	Orange	Elem	Mini-King ES	\$6,810,424	64,111	680	\$105	\$10,980
2014	Orange	Elem	Paradise ES	\$9,743,789	89,677	680	\$109	\$15,253
2014	Orange	Elem	Dr. Phillips ES	\$6,150,593	57,617	680	\$107	\$10,588
2014	Orange	Elem	Spring Lake ES	\$9,788,810	72,784	651	\$134	\$20,883
2014	Orange	Elem	Washington Square ES	\$10,988,766	80,949	684	\$134	\$19,420
2014	Orange	Elem	Little River ES	\$8,772,794	82,780	680	\$106	\$16,404
2014	Orange	Elem	Whispery ES	\$8,163,884	79,541	580	\$103	\$16,948
2014	Pasco	Elem	Schradler Elementary	\$10,620,622	84,963	498	\$125	\$21,377
2015	Orange	Elem	Fawn Creek Elementary	\$8,248,884	84,611	662	\$109	\$13,128
2015	Orange	Elem	Independence Elementary	\$9,494,366	85,747	611	\$110	\$15,179
2015	Orange	Elem	Cooper Hill	\$9,286,870	86,220	680	\$106	\$15,128
2015	Orange	Elem	Clay Springs Elementary	\$12,675,399	83,580	680	\$150	\$22,179
2015	Orange	Elem	Lake Woodson Elementary	\$10,026,232	82,288	780	\$122	\$15,288
2015	Orange	Elem	Loxley Elementary	\$10,248,031	83,802	628	\$122	\$19,334
2015	Palm Beach	Elem	Clude View Elementary	\$14,554,646	87,385	402	\$167	\$38,116
2015	Palm Beach	Elem	Rosenwald Elementary	\$11,841,132	66,532	126	\$178	\$86,101
2015	Pasco	Elem	Sanders Memorial Elementary	\$17,016,823	112,619	1,084	\$151	\$15,999
2016	Orange	Elem	Wilburnia Gardens Elementary	\$10,650,039	85,884	637	\$124	\$19,786
2016	Orange	Elem	Tansieo Park ES	\$10,960,572	83,549	654	\$130	\$19,826
2016	Pasco	Elem	Wingray Elementary School (Elem "W")	\$14,962,434	91,113	682	\$164	\$19,284
2016	Washington	Elem	Kate Smith Elementary School	\$20,670,897	156,033	693	\$132	\$20,817
2017	Orange	Elem	Bay Lake Elementary	\$12,290,618	94,279	637	\$130	\$19,884
2017	Volusia	Elem	Pearson ES	\$16,659,475	96,874	694	\$172	\$24,005
2017	Orange	Elem	Ironwood Elementary	\$12,440,340	87,528	637	\$140	\$19,884
2017	Orange	Elem	Wey Lane Elementary	\$12,088,430	80,768	659	\$150	\$19,316
2017	Orange	Elem	Lake Park Elementary	\$12,791,037	91,388	617	\$139	\$22,282
2017	Orange	Elem	Meadow Woods Elementary	\$13,407,494	95,836	617	\$140	\$19,089
2017	Orange	Elem	Mallie Bay ES	\$12,188,841	82,086	683	\$148	\$19,838
2017	Orange	Elem	Oak Hill ES	\$12,927,300	84,376	664	\$153	\$19,736
2017	Orange	Elem	Rock Lake ES	\$12,247,605	84,376	654	\$145	\$20,232
2017	Orange	Elem	Winters ES	\$19,442,673	95,892	637	\$203	\$29,841
2017	Orange	Elem	Westpointe ES	\$9,667,395	80,719	130	\$121	\$14,679
Total/Weighted Average – Elementary Schools				\$954,376,303	4,290,336	34,784	\$225	\$29,930
Total/Weighted Average – Elementary Schools - (Excluding Orange County)				\$284,107,406	1,726,856	11,334	\$165	\$18,986
Total/Weighted Average – Elementary Schools - (Excluding Orange County) (2015-2017)				\$95,105,407	611,336	4,398	\$156	\$21,684

Table B-3 (Continued)
Construction Cost Analysis – Orange County and Other Florida Jurisdictions

Year Opened	District	Type	Facility Name	Construction Cost	Gross Sq Ft	Student Stations	Construction Cost per GSF	Construction Cost per Station
Middle Schools:								
2011	Hernando	Middle	Winding Waters Middle	\$21,192,865	211,811	1,805	\$98	\$13,298
2011	Polk	Middle	Boone Middle	\$17,900,983	168,633	305	\$105	\$34,981
2011	Walton	Middle	Emerald Coast Middle	\$15,810,584	129,058	820	\$123	\$18,813
2012	Collier	Middle	Bethune Education Center	\$55,338,155	38,984	182	\$142	\$78,385
2012	Osceola	Middle	North Dade Middle	\$15,921,631	100,245	993	\$159	\$16,095
2012	Lee	Middle	Hansel Marsh Middle	\$13,250,935	171,050	3,345	\$139	\$17,699
2012	Orange	Middle	Lake Nona Middle	\$16,603,455	167,124	1,498	\$100	\$11,144
2012	Orange	Middle	Sunlake Middle	\$21,811,118	188,136	1,852	\$122	\$12,808
2013	Monroe	Middle	Hiram O'Dryant	\$20,656,297	240,080	1,224	\$117	\$17,141
2015	St. Johns	Middle	Barrett Oaks Academy	\$17,224,724	157,067	1,200	\$110	\$11,661
2015	St. Johns	Middle	Valley Ridge Academy	\$21,115,542	157,062	1,200	\$134	\$17,467
2016	Orange	Middle	Widgefield K-8 School	\$20,211,587	158,600	1,771	\$128	\$12,778
2016	Polk	Middle	Christa Ridge & Christa Academy	\$15,560,797	212,403	1,667	\$113	\$10,170
2017	Seminole	Middle	Millennium Middle	\$41,238,637	207,471	1,573	\$199	\$26,183
2017	Orlando	Middle	ORF Academic Center For Excellence	\$20,678,256	182,877	1,338	\$113	\$12,080
2017	Orange	Middle	Innovation	\$22,520,655	171,699	1,637	\$131	\$16,471
2017	Orange	Middle	Proctor Springs Middle	\$24,011,073	156,519	1,363	\$154	\$17,913
2017	Orange	Middle	Leisure Middle	\$21,852,400	191,478	1,461	\$114	\$12,183
Total/Weighted Average – Middle Schools				\$411,888,073	3,668,801	21,529	\$114	\$18,491
Total/Weighted Average – Middle Schools - (Excluding Orange County)				\$250,880,828	2,767,987	11,113	\$112	\$10,921
Total/Weighted Average – Middle Schools - (Excluding Orange County) (2011-2017)				\$151,080,600	1,388,028	7,645	\$110	\$10,344
High Schools:								
2011	Broward	High	Lanier James Education Center	\$8,009,147	60,867	262	\$132	\$17,471
2011	Collier	High	Blountstown High	\$19,407,220	132,521	828	\$147	\$22,321
2011	Charlotte	High	Charlotte High	\$61,755,842	415,184	1,626	\$149	\$21,741
2011	Lake	High	Lake Alhambra High	\$45,986,193	312,248	1,562	\$146	\$20,411
2011	Greene	High	Greene Achievement Academy	\$5,499,575	48,531	347	\$114	\$15,660
2011	Orange	High	Orlando High Replacement	\$93,507,693	766,232	2,589	\$122	\$12,213
2011	Polk	High	Winter Haven Senior	\$26,374,234	210,348	2,039	\$124	\$12,515
2011	Polk	High	Autumnside Senior	\$19,523,053	157,921	1,286	\$124	\$15,788
2011	Polk	High	Davenport School of the Arts	\$29,136,512	245,420	1,510	\$119	\$19,289
2011	Polk	High	Fifteen Sevier	\$24,323,667	153,829	800	\$158	\$20,405
2012	Dade	High	International Studies SHS	\$7,592,375	37,120	608	\$194	\$31,588
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	83,260	800	\$112	\$12,490
2012	St. Louis	High	Lincoln Park Academy	\$10,928,236	96,717	975	\$111	\$11,317
2013	Maricopa	High	Martin County High	\$1,625,316	70,038	703	\$109	\$10,284
2016	Charlotte	High	Lemon Bay High School	\$51,549,511	355,858	1,475	\$145	\$20,962
2017	Orange	High	Windsorway HS	\$11,275,599	126,070	2,000	\$116	\$12,490
Total/Weighted Average – High Schools				\$482,802,810	3,171,611	52,835	\$138	\$21,688
Total/Weighted Average – High Schools - (Excluding Orange County)				\$378,815,121	2,580,378	41,546	\$137	\$20,418
Total/Weighted Average (All Schools)				\$1,408,925,286	10,650,236	77,981	\$133	\$18,346

Source: Florida Department of Education and previous Tindale Oliver school impact fee studies, when available

Architectural, Design, Site Preparation, Furniture, Fixture and Equipment Costs

The architectural, design, site preparation (including on-site improvement and traffic control costs), and FF&E costs (including technology) are calculated based on the ratio of these costs to the construction costs observed in Orange County and other jurisdictions. These figures were also discussed with the District representatives and are estimated at 28 percent of construction cost for facility planning, which includes 7 percent for architectural/ design, 11 percent for site preparation, and 10 percent for facility support costs. Of these, facility support costs include cost associated with constructing schools as hurricane shelters, making public utilities available, drainage, etc. In addition, furniture, fixture, and equipment (FF&E) cost is estimated at 8 percent of the construction cost. Finally, other support cost is estimated at 10 percent and includes costs associated with classroom technology, curriculum items, HVAC commissioning, building envelop consultant fees, moving and audit costs. Costs included under the “other support” line item were inadvertently omitted in the last technical study, and were captured in this study through a more detailed review of line items. Table B-4 provides a summary of costs in Orange County compared to other Florida jurisdictions. As presented, Orange County’s experience is consistent with other Florida jurisdictions.

**Table B-4
Other Building Costs**

Cost Component	Orange County (2016-19) ⁽¹⁾	Other FL (2011-2017) ⁽²⁾		Used in the Study ⁽³⁾
		Average	Range	
A/E - Design	8%	7%	1% - 17%	7%
Site Preparation	11%	7%	0% - 72%	11%
FF&E	8%	9%	2% - 30%	8%
Facility Support	11%	N/A	N/A	10%
Other Support	11%	N/A	N/A	10%

1) Source: Orange County Public Schools, new schools only

2) Source: Florida Department of Education

3) Final estimate used in the 2019 school impact fee study for Orange County Public Schools

Tables B-5 and B-6 provide further detail on the cost experienced in other Florida jurisdictions.

