
**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Proposed Revisions to School Impact Fees

DEPARTMENT: Planning and Development

DIVISION: Administration - Planning and Development

AUTHORIZED BY: Dori DeBord

CONTACT: Sheryl Stolzenberg

EXT: 7383

MOTION/RECOMMENDATION:

1. Enact an Ordinance amending the Land Development Code of Seminole County to revise School Impact Fees consistent with the Comprehensive Plan; or
2. Deny the Ordinance; or
3. Continue the item to a time and date certain.

County-wide

Dori DeBord

BACKGROUND:

A review of the Seminole County Public Schools impact fee was concluded in May 2006 and an update of the review was done in June 2007. The study and update recommended changes to the school impact fee structure, including an increase in impact fees.

The results of the study were reviewed at a Joint Work Session of the School Board and the Board of County Commissioners on January 23, 2007. The School Board also presented the results of the original study and the update to the Board of County Commissioners on May 22, 2007. At that meeting, the Board of County Commissioners authorized staff to schedule and advertise a public hearing for the Planning and Zoning Commission/LPA regarding the proposed school impact fee ordinance. The Planning and Zoning Commission/LPA meeting occurred on July 11, 2007.

Subsequent to the meeting of the Planning and Zoning Commission/LPA, the Board of County Commissioners voted at the meeting of August 14, 2007 to authorize staff to advertise a public hearing for the proposed school impact fee ordinance before the Board to be held on October 23, 2007. The Board of County Commissioners requested information on past projects funded by impact fees, future projects proposed to be funded by impact fees and an updated School Impact Fee Analysis. This information has been provided by the School Board and accompanies this agenda memo. In addition, a letter has been received from the Home Builders Association expressing their concerns regarding impact fees in general, and their opposition to the increase in School Impact Fees. The letter also accompanies this agenda memo.

The Planning and Zoning Commission/LPA Recommendation

The Planning and Zoning Commission/LPA met on July 11, 2007 and voted 7 to 0 to find the proposed amendments to the School Impact Fee Ordinance consistent with the Comprehensive Plan.

The Planning and Zoning Commission/LPA met on July 11, 2007 and voted 4 to 3 to recommend approval of the attached Impact Fee Ordinance, which was provided to them by the School Board.

STAFF RECOMMENDATION:

Staff is seeking direction from the Board of County Commissioners regarding the adoption of an Ordinance amending the Land Development Code of Seminole County to revise School Impact Fees consistent with the Comprehensive Plan.

ATTACHMENTS:

1. Property Impact Statement
2. Revised Economic Impact Statement
3. Five Year History School Impact Fee Expenditures
4. Potential Impact Fee Financed Projects
5. School Impact Fee Ordinance
6. Documentation Supporting Decreased Impact Fees
7. Letter from Home Builders Association

Additionally Reviewed By:

<input checked="" type="checkbox"/> County Attorney Review (Kimberly Romano)
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**Seminole County
PRIVATE PROPERTY RIGHTS ANALYSIS
Amendments to the Land Development Code Regarding
School Impact Fees**

Date:	7/11/07	Department/Division:	Planning and Development/ Planning Division
Contact:	Tina Williamson	Phone:	407-665-7375
Action:	Amendment of the Land Development Code increasing school impact fees.		

Describe Project/Proposal

The Seminole County School Board is requesting to increase the School Impact Fees.

Estimated Economic Impact on Individuals, Businesses, or Government

The economic impact on individuals and/or businesses would be an increase in development costs to property owners and other private entities.

Anticipated New, Increased or Decreased Revenues

These amendments are intended to increase revenue available to the School Board for the purpose of constructing school facilities to address new growth.

Method Used in Determining Analysis

The analysis used to determine potential impacts of the proposed amendment is based on existing methodologies already adopted in the Land Development Code and professional expertise.

Citation

Seminole County Comprehensive Plan (Vision 2020 Plan).

Seminole County ECONOMIC IMPACT STATEMENT

Date:	7/11/07, rev. 8/6/07	Dept/Div:	Planning and Development – Planning Division
Contact:	Tina Williamson	Phone Ext:	407-665-7375
Action:	Ordinance amending the Land Development Code		
Topic:	Amendment to the Land Development Code of Seminole County relating to school impact fees		

Describe Project/Proposal

Ordinance amending the Land Development Code for the purpose of increasing school impact fees.

This Ordinance may have an economic impact on individuals, businesses or government, based on the following provisions of the proposed amendments to the Land Development Code:

The proposed ordinance would increase school impact fees for construction that has impacts on the educational system.

Describe the Direct Economic Impact of the Project/Proposal upon the Operation of the County

This ordinance will increase the Administration Fee for administering through the County. There is a 3% administration fee on all impact fees collected for the School District which will flow into the General Fund to offset staff costs.

Describe the Direct Economic Impact of the Project/Proposal upon the Property Owners/Tax Payers/Citizens who are Expected to be Affected

The economic impact on individuals and/or businesses would be an increase in development costs to property owners and other private entities.

Identify and Potential Indirect Economic Impacts, Positive or Negative, Which Might Occur as a Result of the Adoption of the Ordinance

The proposed impact fee ordinance would increase new development's pro rata share of infrastructure costs, which may result in additional revenues available to the School Board for the purpose of constructing school facilities to address new growth.

Citation

Seminole County Home Rule Charter.

