



Interoffice Memorandum

**AGENDA ITEM**

September 29, 2020

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

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

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

SUBJECT: October 13, 2020 – Work Session Item  
Orange County Public Schools School Impact Fee Study Update

On May 10, 2016, the Board approved an ordinance updating school impact fees and student generation rates. Subsequent to that approval, and pursuant to the School Impact Fee Ordinance ("the Ordinance"), Orange County Public Schools began working on an interim fee study prior to the required four year interval. Per the Ordinance, the School Impact Fee Advisory Committee ("Committee") is charged with reviewing the Impact Fee Study.

This Committee reconvened on October 22, 2018, in preparation for review of the interim Orange County Public Schools School Impact Fee Study Update prepared by Tindale-Oliver. Pursuant to the Ordinance, the Committee 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 10 times between October 2018 and August 2020 to review the methodology and components of the Impact Fee Study. The Committee's recommendations have been incorporated in the 2019 Orange County Public Schools School Impact Fee Study Update Final Report dated September 18, 2020, which is attached.

The methodology reviewed by the Committee involved the evaluation of the following components:

- Inventory
- Service Area and Enrollment
- Facility Service Delivery
- Cost Component
- Credit Component

Page Two

October 13, 2020 – Work Session Item

Orange County Public Schools School Impact Fee Study Update

- Net Impact Cost per Student
- Student Generation Rate
- Calculated Impact Fee Schedule
- School Impact Fee Schedule Comparison

At the October 13, 2020, Work Session, the consultant, Tindale-Oliver, will present the methodology and findings of the Impact Fee Study. Adoption of the final Impact Fee Study and updates to the code, including a new school impact fee schedule, will occur via a series of subsequent public hearings in the coming months.

This presentation is for information purposes only.

JVW/SS/mu:rep

Attachment



**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  
ph (813) 224-8862  
fax (813) 226-2106  
E-mail: [nkamp@tindaleoliver.com](mailto:nkamp@tindaleoliver.com)

**Orange County Public Schools  
School Impact Fee Update Study  
Table of Contents**

**Introduction** ..... 1

**Legal Requirements**..... 3

**Inventory** ..... 5

**Service Area and Enrollment** ..... 6

**Facility Service Delivery** ..... 8

**Cost Component**..... 9

**Credit Component** ..... 17

**Net Impact Cost per Student** ..... 22

**Student Generation Rates**..... 24

**Calculated School Impact Fee Schedule** ..... 26

**School Impact Fee Schedule Comparison**..... 27

**Alternative Impact Fee Calculations**..... 29

**Appendix A** – Orange County Public Schools Inventory

**Appendix B** – Building and Land Cost Analysis

**Appendix C** – Glossary of Acronyms and Terms

# Introduction

---

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

- Orange County ranks 5<sup>th</sup> out of 67 Florida counties in terms of its current population.
- Ranks 8<sup>th</sup> in terms of projected population growth, at 1.4% per year through 2045.
- Ranks 2<sup>nd</sup> 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 10<sup>th</sup> 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 <sup>(1)</sup> | Enrollment <sup>(1)</sup> | Annual Percent Change <sup>(2)</sup> | Three-Year Average Change <sup>(3)</sup> |
|----------------|--------------------------|---------------------------|--------------------------------------|--|
| 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%                                     |
| <b>2018-19</b> | <b>Current</b>           | <b>194,139</b>            | <b>2.8%</b>                          | <b>2.1%</b>                              |
| 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 <sup>(1)</sup>        | 278,251     | 757,377 | 376,016 |
| Permanent Student Stations <sup>(1)</sup>            | 2,511       | 5,224   | 2,898   |
| Gross Square Feet per Student Station <sup>(2)</sup> | 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 <sup>(1)</sup>                        | 110.8             | 130.0           | 129.8           | -                |
| Additional Planned Permanent Student Stations <sup>(2)</sup>                                      | 10,881            | 8,057           | 8,637           | 27,575           |
| School Facility Cost Components:  |                   |                 |                 |                  |
| Non-Construction Cost per Gross Sq Ft <sup>(3)</sup>  | \$40.60           | \$37.80         | \$42.00         | \$40.20          |
| Construction Cost per Gross Sq Ft <sup>(4)</sup>  | \$145.00          | \$135.00        | \$150.00        | \$143.56         |
| FF&E Cost per Gross Sq Ft <sup>(5)</sup>  | \$11.60           | \$10.80         | \$12.00         | \$11.48          |
| Other Cost per Gross Sq Ft <sup>(6)</sup>   | \$14.50           | \$13.50         | \$15.00         | \$14.36          |
| Land Cost per Gross Sq Ft <sup>(7)</sup>  | \$18.63           | \$15.18         | \$16.79         | \$16.91          |
| Total Facility Cost per Gross Sq Ft <sup>(8)</sup>  | \$230.33          | \$212.28        | \$235.79        | \$226.51         |
| <b>Total Facility Cost per Student Station<sup>(9)</sup></b>                                      | <b>\$25,521</b>   | <b>\$27,596</b> | <b>\$30,606</b> | <b>\$27,720</b>  |
| <b>Total Facility Cost per Student Station Excluding Land, Facility Support &amp; Other Costs</b> |                   |                 |                 |                  |
|   | <b>\$20,243</b>   | <b>\$22,113</b> | <b>\$24,532</b> | <b>\$22,133</b>  |
| <b>DOE Cost per Student Station<sup>(10)</sup></b>  | <b>\$23,050</b>   | <b>\$24,892</b> | <b>\$32,332</b> | <b>\$26,495</b>  |

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

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**

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

- 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 Sources <sup>(1)</sup>  | FY 2014             | FY 2015             | FY 2016             | FY 2017             | FY 2018             | FY 2019             | FY 2020            | FY 2021              | FY 2022            | FY 2023             | Total                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------------|--------------------|---------------------|----------------------|
| <b>Orange County Half-Cent Sales Tax</b>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     |                      |
| 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         |
| <b>Total</b>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | <b>\$444,290,283</b> |
| <b>Capital Improvement Tax</b>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     |                      |
| Site Acquisition  | -                   | -                   | -                   | -                   | \$1,511,384         | -                   | -                  | -                    | -                  | -                   | \$1,511,384          |
| New Schools   | -                   | -                   | -                   | -                   | -                   | -                   | -                  | \$50,000,000         | -                  | -                   | \$50,000,000         |
| <b>Total</b>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | <b>\$51,511,384</b>  |
| <b>Other Local Sources (Mitigation, Property Sales, etc.)</b>                         |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     |                      |
| 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         |
| <b>Total</b>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | <b>\$15,635,204</b>  |
| <b>Total Expenditures</b>   | <b>\$31,416,333</b> | <b>\$26,012,624</b> | <b>\$32,035,683</b> | <b>\$89,047,150</b> | <b>\$63,764,298</b> | <b>\$66,387,279</b> | <b>\$4,886,334</b> | <b>\$128,913,849</b> | <b>\$4,124,918</b> | <b>\$64,848,403</b> | <b>\$511,436,871</b> |
| Average Annual Expenditures <sup>(2)</sup>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | \$51,143,687         |
| Average Annual Enrollment <sup>(3)</sup>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | 190,652              |
| <b>Revenue Credit per Student<sup>(4)</sup></b>                                       |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | <b>\$268.26</b>      |
| - Portion Funded with Ad Valorem Tax Revenues <sup>(5)</sup>                          |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | \$27.02              |
| - Portion Funded with Other Revenues <sup>(6)</sup>                                   |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | \$241.24             |
| Credit Adjustment Factor <sup>(7)</sup>   |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | 1.40                 |
| Adjusted Revenue Credit per Student (Ad Valorem Portion Only) <sup>(8)</sup>          |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | \$37.83              |
| <b>Total Adjusted Revenue Credit per Student<sup>(9)</sup></b>                        |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | <b>\$279.07</b>      |
| Capitalization Rate <sup>(10)</sup>   |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | 4.50%                |
| Capitalization Period, Years <sup>(11)</sup>  |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | 25                   |
| <b>Present Value of Capital Improvement Revenue Credit per Student<sup>(12)</sup></b> |                     |                     |                     |                     |                     |                     |                    |                      |                    |                     | <b>\$4,138</b>       |