**Table B-5
Architectural/Civil Design and FF&E Cost Analysis
Orange County and Other Florida Jurisdictions**

Year Opened	District	Type	Facility Name	Architect & Eng. Fees	Ratio of Architect & Eng. Fees to Construction Cost	Furniture & Equip.	Ratio of FF&E to Construction Cost
2011	Broward	High	Jeaner James Education Center	\$1,025,499	10%	\$1,304,147	13%
2011	Calhoun	High	Brounstown High	\$1,964,893	10%	\$984,719	5%
2011	Charlotte	Elem	Meadow Fork Elementary	\$344,273	7%	\$674,641	9%
2011	Charlotte	High	Charlotte High	\$5,502,123	11%	\$2,676,408	11%
2011	DeKalb	Elem	Waterleaf Elementary	\$1,621,628	11%	\$1,899,235	10%
2011	Indianola	Elem	Global Learning Academy	\$1,662,415	10%	\$1,881,931	11%
2011	Maricopa	Middle	Winding Waters K-8	\$837,779	4%	\$4,179,940	20%
2011	Lake	High	Lake Minnow High	\$3,090,934	8%	\$6,884,883	18%
2011	Okeechobee	High	Okeechobee Arts/Innovation Academy	\$453,761	8%	\$477,114	10%
2011	Orange	High	Wendell Wood Elementary	\$2,969,824	6%	\$3,243,130	7%
2011	Orange	Elem	Wendell Wood Elementary	\$814,505	7%	\$1,081,192	8%
2011	Polk	Elem	Connerston Elementary "R"	\$894,671	7%	\$1,298,899	11%
2011	Polk	High	Walter Haven Senior	\$551,483	2%	\$2,360,389	9%
2011	Polk	High	Auburndale Senior	\$1,457,146	7%	\$4,114,080	18%
2011	Polk	High	Davenport School of the Arts	\$1,082,874	4%	\$2,390,971	8%
2011	Polk	High	Kathleen Senior	\$575,094	4%	\$2,267,190	9%
2011	Polk	Middle	Babine Middle	\$1,090,137	2%	\$1,393,348	7%
2011	Walton	Middle	Emerald Coast Middle	\$1,702,888	11%	\$2,944,000	14%
2012	Alachua	Elem	Meadowbrook Elementary	\$1,010,997	5%	\$1,814,887	10%
2012	Collier	Middle	Lefflore Education Center	\$561,233	10%	\$2,784,207	13%
2012	Dade	High	International Studies HPS	\$884,965	10%	\$2,757,480	12%
2012	Dade	Middle	North Dade Middle	\$367,900	5%	\$1,322,260	7%
2012	Dade	High	Medical Academy of Science and Technology	\$787,847	4%	\$3,619,960	13%
2012	Indian River	Elem	Vero Beach Elementary	\$1,479,896	8%	\$1,341,212	8%
2012	Lee	Middle	Hans North Middle	\$721,076	5%	\$1,814,273	8%
2012	Lee	Elem	Tortuga Preserve	\$114,640	1%	\$1,487,451	3%
2012	Orange	Elem	SunVega Elementary	\$661,445	5%	\$1,189,186	7%
2012	Orange	Middle	Lake Wales Middle	\$1,277,259	5%	\$1,287,667	4%
2012	Orange	Middle	SunVega Middle	\$1,113,894	5%	\$1,884,795	7%
2012	St. Johns	Elem	Palencia Elementary	\$356,370	6%	\$1,500,000	12%
2012	St. Lucie	High	Lincoln Park Academy	\$1,634,543	15%	\$3,345,193	30%
2012	Volusia	Elem	Clifford Gove Elementary	\$1,098,766	8%	\$1,265,728	12%
2013	Marion	Elem	Legacy Elementary	\$875,297	2%	\$1,864,825	17%
2013	Martin	High	Martin County High	\$1,294,280	17%	\$419,893	6%
2013	Monroe	Middle	Monroe/Bryant	\$3,111,414	13%	\$1,320,962	4%
2013	Orange	Elem	SunVega Elementary	\$387,945	6%	\$1,019,360	10%
2013	Orange	Elem	Happy Place Road Area Elementary	\$85,831	6%	\$1,057,127	9%
2013	Palm Beach	Elem	Grove Elementary	\$1,871,810	8%	\$2,917,952	13%
2013	Palm Beach	Elem	Garvey Elementary	\$1,507,484	7%	\$2,944,623	14%
2014	Orange	Elem	Orange Creek ES Replacement	\$444,881	7%	\$1,244,140	10%
2014	Orange	Elem	John Young ES Replacement	\$444,881	7%	\$1,077,520	9%
2014	Orange	Elem	Holbrook ES	\$872,760	7%	\$1,037,477	15%
2014	Orange	Elem	Dr. Phillip Es	\$827,833	10%	\$2,818,824	10%
2014	Orange	Elem	Spring Hill ES	\$444,881	7%	\$414,547	8%
2014	Orange	Elem	Washington Middle ES Replacement	\$917,784	6%	\$2,848,800	10%
2014	Orange	Elem	Little River ES	\$1,111,752	15%	\$1,900,000	24%
2014	Orange	Elem	Wheatley ES Replacement	\$749,700	6%	\$2,811,111	28%
2014	Palm Beach	Elem	The Community School of Palm Beach	\$1,746,723	8%	\$2,811,214	13%
2014	Polk	Elem	Stratford Elementary	\$741,224	7%	\$2,811,800	13%
2015	Polk	Elem	Thompson Elementary	\$1,117,622	8%	\$1,614,000	17%

Table B-5 (Continued)
Architectural/Civil Design and FF&E Cost Analysis
Orange County and Other Florida Jurisdictions

Year Opened	District	Type	Facility Name	Architect & Eng. Fees	Ratio of Architect & Eng. Fees to Construction Cost	Furniture & Equip.	Ratio of FF&E to Construction Cost
2015	Orange	Elem	Single Creek Elementary	\$593,008	7%	\$1,100,200	13%
2015	Orange	Elem	Independence Elementary	\$194,894	5%	\$1,682,000	17%
2015	Orange	Elem	Quincy ES (Replacement)	\$609,660	7%	\$1,609,641	14%
2015	Orange	Middle	Clay Springs Elementary	\$619,675	5%	\$1,265,087	13%
2015	Orange	Elem	Lake Weirton Elementary	\$557,076	5%	\$1,395,186	14%
2015	Orange	Elem	Layell Elementary	\$552,470	5%	\$1,258,766	12%
2015	Palm Beach	Elem	Glade View Elementary	\$1,142,611	8%	\$661,405	5%
2015	Palm Beach	Elem	Rosenwald Elementary	\$947,748	8%	\$593,125	5%
2015	Pasco	Elem	Sanders Memorial Elementary	\$1,442,401	8%	\$2,095,402	12%
2015	St Johns	Middle	Patriot Oaks Academy	\$1,492,491	7%	\$2,200,000	10%
2015	St Johns	Middle	Valley Ridge Academy	\$856,884	4%	\$2,200,000	10%
2016	Charlotte	High	Jensen Bay High School	\$6,486,215	13%	\$1,010,405	6%
2016	Hillsborough	Elem	Lamb Elementary	\$1,159,221	8%	\$1,494,022	13%
2016	Orange	Elem	Bay Lake Elementary	\$715,660	6%	\$1,414,431	11%
2016	Orange	Elem	Timpani Park Elementary	\$765,295	7%	\$1,115,017	10%
2016	Pasco	Elem	Wiregrass Elementary School (Elem "W")	\$993,089	7%	\$1,594,261	11%
2016	Polk	Middle	Citrus Ridge A Divis Academy	\$1,235,864	4%	\$3,060,836	9%
2016	Washington	Elem	Kate Smith Elementary School	\$1,799,321	9%	\$1,567,022	8%
2017	Hillsborough	Elem	Hope Dawson Elementary	\$781,258	5%	50	0%
2017	Seminole	Middle	Millennium Middle - Bid	\$1,513,897	6%	\$1,300,000	8%
2017	Orange	Elem	Millenia Gardens Elementary	\$660,760	8%	\$1,429,925	11%
2017	Orange	42	Wedgefield	\$1,193,111	11%	\$1,791,807	9%
2017	Orange	Elem	Lawrence Park Elementary	\$516,009	5%	\$1,365,045	11%
2017	Orange	Elem	Engelwood ES	\$650,183	5%	\$1,131,730	10%
2017	Orange	Elem	Wey Lane ES	\$599,586	5%	\$1,204,983	10%
2017	Orange	Elem	Meadow Woods ES	\$793,366	6%	\$1,110,974	8%
2017	Orange	Elem	Melise Ray ES	\$693,404	5%	\$1,226,273	10%
2017	Orange	Elem	Dyk Hill ES	\$581,863	5%	\$977,235	8%
2017	Orange	Elem	Rock Lake ES	\$872,601	5%	\$1,315,804	9%
2017	Orange	Elem	Ventura ES	\$780,745	6%	\$1,263,836	9%
2017	Orange	ES	OOPS Academic Center for Excellence	\$1,342,381	8%	\$2,174,876	7%
2017	Orange	Middle	Innovation Middle	\$1,854,764	6%	\$1,739,440	8%
2017	Orange	Middle	Timber Springs Middle	\$2,460,333	10%	\$1,778,313	7%
2017	Orange	Middle	Carver Middle	\$1,519,649	7%	\$1,747,238	8%
2017	Orange	High	Windsor HS	\$4,993,625	3%	\$1,600,435	1%
2018	Orange	Elem	Westshore Elementary	\$860,457	3%	\$1,549,080	13%
Total/Weighted Average				\$111,078,869	7%	\$135,393,144	9%
Total/Weighted Average Orange County Schools ONLY				\$41,968,184	7%	\$53,800,699	8%
Total/Weighted Average (Excluding Orange County Schools)				\$69,109,685	7%	\$81,592,445	9%

Source: Florida Department of Education and previous Tindale Oliver school impact fee studies, when available

**Table B-6
Site Development Cost Analysis
Orange County and Other Florida Jurisdictions**

Year Opened	District	Type	Facility Name	Construction Cost	Site Development	Ratio of Site Development to Construction Cost
2011	Broward	High	Lincoln James Education Center	\$3,539,147	\$915,947	26%
2011	Calhoun	High	Blountstown High	\$19,407,910	\$1,361,604	7%
2011	Charlotte	High	Charlotte High	\$51,725,842	\$7,904,070	15%
2011	Charlotte	Elem	Meadow Park Elementary	\$12,896,116	\$1,802,589	14%
2011	Duval	Elem	Waterleaf Elementary	\$18,894,021	\$1,361,560	7%
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	\$200,000	1%
2011	Hernando	Middle	Winding Waters MS	\$21,182,868	\$0	0%
2011	Lake	High	Lake Minnow High	\$46,968,193	\$454,700	1%
2011	Okeechobee	High	Woodbridge Art/Arts/Arts Academy	\$5,498,675	\$1,300	0%
2011	Orange	High	Franklin Arts Academy	\$55,502,600	\$8,251,840	15%
2011	Orange	Elem	Webster Elementary	\$11,765,071	\$0	0%
2011	Polk	Elem	Compton Elementary "R"	\$11,596,500	\$1,311,585	11%
2011	Polk	High	Auburndale Senior	\$19,527,053	\$0	0%
2011	Polk	Middle	Boone Middle	\$12,900,093	\$0	0%
2011	Polk	High	Davenport School of the Arts	\$29,139,512	\$0	0%
2011	Polk	High	Madison Senior	\$24,323,662	\$0	0%
2011	Polk	High	Winter Haven Senior	\$26,374,234	\$0	0%
2011	Worth	Middle	Emerald Coast Middle	\$15,918,984	\$1,717,136	11%
2012	Alachua	Elem	Meadowbrook Elementary	\$12,389,973	\$86,278	1%
2012	Collier	Middle	Bethune Education Center	\$5,536,155	\$479,652	9%
2012	Duval	High	International Studies HS	\$2,392,325	\$0	0%
2012	Duval	High	Medical Academy of Science and Technology	\$5,303,705	\$0	0%
2012	Duval	Middle	North Duval Middle	\$28,903,574	\$0	0%
2012	Indian River	Elem	West Beach Elementary	\$12,243,108	\$1,196,000	10%
2012	Lee	Middle	Hamm Manly Middle	\$23,750,925	\$1,100,259	5%
2012	Lee	Elem	Tortuga Preserve	\$16,021,954	\$1,367,613	9%
2012	Orange	Middle	Lake Ross Middle	\$10,923,495	\$0	0%
2012	Orange	Elem	Sandieg Elementary	\$10,051,047	\$1,296,892	13%
2012	Orange	Middle	SunRidge Middle	\$45,447,736	\$1,705,252	4%
2012	St. Johns	Elem	Salencia Elementary	\$12,671,683	\$0	0%
2012	St. Johns	High	Lambert Park Academy	\$10,948,776	\$7,903,452	72%
2012	Volusia	Elem	Cliff Grove Elementary	\$13,854,383	\$415,036	3%
2013	Palm Beach	Elem	Galaxy Elementary	\$12,515,045	\$1,829,530	15%
2013	Palm Beach	Elem	Grove Elementary	\$28,538,459	\$1,284,903	5%
2013	Marion	Elem	Legacy Elementary	\$10,047,310	\$477,607	5%
2013	Marion	High	Marion County High	\$7,623,316	\$336,094	4%
2013	St. Johns	Middle	Harce O'Seyent	\$20,696,200	\$1,740,522	8%
2013	Orange	Elem	Wichney Pratts Road Elementary	\$11,051,000	\$897,635	8%
2013	Orange	Elem	New Blaze Elementary	\$10,099,200	\$689,887	7%
2014	Orange	Elem	St. Philips ES	\$8,130,808	\$1,889,618	23%
2014	Orange	Elem	John Young ES (Replacement)	\$9,910,724	\$3,429,475	34%
2014	Orange	Elem	Little River ES	\$9,071,100	\$1,242,367	14%
2014	Orange	Elem	Woodland ES	\$9,444,800	\$1,409,181	15%
2014	Orange	Elem	Orange Creek ES (Replacement)	\$8,614,464	\$1,289,400	15%
2014	Orange	Elem	Orlando Lake ES	\$9,768,500	\$1,270,743	13%
2014	Orange	Elem	Warrington Thomas (Replacement)	\$10,089,768	\$1,295,463	13%
2014	Orange	Elem	Whitney ES (Replacement)	\$9,154,893	\$1,089,517	12%
2014	Palm Beach	Elem	The Contemporary School of North Palm Beach	\$21,459,551	\$1,970,739	9%
2014	Polk	Elem	Scholar Elementary	\$10,620,622	\$1,217,102	11%
2015	Polk/Monroe	Elem	Thompson Elementary	\$13,630,632	\$1,766,612	13%

