



Educational System Impact Fee Study

Prepared for:
School District of Osceola County

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EXECUTIVE SUMMARY

The School District of Osceola County retained TischlerBise, Inc., to prepare an update to its Educational System Impact Fee Program. Impact fees are one-time payments used to construct system improvements needed to accommodate new development. An impact fee represents new growth's proportionate share of capital facility needs. Impact fees do have limitations, and should not be regarded as the total solution for infrastructure funding needs. Rather, they are one component of a comprehensive portfolio to ensure provision of adequate public facilities needed to serve new development. In contrast to general taxes, impact fees may not be used for operations, maintenance, replacement of infrastructure, or correcting existing deficiencies.

SCHOOL DISTRICT OF OSCEOLA IMPACT FEE OVERVIEW

The School District's last impact fee study was prepared by Tindale Oliver in December of 2017. The School District has seen significant residential growth over the past several years and with it increased enrollment. This growth is expected to continue in the future.

The School District of Osceola County Educational System Impact Fees are derived using the incremental expansion approach. This approach determines current level-of-service standards for school buildings (i.e., elementary, middle, and high), land for school sites, and buses. Level-of-service standards are derived using 2020-2021 permanent capacity and enrollment data and are expressed as follows:

1. School buildings: Square feet per student by type of school
2. Land: Acres per student by type of school
3. Fleet buildings: Square feet per student
4. Fleet Land: Acres per student
5. Buses: Buses per student
6. White Fleet: Vehicles per student

A credit is included in the Educational System Impact Fee to account for outstanding principal on existing Certificates of Participation issued for school construction projects that added capacity (student seats). Further detail on the approach, levels of service, costs, and credits is provided in the body of this report.

GENERAL LEGAL FRAMEWORK

This section discusses the authority under which impact fees are imposed in Florida, but is not exhaustive of every aspect of the body of law now related to impact fees. **In addition, TischlerBise has documented in bold type how this analysis ensures the "dual rational nexus" discussed in this section is met.**

The authority for Florida counties to adopt and collect impact fees to offset the demands new development creates for new infrastructure is well established. *St. Johns County v. Northeast Florida Builders Association* (583 So. 2d 635, 638 Fla. 1991) states, “The use of impact fees has become an accepted method of paying for public improvements that must be constructed to serve new growth.”¹ State statutes specifically “encourage the use of innovative land development regulations which include provisions such as ... impact fees,” and Florida courts have upheld local government’s authority to adopt fees under general home rule and police power theories.²

In 2006, the Florida legislature passed the “Florida Impact Fee Act,” which recognized impact fees as “an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction.” § 163.31801(2), Fla. Stat. The statute – concerned mostly with 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, most of which were common to the practice already. Subsequent amendments to the Act, in 2009, removed prior notice requirements for impact fee reductions (but not increases) and purported to elevate the standard of judicial review.³

¹ Citing *Home Builders & Contractors Ass’n. v. Palm Beach Cty.*, 446 So.2d 140 (Fla. 4th DCA 1984); *Hollywood, Inc. v. Broward County*, 431 So.2d 606 (Fla. 4th DCA 1983).

² See §163.3202(3), Fla. Stat.; see also *Home Builders & Contractors Ass’n.*, 446 So.2d 140.

³ The “Florida Impact Fee Act” currently reads as follows:

163.31801 Impact fees; short title; intent; definitions; ordinances levying impact fees.

(1) This section may be cited as the “Florida Impact Fee Act.”

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments’ reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

(3) An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:

(a) Require that the calculation of the impact fee be based on the most recent and localized data.

(b) Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.

(c) Limit administrative charges for the collection of impact fees to actual costs.

(d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.

(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.

(5) 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 this section. The court may not use a deferential standard.

In the most recent amendments to the Florida Impact Fee Act, House Bill 750 (2021) specified that impact fees can only be used for fixed capital expenditures, revised requirements for crediting contributions against the collection of impact fees, and restricted impact fee increases. Among the increase restrictions, an adopted increase of 25 percent or less must be phased over two years; increases between 25-50 percent must be phased over four years; no increase can exceed 50 percent; and impact fees cannot be increased more than once every four years. The restrictions can be bypassed if the jurisdiction complies with the impact fee rational nexus test; and the jurisdiction hold two publicly noticed workshops dedicated to the need to exceed the limitations; and the increase is approved by no less than two-thirds vote of the governing body.

Under Florida law, impact fees must comply with the “dual rational nexus” test, which requires “a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in service units generated by new development. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision,” St. Johns County, 583 So.2d at 637 (quoting Hollywood, Inc. 431 So. 2d at 611-12). Impact fee calculation studies, generally speaking, establish the pro rata, or proportionate, “need” for new infrastructure and implementing ordinances to ensure that new growth paying the fees receive a pro rata “benefit” from their expenditure.

The School District of Osceola County is updating its impact fees in order to fund capital facilities needed to meet the demand created by new growth in the county. **As documented in this report, it is anticipated that new residential development will generate 6,032 additional elementary students, 3,582 middle school students, and 5,737 high school students, or a total of 15,350 additional students over the next ten years.** The need for these services, and the infrastructure necessary to provide them, is driven by residential development; therefore, as vacant lands within Osceola County convert to residential uses, or as existing uses expand, the demand imposed upon the School District for additional capital facilities increases proportionately.

The need for additional capacity for new development is further shown through the School District’s existing work plan. Hollywood, Inc., 431 So.2d at 611 (holding that a plan for providing facilities at a reasonable level of service demonstrates “a reasonable connection between the need for additional park facilities and the growth in population”). Capital facilities necessary to provide this infrastructure have been provided by the School District to date; however, as new development occurs, the School District will need to provide new residents with the same levels of services and facilities. The expenditures required to maintain levels of service are not necessitated by existing residents, but rather by new growth. **As documented in this report, the School District has planned capital expenditures to increase permanent capacity 5,581 additional seats over the next five years. Additional permanent capacity will be needed in years 6-10.**

Furthermore, through the implementation of the School District’s work plan, new development paying impact fees will receive a pro rata benefit from new facilities built with those fees. **While excess capacity may exist today systemwide at the elementary, middle, and high school levels, capacity needs at**

individual schools are not concentrated in specific areas of the county, but exist in all areas of the county. As a result, the School District's planned and anticipated growth-related capital expansions over the next ten years will not be limited to certain areas of the county, and will therefore benefit all fee payers as additional student seats are constructed and attendance zones are redrawn in order to reflect the construction of additional school capacity and to balance capacity and enrollment. In addition, the County's Impact Fee Ordinance, including any amendments necessary to implement the fees recommended in this study, earmarks Educational System Impact Fees solely for the purpose of providing growth necessitated capital improvements and additions to educational plants and ancillary plants of the county educational system.

Finally, there are several steps the School District will take to ensure ongoing compliance with applicable Florida laws related to impact fees. It will continue to update and implement plans for expending impact fee revenues on the types of facilities TischlerBise has used to develop the fees in this study. In Florida, this typically is done through the Capital Improvement Plan (CIP) and Capital Improvements Element (CIE) framework.