SCHOOL IMPACT FEE EXPENDITURES 5 YEAR HISTORY

Project Name	Year	Impact Fee Expenses	Total Project Expenses (2002-date)	% of Project Funded w/ Impact Fees
Crooms AOIT	2002	\$5,665,884	\$13,937,895	40.7%
Carillon ELC*	2002	\$2,560,310	\$2,726,191	93.9%
Lawton ELC*	2003	\$716,104	\$782,572	91.5%
Layer ES	2004	\$2,155,833	\$10,478,073	20.6%
Red Bug ES ILC*	2004	\$205,036	\$3,722,258	5.5%
English Estates ELC*	2005	\$2,985,789	\$2,985,789	100.0%
Wilson ES ELC*	2005	\$228,538	\$3,419,005	6.7%
Bentley ES ELC*	2005	\$196,362	\$3,269,451	6.0%
Hagerty HS	2005	\$2,853,075	\$37,034,144	7.7%
Consolidated Services Sewer	2005	\$424,891	\$800,043	53.1%
Seminole HS Additions	2006	\$3,785,881	\$43,585,445	8.7%
Markham Woods MS	2006	\$2,186,248	\$27,488,778	8.0%
Lk Orienta ES ILC*	2007	\$1,000,000	\$1,660,473	60.2%
		\$24,963,952	\$151,890,116	16.4%

Notes:

1. Total project costs include expenses for planning, design, surveys & investigations, administration, construction, on & off site development, furniture and equipment.
2. Projects in progress reflect expenses to date.

*ELC - Elementary Learning Centers Service Grades K-2

*ILC - Intermediate Learning Centers Service Grades 3-5

Seminole County Public Schools

POTENTIAL IMPACT FEE FINANCED PROJECTS 2007-2017

Seminole County Public Schools

Project	Budget	New Student Stations
Lake Orienta ES ILC Addition	\$7,200,000	440
New Elementary School (3 Ea)	\$48,000,000	2,610
Wekiva ES ELC Addition	\$4,500,000	252
Pine Crest ES ELC Addition	\$4,500,000	252
New Middle School (2 Ea)	\$70,000,000	3,030
New High School (1 Ea)	\$95,000,000	2,900
Stenstrom ES ELC Addition	\$4,500,000	252
Land Acquisition	\$16,000,000	-

*Only costs associated with new student station, excludes remodeling.

**Budget amounts include planning, design, construction, furniture/equipment and Project Management

ORDINANCE

AN ORDINANCE AMENDING THE SEMINOLE COUNTY LAND DEVELOPMENT CODE DEALING WITH SEMINOLE COUNTY EDUCATIONAL SYSTEM IMPACT FEES; INCREASING IMPACT FEES; AMENDING SECTION 105.4 OF THE SEMINOLE COUNTY LAND DEVELOPMENT CODE; AMENDING SECTION 105.21 OF THE SEMINOLE COUNTY LAND DEVELOPMENT CODE; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Seminole County Public School District prepared and submitted the School Impact Fee Analysis for Seminole County Florida, dated March 16, 2006 ("the Study"); and

WHEREAS, the projected capital improvements and additions to the educational system and the allocation of projected costs between those necessary to serve existing development and those required to accommodate the educational needs of future educational system impact construction are presented in the Study; and

WHEREAS, an economic impact statement has been prepared and is available for public review in accordance with the provisions of the Seminole County Home Rule Charter; and

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Amendment to Section 105.4 of the Seminole County Land Development Code. Section 105.4 of the LDC is amended to read as follows:

Sec. 105.4 Incorporation of impact fee studies.

The board hereby incorporates by reference the study entitled "Impact Fees for Educational Facilities in Seminole County, Florida," dated April 10, 1992, and the study entitled "School Impact Fee Analysis for Seminole County Florida," dated March 16, 2006, particularly the assumptions, conclusions and findings as to the determination of anticipated costs of the additions to the county educational system required to accommodate growth.

Section 2. Amendment to Section 105.21 of the Seminole County Land Development Code. Section 105.21 of the LDC is amended to read as follows:

Sec. 105.21. Imposition.

(a) All educational system impact construction occurring within the County, both within the unincorporated areas and within the boundaries of all municipalities, shall pay the educational system impact fee as established in this Chapter.

(b) The board hereby adopts the following educational system impact fee, which shall be imposed upon all educational system impact construction occurring within the County:

Single Family Detached House ~~\$5,342.00~~ 5,068.00 per Dwelling Unit

Town Home Units: ~~\$2,564.00~~ 2,452.00 per Dwelling Unit

~~Multi- Family Units: \$2,340.00 2,172.00 per Dwelling Unit~~

~~Mobile Home Units: \$2,005.00 1,924.00 per Dwelling Unit~~

~~To account in part for the effects of inflation on the costs of school construction, impact fees shall increase by a percentage each year determined by the lower of the Engineering News and Record Construction Cost Index or 3% of the then current impact fee.~~

~~Single Family Detached House \$1,384 per Dwelling Unit~~
~~Multi Family Dwelling Unit \$ 639 per Dwelling Unit~~
~~Mobile Home \$ 955 per Dwelling Unit~~

Section 3. Severability. If any section, paragraph, sentence, clause, phrase, or word of this Ordinance is for any reason held by the Court to be unconstitutional, inoperative, or void, such section, paragraph, sentence, clause, phrase or word may be severed from this ordinance and the balance of this Ordinance shall not be affected thereby.