Table B-6 (Continued)
Site Development Cost Analysis
Orange County and Other Florida Jurisdictions

Year Opened	District	Type	Facility Name	Construction Cost	Site Development	Ratio of Site Development to Construction Cost
2005	Orange	Elem	Fly Springs Elementary	\$12,675,199	\$1,095,813	8%
2005	Orange	Elem	Eagle Creek Elementary	\$9,248,344	\$1,984,060	21%
2005	Orange	Elem	Waldenbrook Elementary	\$9,394,380	\$1,643,461	18%
2005	Orange	High	Lake Weston Elementary	\$10,026,145	\$1,719,875	17%
2005	Orange	Elem	Loyell Elementary	\$10,246,051	\$881,121	9%
2005	Orange	Elem	Cruse ES (Replacement)	\$9,250,870	\$1,470,888	16%
2015	Palm Beach	Elem	Glade View Elementary	\$14,354,640	\$1,651,065	11%
2015	Palm Beach	High	Rosenwald Elementary	\$11,942,132	\$1,851,846	16%
2015	Pasco	Elem	Sanders Memorial Elementary	\$17,016,823	\$1,478,120	9%
2015	St Johns	Middle	Patriot Oaks Academy	\$21,224,724	\$0	0%
2015	St Johns	Middle	Valley Ridge Academy	\$21,116,642	\$0	0%
2016	Charlotte	High	Lemon Bay High School	\$51,988,511	\$7,168,848	14%
2016	Hillsborough	Elem	Lamb Elementary	\$13,673,880	\$3,025,679	22%
2016	Orange	Elem	Bay Lake Elementary	\$12,290,818	\$2,371,204	19%
2016	Orange	Elem	Tangelo Park Elementary	\$12,866,573	\$1,682,616	13%
2016	Polk	Elem	Wingrass Elementary School (Elem "W")	\$14,362,434	\$1,211,263	9%
2016	Polk	Middle	Citrus Ridge A Civic Academy	\$33,560,797	\$0	0%
2016	Washington	High	Kate Smith Elementary School	\$20,670,897	\$3,568,867	17%
2017	Hillsborough	Elem	Hope Dawson Elementary	\$14,863,889	\$1,425,699	10%
2017	Orange	Middle	Carver Middle	\$22,812,670	\$3,616,746	16%
2017	Orange	Elem	Engelwood ES	\$12,540,143	\$1,389,126	11%
2017	Orange	Middle	Innovation Middle	\$28,320,667	\$1,856,065	7%
2017	Orange	Elem	Ivey Lane ES	\$12,098,483	\$1,526,111	13%
2017	Orange	Elem	Laureate Park Elementary	\$12,781,307	\$1,028,287	8%
2017	Orange	Elem	Meadow Woods ES	\$13,397,484	\$1,358,148	10%
2017	Orange	Elem	Millenia Gardens Elementary	\$10,655,929	\$1,802,063	17%
2017	Orange	Elem	Molite Bay ES	\$11,683,643	\$1,521,133	13%
2017	Orange	Elem	Oak Hill ES	\$12,627,300	\$1,029,530	8%
2017	Orange	HS	OCP's Academic Center for Excellence	\$33,678,582	\$1,501,611	5%
2017	Orange	Elem	Rock Lake ES	\$13,247,608	\$2,681,941	20%
2017	Orange	Middle	Timber Springs Middle	\$25,344,075	\$3,041,944	12%
2017	Orange	Elem	Venura ES	\$19,342,675	\$2,452,354	13%
2017	Orange	HS	Wingfield School 8-9	\$20,111,894	\$3,151,332	16%
2017	Orange	High	Windermeir HS	\$25,879,328	\$8,001,639	31%
2017	Seminole	Middle	Millennium Middle - Bld	\$41,138,637	\$2,468,318	6%
2018	Orange	Elem	Westpointe Elementary	\$3,667,315	\$1,421,408	39%
Total/Weighted Average				\$1,813,028,377	\$134,877,406	8%
Total/Weighted Average (Orange County Schools ONLY)				\$591,453,895	\$66,614,110	12%
Total/Weighted Average (Excluding Orange County Schools)				\$911,574,482	\$66,263,296	7%

Source: Florida Department of Education and previous Tindale Oliver school impact fee studies, when available

Land Value Analysis

To estimate the current land value, the following analysis is conducted:

- Recent land purchases (2015-18) by OCPS as well as estimates for future proposed purchases;
- A review of the current market value of land from the Property Appraiser database where the existing schools are located;
- An analysis of vacant residential land sales (non-OCPS purchases) in Orange County over the past three years for parcels of similar size;
- An analysis of market value of vacant residential land from the Property Appraiser database for parcels of similar size and location to the current inventory; and
- Discussions with OCPS representatives.

OCPS purchased seven sites that were over 10 acres between 2015 and 2018. The purchase price of these parcels averaged \$87,100 per acre with a range of \$0 to \$410,500 per acre. OCPS has 11 parcels that are over 10 acres and are currently under contract. The average price per acre for parcels under contract is \$117,100 with a range of \$22,000 per acre to \$485,800 per acre.

The value of parcels where the existing schools are located, as estimated by the Orange County Property Appraiser, indicates an average land value of \$66,500 per acre with a median value of \$46,400 per acre. Property Appraiser estimates tend to be on the conservative side for publicly owned tax exempt properties. Vacant residential land sales of similar size in Orange County between 2012 and 2015 averaged \$215,100 per acre. In addition, based on Property Appraiser's estimates, the average value of all vacant land of similar size in Orange County is \$117,000 per acre. Given this information, a unit cost of \$115,000 per acre is considered to be a reasonable estimate for impact fee calculation purposes. Tables B-7 and B-8 provide a summary of this information as well as the detail for recent and upcoming land purchases by OCPS.

**Table B-7
Land Value Analysis**

Component	Value per Acre	
	Average	Range
Recent Purchases (10 + acres) ⁽¹⁾	\$87,066	\$0 - \$410,500
Land Under Contract (10 + acres) ⁽¹⁾	\$117,129	\$22,000 - \$485,800
	Average	Median
Value of Existing Parcels ⁽²⁾	\$66,500	\$46,400
Vacant Land Sales (10-110 acres) ^{(2)*}	\$215,100	\$150,400
Vacant Land Values (10-110 acres) ⁽²⁾	\$116,700	\$60,400

1) Source: B-8

2) Source: Orange County Property Appraiser Database

*Sales between 2012 and 2015

**Table B-8
Recent Purchases and Parcels Under Contract (Orange County Public Schools)**

73-T-W-7	2015	Ocoee Apopka Road	\$0	37.49	\$0
131-PS8-SW-5	2015	808 West Amelia Street	\$518,393	0.387	\$1,339,517
131-PS8-SW-5	2015	920 West Amelia Street	\$340,237	0.254	\$1,339,516
131-PS8-SW-5	2015	924 West Amelia Street	\$281,298	0.21	\$1,339,514
131-PS8-SW-5	2015	918 West Amelia Street	\$518,393	0.387	\$1,339,517
131-PS8-SW-5	2015	455 North Westmoreland Drive	\$941,680	0.703	\$1,339,516
117-E-SW-4	2015	Silverlake Park Drive	\$356,490	15.84	\$22,506
21-M-E-2	2015	650 Guy Road	\$325,000	3.643	\$89,212
21-M-E-2	2015	702 Guy Road	\$325,000	3.643	\$89,212
21-M-E-2	2015	638 Guy Road	\$420,000	4.164	\$100,865
37-M-SW-4	2015	Winter Garden Vineland Road	\$321,750	21.45	\$15,000
37-M-SW-4	2015	S. of Main Tract	\$60,000	4	\$15,000
52-M-SE-2	2016	Innovation Way & Connector Road	\$8,700,000	26	\$334,615
44-E-SE-2	2016	Laureate Boulevard	\$1,637,500	13.11	\$124,905
72-E-W-7	2016	Ocoee Crown Point Parkway	\$0	13.54	\$0
204-U-N-7	2016	1410 S Central Avenue	\$412,670	0.22	\$1,875,773
85-E-W-4	2016	Porter Road	\$333,270	14.811	\$22,502
207-E-W-7	2016	602 East Story Road	\$1,800,000	8.576	\$209,888
80-H-SW-4	2016	Daryl Carter Parkway	\$25,000,000	31.51	\$793,399
80-H-SW-4	2016	Daryl Carter Parkway	\$0	10.97	\$0
80-H-SW-4	2016	Daryl Carter Parkway	\$0	1.79	\$0
80-H-SW-4	2016	Palm Parkway Row	\$0	5.49	\$0
207-E-W-7	2017	356 East Lafayette Street	\$123,733	0.58	\$213,333
207-E-W-7	2017	497 W J Peters Lane	\$36,267	0.17	\$213,335
3-E-SE-2	2017	9101 Randal Park Boulevard	\$0	0.025	\$0
212-E-N-6	2017	3827 White Heron Drive	\$78,519	2.118	\$37,072
212-E-N-6	2017	3909 White Heron Drive	\$81,481	2.2	\$37,037
80-H-SW-4	2017	Daryl Carter Parkway	\$0	0.24	\$0
208-K8-SE-3	2017	Pershing-Expansion Site	\$2,200,170	4.84	\$454,581
22-M-W-4	2017	Schoolhouse Pond Road	\$0	0.76	\$0
22-M-W-4	2017	Schoolhouse Pond Road	\$0	1	\$0
20-E-SW-4	2018	ES of I Dr. S 700's of Lake Forest Drive	\$6,129,293	14.93	\$410,535
20-E-SW-4	2018	ES of I Dr S of Lake Forest Drive	\$2,070,707	5.04	\$410,855
131-PS8-SW-5	2018	807 West Livingston Street(1)	\$10,000	0.11	\$90,909
90-E-N-7	2018	4650 Jason Dwelley Parkway	\$290,000	5.06	\$57,312
90-E-N-7	2018	4700 Jason Dwelley Parkway	\$1,214,400	10.12	\$120,000
129-M-SE-2	Contract	13870 Narcoossee Road	\$7,350,000	30	\$245,000
83-E-SE-3	Contract	6249 South Goldenrod Road	\$7,866,000	16.192	\$485,795
49-E-W-4	Contract	Water Springs Boulevard	\$337,500	15	\$22,500
82-H-N-7	Contract	5207 Sadler Road	\$3,542,000	161.32	\$21,956
43-E-SE-2	Contract	Lake Nona Boulevard	\$5,400,000	18.32	\$294,760
114-E-W-4	Contract	Seidel Road	\$303,750	13.5	\$22,500
89-E-W-4	Contract	17511 Lake Ingram Road	\$337,500	15	\$22,500
65-M-W-4	Contract	Avalon Road	\$562,500	25	\$22,500

**Table B-8
Recent Purchases and Parcels Under Contract (Orange County Public Schools)**

Facilities Name/Real Estate ID⁽¹⁾	Year Acquired⁽²⁾	Location⁽¹⁾	Contract Price⁽¹⁾	Acreage⁽¹⁾	Price Per Acre⁽²⁾
122-A-E-1	Contract	NS of Hamilton Drive	\$512,500	15.69	\$32,664
134-E-N-7	Contract	2995 Peterson Road	\$1,800,000	15	\$120,000
118-E-SW-5	Contract	1130 Holden Avenue	\$2,401,000	4.894	\$490,601
119-H-SE-3	Contract	J Lawson Boulevard	\$16,500,000	55	\$300,000
131-PS8-SW-5	Contract	817 W Livingston	\$210,000	0.34	\$617,647
Parcels Under Contract with 10 acres or more⁽³⁾			\$44,511,750	380.022	\$117,129
Recent Purchases with 10 acres or more⁽³⁾			\$9,992,703	114.77	\$87,066
All Parcels Under Contract			\$47,122,750	385.256	\$122,315
All Recent Purchases			\$54,526,251	265.381	\$205,464

- 1) Source: Orange County Public Schools
- 2) Purchase price divided by acres
- 3) Summary includes recent purchases or parcels under contract of 10 or more acres

Appendix C
Orange County School Impact Fee
Glossary of Acronyms and Terms

Orange County School Impact Fee Glossary of Terms

The following list of acronyms and/or terms frequently used during the discussion of the school impact fee is provided for reference.