- 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 <sup>(1)</sup> | Number of Years of Remaining Payments <sup>(2)</sup> | Remaining Payments Due for Expansion <sup>(2)</sup> | Present Value of Total Remaining Payments <sup>(2)</sup> | Average Annual Enrollment <sup>(3)</sup> | Debt Service Credit per Student <sup>(4)</sup> |
|--|-------------------------------|--|---|--|--|--|
| <b>Certificates of Participation</b>                                       |                               |  |   |  |  |  |
| 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  |
| <b>Total Debt Service Credit per Student</b>                               |                               |  |   |  |  | <b>\$511</b>                                   |
| - Portion Funded with Ad Valorem Tax Revenues <sup>(5)</sup>               |                               |  |   |  |  | \$452  |
| - Portion Funded with Sales Tax Revenues <sup>(6)</sup>                    |                               |  |   |  |  | \$59   |
| Credit Adjustment Factor <sup>(7)</sup>                                    |                               |  |   |  |  | 1.40   |
| <b>Adjusted Credit per Student (Ad Valorem Portion Only)<sup>(8)</sup></b> |                               |  |   |  |  | <b>\$633</b>                                   |
| <b>Adjusted Total Debt Service Credit per Student<sup>(9)</sup></b>        |                               |  |   |  |  | <b>\$692</b>                                   |

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**

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

- 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 <sup>(1)</sup> | Total Number of Students <sup>(2)</sup> | Students per Unit <sup>(3)</sup> |
|-------------------------------|------------------------------------|---|----------------------------------|
| <b>Traditional Schools</b>    |                                    |   |                                  |
| 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                            |
| <b>Total/Weighted Average</b> | <b>509,224</b>                     | <b>182,678</b>                          | <b>0.359</b>                     |

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 <sup>(1)</sup> | Total Number of Students <sup>(2)</sup> | Students per Unit <sup>(3)</sup> |
|-------------------------------|------------------------------------|---|----------------------------------|
| 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                            |
| <b>Total/Weighted Average</b> | <b>509,224</b>                     | <b>182,678</b>                          | <b>0.359</b>                     |

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 <sup>(1)</sup> | Net Impact Cost per Student <sup>(2)</sup> | 2019 Calculated Impact Fee <sup>(3)</sup> | Current Adopted Fee <sup>(4)</sup> | Percent Change <sup>(5)</sup> |
|--------------------------|------|----------------------------------|--|---|------------------------------------|-------------------------------|
| Single Family (detached) | du   | 0.405                            | \$23,606                                   | <b>\$9,560</b>                            | \$8,784                            | 9%                            |
| Townhouse                | du   | 0.373                            | \$23,606                                   | <b>\$8,805</b>                            | \$6,930                            | 27%                           |
| Multi-Family             | du   | 0.280                            | \$23,606                                   | <b>\$6,610</b>                            | \$5,919                            | 12%                           |
| Mobile Home              | du   | 0.440                            | \$23,606                                   | <b>\$10,387</b>                           | \$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 <sup>(1)</sup> | Net Impact Cost per Student <sup>(2)</sup> | 2019 Calculated Impact Fee <sup>(3)</sup> | Current Adopted Fee <sup>(4)</sup> | Percent Change <sup>(5)</sup> |
|--------------------------|------|----------------------------------|--|---|------------------------------------|-------------------------------|
| Single Family (detached) | du   | 0.405                            | \$23,606                                   | <b>\$9,560</b>                            | \$8,784                            | 9%                            |
| Townhouse                | du   | 0.373                            | \$23,606                                   | <b>\$8,805</b>                            | \$6,930                            | 27%                           |
| Multi-Family (High Rise) | du   | 0.013                            | \$23,606                                   | <b>\$307</b>                              | \$5,919                            | -95%                          |
| Multi-Family (Other)     | du   | 0.286                            | \$23,606                                   | <b>\$6,751</b>                            | \$5,919                            | 14%                           |
| Mobile Home              | du   | 0.440                            | \$23,606                                   | <b>\$10,387</b>                           | \$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 <sup>(1)</sup>             | Date of Last Update <sup>(2)</sup> | Adoption Percent <sup>(2)</sup> | Single Family (per du)     |                           |
|-----------------------------------|------------------------------------|---------------------------------|----------------------------|---------------------------|
|                                   |                                    |                                 | Adopted Fee <sup>(2)</sup> | Fee @ 100% <sup>(3)</sup> |
| 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 <sup>(4)</sup>   | 2009                               | 100%                            | \$6,529                    | \$5,447                   |
| Lee County <sup>(4)</sup>         | 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 <sup>(4)*</sup>     | 2006                               | 48%                             | \$3,967                    | \$7,375                   |
| Sarasota County                   | 2015                               | 26%                             | \$2,032                    | \$7,835                   |
| <b>Orange County (Current)</b>    | <b>2016</b>                        | <b>100%</b>                     | <b>\$8,784</b>             | <b>\$8,784</b>            |
| Pasco County                      | 2017                               | 79%                             | \$7,128                    | \$9,028                   |
| Broward County <sup>(5)</sup>     | 2017                               | n/a                             | \$6,756                    | \$9,049                   |
| Clay County                       | 2009                               | 77%                             | \$7,034                    | \$9,096                   |
| Lake County                       | 2015                               | 100%                            | \$9,324                    | \$9,324                   |
| <b>Orange County (Calculated)</b> | <b>2019</b>                        | <b>100%</b>                     | <b>\$9,560</b>             | <b>\$9,560</b>            |
| Brevard County                    | 2015                               | 50%                             | \$5,097                    | \$10,193                  |
| Polk County                       | 2015                               | 50%                             | \$5,242                    | \$10,484                  |
| Collier County <sup>(4)</sup>     | 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 <sup>(1)</sup>   | Total Credit    | Residential Allocation <sup>(14)</sup> | Adjusted Credit <sup>(15)</sup> |
|--|-----------------|--|---------------------------------|
| <b>"Cash" Funding</b>  |                 |  |                                 |
| 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 <sup>(2)</sup>                                     | 190,652         |  | 190,652                         |
| <b>Revenue Credit per Student<sup>(3)</sup></b>                              | <b>\$268.26</b> |  | <b>\$172.04</b>                 |
| - Portion Funded with Ad Valorem Tax Revenues <sup>(4)</sup>                 | \$27.02         |  | \$17.02                         |
| - Portion Funded with Other Revenues <sup>(5)</sup>                          | \$241.24        |  | \$155.02                        |
| Credit Adjustment Factor <sup>(6)</sup>                                      | 1.40            |  | 1.40                            |
| Adjusted Revenue Credit per Student (Ad Valorem Portion Only) <sup>(7)</sup> | \$37.83         |  | \$23.83                         |
| <b>Total Adjusted Revenue Credit per Student<sup>(8)</sup></b>               | <b>\$279.07</b> |  | <b>\$178.85</b>                 |
| Capitalization Rate <sup>(9)</sup>   | 4.50%           |  | 4.50%                           |
| Capitalization Period, Years <sup>(10)</sup>                                 | 25              |  | 25                              |
| <b>Present Value of "Cash" Credit per Student<sup>(11)</sup></b>             | <b>\$4,138</b>  |  | <b>\$2,652</b>                  |
| <b>Debt Service Funding</b>  |                 |  |                                 |
| Total Debt Service Credit per Student <sup>(12)</sup>                        | \$692           | 63%                                    | \$436                           |
| <b>Total Credit per Student<sup>(13)</sup></b>                               | <b>\$4,830</b>  |  | <b>\$3,088</b>                  |