CONCEPTUAL IMPACT FEE CALCULATION

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). The first step is to determine an appropriate demand indicator for the particular type of infrastructure. The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for schools is population growth, and the increase in population can be estimated from the average number of students per housing unit. The second step in the impact fee formula is to determine infrastructure units per demand unit, typically called level-of-service (LOS) standards. In keeping with the school example, a common LOS standard is square footage per student. The third step in the impact fee formula is the cost of various infrastructure units. To complete the school example, this part of the formula would establish the cost per square foot for school facility construction.

GENERAL METHODOLOGIES

There are three general methods for calculating impact fees. The choice of a particular method depends primarily on the timing of infrastructure construction (past, concurrent, or future) and service characteristics of the facility type being addressed. Each method has advantages and disadvantages in a particular situation, and can be used simultaneously for different cost components.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities within the designated service area. The following paragraphs discuss three basic methods for calculating impact fees and how those methods can be applied.

Cost Recovery (Past Improvements)

The rationale for recoupment, often called cost recovery, is that new development is paying for its share of the useful life and remaining capacity of facilities already built, or land already purchased, from which new growth will benefit. This methodology is often used for utility systems that must provide adequate capacity before new development can take place.

Incremental Expansion (Concurrent Improvements)

The incremental expansion method documents current level-of-service (LOS) standards for each type of public facility, using both quantitative and qualitative measures. This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. Revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increment to keep pace with development, and is the methodology used for all components of this Educational System Impact Fee calculation.

Plan-Based Fee (Future Improvements)

The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Improvements are typically identified in a long-range facility plan and development potential is identified by a land use plan. There are two options for determining the cost per demand unit: (1) total cost of a public facility can be divided by total demand units (average cost), or (2) the growth-share of the public facility cost can be divided by the net increase in demand units over the planning timeframe (marginal cost).

Credits

Regardless of the methodology, a consideration of “credits” is integral to the development of a legally defensible impact fee methodology. There are two types of “credits” with specific characteristics, both of which should be addressed in development impact fee studies and ordinances.

- First, a revenue credit might be necessary if there is a double payment situation and other revenues are contributing to the capital costs of infrastructure to be funded by impact fees. This type of credit is integrated into the impact fee calculation, thus reducing the fee amount.
- Second, a site-specific credit or developer reimbursement might be necessary for dedication of land or construction of system improvements funded by impact fees. This type of credit is addressed in the administration and implementation of the impact fee program.

A note on rounding: Calculations throughout this report are based on an analysis conducted using Excel software. Most results are discussed in the report using one, two, and three digit places, which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader

replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

PROPOSED EDUCATIONAL SYSTEM IMPACT FEE SCHEDULE

As documented in this report, the School District of Osceola County has complied with the Florida Development Impact Fee Act and applicable legal precedents. Educational System Impact Fees are proportionate and reasonably related to capital improvement demands of new development. Specific costs have been identified using local data and current dollars. With input from School District staff, TischlerBise determined demand indicators for each type of capital facility to allocate costs to new development. This report documents the formulas and input variables used to calculate the Educational System Impact Fees. The impact fee methodology also identifies the extent to which new development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

Figure 1 provides the proposed Educational System Impact Fees for Osceola County. Educational System Impact Fees are applied only to residential development and are calculated per housing unit, reflecting the proportionate demand by type of unit. The amounts shown are “maximum supportable” amounts based on the methodologies, levels of service, and costs for the capital improvements identified herein. The fees represent the highest amount feasible for each type of residential unit, which represent new growth’s fair share of the capital costs as detailed in this report. The Board of County Commissioners can adopt, or the School Board recommend, amounts that are lower than the maximum amounts shown; however, a reduction in fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in the School District’s level of service.

Figure 1: Maximum Supportable Educational System Impact Fees: Countywide

Maximum Supportable Educational System Impact Fees: Countywide						
	<i>Elementary (K-5)</i>	<i>Middle (6-8)</i>	<i>High (9-12)</i>	Maximum Fee	Current Fee	Difference
Single Family	\$4,294	\$2,789	\$5,840	\$12,923	\$11,823	\$1,100
Townhouse	\$2,966	\$1,686	\$3,610	\$8,262	\$7,591	\$671
Multifamily	\$4,850	\$2,691	\$4,624	\$12,165	\$11,362	\$803
Condo	\$1,823	\$973	\$1,906	\$4,702	\$4,243	\$459
Mobile Home	\$3,306	\$2,108	\$3,326	\$8,740	\$7,672	\$1,068

Figure 2 provides the proposed Educational System Impact Fees for short-term rentals in Osceola County.

Figure 2: Maximum Supportable Educational System Impact Fees: Short-Term Rental Units

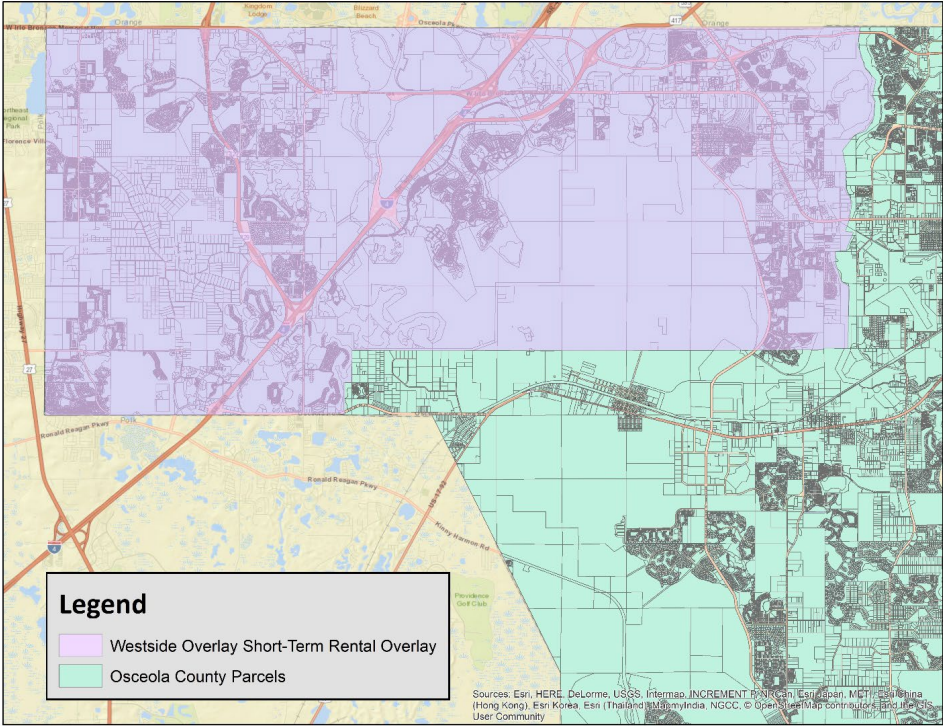
Maximum Supportable Educational System Impact Fees: Short-Term Rental Units						
	<i>Elementary (K-5)</i>	<i>Middle (6-8)</i>	<i>High (9-12)</i>	Maximum Fee	Current Fee	Difference
Single Family	\$1,792	\$1,362	\$2,880	\$6,034	\$6,264	(\$230)
Townhouse	\$1,514	\$1,038	\$2,068	\$4,620	\$3,951	\$669
Multifamily	\$2,749	\$1,946	\$2,839	\$7,534	\$7,033	\$501
Condo	\$834	\$584	\$1,055	\$2,473	\$2,325	\$148

STUDENT GENERATION RATES

The number of public school students by housing unit type is the best indicator of demand on educational facilities. Housing types have varying number of public school students and, consequently, a varying demand on School District infrastructure and services. Thus, it is important to differentiate between housing types. Following the current fee schedule the analysis includes: single family, townhouse, multifamily, condominium, and mobile home.

