



# School District of Osceola County School Impact Fee Update Study

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## Final Report

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Prepared for:

**School District of Osceola County**

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# School District of Osceola County School Impact Fee Update Study

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# Introduction

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Osceola County’s last major update of the technical support document for school impact fees was completed and adopted in 2014. To comply with the technical study update requirements of the impact fee ordinance and given recent changes in variables affecting the school impact fee, the School District of Osceola County (SDOC) or (District) retained Tindale Oliver to update the school impact fee schedule. As part of this update study, the SDOC is also interested in a review of short-term rental units separately for the development of differential fees based on their impact on school infrastructure, as appropriate.

***Osceola County school impact fees were last updated in 2014 and were adopted at 100 percent.***

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 new capacity or capacity expansion projects. 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, 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 changes, 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.

This technical report has been prepared to support legal compliance with existing case law and statutory requirements. The study methodology is documented in the following 10 sections of this technical report:

- Methodology
- 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

Information utilized in this analysis was obtained from the SDOC, as well as, other sources, as indicated herein.

# Methodology

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The methodology used to update the school impact fee is a consumption-based impact fee methodology, which has also been used to calculate the current adopted school impact fee for Osceola County as well as several school impact fees throughout Florida, including, but not limited to fees in Palm Beach, Orange, Broward, Lake, Collier, Indian River, Seminole, and Brevard Counties. 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, 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 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. 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.

It is important to note that Osceola County is attracting high levels of short-term rental units. The development of these types of units increased significantly over the past several years. As mentioned previously, the School District is interested in addressing the differential impact of these units as part of this study. None of the Florida jurisdictions that implemented a school impact fee have a separate category for short-term rental units in their fee schedules. To address this unique situation, this report provides two alternative calculations. In addition, it is highly important to develop a clear definition of this category along with a tracking process to capture any changes in the use of these units over time.

# Inventory

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The SDOC provides public education facilities that are available to all school-age residents of Osceola County. As such, this analysis will consider all public elementary, middle, and high school level facilities and the students attending these facilities located throughout and living within Osceola County.

The District currently operates 46 traditional and alternative public schools that serve the students of Osceola County and its municipalities, including:

- 24 elementary schools;
- 6 multi-level schools;
- 8 middle schools; and
- 8 high schools.

***The School District of Osceola County operates 46 traditional and alternative schools as well as other types of schools.***

The SDOC also operates a number of other programs, including alternative learning programs, technical schools, and adult learning centers located throughout the county. Alternative learning facilities and technical schools are either statutorily required or the District has an on-going policy to provide this service. As such, these programs are representative of typical programs provided by school districts statewide and are included in the inventory. The District's current school inventory is provided in **Appendix A, Table A-1**. For the multi-level and alternative facilities, the permanent student stations, permanent capacity, and FISH permanent net square footage figures in Table A-1 are distributed by school level (elementary, middle, and high).

# Service Area and Enrollment

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The SDOC provides public education facilities that are available to all Kindergarten through 12<sup>th</sup> grade (K-12) students throughout the entire county. Attendance boundaries can be redrawn to balance school enrollment with available school capacity and, therefore, can serve different geographic areas over time. In addition, the Florida Department of Education (DOE) has been increasing its support of Choice programs where students can attend schools outside of their designated attendance boundary. As such, school impact fee calculations are prepared on a countywide basis.

**Table 1** presents the historical student enrollment trend for the past six years, the current enrollment for the 2017-18 school year, and projected enrollment through 2026. To be consistent with the inventory used in the impact fee analysis, the enrollment figures presented in this table include those students attending (or projected to attend) the schools listed in Appendix A, Table A-1, as well as, students enrolled in Department of Juvenile Justice (DJJ) programs as these students can return to their home-zoned school as long as they are under 18 years old. Charter school students, virtual and home schooling enrollment, etc. were excluded since these do not require the SDOC to provide school buildings or other infrastructure.

Also shown in Table 1 is the annual percent change of enrollment, as well as, a three-year average to account for any random fluctuations. Since 2011, enrollment growth has averaged approximately 1.2 percent per year, and is projected to grow at an average annual rate of 1.3 percent through 2026.

**Table 1**  
**Traditional Student Enrollment Trends**

Year	Enrollment	Annual Percent Change	3-Year Average
2011-12	48,006	-	-
2012-13	48,815	1.7%	-
2013-14	49,512	1.4%	-
2014-15	50,300	1.6%	1.6%
2015-16	50,625	0.6%	1.2%
2016-17	51,115	1.0%	1.1%
<b>2017-18</b>	<b>51,665</b>	<b>1.1%</b>	<b>0.9%</b>
2018-19	52,027	0.7%	0.9%
2019-20	52,443	0.8%	0.9%
2020-21	52,967	1.0%	0.8%
2021-22	53,709	1.4%	1.1%
2022-23	54,568	1.6%	1.3%
2023-24	55,550	1.8%	1.6%
2024-25	56,439	1.6%	1.7%
2025-26	57,511	1.9%	1.8%
2026-27	58,891	2.4%	2.0%

Source: School District of Osceola County. Projections for 2018 through 2027 are calculated by applying projected COFTE student growth rate to historical enrollment figures. Projected COFTE student growth assumes additional charter school openings based on past trend.



# Facility Service Delivery

The District uses a prototypical design standard for most of its future school development. These prototype facilities that represent the characteristics of the planned facilities are used to measure the service delivery levels.

***Prototype facilities that represent characteristics of future schools are used to measure the service delivery levels.***

Service delivery is measured in terms of Florida Inventory of School Houses (FISH) net permanent square footage per permanent station. **Table 2** illustrates the facility service delivery in Osceola County, which is 128.4 FISH net square feet per permanent student station for elementary schools, 131.1 FISH net square feet per permanent student station for middle schools, and 132.9 FISH net square feet per permanent student station for high schools. These figures are also consistent with the existing inventory of schools.

**Table 2  
Facility Service Delivery (Future Prototype Schools)**

Description	School Type		
	Elementary	Middle	High
FISH Permanent Net Square Footage <sup>(1)</sup>	121,753	184,522	335,286
Permanent Student Stations <sup>(2)</sup>	948	1,408	2,522
FISH Net Square Feet per Student Station <sup>(3)</sup>	128.4	131.1	132.9

1) Source: School District of Osceola County

2) Source: School District of Osceola County

3) FISH permanent net square footage (Item 1) divided by permanent student stations (Item 2)

# Cost Component

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The capital costs of providing educational facilities includes 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 to Osceola County residents 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 architectural/design, construction, furniture, fixtures, and equipment (FF&E) and other soft costs, as well as the cost of land. The facility cost per student station for each level 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 and Non-Construction

To determine costs associated with building a new school in Osceola County, the following information was evaluated:

- Bids and estimates for planned schools;
- Insurance values of existing school facilities;
- School cost information from other Florida counties; and
- Discussions with the School District representatives.

Based on this information and analysis, construction costs were estimated at \$150 per FISH net square foot for elementary schools, \$165 per FISH net square foot for middle schools, \$185 per FISH net square foot for high schools. In addition, based on a review of historical projects in Osceola County as well as in other jurisdictions, architectural/design costs were estimated at 6 percent of construction cost, and FF&E and other soft costs are estimated at 15 percent of construction cost respectively. **Appendix B** provides additional detail on cost estimates.

**Table 3** presents the cost per square foot figures for the architect/design, construction, and FF&E/soft cost components for each school type. For illustration purposes, Table 3 also presents

the weighted average figure for each cost component, based on all three school types programmed/planned to be built through 2024.

### **Land Cost**

For each school level, the land value is estimated at \$80,000 per acre. This value per acre is based on a review of the following:

- Value of future purchases by the SDOC;
- Values of land where current schools are located, as reported by the Osceola County Property Appraiser;
- Vacant residential land sales of similarly sized parcels;
- Value of vacant residential land of similarly sized parcels; and
- Discussions with the SDOC staff.

Appendix B documents the results of land value analysis in further detail. The estimated land cost per acre is converted to cost per net square foot based on the ratio of acres per 1,000 net square feet for future prototype schools. The resulting land cost figures for each school level are also presented in Table 3.

It is important to note that 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 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. In the absence of any adjustments, existing Student Station Cost Factors published by the Florida Department of Education (DOE) are used to develop an alternative cost estimates. These cost figures include construction, architectural/design, and ff&e costs but exclude land costs. The DOE cost factors were last updated in 2006 and have been indexed since. **Table 4** presents a comparison of the student station cost estimates presented in Table 3 against the maximum cost per student station published by the DOE. As shown, the weighted facility cost per student station estimate is within 0.3 percent of the weighted cost obtained using DOE cost figures.

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

Variable	Elementary School	Middle School	High School	Weighted Average
FISH Net Square Feet per Student Station <sup>(1)</sup>	128.4	131.1	132.9	131.3
Future Permanent Stations to Construct <sup>(2)</sup>	2,844	2,823	5,609	11,276
<b>School Facility Cost Components:</b>				
Architect/Design Cost per Net Square Foot <sup>(3)</sup>	\$9.00	\$9.90	\$11.10	\$10.28
Construction Cost per Net Square Foot <sup>(4)</sup>	\$150.00	\$165.00	\$185.00	\$171.39
FF&E/Soft Cost per Net Square Foot <sup>(5)</sup>	\$22.50	\$24.75	\$27.75	\$25.71
Land Cost per Net Square Foot <sup>(6)</sup>	<u>\$9.84</u>	<u>\$10.80</u>	<u>\$10.72</u>	<u>\$10.52</u>
Total Facility Cost per Net Square Foot <sup>(7)</sup>	\$191.34	\$210.45	\$234.57	\$217.90
<b>Total Facility Cost per Student Station<sup>(8)</sup></b>	<b>\$24,568</b>	<b>\$27,590</b>	<b>\$31,174</b>	<b>\$28,610</b>

1) Source: Table 2

2) Source: School District of Osceola County. Represents future planned/programmed stations through 2024.

3) Estimated at 6% of construction cost based on historical data and estimates obtained from the SDOC, and recent costs obtained from other Florida School Districts. See Appendix B for further detail.

4) Construction cost is estimated to range from \$150 per FISH net square foot to \$185 per FISH net square foot based on estimates obtained from the SDOC, insurance values of existing school facilities, discussions with SDOC staff, and recent costs obtained from other Florida School Districts. See Appendix B for further detail.

5) Estimated at 15% of construction cost based on historical data and estimates obtained from the SDOC, and recent costs obtained from other Florida School Districts. See Appendix B for further detail.

6) The land cost per net square foot for each school type is based on the acreage per 1,000 FISH net square feet for future prototype schools at a cost of \$80,000 per acre. This cost per acre figure is based on recent and future land purchases by the SDOC, the current land value of the inventory, and recent land sales and values as reported by the Osceola County Property Appraiser.

7) Sum of the school facility cost components (Items 3 through 6)

8) FISH net square feet per student station (Item 1) multiplied by the total facility cost per net square foot (Item 7)

**Table 4  
School Facility Cost per Student Station Comparison**

Variable	Elementary School	Middle School	High School	Weighted Average
FISH Net Square Feet per Student Station <sup>(1)</sup>	128.4	131.1	132.9	131.3
Future Permanent Stations to Construct <sup>(2)</sup>	2,844	2,823	5,609	11,276
Total Facility Cost per Net Square Foot (Excl. Land) <sup>(3)</sup>	\$181.50	\$199.65	\$223.85	\$207.38
<b>Total Facility Cost per Student Station (Excl. Land)<sup>(4)</sup></b>	<b>\$23,305</b>	<b>\$26,174</b>	<b>\$29,750</b>	<b>\$27,229</b>
<i>DOE Costs per Student Station, Excl. Land (September 2017)<sup>(5)</sup></i>	\$22,240	\$24,016	\$31,195	\$27,139
Percent Difference <sup>(6)</sup>	4.8%	9.0%	-4.6%	0.3%

1) Source: Table 2

2) Source: Table 3, School District of Osceola County.

3) Source: Table 3, total facility cost per net square foot (Item 7) less land cost per net square foot (Item 6)

4) FISH net square feet per student station (Item 1) multiplied by the total facility cost per net square foot excluding land (Item 3)

5) Source: Florida Department of Education (DOE), Student Station Cost Factors, published March 14, 2017

6) Percent difference between the total facility cost per student station excluding land (Item 3) and the DOE cost per student station excluding land (Item 5)

## 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 previously 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 students), 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.

As shown in **Table 5**, in the case of Osceola County, there is currently approximately 10 percent available capacity. Prior to including these figures in the calculations, an adjustment was made to account for impact fee revenues used to pay off debt service on the Certificates of Participation (COPs) that funded a portion of the existing capacity. Between Fiscal Year 2013 and 2016, the School District used an average of \$1.8 million of impact fee revenues per year toward Certificates of Participation (COPs) debt service payments. Given that impact fees are paid only by new development (as opposed to both existing and new development as in the case of taxes), an adjustment was made to reduce the number of stations to account for portion of the debt service that is being paid back with impact fee revenues. As a result of this calculation, the available capacity is reduced to 7 percent countywide, which represents the capacity that is either fully paid for or will be paid for with taxes.

While the existing service level reflects the community's investment into educational facilities infrastructure, the District's adopted level of service standard of 100 percent for all schools reflects the District's intended service level in the future. As such, impact fee calculations use the 100 percent service level, which results in more conservative impact fee levels. As shown in Table 5, utilizing the existing service level adjusted for impact fee payments results in a weighted average total facility impact cost per student of \$29,525 versus \$28,610 calculated using the District's intended service level of 100 percent.

**Table 5**  
**Total Facility Impact Cost per Student by School Type**

Variable	Elementary School	Middle School	High School	Weighted Average/ Total
<b>Facility Impact Cost per Student</b>				
Facility Cost per Student Station <sup>(1)</sup>	\$24,568	\$27,590	\$31,174	\$28,610
Existing Permanent Capacity <sup>(2)</sup>	25,872	12,302	18,411	56,585
Existing Permanent Capacity Adjusted for Impact Fee Payments <sup>(3)</sup>	25,404	12,302	17,464	55,170
Existing Student Enrollment <sup>(4)</sup>	22,280	11,084	18,301	51,665
Ratio of Adjusted Permanent Capacity to Existing Enrollment <sup>(5)</sup>	114.0%	111.0%	95.4%	106.8%
Adopted Level of Service Standard <sup>(6)</sup>	100.0%	100.0%	100.0%	100.0%
<b>Total Facility Impact Cost per Student based on Adjusted Permanent Capacity to Enrollment<sup>(7)</sup></b>	\$28,008	\$30,625	\$29,740	\$29,525
<b>Total Facility Impact Cost per Student based on Adopted LOS Standard<sup>(8)</sup></b>	<b>\$24,568</b>	<b>\$27,590</b>	<b>\$31,174</b>	<b>\$28,610</b>

1) Source: Table 3

2) Source: Appendix A, Table A-1

3) Accounts for the stations that will be paid with future impact fee revenues

4) Source: School District of Osceola County

5) Ratio of existing permanent capacity adjusted for impact fee payments (Item 3) to the existing student enrollment (Item 4)

6) Source: School District of Osceola County

7) Ratio of adjusted permanent capacity to existing enrollment (Item 5) multiplied by the facility cost per student station (Item 1)

8) Adopted level of service standard (Item 6) multiplied by the facility cost per student station (Item 1)

## **Total Cost per Student**

In addition to the facility cost per student calculated in the previous table, 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 capital cost component is the cost of providing transportation services to students. The SDOC currently owns 375 buses used for student transportation at an average value of approximately \$109,000 per bus. In addition to its bus fleet, the District also owns 235 support vehicles, which include vehicles such as cars, vans, and trucks. The current value of the support vehicles varies depending on the type of vehicle, with an average value of approximately \$29,300 per vehicle, based on the estimates provided by the District. The result is a total value of \$47.7 million for transportation services, including \$40.8 million for buses and \$6.9 million for support vehicles. The total value of the transportation fleet is divided by the District's student enrollment figures previously discussed, as well as charter school students that are provided transportation services, as this is the total student population benefiting from services provided by the District's transportation fleet. The result is a cost of \$842 per student for transportation services, as shown in **Table 6. Appendix B** provides additional detail on transportation cost calculations.

### **Ancillary Facilities Costs**

Another capital cost component relates to the ancillary facilities that are necessary for the SDOC to provide support services for students, schools, transportation and administrative personnel. The District currently has approximately 323,300 FISH net square feet of permanent ancillary facilities for maintenance, warehouse, and administrative functions. Current costs for each existing ancillary facility depend on the type of facility and were based on insurance values, estimates provided by District staff, and cost information for similar facilities from other School Districts, with the weighted average cost equaling \$197 per square foot.