Adjusted FISH Capacity - the number of students who can be served in a permanent public school facility as provided in the Florida Inventory of School Houses adjusted to account for the design capacity of Modular or In-Slot Classrooms on the campuses designed as Modular or In-Slot schools, but not to exceed Core Capacity. The adjusted FISH Capacity is calculated in accordance with the *Interlocal Agreement for Public School Facility Planning and Implementation of Concurrency* (ILA) between the Orange County School Board, Orange County and the Municipalities, for purposes of school capacity review and concurrency.

Advisory Committee – Orange County School Impact Fee Advisory Committee.

Capacity Adjustment – Adjustment made to the cost per permanent student station to account for the percentage of students anticipated to receive a permanent student station, based on the ratio of enrollment to available permanent capacity.

Capital Improvement “Cash” Credit – Capital expansion expenditures included in the credit calculation that are paid for out of cash accounts in the capital budget (as opposed to being paid for through a bond/COP issue). Types of expenditures include district-wide capital purchases for new schools, land acquisition for future school sites, security systems upgrades or for new buildings, and network technology for new buildings.

Capital Outlay Tax – Ad valorem revenue collected under the 1.5 mills levied by Orange County to be used by OCPS for school capital outlay expenditures.

Certificate of Participation (COPs) – A form of lease purchase financing. COPs are the primary form of debt service incurred by OCPS.

Class Size Requirements – By the 2010 school year, school districts are mandated under the Florida Constitution to ensure that the maximum number of students per teacher does not exceed the numbers set forth below:

- Prekindergarten thru Grade 3 – maximum of 18 students per classroom

- Grade 4 thru Grade 8 – maximum of 22 students per classroom
- Grade 9 thru Grade 12 – maximum of 25 students per classroom

Exceptional Student Education Program (ESE) – Program to provide students with disabilities and gifted students the opportunities to receive a free appropriate public education in the least restrictive environment.¹

Facility Service Delivery – Gross square feet per permanent student station for each type of school, based on OCPS’s prototype design standards.

Five-Year Work Program – Five-year planning document required by the State of Florida to be developed annually by each School Board; includes a schedule of major repair and renovation projects necessary to maintain the educational facilities and ancillary facilities of the district, and a schedule of capital outlay projects necessary to ensure the availability of satisfactory student stations for the projected student enrollment in K-12 programs. The Work Program is developed based on data included in the approved OCPS five-year capital improvement plan.

Florida Department of Education (FDOE)

Florida Inventory of School Houses (FISH) – An inventory of OCPS’s school, administrative, and ancillary facilities that is maintained for FDOE.

Florida Inventory of School Houses (FISH) Capacity – A formula designed by the State of Florida, which includes the following utilization rate percentages by school type: 100% for elementary schools; 90% for middle schools; 90% for K-8 Schools; 90% for ninth-grade centers; 95% for high schools.

Furniture, Fixtures, and Equipment (FF&E) – Includes all furniture, fixtures, and equipment provided at a school, administrative, or ancillary facility.

Geographic Information Systems (GIS) – Geo-spatial analysis used to link a student address to its respective parcel in the parcel database maintained by the Orange County Property Appraiser.

Level of Service Standards – Standards included in the Interlocal Agreement (ILA) between the School Board, Orange County, and the Municipalities. Section 15.1 of the ILA states “To ensure

¹ Florida Legislature Office of Program Policy Analysis and Government Accountability

that the capacity of schools is sufficient to support student growth and prevent the overcrowding of schools, the School Board, the County, and the Municipalities have established the following uniform Level of Service standards for elementary, middle and high schools within each School Concurrency Service Area.

- (a) Elementary Schools: 110% of Adjusted FISH Capacity for each Elementary School Concurrency Service Area. The Elementary School LOS shall also include Arbor Ridge K-8, Windy Ridge K-8 and grades Kindergarten through 5 of Blankner K-8.
- (b) Middle schools: 100% of Adjusted FISH Capacity for each Middle School Concurrency Service Area. The Middle school LOS shall also include grades 6-8 of Blankner K-8.
- (c) High schools, including ninth grade centers: 100% of Adjusted FISH Capacity for each High School Concurrency Service Area.”

Orange County Public Schools (OCPS)

Permanent Gross Square Feet (GSF) – Total square footage of the building within all exterior walls.

Permanent Program Capacity – Formula developed by OCPS for calculating permanent capacity for each school. As shown in the formula below, the Permanent Program Capacity considers FISH capacity, in-slot capacity, utilization factor, and ESE adjustment for each school.

Permanent Program Capacity Formula:

$$[(\text{Permanent FISH Capacity} + \text{In-Slot Capacity}) * (\text{School Utilization Factor}) - \text{ESE Capacity Loss}]$$

Permanent Student Station – Permanent square footage required per student (as defined in Section 6.1 of the State Requirements for Educational Facilities) for instructional program based on the particular course content to be offered.

Student Generation Rate (SGR) – Average number of public school students per dwelling unit over the life of a home.

Tindale Oliver (TO)

Voluntary Pre-Kindergarten (VPK)

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ORDINANCE NO. 2020-_____

AN ORDINANCE AFFECTING THE USE OF LAND IN ORANGE COUNTY, FLORIDA RELATING TO SCHOOL IMPACT FEES AND ASSOCIATED STUDENT GENERATION RATES; AMENDING THE ORANGE COUNTY SCHOOL IMPACT FEE ORDINANCE CODIFIED AT ARTICLE V, CHAPTER 23, OF THE ORANGE COUNTY CODE; AMENDING SECTION 34-155 OF THE ORANGE COUNTY SUBDIVISION REGULATIONS TO REFLECT UPDATED STUDENT GENERATION RATES; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA:

Section 1. Amending Chapter 23, Article V, School Impact Fees. Chapter 23, Article V, is amended as follows, with new language being shown by underlines and deleted language being shown by strike-throughs.

ARTICLE V
SCHOOL IMPACT FEES

DIVISION 1. GENERALLY

Sec. 23-121. Definitions.

When used in this article, the following terms shall have the following meanings, unless the context otherwise clearly requires:

Accessory ~~building or structure~~ shall mean a detached, subordinate building, the use of which is clearly indicated and related to the use of the principal building or use of the land and which is located on the same lot as the principal building or use have the meaning contained in Section 38-1 of the Orange County Code.

36 Accessory Dwelling Unit shall have the meaning contained
38 in Section 38-1 of the Orange County Code.

38 Affordable housing ,with the exception of affordable
40 housing as defined in Section 23-161(10), shall mean housing as
42 described in section 23-163 hereof and defined in Orange County
44 Administrative Regulation 4.08, as it may be amended from time
46 to time.

42 *Alternative school impact fee* shall mean any alternative fee
44 calculated by an applicant and approved by the county in
46 consultation with the superintendent or the school board pursuant
48 to sections 23-144 and 23-145.

46 *Ancillary plant* shall mean the buildings, sites and site
48 improvements necessary to provide support services to educational
50 programs and shall include, but not be limited to, such facilities as
52 vehicle maintenance, warehouses, maintenance or administrative
54 buildings not located at educational plants. Any such building, site,
56 or site improvement may be independently referred to as an
58 ancillary facility.

54 *Applicant* shall mean the person who applies for a building
56 permit.

56 *Auxiliary facilities* shall mean those portions of an
58 educational plant which are not designated for student occupant
60 stations.

58 *Board* shall mean the Board of County Commissioners of
60 Orange County, Florida.

60 *Building* shall mean any structure, either temporary or
62 permanent, designed or built for the support, enclosure, shelter or
64 protection of persons, chattels, or property of any kind.

64 *Building permit* shall mean the official document or
66 certificate issued by a city or the county under the authority of
68 ordinance or law, authorizing the commencement of construction
70 of any residential building, or parts thereof. For purposes of this
72 article, the term "building permit" shall also include tie-down
permits for a mobile home.

70 Capital improvement shall include, but not be limited to,
72 site planning and design, land acquisition, site improvements and
infrastructure, buildings, facilities, furniture, fixtures and
equipment, and motor vehicles, as well as those items listed in
Section 23-143(b) hereof, but excludes operations and

74 maintenance. Acquisition of a "capital improvement" means the
76 purchase of a capital improvement that expands the capacity of the
School Board to provide educational facilities made necessary by
new residential development countywide.

78 *Certificate of occupancy* shall mean an official document or
80 certificate issued by the building official having jurisdiction which
82 signifies: (i) that all inspections required under the building permit
for compliance with applicable building and technical codes have
been completed, and (ii) the building may be occupied for its
intended use.

84 *Cities* shall mean collectively the Cities of Apopka, Bay
86 Lake, Belle Isle, Edgewood, Lake Buena Vista, Maitland, Ocoee,
Orlando, Winter Garden, Winter Park and the Towns of Eatonville,
Oakland and Windermere.

88 *City attorney* shall mean the person appointed by a city
commission to serve as its counsel, or the designee of such person.

90 *City commission* shall mean the governing body of each of
the cities.

92 *Comprehensive plan* shall mean the comprehensive plan of
94 the county adopted and amended pursuant to chapter 163, part II,
Florida Statutes, as amended and supplemented, or its successor in
function.

96 *County* shall mean Orange County, a charter county and a
political subdivision of the State of Florida.

98 *County attorney* shall mean the person appointed by the
100 board of county commissioners to serve as its counsel, or the
designee of such person.

102 *County facilities constructed for nonproprietary*
governmental purposes shall mean facilities constructed by or for
104 the county to be used for governmental purposes, but shall exclude
Orange County Utilities Department and Orange County
Convention Center Facilities.

106 *Development permit* shall mean any building permit,
108 zoning approval, subdivision approval, rezoning, development
order, special exception, variance, or any other official action of
110 local government having the effect of permitting the development
of land.

112 *Duplex* shall mean a building with two (2) dwelling units
which has two (2) kitchens and is designed for or occupied
114 exclusively by two (2) families. The units of a duplex must be
connected by a common wall.

116 *Dwelling unit* shall mean a building, or a portion thereof,
which is designed for residential occupancy, consisting of one (1)
118 or more rooms which are arranged, designed or used as living
quarters for one (1) family only, but excluding "time-share estates"
120 and "time-share licenses" as defined in chapter 721, Florida
Statutes; "student housing" as defined in section 38-1, Orange
122 County Code; or "housing for older persons" as further defined in
section 23-161(6), Orange County Code.

124 *Educational facilities* shall mean the buildings and
equipment, structures, and special educational use areas that are
126 built, installed or established to serve primarily educational
purposes and which may lawfully be used as authorized by the
Florida Statutes and approved by the school board.

128 *Educational plant* shall mean the educational facilities, site,
and site improvements necessary to accommodate students,
130 faculty, administrators, staff and the activities of the educational
program of each plant, and shall include both the educational and
132 auxiliary facilities but shall not include modular or portable
classrooms.

134 *Encumbered* shall mean moneys committed by contract or
purchase order in a manner that obligates the county, the city or the
136 school board to expend the encumbered moneys upon delivery of
goods, the rendering of services or the conveyance of real property
138 by a vendor, supplier, contractor or owner.