Furthermore, countywide averages are calculated for each housing type, along with a subset: Short-Term Rental. The School District recognizes that these units generate less students and therefore less of an impact on school infrastructure. Short-term rental operations are only allowed within the Westside Overlay area. Thus, data for this subarea is used to calculate separate student generate rates. The boundary of the Westside Overlay District is shown below in Figure 3.

Figure 3: Westside Short-Term Rental Overlay Map



Student generation rates are calculated by utilizing geocoded student data from the School District of Osceola County and a Geographic Information System (GIS) database of property parcels provided by the Osceola County Assessor’s Office. No personal identifying information of students was made available. The calculations are conducted by overlaying both databases together and spatially joining them. This process creates a new GIS layer which includes the student and property information; thus, we are able to identify the housing type and grade level of each student.

Of the GIS layers, there are three groups of students that are excluded from the student generation calculations: (1) students attending non-traditional Osceola County public schools, (2) students that do not live in Osceola County, and (3) students that were spatially joined to a nonresidential development type. In the database, there are 550 students enrolled in virtual schooling and over 1,100 students that are attending from out of county. Also, 623 students were geocoded to nonresidential and other land uses types (this includes hotels and institutional housing). Overall, 50,337 eligible students are able to be joined and compared to the current enrollment of 52,107. When summing all the types of students there is a difference of 503 students, which represents the virtual students plus a slight difference resulting from the timing between enrollment estimates and the GIS layer. It was determined that a sufficient number of students were included in the student generation rate (SGR) analysis and that it would be cost prohibitive to individually assign housing types to missing students.

Furthermore, the countywide housing totals are reduced slightly to account for senior living communities and vacation villas. A database of these units was provided by the School District and it is assumed that no students reside in these homes. As a result, the housing estimates are reduced for a more accurate representation of residential demand.

The student and housing estimates for each housing type are compared to estimate the per unit countywide student generation rate averages. Overall, there is an average of 0.313 student per housing unit.

Figure 4: Student Generation Rates by Housing Type - Countywide

COUNTYWIDE STUDENT GENERATION RATES (SGR)								
Housing Type [3]	Housing Units [1]	ES Students [2]	SGR	MS Students [2]	SGR	HS Students [2]	SGR	Total SGR
Single Family	94,989	13,238	0.139	8,165	0.086	13,702	0.144	0.369
Townhouse	16,715	1,606	0.096	876	0.052	1,485	0.089	0.237
Multifamily	15,142	2,384	0.157	1,255	0.083	1,728	0.114	0.354
Condo	22,697	1,337	0.059	689	0.030	1,067	0.047	0.136
Mobile Home [4]	11,033	1,185	0.107	714	0.065	906	0.082	0.254
Total	160,576	19,750	0.123	11,699	0.073	18,888	0.118	0.313

[1] Source: Osceola County Property Appraiser's parcel GIS database

[2] Source: Osceola County School District

[3] Note: Senior living and vacation villas with an approved Application on file with SDOC have been removed from the housing totals because they are assumed to not allow any students

[4] Note: The parcel estimate is combined with the tangible property estimate to capture all mobile homes

As discussed above, a subarea is included in the analysis to calculate student generation rates for short-term rentals. Student generation rates by housing type are separated by school level in the following figures. Overall, the student generation rates are less for short-term rentals compared to the countywide average.

Figure 5: Student Generation Rate by Housing Type – Short-Term Rental

SHORT-TERM RENTAL STUDENT GENERATION RATES (SGR)								
Housing Type [3]	Housing Units [1]	ES Students [2]	ES SGR	MS Students [2]	MS SGR	HS Students [2]	HS SGR	Total SGR
Single Family	16,559	959	0.058	690	0.042	1,175	0.071	0.171
Townhouse	7,490	366	0.049	242	0.032	379	0.051	0.132
Multifamily	5,002	444	0.089	299	0.060	348	0.070	0.219
Condo	16,369	437	0.027	301	0.018	426	0.026	0.071
Total	46,994	2,443	0.052	1,718	0.037	2,540	0.054	0.143

[1] Source: Osceola County Property Appraiser's parcel GIS database

[2] Source: Osceola County School District

[3] Note: Senior living and vacation villas with an approved Application on file with SDOC have been removed from the housing totals because they are assumed to not allow any students

SUMMARY OF GROWTH INDICATORS

Demographic projections through School Year 2030-2031 are summarized in Figure 6. Osceola County is projected to grow by 31.8 percent over the next ten years, an increase of 123,145 permanent residents. Housing development is assumed to grow at the same rate as permanent population. As a result, over the next ten years, there will be an increase of 52,614 housing units. Single family units account for the largest increase with 30,683 units.

Figure 6: Population and Housing Projections

School District of Osceola County, FL	Base Year 2020	1 2021	2 2022	3 2023	4 2024	5 2025	6 2026	7 2027	8 2028	9 2029	10 2030	Increase
Population [1]	387,055	400,064	413,073	426,082	439,091	452,100	463,720	475,340	486,960	498,580	510,200	123,145
	<i>Percent Increase</i>	3.4%	3.3%	3.1%	3.1%	3.0%	2.6%	2.5%	2.4%	2.4%	2.3%	31.8%
Housing Units [2]												
Single Family	96,438	99,679	102,921	106,162	109,403	112,645	115,540	118,435	121,330	124,225	127,121	30,683
Townhouse	16,715	17,277	17,839	18,400	18,962	19,524	20,026	20,528	21,029	21,531	22,033	5,318
Multifamily	18,487	19,108	19,730	20,351	20,972	21,594	22,149	22,704	23,259	23,814	24,369	5,882
Condo	22,697	23,460	24,223	24,986	25,748	26,511	27,193	27,874	28,555	29,237	29,918	7,221
Mobile Homes	11,033	11,404	11,775	12,145	12,516	12,887	13,218	13,550	13,881	14,212	14,543	3,510
Total	165,370	170,928	176,486	182,044	187,602	193,161	198,125	203,090	208,055	213,019	217,984	52,614

[1] Source: UF Bureau of Economic and Business Research medium projections for population growth

[2] Housing growth is assumed to grow at the same rate as population

Student Enrollment Projections

The student generation rates are applied to the housing growth estimated based on medium BEBR projections to determine future demand for school infrastructure. Additionally, from available building permit data, 4 percent of single family homes and 60 percent of townhouses in the county are short-term rentals. Student projections are adjusted accordingly to capture the prevalence of short-term rentals. Through the next ten years, student enrollment is projected to increase from 52,106 to 67,456 (29.5 percent increase).