Section 4. Codification. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Seminole County Land Development Code and that the word "Ordinance" may be changed to "section," "article," or other appropriate word and the sections of this ordinance may be renumbered or relettered to accomplish such intention; provided, however, that Sections 3, 4, and 5 shall not be codified.

Section 5. Effective Date. This Ordinance shall take effect on February 1, 2008.

Enacted this _____ day of _____, 2007.

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

By: _____
Carlton D. Henley, CHAIRMAN

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Draft #5. Do Not Execute



**SEMINOLE COUNTY
PUBLIC SCHOOLS**

WILLIAM VOGEL, Ed.D.
Superintendent

Educational Support Center
400 E. Lake Mary Boulevard
Sanford, Florida 32773-7127

Facilities Planning
Department
Phone: 407/320-0072
Fax: 407/320-0292

GEORGE KOSMAC
*Deputy Superintendent
Of Operations*

George Kosmac
407-320-0330

RECEIVED

OCT 12 2007

SEMINOLE COUNTY
COUNTY MANAGER

October 10, 2007

Cindy Coto, County Manager
Seminole County Government
1101 East First Street
Sanford, FL 32771

Dear Ms. Coto,

Please find attached the signed original amended resolution, which recommends a moderate decrease as compared to the second revised amendment to the formerly submitted school impact fees. After additional analysis, new figures for the estimated 2 mil property tax credits based on current property tax projections were calculated and incorporated in the analysis. The latest sales tax projections and DOE enrollment projections were also included.

Also attached is a copy of the latest impact fee study which provides the details supporting the latest recommended rates.

Please let me know if you have any questions or concerns. We look forward to meeting with you on October 23rd.

Thank you,

George Kosmac, Deputy Superintendent/Operations
Seminole County Public Schools

Attachment: Amended Resolution 2007-03 (9.25.07)
School Impact Fee Analysis dated 9.24.07, Tischler Bise

Cc: Board of County Commissioners & Chair
School Board Members & Chair
Dr. Bill Vogel, Superintendent

GK/gc/coto.10.10.07

AMENDED RESOLUTION NO. 2007-03

A RESOLUTION OF THE SCHOOL BOARD OF SEMINOLE COUNTY, FLORIDA REQUESTING AN INCREASE IN SCHOOL IMPACT FEES AND REQUESTING THAT THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA AMEND ORDINANCE NO. 92-14 TO PROVIDE FOR THE INCREASE OF SCHOOL IMPACT FEES AS SET FORTH HEREIN, CONFLICTS, AND EFFECTIVE DATE

WHEREAS, the School Board of Seminole County, Florida has a proven track record of excellence in the provision of quality education to the children within Seminole County and its various municipalities;

WHEREAS, School Impact Fees assist the School Board in funding its Capital Improvements Program for the construction of the necessary public school facilities required to meet the educational needs generated by the student enrollment growth, including school technology and student transportation capital requirements generated by growth;

WHEREAS, the School Board retained the firm of Tischler Bise Consultants, Inc. to prepare a technical impact fee report;

WHEREAS, the report of Tischler Bise Consultants, Inc. proposes a revised School Impact Fee Schedule of \$5,068.00 per Single Family Detached dwelling unit, \$2,452.00 per Town Home dwelling unit; \$2,172.00 per Multi-family dwelling unit; and \$1,924.00 per Mobile Home dwelling unit; and

Whereas, the Seminole County School Board has approved the recommendations of Tischler Bise Consultants, Inc.;

NOW, THEREFORE BE IT RESOLVED BY THE SCHOOL BOARD OF SEMINOLE COUNTY, FLORIDA AS FOLLOWS:

1. That the School Board of Seminole County, Florida approves the impact fees as recommended by Tischler Bise Consultants, Inc.;

2. That by this resolution the Board of County Commissioners of Seminole County, Florida be requested to amend Ordinance 92-14 revising current Seminole County school impacts fees in accordance with the amounts recommended by Tischler Bise Consultants, Inc.;

4. That Seminole County, Florida Ordinance 92-14 be amended to set Seminole County, Florida school impact fees at the following revised amounts:

a. \$5,068.00 per Single Family Detached dwelling unit;

b. \$2,452.00 per Town Home dwelling unit;

c. \$2,172.00 per Multi-family dwelling unit;

d. \$1,924.00 per Mobile Home dwelling unit;

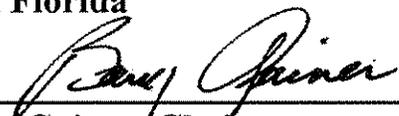
5. That all resolutions of The School Board of Seminole County, Florida or portions thereof in conflict herewith are hereby repealed;

6. That a copy of this resolution be forwarded to the Board of County Commissioners of Seminole County, Florida forthwith; and

7. That this resolution shall take effect immediately upon passage and adoption by The School Board of Seminole County, Florida.

Passed and adopted by The School Board of Seminole County, Florida, sitting in regular session at Sanford, Florida, on July 10, 2007.

The School Board of Seminole
County, Florida

By 
Barry Gainer, Chairman

Attest; 


Bill Vogel, Superintendent

Adopted 2/13/07
Amended 7/10/07
Amended 9/25/07

School Impact Fee Analysis

Seminole County, Florida

September 24, 2007



The mission of the Seminole County Public Schools is to ensure that all students acquire the knowledge, skills and attitudes necessary to be successful in adult life.