140 *High rise* shall mean a residential project with a minimum
density of 70 dwelling units per acre, that contains an attached
142 parking structure, and that is a minimum of seven (7) stories in
height (height may include the parking structure).

144 *Impact fee* or *school impact fee* shall mean the fee imposed
pursuant to section 23-141 of this article.

146 *Impact fee study* shall mean the study adopted pursuant to
section 23-1242, Orange County Code.

148 *M.A.I. appraiser* shall mean a member of the American
Institute of Real Estate Appraisers.

150 *Mobile home* shall mean a structure transportable in one (1)
152 or more sections, which structure is eight (8) body feet or more in
154 width and over thirty-five (35) feet in length, and which structure
156 is built on an integral chassis and designed to be used as a dwelling
 when connected to the required utilities, and includes the
 plumbing, heating, air conditioning and electrical systems
 contained therein.

158 *Multifamily dwelling unit* shall mean a dwelling unit
159 located in a building or a portion of a building (including, but not
160 limited to ~~accessory dwelling units~~, apartments, duplexes,
162 triplexes, quadraplexes, and condominiums), regardless of form of
164 ownership, which building contains more than one (1) dwelling
 unit designed for occupancy by a single family, and such dwelling
 units are customarily offered for rent on a monthly basis, generally
 for a minimum six-month lease period.

166 *Owner* shall mean the person holding legal title to the real
 property upon which residential construction is to be built.

168 *Person* shall mean an individual, a corporation, a
 partnership, an incorporated association or any other similar entity.

170 *Public schools* shall mean all kindergarten classes;
172 elementary, middle and high school grades and special classes; and
 all adult, part-time, vocational and evening schools, courses or
 classes operated by law under the control of the school board.

174 *Quadraplex* shall mean a building with four (4) dwelling
176 units which has four (4) kitchens and is designed for or occupied
 exclusively by four (4) families. Each unit of a quadraplex must be
 connected by a common wall.

178 *Residential* means multifamily dwelling units, mobile
 homes, townhouses, or single-family detached houses.

180 *Residential construction* shall mean land development
 designed or intended to permit more dwelling units than the
 existing use or nonuse of land contains.

182 *School board* shall mean the School Board of Orange
184 County, Florida, which is the governing body of the School
 District of Orange County, Florida.

186 *School board attorney* shall mean the person appointed by
 the school board to serve as its counsel, or the designee of such
 person.

188 *School impact fee trust account* shall mean the separate
190 trust account created pursuant to section 23-143, Orange County
Code.

192 *School system* shall mean the educational and ancillary
plants which are used to provide instruction within the public
schools or the administrative or support activities related thereto.

194 *Single-family detached house* shall mean a dwelling unit on
196 an individual lot, including detached houses on lots less than fifty
(50) feet wide, such as zero lot line homes and manufactured
homes.

198 *Student housing* shall mean any multi-family development
200 or portion thereof where the dwelling units are designed and
constructed as three (3) or more bedrooms with three (3) or more
202 bathrooms which is marketed and/or rented to students attending a
local college, university, community college, or private school, or
204 any multi-family development or portion thereof comprised of
dwelling units consisting of three (3) or more bedrooms and less
206 than three (3) bathrooms where the bedrooms are leased separately
which is marketed and/or rented to students attending a local
college, university, community college, or private school.

208 *Student occupant station* shall mean the area necessary for
210 a student to engage in educational activities, excluding ancillary
and auxiliary spaces.

212 *Superintendent* shall mean the chief administrative officer
of the public schools as appointed by the school board or the
designee of such person.

214 *Time-share property* shall mean the facilities and
216 accommodations offered in a time-share plan that are classified as
time-share estates and time-share licenses as those terms are
defined in F.S. ch. 721 (2006).

218 *Townhouse* shall mean a self-contained dwelling which is
220 designed and constructed so that the unit and the lot on which it is
located may be individually owned. Townhouse units are separated
222 by fireproof and soundproof walls and are designed to provide
privacy.

224 *Triplex* shall mean a building with three (3) dwelling units
226 which has three (3) kitchens and is designed for or occupied
exclusively by three (3) families. Each unit of a triplex must be
connected by a common wall.

228 ~~Workforce housing shall mean housing as described in~~
~~section 23-163 hereof and defined in Orange County~~
230 ~~Administrative Regulation 4.08, as may be amended from time to~~
~~time.~~

Sec. 23-122. Findings.

232 It is hereby ascertained, determined and declared that:

234 (1) In ~~2012~~2020, at the request of the school board, the
236 board amended a school impact fee ordinance which, prior to the
238 ~~2016~~2020 revisions, reflected school impact fees in the amounts of
240 ~~six eight thousand five seven hundred twenty five~~eighty-four
242 ~~dollars (\$6,5258,784.00) for single-family houses, three five~~
~~thousand nine hundred twenty one nineteen~~ dollars
~~(\$3,9215,919.00) for multifamily units (which included~~
~~townhouses~~high-rises at the time), ~~six thousand nine hundred thirty~~
~~dollars (\$6,930) for townhouses, and four six thousand three~~
~~hundred forty five~~eighty-eight dollars (~~\$4,3456,088.00~~) for mobile
homes.

244 (2) The school board has adopted a resolution which
246 requests the county to adopt a revised school impact fee which
248 requires future residential construction to contribute its fair share
of the cost of capital improvements to the school system which are
necessary to accommodate such growth. The revised impact fee
will reflect the capital costs for the school system.

250 (3) The school board has determined that ad valorem
252 tax revenue and other revenues will not be sufficient to provide the
capital improvements to the school system which are necessary to
accommodate such growth.

254 (4) Pursuant to section 1013.33(1), Florida Statutes, the
256 school board and the board of county commissioners should
coordinate the planning of educational facilities with proposed
residential development.

258 (5) Florida ~~States~~ Statutes § 163.3177 requires the
260 county to adopt a comprehensive plan containing a capital
262 improvements element which considers the need and location of
264 public facilities within its areas of jurisdiction and the projected
266 revenue source which will be utilized to fund these facilities.
Furthermore, pursuant to F.S. § 163.3177 in 1997, the board
adopted a "public school facilities element" as part of the county's
comprehensive plan, and goal no. 4 of the element contains
policies calling for review and updating of the school impact fee.

268 (6) Section 23-167, Orange County Code, requires that
this article and the impact fee study be reviewed and completed at
least once every four (4) years.

270 (7) Section 1013.35, Florida Statutes, requires the
272 school board to annually adopt an educational facilities plan which
includes as a component a five-year financially feasible district
274 facilities work program, a copy of which the school board submits
annually to the board.

276 (8) The implementation of an updated school impact
fee to require future growth to contribute its fair share of the cost
278 of growth-necessitated capital improvements to the school system
promotes the general welfare of the citizens of Orange County.
280 Providing for education facilities that are adequate for the needs of
growth promotes the general welfare of all county residents and
constitutes a public purpose.

282 (9) The projected capital improvements to the school
system and the allocation of projected costs between those
284 necessary to serve existing development and those required to
accommodate the educational needs of future residential
286 construction as presented in the study entitled "Orange County
Public Schools School Impact Fee Update Study Update-Final
288 Report" dated ~~February 5, 2016~~ September 18, 2020, is hereby
approved and adopted by the county, and such study is found to be
290 based on the most recent and localized data and to be consistent
with the comprehensive plan of the county and with the
292 requirements of F.S. § 163.31801.

294 (10) Administrative charges for the collection of school
impact fees shall be calculated consistent with applicable state law,
including section 163.31801(3)(c), Florida Statutes.

296 (11) Interlocal agreements have been entered into
between the county, the school board and the cities to assist in the
298 implementation of the school impact fee within all areas of the
county. The interlocal agreements provide for the collection and
300 administration of the school impact fee throughout the county.

302 (12) The establishment of a school impact fee is
consistent with the comprehensive plan and is specifically found to
serve a county purpose.

304 (13) The State of Florida has not provided adequate
funding for necessary school system capital improvements. The
306 county, by the adoption of this article, does not intend to explicitly

308 or implicitly assume any portion of the responsibilities of the State
310 of Florida to provide for the school system, but only seeks to
312 temporarily assist in funding those growth-necessitated capital
improvements which have not been provided for by the state. The
county expects the state to meet its obligations to the citizens of
Orange County fully and to reestablish adequate funding of the
school system.

314 (14) Within a four-year period from the effective date of
| the ~~2016~~2020 revisions to this article, this article will be subject to
316 review pursuant to section 23-167, Orange County Code.

318 (15) This article will be subject to repeal by a majority
vote of the board should any of the following occur:

320 a. The state alters its funding level to the
school board as a result of this school impact fee article; or

322 b. The school board substantially redistributes
and/or reallocates any impact fees funds collected pursuant to
324 section 23-141(c), Orange County Code, for growth-necessitated
capital expenditures to operating expenses or nongrowth-
necessitated capital improvements; or

326 c. The school board fails to maintain the
328 maximum discretionary millage allowed by section 1011.71(2),
Florida Statutes, as adjusted pursuant to section 1011.715, Florida
330 Statutes, as a condition of the approval by the electors of a half
(0.5) percent school surtax for capital improvements pursuant to
section 212.055(6), Florida Statutes.

332 (16) The county acknowledges that there are deficiencies
334 in the school system capital improvements which will be addressed
by the school board with revenues other than school impact fees.

336 (17) The board has considered the short-term and long-
term public and private costs and benefits of the proposed school
338 impact fee ordinance and school impact fee study and has
determined that sufficient information has been provided to enable
340 the board to act. Therefore, the proposed ordinance need not be
submitted to any additional advisory boards, nor shall an economic
justification study be required, except as otherwise set forth herein.

342 **Sec. 23-123. Rules of construction.**

344 For the purposes of the administration and enforcement of
this article, unless otherwise stated in this article, the following
rules of construction shall apply:

346 (1) In the case of any difference of meaning or
implication between the text of this article and any caption,
348 illustration, summary table or illustrative table, the text shall
control.

350 (2) The word "shall" is always mandatory and not
discretionary, and the word "may" is permissive.

352 (3) Words used in the present tense shall include the
future; words used in the singular shall include the plural and the
354 plural the singular, unless the context clearly indicates the
contrary; and use of the masculine gender shall include the
356 feminine gender.

358 (4) The phrase "used for" includes "arranged for,"
"designed for," "maintained for," or "occupied for."

360 (5) Unless the context clearly indicates the contrary,
where a regulation involves two (2) or more items, conditions,
provisions, or events connected by the conjunction "and," "or" or
362 "either ... or," the conjunction shall be interpreted as follows:

364 a. "And" indicates that all the connected terms,
conditions, provisions, or events shall apply.

366 b. "Or" indicates that the connected items,
conditions, provisions, or events shall apply singly or in any
combination.

368 c. "Either ... or" indicates that the connected
items, conditions, provisions, or events shall apply singly but not
370 in combination.

372 (6) The word "includes" shall not limit a term to the
specific examples but is intended to extend its meaning to all other
instances or circumstances of like kind or character.

374 (7) All time periods contained within this article shall
be calculated on a calendar day basis, including Sundays and legal
376 holidays, but excluding the date of the earliest effective date of
service of such notice of impact fee statement or the date of the
378 school board's decision in the event of an appeal.

Sec. 23-124. - Adoption of impact fee study.

380 The board hereby adopts and incorporates by reference the
study entitled "Orange County Public Schools School Impact Fee

Update Study Update—Final Report" dated ~~February 5,~~
~~2016~~September 18, 2020.

Secs. 23-125—23-140. Reserved.

**DIVISION 2
SCHOOL IMPACT FEES**

Sec. 23-141. Imposition.

(a) Except to the extent exempted by general or special law, or as otherwise set forth herein, all residential construction occurring within the county, both within the unincorporated area and within the municipal boundaries of the cities, for which a building permit is issued subsequent to the effective date of this article, shall pay the school impact fee.