The cost of land for ancillary facilities is also included in the ancillary facility values. The land value per acre for ancillary facilities is estimated to be the same as that used for schools (\$80,000 per acre) since many of these facilities are on the same parcels as schools. In the case of facilities co-located with schools, only the acreage associated with the ancillary facility is included in the calculations.



The ancillary facility cost per student is based on the existing inventory, which is valued at \$73.1 million, including \$63.6 million for buildings and \$9.5 million for land. **Appendix B** provides further information on the calculation of ancillary facilities.

Based on the current enrollment (including charter school students mentioned previously), the estimated cost is \$1,292 per student for ancillary facilities, as presented in Table 6.

**Table 6  
Transportation and Ancillary Facility Cost per Student**

Variable	Figure
<b><i>Transportation Services Cost</i></b>	
Total Current Value of Transportation Services <sup>(1)</sup>	\$47,661,130
Current Enrollment (Including Charter School Students) <sup>(2)</sup>	56,595
<b>Total Transportation Services Cost per Student<sup>(3)</sup></b>	<b>\$842</b>
<b><i>Ancillary Facility Cost</i></b>	
Building Value for Ancillary Facilities <sup>(4)</sup>	\$63,594,705
Land Value for Ancillary Facilities <sup>(5)</sup>	\$9,520,000
Total Current Value for Ancillary Facilities <sup>(6)</sup>	\$73,114,705
<b>Total Ancillary Facility Cost per Student<sup>(7)</sup></b>	<b>\$1,292</b>

- 1) Source: School District of Osceola County. Appendix B provides additional detail.
- 2) Source: District student enrollment figures from Table 1 (which includes students from the schools listed in Appendix A, Table A-1 and DJJ programs) plus 4,930 charter school students. The total value of the District's transportation fleet is divided by this larger figure to account for the total student population that benefits from services provided by the transportation fleet.
- 3) Total current value of transportation services (Item 1) divided by the current enrollment (Item 2)
- 4) Source: School District of Osceola County. Building value is based on the permanent FISH net square footage of current ancillary facilities and varies based on the type of facility. Overall, the weighted average cost is \$197 per permanent net square foot. Appendix B provides additional detail.
- 5) Source: School District of Osceola County. Land value is determined based on the type and location of the District's current ancillary facilities, at an average value of \$80,000 per acre. Appendix B provides additional detail.
- 6) Sum of the building value (Item 4) and land value (Item 5)
- 7) Total value for ancillary facilities (Item 6) divided by the current enrollment including charter school students who are provided services by the School District (Item 2)

## Credit Component

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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 or maintenance of existing education facilities or for operational costs.

Based on a review of the District's historical expenditures and planned expenditures over the next five years, it has been determined that the only revenue credit that needs to be accounted for is for outstanding debt service payments for Certificates of Participations (COPs) issued to fund new capacity. The credit calculations also reflect the School Board's policy to fund future capacity expansion projects with impact fees.

### Debt Service Credit per Student

As mentioned previously, historically, the SDOC 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. In addition to impact fees, the District allocates ad valorem 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. As presented in **Table 7**, the total un-adjusted debt service credit per student amounts to \$1,684.

**Table 7  
Debt Service Credit per Student**

Description <sup>(1)</sup>	Funding Source <sup>(1)</sup>	# of Years of Remaining Payments <sup>(1)</sup>	Remaining Payments Due for Expansion <sup>(1)</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 2009	Ad Valorem	8	\$14,749,726	\$13,247,236	53,671	\$247
COPS 2010	Ad Valorem	11	\$7,717,753	\$4,738,286	55,049	\$86
COPS 2013	Ad Valorem	12	\$19,037,696	\$14,769,196	55,518	\$266
COPS 2014	Ad Valorem	12	\$1,428,491	\$1,287,074	55,518	\$23
COPS 2017	Ad Valorem	11	\$66,627,918	\$58,455,033	55,049	<u>\$1,062</u>
<b>Total Debt Service Credit per Student</b>						<b>\$1,684</b>
Percent Funded with Ad Valorem Tax Revenue <sup>(5)</sup>						100%

- 1) Source: School District of Osceola County
- 2) Present value of the total remaining payments due, based on the interest rate of each payment and the number of years of remaining payments
- 3) Source: Table 1. For purposes of calculating the debt service credit, long-term enrollment figures were developed using the COFTE growth rate projections.
- 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

Once the debt service credit per student is calculated, adjusted credit figures are calculated to account for the portion of the debt service credit per student repaid with ad valorem tax dollars. Additionally, the District is interested in separating the single family/townhouse and multi-family/condominium residential categories. Thus, separate debt service credit amounts were calculated for the current impact fee schedule and for each residential category separately. For each residential category, the portion of the debt service credit per student funded with ad valorem revenues (100 percent) is adjusted to account for the variation in the value of new homes compared to the average of all homes. This adjustment factor was estimated based on a comparison of the average taxable value per square foot of recently built homes to that of all homes. As presented in **Table 8**, the adjusted debt service credit amounts to \$2,526 per student for single family homes and townhomes and \$1,684 per student for multi-family, condominium, and mobile homes.

**Table 8**  
**Adjusted Debt Service Credit per Student**

Residential Land Use Category	Ad Valorem Funded Portion <sup>(1)</sup>	Credit Adjustment Factor <sup>(2)</sup>	Adjusted Credit per Student <sup>(3)</sup>
Single Family/Townhouse	\$1,684	1.5	\$2,526
Multi-Family/Condo	\$1,684	1.0	\$1,684
Mobile Home	\$1,684	1.0	\$1,684
Single Family	\$1,684	1.5	\$2,526
Townhouse	\$1,684	1.5	\$2,526
Multi-Family	\$1,684	1.0	\$1,684
Condominium	\$1,684	1.0	\$1,684
Mobile Home	\$1,684	1.0	\$1,684

1) Source: Table 7

2) Source: Osceola County Property Appraiser's Database. Based on a review of the average taxable value per square foot ratio of recently built homes to all homes

3) Ad valorem funded portion (Item 1) multiplied by the credit adjustment factor (Item 2)

## Net Impact Cost per Student

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The net impact fee per student is the difference between the cost component and the credit component. **Table 9** summarizes the three-step process used to calculate the net impact cost per student for public schools in Osceola County by residential land use category for both impact fee schedule options.

First, the total impact cost per student is determined, which does not vary by land use. This is the sum of the weighted average facility impact cost per student from Table 5 and the transportation and ancillary facility cost components per student from Table 6. 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 category.

Second, for each land use, the total revenue credit per student is calculated, which is shown in Table 8.

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.

**Table 9  
Net Impact Cost per Student**

Variable	Per Student	
<b>Total Impact Cost:</b>		
Total Facility (School) Cost <sup>(1)</sup>		\$28,610
Transportation Cost <sup>(2)</sup>		\$842
Ancillary Facility Cost <sup>(2)</sup>		<u>\$1,292</u>
Total Impact Cost <sup>(3)</sup>		<b>\$30,744</b>
Variable	Per Student	
	Credit <sup>(4)</sup>	Net Impact Cost <sup>(5)</sup>
<b>Revenue Credit:</b>		
Single Family/Townhouse	\$2,526	<b>\$28,218</b>
Multi-Family/Condo	\$1,684	<b>\$29,060</b>
Mobile Home	\$1,684	<b>\$29,060</b>
Single Family	\$2,526	<b>\$28,218</b>
Townhouse	\$2,526	<b>\$28,218</b>
Multi-Family	\$1,684	<b>\$29,060</b>
Condominium	\$1,684	<b>\$29,060</b>
Mobile Home	\$1,684	<b>\$29,060</b>

1) Source: Table 5

2) Source: Table 6

3) Sum of facility, transportation, and ancillary facility costs (Items 1 and 2)

4) Source: Table 8

5) Total impact cost per student (Item 3) less revenue credit (Item 4)

# Student Generation Rates

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The number of students living in a household typically varies depending on the type of residential housing. Therefore, school impact fees are typically assessed based on the specific student generation rates (SGR) for different types of residential land uses. Osceola County's current school impact fee schedule includes three land uses: single family/townhouse, multi-family/condo, and mobile homes. Based upon discussions with District staff and the availability of data, student generation rates have been developed for each individual residential category (single family, townhouse, multi-family apartment, condominium, and mobile home). In addition, differential SGRs for short-term rental units are also addressed.

Consistent with the current adopted technical study, this impact fee study employs a methodology that uses Geographic Information Systems (GIS) to develop the student generation rate for Osceola County. Specifically, GIS was used to link student addresses to parcels in the Osceola County Property Appraiser's database in order to generate the number of students per unit by school type and land use. This process is described in more detail below.

## **Determination of Total Housing Units by Type of Land Use**

In categorizing housing units, the Osceola County Property Appraiser's database was used to identify the number of housing units for student generation rate calculations for the single family, townhouse, multi-family, condominium, and mobile home (including mobile home parks) land uses. For all land uses, the total number of countywide units were extracted from the current parcel database based on the appropriate use code and from supplementary information provided by the Property Appraiser's Office.

The final step in determining the housing units that are appropriate to include in calculations was to adjust for residential units associated with age-restricted developments that are deed restricted. These developments, by definition, are not allowed to house school age persons, and therefore would not be subject to the County's school impact fee assessment. Given this, the associated residential units were excluded from the student generation rate calculations.

## **Determination of Students by Land Use and Location**

The determination of the number of students per land use and by location was completed using the following process.

First, the SDOC provided a GIS shapefile containing geocoded student identification numbers and addresses. Then, the student addresses were linked to its respective parcel in the Property Appraiser database using address point data provided by Osceola County.

The student generation rates used as the demand component for the impact fee only includes those students for which the impact fee is based, or students attending those schools listed in Appendix A, Table A-1. Therefore, the school code associated with each student record was used to exclude students attending schools or other facilities not included in the impact fee inventory.

As previously mentioned, once the GIS shapefile with the geocoded student addresses was provided, the second step in the analysis was to link each student address to data from the parcel database. This allows for determining which type of land use is assigned to a given parcel (or address) where a student lives. This was accomplished by spatially joining the student address to the respective parcel in the database using GIS. Results of the joining process are listed below:

- Total unique student identification numbers = 65,223
- Students located outside of Osceola County = 2,078 (3.2%)
- Student located inside of Osceola County = 63,145
- Students at non-traditional schools = 11,604
- Traditional students joined to a parcel ID = 51,541
- Traditional students joined to a residential land use = **50,493** (98% of traditional students)

Once all of the students were appropriately tagged and summarized by land use, a slight adjustment (+0.3 percent) was applied to account for differences in the student totals from the GIS linking analysis and the current enrollment figures.

### ***Short-Term Rental Units***

Under the current impact fee schedule, short-term rental units are combined with housing units that are occupied as permanent homes. As mentioned previously, the SDOC is interested in creating differential fees for short-term rental units to recognize that these units generate lesser impact on school infrastructure. Two alternate approaches were used to create a differential fee.

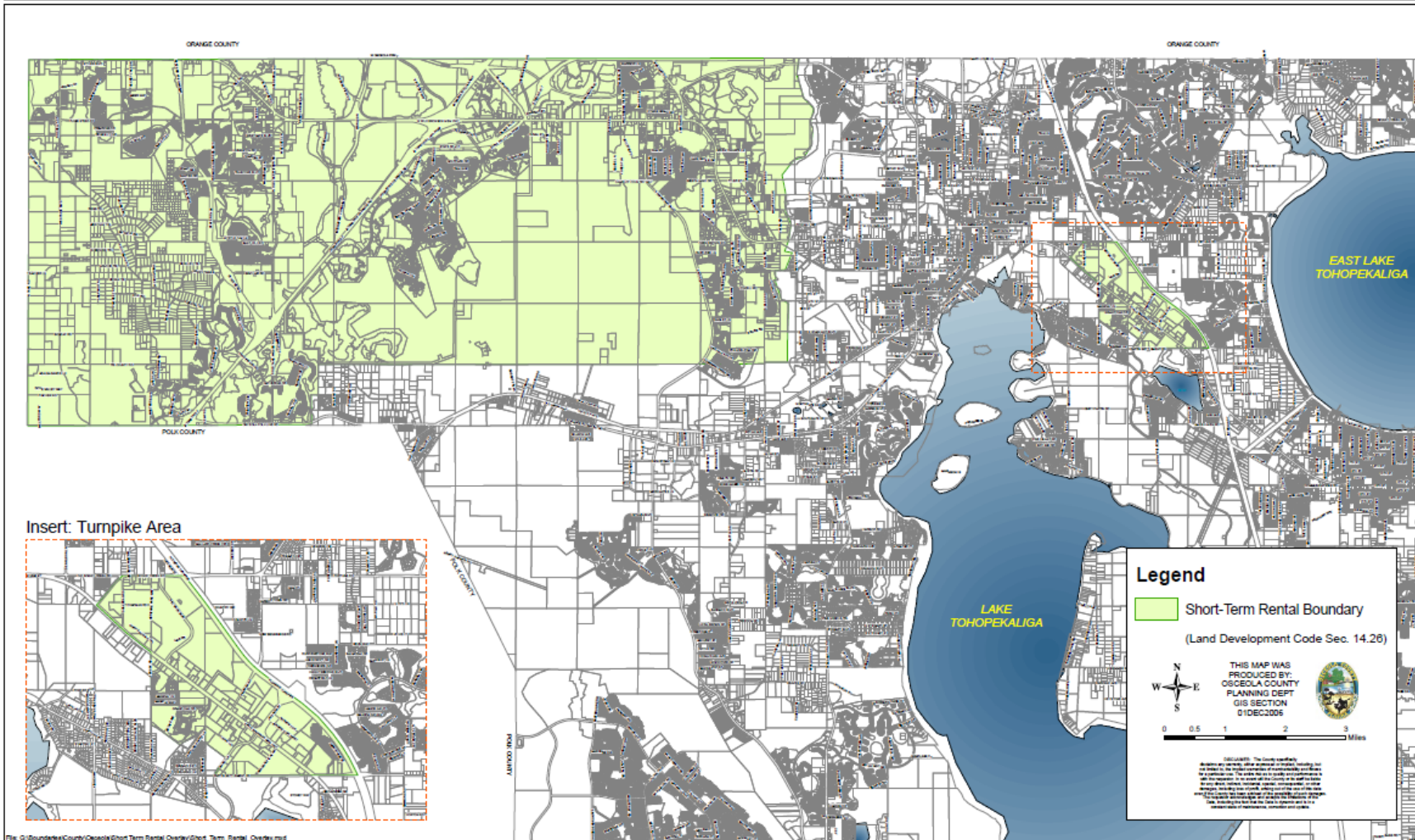
### **Geographic Boundary Based Calculations**

Osceola County allows short-term rental operations only within the Westside Overlay area and Turnpike area, which are indicated on the following map.



Map 1

# Short-Term Rental Overlay



Of these, the Turnpike area includes apartment communities with a large number of students, which are not representative of typical short-term rental developments. As such, this study focused on the generation rate within the Westside Overlay area to obtain an understanding of student generation levels of short-term rental units. It is important to note, in addition to short-term rental units, the Westside Overlay area also includes conventional housing. Some of these are units that were used as short-term rentals previously, but as the buildings aged, they were converted to permanent residences.

As part of the geocoding process described previously, traditional school students were tagged by their location to determine if they were located within or outside of the Osceola County short-term rental overlay district. Similarly, housing units in this area were identified by category (single family, townhouse, etc.). The resulting SGR recognizes that housing in this area generates fewer students compare to the rest of the county. Given the lack of data on the complete supply of short-term housing, this lower SGR is used to represent lesser impact of short-term rentals. This rate also takes into account that some of the short-term rental units convert to permanent residences over time, and will be applied to all new short-term rental developments throughout Osceola County, if short-term rental units were to be allowed outside of the overlay district in the future. The calculated generation rate outside of this area represents the SGR for permanent residences.

The results of this analysis are presented in Tables 10 and 11, which include the student generation rates calculated for two sets of residential categories as well as countywide and for short-term rental and non-short-term rental, based on the methodology described in this section.