- 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 <sup>(1)</sup>               | w/Alternative Credit <sup>(2)</sup> |
| <b>Total Impact Cost</b>    |   |                                     |
| Facility Impact Cost        | \$26,805                                | \$26,805                            |
| Transportation Impact Cost  | \$783                                   | \$783                               |
| Ancillary Facility Cost     | \$848                                   | \$848                               |
| <b>Total Impact Cost</b>    | <b>\$28,436</b>                         | <b>\$28,436</b>                     |
| <b>Revenue Credit</b>       |   |                                     |
| Capital Improvement Credit  | \$4,138                                 | \$2,652                             |
| Debt Service Credit         | \$692                                   | \$436                               |
| <b>Total Revenue Credit</b> | <b>\$4,830</b>                          | <b>\$3,088</b>                      |
| <b>Net Impact Cost</b>      | <b>\$23,606</b>                         | <b>\$25,348</b>                     |

- 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**

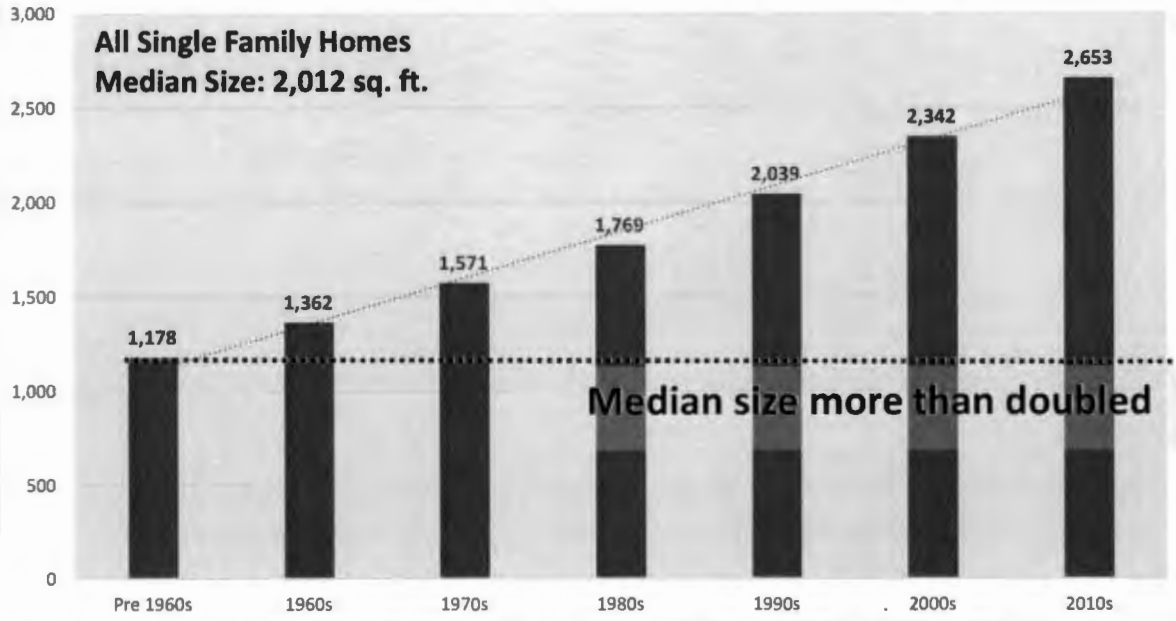
|                       |              |              |              |              |
|-----------------------|--------------|--------------|--------------|--------------|
| < 500 sq. ft.         | 0.111        | N/A          | 0.062        | N/A          |
| 500 - 749 sq. ft.     | 0.295        | 0.147        | 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          |
| <b>All</b>            | <b>0.405</b> | <b>0.373</b> | <b>0.280</b> | <b>0.440</b> |
| < 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.

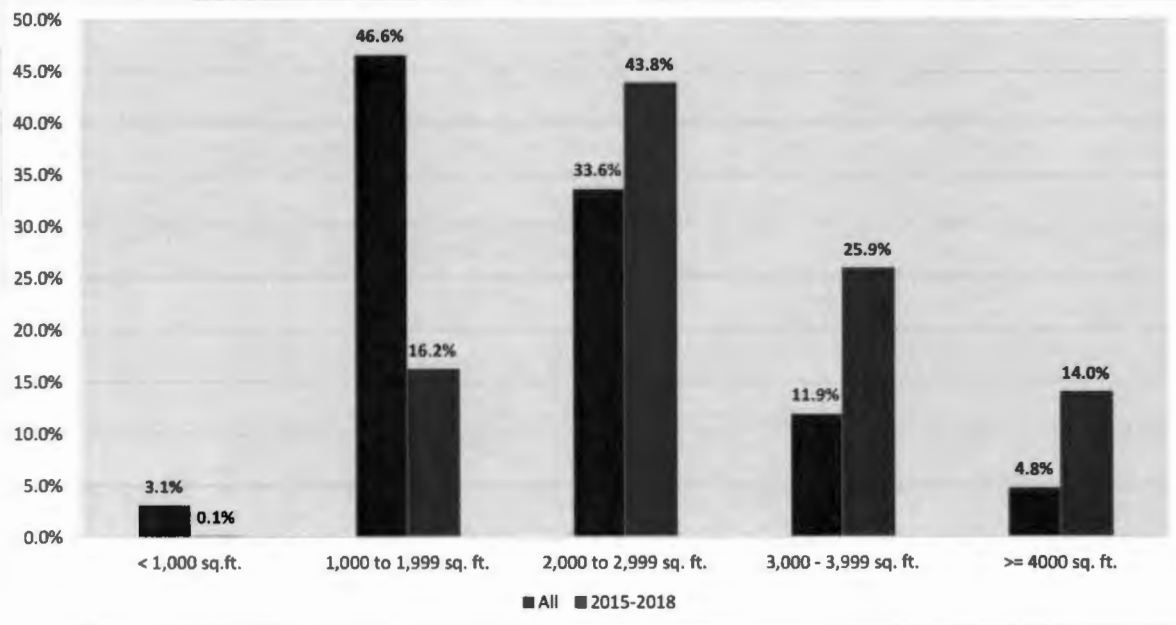
Using a tiered structure for single-family home impact fees will better reflect the cost associated with new homes.