Figure 7: Projected Student Enrollment

School Level	Base Year 2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	Increase
Elementary (K-5)	20,842	21,479	22,116	22,754	23,391	24,028	24,597	25,166	25,735	26,304	26,874	6,032
Middle (6-8)	12,073	12,451	12,830	13,208	13,586	13,965	14,303	14,641	14,979	15,317	15,655	3,582
High (9-12)	19,191	19,797	20,403	21,009	21,615	22,221	22,763	23,304	23,845	24,387	24,928	5,737
Total	52,106	53,728	55,349	56,971	58,592	60,214	61,662	63,111	64,559	66,008	67,456	15,350
	<i>Percent Increase</i>	3.1%	3.0%	2.9%	2.8%	2.8%	2.4%	2.3%	2.3%	2.2%	2.2%	29.5%

Source: TischlerBise analysis of UF Bureau of Economic and Business Research medium projections for population growth

Permanent Capacity Utilization

The School District of Osceola County’s current permanent capacity is 63,495 student stations. By school type, permanent capacity is as follows: elementary school – 26,941; middle school – 14,172; and high school – 22,382. Based on the 2020-2021 enrollment, current permanent capacity utilization is 77% for elementary schools, 85% for middle schools, and 86% for high schools.

Figure 8: Current Enrollment and Permanent Capacity Comparison

School Level	2020-2021 Enrollment [1]	Permanent Capacity [2]	% of Enrollment to Capacity
Elementary	20,842	26,941	77%
Middle	12,073	14,172	85%
High	19,191	22,382	86%

- Green equals Preferred Capacity .89499 or less
- Yellow equals Warning Capacity .895 - .99499
- Red equals Maximum Capacity .995 and above

[1] Source: FOCUS Student Enrollment 1/19/2021 excluding non-FTE Pre-K, School District of Osceola County

[2] Source: Florida Inventory of School Houses

As the School District’s student enrollment increases, new development will demand additional school infrastructure. Figure 9 below shows permanent capacity projects planned by the School District of Osceola County. During the next five years, the School District has identified the need for permanent capacity expansion of 5,410 seats at the K-8 school level and 171 permanent seats at the high school level.

Figure 9: Planned Permanent Capacity and a Space Reconfiguration through 2026

<i>School</i>	<i>Grades</i>	<i>Year</i>	<i>Permanent Capacity</i>
Celebration Island	K-5	2023	948
Canoe Creek	K-8	2021	640
Kindred	K-8	2024	1,274
Sunbridge	K-8	2024	1,274
Knightsbridge	K-8	2024	1,274
Harmony High Space Reconfiguration	09-12	2022	171

Source: School District of Osceola County

As shown in Figure 10, without any additional permanent K-8 capacity, K-8 schools will utilize 103% of permanent capacity by the end of the study period. In order to reduce overcrowding, permanent capacity identified above in Figure 9 is added to current permanent capacity to determine the planned capacity utilization. Although additional permanent capacity of 5,410 seats has been identified by the School District, demand from new development will increase permanent capacity utilization in K-8 schools to 91% at the end of ten years.

Figure 10: Planned K-8 School Capacity Utilization

<i>K-8 Schools</i>				
<i>School Year</i>	<i>Enrollment</i>	<i>Planned Additional Capacity*</i>	<i>Permanent Capacity*</i>	<i>Utilization</i>
Base Year	32,915	0	41,113	80%
2021-2022	33,931	640	41,753	81%
2022-2023	34,946	0	41,753	84%
2023-2024	35,962	948	42,701	84%
2024-2025	36,977	3,822	46,523	79%
2025-2026	37,993	0	46,523	82%
2026-2027	38,900	0	46,523	84%
2027-2028	39,807	0	46,523	86%
2028-2029	40,714	0	46,523	88%
2029-2030	41,621	0	46,523	89%
2030-2031	42,528	0	46,523	91%
10-Yr Change	9,613		5,410	

Utilization Without New Permanent Capacity Additions: 103%

*Based on current/planned permanent capacity through 2026

- Green equals Preferred Capacity .89499 or less
- Yellow equals Warning Capacity .895 - .99499
- Red equals Maximum Capacity .995 and above

As shown in Figure 11, without any additional permanent high school capacity, high schools will utilize 111% of permanent capacity by the end of the study period. In order to reduce overcrowding, permanent capacity identified above in Figure 9 are added to current permanent to determine the planned capacity utilization. Although additional permanent capacity of 171 seats has been identified by the School District, demand from new development will increase permanent capacity utilization in high schools to 111% at the end of ten years.

Figure 11: Planned High School Capacity Utilization

High Schools				
<i>School Year</i>	<i>Enrollment</i>	<i>Planned Additional Capacity*</i>	<i>Permanent Capacity*</i>	<i>Utilization</i>
Base Year	19,191	0	22,382	86%
2021-2022	19,797	0	22,382	88%
2022-2023	20,403	171	22,553	90%
2023-2024	21,009	0	22,553	93%
2024-2025	21,615	0	22,553	96%
2025-2026	22,221	0	22,553	99%
2026-2027	22,763	0	22,553	101%
2027-2028	23,304	0	22,553	103%
2028-2029	23,845	0	22,553	106%
2029-2030	24,387	0	22,553	108%
2030-2031	24,928	0	22,553	111%
<i>10-Yr Change</i>	5,737		171	

Utilization Without New Permanent Capacity Additions: 111%

*Based on current/planned permanent capacity through 2026.

Green equals Preferred Capacity .89499 or less

Yellow equals Warning Capacity .895 - .99499

Red equals Maximum Capacity .995 and above

EDUCATIONAL SYSTEM IMPACT FEE

METHODOLOGY

The School District of Osceola County Educational System Impact Fee methodology is based on current average public school student generation rates, level-of-service standards, and local costs. The Educational System Impact Fees use an incremental expansion approach, which documents the current level of service for public facilities in both quantitative and qualitative measures. The intent is to use impact fee revenue to provide growth necessitated capital improvements and additions to educational plants and ancillary plants of the county educational system, based on the current level of service and cost to provide capital improvements. All school levels are included in the fees. Costs for school buildings, transportation land and buildings, land for school sites, and buses/fleet are included in the fee. Finally, credits for future principal payments on existing debt on Certificates of Participation issued to construction school capacity are included.

SERVICE AREA

The School District of Osceola County provides the students of the county with a range of educational facilities. These facilities are located throughout the county and serve students located within the facility's attendance zone. As enrollment at individual facilities changes, attendance zones can be redrawn in order to better utilize District resources. Although each school has an attendance zone, students may utilize the Choice program and attend a school outside of the student's assigned district. Because of the growing popularity of the Choice program, as supported by the Florida Department of Education, and the ability to reconfigure attendance zones in order to balance capacity and enrollment, a countywide Educational System Impact Fee service area is appropriate for Osceola County.