**Table 10**  
**Student Generation Rates - Three Residential Land Use Categories**  
**(Short-Term Rental Based on Westside Overlay)**

Residential Land Use Category	Students (Traditional) <sup>(1)</sup>			Housing Units <sup>(2)</sup>			Student per Unit <sup>(3)</sup>		
	Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental	Countywide
Single Family/Townhouse	3,525	34,535	38,060	17,715	77,143	94,858	0.199	0.448	<b>0.401</b>
Multi-Family/Condo	2,011	7,598	9,609	18,907	18,858	37,765	0.106	0.403	<b>0.254</b>
Mobile Home	748	2,226	2,974	1,705	9,549	11,254	0.439	0.233	<b>0.264</b>
<b>Total</b>	<b>6,284</b>	<b>44,359</b>	<b>50,643</b>	<b>38,327</b>	<b>105,550</b>	<b>143,877</b>	<b>0.164</b>	<b>0.420</b>	<b>0.352</b>

- 1) Source: Osceola County School District GIS student parcel database and the Osceola County Property Appraiser's parcel database. These figures include a 0.3% adjustment to account for the differences in students within the GIS database and the County's current enrollment
- 2) Source: Osceola County Property Appraiser
- 3) Number of students (Item 1) divided by the number of units (Item 2) for each residential land use type and location

**Table 11**  
**Student Generation Rates - Five Residential Land Use Categories**  
**(Short-Term Rental Based on Westside Overlay)**

Residential Land Use Category	Students (Traditional) <sup>(1)</sup>			Housing Units <sup>(2)</sup>			Student per Unit <sup>(3)</sup>		
	Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental	Countywide
Single Family	2,840	32,243	35,083	12,819	70,957	83,776	0.222	0.454	<b>0.419</b>
Townhouse	685	2,292	2,977	4,896	6,186	11,082	0.140	0.371	<b>0.269</b>
Multi-Family	737	5,808	6,545	3,045	13,678	16,723	0.242	0.425	<b>0.391</b>
Condominium	1,274	1,790	3,064	15,862	5,180	21,042	0.080	0.346	<b>0.146</b>
Mobile Home	748	2,226	2,974	1,705	9,549	11,254	0.439	0.233	<b>0.264</b>
<b>Total</b>	<b>6,284</b>	<b>44,359</b>	<b>50,643</b>	<b>38,327</b>	<b>105,550</b>	<b>143,877</b>	<b>0.164</b>	<b>0.420</b>	<b>0.352</b>

- 1) Source: Osceola County School District GIS student parcel database and the Osceola County Property Appraiser's parcel database. These figures include a 0.3% adjustment to account for the differences in students within the GIS database and the County's current enrollment
- 2) Source: Osceola County Property Appraiser
- 3) Number of students (Item 1) divided by the number of units (Item 2) for each residential land use type and location

### **Business License Tax Receipt Based Calculations**

An additional analysis was conducted to identify short-term rental properties using the Osceola County Tax Collector's Business License Tax Receipts dataset. Each year, residential units operating as short-term rentals must pay this fee to continue operating as such. For 2017, 11,926 parcels were identified to have been assessed the short-term rental business tax. Of these, 11,017 units were able to be matched to residential land uses, with the remaining either linked to non-residential uses or not having full parcel ID information. It should be noted that 1,102 of the 11,017 identified units lie outside of the short-term rental overlay zone. However, in order to increase the sample size, these units (and any corresponding students) were included in the analysis. A summary of the student generation rates and resulting impact fee rates are presented in Table 12.

Some of the limitations of this data include the following:

- This information simply provides the SGR of units that paid a business license tax in 2017. It does not reflect the impact of these units over the life of the structure (e.g., being used as short-term rental for a certain number of years, then as permanent residents, etc.).
- Tax Collector's Office stated that they do not enforce the requirement of paying a business license tax, and therefore, they are not certain if this list includes the entire inventory of short-term rentals in Osceola County. In addition, there does not appear to be any type of tracking/enforcement mechanism especially in the case of Airbnb's, which are becoming more common.
- Since 2014, approximately 4,900 short-term rental units were permitted, and of those, 3,300 received their certificate of occupancy. Based on available data, of these properties, approximately 2,340 appear to be included among properties that paid business license tax in 2017. This further suggests that the inventory obtained through business license tax may not be complete.
- The business license tax is \$30 per year per landlord, regardless of number of units they own. A reduced fee without a deed restriction is likely to create incentive for more development to claim to be short-term rental and even pay their license annually.

**Table 12**  
**Student Generation Rates - Five Residential Land Use Categories**  
**(Short-Term Rental Based on Business License Tax Receipts)**

Residential Land Use Category	Students (Traditional) <sup>(1)</sup>			Housing Units <sup>(2)</sup>			Student per Unit <sup>(3)</sup>		
	Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental	Countywide
Single Family	467	34,616	35,083	5,600	78,176	83,776	0.083	0.443	<b>0.419</b>
Townhouse	133	2,844	2,977	2,622	8,460	11,082	0.051	0.336	<b>0.269</b>
Multi-Family	0	6,545	6,545	0	16,723	16,723	-	0.391	<b>0.391</b>
Condominium	265	2,799	3,064	2,795	18,247	21,042	0.095	0.153	<b>0.146</b>
Mobile Home	0	2,974	2,974	0	11,254	11,254	-	0.264	<b>0.264</b>
<b>Total</b>	<b>865</b>	<b>49,778</b>	<b>50,643</b>	<b>11,017</b>	<b>132,860</b>	<b>143,877</b>	<b>0.079</b>	<b>0.375</b>	<b>0.352</b>

- 1) Source: Osceola County School District GIS student parcel database, Osceola County Tax Collector; Business License Tax Receipts, and the Osceola County Property Appraiser's parcel database.
- 2) Source: Osceola County Property Appraiser
- 3) Number of students (Item 1) divided by the number of units (Item 2) for each residential land use type and location

## Calculated School Impact Fee Schedule

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To determine the calculated school impact fee for each residential land use category under each fee schedule scenario, the net impact cost per student previously shown in Table 9 is multiplied by the student generation rate previously shown in Tables 10 through 12. The resulting calculated impact fees are presented in **Tables 13 through 15**.

As shown, in the case of the SGR obtained through the geographic boundary based analysis, calculated fees for short-term rental units are lower than the rest of the units, except for mobile homes. Given the counterintuitive nature of this result, Tindale Oliver recommends using the countywide figure for mobile homes, without differentiating for short-term rentals.

In the case of Business License Tax Receipts based analysis, there are no units identified for multifamily (apartments) and mobile homes. As such, the fees for these two groups are not differentiated for short-term rental units.

**Tables 16 and 17** provide comparisons of calculated fee to current adopted fee and countywide fee.

**Table 13**  
**Calculated School Impact Fee Schedule - Three Residential Land Use Categories**  
**(Short-Term Rental Based on Westside Overlay)**

Residential Land Use Category	Unit	Students per Unit <sup>(1)</sup>			Net Impact Cost per Student <sup>(2)</sup>	Calculated Impact Fee <sup>(3)</sup>			Current Adopted Fee (Countywide) <sup>(4)</sup>	% Change (Countywide) <sup>(5)</sup>
		Short-Term Rental	Non-Short Term Rental	Countywide		Short-Term Rental	Non-Short Term Rental	Countywide		
Single Family/Townhouse	du	0.199	0.448	<b>0.401</b>	\$28,218	\$5,615	\$12,642	<b>\$11,315</b>	\$10,187	11%
Multi-Family/Condo	du	0.106	0.403	<b>0.254</b>	\$29,060	\$3,080	\$11,711	<b>\$7,381</b>	\$6,088	21%
Mobile Home	du	0.439	0.233	<b>0.264</b>	\$29,060	\$12,757	\$6,771	<b>\$7,672</b>	\$6,013	28%

- 1) Source: Table 10
- 2) Source: Table 9
- 3) Students per unit (Item 1) multiplied by the net impact cost per student (Item 2)
- 4) Source: Osceola County Impact and Mobility Fees Office
- 5) Percent change from the current adopted fee (Item 4) and the calculated countywide impact fee (Item 3)

**Table 14**  
**Calculated School Impact Fee Schedule - Five Residential Land Use Categories**  
**(Short-Term Rental Based on Westside Overlay)**

Residential Land Use Category	Unit	Students per Unit <sup>(1)</sup>			Net Impact Cost per Student <sup>(2)</sup>	Calculated Impact Fee <sup>(3)</sup>			Current Adopted Fee (Countywide) <sup>(4)</sup>	% Change (Countywide) <sup>(5)</sup>
		Short-Term Rental	Non-Short Term Rental	Countywide		Short-Term Rental	Non-Short Term Rental	Countywide		
Single Family	du	0.222	0.454	<b>0.419</b>	\$28,218	\$6,264	\$12,811	<b>\$11,823</b>	\$10,187	16%
Townhouse	du	0.140	0.371	<b>0.269</b>	\$28,218	\$3,951	\$10,469	<b>\$7,591</b>	\$10,187	-25%
Multi-Family	du	0.242	0.425	<b>0.391</b>	\$29,060	\$7,033	\$12,351	<b>\$11,362</b>	\$6,088	87%
Condominium	du	0.080	0.346	<b>0.146</b>	\$29,060	\$2,325	\$10,055	<b>\$4,243</b>	\$6,088	-30%
Mobile Home	du	0.439	0.233	<b>0.264</b>	\$29,060	\$12,757	\$6,771	<b>\$7,672</b>	\$6,013	28%

- 1) Source: Table 11
- 2) Source: Table 9
- 3) Students per unit (Item 1) multiplied by the net impact cost per student (Item 2)
- 4) Source: Osceola County Impact and Mobility Fees Office
- 5) Percent change from the current adopted fee (Item 4) and the calculated countywide impact fee (Item 3)

**Table 15**  
**Calculated School Impact Fee Schedule - Five Residential Land Use Categories**  
**(Short-Term Rental Based on Business License Tax Receipts)**

Residential Land Use Category	Unit	Students per Unit <sup>(1)</sup>			Net Impact Cost per Student <sup>(2)</sup>	Calculated Impact Fee <sup>(3)</sup>			Current Adopted Fee (Countywide) <sup>(4)</sup>	% Change (Countywide) <sup>(5)</sup>
		Short-Term Rental	Non-Short Term Rental	Countywide		Short-Term Rental	Non-Short Term Rental	Countywide		
Single Family	du	0.083	0.443	<b>0.419</b>	\$28,218	\$2,342	\$12,501	<b>\$11,823</b>	\$10,187	16%
Townhouse	du	0.051	0.336	<b>0.269</b>	\$28,218	\$1,439	\$9,481	<b>\$7,591</b>	\$10,187	-25%
Multi-Family	du	-	0.391	<b>0.391</b>	\$29,060	-	\$11,362	<b>\$11,362</b>	\$6,088	87%
Condominium	du	0.095	0.153	<b>0.146</b>	\$29,060	\$2,761	\$4,446	<b>\$4,243</b>	\$6,088	-30%
Mobile Home	du	-	0.264	<b>0.264</b>	\$29,060	-	\$7,672	<b>\$7,672</b>	\$6,013	28%

1) Source: Table 12

2) Source: Table 9

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

4) Source: Osceola County Impact and Mobility Fees Office

5) Percent change from the current adopted fee (Item 4) and the calculated countywide impact fee (Item 3)



**Table 16**  
**Calculated School Impact Fee Schedule - Five Residential Land Use Categories**  
**Comparison of Calculated Fee to Current Adopted Fee**

Residential Land Use Category	Unit	Calculated Impact Fee <sup>(1)</sup>			Current Adopted Fee (Countywide) <sup>(2)</sup>	% Change (from Current Adopted Fee) <sup>(3)</sup>		
		Short-Term Rental	Non-Short Term Rental	Countywide		Short-Term Rental	Non-Short Term Rental	Countywide
<b>Short Term Rental Based on <i>Westside Overlay</i></b>								
Single Family	du	\$6,264	\$12,811	<b>\$11,823</b>	\$10,187	-39%	26%	<b>16%</b>
Townhouse	du	\$3,951	\$10,469	<b>\$7,591</b>	\$10,187	-61%	3%	<b>-25%</b>
Multi-Family	du	\$7,033	\$12,351	<b>\$11,362</b>	\$6,088	16%	103%	<b>87%</b>
Condominium	du	\$2,325	\$10,055	<b>\$4,243</b>	\$6,088	-62%	65%	<b>-30%</b>
Mobile Home	du	\$7,672	\$7,672	<b>\$7,672</b>	\$6,013	28%	28%	<b>28%</b>
<b>Short Term Rental Based on <i>Business License Tax Receipts</i></b>								
Single Family	du	\$2,342	\$12,501	<b>\$11,823</b>	\$10,187	-77%	23%	<b>16%</b>
Townhouse	du	\$1,439	\$9,481	<b>\$7,591</b>	\$10,187	-86%	-7%	<b>-25%</b>
Multi-Family	du	\$11,362	\$11,362	<b>\$11,362</b>	\$6,088	87%	87%	<b>87%</b>
Condominium	du	\$2,761	\$4,446	<b>\$4,243</b>	\$6,088	-55%	-27%	<b>-30%</b>
Mobile Home	du	\$7,672	\$7,672	<b>\$7,672</b>	\$6,013	28%	28%	<b>28%</b>

- 1) Source: Tables 14 and 15. Countywide mobile home rate shown for short-term and non-short term rentals when using the Westside Overlay and the countywide multi-family and mobile home rate when using the business license tax receipts.
- 2) Source: Osceola County Impact and Mobility Fees Office
- 3) Percent change from the current adopted fee (Item 2) to the calculated impact fee (Item 1)

**Table 17**  
**Calculated School Impact Fee Schedule - Five Residential Land Use Categories**  
**Comparison of Countywide vs. Short-Term and Non-Short Term Rentals**

Residential Land Use Category	Unit	Calculated Impact Fee <sup>(1)</sup>			% Change (from Countywide) <sup>(2)</sup>	
		Short-Term Rental	Non-Short Term Rental	Countywide	Short-Term Rental	Non-Short Term Rental
<b>Short Term Rental Based on <i>Westside Overlay</i></b>						
Single Family	du	\$6,264	\$12,811	<b>\$11,823</b>	-47%	8%
Townhouse	du	\$3,951	\$10,469	<b>\$7,591</b>	-48%	38%
Multi-Family	du	\$7,033	\$12,351	<b>\$11,362</b>	-38%	9%
Condominium	du	\$2,325	\$10,055	<b>\$4,243</b>	-45%	137%
Mobile Home	du	\$7,672	\$7,672	<b>\$7,672</b>	0%	0%
<b>Short Term Rental Based on <i>Business License Tax Receipts</i></b>						
Single Family	du	\$2,342	\$12,501	<b>\$11,823</b>	-80%	6%
Townhouse	du	\$1,439	\$9,481	<b>\$7,591</b>	-81%	25%
Multi-Family	du	\$11,362	\$11,362	<b>\$11,362</b>	0%	0%
Condominium	du	\$2,761	\$4,446	<b>\$4,243</b>	-35%	5%
Mobile Home	du	\$7,672	\$7,672	<b>\$7,672</b>	0%	0%

- 1) Source: Tables 14 and 15. Countywide mobile home rate shown for short-term and non-short term rentals when using the Westside Overlay and the countywide multi-family and mobile home rate when using the business license tax receipts.
- 2) Percent change from the calculated countywide impact fee to both the short-term and non-short term rental calculated impact fees.

Lastly, **Table 18** provides a summary of the key impact fee variable changes since the previous 2014 impact fee update study for Osceola County for the countywide single family/townhouse and multi-family/condo residential categories.

**Table 18**  
**Effect on Single Family/Townhouse and Multi-Family/Condo Rates**  
**(Compared to 2014 Study)**

Input Variable	Change	Effect on Impact Fee Rate	Change	Effect on Impact Fee Rate
<b>Impact fee:</b>	<b>Single Family/Townhouse</b>		<b>Multi-Family/Condo</b>	
Student Generation Rate				
Cost Component				
Credit Component				
<b>Overall Effect</b>	<b>11%</b>		<b>21%</b>	

## School Impact Fee Schedule Comparison

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As part of the work effort in updating Osceola County’s school impact fee program, a comparison of the calculated single family school impact fee for Osceola County to the single family school impact fees adopted by other counties throughout Florida has been prepared. **Table 19** presents this comparison. For those where the information was available, the year of most recent technical study and adoption percentage of the full calculated impact fee are also shown.