**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 <sup>(1)</sup> | Calculated Impact Fee by Scenario |   |                                     | Current Adopted Impact Fee <sup>(5)</sup> |
|-----------------------------------|--|-----------------------------------|---|-------------------------------------|---|
|                                   |  | 2019 Study <sup>(2)</sup>         | Tiered SGR for Single Family <sup>(3)</sup> | w/Alternative Credit <sup>(4)</sup> |   |
| <b>Single Family Detached</b>     |  |                                   |   |                                     |   |
| < 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                                       |
| <b>All Single Family Detached</b> | <b>0.405</b>                           | <b>\$9,560</b>                    | <b>\$9,560</b>                              | <b>\$10,266</b>                     | <b>\$8,784</b>                            |
| 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 <sup>(1)</sup> | Calculated Impact Fee by Scenario |   |                                     | Current Adopted Impact Fee <sup>(5)</sup> |
|-----------------------------------|--|-----------------------------------|---|-------------------------------------|---|
|                                   |  | 2019 Study <sup>(2)</sup>         | Tiered SGR for Single Family <sup>(3)</sup> | w/Alternative Credit <sup>(4)</sup> |   |
| <b>Single Family Detached</b>     |  |                                   |   |                                     |   |
| < 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                                       |
| <b>All Single Family Detached</b> | <b>0.405</b>                           | <b>\$9,560</b>                    | <b>\$9,560</b>                              | <b>\$10,266</b>                     | <b>\$8,784</b>                            |
|                                   |  |                                   |   |                                     |   |
| 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 <sup>(1)</sup> | Calculated Revenue by Scenario <sup>(2)</sup> |                     |                              |                      |
|--|--------------------------------|---|---------------------|------------------------------|----------------------|
|  |                                | Current Adopted Impact Fee                    | 2019 Study          | Tiered SGR for Single Family | w/Alternative Credit |
| <b>Single Family Detached</b>                            |                                |   |                     |                              |                      |
| < 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          |
| <b>All SFD</b>   | <b>5,000</b>                   | <b>\$43,920,000</b>                           | <b>\$47,800,000</b> | <b>\$52,048,954</b>          | <b>\$55,889,354</b>  |
| 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                  |
| <b>Total</b>   | <b>10,000</b>                  | <b>\$74,526,000</b>                           | <b>\$83,045,000</b> | <b>\$87,293,954</b>          | <b>\$93,732,354</b>  |
|  |                                |   |                     |                              |                      |
| % Change from Current Adopted Impact Fee <sup>(3)</sup>  |                                | N/A   | 11%                 | 17%                          | 26%                  |
| % Change from Study Calculated Impact Fee <sup>(4)</sup> |                                | 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 <sup>(1)</sup>                        | Low/<br>High Grade <sup>(1)</sup> | Year<br>Acquired <sup>(1)</sup> | Acres <sup>(1)</sup> | Permanent<br>Stations <sup>(1)</sup> | Permanent<br>Capacity <sup>(2)</sup> |
|----------------------------|---|-----------------------------------|---------------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>Elementary Schools:</b> |   |                                   |                                 |                      |                                      |                                      |
| 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 <sup>(1)</sup>   | Low/<br>High Grade <sup>(1)</sup> | Year<br>Acquired <sup>(1)</sup> | Acres <sup>(1)</sup> | Permanent<br>Stations <sup>(1)</sup> | Permanent<br>Capacity <sup>(2)</sup> |
|----------------------------|------------------------------|-----------------------------------|---------------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>Elementary Schools:</b> |                              |                                   |                                 |                      |                                      |                                      |
| 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                         | Maxey 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 <sup>(1)</sup> | Low/<br>High Grade <sup>(1)</sup> | Year<br>Acquired <sup>(1)</sup> | Acres <sup>(1)</sup> | Permanent<br>Stations <sup>(1)</sup> | Permanent<br>Capacity <sup>(2)</sup> |
|----------------------------|----------------------------|-----------------------------------|---------------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>Elementary Schools:</b> |                            |                                   |                                 |                      |                                      |                                      |
| 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 <sup>(1)</sup>             | Low/<br>High Grade <sup>(1)</sup> | Year<br>Acquired <sup>(1)</sup> | Acres <sup>(1)</sup> | Permanent<br>Stations <sup>(1)</sup> | Permanent<br>Capacity <sup>(2)</sup> |
|--------------------------------------|--|-----------------------------------|---------------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>Elementary Schools:</b>           |  |                                   |                                 |                      |                                      |                                      |
| 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<br>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                                  |
| <b>Subtotal - Elementary Schools</b> |  |                                   |                                 | <b>1,821</b>         | <b>101,653</b>                       | <b>100,990</b>                       |
| <b>Middle Schools</b>                |  |                                   |                                 |                      |                                      |                                      |
| 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 <sup>(1)</sup>             | Low/<br>High Grade <sup>(1)</sup> | Year<br>Acquired <sup>(1)</sup> | Acres <sup>(1)</sup> | Permanent<br>Stations <sup>(1)</sup> | Permanent<br>Capacity <sup>(2)</sup> |
|----------------------------------|--|-----------------------------------|---------------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>Middle Schools</b>            |  |                                   |                                 |                      |                                      | <b>90%</b>                           |
| 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<br>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                                  |
| <b>Subtotal - Middle Schools</b> |  |                                   |                                 | <b>1,191</b>         | <b>52,320</b>                        | <b>47,091</b>                        |

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

| Count                           | School Name <sup>(1)</sup>   | Low/<br>High Grade <sup>(1)</sup> | Year<br>Acquired <sup>(1)</sup> | Acres <sup>(1)</sup> | Permanent<br>Stations <sup>(1)</sup> | Permanent<br>Capacity <sup>(2)</sup> |
|---------------------------------|------------------------------|-----------------------------------|---------------------------------|----------------------|--------------------------------------|--------------------------------------|
| <b>High Schools</b>             |                              |                                   |                                 |                      |                                      | <b>95%</b>                           |
| 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                                |
| <b>Subtotal - High Schools</b>  |                              |                                   |                                 | <b>1,148</b>         | <b>60,332</b>                        | <b>57,314</b>                        |
| <b>Grand Total - All School</b> |                              |                                   |                                 | <b>4,161</b>         | <b>214,305</b>                       | <b>205,395</b>                       |

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.

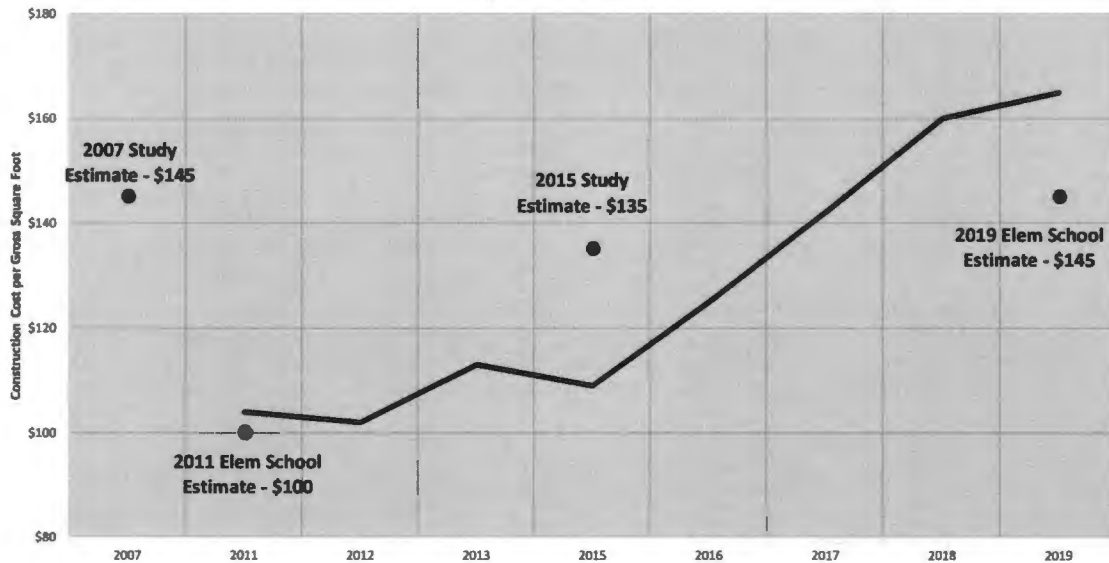
The following paragraphs provide further detail on this research and analysis.