Prepared By:

TischlerBise
Fiscal, Economic & Planning Consultants

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EXECUTIVE SUMMARY

TischlerBise has calibrated school impact fees for Seminole County, Florida, using current the official School Year 2006-2007 level of service standards for building and site area, school construction and land acquisition costs, and other applicable FY 2008 Budget information.

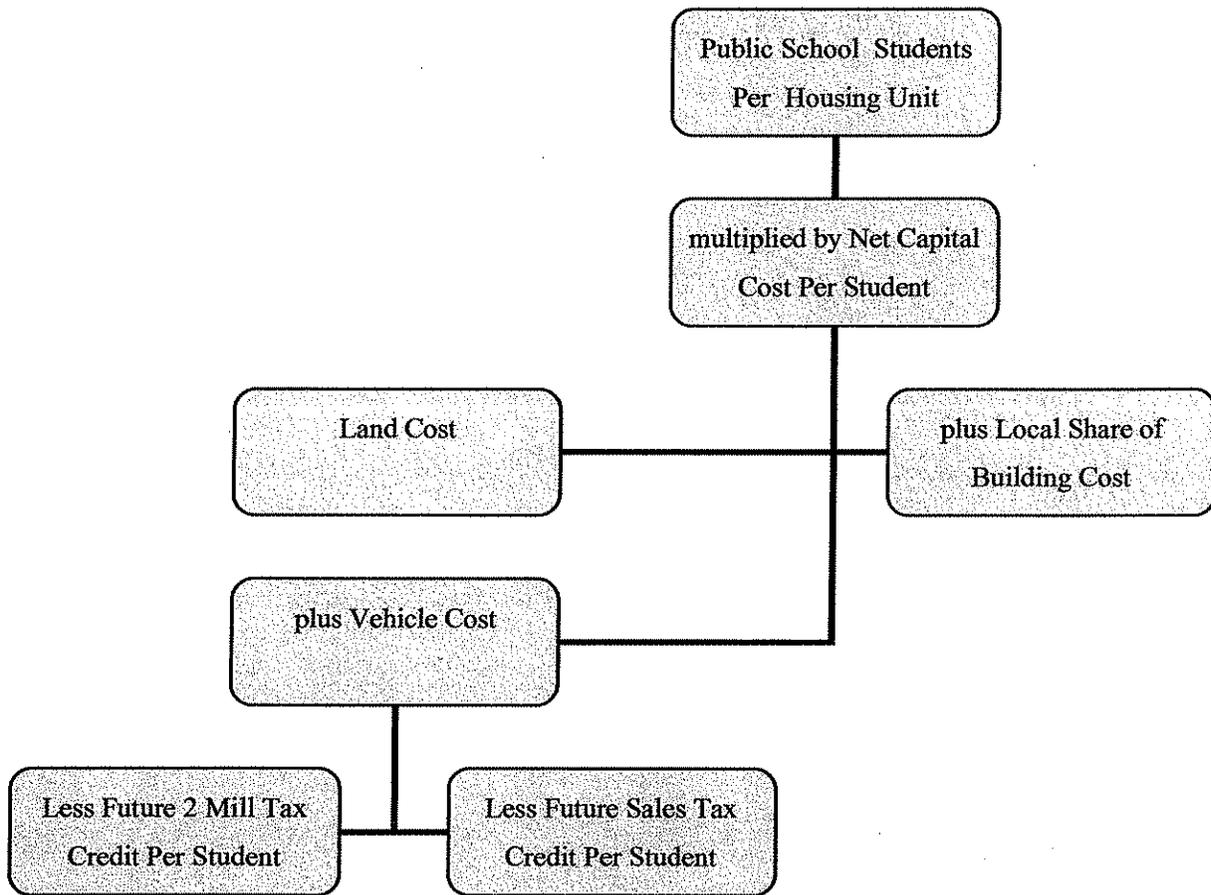
Impact fees are one-time payments that are used to construct system improvements needed to accommodate new development. This report demonstrates that the maximum supportable impact fees for Seminole County Public Schools are proportionate to the school capital facility service demands of new development. The impact fee methodology establishes an equitable allocation of the costs in comparison to the benefits received (i.e., capital improvements provided by Seminole County Public Schools).

To be consistent with current case law, rational nexus and proportionality requirements, the school impact fee methodology is based on current public school student generation rates, local costs, and level of service standards. This ensures that new growth is not charged for a level of service higher than what is currently being provided to existing students. Figure 1 illustrates the methodology used to calculate the fee. The basic formula used to derive the impact fees is to multiply student generation rates by the net capital cost of public schools per student.

To avoid potential double payment for school facilities two credits are included in the methodology. First, a credit for future property tax that is generated from the District's 2 mill levy that is used for school construction is calculated and reflected in the maximum supportable impact fee per housing unit. Second, a credit for future sales tax that is expected to be generated from the School District's share (1/4 cent) of the voter-approved countywide one cent sales tax for school construction is calculated and reflected in the maximum supportable impact fee per housing unit. Impact fees will address the cost of five different types of facilities, including school sites, school buildings, furniture and equipment and support vehicles used by

the Seminole County Public Schools (i.e. buses). The front section of this report discusses development projections and student generation rates used in the impact fee calculations. The middle section of the report contains documentation for each cost factor and Level-Of-Service (LOS) standard for the Seminole County Public School impact fees. The final section of this report discusses implementation and administration of the fees.

Figure 1: Public School Impact Fee Methodology Chart



Based on the methodology, the maximum supportable school impact fees and the recommended impact fee schedule for the Seminole County Public Schools are shown in Figure 2 below.