***Nearly 40 percent of Florida counties have a school impact fee.***

**Table 19**  
**School Impact Fee Schedule Comparison - Single Family Rates**

County <sup>(1)</sup>	Date of Last Update <sup>(2)</sup>	Adoption Percent <sup>(2)</sup>	Adopted Single Family Fee <sup>(2)</sup>	Single Family Fee @ 100% <sup>(3)</sup>
Miami-Dade County	1995	100%	\$2,448	\$2,448
Citrus County	2014	50%	\$1,261	\$2,522
Nassau County	2011	100%	\$3,268	\$3,268
Hillsborough County	2004	92%	\$4,000	\$4,348
Volusia County	2013	67%	\$3,000	\$4,483
Lee County	2015	45%	\$2,043	\$4,540
Flagler County	2004	76%	\$3,600	\$4,756
St. Lucie County <sup>(4)</sup>	2009	100%	\$6,269	\$5,447
Martin County	2006	100%	\$5,567	\$5,567
St. Johns County <sup>(4)</sup>	2010	100%	\$6,581	\$5,779
Indian River County	2014	28%	\$1,702	\$6,077
Manatee County	2017	100%	\$6,127	\$6,127
Hernando County	2013	30%	\$2,133	\$7,103
Marion County <sup>(4)*</sup>	2006	48%	\$3,967	\$7,375
Sarasota County	2015	26%	\$2,032	\$7,835
Palm Beach County <sup>(5)</sup>	2015	N/A	\$1,866	\$7,981
Orange County	2016	100%	\$8,784	\$8,784
Pasco County <sup>(6)</sup>	2017	79%	\$7,128	\$9,028
Broward County <sup>(5)</sup>	2017	N/A	\$6,558	\$9,049
Clay County	2009	77%	\$7,034	\$9,096
Lake County	2015	100%	\$9,324	\$9,324
<b>Osceola County (Current Adopted Fee)</b>	<b>2014</b>	<b>100%</b>	<b>\$10,187</b>	<b>\$10,187</b>
Brevard County	2015	50%	\$5,097	\$10,193
Polk County	2015	50%	\$5,242	\$10,483
Collier County <sup>(4)</sup>	2015	67%	\$7,710	\$11,164
<b>Osceola County (Calculated Fee - SFR Rate)<sup>(7)</sup></b>	<b>2017</b>	<b>N/A</b>	<b>N/A</b>	<b>\$11,823</b>
Seminole County <sup>(5)</sup>	2017	N/A	\$5,000	\$12,322

- 1) County's tagged with an asterisk (\*) have fees that 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) Rates shown under Single Family Impact Fee at 100% (Item 3) reflect most recent on-going technical study
- 6) Rates shown go into effect on January 1, 2018
- 7) Source: Table 14

**APPENDIX A**  
**School District Inventory**

# School District Inventory

This appendix includes the Osceola County School District's inventory included in the impact fee calculations. Multi-level schools are shown multiple times, with respective stations, capacity, and FISH net square feet under each school level (elementary, middle, and high).

**Table A-1  
Osceola County School District Inventory**

Count	Schools	Year Acquired	Grade	Acreage	Permanent Student Stations	Permanent Capacity	FISH Permanent Net Square Footage
<b>Elementary Schools</b>							
1	Boggy Creek	1983	PK-5	15.00	824	824	99,832
2	Central Avenue	2001	PK-5	15.00	1,088	1,088	131,504
3	Chestnut	2004	PK-5	15.00	1,088	1,088	124,829
4	Cypress	1991	PK-5	16.00	782	782	106,403
5	Deerwood	1990	PK-5	25.00	990	990	130,214
6	East Lake	2010	PK-5	16.00	966	966	109,406
7	Flora Ridge	2008	PK-5	29.00	1,062	1,062	119,433
8	Hickory Tree	1984	PK-5	15.00	954	954	120,449
9	Highlands	2011	PK-5	20.00	1,009	1,009	134,169
10	Kissimmee	2001	PK-5	21.00	1,028	1,028	126,445
11	Koa	2009	PK-5	16.00	898	898	107,654
12	Lakeview	1987	PK-5	16.00	736	736	107,154
13	Michigan Avenue	1972	PK-5	33.00	702	702	94,825
14	Mill Creek	1987	PK-5	18.00	1,120	1,120	141,200
15	Narcoossee	2009	PK-5	11.00	920	920	113,907
16	Neptune	2007	PK-5	21.00	1,066	1,066	118,664
17	Partin Settlement	2002	PK-5	15.00	751	751	120,739
18	Pleasant Hill	1988	PK-5	42.00	1,056	1,056	137,787
19	Poinciana	2002	PK-5	23.00	890	890	142,990
20	Reedy Creek	1981	PK-5	18.00	945	945	102,991
21	St. Cloud	2005	PK-5	16.00	1,062	1,062	124,575
22	Sunrise	2005	PK-5	17.00	1,110	1,110	123,385
23	Thacker Avenue	2011	PK-5	15.00	928	928	144,994
24	Ventura	1989	PK-5	16.00	1,084	1,084	135,229
ML-1	Celebration School (Multi-Level School)	1996	PK-8	-	1,239	1,115	140,296
ML-2	Harmony Community School (Multi-Level School)	2008	PK-8	10.00	915	824	106,047
ML-3	New Beginnings (Sports Authority Conversion) (Multi-Level School)	2009	PK-12	-	82	82	7,537
ML-4	Westside (Multi-Level School)	2009	PK-8	-	880	792	114,575
<b>Subtotal - Elementary Schools</b>		-	-	<b>474.00</b>	<b>26,175</b>	<b>25,872</b>	<b>3,287,233</b>

**Table A-1 (Continued)**  
**Osceola County School District Inventory**

Count	Schools	Year Acquired	Grade	Acreage	Permanent Student Stations	Permanent Capacity	FISH Permanent Net Square Footage
<b>Middle Schools</b>							
1	Denn John	1974	6-8	27.00	1,299	1,169	127,560
2	Discovery Intermediate	1999	6-8	64.00	1,416	1,274	251,410
3	Horizon	1995	6-8	37.00	1,601	1,441	167,186
4	Kissimmee	1996	6-8	25.00	1,633	1,470	170,582
5	Narcoossee	1999	6-8	40.00	1,586	1,427	185,098
6	Neptune	1989	6-8	40.33	1,550	1,395	182,493
7	Parkway	1988	6-8	25.00	1,268	1,141	153,050
8	St. Cloud	1974	6-8	20.00	1,593	1,434	136,039
ML-1	Celebration School (Multi-Level School)	1996	PK-8	34.00	697	627	78,916
ML-3	New Beginnings (Sports Authority Conversion) (Multi-Level School)	2009	K-12	-	286	286	26,380
ML-4	Westside (Multi-Level School)	2009	PK-8	19.00	453	408	59,023
ML-5	Osceola School for the Arts (Multi-level School)	2003	6-12	8.00	256	230	53,541
<b>Subtotal - Middle Schools</b>				<b>339.33</b>	<b>13,638</b>	<b>12,302</b>	<b>1,591,278</b>
<b>High Schools</b>							
1	Celebration	2003	9-12	46.00	2,790	2,651	307,061
2	Gateway	1985	9-12	84.00	2,232	2,120	273,901
3	Harmony	2004	9-12	67.00	2,457	2,334	300,038
4	Liberty	2007	9-12	52.00	2,319	2,203	303,318
5	Osceola	2013	9-12	50.00	2,626	2,495	306,783
6	Poinciana	1991	9-12	87.00	2,394	2,274	334,056
7	PATHS @ TECO	1999	9-12	58.00	425	383	125,729
8	St. Cloud	2012	9-12	86.00	2,181	2,072	270,946
ML-3	New Beginnings (Sports Authority Conversion) (Multi-Level School)	2009	K-12	5.00	489	489	41,455
ML-5	Osceola School for the Arts (Multi-level School)	2003	6-12	17.00	543	489	113,774
ML-6	COPE @ Zenith (Multi-Level School)	2005	Pre-K	-	54	54	5,585
	Zenith Accelerated Academy (Multi-Level)	2005	8-12	5.00	847	847	87,498
<b>Subtotal - High Schools</b>				<b>557.00</b>	<b>19,357</b>	<b>18,411</b>	<b>2,470,144</b>
<b>46</b>	<b>Grand Total - All Schools</b>			<b>1,370.33</b>	<b>59,170</b>	<b>56,585</b>	<b>7,348,655</b>

Source: School District of Osceola County. Multi-level schools are shown multiple times, with respective stations, capacity, and permanent net square footage under each school level (elementary, middle, and high). Schools are counted only once and acreage figures are shown only once (e.g. Westside's (Multi-Level School) acreage is shown under the middle school section).

Note: "ML" = Multi-Level



**APPENDIX B**  
**Building, Land, Transportation and**  
**Ancillary Facility Value Estimates**

# Building, Land, Transportation and Ancillary Facility Value Estimates

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This Appendix provides further detail on the building, land, transportation, and ancillary facility value estimates used in the impact fee calculations.

## ***Building Cost Analysis***

To determine the architectural/design, FF&E/soft cost, and construction costs associated with building a new school in Osceola County, the following information was evaluated:

- Bids and estimates for planned schools, including one-high school and one-middle school;
- Insurance values of existing school facilities;
- School cost information for other Florida counties; and
- Discussions with the School District's staff.

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

## **Construction Cost**

Osceola County has recently obtained bids for planned schools, including one-high school and one-middle school. The cost per FISH net square foot associated with these schools amounted to \$200 and \$169 respectively. In addition, the District's insurance values of existing school buildings range from approximately \$146 per gross square foot for middle schools to \$155 per gross foot for elementary schools. These figures are consistent with the construction costs observed in other jurisdictions.

Given this data and information, construction costs per FISH net square foot of \$150 for elementary schools, \$165 for middle schools, and \$185 for high schools were used. **Table B-1** provides a summary of this information.

Construction costs experienced in additional jurisdictions since 2011 are summarized in **Table B-2**.

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

Bid Year <sup>(1)</sup>	Facility/Improvement Type	Construction Cost per Square Foot <sup>(2)</sup>
2017	Tohopekaliga High School	\$200
2017	MS AA	\$169
Insurance Values of Existing School Buildings per Square Foot: <sup>(3)</sup>		
	- Elementary Schools	\$155
	- Middle Schools	\$146
	- High Schools	\$148
Other Florida School Districts (2011-2017) <sup>(4)</sup>		
	- Elementary Schools	\$102 - \$178
	- Middle Schools	\$101 - \$198
	- High Schools	\$109 - \$194
<b>Estimates Used in the Study:</b>		
	- Elementary Schools	\$150
	- Middle Schools	\$165
	- High Schools	\$185

1), 2), and 3), Source: School District of Osceola County

4) Source: Florida Department of Education and other Florida School Districts

**Table B-2  
Construction Cost Analysis –Other Florida Jurisdictions**

Year Opened	District	Type	Facility Name	Construction Cost	Net Sq Ft	Gross Sq Ft	Student Stations	Construction Cost per NSF	Construction Cost per GSF	Construction Cost per Station
<b>Elementary Schools:</b>										
2011	Charlotte	Elem	Meadow Park Elementary	\$12,696,116	89,652	116,251	843	\$142	\$109	\$15,061
2011	Duval	Elem	Waterleaf Elementary	\$14,882,021	82,062	106,269	873	\$181	\$140	\$17,047
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	120,015	127,600	856	\$142	\$133	\$19,882
2011	Orange	Elem	Wetherbee Elementary	\$11,795,072	99,704	113,073	817	\$118	\$104	\$14,437
2011	Pasco	Elem	Connerton Elementary "R"	\$11,598,590	84,972	92,842	762	\$136	\$125	\$15,221
2012	Alachua	Elem	Meadowbrook Elementary	\$12,388,973	97,000	104,887	760	\$128	\$118	\$16,301
2012	Indian River	Elem	Vero Beach Elementary	\$17,243,103	110,495	121,037	796	\$156	\$142	\$21,662
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	129,936	141,643	1,050	\$123	\$113	\$15,259
2012	Orange	Elem	SunRidge Elementary	\$10,031,097	66,645	98,176	842	\$151	\$102	\$11,913
2012	St. Johns	Elem	Palencia Elementary	\$12,677,682	102,314	115,811	738	\$124	\$109	\$17,178
2012	Volusia	Elem	Citrus Grove Elementary	\$13,854,183	98,842	106,177	764	\$140	\$130	\$18,134
2013	Orange	Elem	Sun Blaze Elementary	\$10,269,207	64,410	86,619	832	\$159	\$119	\$12,343
2013	Orange	Elem	Hackney Prairie Road Area Elementary	\$11,261,094	75,189	103,818	856	\$150	\$108	\$13,155
2013	Palm Beach	Elem	Gove Elementary	\$28,528,459	129,500	-	924	\$220	-	\$30,875
2013	Palm Beach	Elem	Galaxy Elementary	\$22,515,045	108,674	-	605	\$207	-	\$37,215
2014	Orange	Elem	Shingle Creek ES (Replacement)	\$8,633,484	79,038	84,111	832	\$109	\$103	\$10,377
2014	Orange	Elem	John Young ES (Replacement)	\$8,810,724	79,038	84,111	832	\$111	\$105	\$10,590
2014	Orange	Elem	Pineloch ES	\$9,343,280	82,167	89,420	830	\$114	\$104	\$11,257
2014	Orange	Elem	Dr. Phillips ES	\$8,150,993	69,297	72,617	660	\$118	\$112	\$12,350
2014	Orange	Elem	Spring Lake ES	\$9,768,510	70,056	72,794	627	\$139	\$134	\$15,580
2014	Orange	Elem	Washington Shores ES (Replacement)	\$10,068,768	77,692	80,949	684	\$130	\$124	\$14,720
2014	Orange	Elem	Little River ES	\$8,202,194	61,570	61,780	500	\$133	\$133	\$16,404
2014	Orange	Elem	Wheatley ES (Replacement)	\$9,153,883	77,207	79,521	560	\$119	\$115	\$16,346
2014	Palm Beach	Elem	The Conservatory School of North Palm Beach	\$21,499,851	117,529	-	753	\$183	-	\$28,552
2014	Pasco	Elem	Schrader Elementary	\$10,620,622	75,826	84,983	498	\$140	\$125	\$21,327
2015	Hillsborough	Elem	Thompson Elementary	\$13,630,632	94,121	-	950	\$145	-	\$14,348
2015	Orange	Elem	Eagle Creek Elementary	\$9,248,244	79,374	84,611	832	\$117	\$109	\$11,116
2015	Orange	Elem	Independence Elementary	\$9,394,386	81,664	85,747	832	\$115	\$110	\$11,291
2015	Orange	Elem	Ocoee ES (Replacement)	\$9,286,970	82,167	88,220	830	\$113	\$105	\$11,189
2015	Orange	Elem	Clay Springs Elementary	\$11,675,199	83,149	83,565	950	\$140	\$140	\$12,290
2015	Orange	Elem	Lake Weston Elementary	\$10,026,192	85,716	91,158	762	\$117	\$110	\$13,158
2015	Orange	Elem	Lovell Elementary	\$10,246,051	81,129	83,802	828	\$126	\$122	\$12,374
2015	Palm Beach	Elem	Glade View Elementary	\$14,554,646	64,153	87,385	403	\$227	\$167	\$36,116
2015	Palm Beach	Elem	Rosenwald Elementary	\$11,841,132	51,261	66,532	328	\$231	\$178	\$36,101
2015	Pasco	Elem	Sanders Memorial Elementary	\$17,016,823	84,005	112,619	1,084	\$203	\$151	\$15,698
2016	Hillsborough	Elem	Lamb Elementary	\$13,673,880	92,876	-	950	\$147	-	\$14,394
2016	Orange	Elem	Millennia Gardens Elementary	\$10,659,959	87,011	89,384	837	\$123	\$119	\$12,736
2016	Orange	Elem	Site 117 - Summer Lake Area ES	\$14,959,375	68,997	92,808	-	\$217	\$161	-
2016	Orange	Elem	Tangelo Park ES (Replacement)	\$10,966,573	76,035	83,338	664	\$144	\$132	\$16,516
2016	Orange	Elem	Bay Lake Elementary	\$12,290,816	90,383	94,279	837	\$136	\$130	\$14,684
2017	Hillsborough	Elem	Hope Dawson Elementary	\$14,863,889	72,193	-	920	\$206	-	\$16,156
N/A	Orange	Elem	Site 44-E-SE-2 (Lake Nona Area) - Bid	\$13,247,226	68,575	94,588	837	\$193	\$140	\$15,827
N/A	Volusia	Elem	Pierson ES - Bid	\$12,619,085	65,708	90,354	682	\$192	\$140	\$18,503
<b>Total/Weighted Average -- Elementary Schools</b>				<b>\$547,234,738</b>	<b>3,657,347</b>	<b>3,472,879</b>	<b>32,620</b>	<b>\$150</b>	<b>\$125</b>	<b>\$16,317</b>
<b>Middle Schools:</b>										
2011	Polk	Middle	Boone Middle	\$17,900,963	69,921	108,633	305	\$256	\$165	\$58,692
2011	Walton	Middle	Emerald Coast Middle	\$15,918,884	126,770	129,066	820	\$126	\$123	\$19,413
2012	Collier	Middle	Bethune Education Center	\$5,538,155	34,581	38,924	182	\$160	\$142	\$30,429
2012	Dade	Middle	North Dade Middle	\$18,921,534	94,660	100,245	993	\$200	\$189	\$19,055
2012	Lee	Middle	Hams Marsh Middle	\$23,750,925	164,662	171,050	1,345	\$144	\$139	\$17,659
2012	Orange	Middle	Lake Nona Middle	\$16,923,455	149,897	167,123	1,328	\$113	\$101	\$12,744
2012	Orange	Middle	SunRidge Middle	\$23,617,116	152,436	184,436	1,352	\$155	\$128	\$17,468
2013	Monroe	Middle	Horace O'Bryant	\$30,596,297	196,598	240,080	1,217	\$156	\$127	\$25,141
2015	St Johns	Middle	Patriot Oaks Academy	\$21,224,724	144,356	157,062	1,210	\$147	\$135	\$17,541
2015	St Johns	Middle	Valley Ridge Academy	\$21,116,642	144,356	157,062	1,210	\$146	\$134	\$17,452
2016	Orange	Middle	Wedgfield School K-8	\$20,111,884	126,697	138,560	1,171	\$159	\$145	\$17,175
2017	Seminole	Middle	Millennium Middle	\$41,138,637	207,471	207,471	1,573	\$198	\$198	\$26,153
N/A	Orange	Middle	Site 131-K8-SW-5 (Parramore Area) - Bid	\$46,728,500	181,404	251,812	1,211	\$258	\$186	\$38,587
N/A	Orange	Middle	Site 133-K8-E-6 (Audubon Park Area) - Bid	\$30,783,602	178,149	248,112	1,211	\$173	\$124	\$25,420
N/A	Orange	Middle	Site 21-M-E-2 (Avalon Park Area) - Bid	\$25,474,789	135,664	182,799	1,213	\$188	\$139	\$21,001
N/A	Orange	Middle	Site 52-M-SE-2 (Lake Nona Area) - Bid	\$24,251,272	138,197	174,686	1,213	\$175	\$139	\$19,993
<b>Total/Weighted Average -- Middle Schools</b>				<b>\$383,997,379</b>	<b>2,245,819</b>	<b>2,657,121</b>	<b>17,554</b>	<b>\$171</b>	<b>\$145</b>	<b>\$21,875</b>
<b>High Schools:</b>										
2011	Broward	High	Lanier James Education Center	\$8,889,147	42,608	60,862	262	\$209	\$146	\$33,928
2011	Calhoun	High	Blountstown High	\$19,407,910	100,366	132,321	825	\$193	\$147	\$23,525
2011	Charlotte	High	Charlotte High	\$61,755,842	258,700	415,184	1,828	\$239	\$149	\$33,783
2011	Lake	High	Lake Minneola High	\$46,988,193	294,664	312,344	1,932	\$159	\$150	\$24,321
2011	Okeechobee	High	Okeechobee Achievement Academy	\$5,499,975	43,024	48,331	347	\$128	\$114	\$15,850
2011	Orange	High	Evans High Replacement	\$55,507,691	289,061	405,232	2,599	\$192	\$137	\$21,357
2011	Polk	High	Winter Haven Senior	\$26,374,234	140,940	219,148	2,039	\$187	\$120	\$12,935
2011	Polk	High	Auburndale Senior	\$19,522,053	101,466	157,921	1,236	\$192	\$124	\$15,795
2011	Polk	High	Davenport School of the Arts	\$29,136,512	157,446	245,420	1,510	\$185	\$119	\$19,296
2011	Polk	High	Kathleen Senior	\$24,323,662	112,017	153,829	800	\$217	\$158	\$30,405
2012	Dade	High	International Studies SHS	\$7,192,325	35,137	37,120	603	\$205	\$194	\$11,928
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	78,845	83,260	800	\$118	\$112	\$11,630
2012	St. Lucie	High	Lincoln Park Academy	\$10,928,736	93,703	98,737	978	\$117	\$111	\$11,175
2013	Martin	High	Martin County High	\$7,623,316	63,601	70,038	703	\$120	\$109	\$10,844
N/A	Orange	High	Site 27-H-W-4 (Windermere Area) - Bid	\$61,985,453	270,019	376,016	2,776	\$230	\$165	\$22,329
<b>Total/Weighted Average -- High Schools</b>				<b>\$394,438,754</b>	<b>2,081,597</b>	<b>2,815,763</b>	<b>19,238</b>	<b>\$189</b>	<b>\$140</b>	<b>\$20,503</b>
<b>Total/Weighted Average (All Schools)</b>				<b>\$1,325,670,871</b>	<b>7,984,763</b>	<b>8,945,763</b>	<b>69,412</b>	<b>\$166</b>	<b>\$135</b>	<b>\$18,883</b>