### **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**

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

1) Source: Orange County Public Schools

2) Source: Table B-2

3) Source: Table B-3





**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 | Cost per Station |
|--|--------------|------|--|----------------------|------------------|------------------|---------------------------|------------------|
| <b>Elementary Schools:</b>   |              |      |  |                      |                  |                  |                           |                  |
| 2011   | Charlotte    | Elem | Meadow Park Elementary                 | \$12,696,116         | 116,251          | 843              | \$109                     | \$15,061         |
| 2011   | Duval        | Elem | Waterleaf Elementary                   | \$14,862,021         | 106,269          | 873              | \$140                     | \$17,047         |
| 2011   | Escambia     | Elem | Global Learning Academy                | \$17,019,155         | 127,600          | 856              | \$133                     | \$19,882         |
| 2011   | Orange       | Elem | Washburn Elementary                    | \$11,752,700         | 118,833          | 917              | \$134                     | \$18,453         |
| 2011   | Pasco        | Elem | Conerton Elementary "R"                | \$11,598,580         | 92,842           | 762              | \$125                     | \$15,221         |
| 2012   | Alachua      | Elem | Meadowbrook Elementary                 | \$12,388,973         | 104,867          | 760              | \$118                     | \$16,301         |
| 2012   | Indian River | Elem | Vero Beach Elementary                  | \$17,245,103         | 123,037          | 796              | \$142                     | \$21,662         |
| 2012   | Lee          | Elem | Tortuga Preserve                       | \$16,021,554         | 141,643          | 1,050            | \$113                     | \$15,259         |
| 2012   | Orange       | Elem | Linfield Elementary                    | \$11,041,500         | 98,176           | 542              | \$132                     | \$18,142         |
| 2012   | St. Johns    | Elem | Palencia Elementary                    | \$12,677,682         | 115,811          | 738              | \$109                     | \$17,178         |
| 2012   | Volusia      | Elem | Citrus Grove Elementary                | \$13,854,283         | 106,177          | 764              | \$130                     | \$18,134         |
| 2013   | Orange       | Elem | Tim Blaze Elementary                   | \$10,781,707         | 88,429           | 511              | \$123                     | \$17,143         |
| 2013   | Orange       | Elem | Orange Lake Road Area (Elementary)     | \$11,117,086         | 96,737           | 571              | \$115                     | \$17,718         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$1,944,100          | 17,111           | 111              | \$113                     | \$12,514         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$2,363,100          | 20,341           | 131              | \$117                     | \$13,466         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$3,111,000          | 26,833           | 171              | \$116                     | \$13,807         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$7,238,000          | 63,421           | 408              | \$114                     | \$13,826         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$3,948,500          | 34,000           | 22               | \$116                     | \$15,229         |
| 2014   | Orange       | Elem | Orange Lake Shores ES                  | \$1,701,000          | 14,500           | 93               | \$117                     | \$12,750         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$1,091,000          | 9,300            | 59               | \$117                     | \$16,466         |
| 2014   | Orange       | Elem | Orange Lake ES                         | \$4,131,444          | 35,201           | 227              | \$117                     | \$16,388         |
| 2014   | Pasco        | Elem | Schroder Elementary                    | \$10,620,622         | 84,983           | 498              | \$126                     | \$21,327         |
| 2015   | Orange       | Elem | Orange Creek Elementary                | \$8,928,244          | 84,131           | 512              | \$106                     | \$17,613         |
| 2015   | Orange       | Elem | Orange Creek Elementary                | \$7,948,886          | 85,127           | 513              | \$106                     | \$17,181         |
| 2015   | Orange       | Elem | Orange Creek ES                        | \$6,315,900          | 61,131           | 361              | \$103                     | \$14,193         |
| 2015   | Orange       | Elem | Orange Springs Elementary              | \$11,271,140         | 93,431           | 563              | \$121                     | \$21,446         |
| 2015   | Orange       | Elem | Orange Weston Elementary               | \$7,445,197          | 71,831           | 421              | \$104                     | \$12,710         |
| 2015   | Orange       | Elem | Orange Elementary                      | \$10,346,052         | 88,312           | 514              | \$117                     | \$19,174         |
| 2015   | Palm Beach   | Elem | Glade View Elementary                  | \$14,554,546         | 87,385           | 403              | \$167                     | \$36,116         |
| 2015   | Palm Beach   | Elem | Rosenwald Elementary                   | \$11,841,132         | 66,542           | 328              | \$178                     | \$36,101         |
| 2015   | Pasco        | Elem | Sanders Memorial Elementary            | \$17,016,823         | 113,619          | 1,084            | \$151                     | \$15,688         |
| 2016   | Orange       | Elem | Orange Gardens Elementary              | \$10,693,959         | 93,301           | 511              | \$115                     | \$17,145         |
| 2016   | Orange       | Elem | Orange Park ES                         | \$10,468,000         | 91,818           | 469              | \$114                     | \$16,515         |
| 2016   | Pasco        | Elem | Wiregrass Elementary School (Elem "W") | \$14,962,434         | 91,113           | 882              | \$158                     | \$16,284         |
| 2016   | Washington   | Elem | Kate Smith Elementary School           | \$20,670,897         | 156,933          | 893              | \$132                     | \$20,817         |
| 2017   | Orange       | Elem | Bay Lake Elementary                    | \$11,292,616         | 94,178           | 513              | \$120                     | \$20,084         |
| 2017   | Volusia      | Elem | Perdon ES                              | \$16,659,475         | 96,874           | 694              | \$172                     | \$24,005         |
| 2017   | Orange       | Elem | Orange Elementary                      | \$11,931,453         | 91,016           | 517              | \$131                     | \$21,914         |
| 2017   | Orange       | Elem | Orange Lane Elementary                 | \$11,544,177         | 97,731           | 460              | \$119                     | \$20,111         |
| 2017   | Orange       | Elem | Orange Park Elementary                 | \$11,291,021         | 94,431           | 517              | \$119                     | \$21,110         |
| 2017   | Orange       | Elem | Orange Westwood Elementary             | \$11,341,153         | 98,616           | 517              | \$115                     | \$20,210         |
| 2017   | Orange       | Elem | Orange Lake ES                         | \$1,044,111          | 10,946           | 68               | \$110                     | \$17,111         |
| 2017   | Orange       | Elem | Orange Lake ES                         | \$1,201,700          | 11,831           | 69               | \$147                     | \$21,111         |
| 2017   | Orange       | Elem | Orange Lake ES                         | \$1,947,600          | 18,171           | 119              | \$107                     | \$20,211         |
| 2017   | Orange       | Elem | Orange Lake ES                         | \$1,111,111          | 11,111           | 71               | \$118                     | \$17,111         |
| 2017   | Orange       | Elem | Orange Lake ES                         | \$897,175            | 13,111           | 71               | \$111                     | \$17,111         |
| <b>Total/Weighted Average – Elementary Schools</b>   |              |      |  | <b>\$54,475,304</b>  | <b>4,200,336</b> | <b>44,784</b>    | <b>\$129</b>              | <b>\$15,936</b>  |
| <b>Total/Weighted Average – Elementary Schools - (Excluding Orange County)</b>             |              |      |  | <b>\$294,107,406</b> | <b>1,708,853</b> | <b>12,324</b>    | <b>\$135</b>              | <b>\$18,996</b>  |
| <b>Total/Weighted Average – Elementary Schools - (Excluding Orange County) (2015-2017)</b> |              |      |  | <b>\$85,105,407</b>  | <b>612,356</b>   | <b>4,384</b>     | <b>\$156</b>              | <b>\$21,884</b>  |