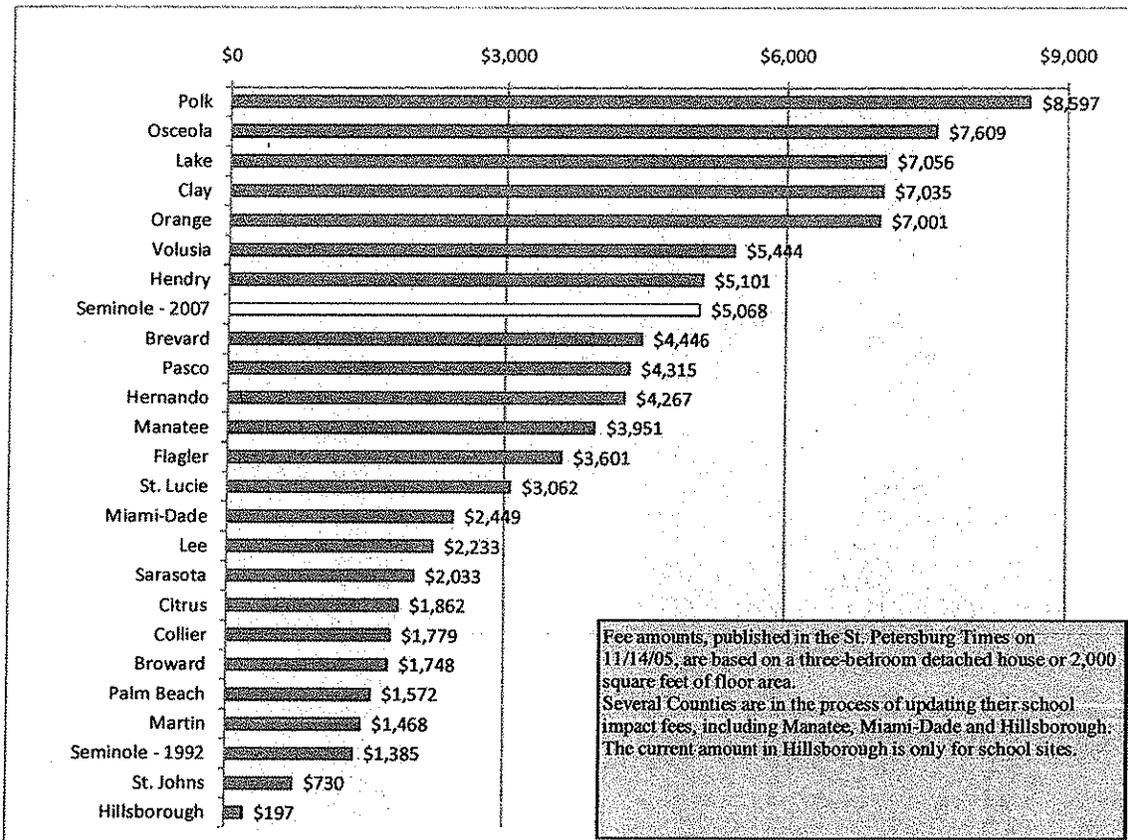
Figure 2: Maximum Supportable School Impact Fee Schedule for Seminole County

Housing Unit Type	Elementary	Middle	High	TOTAL
Single Family - Detached	\$2,033	\$1,231	\$1,803	\$5,068
Single Family - Attached (Townhouse)	\$888	\$645	\$919	\$2,452
Multifamily	\$1,111	\$475	\$586	\$2,172
Mobile Home	\$658	\$475	\$791	\$1,924

A statewide comparison of school impact fees is shown in Figure 3. For illustration purposes, the recommended impact fee for a single family-detached unit is shown in white on the bar chart below.