Source: Florida Department of Education and previous Tindale Oliver school impact fee studies, when available. Weighted average calculations exclude districts with missing values.

N/A indicates reported information represents a recent bid estimate

**Architectural/Design and Furniture and Fixture and Equipment/ Soft Costs**

The architectural/design, site preparation, and furniture, fixtures, and equipment (FF&E) and other soft costs are calculated based on the ratio of these costs to the construction costs observed in Osceola County and other jurisdictions. These costs are estimated at 6% of construction cost for architectural/design and 15% for FF&E/soft costs. These estimates are based mainly on recent estimates for upcoming schools. **Table B-3** provides a summary of costs in Osceola County compared to other Florida jurisdictions. As presented, other building cost percentages experienced in Osceola County is lower than the average of other Florida jurisdictions.

**Table B-3  
Other Building Costs**

Component	2017 Bids/ Estimates <sup>(1)</sup>	Other Florida Jurisdictions (2011-2017) <sup>(2)</sup>		Estimate of Impact Fee Calculations <sup>(3)</sup>
		Average	Range	
A/E - Design	6%	7%	1% to 17%	<b>6%</b>
Site Prep	15%	9%	0% to 72%	<b>15%</b>
FF&E/Soft Costs		8%	0% to 30%	

- 1) Source: School District of Osceola County, based on estimates/bids for Tohopekaliga High School and MS AA
- 2) Source: Florida Department of Education and previous Tindale Oliver school impact fee studies, when available
- 3) Final estimate used in the 2017 school impact fee study for Osceola County School District

**Tables B-4 and B-5** provide further detail on the cost experienced in other Florida jurisdictions.

**Table B-4**  
**Architectural/Civil Design and FF&E Cost Analysis - Other Florida Jurisdictions**

Year Opened	District	Type	Facility Name	Construction Cost	Architect & Eng Fees	Ratio of Architect & Eng Fees to Construction Cost	Furniture & Equip	Ratio of FF&E to Construction Cost
2011	Broward	High	Lanier James Education Center	\$8,889,147	\$1,075,459	12%	\$1,304,137	15%
2011	Calhoun	High	Blountstown High	\$19,407,910	\$1,968,893	10%	\$994,719	5%
2011	Charlotte	Elem	Meadow Park Elementary	\$12,696,116	\$944,273	7%	\$674,842	5%
2011	Charlotte	High	Charlotte High	\$61,755,842	\$6,502,129	11%	\$2,676,408	4%
2011	Duval	Elem	Waterleaf Elementary	\$14,882,021	\$1,621,628	11%	\$1,899,236	13%
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	\$1,682,415	10%	\$2,861,931	17%
2011	Hernando	Middle	Winding Waters K-8	\$21,182,866	\$880,709	4%	\$4,279,500	20%
2011	Lake	High	Lake Minneola High	\$46,988,193	\$3,030,934	6%	\$6,483,383	14%
2011	Okeechobee	High	Okeechobee Achievement Academy	\$5,499,975	\$453,761	8%	\$427,114	8%
2011	Orange	High	Evans High Replacement	\$55,507,691	\$3,568,884	6%	\$3,743,130	7%
2011	Orange	Elem	Wetherbee Elementary	\$11,795,072	\$812,505	7%	\$1,081,762	9%
2011	Pasco	Elem	Connerton Elementary "R"	\$11,598,590	\$858,671	7%	\$1,298,389	11%
2011	Polk	High	Winter Haven Senior	\$26,374,234	\$853,483	3%	\$2,360,389	9%
2011	Polk	High	Auburndale Senior	\$19,522,053	\$1,462,146	7%	\$3,124,050	16%
2011	Polk	High	Davenport School of the Arts	\$29,136,512	\$1,042,674	4%	\$2,330,971	8%
2011	Polk	High	Kathleen Senior	\$24,323,662	\$875,094	4%	\$2,267,250	9%
2011	Polk	Middle	Boone Middle	\$17,900,963	\$1,080,157	6%	\$1,331,348	7%
2011	Walton	Middle	Emerald Coast Middle	\$15,918,884	\$1,709,689	11%	\$700,000	4%
2012	Alachua	Elem	Meadowbrook Elementary	\$12,388,973	\$1,010,997	8%	\$1,974,896	16%
2012	Collier	Middle	Bethune Education Center	\$5,538,155	\$561,233	10%	\$734,057	13%
2012	Dade	High	International Studies SHS	\$7,192,325	\$684,965	10%	\$757,496	11%
2012	Dade	Middle	North Dade Middle	\$18,921,534	\$867,900	5%	\$1,122,762	6%
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	\$762,932	8%	\$919,966	10%
2012	Indian River	Elem	Vero Beach Elementary	\$17,243,103	\$1,476,006	9%	\$1,342,512	8%
2012	Lee	Middle	Hams Marsh Middle	\$23,750,925	\$721,076	3%	\$1,814,273	8%
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	\$214,042	1%	\$1,487,461	9%
2012	Orange	Elem	SunRidge Elementary	\$10,031,097	\$580,395	6%	\$951,358	9%
2012	Orange	Middle	Lake Nona Middle	\$16,923,455	\$1,277,253	8%	\$1,795,567	11%
2012	Orange	Middle	SunRidge Middle	\$23,617,116	\$1,137,698	5%	\$1,591,755	7%
2012	St. Johns	Elem	Palencia Elementary	\$12,677,682	\$956,170	8%	\$1,500,000	12%
2012	St. Lucie	High	Lincoln Park Academy	\$10,928,736	\$1,623,543	15%	\$3,246,193	30%
2012	Volusia	Elem	Citrus Grove Elementary	\$13,854,183	\$1,098,766	8%	\$1,555,729	11%
2013	Marion	Elem	Legacy Elementary	\$10,047,310	\$675,267	7%	\$1,680,825	17%
2013	Martin	High	Martin County High	\$7,623,316	\$1,274,200	17%	\$419,893	6%
2013	Monroe	Middle	Horace O'Bryant	\$30,596,297	\$3,221,414	11%	\$1,320,362	4%
2013	Orange	Elem	Sun Blaze Elementary	\$10,269,207	\$587,445	6%	\$1,035,369	10%
2013	Orange	Elem	Hackney Prairie Road Area Elementary	\$11,261,094	\$890,931	8%	\$1,057,127	9%
2013	Palm Beach	Elem	Gove Elementary	\$28,528,459	\$1,871,815	7%	\$917,852	3%
2013	Palm Beach	Elem	Galaxy Elementary	\$22,515,045	\$1,595,664	7%	\$790,823	4%
2014	Orange	Elem	Shingle Creek ES (Replacement)	\$8,633,484	\$636,833	7%	\$1,235,140	14%
2014	Orange	Elem	John Young ES (Replacement)	\$8,810,724	\$644,485	7%	\$1,037,820	12%
2014	Orange	Elem	Pineloch ES	\$9,343,280	\$632,269	7%	\$1,048,977	11%
2014	Orange	Elem	Dr. Phillips ES	\$8,150,993	\$837,933	10%	\$835,624	10%
2014	Orange	Elem	Spring Lake ES	\$9,768,510	\$646,909	7%	\$874,049	9%
2014	Orange	Elem	Washington Shores ES (Replacement)	\$10,068,768	\$591,793	6%	\$964,395	10%
2014	Orange	Elem	Little River ES	\$8,202,194	\$1,212,762	15%	\$705,810	9%
2014	Orange	Elem	Wheatley ES (Replacement)	\$9,153,883	\$740,790	8%	\$803,731	9%
2014	Palm Beach	Elem	The Conservatory School of North Palm Beach	\$21,499,851	\$1,746,723	8%	\$781,394	4%
2014	Pasco	Elem	Schrader Elementary	\$10,620,622	\$741,224	7%	\$781,652	7%
2015	Hillsborough	Elem	Thompson Elementary	\$13,630,632	\$1,117,623	8%	\$1,614,056	12%
2015	Orange	Elem	Eagle Creek Elementary	\$9,248,244	\$503,008	5%	\$1,168,200	13%
2015	Orange	Elem	Independence Elementary	\$9,394,386	\$454,954	5%	\$1,168,200	12%
2015	Orange	Elem	Ocoee ES (Replacement)	\$9,286,970	\$669,660	7%	\$1,039,087	11%
2015	Orange	Middle	Clay Springs Elementary	\$11,675,199	\$619,675	5%	\$1,265,087	11%
2015	Orange	High	Lake Weston Elementary	\$10,026,192	\$557,676	6%	\$1,395,286	14%
2015	Orange	Elem	Lovell Elementary	\$10,246,051	\$532,470	5%	\$1,258,788	12%
2015	Palm Beach	Middle	Glade View Elementary	\$14,554,646	\$1,142,611	8%	\$661,409	5%
2015	Palm Beach	High	Rosenwald Elementary	\$11,841,132	\$942,748	8%	\$593,229	5%
2015	Pasco	Elem	Sanders Memorial Elementary	\$17,016,823	\$1,442,401	8%	\$2,095,402	12%
2015	St Johns	Middle	Patriot Oaks Academy	\$21,224,724	\$1,492,491	7%	\$2,200,000	10%
2015	St Johns	Middle	Valley Ridge Academy	\$21,116,642	\$856,884	4%	\$2,200,000	10%
2016	Hillsborough	Elem	Lamb Elementary	\$13,673,880	\$1,159,221	8%	\$1,494,022	11%
2016	Orange	Elem	Bay Lake Elementary	\$12,290,816	\$715,680	6%	\$1,414,425	12%
2016	Orange	Middle	Wedgfield School K-8	\$20,111,884	\$2,153,131	11%	\$1,787,827	9%
2016	Orange	Elem	Millennia Gardens Elementary	\$10,659,959	\$660,780	6%	\$1,129,925	11%
2016	Orange	Elem	Site 117 - Summer Lake Area ES	\$14,959,375	\$670,150	4%	\$1,168,200	8%
2016	Orange	Elem	Tangelo Park ES (Replacement)	\$10,966,573	\$766,295	7%	\$1,115,037	10%
2017	Hillsborough	Elem	Hope Dawson Elementary	\$14,863,889	\$781,268	5%	\$0	0%
2017	Seminole	Middle	Millennium Middle - Bid	\$41,138,637	\$2,513,897	6%	\$3,300,000	8%
N/A	Orange	Elem	Site 44-E-SE-2 (Lake Nona Area) - Bid	\$13,247,226	\$629,764	5%	\$443,570	3%
N/A	Orange	Middle	Site 131-K8-SW-5 (Parramore Area) - Bid	\$46,728,500	\$2,562,821	5%	\$735,230	2%
N/A	Orange	Middle	Site 133-K8-E-6 (Audubon Park Area) - Bid	\$30,783,602	\$2,009,436	7%	\$756,500	2%
N/A	Orange	Middle	Site 21-M-E-2 (Avalon Park Area) - Bid	\$25,474,789	\$2,073,080	8%	\$856,640	3%
N/A	Orange	Middle	Site 52-M-SE-2 (Lake Nona Area) - Bid	\$24,251,272	\$1,857,096	8%	\$867,290	4%
N/A	Orange	High	Site 27-H-W-4 (Windermere Area) - Bid	\$61,985,453	\$2,856,600	5%	\$1,524,140	2%
<b>Total/Weighted Average</b>				<b>\$1,344,281,962</b>	<b>\$93,686,357</b>	<b>7%</b>	<b>\$110,174,977</b>	<b>8%</b>