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

| Year Opened  | District   | Type   | Facility Name                             | Cost                   | Gross Sq Ft       | Student Stations | Cost per GSF | Cost per Student |
|--|------------|--------|---|------------------------|-------------------|------------------|--------------|------------------|
| <b>Middle Schools:</b>   |            |        |   |                        |                   |                  |              |                  |
| 2011   | Hernando   | Middle | Winding Waters K-8                        | \$21,181,860           | 241,811           | 1,205            | \$88         | \$13,198         |
| 2011   | Polk       | Middle | Boone Middle                              | \$17,990,563           | 108,693           | 305              | \$165        | \$58,662         |
| 2011   | Wilton     | Middle | Emerald Coast Middle                      | \$15,918,884           | 129,068           | 820              | \$123        | \$19,413         |
| 2012   | Collier    | Middle | Bethune Education Center                  | \$5,536,135            | 39,924            | 182              | \$142        | \$30,429         |
| 2012   | Dade       | Middle | North Dade Middle                         | \$18,921,534           | 100,245           | 393              | \$189        | \$13,055         |
| 2012   | Lee        | Middle | Wans Marsh Middle                         | \$23,750,925           | 171,050           | 1,545            | \$139        | \$17,688         |
| 2012   | Orange     | Middle | Lake Nona Middle                          | \$7,704,055            | 67,247            | 1,177            | \$114        | \$17,111         |
| 2012   | Orange     | Middle | Surfside Middle                           | \$21,727,114           | 181,392           | 1,155            | \$120        | \$17,688         |
| 2013   | Alachua    | Middle | Horace D Bryant                           | \$30,996,297           | 240,090           | 1,217            | \$127        | \$25,341         |
| 2015   | St Johns   | Middle | Patriot Oaks Academy                      | \$21,224,734           | 157,062           | 1,210            | \$135        | \$18,544         |
| 2015   | St Johns   | Middle | Valley Ridge Academy                      | \$21,116,642           | 157,062           | 1,210            | \$134        | \$17,451         |
| 2016   | Orange     | Middle | Madeline K-8                              | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| 2016   | Polk       | Middle | Citrus Ridge A Civis Academy              | \$33,580,787           | 216,483           | 1,952            | \$155        | \$20,815         |
| 2017   | Seminole   | Middle | Millennium Middle                         | \$41,136,637           | 287,471           | 1,573            | \$146        | \$26,193         |
| 2017   | Orange     | Middle | Academic Center for Excellence            | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| 2017   | Orange     | Middle | Orange Middle                             | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| 2017   | Orange     | Middle | Orange Middle                             | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| 2017   | Orange     | Middle | Orange Middle                             | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| <b>Total/Weighted Average – Middle Schools</b>   |            |        |   | <b>\$411,848,073</b>   | <b>3,089,801</b>  | <b>21,378</b>    | <b>\$134</b> | <b>\$13,877</b>  |
| <b>Total/Weighted Average – Middle Schools - (Excluding Orange County)</b>             |            |        |   | <b>\$791,850,434</b>   | <b>1,757,361</b>  | <b>17,111</b>    | <b>\$102</b> | <b>\$14,741</b>  |
| <b>Total/Weighted Average – Middle Schools - (Excluding Orange County) (2015-2017)</b> |            |        |   | <b>\$112,040,660</b>   | <b>130,076</b>    | <b>5,045</b>     | <b>\$155</b> | <b>\$20,794</b>  |
| <b>High Schools:</b>   |            |        |   |                        |                   |                  |              |                  |
| 2011   | Broward    | High   | Larrier James Education Center            | \$8,889,147            | 80,862            | 263              | \$146        | \$38,928         |
| 2011   | Calhoun    | High   | Blounttown High                           | \$19,407,910           | 132,311           | 825              | \$147        | \$23,825         |
| 2011   | Charlotte  | High   | Charlotte High                            | \$61,755,842           | 415,184           | 1,868            | \$149        | \$38,788         |
| 2011   | Lake       | High   | Lake Minneola High                        | \$46,986,193           | 312,344           | 1,932            | \$150        | \$24,811         |
| 2011   | Okeechobee | High   | Okeechobee Achievement Academy            | \$5,499,375            | 48,351            | 347              | \$114        | \$15,850         |
| 2011   | Orange     | High   | Orange High                               | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| 2011   | Polk       | High   | Winnier Haven Senior                      | \$26,374,234           | 219,148           | 2,039            | \$120        | \$12,935         |
| 2011   | Polk       | High   | Auburndale Senior                         | \$18,521,283           | 157,821           | 1,296            | \$124        | \$15,798         |
| 2011   | Polk       | High   | Deerport School of the Arts               | \$29,136,512           | 345,420           | 1,510            | \$139        | \$19,296         |
| 2011   | Polk       | High   | Killbuck Senior                           | \$24,321,662           | 158,829           | 800              | \$158        | \$30,405         |
| 2012   | Dade       | High   | International Studies SHS                 | \$7,192,325            | 37,120            | 603              | \$194        | \$11,928         |
| 2012   | Dade       | High   | Medical Academy of Science and Technology | \$9,303,705            | 83,360            | 800              | \$112        | \$11,630         |
| 2012   | St. Lucie  | High   | Lincoln Park Academy                      | \$10,928,736           | 98,737            | 978              | \$111        | \$11,175         |
| 2013   | Martin     | High   | Martin County High                        | \$7,621,338            | 70,038            | 703              | \$109        | \$10,844         |
| 2016   | Charlotte  | High   | Lemon Bay High School                     | \$51,589,511           | 355,859           | 1,475            | \$145        | \$34,982         |
| 2017   | Orange     | High   | Wassonville HS                            | \$11,111,111           | 111,111           | 1,111            | \$100        | \$10,000         |
| <b>Total/Weighted Average – High Schools</b>   |            |        |   | <b>\$438,987,410</b>   | <b>3,171,621</b>  | <b>520,835</b>   | <b>\$138</b> | <b>\$21,060</b>  |
| <b>Total/Weighted Average – High Schools - (Excluding Orange County)</b>               |            |        |   | <b>\$371,515,121</b>   | <b>1,390,373</b>  | <b>415,888</b>   | <b>\$137</b> | <b>\$21,410</b>  |
| <b>Total/Weighted Average (All Schools)</b>  |            |        |   | <b>\$1,404,910,780</b> | <b>10,840,758</b> | <b>77,882</b>    | <b>\$133</b> | <b>\$18,345</b>  |

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**

| A/E - Design     | 8%  | 7%  | 1% - 17% | <b>7%</b>  |
|------------------|-----|-----|----------|------------|
| Site Preparation | 11% | 7%  | 0% - 72% | <b>11%</b> |
| FF&E             | 8%  | 9%  | 2% - 30% | <b>8%</b>  |
| Facility Support | 11% | N/A | N/A      | <b>10%</b> |
| Other Support    | 11% | N/A | N/A      | <b>10%</b> |