BUILDING AND SITE LEVEL-OF-SERVICE STANDARDS

This section provides current inventories of elementary, middle, and high schools in the School District of Osceola County. The data contained in these tables are used to determine infrastructure standards for school buildings and sites on which the Educational System Impact Fees are based.

Elementary Schools

The inventory and current levels of service for the School District of Osceola County elementary schools are shown below in Figure 12. As indicated below, elementary school buildings have a total of 3,305,358 square feet of building floor area on 531 acres. Total enrollment in all elementary schools for the 2020-2021 school year is 20,842 and total permanent capacity is 26,940. Overall, elementary schools are operating at 77 percent capacity for the 2020-2021 school year.

Since elementary schools overall are currently operating under capacity, *the level of service standard on which the facility fees are based is calculated using permanent capacity* (shaded in Figure 12). This ensures new development is not charged for a higher level of service than what is currently provided or what is

planned to be provided, using a level of service that is based on capacity represents the level of service the School District provides (or will ultimately provide).

Levels of service are shown for buildings and land for elementary schools at the bottom of Figure 12. Levels of service are calculated by dividing the amount of infrastructure by total enrollment and capacity. (For example, 3,305,358 square feet of school building space is divided by a permanent capacity of 26,940 students to arrive at 122.69 square feet per student.) Because District elementary schools are currently below capacity, levels of service differ when calculated based on enrollment and capacity. For example, the building square footage level of service is 158.59 square feet per student when based on enrollment versus a level of service of 122.69 square feet per student when based on capacity.

Current levels of service are:

Buildings: 122.69 square feet per student

Land: 0.020 acres per student

Figure 12: School District of Osceola County Elementary Schools

School	Grades	Building Sq Ft [2]	Acreage [2]	2020-2021 Enrollment	Permanent Capacity [2]	% of Enrollment to Capacity
Boggy Creek Elementary School	K-05	87,938	15	596	842	71%
Canoe Creek School K8*	K-08	47,349	25	526	465	113%
Celebration School K8*	K-08	130,005	20	854	1,048	81%
Central Avenue Elementary School	K-05	137,484	15	624	1,016	61%
Chestnut Elem Science Engineering School	K-05	125,007	15	640	1,088	59%
Cypress Elementary School	K-05	107,015	16	507	782	65%
Deerwood Elementary School	K-05	113,022	25	517	990	52%
East Lake Elementary School	K-05	109,406	16	834	966	86%
Flora Ridge Elementary School	K-05	119,436	29	869	1,150	76%
Harmony Community School	K-05	106,047	10	764	915	83%
Hickory Tree Elementary School	K-05	120,499	15	577	954	60%
Highlands Elementary School	K-05	134,169	20	679	1,009	67%
Kissimmee Elementary School	K-05	126,445	21	871	1,028	85%
Koa Elementary School	K-05	107,654	18	542	898	60%
Lakeview Elementary School	K-05	107,154	16	633	736	86%
Michigan Avenue Elementary School	K-05	134,764	33	735	951	77%
Mill Creek Elementary School	K-05	140,975	18	721	1,120	64%
Narcoossee Elementary School	K-05	113,907	11	1,099	920	119%
Neptune Elementary School	K-05	118,621	21	947	1,154	82%
New Beginnings*	K-12	4,127	0	11	46	24%
Partin Settlement Elementary School	K-05	120,758	15	781	839	93%
Pleasant Hill Elementary School	K-05	137,787	42	711	1,056	67%
Poinciana Academy Of Fine Arts School	K-05	130,987	23	587	890	66%
Reedy Creek Elementary School	K-05	87,705	18	827	945	88%
St Cloud Elementary School	K-05	124,604	16	837	1,150	73%
Sunrise Elementary School	K-05	122,793	14	937	1,110	84%
Thacker Ave Elem Intl Studies School	K-05	144,926	15	664	928	72%
Ventura Elementary School	K-05	135,885	16	768	1,084	71%
Westside School K8*	K-08	108,889	13	1,184	860	138%
Total		3,305,358	531	20,842	26,940	77%

Elementary School Levels of Service

Building SF Site Acreage

LOS per Student (current enrollment)	158.59	0.025
LOS per Student (current capacity)	122.69	0.020

[1] Source: FOCUS Student Enrollment 1/19/2021 excluding non-FTE Pre-K, School District of Osceola County

[2] Source: Florida Inventory of School Houses

*For schools that contain grade levels that exceed K-05, only the portion attributable to K-05 is included

Middle Schools

The inventory and current levels of service for middle schools are shown below in Figure 13. As indicated below, middle school buildings have a total of 1,833,246 square feet of gross floor area on 339 acres. Total enrollment in all middle schools for the 2020-2021 school year is 12,073 and total permanent capacity 14,172. Utilization percentages for individual schools are calculated by dividing enrollment by capacities. Overall, middle schools are operating at 85 percent capacity for the 2020-2021 school year.

Levels of service are shown for buildings and land for middle schools at the bottom of Figure 13. Levels of service are calculated by dividing the amount of infrastructure by permanent capacity, since total enrollment is less than overall capacity. (For example, 1,833,246 square feet of school building space is divided by total middle school permanent capacity of 14,172 students to arrive at 129.36 square feet per student.)

Current levels of service are:

Buildings: 129.36 square feet per student

Land: 0.024 acres per student

Figure 13: School District of Osceola County Middle Schools

School	Grades	Building Sq Ft [2]	Acreage [2]	2020-2021 Enrollment	Permanent Capacity [2]	% of Enrollment to Capacity
Canoe Creek School K8*	K-08	8,012	4	89	79	113%
Celebration School K8*	K-08	88,902	14	584	717	81%
Denn John Middle School	06-08	157,049	27	964	1,318	73%
Discovery Intermediate School	06-08	251,410	64	1,020	1,313	78%
Harmony Middle School	06-08	178,094	33	1,056	1,310	81%
Horizon Middle School	06-08	156,924	25	1,351	1,441	94%
Kissimmee Middle School	06-08	175,413	25	1,409	1,479	95%
Narcoossee Middle School	06-08	184,375	40	1,230	1,429	86%
Neptune Middle School	06-08	160,189	41	1,027	1,413	73%
New Beginnings*	K-12	22,133	2	59	248	24%
Osceola County School For The Arts*	06-12	69,558	10	407	299	136%
Parkway Middle School	06-08	153,050	25	848	1,141	74%
St Cloud Middle School	06-08	149,372	20	1,247	1,342	93%
Westside School K8*	K-08	64,928	8	706	513	138%
Zenith Accelerated Academy*	K-12	13,837	1	76	130	58%
Total		1,833,246	339	12,073	14,172	85%

Middle School Levels of Service

Building SF Site Acreage

LOS per Student (current enrollment)

151.85 0.028

LOS per Student (current capacity)

129.36 0.024

[1] Source: FOCUS Student Enrollment 1/19/2021 excluding non-FTE Pre-K, School District of Osceola County

[2] Source: Florida Inventory of School Houses

*For schools that contain grade levels in addition to grades 6-8, only the portion attributable to grades 6-8 is included

High Schools

The inventory and current levels of service for high schools are shown below in Figure 14. As indicated below, high school buildings have a total of 2,946,705 square feet of gross floor area on 633 acres. Total enrollment in all high schools for the 2020-2021 school year is 19,191 and total capacity is 22,383. Utilization percentages for individual schools are calculated by dividing enrollment by permanent capacities. Overall, high schools are at 86 percent capacity for the 2020-2021 school year.