Figure 3: Statewide Public School Impact Fees

Florida County Public School Impact Fees

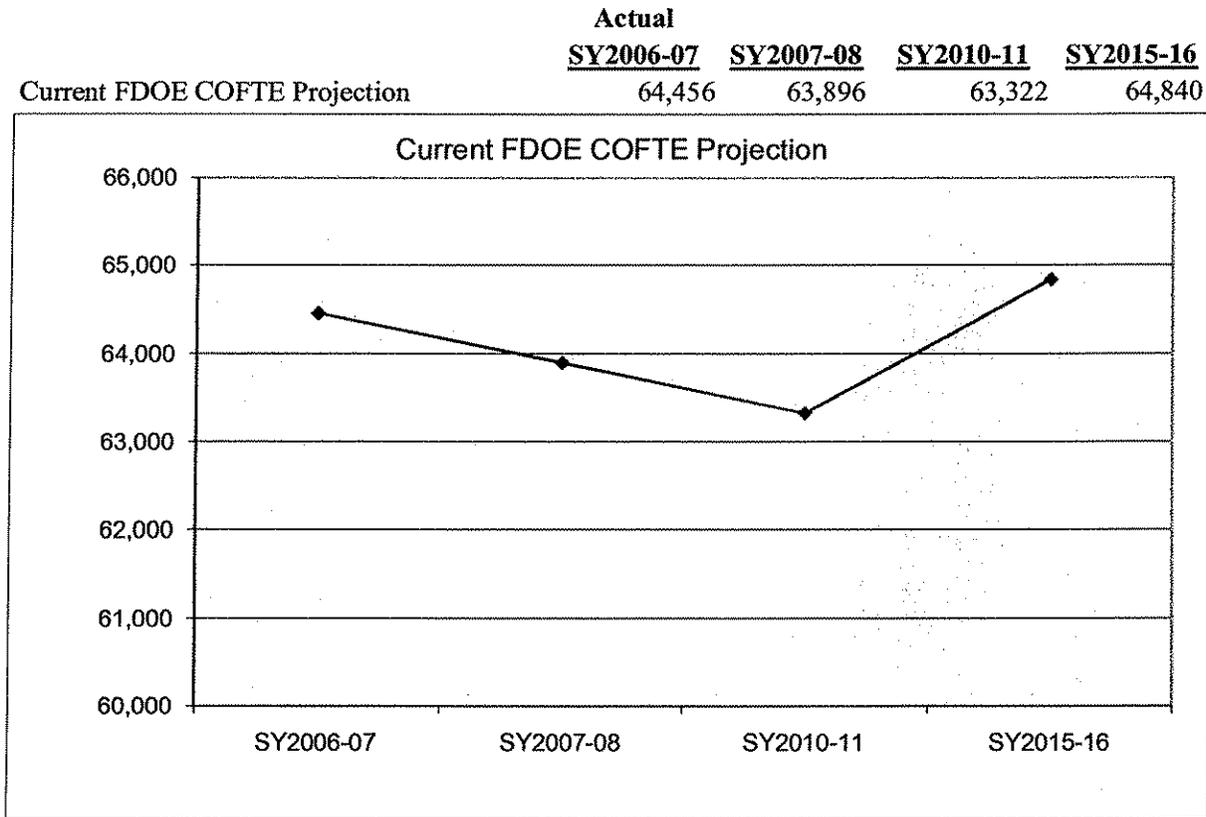


It is important to note that the fees calculated as a part of the analysis are the maximum supportable fees that Seminole County could implement. Frequently, communities implement fees that are less than the maximum supportable amount, especially when the impact fees are just one part of a comprehensive funding strategy. The impact fees calculated in this report represent Phase 1 of a two-phase study initiated by Seminole County Public Schools in order to develop a comprehensive capital financing strategy.

DEMAND GENERATORS

The primary indicator of the need for additional, growth-related school facilities is full time equivalent student projections. The capital outlay full-time equivalent (COFTE) enrollment projections that are prepared by the Florida Department of Education are shown in Figure 4. As shown in Figure 4, District enrollment is projected to decrease slightly and then begin an increasing trend.

Figure 4: Full Time Enrollment Projections



PUBLIC SCHOOL STUDENTS PER HOUSING UNIT

TischlerBise obtained 2000 Public Use Microsample (PUMS) data from the U.S. Bureau of the Census to determine the number of public school students by type of housing and type of school (see Figure 5). Once these rates were developed (see report in Appendix for detailed methodology), they were multiplied times the number of housing units in Seminole County in 2000 and then compared to public school enrollment in 2000. The estimated number of public school students in Seminole County in 2000 was approximately 1 percent less than the actual enrollment. One reason for this is the seasonal nature of the County’s housing stock. Therefore,

the student generation rates were increased proportionately to match actual enrollment in Seminole County in 2000 to derive the rates shown in Figure 5.

Figure 5 - Student Generation Rates

Housing Type	School Type			Total
	Elementary	Middle	High	
SF - Detached	0.224	0.118	0.146	0.488
SF - Attached (Townhouse)	0.098	0.062	0.074	0.234
Multifamily	0.123	0.046	0.047	0.216
Mobile Home	0.073	0.046	0.064	0.182

Source: TischlerBise. Based on U.S. Census Bureau, Year 2000 5% Public Use Microdata Sample for FL PUMA 02001, 02002 and 02003.

For purposes of the impact fee analysis, the definition for each housing unit type is as follows. Single family-detached refers to stand-alone single family units. Single family-attached refers to townhouses. Multifamily refers to duplexes and apartment units.

In the planning process for new public schools, it is important to realize that students living in new housing units account for only a portion of the total increase in FTE students (i.e., multiplying new housing units by the students per housing unit factors). The remaining increase in public school students, as forecasted by the Florida Department of Education, is from households already living in Seminole County or from in-migration of new households moving into existing housing units, from which the County will not collect an impact fee. The latter can account for a significant increase in students, particularly when families with school-age children replace "empty-nesters".

CALCULATION OF PUBLIC SCHOOL IMPACT FEES

The maximum supportable public school impact fees are based on local data for School Year 2006-2007 and *existing* level of service standards. This ensures that new growth is not charged for a level of service higher than what is currently being provided to existing students. Data sources used to derive these standards include the current Florida Inventory of School Houses (FISH) report and School Board staff. These factors are explained in the following paragraphs and tables.

BUILDING AND SITE AREA STANDARDS

Figures 6, 7 and 8 provide inventories of existing public schools in Seminole County. The data contained in these tables are used to derive LOS standards for school sites, buildings and portable student stations. These figures were compared to the actual enrollment as of 10/14/06, and to the rated capacity of the buildings. The full time equivalent student enrollment in the elementary facilities is higher than the rated capacity. Therefore, the full time equivalent student enrollment was utilized to calculate the current standards. The full time equivalent student enrollment in the middle and high school facilities is less than the rated capacity. Therefore, rated capacity was utilized to calculate the current standards. The LOS standards are then used to determine capital costs per student in the impact fee calculations. The current building area LOS standards in Seminole County are 128 square feet per elementary student, 124 square feet per middle school student and 128 square feet per high school student.