- 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**

|      |              |        |   |             |     |             |     |
|------|--------------|--------|---|-------------|-----|-------------|-----|
| 2011 | Broward      | High   | Lanier James Education Center               | \$1,075,459 | 12% | \$1,304,137 | 15% |
| 2011 | Calhoun      | High   | Blountstown High                            | \$1,968,893 | 10% | \$994,719   | 5%  |
| 2011 | Charlotte    | Elem   | Meadow Park Elementary                      | \$944,273   | 7%  | \$674,842   | 5%  |
| 2011 | Charlotte    | High   | Charlotte High                              | \$6,502,129 | 11% | \$2,676,408 | 4%  |
| 2011 | Duval        | Elem   | Waterleaf Elementary                        | \$1,621,628 | 11% | \$1,899,236 | 13% |
| 2011 | Escambia     | Elem   | Global Learning Academy                     | \$1,682,415 | 10% | \$2,861,931 | 17% |
| 2011 | Hernando     | Middle | Winding Waters K-8                          | \$880,709   | 4%  | \$4,279,500 | 20% |
| 2011 | Lake         | High   | Lake Minneola High                          | \$3,030,934 | 6%  | \$6,483,383 | 14% |
| 2011 | Okeechobee   | High   | Okeechobee Achievement Academy              | \$453,761   | 8%  | \$427,114   | 8%  |
| 2011 | Polk         | High   | Winter Haven Senior                         | \$853,483   | 3%  | \$2,360,389 | 9%  |
| 2011 | Polk         | High   | Auburndale Senior                           | \$1,462,146 | 7%  | \$3,124,050 | 16% |
| 2011 | Polk         | High   | Davenport School of the Arts                | \$1,042,674 | 4%  | \$2,330,971 | 8%  |
| 2011 | Polk         | High   | Kathleen Senior                             | \$875,094   | 4%  | \$2,267,250 | 9%  |
| 2011 | Polk         | Middle | Boone Middle                                | \$1,080,157 | 6%  | \$1,331,348 | 7%  |
| 2011 | Walton       | Middle | Emerald Coast Middle                        | \$1,709,689 | 11% | \$700,000   | 4%  |
| 2012 | Alachua      | Elem   | Meadowbrook Elementary                      | \$1,010,997 | 8%  | \$1,974,896 | 16% |
| 2012 | Collier      | Middle | Bethune Education Center                    | \$561,233   | 10% | \$734,057   | 13% |
| 2012 | Dade         | High   | International Studies SHS                   | \$684,965   | 10% | \$757,496   | 11% |
| 2012 | Dade         | Middle | North Dade Middle                           | \$867,900   | 5%  | \$1,122,762 | 6%  |
| 2012 | Dade         | High   | Medical Academy or Science and Technology   | \$762,932   | 8%  | \$919,966   | 10% |
| 2012 | Indian River | Elem   | Vero Beach Elementary                       | \$1,476,006 | 9%  | \$1,342,512 | 8%  |
| 2012 | Lee          | Middle | Hams Marsh Middle                           | \$721,076   | 3%  | \$1,814,273 | 8%  |
| 2012 | Lee          | Elem   | Tortuga Preserve                            | \$214,042   | 1%  | \$1,487,461 | 9%  |
| 2012 | Orange       | Elem   | Wendell Elementary                          | \$847,993   | 12% | \$1,123,141 | 11% |
| 2012 | Orange       | Elem   | Wendell Middle                              | \$1,772,943 | 11% | \$1,123,141 | 11% |
| 2012 | Orange       | Middle | Wendell Middle                              | \$1,132,994 | 9%  | \$1,123,141 | 11% |
| 2012 | St. Johns    | Elem   | Palencia Elementary                         | \$956,170   | 8%  | \$1,500,000 | 12% |
| 2012 | St. Lucie    | High   | Lincoln Park Academy                        | \$1,623,543 | 15% | \$3,246,193 | 30% |
| 2012 | Volusia      | Elem   | Citrus Grove Elementary                     | \$1,098,766 | 8%  | \$1,555,729 | 11% |
| 2013 | Marion       | Elem   | Legacy Elementary                           | \$675,267   | 7%  | \$1,680,825 | 17% |
| 2013 | Martin       | High   | Martin County High                          | \$1,274,200 | 17% | \$419,893   | 6%  |
| 2013 | Monroe       | Middle | Horace O'Bryant                             | \$3,221,414 | 11% | \$1,320,362 | 4%  |
| 2013 | Orange       | Elem   | Wendell Elementary                          | \$847,993   | 6%  | \$1,078,141 | 10% |
| 2013 | Orange       | Elem   | Wendell Middle                              | \$990,931   | 8%  | \$1,052,114 | 8%  |
| 2013 | Palm Beach   | Elem   | Gove Elementary                             | \$1,871,815 | 7%  | \$917,852   | 3%  |
| 2013 | Palm Beach   | Elem   | Galaxy Elementary                           | \$1,595,664 | 7%  | \$790,823   | 4%  |
| 2013 | Orange       | Elem   | Wendell Elementary (Replacement)            | \$847,993   | 6%  | \$1,113,141 | 10% |
| 2013 | Orange       | Elem   | Wendell Middle (Replacement)                | \$990,931   | 8%  | \$1,078,141 | 11% |
| 2013 | Orange       | Elem   | Wendell Middle                              | \$1,132,994 | 9%  | \$1,078,141 | 11% |
| 2013 | Orange       | Elem   | Wendell High                                | \$1,172,933 | 10% | \$1,078,141 | 10% |
| 2013 | Orange       | Elem   | Wendell Middle                              | \$990,931   | 8%  | \$1,078,141 | 11% |
| 2013 | Orange       | Elem   | Wendell Middle (Replacement)                | \$1,172,933 | 10% | \$1,078,141 | 10% |
| 2013 | Orange       | Elem   | Wendell Middle                              | \$1,132,994 | 10% | \$1,078,141 | 10% |
| 2013 | Orange       | Elem   | Wendell Middle (Replacement)                | \$1,172,933 | 10% | \$1,078,141 | 10% |
| 2014 | Palm Beach   | Elem   | The Conservatory School of North Palm Beach | \$1,746,723 | 8%  | \$781,394   | 4%  |
| 2014 | Pasco        | Elem   | Schrader Elementary                         | \$741,224   | 7%  | \$781,652   | 7%  |
| 2015 | Hillsborough | Elem   | Thompson Elementary                         | \$1,117,623 | 8%  | \$1,614,056 | 12% |

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

|   |              |        |  |             |     |             |     |
|---|--------------|--------|--|-------------|-----|-------------|-----|
| 2015  | Palm Beach   | Elem   | Glade View Elementary                  | \$1,142,611 | 8%  | \$661,409   | 5%  |
| 2015  | Palm Beach   | Elem   | Rosenwald Elementary                   | \$942,748   | 8%  | \$593,229   | 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   | Lemon Bay High School                  | \$6,486,215 | 13% | \$3,010,405 | 6%  |
| 2016  | Hillsborough | Elem   | Lamb Elementary                        | \$1,159,221 | 8%  | \$1,494,022 | 11% |
| 2016  | Pasco        | Elem   | Wiregrass Elementary School (Elem "W") | \$993,089   | 7%  | \$1,594,261 | 11% |
| 2016  | Polk         | Middle | Citrus Ridge: A Civics Academy         | \$1,235,864 | 4%  | \$3,060,826 | 9%  |
| 2016  | Washington   | Elem   | Kate Smith Elementary School           | \$1,799,321 | 9%  | \$1,567,022 | 8%  |
| 2017  | Hillsborough | Elem   | Hope Dawson Elementary                 | \$781,268   | 5%  | \$0         | 0%  |
| 2017  | Seminole     | Middle | Millennium Middle - Bid                | \$2,513,897 | 6%  | \$3,300,000 | 8%  |
| <b>Total/Weighted Average</b>                                   |              |        |  |             |     |             |     |
| <b>Total/Weighted Average Orange County Schools ONLY</b>        |              |        |  |             |     |             |     |
| <b>Total/Weighted Average (Excluding Orange County Schools)</b> |              |        |  |             |     |             |     |