Levels of service are shown for buildings and land for high schools at the bottom of Figure 14. Levels of service are calculated by dividing the amount of infrastructure by permanent capacity, since total enrollment is less than permanent capacity. (For example, 2,946,705 square feet of school building space is divided by total high school permanent capacity of 22,383 students to arrive at 131.65 square feet per student.)

Current levels of service are:

Buildings: 131.65 square feet per student

Land: 0.028 acres per student

Figure 14: School District of Osceola County High Schools

Facility	Grades	Building Sq Ft [2]	Acreage [2]	2020-2021 Enrollment	Permanent Capacity [2]	% of Enrollment to Capacity
Celebration High School	09-12	340,740	46	2,521	2,656	95%
Gateway High School	09-12	277,181	84	1,694	2,113	80%
Harmony High School	09-12	333,362	67	2,238	2,337	96%
Liberty High School	09-12	308,983	52	1,817	2,360	77%
NeoCity Academy	09-12	46,160	5	318	594	54%
New Beginnings*	K-12	46,517	3	124	522	24%
Osceola County School For The Arts*	06-12	97,757	15	572	420	136%
Osceola High School	09-12	306,633	50	2,312	2,484	93%
Poinciana High School	09-12	371,019	87	2,265	2,720	83%
Professional Technical High School	09-12	125,729	58	476	425	112%
St Cloud High School	09-12	272,642	86	2,053	2,074	99%
Tohopekaliga High School	09-12	340,420	75	2,364	2,930	81%
Zenith Accelerated Academy*	K-12	79,562	5	437	748	58%
Total		2,946,705	633	19,191	22,383	86%

High School Levels of Service

Building SF Site Acreage

LOS per Student (current enrollment)

153.55 0.033

LOS per Student (current capacity)

131.65 0.028

[1] Source: FOCUS Student Enrollment 1/19/2021 excluding non-FTE Pre-K, School District of Osceola County

[2] Source: Florida Inventory of School Houses

*For schools that contain grade levels in addition to grades 9-12, only the portion attributable to grades 9-12 is included

COST OF SCHOOL CONSTRUCTION

Figure 15 below contains the cost of construction factors used in this analysis. When available, it is recommended to use near-future building cost estimates for school construction cost factors. Celebration Island Village Elementary School is programmed to begin construction soon and, as listed in Figure 15, is estimated to cost a total of \$27 million. The cost included the construction of the school along with other plant-related costs (such as site improvements). Celebration Island Village ES will be 114,517 square feet, resulting in a cost per square foot of \$236.85.

In lieu of future middle or high school project costs, the analysis includes previous projects which are representative of future school projects. The Harmony Middle School, Tohopekaliga High School, and Neo City Academy have been identified as being representative examples. Furthermore, the construction costs have been inflated to 2021 dollars to ensure the Educational System Impact Fees are accurately capturing the future capital cost to the School District. The costs are inflated using the RSMeans Historical Construction Cost Index for the Orlando, FL area. As a result, the cost for middle school construction is \$233.69 per square foot and the cost of high school construction is \$288.64 per square foot.

Figure 15: Cost of School Construction

Site	Project Year	Gross Sq. Ft.	Student Stations	Project Year Total Construction Cost [1]	2021 Total Construction Cost [2]	2021 Cost per Student Station	2021 Cost per Square Foot
Elementary School Cost Assumption							
Celebration Island Village	2021	114,517	948	\$27,123,870	\$27,123,870	\$28,612	\$236.85
Middle School Cost Assumption							
Harmony Middle School	2019	178,935	1,410	\$38,733,484	\$41,815,503	\$29,656	\$233.69
High School Cost Assumption							
Tohopekaliga High School	2018	378,987	3,087	\$94,358,837	\$103,820,572	\$33,632	\$273.94
Neo City Academy	2019	44,928	625	\$17,170,704	\$18,536,975	\$29,659	\$412.59
High School Total/Average		423,915	3,712	\$111,529,541	\$122,357,548	\$32,963	\$288.64

[1] Note: Total construction costs represents the facility and other plant-related costs.

[2] Note: Costs have been inflated based on RS Means Historical Construction Cost Index for the Orlando, Florida area. The 2021 RS Means value is compared to the value in the year in which the project occurred.

LAND COSTS

The School District of Osceola County anticipates the need to purchase land for future school sites to accommodate school capital needs brought about by growth in the county. Since the last Educational System Impact Fee study was prepared, the School District has made one land purchase and has two properties currently under contract. Each of these three land purchases are distinctively different areas of the county and serves a representative cross-section of properties the School District will have to purchase in the future. As shown in Figure 16, these three properties total 212.23 acres at a cost of \$19,249,447. This equates to a weighted average cost of \$90,699 per acre.

Figure 16: Land Cost Component

<i>Site</i>	<i>Area</i>	<i>Year</i>	<i>Original Cost</i>	<i>Acres</i>	<i>Cost per Acre</i>
Nova Road Property	East	2021	\$10,149,447	131.00	\$77,477
Knightsbridge K-8 Site*	West	2021	\$7,100,000	61.00	\$116,393
Kindred School Site*	Central	2021	\$2,000,000	20.23	\$98,844
			\$19,249,447	212.23	\$90,699

Source: School District of Osceola County

**Indicates parcels currently under contract at the time of this study*

TRANSPORTATION FACILITIES

The School District anticipates the need to expand its transportation facilities to accommodate future growth. This will require both expansion of buildings and new land. Currently, there are 78 acres and 63,559 square feet of facility. The level of services are calculated based on the current permanent capacity. Additionally, the land costs are assumed to be the same as school land costs (\$90,699). The current construction cost for transportation facilities has been calculated based on the 2019 Florida Department of Education 2019 average cost for non-classroom buildings and then inflated to current dollars based on the RSMears Construction Cost Index.

Figure 17: School District of Osceola County Transportation Facilities

Type	Acres [1]	Square Feet [1]
St. Cloud Transportation Center	10	5,978
Horizon MS Satellite Transportation Center	12	-
Kissimmee Transportation Center	56	57,581
Total	78	63,559

Level of Service	
SY2020-2021 Permanent Capacity	63,495
Acres per Student	0.001
Square Feet per Student	1.001

Cost per Acre	\$90,699
Cost per Square Foot [2]	\$232

[1] Source: School District of Osceola County.

[2] Note: Construction cost based on Florida DOE 2019 average cost for non-classroom buildings and inflated to current dollars based on RSMeans construction cost index values.

BUS COSTS

Buses are another infrastructure component included in the Educational System Impact Fee. New buses will need to be purchased to accommodate increased enrollment due to new development. Total current value of the fleet is estimated at approximately \$53.8 million, which equates to an average cost of \$137,688 per bus. The current level of service is .008 buses per student.