As indicated in Figure 6, elementary school buildings have 3.71 million square feet of floor area. As of October 2006, there were 29,106 full time equivalent students enrolled while the permanent building capacity was 26,436. Therefore, the full time equivalent student enrollment of 29,106 is used to determine the level of service standard. Dividing the total building area by

the number of students yields a standard of 128 square feet of school building area per elementary student. The average elementary school site in Seminole County is 17 acres.

Figure 6 – Inventory of Elementary Schools

Elementary School	Site Acreage*	Building Sq Ft*	Permanent Bldg Student Capacity*	SY06-07 FTE**
ALTAMONTE ELEMENTARY	15	116,223	991	864
BEAR LAKE ELEMENTARY	20	106,368	1,026	1,079
BENTLEY ELEMENTARY	17	127,200	933	975
CARILLON ELEMENTARY	34	125,997	942	801
CASSELBERRY ELEMENTARY	10	105,147	906	798
CRYSTAL LAKE ELEMENTARY	10	110,873	827	661
EASTBROOK ELEMENTARY	15	107,352	932	816
ENGLISH ESTATES ELEMENTARY	21	117,412	843	762
EVANS ELEMENTARY	25	103,745	974	858
FOREST CITY ELEMENTARY	15	133,598	956	871
GENEVA ELEMENTARY	15	102,803	601	502
GOLDSBORO ELEMENTARY	20	106,421	713	684
HAMILTON ELEMENTARY	19	89,598	725	816
HEATHROW ELEMENTARY	15	89,172	862	1,119
HIGHLANDS ELEMENTARY	25	106,395	625	546
IDYLLWILDE ELEMENTARY	15	104,399	825	887
KEETH ELEMENTARY	15	76,921	576	776
LAKE MARY ELEMENTARY	11	72,452	632	610
LAKE ORIENTA ELEMENTARY	10	80,067	169	699
LAWTON ELEMENTARY	21	119,445	882	881
LAYER ELEMENTARY SCHOOL	15	117,306	735	634
LONGWOOD ELEMENTARY	11	83,704	715	668
MIDWAY ELEMENTARY	11	77,664	115	409
PARTIN ELEMENTARY	15	92,989	748	795
PINE CREST ELEMENTARY	25	104,709	823	880
RAINBOW ELEMENTARY	15	91,341	749	888
RED BUG ELEMENTARY	15	97,335	513	841
SABAL POINT ELEMENTARY	15	78,047	261	815
SPRING LAKE ELEMENTARY	20	83,638	331	820
STENSTROM ELEMENTARY	15	92,372	632	719
STERLING PARK ELEMENTARY	16	78,502	195	653
WALKER ELEMENTARY SCHOOL	15	115,802	937	890
WEKIVA ELEMENTARY	15	64,338	407	871
WICKLOW ELEMENTARY	16	113,694	804	821
WILSON ELEMENTARY	16	117,159	881	950
WINTER SPRINGS ELEMENTARY	15	107,487	810	632
WOODLANDS ELEMENTARY	20	95,295	840	815
Total	618	3,712,970	26,436	29,106
Average	17	100,351	714	787
Standard Per FTE	0.0212	128		

*Florida Inventory of School Houses (FISH)

**Seminole County School District Staff

Data on middle schools are shown in Figure 7. Middle schools have a total building area 1.98 million square feet. As of October 2006, there were 15,505 full time equivalent students enrolled while the permanent building capacity was 15,977. Therefore, the permanent building capacity of 15,977 is used to determine the level of service standard. Dividing the total building area by the permanent building capacity yields a standard of 124 square feet of school building area per middle school student. The average middle school site in Seminole County is 26 acres.

Figure 7 – Inventory of Middle Schools

Middle School	Site Acreage*	Building Sq Ft*	Permanent Bldg Student Capacity**	SY06-07 FTE**
GREENWOOD LAKES MIDDLE	25	185,964	1,281	1,176
INDIAN TRAILS MIDDLE	20	166,249	1,366	1,407
JACKSON HEIGHTS MIDDLE	62	146,427	1,345	1,293
LAWTON CHILES MIDDLE SCHOOL	25	193,512	1,419	1,450
MARKHAM WOODS MIDDLE	22	179,920	1,251	852
MILLENNIUM MIDDLE	28	212,031	1,548	1,746
MILWEE MIDDLE	27	147,596	1,301	1,146
ROCK LAKE MIDDLE	17	131,544	1,153	1,124
SANFORD MIDDLE	28	159,741	1,408	1,319
SOUTH SEMINOLE MIDDLE	21	143,730	1,179	1,221
TEAGUE MIDDLE	20	148,072	1,476	1,618
TUSKAWILLA MIDDLE	20	170,701	1,250	1,153
Total	315	1,985,487	15,977	15,505
Average	26	165,457	1,331	1,292
Standard Per FTE	0.0197	124		

*Florida Inventory of School Houses (FISH)

**Seminole County School District Staff

Figure 8 provides an inventory of high schools in Seminole County. The high school buildings have a combined floor area of 2.89 million square feet. As of October 2006, there were 20,477 full time equivalent students enrolled while the permanent building capacity was 22,667. Therefore, the permanent building capacity of 22,667 is used to determine the level of service standard. Dividing the total building area by the permanent building capacity yields a standard of 128 square feet of school building area per high school student. The average high school site in Seminole County is 44 acres.