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



**Table B-5  
Site Development Cost Analysis - Other Florida Jurisdictions**

Year Opened	District	Type	Facility Name	Construction Cost	Site Development	Ratio of Site Development to Construction Cost
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	Elem	Meadow Park Elementary	\$12,696,116	\$1,802,689	14%
2011	Charlotte	High	Charlotte High	\$61,755,842	\$7,904,370	13%
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	Orange	High	Evans High Replacement	\$55,507,691	\$2,151,931	4%
2011	Orange	Elem	Wetherbee Elementary	\$11,795,072	\$0	0%
2011	Pasco	Elem	Connerton Elementary "R"	\$11,598,590	\$2,313,586	20%
2011	Polk	High	Winter Haven Senior	\$26,374,234	\$0	0%
2011	Polk	High	Auburndale Senior	\$19,522,053	\$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	Middle	Boone Middle	\$17,900,963	\$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	Middle	North Dade Middle	\$18,921,534	\$0	0%
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	\$0	0%
2012	Indian River	Elem	Vero Beach Elementary	\$17,243,103	\$1,196,000	7%
2012	Lee	Middle	Hams Marsh Middle	\$23,750,925	\$2,100,258	9%
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	\$1,367,613	9%
2012	Orange	Elem	SunRidge Elementary	\$10,031,097	\$1,296,632	13%
2012	Orange	Middle	Lake Nona Middle	\$16,923,455	\$0	0%
2012	Orange	Middle	SunRidge Middle	\$23,617,116	\$1,051,252	4%
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	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	Sun Blaze Elementary	\$10,269,207	\$658,487	6%
2013	Orange	Elem	Hackney Prairie Road Area Elementary	\$11,261,094	\$657,635	6%
2014	Orange	Elem	Shingle Creek ES (Replacement)	\$8,633,484	\$1,188,410	14%
2014	Orange	Elem	John Young ES (Replacement)	\$8,810,724	\$1,438,471	16%
2014	Orange	Elem	Washington Shores ES (Replacement)	\$10,068,768	\$1,395,463	14%
2014	Orange	Elem	Wheatley ES (Replacement)	\$9,153,883	\$1,083,517	12%
2014	Orange	Elem	Pineloch ES	\$9,343,280	\$1,409,183	15%
2014	Orange	Elem	Dr. Phillips ES	\$8,150,993	\$1,850,611	23%
2014	Orange	Elem	Spring Lake ES	\$9,768,510	\$1,276,130	13%
2014	Orange	Elem	Little River ES	\$8,202,194	\$1,142,327	14%
2014	Pasco	Elem	Schrader Elementary	\$10,620,622	\$1,217,102	11%
2015	Hillsborough	Elem	Thompson Elementary	\$13,630,632	\$1,766,622	13%
2015	Orange	Middle	Clay Springs Elementary	\$11,675,199	\$2,096,813	18%
2015	Orange	High	Lake Weston Elementary	\$10,026,192	\$1,719,879	17%
2015	Orange	Elem	Lovell Elementary	\$10,246,051	\$851,121	8%
2015	Orange	Elem	Eagle Creek Elementary	\$9,248,244	\$1,934,060	21%
2015	Orange	Elem	Independence Elementary	\$9,394,386	\$1,649,461	18%
2015	Orange	Elem	Ocoee ES (Replacement)	\$9,286,970	\$1,470,388	16%
2015	Palm Beach	Middle	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	Hillsborough	Elem	Lamb Elementary	\$13,673,880	\$3,025,879	22%
2016	Orange	Elem	Bay Lake Elementary	\$12,290,816	\$2,371,208	19%
2016	Orange	Middle	Wedgfield School K-8	\$20,111,884	\$3,151,392	16%
2016	Orange	Elem	Millennia Gardens Elementary	\$10,659,959	\$1,802,063	17%
2016	Orange	Elem	Tangelo Park ES (Replacement)	\$10,966,573	\$1,682,616	15%
2017	Hillsborough	Elem	Hope Dawson Elementary	\$14,863,889	\$1,425,699	10%
2017	Seminole	Middle	Millennium Middle - Bid	\$41,138,637	\$2,468,318	6%
N/A	Orange	Elem	Site 44-E-SE-2 (Lake Nona Area) - Bid	\$13,247,226	\$2,253,686	17%
N/A	Orange	Middle	Site 131-K8-SW-5 (Parramore Area) - Bid	\$46,728,500	\$4,854,265	10%
N/A	Orange	Middle	Site 133-K8-E-6 (Audubon Park Area) - Bid	\$30,783,602	\$2,078,947	7%
N/A	Orange	Middle	Site 21-M-E-2 (Avalon Park Area) - Bid	\$25,474,789	\$4,573,069	18%
N/A	Orange	Middle	Site 52-M-SE-2 (Lake Nona Area) - Bid	\$24,251,272	\$2,620,891	11%
N/A	Orange	High	Site 27-H-W-4 (Windermere Area) - Bid	\$61,985,453	\$7,755,334	13%
N/A	Volusia	Elem	Pierson ES - Bid	\$12,619,085	\$3,948,066	31%
<b>Total/Weighted Average</b>				<b>\$1,269,398,317</b>	<b>\$113,639,329</b>	<b>9%</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 was conducted:

- Value of future purchases estimated by the SDOC;
- Assessed values of land where current schools are located, as reported by the Osceola County Property Appraiser;
- Vacant residential land sales of similarly sized parcels;
- Assessed value of vacant residential land of similarly sized parcels; and
- Discussions with the SDOC staff.

The District's future land purchases suggested an average cost of \$125,000 per acre. The current assessed value of existing school sites ranged from \$52,400 per acre to \$67,600 per acre with a weighted average value of \$56,500 per acre. While the average vacant residential assessed land value of parcels with similar sizes ranged from \$30,000 per acre to \$39,000 per acre, sales data for vacant residential parcels with similar size over the past three years indicated a range of \$115,700 per acre to \$218,600 per acre. This data is summarized in **Table B-6**. Based on this information, an average value of \$80,000 per acre is used in the impact fee calculations.



**Table B-6  
Land Value Analysis**

Variable	Year	Land Value per Acre	
<b>School District Estimates:</b>			
Future Purchases	2017	\$125,000	
<b>Assessed Value of Current Parcels (Osceola County Property Appraiser):</b>			
- Elementary	2017	\$52,382	
- Middle	2017	\$67,611	
- High	2017	\$55,360	
- All Traditional Schools	2017	\$56,471	
<b>Assessed Value of Vacant Land (Osceola County Property Appraiser):</b>			
		<b>Average</b>	<b>Median</b>
<b>Residential:</b>			
- 10 to 40 acres (75 parcels)	2017	\$29,883	\$23,995
- 25 to 40 acres (1 parcel)	2017	\$39,003	\$39,003
- 40 to 90 acres	2017	N/A	N/A
<b>Vacant Land Sales:</b>			
<b>Residential:</b>			
- 10 to 40 acres (31 parcels)	2014-2017	\$162,759	\$81,559
- 25 to 40 acres (2 parcels)	2014-2017	\$218,623	\$206,721
- 40 to 90 acres (4 parcels)	2014-2017	\$115,699	\$116,595
<b>Used in the Study</b>	<b>2017</b>	<b>\$80,000</b>	

Source: The School District of Osceola County and the Osceola County Property Appraiser Database

## Transportation Fleet Value Analysis

Tables B-7 through B-9 summarize the District’s transportation services value.

### Yellow Fleet

**As shown in Table B-7**, the District currently owns 375 buses which includes a mix of exceptional education (ESE) and regular education bus types. Additionally, based on information provided by the District, the total cost of purchasing a bus in 2017 amounts to approximately \$114,000 for ESE buses and \$107,000 for regular education buses. These costs were applied to the total count of buses (375) based on the distribution of the Districts’ future bus purchases over the next-ten years. As shown approximately 30 percent of future bus purchases will be ESE buses and the remaining 70 percent will be regular education.

Based on these calculations, the total value of the District’s bus fleet is estimated at \$40.8 million with a weighted average cost of approximately \$109,000 per bus.

**Table B-7  
Transportation Value Summary – Bus Fleet**

Variable/Bus Type	ESE	Regular Ed	Total/W. Average
Ten Year Bus Purchase Projections, 2017-26 <sup>(1)</sup>	184	433	<b>617</b>
Distribution of Bus Purchases, 2017-26 <sup>(2)</sup>	30%	70%	<b>100%</b>
2017 Cost per Bus <sup>(3)</sup>	\$113,720	\$106,585	<b>\$108,735</b>
2017 Bus Inventory Count <sup>(4)</sup>			<b>375</b>
<b>Total Value of Bus Fleet<sup>(5)</sup></b>			<b>\$40,775,630</b>

- 1) Source: School District of Osceola County. Figures represent the projected number of bus purchases by type over the next-ten years.
- 2) Portion of projected bus purchases that are ESE and regular education bus types (Item 1)
- 3) Source: School District of Osceola County. Weighted average 2017 cost per bus found by dividing the total value of the bus fleet (Item 5) by the 2017 bus inventory count (Item 4)
- 4) Source: School District of Osceola County
- 5) Total value determined by weighing the 2017 bus inventory count (375) by the distribution of bus purchases (Item 2), multiplying by the cost per bus (Item 3) for each respective type (ESE and regular education), and finally aggregating the two figures.

**White Fleet**

**Table B-8** presents the District’s 2017 white fleet valuation, which results in an average vehicle value of \$29,300. This average value is applied to the District’s total inventory of 235 vehicles. As shown, using the total count of vehicles and the average replacement cost, the total white fleet value amounts to \$6.9 million.

**Table B-8  
Transportation Value Summary – White Fleet**

<b>Model<sup>(1)</sup></b>	<b>Vehicle Type<sup>(1)</sup></b>	<b>2017 Replacement Value<sup>(1)</sup></b>
Aveo	Car	\$19,573
Explorer	Car	\$26,846
Impala	Car	\$19,573
Malibu	Car	\$19,573
Malibu	Car	\$19,573
Malibu	Car	\$19,573
Malibu	Car	\$19,573
Malibu	Car	\$19,573
Malibu	Car	\$19,573
Blazer	SUV	\$19,573
D350	Truck	\$57,000
D350	Truck	\$24,803
F150	Truck	\$22,740
F150	Truck	\$22,740
F150	Truck	\$57,000
F250	Truck	\$57,000
F350	Truck	\$57,000
Silverado 1500	Truck	\$25,444
<b>Average Replacement Value (All)<sup>(2)</sup></b>		<b>\$29,300</b>
<b>Total White Fleet Count<sup>(3)</sup></b>		<b>235</b>
<b>Total White Fleet Value<sup>(4)</sup></b>		<b>\$6,885,500</b>

- 1) Source: School District of Osceola County
- 2) Average replacement value of all vehicles, rounded to the hundredths place
- 3) Source: School District of Osceola County
- 4) Average replacement value (Item 2) multiplied by the total white fleet count (Item 3)

## Total Transportation Fleet Value

**Table B-9** presents the total value of the District’s transportation fleet. As shown, the total value amounts to \$47.7 million.

**Table B-9  
Transportation Fleet Value Summary**

Type	Total Value
Bus Fleet	\$40,775,630
White Fleet	\$6,885,500
<b>Total</b>	<b>\$47,661,130</b>

Source: Tables B-7 and B-8

## ***Ancillary Facility Value Analysis***

Tables **B-10** and **B-11** provide a summary of the ancillary facilities included in the impact fee calculations.

Ancillary facility building value estimates differ by facility type and are based on a review of insurance values, estimates provided by District staff, and cost information for similar facilities from other School Districts. Table B-10 provides a summary of this analysis. As shown, the estimated building value per square foot is \$210 for office/administration buildings, \$165 per square foot for maintenance/transportation buildings, and \$225 for the District’s Wellness Center.

Table B-11 provides a summary of the ancillary facilities included in the impact fee calculations, as well as, the building, land, and total estimated value based on the building value per square foot estimates mentioned previously and the estimated land value per acre of \$80,000. As shown, the total ancillary facility value amounts to \$73.1 million, of which \$63.6 million is for buildings and the remaining \$9.5 million is land.

**Table B-10  
Ancillary Facilities - Building Cost per Square Foot Estimates**

Ancillary Facility Type	Osceola County School District Estimate <sup>(1)</sup>	Insurance Value Estimate (Incl. Contents) <sup>(2)</sup>	Average <sup>(3)</sup>	% Reduction <sup>(4)</sup>	Estimated Value <sup>(5)</sup>
Office/ Administration	\$262	\$155	\$209	-20%	<b>\$210</b>
Maintenance/ Transportation	\$204	\$127	\$166	-19%	<b>\$165</b>
Wellness Center	\$284	\$264	\$274	-4%	<b>\$225</b>

- 1) School District of Osceola County
- 2) School District of Osceola County
- 3) Average of the Osceola County School District estimate (Item 1) and the insurance value estimate (Item 2)
- 4) Percent change from the Osceola County School District estimate (Item 1) to the average (Item 3)
- 5) Final estimate used in estimating the total building value of ancillary facilities. Wellness Center estimate was determined by reducing the Osceola County School District estimate (Item 1) by approximately 20% and is based on a review of the other two building type's reduction.

**Table B-11  
Ancillary Facility Inventory and Value Estimate**

Building Type	Estimated Value		Estimated Land		
		per Sq. Ft. <sup>(1)</sup>		Value per Acre <sup>(2)</sup>	
Office/ Administration		\$210		\$80,000	
Maintenance/ Transportation		\$165			
Wellness Center		\$225			
Facility Name	Permanent FISH Net Sq. Ft. <sup>(3)</sup>	Total Estimated Building Value <sup>(4)</sup>	Acreage <sup>(5)</sup>	Total Estimated Land Value <sup>(6)</sup>	Total Estimated Ancillary Facility Value <sup>(7)</sup>
<b>Office/ Administration</b>					
Central Administration Complex	134,261	\$28,194,810	30.0	\$2,400,000	\$30,594,810
Ross E. Jeffries	65,736	\$13,804,560	9.0	\$720,000	\$14,524,560
Special Programs - Virginia Ave.	8,462	\$1,777,020	4.0	\$320,000	\$2,097,020
New Beginnings Road Administration	0	\$0	3.0	\$240,000	\$240,000
<b>Subtotal - Office/ Administration</b>	<b>208,459</b>	<b>\$43,776,390</b>	<b>46.00</b>	<b>\$3,680,000</b>	<b>\$47,456,390</b>
<b>Maintenance/ Transportation</b>					
Kissimmee Maintenance	35,210	\$5,809,650	4.0	\$320,000	\$6,129,650
St. Cloud Transportation (Michigan Ave)	7,675	\$1,266,375	10.0	\$800,000	\$2,066,375
Kissimmee Transportation	57,531	\$9,492,615	56.0	\$4,480,000	\$13,972,615
<b>Subtotal - Maintenance/ Transportation</b>	<b>100,416</b>	<b>\$16,568,640</b>	<b>70.00</b>	<b>\$5,600,000</b>	<b>\$22,168,640</b>
<b>Wellness Center</b>					
Center for Employee Wellness	14,443	\$3,249,675	3.0	\$240,000	\$3,489,675
<b>Subtotal - Wellness Center</b>	<b>14,443</b>	<b>\$3,249,675</b>	<b>3.0</b>	<b>\$240,000</b>	<b>\$3,489,675</b>
<b>Grand Total</b>	<b>323,318</b>	<b>\$63,594,705</b>	<b>119.0</b>	<b>\$9,520,000</b>	<b>\$73,114,705</b>

1) Source: Table B-10

2) Source: Table B-6

3) Source: School District of Osceola County. New Beginnings Road Administration building is located in a non-permanent structure.

4) Permanent FISH net square feet (Item 3) multiplied by the estimated building value per square foot (Item 1)

5) Source: School District of Osceola County

6) Acreage (Item 5) multiplied by the estimated land value per acre (Item 2)

7) Sum of total estimated building and land value (Items 4 and 6)

**APPENDIX C**  
**Osceola County School District Profile**

# Osceola County School District Profile

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Osceola County has the following demographic and economic characteristics that affect the impact fee levels.

## **Rapidly growing county**

- Osceola County ranks 19<sup>th</sup> out of 67 Florida counties in terms of current population.
  - The County ranked 35<sup>th</sup> in 1976. This ranking changed to 19<sup>th</sup> since then reflecting the faster than statewide average growth rate.
- Ranks 2<sup>nd</sup> in population growth rate (projected at an average annual rate of 2.3% through 2045).
- Ranks 8<sup>th</sup> in absolute growth (308,000 persons projected to be added from 2015 to 2045).
- This high growth rate results in a need for additional stations/schools at a faster rate than otherwise.

## **Young county with high student generation rate**

- Osceola County ranks 8<sup>th</sup> youngest among the 67 counties.
  - The County also ranked 8<sup>th</sup> in 2000.
- Ranks 7<sup>th</sup> in student generation rate.
- These characteristics along with the consistent trend of attracting younger population result in high student generation rates, which tend to result in high impact fee levels.

## **Economic conditions and tax revenues**

- Osceola County ranks 34<sup>th</sup> out of 67 counties in terms of wages.
  - Ranked 45<sup>th</sup> in 1976, suggesting wage levels improved over time.
- Ranks 45<sup>th</sup> in terms of income.
  - Ranked 34<sup>th</sup> in 1976, which suggest income levels are not increasing as rapidly as they are in other counties.
- Moderate wages and income suggest less spending, which in turn results in lower tax revenues.
- The county ranks 23<sup>rd</sup> in terms of ad valorem tax value per capita.
  - This ranking was 9<sup>th</sup> in 1976, which suggests the County is losing ground in terms of funding.
- Ranks 17<sup>th</sup> in terms of sales tax revenue per capita, which reflects the tourist activity.
  - The County ranked 4<sup>th</sup> in 1989, again suggesting a trend toward lower revenues.