(b) ~~Effective from May 16, 2016, until September 30, 2016, a~~All residential construction occurring within the county, for which building permits are issued on and before July 3, 2021, within the unincorporated area and the boundaries of the various municipalities, shall pay the following school impact fee:

- (1) Single-family detached house (per dwelling unit)
~~\$8,784.00~~\$6,525.00
- (2) Multifamily dwelling unit ~~and townhouse~~
(per dwelling unit)
.....~~\$3,921.00~~\$5,919.00
- (3) Townhouse dwelling unit (per dwelling unit).....\$6,930.00
- (~~3~~4) Mobile home (per dwelling unit)
~~\$4,345.00~~\$6,088.00

(c) ~~Effective from October 1, 2016, until December 31, 2016, a~~All residential construction occurring within the county, for which building permits are issued on and after July 4, 2021, within the unincorporated area and the boundaries of the various municipalities, shall pay the following school impact fee:



School Impact Fee Schedule

Land Use Type	Impact Fee
Single Family Detached <2,000 sq. ft.*	\$7,655,008,829.00
Single Family Detached 2,000 – 2,499 sq. ft.*	9,513.00
Single Family Detached 2,500 – 2,999 sq. ft.*	11,402.00
Single Family Detached 3,000 – 3,999 sq. ft.*	12,015.00
Single Family Detached >= 4,000 sq. ft.*	9,584.00
Multi-family (High Rise)	307.00
Multi-family (Non High Rise)	4,9206,751.00
Townhouse	5,4268,805.00
Mobile Home	5,21710,387.00

418 * square footage shall include the heated / cooled living area



420

School Impact Fee Schedule

Land Use Type	Impact Fee
Single Family Detached <2,000 sq. ft.*	\$7,655,009,480.00
Single Family Detached 2,000 – 2,499 sq. ft.*	10,215.00
Single Family Detached 2,500 – 2,999 sq. ft.*	12,243.00
Single Family Detached 3,000 – 3,999 sq. ft.*	12,902.00
Single Family Detached >= 4,000 sq. ft.*	10,291.00
Multi-family (High Rise)	330.00
Multi-family (Non High Rise)	4,9207,250.00
Townhouse	5,4269,455.00
Mobile Home	5,21711,153.00

* square footage shall include the heated / cooled living area

422

424

426

~~Effective January 1, 2017, all residential construction occurring within the county, for which building permits are issued within the unincorporated area and the boundaries of the various municipalities, shall pay the following school impact fee:~~

School Impact Fee Schedule

Land Use Type	Impact Fee
Single Family Detached	\$8,784.00
Multi-family	5,919.00
Townhouse	6,930.00
Mobile Home	6,088.00

428 (The school impact fee schedule set forth in this subsection (c) was originally temporarily adopted pursuant to
 430 Section 5 of Ordinance Number 2011-04, effective May 13, 2011, and became permanent pursuant to Section 2 of
 Ordinance Number 2011-05, effective June 10, 2011.)

Sec. 23-142. - Payment.

432 (a) Except as otherwise provided in this
 434 article, prior to the issuance of a building permit for multi-
 family residential (with the exception of duplexes) or
 436 townhouse construction, an applicant shall pay the school
 impact fee as set forth in section 23-141, Orange County
 438 Code. However, for single-family detached homes or
 duplexes, the applicant may elect to pay the applicable fee
 no later than immediately prior to the issuance of the
 440 certificate of occupancy.

442 (1) If the residential construction is
 located within the unincorporated area of the county, or
 444 within the municipal boundaries of a city in which the
 county has taken responsibility for the issuance of building
 permits, the school impact fee shall be paid to and collected
 446 by the county.

448 (2) If the residential construction is
 located within the municipal boundaries of a city, the
 school impact fee shall be paid to and collected by that city.

450 (b) Any school impact fee collected by the
 452 county or by a city shall be held by them separate and
 distinct from all other revenues and shall be transferred at
 454 least quarterly to the school board for deposit in the school
 impact fee trust account.

456 (c) The payment of the school impact fee shall
 be in addition to all other fees, charges or assessments due
 458 for the issuance of a building permit and the subsequent
 certificate of occupancy.

460 (d) The obligation of payment of the school
 impact fee shall run with the land.

462 (e) The impact of a development for which the
463 county received a legally sufficient application prior to
464 January 1, 2021, shall be calculated at the impact fee rates
465 set forth in Section 23-141(b) hereof, the impact of all
466 other~~from the~~ development shall be calculated at the time
467 of issuance of the building permit. If the applicant for a
468 single-family or duplex home elects to pay the applicable
469 impact fee after the issuance of the building permit, but no
470 later than prior to the issuance of the certificate of
471 occupancy, the impact fee due shall be calculated to be the
472 fee due on the day of issuance of the building permit.

473 (f) The foregoing in this section 23-142
474 notwithstanding, for the period beginning August 3, 2020,
475 and ending July 30, 2021, payment of the school impact fee
476 may be made not later than when pre-power is authorized
477 for the first building, or prior to issuance of the first
478 certificate of occupancy, temporary or permanent,
479 whichever occurs earlier.

480 **Sec. 23-143. Use of monies.**

481 (a) School impact fees shall, upon receipt by the
482 school board, be deposited in a separate trust account
483 established and maintained by the school board. Such
484 account shall be designated as the "school impact fee trust
485 account" and shall be maintained separate and apart from
486 all other accounts of the school board.

487 (b) The monies deposited into the school impact
488 fee trust account shall be used solely for the purpose of
489 providing growth-necessitated capital improvements to
490 educational plants and ancillary plants of the school system
491 which are approved by the school board in its capital
492 improvements budget ~~consistent with the state school plant~~
493 ~~survey~~-including, but not limited to:

494 (1) Land acquisition, including any cost
495 of acquisition;

496 (2) Fees for professional services
497 including, but not limited to, architecture, engineering,
498 surveying, landscaping, soils and material testing, legal,
499 appraisals, building envelope, commissioning, auditing,
500 program management, and construction management;

(3) Design and construction documents;

502 (4) Site development, environmental
504 mitigation or remediation, ~~and~~ on-site and off-site
improvements, and infrastructure and roadways incidental
to the construction thereto;

506 (5) Any permitting or application fees
necessary for the construction;

508 (6) Design and construction of
educational plants and ancillary plants;

510 (7) Design and construction of drainage
512 facilities required by the construction of educational plants
and ancillary plants or improvements thereto;

514 (8) Installation or ~~R~~relocation of on-site
and off-site utilities required by the construction of
516 educational plants and ancillary plants or improvements or
additions thereto;

518 (9) Acquisition of furniture, fixtures,
vehicles, ~~and~~ equipment, technology, curriculum items, and
520 moving costs necessary to accommodate students, faculty,
administrators, staff and the activities of the educational
522 programs and services at educational plants which are
necessitated by growth;

524 (10) Repayment of monies borrowed
from any budgetary fund of the county, the cities or the
526 school board subsequent to the effective date of this article,
which were used to fund growth-necessitated capital
528 improvements to the educational plants or ancillary plants
as provided herein, provided, however, that the intent of
530 this provision is not to allow the use of impact fees as a
pledge for any bonds; and

532 (11) Payment of principal and interest,
necessary reserves and costs of issuance under any bonds
534 or other indebtedness issued by the county, the cities or
school board to fund growth-necessitated improvements
536 and additions to the school system subsequent to the
effective date of this article, provided, however, that the
538 intent of this provision is not to allow the use of impact fees
as a pledge for any such bonds.

540 (c) The moneys deposited into the school
542 impact fee trust account shall be used solely to provide
capital improvements to the school system as necessitated
by growth and shall not be used for any expenditure that
would be classified as a maintenance or repair expense.

544 (d) Any school impact fee funds on deposit
546 which are not immediately necessary for expenditure shall
be invested by the school board. All income derived from
548 such investments shall be deposited into the school impact
fee trust account and used as provided herein.

550 (e) The impact fees collected pursuant to this
552 article shall be returned to the then current owner of the
property on behalf of which such fee was paid, if such fees
554 have not been expended or encumbered prior to the end of
the fiscal year immediately following the sixth anniversary
of the date upon which such fees were paid. Refunds shall
be made only in accordance with the following procedure:

556 (1) The then present owner shall petition
558 the school board for the refund within one (1) year
following the end of the calendar quarter immediately
560 following five (5) years from the date on which the fee was
received.

562 (2) The petition for refund shall be
submitted to the superintendent and shall contain:

564 a. A notarized sworn statement
that the petitioner is the present owner of the property on
behalf of which the impact fee was paid;

566 b. A copy of the deed certified
568 by a title company to be the latest recorded deed or a copy
of the most recent ad valorem tax bill.

570 (3) Within three (3) months from the
date of receipt of a petition for refund, the superintendent
572 will advise the petitioner and the school board of the status
of the impact fee requested for refund, and if such impact
574 fee has not been expended or encumbered within the
applicable time period, then it shall be returned to the
petitioner, with interest paid at the rate of six (6) percent
576 per annum, or the average net interest rate earned by the
school board in the school impact fee trust account during
578 the time such refunded impact fee was on deposit,

580 whichever is less. For the purposes of this section, fees
collected shall be deemed to be spent or encumbered on the
basis of the first fee in shall be the first fee out.

582 (f) In the event that a building permit, issued
for residential construction, expires or otherwise becomes
584 invalid prior to completion of the residential construction
for which it was issued and for which a school impact fee
586 was paid, the applicant may, within one hundred twenty
(120) days of the expiration or invalidity of the building
588 permit, apply for a refund of the school impact fee. Failure
to timely apply for a refund of the school impact fee shall
590 waive any right to a refund.

592 (1) The application for refund shall be
filed with the local government that issued the subject
building permit, with a copy to the superintendent, and
594 contain the following:

596 a. The name and address of the
applicant;

598 b. The location of the property
which was the subject of the building permit;

600 c. The date the school impact
fee was paid;

602 d. A copy of the receipt of
payment for the school impact fee; and

604 e. The date the building permit
was issued and the date of expiration or that it was declared
invalid.

606 (2) After verifying that the building
permit has expired or become invalid and that the
608 residential construction has not been completed, the
governing entity holding such fee shall refund it. The
610 school board and one or more municipalities may, by
separate agreement, modify the process for issuance of
612 impact fee refunds.

614 (3) A building permit which is
subsequently issued for residential construction on the
same property which was the subject of a refund shall pay
616 the school impact fee based on the rate effective as of the

618 date of the subsequently pulled building permit as required
herein.

Sec. 23-144. Alternative school impact fee calculation.

620 (a) In the event an applicant believes that the
622 impact to the school system necessitated by residential
624 construction is less than established in the "Orange County
Public Schools School Impact Fee ~~Update Study Update~~
Final Report" dated ~~February 5, 2016~~ September 18, 2020,
626 such applicant may, at no cost to the County and prior to
issuance of a building permit for such residential
628 construction, submit a calculation of an alternative school
impact fee to the County Administrator or a designee.
Consistent with the Florida case law requirements for a
630 valid school impact fee and the mandate for the provision
of a uniform system of free public schools in Article IX,
632 section 1, Florida Constitution, any determination of a
lesser impact to the school system created by residential
634 construction under the alternative school impact fee
calculation process provided in this subsection shall not be
636 based on the projected or current use of the residential
project but shall be based on a consideration that the
638 permanent physical characteristics or limitations of the
specific residential development proposed will generate
640 fewer students initially and during their useful life than the
student generation assumptions utilized in the impact fee
642 study.

644 (b) The alternative school impact fee
calculations shall be calculated for that land use type
646 analyzed within Orange County and shall be based on data,
information or assumptions contained in this article and
impact fee study, or an independent source, provided that:

648 (1) The independent source is a
generally accepted standard source of demographic and
650 education planning; or

652 (2) The independent source is a local
study supported by a database adequate for the conclusion
654 contained in such study and performed pursuant to a
generally accepted methodology of education planning.

656 (3) If a previous residential construction
project has submitted a local study consistent with the
criteria required herein, and if, after consultation with the

658 superintendent and the city or cities wherein the residential
660 construction is located such study is determined by the
662 county to be current, the impact upon the school system as
664 described in such prior local study shall be presumed to
666 exist for other similar residential construction. In such
circumstances, the alternative school impact fee shall be
established to reflect the impact upon the school system as
described in the prior local study. There shall be a
rebuttable presumption that an alternative impact fee study
conducted more than three (3) years earlier is invalid.