Figure 18: School District of Osceola County Bus Fleet

Type	Units	Cost	Total Value
Buses	391	\$137,688	\$53,836,008
Total	391		\$53,836,008

Level of Service	
SY2020-2021 Enrollment	52,106
Buses per Student	0.008

Average Cost per Bus	\$137,688
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Source: School District of Osceola County

VEHICLE FLEET COSTS

The School District's vehicle fleet is another infrastructure component included in the Educational System Impact Fee. New vehicles will need to be purchased to accommodate increased enrollment. Total current value of the vehicle fleet is estimated at approximately \$14 million, which equates to an average cost of \$40,978 per vehicle. The current level of service is .007 vehicles per student.

Figure 19: School District of Osceola County Vehicle Fleet

Type	Units	Total Value
Vehicles	341	\$13,973,500
Total	341	\$13,973,500

Level of Service	
SY2020-2021 Enrollment	52,106
Vehicles per Student	0.007

Average Cost per Vehicle	\$40,978
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Source: School District of Osceola County

CREDITS FOR FUTURE PRINCIPAL PAYMENTS ON CERTIFICATES OF PARTICIPATION

Because the School District of Osceola County debt-financed recent school capacity expansions through Certificates of Participation (COPs), a credit is included for future principal payments on this outstanding debt. A credit is necessary since new residential units that will pay the Educational System Impact Fee will also contribute to future principal payments on this remaining debt through property taxes. A credit is not necessary for interest payments because interest costs are not included in the Educational System Impact Fee calculation.

School District staff provided outstanding amortization schedules for existing Certificates of Participation for capacity adding school construction projects. *(It is important to note that not all of the debt incurred as part of these Certificates of Participation was strictly for capacity projects.)* However, in addition, although property tax from nonresidential properties also contribute to the retirement of these debt issuances, the Educational System Impact Fee methodology is crediting 100% of the debt payments to residential units.

As shown in Figure 20, outstanding principal payments is approximately \$127.9 million. Annual principal payments are divided by projected student enrollment in each year to get a per student credit. For example, in the 2022-2023 school year, the total principal to be paid on the Series 2020A Certificate of Participation is \$1,590,000. This is divided by projected enrollment of 56,971 for a principal payment per student of \$27.91. To account for the time value of money, annual payments per student are discounted using a net present value formula based on the interest rate of each issuance (in this case 0.76%). The total net present value of future principal payments per student is \$1,712. This amount is subtracted from the gross capital cost per student to derive a net capital cost per student.

Figure 20: Credit for Future Principal Payments on Certificates of Participation

Summary of Principal Payment Credits on Certificates of Participation											
Year	Series 2014A		Series 2010A		Series 2017A		Series 2020A		Series 2013		Medium BEBR Student Projections
2021	\$0	\$0.00	\$0	\$0.00	\$5,655,000	\$105.25	\$1,570,000	\$29.22	\$2,615,000	\$48.67	53,728
2022	\$0	\$0.00	\$0	\$0.00	\$5,780,000	\$104.43	\$1,580,000	\$28.55	\$2,715,000	\$49.05	55,349
2023	\$0	\$0.00	\$0	\$0.00	\$5,900,000	\$103.56	\$1,590,000	\$27.91	\$2,820,000	\$49.50	56,971
2024	\$0	\$0.00	\$0	\$0.00	\$6,025,000	\$102.83	\$1,600,000	\$27.31	\$2,965,000	\$50.60	58,592
2025	\$0	\$0.00	\$0	\$0.00	\$7,885,000	\$130.95	\$0	\$0	\$3,110,000	\$51.65	60,214
2026	\$0	\$0.00	\$0	\$0.00	\$9,165,000	\$148.63	\$0	\$0	\$2,150,000	\$34.87	61,662
2027	\$0	\$0.00	\$40,500,000	\$641.73	\$9,360,000	\$148.31	\$0	\$0	\$2,220,000	\$35.18	63,111
2028	\$3,605,000	\$55.84	\$0	\$0.00	\$0	\$0.00	\$0	\$0	\$9,105,000	\$141.03	64,559
	\$3,605,000	\$55.84	\$40,500,000	\$641.73	\$49,770,000	\$843.96	\$6,340,000	\$112.98	\$27,700,000	\$460.55	Total Principal/Credit
Discount Rate:		2.24%		6.66%		2.10%		0.76%		4.36%	\$127,915,000
Credit per Student:		\$47		\$409		\$773		\$111		\$373	\$1,712

EDUCATIONAL SYSTEM IMPACT FEE INPUT VARIABLES SUMMARY

Factors used to derive the School District of Osceola County's Educational System Impact Fees are summarized in Figure 21. Educational System Impact Fees are based on student generation rates (i.e., public school students per housing unit) and will be assessed on residential development. Level-of-service standards are based on current costs per student for school buildings, school land, buses and vehicles, and land/buildings for transportation as described in the previous sections and summarized below.

The gross capital cost per student is the sum of the cost per student for each component. For example, for the elementary school portion, the calculation is as follows: $\$29,060$ [building construction] + $\$1,814$ [land] + $\$111$ [land for transportation facilities] + $\$287$ [vehicles] + $\$232$ [transportation facilities] + $\$1,102$ [buses] = $\$32,606$ gross capital cost per student.

The net capital cost per student is the sum of the gross capital cost per student and the recommended credits for future principal payments on existing Certificates of Participation. Continuing with the elementary school example, the calculation is as follows: $\$32,606$ [gross capital cost per student] - $\$47$ [future principal payment on Series 2014A COPs] - $\$409$ [future principal payment on Series 2010A COPs] - $\$773$ [future principal payment on Series 2017A COPs] - $\$111$ [future principal payment on Series 2020A COPs] - $\$373$ [future principal payment on Series 2013 COPs] = $\$30,893$ net capital cost per student. The same approach is followed for middle and high schools.

Figure 21: Educational System Impact Fee Input Variables Summary

Current Level of Service Standards			
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>
Permanent Building Square Feet per Student	122.69	129.36	131.65
Cost per Square Foot	\$237	\$234	\$289
Total Building Construction Cost per Student	\$29,060	\$30,230	\$37,999
Acreage per Student	0.020	0.024	0.028
Land Cost per Acre	\$90,699	\$90,699	\$90,699
Land Cost per Student	\$1,814	\$2,177	\$2,540
Transportation Acreage per Student	0.001	0.001	0.001
Land Cost per Acre	\$90,699	\$90,699	\$90,699
Transportation Land Cost per Student	\$111	\$111	\$111
Vehicles per Student	0.007	0.007	0.007
Cost per Vehicle	\$40,978	\$40,978	\$40,978
Vehicle Cost per Student	\$287	\$287	\$287
Transportation Facility Square Feet per Student	1.001	1.001	1.001
Cost per Square Foot	\$232	\$232	\$232
Transportation Facility Cost per Student	\$232	\$232	\$232
Buses per Student	0.008	0.008	0.008
Cost per Bus	\$137,688	\$137,688	\$137,688
Bus Cost per Student	\$1,102	\$1,102	\$1,102
Total Gross Capital Cost per Student	\$32,606	\$34,139	\$42,271
Refunding COP, Series 2014A	(\$47)	(\$47)	(\$47)
COP, Series 2010A	(\$409)	(\$409)	(\$409)
COP, Series 2017A	(\$773)	(\$773)	(\$773)
Refunding COP, Series 2020A	(\$111)	(\$111)	(\$111)
COP, Series 2013	(\$373)	(\$373)	(\$373)
Total Net Local Capital Cost per Student	\$30,893	\$32,426	\$40,558

MAXIMUM SUPPORTABLE EDUCATIONAL SYSTEM IMPACT FEES: COUNTYWIDE

The fees are calculated by multiplying the student generation rate for each housing type by the net capital cost per student for each type of school. Each component is then added together to derive the total Educational System Impact Fee.