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**

|      |              |        |   |              |             |      |
|------|--------------|--------|---|--------------|-------------|------|
| 2011 | Broward      | High   | Lanier James Education Center               | \$8,889,147  | \$918,943   | 10%  |
| 2011 | Calhoun      | High   | Blountstown High                            | \$19,407,910 | \$1,362,604 | 7%   |
| 2011 | Charlotte    | High   | Charlotte High                              | \$61,755,842 | \$7,904,370 | 13%  |
| 2011 | Charlotte    | Elem   | Meadow Park Elementary                      | \$12,696,116 | \$1,802,689 | 14%  |
| 2011 | Duval        | Elem   | Waterleaf Elementary                        | \$14,882,021 | \$1,361,500 | 9%   |
| 2011 | Escambia     | Elem   | Global Learning Academy                     | \$17,019,155 | \$200,000   | 1%   |
| 2011 | Hernando     | Middle | Winding Waters K-8                          | \$21,182,866 | \$0         | 0%   |
| 2011 | Lake         | High   | Lake Minneola High                          | \$46,988,193 | \$454,710   | 1%   |
| 2011 | Okeechobee   | High   | Okeechobee Achievement Academy              | \$5,499,975  | \$1,300     | 0%   |
| 2011 | Polk         | High   | Winter Haven Senior                         | \$26,374,234 | \$0         | 0%   |
| 2011 | Pasco        | Elem   | Connerton Elementary "R"                    | \$11,598,590 | \$2,313,586 | 20%  |
| 2011 | Polk         | High   | Auburndale Senior                           | \$19,522,053 | \$0         | 0%   |
| 2011 | Polk         | Middle | Boone Middle                                | \$17,900,963 | \$0         | 0%   |
| 2011 | Polk         | High   | Davenport School of the Arts                | \$29,136,512 | \$0         | 0%   |
| 2011 | Polk         | High   | Kathleen Senior                             | \$24,323,662 | \$0         | 0%   |
| 2011 | Polk         | High   | Winter Haven Senior                         | \$26,374,234 | \$0         | 0%   |
| 2011 | Walton       | Middle | Emerald Coast Middle                        | \$15,918,884 | \$1,717,116 | 11%  |
| 2012 | Alachua      | Elem   | Meadowbrook Elementary                      | \$12,388,973 | \$86,278    | 1%   |
| 2012 | Collier      | Middle | Bethune Education Center                    | \$5,538,155  | \$479,652   | 9%   |
| 2012 | Dade         | High   | International Studies SHS                   | \$7,192,325  | \$0         | 0%   |
| 2012 | Dade         | High   | Medical Academy or Science and Technology   | \$9,303,705  | \$0         | 0%   |
| 2012 | Dade         | Middle | North Dade Middle                           | \$18,921,534 | \$0         | 0%   |
| 2012 | Indian River | Elem   | Vero Beach Elementary                       | \$17,243,103 | \$1,196,000 | 7%   |
| 2012 | Lee          | Middle | Hans Marsh Middle                           | \$23,750,925 | \$2,100,258 | 9%   |
| 2012 | Lee          | Elem   | Tortuga Preserve                            | \$16,021,554 | \$1,367,613 | 9%   |
| 2012 | Orange       | Elem   | Orange Park Elementary                      | \$12,677,682 | \$0         | 0%   |
| 2012 | Orange       | Elem   | Orange Park Middle                          | \$10,928,736 | \$7,901,452 | 72%  |
| 2012 | Orange       | Elem   | Orange Park North                           | \$13,854,183 | \$415,026   | 3%   |
| 2012 | St. Johns    | Elem   | Palencia Elementary                         | \$12,677,682 | \$0         | 0%   |
| 2012 | St. Lucie    | High   | Lincoln Park Academy                        | \$10,928,736 | \$7,901,452 | 72%  |
| 2012 | Volusia      | Elem   | Citrus Grove Elementary                     | \$13,854,183 | \$415,026   | 3%   |
| 2013 | Palm Beach   | Elem   | Galaxy Elementary                           | \$22,515,045 | \$1,929,530 | 9%   |
| 2013 | Palm Beach   | Elem   | Gove Elementary                             | \$28,528,459 | \$1,284,903 | 5%   |
| 2013 | Marion       | Elem   | Legacy Elementary                           | \$10,047,310 | \$477,607   | 5%   |
| 2013 | Martin       | High   | Martin County High                          | \$7,623,316  | \$536,994   | 7%   |
| 2013 | Monroe       | Middle | Horace O'Bryant                             | \$30,596,297 | \$2,740,572 | 9%   |
| 2013 | Orange       | Elem   | The Palmyra School of Arts and Music        | \$11,311,100 | \$0         | 0%   |
| 2013 | Orange       | Elem   | Wendell Elementary                          | \$10,371,500 | \$0         | 0%   |
| 2013 | Orange       | Elem   | Dr. Phillips HS                             | \$1,150,000  | \$1,000,000 | 87%  |
| 2013 | Orange       | Elem   | John Young's Spirit House MS                | \$3,500,000  | \$0         | 0%   |
| 2013 | Orange       | Elem   | East Ridge HS                               | \$1,500,000  | \$1,000,000 | 67%  |
| 2013 | Orange       | Elem   | Phalena HS                                  | \$1,100,000  | \$1,000,000 | 91%  |
| 2013 | Orange       | Elem   | Woodloch Middle School                      | \$3,500,000  | \$1,000,000 | 29%  |
| 2013 | Orange       | Elem   | Spring Lakes MS                             | \$1,200,000  | \$1,100,000 | 92%  |
| 2013 | Orange       | Elem   | Washington Middle School                    | \$1,000,000  | \$1,000,000 | 100% |
| 2013 | Orange       | Elem   | Wheatley HS                                 | \$1,150,000  | \$1,000,000 | 87%  |
| 2014 | Palm Beach   | Elem   | The Conservatory School of North Palm Beach | \$21,499,851 | \$1,970,739 | 9%   |
| 2014 | Pasco        | Elem   | Schrader Elementary                         | \$10,620,622 | \$1,217,102 | 11%  |
| 2015 | Hillsborough | Elem   | Thompson Elementary                         | \$13,630,632 | \$1,766,622 | 13%  |

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

| Year  | Jurisdiction | Grade  | School Name                            | Construction Cost (\$) | Impact Fee (\$) | Impact Fee % |
|---|--------------|--------|--|------------------------|-----------------|--------------|
| 2015  | Palm Beach   | Elem   | Glade View Elementary                  | \$14,554,646           | \$1,652,065     | 11%          |
| 2015  | Palm Beach   | High   | Rosenwald Elementary                   | \$11,841,132           | \$1,853,846     | 16%          |
| 2015  | Pasco        | Elem   | Sanders Memorial Elementary            | \$17,016,823           | \$1,478,220     | 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                  | \$51,569,511           | \$7,169,846     | 14%          |
| 2016  | Hillsborough | Elem   | Lamb Elementary                        | \$13,673,880           | \$3,025,879     | 22%          |
| 2016  | Pinellas     | Elem   | Brook Park Elementary                  | \$4,254,200            | \$1,681,500     | 39%          |
| 2016  | Pinellas     | Elem   | Covington Elementary                   | \$4,254,200            | \$1,681,500     | 39%          |
| 2016  | Pasco        | Elem   | Wiregrass Elementary School (Elem "W") | \$14,362,434           | \$1,213,282     | 8%           |
| 2016  | Polk         | Middle | Citrus Ridge: A Civics Academy         | \$33,560,797           | \$0             | 0%           |
| 2016  | Washington   | High   | Kate Smith Elementary School           | \$20,670,897           | \$2,568,867     | 12%          |
| 2017  | Hillsborough | Elem   | Hope Dawson Elementary                 | \$14,863,889           | \$1,425,699     | 10%          |
| 2017  | Orange       | Elem   | Trinity Middle                         | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Orange Middle                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Mission Middle                         | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Bay Center                             | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | James R. Clark Elementary              | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Brookway Elementary                    | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | William Bradford Huie Elementary       | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | DeKloster Middle                       | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | John Middle                            | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | John P. Anderson Elementary            | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Wendy K. King                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Orange Middle                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Orange Middle                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Orange Middle                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Orange Middle                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Orange       | Elem   | Orange Middle                          | \$1,000,000            | \$0             | 0%           |
| 2017  | Seminole     | Middle | Millennium Middle - Bid                | \$41,138,637           | \$2,468,318     | 6%           |
| 2017  | Seminole     | Elem   | Westgate Elementary                    | \$4,000,000            | \$4,000,000     | 100%         |
| <b>Total/Weighted Average</b>                                   |              |        |  |                        |                 |              |
| <b>Total/Weighted Average (Orange County Schools ONLY)</b>      |              |        |  |                        |                 |              |
| <b>Total/Weighted Average (Excluding Orange County Schools)</b> |              |        |  |                        |                 |              |

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**

|  |           |                      |
|--|-----------|----------------------|
| Recent Purchases (10 + acres) <sup>(1)</sup>     | \$87,066  | \$0 - \$410,500      |
| Land Under Contract (10 + acres) <sup>(1)</sup>  | \$117,129 | \$22,000 - \$485,800 |
| Value of Existing Parcels <sup>(2)</sup>         | \$66,500  | \$46,400             |
| Vacant Land Sales (10-110 acres) <sup>(2)*</sup> | \$215,100 | \$150,400            |
| Vacant Land Values (10-110 acres) <sup>(2)</sup> | \$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 <sup>(1)</sup>                     | Year Acquired <sup>(1)</sup> | Location <sup>(1)</sup> | Contract Price <sup>(1)</sup> | Acreage <sup>(1)</sup> | Price Per Acre <sup>(2)</sup> |
|---|------------------------------|-------------------------|-------------------------------|------------------------|-------------------------------|
| 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                     |
| <b>Parcels Under Contract with 10 acres or more<sup>(3)</sup></b> |                              |                         | <b>\$44,511,750</b>           | <b>380.022</b>         | <b>\$117,129</b>              |
| <b>Recent Purchases with 10 acres or more<sup>(3)</sup></b>       |                              |                         | <b>\$9,992,703</b>            | <b>114.77</b>          | <b>\$87,066</b>               |
| <b>All Parcels Under Contract</b>                                 |                              |                         | <b>\$47,122,750</b>           | <b>385.256</b>         | <b>\$122,315</b>              |
| <b>All Recent Purchases</b>                                       |                              |                         | <b>\$54,526,251</b>           | <b>265.381</b>         | <b>\$205,464</b>              |

- 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.<sup>1</sup>

**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

---

<sup>1</sup> 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:**

*[(Permanent FISH Capacity + In-Slot Capacity) \* (School Utilization Factor) – 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)**