668 (c) The proposed alternative school impact fee
| shall be submitted to the Impact Fee Committee~~county~~
670 which, after consultation with the superintendent and any
applicable municipality, shall review the calculations and
672 mail a written determination to the applicant within sixty
(60) calendar days of submittal as to whether such
674 calculation complies with the requirements of this section.

| (d) If the ~~county~~Impact Fee Committee, after
676 consultation with the superintendent and any applicable
municipality, determines that the data, information and
678 assumptions utilized by the applicant to calculate the
alternative school impact fee comply with the requirements
680 of this section and that the calculation of the alternative
school impact fee is by a generally accepted methodology,
682 then the applicant may propose to enter into an alternative
impact fee agreement with the county designed to establish
684 an alternative school impact fee appropriate to the
circumstances of the specific proposed development in lieu
686 of the fee set forth in section 23-141, Orange County Code.

| (e) If the ~~county~~Impact Fee Committee, after
688 consultation with the superintendent and any applicable
municipality, determines that the data, information and
690 assumptions utilized by the applicant to calculate the
alternative school impact fee do not comply with the
692 requirements of this section, or that the calculation of the
alternative school impact fee was not made by a generally
694 accepted methodology, then the alternative school impact
fee shall be rejected. Such rejection shall be in writing and
696 set forth the reasons for such rejection, and shall be
provided to the applicant by certified mail. The applicant
698 shall have thirty (30) calendar days from the mailing date
of the written notification of rejection to request an appeal
700 of the rejection pursuant to the provisions of this
subsection.

702 (f) An applicant may appeal a determination of
rejection by the County's Impact Fee Committee by filing a
704 written request for appeal, along with payment of a
nonrefundable processing fee with the county's
706 development review committee (DRC) within thirty (30)
calendar days from the mailing date of the written notice of
708 rejection. If the request for appeal is not filed with DRC
within the thirty-day period, the applicant waives all rights
710 to appeal the determination to the board. The DRC will
consider the appeal at a regularly scheduled DRC meeting
712 within thirty (30) days from the time the applicant files the
appeal and pays the processing fee. If the DRC upholds the
714 rejection, the applicant may appeal the rejection to the
board within thirty (30) days of the DRC's decision by
716 filing a written request with the DRC. The DRC shall
advise the applicant in writing of the date and time of the
718 hearing before the board of county commissioners. If the
DRC determines that the data, information and assumptions
720 utilized by the applicant to calculate the alternative school
impact fee complied with the requirements of the section,
722 then the DRC shall refer the applicant to the appropriate
county staff to schedule the applicant's proposed alternative
724 school impact fee agreement for consideration by the
board.

726 (g) Any applicant or owner who submits a
proposed alternative school impact fee pursuant to this
728 section and desires the immediate issuance of a building
permit shall pay, prior to the issuance of the building
730 permit, the applicable school impact fee pursuant to section
23-141, Orange County Code. Such payment shall be paid
732 to the county or any applicable municipality and shall be
noted in writing as "paid under protest" and shall not be
734 construed as a waiver of any review rights. Any difference
between the amount paid and the amount due, as
736 determined by the county or applicable municipality, shall
be refunded to the applicant or owner by the governmental
738 entity holding the funds. The county, any applicable
municipality, or school board shall not pay interest on the
740 funds paid under protest and subsequently refunded unless
interest has been earned on such funds.

742 **Sec. 23-145. Presumptions, agreements and security
requirements.**

744 (a) *Presumption of impacts.* The proposed
development shall be presumed to generate the maximum

746 number of students by the most intensive residential use
748 permitted under the applicable land-development
regulations such as the comprehensive plan or zoning
ordinances or under applicable deed or plat restrictions.

750 (b) *Alternative school impact fee agreement.*

752 (1) In lieu of the payment of school
754 impact fees as set forth in section 23-141, Orange County
756 Code, any applicant may propose to enter into an
758 agreement with the county designed to establish just and
equitable fees appropriate to the permanent physical
characteristics or limitations of the specific residential
development proposed. Such an agreement may include,
but shall not be limited to, provisions that:

760 a. Modify the presumption of
762 maximum impact set forth in subsection (a) and provide an
764 alternative school impact fee calculation as provided for in
766 section 23-144, Orange County Code, provided that the
agreement shall establish legally enforceable means for
ensuring that the number of school-age children residing in
the development will not exceed the number as determined
by the alternative school impact fee calculation; or

768 b. Provide for the conveyance
of land for and/or the construction of specific school
770 facilities in lieu of payment of or with credit against the
school impact fees assessable to the development; or

772 c. Establish a schedule and
method for payment of the school impact fees in a manner
774 appropriate to the particular circumstances of the proposed
development in lieu of the requirements for payment of the
776 school impact fees as set forth in section 23-141, Orange
County Code, provided that security is posted ensuring
778 payment of the fees in a form acceptable to the county and
the school board; and

780 d. Provide that the school board
is a third party beneficiary to the alternative school impact
782 fee agreement, or, where appropriate, the school board may
be a party to the agreement.

784 (2) Any agreement proposed by an
applicant pursuant to this subsection must be presented to
and approved by the board prior to the issuance of a

786 building permit. Any such agreement may provide for
788 execution by mortgagees, lienholders, or contract
790 purchasers in addition to the landowner, and may permit
792 any party to record such agreement in the public records of
794 the county. The board may approve such an agreement only
if it finds that the agreement will be consistent with the
Florida law requirements for a valid school impact fee and
the Florida constitutional mandate for the provision of a
uniform system of free public schools.

Secs. 23-146—23-160. Reserved.

796

DIVISION 3

798

MISCELLANEOUS PROVISIONS

Sec. 23-161. Exemptions.

800

The following shall be exempted from payment of
the impact fees:

802

(1) Alterations or expansion of an
existing dwelling unit where no additional dwelling units
are created and the expanded unit remained within the same
size tier, as applicable, in the fee schedule.

804

806

(2) The construction of accessory
~~buildings or~~ structures which will not create additional
dwelling units.

808

810

(3) The replacement of a dwelling unit
where no additional dwelling units are created and where
the replacement dwelling unit is located on the same lot,
provided the original dwelling unit was located on the site
as of January 1, 1993, or thereafter. If the type of dwelling
unit is different from the original dwelling unit type, or size
in the case of single family homes, the exemption shall be
limited to the equivalent fee for the original dwelling unit.
Documentation of the existence of the original dwelling
unit must be submitted to the concurrency management
official.

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814

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820

(4) The issuance of a tie-down permit
for a mobile home on which the applicable school impact
fee has previously been paid for the lot upon which the
mobile home is to be situated.

822

824 (5) Government-owned residential
construction.

826 (6) Senior housing that prohibits
828 permanent residence (longer than 90 days) by persons
830 under the age of eighteen (18) by recorded deed restriction,
832 recorded declaration of covenants and restrictions, recorded
834 plat restrictions, or other restrictions provided by law, and
836 which qualifies as one of the three (3) types of communities
838 designed for older persons as "housing for older persons" in
840 the Housing for Older Persons Act, 42 U.S.C. § 3607(b).
842 This exemption shall be applied in conformity with the
844 principles set forth in *Volusia County v. Aberdeen at
Ormond Beach, L.P.*, 760 So. 2d., 126 (Fla. 2000).
846 Provided, however, that any senior housing community or
848 dwelling unit that loses its qualification as housing for
older persons or that allows permanent occupancy by
persons under the age of eighteen (18) may be required to
pay the school impact fee in effect at the time of the loss of
the qualification as housing for older persons or the
permanent occupancy by persons under the age of eighteen
(18). Collection of school impact fees at the time shall be
pursuant to the remedial collection methods set forth in
section 23-164, Orange County Code. Permanent
occupancy by a person under the age of eighteen (18) may
be determined by the school district by a student's address
while enrolled in public school.

850 (7) Student housing, as defined herein.

852 (8) The construction of an accessory
854 dwelling unit as defined in section 38-1, Orange County
Code, ~~provided, however, that the living area of the
accessory dwelling unit does not exceed five hundred (500)
square feet.~~

856 (9) County facilities constructed for
nonproprietary governmental purposes.

858 (10) Notwithstanding that there may be
860 students generated by the use, any project that meets the
definition of "affordable" pursuant Section 163.31801(9).

862

864

Sec. 23-162. Changes in size and use.

866 Unless otherwise exempt under Section 23-161,
868 impact fees shall be imposed and calculated for the
870 alteration, expansion, or replacement of a building or
872 dwelling unit or the construction of an accessory
874 buildingstructure if the alteration, expansion, or
876 replacement of the building or dwelling unit or the
878 construction of an accessory buildingstructure results in a
land use determined to increase the number of dwelling
units. The impact fee imposed shall be the impact fee
imposed under the ordinance for the building, dwelling
unit, or accessory buildingstructure after construction,
alteration, expansion, or replacement, less the impact fee
that would be imposed for the dwelling unit type prior to
such alteration, expansion, replacement, or construction.

880 **Sec. 23-163. Workforce and affordable housing.**

882 Any single-family residential unit, multifamily
884 dwelling unit, or townhouse, within a project that has been
886 certified as workforce or affordable housing by the Orange
888 County Housing and Community Development Division or
the City of Orlando may be eligible for financial incentives
to help offset school impact fees. A housing unit that is
granted incentives under this section to help offset school
impact fees shall remain affordable.

890 For purposes of this section, the terms
892 "affordable," "low income," "very low income," and
"workforce housing" shall be as defined in Orange County
Administrative Regulation 4.08, as it may be amended from
time to time.

894 The board ~~shall~~ may amend Administrative
896 Regulation 4.08 as may be necessary to implement this
898 section and to ensure that a housing unit that is granted
incentives by Orange County to help offset school impact
fees remains affordable.

Sec. 23-164. Remedial collection methods.

900 In the event the school impact fee is not paid prior
902 to the issuance of a building permit for the affected
904 residential construction, the school impact fee shall be
collected as set forth below, unless otherwise exempted
pursuant to this article. The county or the city collecting the

906 impact fee shall forward notice of such delinquency upon
908 discovery of such delinquency. The following procedure is
remedial in nature and is not intended to be an alternative
collection method.

910 (1) If a certificate of occupancy has not been
912 issued for the residential construction, then the school
impact fee shall be paid prior to the issuance of the
certificate of occupancy.

914 (2) If a certificate of occupancy has previously
916 been issued, the superintendent shall serve, by certified
918 mail, return receipt requested, a "notice of impact fee
920 statement" upon the applicant at the address set forth in the
922 application for a building permit, and the owner at the
924 address appearing on the most recent records maintained by
the property appraiser of the county. Service shall be
deemed effective on the date the return receipt indicates the
notice was received by either the applicant or the owner,
whichever occurs first. The "notice of impact fee
statement" shall contain the legal description of the
property and shall advise the applicant and the owner as
follows:

926 a. The amount due and the general
purpose for which the school impact fee was imposed;

928 b. That a hearing pursuant to
930 section 23-166, Orange County Code, may be requested
932 within thirty (30) calendar days from the effective date of
service of the notice of impact fee statement, by making
application to the superintendent;

934 c. That the school impact fee
936 shall be delinquent if not paid within thirty (30) calendar
938 days of the effective date of service of the notice of impact
940 fee statement unless a hearing is requested pursuant to
section 23-166, Orange County Code, and, upon becoming
delinquent, shall be subject to the imposition of a
delinquent fee and interest on the unpaid amount until paid;
and

942 d. That in the event the school
944 impact fee becomes delinquent, a lien against the property
for which the building permit was issued shall be recorded
in the official records book of the county.

946 (3) The school impact fee shall be
delinquent if, within thirty (30) calendar days from the
948 effective date of service of the notice of impact fee
statement, the impact fees have not been paid, or a review
950 hearing has not been requested pursuant to section 23-166,
Orange County Code. In the event a hearing is requested
952 pursuant to section 23-166, the impact fees shall become
delinquent if not paid within thirty (30) days from the date
954 the school board determines the amount of impact fees due
upon the conclusion of such hearing. In the event the due
956 date falls on a Sunday or legal holiday, the last due date
prior to becoming delinquent shall be the next business day.
958 Upon becoming delinquent, a delinquency fee equal to ten
(10) percent of the total impact fees imposed shall be
960 assessed. Such total impact fees, plus delinquency fee, shall
bear interest at the statutory rate for final judgments
calculated on a calendar day basis, until paid.