Figure 22: Countywide Student Generation Rates

<i>Public School Students* per Housing Unit</i>	School Level			Total
	<i>Elementary (K-5)</i>	<i>Middle (6-8)</i>	<i>High (9-12)</i>	
Single Family	0.139	0.086	0.144	0.369
Townhouse	0.096	0.052	0.089	0.237
Multifamily	0.157	0.083	0.114	0.354
Condo	0.059	0.030	0.047	0.136
Mobile Home	0.107	0.065	0.082	0.254

*Excludes public charter school students

For example, for a single family unit, the elementary school portion of the fee is calculated by multiplying the student generation rate of .139 by the net capital cost per elementary student of \$30,893, which results in \$4,294 per single family unit. This is repeated for the other school levels. Totals for the three school levels of the fee are added together to calculate the total fee per single-family unit of \$12,923 (\$4,294 + \$2,789 + \$5,840 = \$12,923). This is repeated for each housing unit type.

Figure 23: Maximum Supportable Educational System Impact Fees: Countywide

Maximum Supportable Educational System Impact Fees: Countywide						
	<i>Elementary (K-5)</i>	<i>Middle (6-8)</i>	<i>High (9-12)</i>	Maximum Fee	Current Fee	Difference
Single Family	\$4,294	\$2,789	\$5,840	\$12,923	\$11,823	\$1,100
Townhouse	\$2,966	\$1,686	\$3,610	\$8,262	\$7,591	\$671
Multifamily	\$4,850	\$2,691	\$4,624	\$12,165	\$11,362	\$803
Condo	\$1,823	\$973	\$1,906	\$4,702	\$4,243	\$459
Mobile Home	\$3,306	\$2,108	\$3,326	\$8,740	\$7,672	\$1,068

MAXIMUM SUPPORTABLE EDUCATIONAL IMPACT FEES: SHORT-TERM RENTALS

Educational System Impact Fees are also calculated for short-term rental units. Short-term rental operations are only allowed within the Westside Overlay area (see Figure 3). The Educational System Impact Fees for short-term rental units are calculated in the same way as the countywide Educational System Impact Fees. The cost and level of service factors are the same. The difference in the fees is a result of the student generation rates, shown in Figure 24 below.

Figure 24: Student Generation Rates for Short-Term Rental Units

<i>Public School Students* per Housing Unit</i>	School Level			Total
	<i>Elementary (K-5)</i>	<i>Middle (6-8)</i>	<i>High (9-12)</i>	
Single Family	0.058	0.042	0.071	0.171
Townhouse	0.049	0.032	0.051	0.132
Multifamily	0.089	0.060	0.070	0.219
Condo	0.027	0.018	0.026	0.071

*Excludes public charter school students

Figure 25 shows the schedule of maximum supportable Educational System Impact Fees for the School District of Osceola County. The fees are calculated by multiplying the student generation rate for each housing type by the net capital cost per student for each type of school (see Figure 21). Each component is then added together to derive the total Educational System Impact Fee for short-term rentals. The maximum supportable Educational System Impact Fees for short-term rentals are shown below in Figure 25.

Figure 25: Maximum Supportable Educational System Impact Fees: Short-Term Rentals

Maximum Supportable Educational System Impact Fees: Short-Term Rental Units						
	<i>Elementary (K-5)</i>	<i>Middle (6-8)</i>	<i>High (9-12)</i>	Maximum Fee	Current Fee	Difference
Single Family	\$1,792	\$1,362	\$2,880	\$6,034	\$6,264	(\$230)
Townhouse	\$1,514	\$1,038	\$2,068	\$4,620	\$3,951	\$669
Multifamily	\$2,749	\$1,946	\$2,839	\$7,534	\$7,033	\$501
Condo	\$834	\$584	\$1,055	\$2,473	\$2,325	\$148

Lastly, it has been determined that the mobile home housing type would not be included to the short-term rental fee schedule. Consistent with the current fee schedule, all new mobile homes will be assessed at the countywide rate.

COMPARISON TO 2017 IMPACT FEE STUDY

There are several key components that have changed since the 2017 Impact Fee Study. This is expected since demographics, market fluctuations, and inflation are underlining elements to impact fee studies.

The first component is the student generation rates (SGRs). Nationally, household sizes are getting smaller and families are having less children. This is observed in Osceola County as well. Compared to the 2017 Impact Fee Study, there has been an overall decrease of 11 percent. Single Family homes have seen a 12 percent decrease in SGRs over the past four years.

Figure 26: Student Generation Rate Comparison

Countywide						
Housing Type [1]	Housing Units [2]	Total Students [3]	Student Generation Rate	2017 SGR [4]	SGR Change	Percent Change
Single Family	94,989	35,105	0.369	0.419	(0.050)	-12%
Townhouse	16,715	3,967	0.237	0.269	(0.032)	-12%
Multifamily	15,142	5,367	0.354	0.391	(0.037)	-9%
Condo	22,697	3,093	0.136	0.146	(0.010)	-7%
Mobile Home [5]	11,033	2,805	0.254	0.264	(0.010)	-4%
Total	160,576	50,337	0.313	0.352	(0.039)	-11%

[1] Note: Senior living and vacation villas have been removed from the housing totals because they are assumed to not allow any students

[2] Source: Osceola County Property Appraiser's parcel GIS database

[3] Source: Osceola County School District

[4] Source: Tindale Oliver School District of Osceola County School Impact Fee Update

[5] Note: The parcel estimate is combined with the tangible property estimate to capture all mobile homes

Conversely, there has been increases in construction costs. Elementary school costs have risen by 30 percent, middle school costs have risen by 17 percent, and high school costs have risen by 29 percent. Also, not shown in the figure below, an acre of land has risen by over \$10,000, from \$80,000 to \$90,699.

Figure 27: Construction Cost Comparison

Construction Cost per Square Foot			
School Level	2017 Study	2021 Study	% Increase
Elementary	\$181.50	\$236.85	30%
Middle	\$199.65	\$233.69	17%
High	\$223.85	\$288.64	29%
Average [2]	\$207.38	\$253.06	22%

[1] Note: values do not include costs for land

[2] The 2017 Study uses a weighted average in its final fee calculation, while the 2021 Study includes cost differentials at school levels.