- Although the County ranks within the top half of all counties in terms of tax revenues per capita, the ranking is not as high as the growth rate and student generation rate. In addition, the County is trending toward generating less tax revenues.

These moderate revenue levels result in more limited funding, which in turn is reflected in the credit component of the impact fee. Lower credit levels result in higher impact fees.

Table C-1 presents select demographics for Osceola County. Table C-2 presents the change in rank for each County in regard to the variables mentioned previously. Figures 1 through 7 present the change in rank trends for Osceola County for select variables. Figure 8 presents the County’s taxable value per capita trend as compared to the entire state of Florida. Figure 9 presents the County’ sales tax per capita trend as compared to the entire state of Florida.

**Table C-1  
Osceola County Demographics**

Item	Value	Rank <sup>(13)</sup>
Population - 1976 <sup>(1)</sup>	40,379	35
Population - 2015 <sup>(2)</sup>	308,327	19
Population - 2045 (BEBR-Med.) <sup>(3)</sup>	616,300	-
Projected Growth (absolute) <sup>(4)</sup>	307,973	8
Projected Growth (avg. annual) <sup>(5)</sup>	2.34%	2
<b>Demographic Data - 2015</b>		
Employment/Population Ratio <sup>(6)</sup>	0.29	36
Taxable Value per Capita <sup>(7)</sup>	\$63,250	23
Income per Capita <sup>(8)</sup>	\$31,431	45
Wage per Job <sup>(9)</sup>	\$38,024	34
Sales Tax (1.0%) per Capita <sup>(10)</sup>	\$154	17
Median Age <sup>(11)</sup>	36.4	8
Student Generation Rate <sup>(12)</sup>	0.44	7

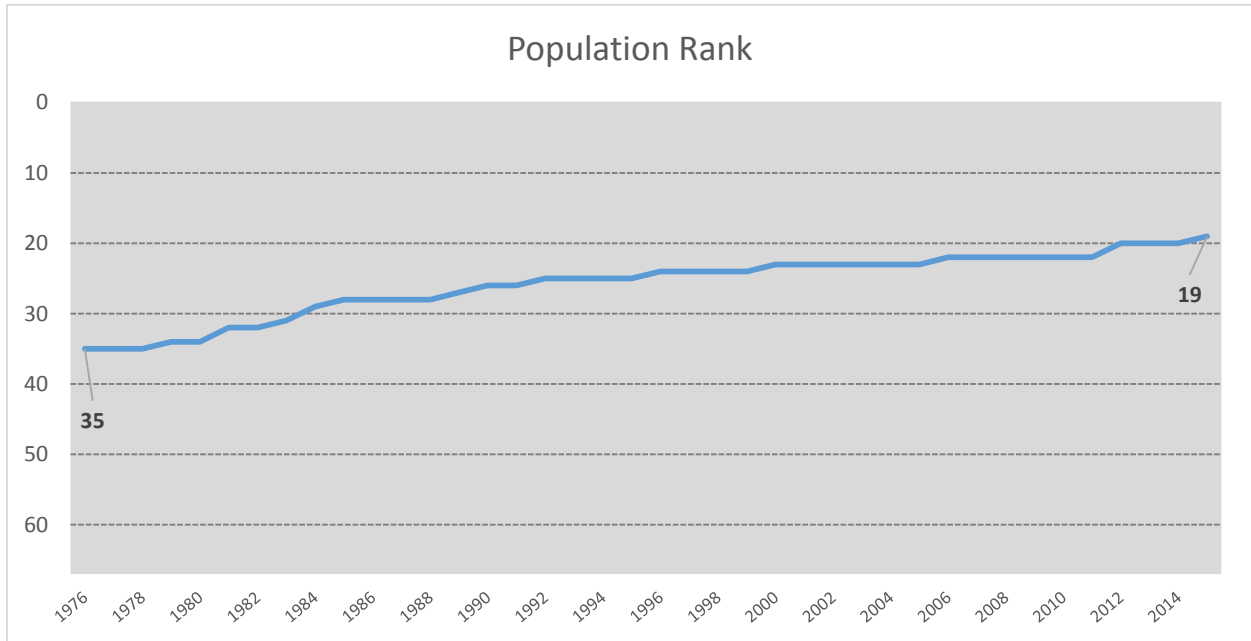
- 1) Source: Bureau of Economic Analysis (BEA)
- 2) Source: Bureau of Business and Economic Research (BEBR)
- 3) Source: BEBR Bulletin 177, medium level projection.  
BEBR-High = 776,000 (~468,000 added)
- 4) 2045 population (Item 3) minus 2015 population (Item 2)
- 5) Average annual growth from 2015 to 2045
- 6) Source: BEA, 2015
- 7) Source: Florida Property Valuations and Tax Databook, 2015
- 8) Source: BEA, 2015
- 9) Source: BEA, 2015
- 10) Source: Local Government Financial Information Handbook (2016/17)
- 11) Source: BEBR, 2015
- 12) Source: 2011-2015 American Community Survey
- 13) Rank of each component for Osceola vs. all 67 counties in Florida

**Table C-2  
Rank Trend Comparison – 67 Counties**

County	Population <sup>(1)</sup>		Pop. Growth (2045) <sup>(2)</sup>		Emp/Pop <sup>(3)</sup>		TaxVal <sup>(4)</sup>		Income <sup>(5)</sup>		Wage <sup>(6)</sup>		Sales Tax <sup>(7)</sup>		Median Age <sup>(8)</sup>		SGR <sup>(9)</sup>
	1976	2015	Absolute	Rate	1976	2015	1976	2015	1976	2015	1976	2015	1989	2016/17	2000	2015	2015
Alachua	16	23	30	39	5	5	56	39	31	22	21	14	25	28	1	2	50
Baker	54	52	45	45	52	40	63	62	52	52	46	57	60	51	6	9	3
Bay	22	28	31	30	11	8	49	15	26	20	18	26	10	4	29	21	49
Bradford	46	51	50	54	57	45	51	58	54	56	40	33	50	39	27	29	21
Brevard	9	10	18	33	17	21	40	32	16	23	3	9	22	32	46	52	47
Broward	2	2	4	31	29	11	14	16	5	13	8	5	8	11	33	25	25
Calhoun	59	62	61	57	45	60	47	64	64	63	61	63	55	58	20	28	9
Charlotte	31	29	29	23	50	38	6	19	17	28	30	37	26	16	67	66	65
Citrus	34	33	37	36	63	47	38	27	53	35	34	39	38	50	66	65	61
Clay	26	25	22	10	60	44	29	44	8	27	35	32	27	41	18	15	4
Collier	24	16	14	14	20	17	2	3	2	1	28	10	3	5	55	57	59
Columbia	39	40	39	42	24	22	54	55	41	40	39	40	33	30	27	26	17
DeSoto	47	48	44	51	26	37	39	48	45	64	55	54	47	54	23	16	17
Dixie	63	58	53	46	48	66	57	59	62	60	53	55	54	61	43	53	52
Duval	5	7	7	22	2	3	41	26	10	19	5	2	11	8	7	7	23
Escambia	10	20	33	51	8	9	50	37	21	29	6	13	32	20	14	12	33
Flagler	61	35	25	4	40	58	1	21	33	18	60	51	36	42	64	58	44
Franklin	62	65	62	55	54	30	67	4	59	39	63	64	52	22	49	39	64
Gadsden	36	43	47	58	38	41	65	63	63	53	51	48	58	56	15	22	11
Gilchrist	65	57	48	34	62	61	36	52	37	41	42	56	64	63	13	38	28
Glades	64	64	52	38	37	67	3	45	48	65	24	52	57	65	40	45	54
Gulf	56	59	51	44	14	53	31	12	39	50	4	41	45	44	38	41	60
Hamilton	60	61	59	49	10	57	23	35	60	62	25	19	39	62	10	23	29
Hardee	44	50	67	67	41	34	12	29	38	59	58	61	49	53	4	4	1
Hendry	50	47	46	53	1	20	11	38	4	46	67	53	42	49	2	3	2
Hernando	38	27	27	19	53	48	34	47	36	38	48	46	40	38	62	59	43
Highlands	33	36	38	39	43	33	15	41	35	44	49	62	30	40	63	63	57
Hillsborough	4	4	3	12	7	6	43	30	29	15	7	3	9	10	10	6	13
Holmes	52	55	64	64	65	62	61	66	65	58	65	67	65	60	30	35	30
Indian River	29	32	28	18	15	23	7	8	7	5	26	23	14	19	59	61	56
Jackson	37	42	56	60	32	32	64	60	58	51	56	50	41	45	31	32	26
Jefferson	57	63	65	60	42	63	46	51	47	34	62	58	62	57	37	47	42
Lafayette	67	67	60	42	64	65	27	61	32	66	66	66	63	64	9	10	6
Lake	21	18	12	7	19	31	21	33	19	30	47	38	29	27	57	51	35
Lee	13	8	5	6	25	19	17	10	13	11	23	16	6	15	58	49	55
Leon	17	22	24	28	3	4	32	34	22	26	14	15	16	23	3	1	36
Levy	48	45	43	48	56	56	44	49	55	42	50	65	48	48	45	48	40
Liberty	66	66	55	28	67	59	53	65	66	61	57	44	59	66	10	11	23
Madison	51	56	63	62	44	50	62	54	56	54	59	59	61	59	22	31	31
Manatee	18	15	13	10	33	24	33	17	20	14	31	24	20	14	53	54	48
Marion	20	17	19	20	31	29	25	43	43	37	36	36	24	33	54	60	46
Martin	28	31	36	35	22	12	4	5	6	3	29	21	13	11	60	62	53
Miami-Dade	1	1	1	20	6	14	19	13	9	16	2	4	12	6	16	18	13
Monroe	25	38	49	62	13	2	18	1	14	2	27	20	2	1	51	56	66
Nassau	40	37	35	15	34	39	20	11	23	9	1	22	46	25	34	46	34
Okaloosa	19	26	34	37	9	7	60	20	18	12	10	8	18	9	19	14	39
Okeechobee	45	46	42	46	46	35	35	50	49	49	52	43	31	31	24	17	20
Orange	7	5	2	7	4	1	24	18	15	24	9	6	1	2	5	5	11
<b>Osceola</b>	<b>35</b>	<b>19</b>	<b>8</b>	<b>2</b>	<b>36</b>	<b>36</b>	<b>9</b>	<b>23</b>	<b>34</b>	<b>45</b>	<b>45</b>	<b>34</b>	<b>4</b>	<b>17</b>	<b>8</b>	<b>8</b>	<b>7</b>
Palm Beach	6	3	6	26	16	13	16	7	3	4	13	1	5	13	47	44	41
Pasco	14	12	10	17	66	49	48	42	40	33	41	31	37	34	56	42	38
Pinellas	3	6	26	58	30	10	37	22	11	10	20	7	15	18	52	55	58
Polk	8	9	9	16	12	25	28	46	28	36	15	25	28	29	35	27	17
Putnam	30	39	58	66	39	54	52	40	44	55	17	35	44	46	41	43	37
St. Johns	32	24	11	3	28	27	10	9	12	6	44	18	21	26	43	37	16
St. Lucie	23	21	15	9	23	43	13	28	30	32	19	27	23	37	48	40	31
Santa Rosa	27	30	23	12	47	52	5	36	25	21	16	29	53	43	25	20	8
Sarasota	12	14	21	27	21	15	8	6	1	7	22	12	7	7	65	64	62
Seminole	15	13	16	23	49	16	30	24	24	17	33	11	17	24	20	13	15
Sumter	41	34	17	1	61	46	42	14	61	25	32	30	51	36	61	67	67
Suwannee	42	44	41	39	35	42	55	53	46	47	54	60	43	47	39	33	22
Taylor	49	54	66	65	18	28	45	25	42	48	12	17	34	35	32	34	44
Union	55	60	57	50	58	55	66	67	67	67	11	45	67	67	16	24	5
Volusia	11	11	20	32	27	26	26	31	27	31	38	28	19	21	49	50	51
Wakulla	58	49	40	25	59	64	58	56	51	43	37	47	56	55	25	19	9
Walton	43	41	32	5	55	18	22	2	50	8	64	42	35	3	41	36	63
Washington	53	53	54	55	51	51	59	57	57	57	43	49	66	52	36	30	26

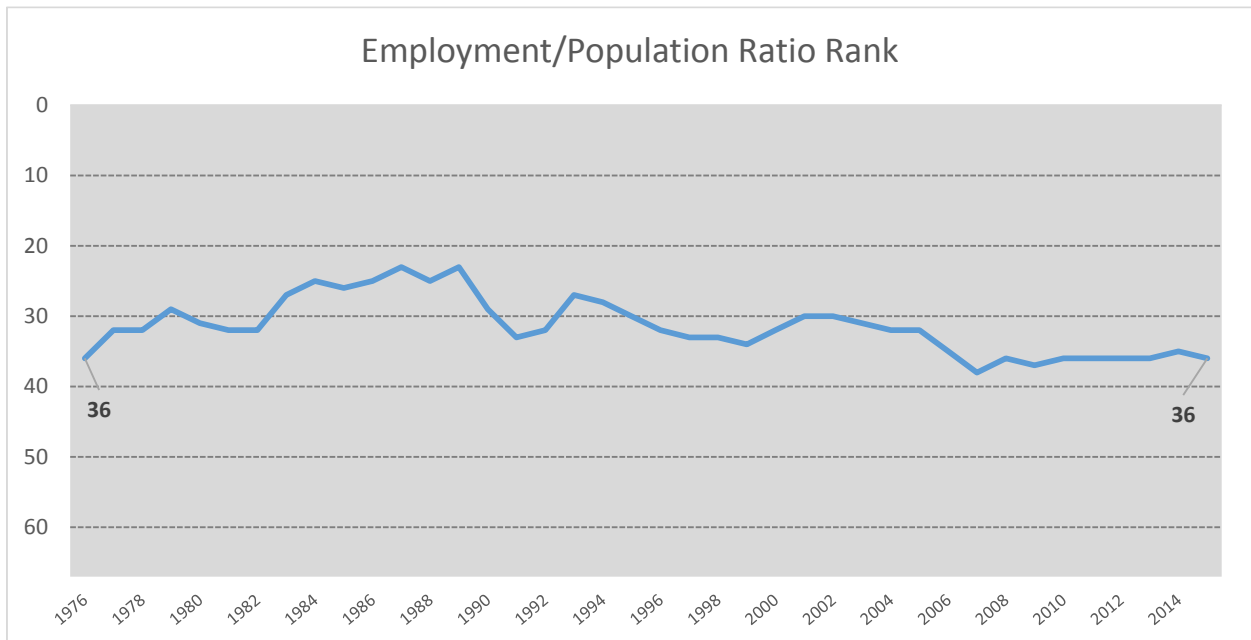
- 1) Source: Bureau of Economic Analysis (BEA) for 1976 and Bureau of Economic and Business Research (BEBR) for 2015
- 2) Source: BEBR-Medium Level projections for 2045. Absolute = projected number of residents added from 2015 to 2045. Rate = average annual growth rate for 2015 through 2045
- 3) Source: Employment divided by population. Employment data for 1976 and 2015 is from the BEA
- 4) Source: Taxable Value per capita. Taxable value data for 1976 and 2015 is from the Florida Property Valuations and Tax Databook
- 5) Source: Income (personal income) per capita data from the BEA
- 6) Source: Average wage pre job data from the BEA
- 7) Source: Sales tax revenue (1.0%) per capita. County-wide total revenue estimate for a 1.0% local discretionary sales surtax (FY 2016/17) from the Local Government Financial Information Handbook
- 8) Source: BEBR, Series 196
- 9) Source: Student Generation Rate calculated based on 2011-2015 American Community Survey estimates for enrollment (K-12) and housing units