962 (4) Should the school impact fee become
delinquent as set forth in subsection (3), the county or city
964 collecting the impact fee shall notify the superintendent of
the need to file a lien. The superintendent shall serve by
966 certified mail, return receipt requested, a "notice of lien"
upon the delinquent applicant at the address indicated in the
968 application for the building permit, and upon the delinquent
owner at the address appearing on the most recent records
970 maintained by the property appraiser of the county. The
notice of lien shall notify the applicant and owner that, due
972 to their failure to pay the school impact fee, the
superintendent shall file a claim of lien with the clerk of the
974 circuit court.

976 (5) Upon mailing of the notice of lien,
the superintendent shall file a claim of lien with the clerk of
the circuit court for recording in the official records of the
978 county. The claim of lien shall contain the legal description
of the property, the amount of the delinquent impact fees
980 and the date of their imposition. Once recorded, the claim
of lien shall constitute a lien against the property described
982 therein. The superintendent shall proceed expeditiously to
collect, foreclose or otherwise enforce such lien.

984 (6) After the expiration of one (1) year
from the date of recording of the claim of lien, as provided
986 herein, a suit may be filed to foreclose such lien. Such
foreclosure proceedings shall be instituted, conducted and
988 enforced in conformity with the procedures for the

990 foreclosure of municipal special assessment liens, as set
991 forth in F.S. ch. 173, which provisions are hereby
992 incorporated herein in their entirety to the same extent as if
such provisions were set forth herein verbatim.

994 (7) The liens for delinquent impact fees
995 imposed hereunder shall remain liens, coequal with the
996 liens of all state, county, district, and municipal taxes, and
superior in dignity to all other filed liens and claims.

998 (8) The collection and enforcement
999 procedures set forth in this section shall be cumulative
1000 with, supplemental to and in addition to any applicable
1001 procedures provided in any other statute, ordinance, code or
1002 regulation. Failure to follow the procedure set forth in this
section shall not constitute a waiver of any right to proceed
under any other applicable procedure.

1004 (9) Any residential construction which
1005 was previously determined to be exempt from the payment
1006 of school impact fees, but as a result of a change in
1007 circumstances now impacts upon the school system, shall
1008 pay the school impact fee imposed by section 23-141,
1009 Orange County Code. The procedures of this section may
1010 be utilized for the collection of such impact fee.

Sec. 23-165. School impact fee credits.

1012 (a) Subject to the terms and conditions of this
1013 section, a credit shall be granted against the school impact
1014 fee imposed by section 23-141, Orange County Code, for
1015 the conveyance of land, required pursuant to a development
1016 permit, or conveyed in connection with residential
1017 construction. Such conveyances shall be subject to the
1018 approval and acceptance of the school board, which
1019 approval and acceptance may be withheld at the sole
1020 discretion of the school board.

1022 (b) Prior to issuance of a building permit, the
1023 applicant shall submit a proposed plan to the school system.
The proposed plan shall include:

1024 (1) A description of the residential
1025 construction for which the plan is being submitted;

1026 (2) A legal description of any land
1027 proposed to be conveyed, and a written appraisal prepared
1028 in conformity with subsection (e) of this section;

1030 (3) A proposed time schedule for
completion of the proposed plan.

1032 (c) The proposed plan shall be filed with the
superintendent and reviewed by the school board at a
1034 regularly scheduled meeting or a special meeting. The
applicant or owner shall be provided with written notice of
1036 the time and place of the review. Such review shall be held
within forty-five (45) days of the date the proposed plan
was submitted.

1038 (d) At the review, the school board shall
determine:

1040 (1) If such proposed plan is in
conformity with contemplated improvements and additions
1042 to the school system;

1044 (2) If the proposed conveyance of land
by the applicant is consistent with the public interest; and is
developable in accordance with applicable federal, state,
1046 and local regulations, including school board criteria; and

1048 (3) If the proposed time schedule is
consistent with the capital improvement program for the
school system.

1050 The decision of the school board as to whether to
approve and accept the proposed plan for conveyance shall
1052 be in writing and issued within twenty (20) working days of
the review. A copy shall be provided to the applicant by
1054 certified mail. Upon the acceptance and approval of a
proposed plan, the school board shall determine the amount
1056 of credit based upon the value of the conveyance and shall
approve the timetable for completion of the plan.

1058 (e) The amount of developer contribution credit
to be applied for the conveyance of land shall be the value
1060 of the conveyed land as determined by an M.A.I. appraiser
who was selected and paid for by the applicant, and who
1062 used generally accepted appraisal techniques. For
conveyances required pursuant to a development permit,
1064 the date of valuation shall be the date of conveyance of the
site or the date the plan is proposed to the school system
1066 under subsection (b), whichever is earlier, unless the
developer and the school board agree otherwise. For
1068 voluntary conveyances, the date of valuation shall be as

1070 agreed by the developer and the school board. If the
1072 appraisal does not conform to the requirements of this
1074 article and the applicable administrative regulations, the
1076 appraisal shall be corrected and resubmitted. In the event
1078 the superintendent accepts the methodology of the appraisal
1080 but disagrees with the appraised value, he or she may
1082 engage another M.A.I. appraiser at his or her expense, and
the value shall be an amount equal to the average of the two
(2) appraisals. If either party does not accept the average of
the two (2) appraisals, a third appraisal shall be obtained,
with the cost of such third appraisal being shared equally
by the school board and the property owner. The third
appraiser shall be selected by the first two (2) appraisers,
and the appraisal of the third appraiser shall be binding on
both parties.

1084 (f) Credit for the conveyance of land shall be
1086 granted at such time as the property has been conveyed to
1088 and accepted by the school board. The administration of
such school impact fee credit accounts shall be
administered by the county or applicable city.

.090 (g) Any residential construction for which
1092 reservation of a public school site was required pursuant to
1094 section 34-155, Orange County Code, or pursuant to a city
ordinance, may be entitled to school impact fee credits
pursuant to a reservation agreement between the school
board and the property owner, provided that the reserved
site is developable in accordance with school board criteria.

1096 (h) Except in the case of a good faith mistake, if
1098 an applicant pays the impact fee when a credit could have
been used, the applicant is not entitled to a refund for the
impact fees paid.

1100 **Sec. 23-166. Reserved.**

1102 **Sec. 23-167. Review requirement.**

1104 (a) This article and the impact fee study shall be
1106 reviewed by the board, in consultation with the school
1108 board and municipalities, at least once every four (4) years.
The initial and each subsequent review shall consider, but
not be limited to, all components of the impact fee study
accepted in section 23-124, Orange County Code. Such
review shall also include a detailed analysis of the
1110 economic impact of this article sufficient to comply with

1112 the requirements of F.S. § 163.31801. The purpose of this
1113 review is to demonstrate that this impact fee does not
1114 exceed reasonably anticipated costs associated with
1115 growth-necessitated capital improvements. In the event the
1116 review of the article and impact fee study required by this
1117 section alters or changes the assumptions, conclusions and
1118 findings of the "Orange County Public Schools School
1119 Impact Fee Update Study Update—Final Report" dated
1120 ~~February 5, 2016~~September 18, 2020, then such study shall
1121 be amended and updated to reflect the assumptions,
1122 conclusions and findings of such reviews and the impact
fee shall be amended in accordance therewith.

1124 (b) The board hereby establishes a School
1125 Impact Fee Advisory Committee, the purpose of which will
1126 be to recommend a methodology for performing the school
1127 impact fee study. Where practicable, such methodology
1128 should be consistent with the prior school impact fee. The
1129 advisory committee shall review the school impact fee
1130 study, update methodology where necessary to utilize the
1131 most accurate and recent local data, and may review the
1132 school impact fee ordinance and recommend revisions to it.
1133 The advisory committee will be comprised of seven (7)
1134 members: three (3) members selected by the school board
1135 and four (4) members selected by the county, one (1) of
1136 which will represent the interests of the Greater Orlando
Builders Association. Meetings will be coordinated and
supported by county staff.

1138 **Sec. 23-168. Annual report by superintendent.**

1140 Within ninety (90) days after the end of the school
1141 board's fiscal year, the superintendent shall deliver to both
1142 the board and the school board a report containing the
following information with respect to the fiscal year just
ended:

1144 (1) The amount of impact fee revenue
received during the fiscal year;

1146 (2) The amount of investment earnings
1147 received on funds in the school impact fee trust account
1148 during the fiscal year;

1150 (3) The balances in the school impact
fee trust account at the beginning and the end of the fiscal
year;

.152 (4) A summary of the expenditures
1154 made during the fiscal year in whole or in part from funds
on deposit in the school impact fee trust account, including
1156 a list of school construction projects and any other school
board capital projects funded during the fiscal year in
1158 whole or in part from monies on deposit in the school
impact fee trust account; and

1160 (5) Whether the impact fee schedule
continues to reflect the most recent and localized data
1162 available, and whether any changes to the data would
materially and significantly change the school impact fees,
1164 such that a school impact fee study update should be
undertaken.

1166 (6) Any other data and information
necessary or useful for the board and the school board to
1168 understand the sources and uses of the funds on deposit in
the school impact fee trust account during the fiscal year
1170 and to be assured that such funds have been used only as
allowed under this article and applicable Florida law.

.172 **Sec. 23-169. Declaration of exclusion from
Administrative Procedures Act.**

1174 Nothing contained in this article shall be construed
or interpreted to include the county in the definition of
1176 agency contained in section 120.52, Florida Statutes, or to
otherwise subject the county to the application of the
1178 Administrative Procedures Act, chapter 120, Florida
Statutes. This declaration of intent and exclusion shall
1180 apply to all proceedings taken as a result of or pursuant to
this article.

Secs. 23-170—23-174. Reserved.

1182 *Section 2. Public school sites.* Orange County Code, Chapter 34, Article V,
Section 34-155, Design Standards, Public Sites and Open Spaces is hereby amended as follows:

1184 **ARTICLE V. DESIGN STANDARDS**

DIVISION 1. GENERAL

1186

Sec. 34-155. Public sites and open spaces

1188

* * *

1190

(b) *Public school sites.* In proposed subdivisions as defined in subparagraph (1) below, public school sites shall be designated on the preliminary plan prior to acceptance of such plan. Where reservation of school sites is determined, an executed deed or the required reservation and maintenance agreement, as noted in subparagraph (2) shall be approved by the board of county commissioners.

1192

1194

1196

(1) Multiplier of students per dwelling unit. The school age population shall be determined based on the following rate:

1198

1200

Single-Family Detached (average) 0.405*

Single-Family Detached (square feet) 0.417

1202

<2,000 0.374

2,000 - 2,499 0.403

1204

2,500 - 2,999 0.483

3,000 - 3,999 0.509

1206

>=4,000 0.406

1208

Multi-family (Other) 0.281286

Multi-family (High-Rise) 0.013

1210

Townhouse 0.329373

Mobile Home 0.289440

1212

* To be used to determine school capacity for a future land use amendment or rezoning

1214

* * *

In all other respects, section 34-155 shall remain unchanged.

1216

Section 3. Effective Date, Notice of increased impact fees.

1218

(a) This ordinance shall become effective on January 1, 2021.

(b) Pursuant to Section 163.31801(3)(d), Florida Statutes, the Clerk of the

1220 Board of County Commissioners shall publish a legal notice in *The Orlando Sentinel* on or
before January 1, 2021, stating that the Board has adopted this ordinance imposing new and
1222 increased impact fees effective July 4, 2021.

(c) On or before January 1, 2021, the Planning, Environmental, and
1224 Development Services Department shall post notice in the Building Safety Division, and in the
appropriate location on the County website, stating that the Board has adopted this Ordinance
1226 imposing new and increased school impact fees, effective July 4, 2021.

1228 **ADOPTED THIS ____ DAY OF _____, 2020.**

1230 **ORANGE COUNTY, FLORIDA**
By: Board of County Commissioners

1232

1234 By: _____
Jerry L. Demings, County Mayor

1236

1238 ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Board of County Commissioners

1240

1242 By: _____
Deputy Clerk

1244