**Figure 1**  
**Population Rank Trend – Osceola County**



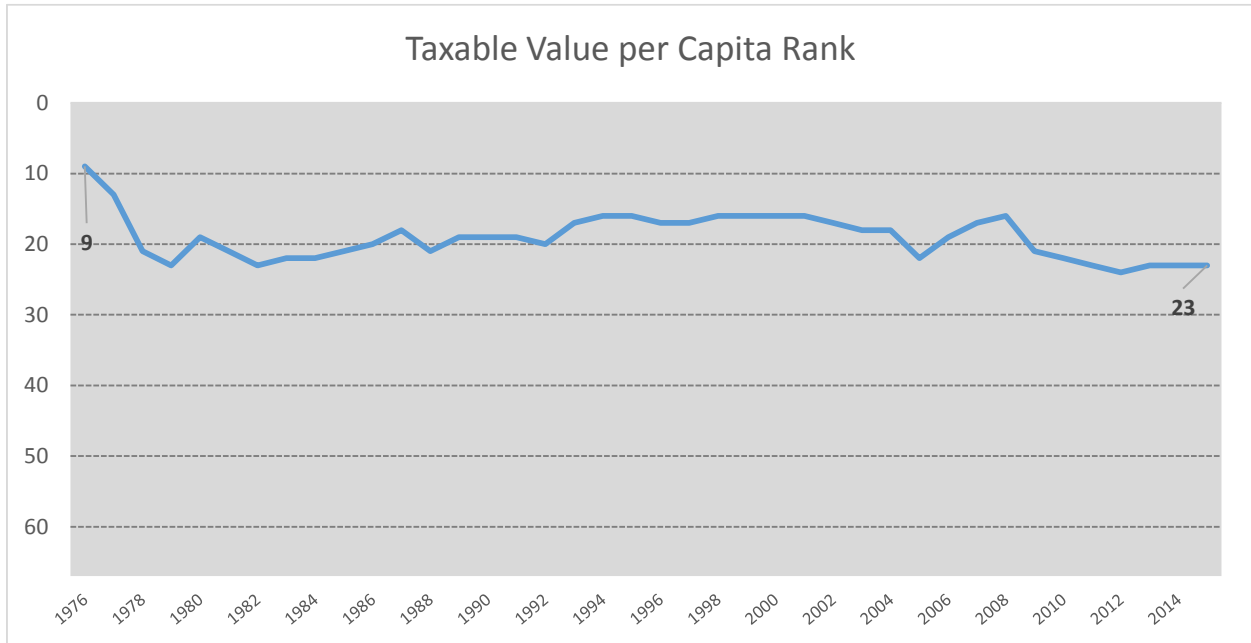
Source: Bureau of Economic Analysis and Bureau of Economic and Demographic Research

**Figure 2**  
**Employment/Population Ratio Rank Trend – Osceola County**



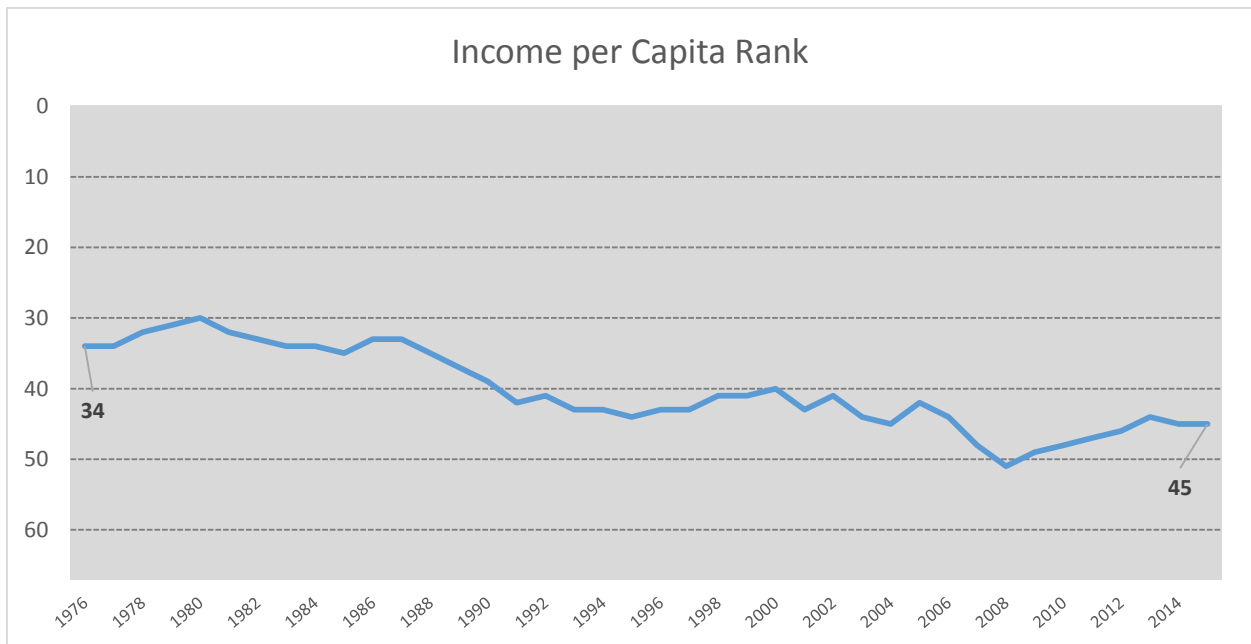
Source: Bureau of Economic Analysis and Bureau of Economic and Demographic Research

**Figure 3**  
**Taxable Value per Capita Rank Trend – Osceola County**



Source: Florida Property Valuations and Tax Databook

**Figure 4**  
**Taxable Value per Capita Rank Trend – Osceola County**



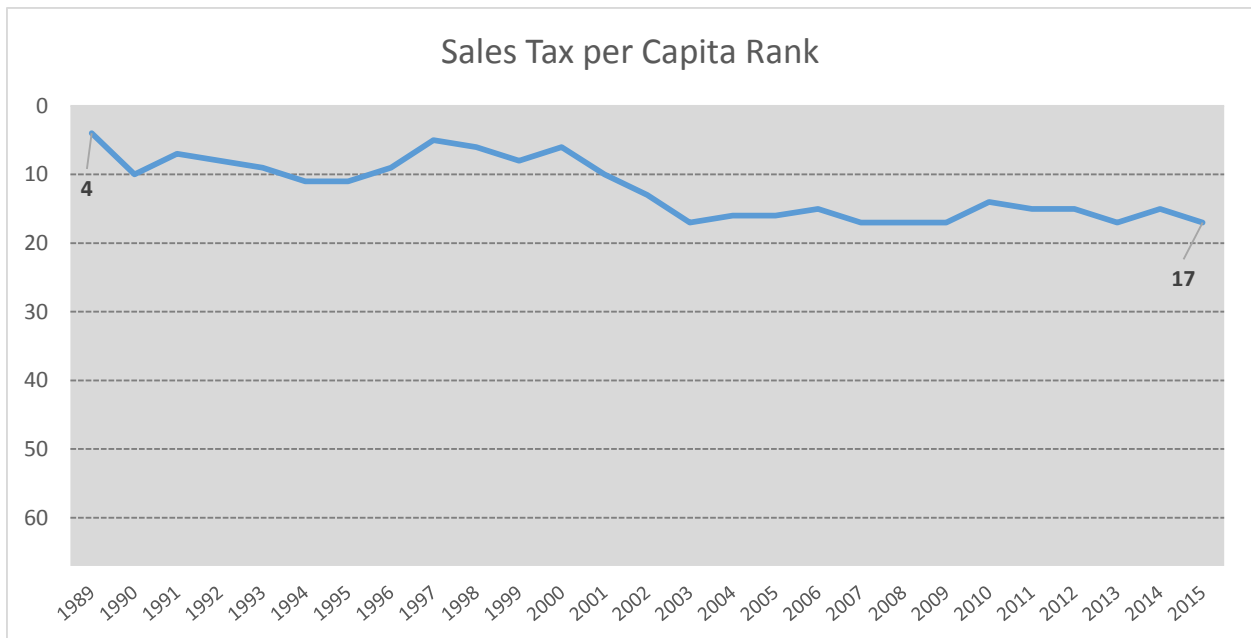
Source: Bureau of Economic Analysis

**Figure 5**  
**Wage per Job Rank Trend – Osceola County**



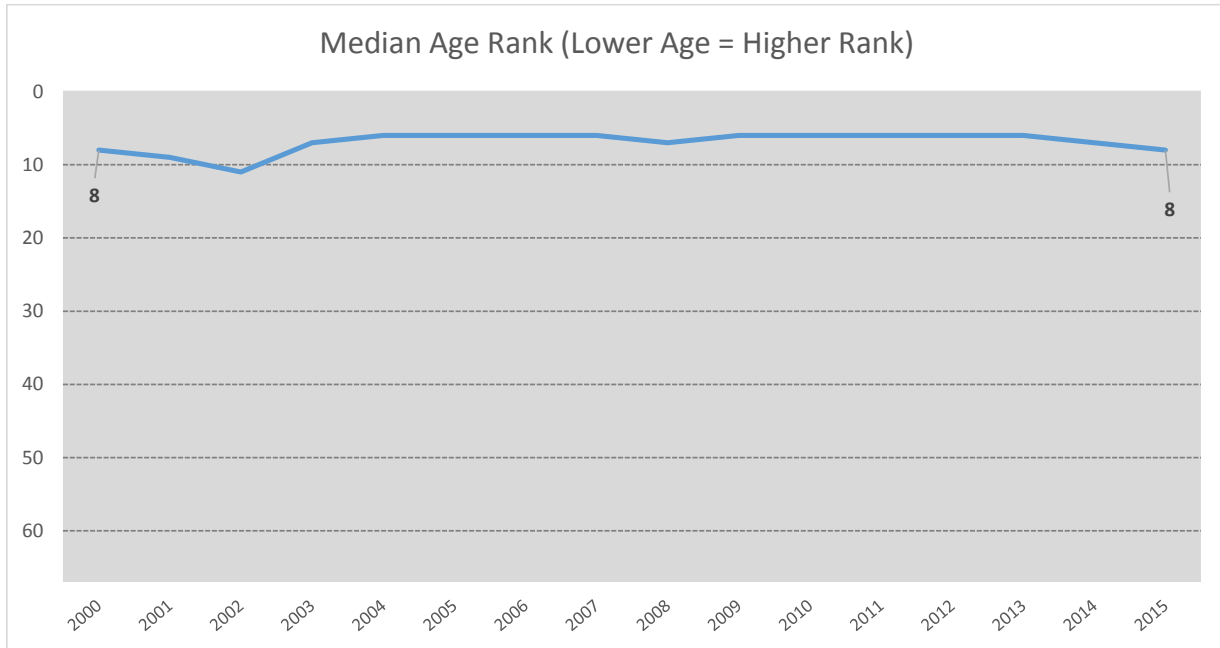
Source: Bureau of Economic Analysis

**Figure 6**  
**Sales Tax per Capita Rank Trend – Osceola County**



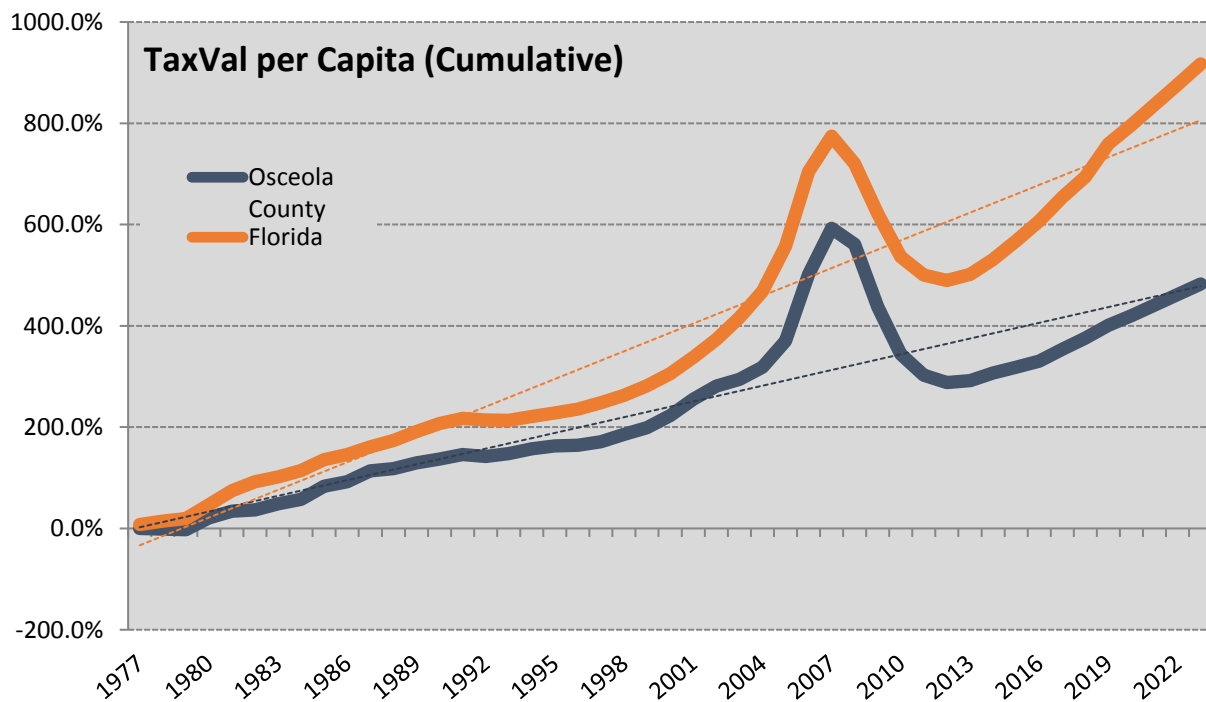
Source: Local Government Financial Information Handbook

**Figure 7**  
**Median Age Rank Trend – Osceola County**



Source: Bureau of Economic and Business Research

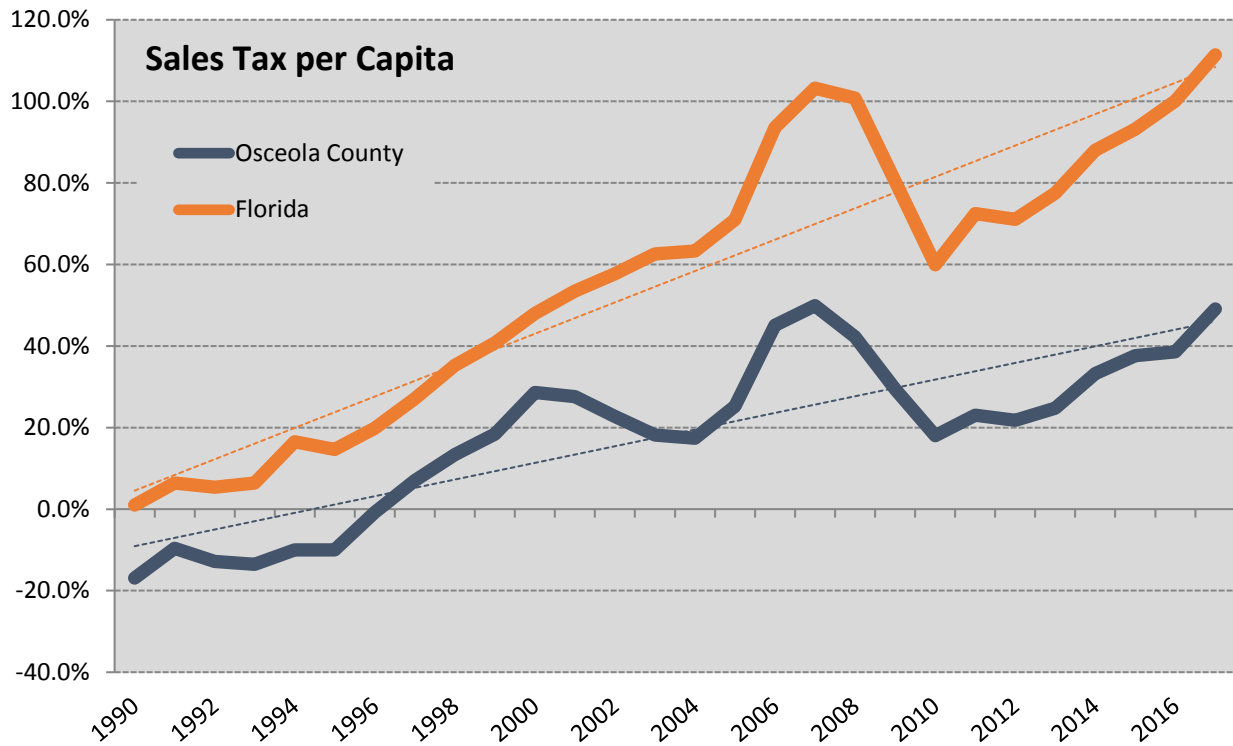
**Figure 8**  
**Taxable Value per Capita – Cumulative Growth since 1976**



Source: Florida Property Valuations and Tax Databook (1976-2017) and the Ad Valorem Revenue Estimating Conference (2018-2013).

**Figure 9**

**Sales Tax (1.0%) per Capita – Cumulative Growth since 1989**



Source: Local Government Financial Information Handbook (1989-2017).