Figure 8 – Inventory of High Schools

High School	Site Acreage*	Building Sq Ft*	Permanent Bldg Student Capacity**	SY06-07 FTE**
CROOMS ACADEMY OF INFORMATION	20	103,956	901	529
HAGERTY HIGH SCHOOL	60	362,973	2,746	1,052
LAKE BRANTLEY SENIOR HIGH	52	364,488	2,944	3,206
LAKE HOWELL SENIOR HIGH	43	308,744	2,363	2,241
LAKE MARY SENIOR HIGH	50	357,293	2,831	2,589
LYMAN SENIOR HIGH	47	364,309	2,517	2,324
OVIEDO SENIOR HIGH	52	359,371	2,746	2,756
QUEST ACADEMY	2	18,665	125	104
SEMINOLE SENIOR HIGH	53	350,706	3,049	3,187
WINTER SPRINGS SENIOR HIGH	59	305,635	2,445	2,489
Total	438	2,896,140	22,667	20,477
Average	44	289,614	2,267	2,048
Standard Per FTE	0.0193	128		

*Florida Inventory of School Houses (FISH)

**Seminole County School District Staff

SCHOOL BUILDINGS COST

TischlerBise obtained the state wide averages for new construction costs by school type from the Florida Department of Education. School Board staff has advised TischlerBise that these statewide averages for costs per square foot are the best figures to utilize in the impact fee calculations. The state wide averages are \$125 per square foot for elementary schools, \$141 per square foot for middle schools and \$154 per square foot for high schools. These cost factors reflect the total cost of building construction, which must be reduced to the local share for the purpose of deriving school impact fees.

According to School Board staff, an examination of anticipated revenue available for capital projects for the 2007-2008 fiscal years indicates that local funds comprise 95% of the available revenue to fund capital facilities.

COST OF VEHICLES

Motor vehicles represent another major capital cost item that must be provided by Seminole County Public Schools in order to accommodate new development. According to fixed asset records, the current fleet of motor vehicles has an original cost of \$30.13 million, or an average cost of \$463 (\$30,133,662 divided by 65,088 students) per FTE student capacity. Operating and maintenance costs, as well as vehicle replacement costs, are not eligible for impact fee funding.

CREDIT FOR FUTURE REVENUES

A general requirement that is common to impact fee methodologies is the evaluation of credits. A revenue credit may be necessary to avoid potential double payment situations arising from the payment of a one-time impact fee plus the payment of other revenues that may also fund growth-related capital improvements. The determination of credits is dependent upon the impact fee methodology used in the cost analysis.

The approach used to calculate the school impact fees for Seminole County Public Schools is the incremental expansion method. This method documents current LOS standards and it is best suited for public facilities that will be expanded incrementally in the future. Because Seminole County Public Schools will continue to provide additional schools that are similar to those already in use, the incremental expansion cost method is appropriate for public schools.

Because new development is required to provide front-end funding of school capacity, there is a potential for double payment of capital costs due to future revenue generated by the School District's 2 mill levy used to fund school construction. The credit calculation is shown in Figure 9, on the next page. It is important to point out that the credit is given for the full amount of the 2 mill revenue although not all this revenue source is used to provide growth-related school capacity, as a portion of this revenue source is used for rehabilitation and maintenance of existing capital facilities. This is a very conservative approach to determining a future revenue

credit. To determine the credit, the annual projection of the 2 mill revenue is divided by the projected number of full-time equivalent students in Seminole County Public Schools to yield an annual property tax millage credit per student. A net present value adjustment was used to account for the time value of money, resulting in a future property tax millage credit of \$8,101 per student.

Figure 9 – Future 2 Mill Tax Credit per Student

Fiscal Year	Property Tax*	Students (FTE)**	Credit Per Student
2008	\$64,081,232	63,896	\$1,003
2009	\$67,926,106	63,687	\$1,067
2010	\$72,001,672	63,347	\$1,137
2011	\$76,321,773	63,322	\$1,205
2012	\$80,901,079	63,406	\$1,276
2013	\$85,755,144	63,631	\$1,348
2014	\$90,900,452	63,876	\$1,423
2015	\$96,354,479	64,345	\$1,497
TOTAL	\$634,241,937		\$9,956
		Discount Rate	4.5%
		Net Present Value	\$8,101

*Property tax projections are from Seminole County Public Schools.

**Projection of students is from the District's 2007 Capital Outlay FTE Report

A countywide one-cent sales tax was approved by the voters of Seminole County from which Seminole County Public Schools receives ¼ of one cent to be used for school construction. Therefore, a credit for future sales tax generated by new growth has also been included in the impact fee methodology to ensure that future residents do not double pay for new school capacity. This credit calculation is shown in Figure 10, on the next page. To determine the credit, projected sales tax revenue is divided by the projected number of full-time equivalent students in Seminole County Public Schools to yield an annual sales tax credit per student. A net present value adjustment was used to account for the time value of money, resulting in a future sales tax credit of \$825 per student.

Figure 10 – Future Sales Tax Credit per Student

<i>Fiscal Year</i>	<i>Sales Tax*</i>	<i>Students (FTE)**</i>	<i>Credit Per Student</i>
2008	\$18,617,585	63,896	\$291
2009	\$14,070,410	63,687	\$221
2010	\$9,270,699	63,347	\$146
2011	\$9,548,820	63,322	\$151
2012	\$4,844,968	63,406	\$76
2013	\$2,316,738	63,631	\$36
TOTAL	\$58,669,220		\$922
		Discount Rate	4.5%
		Net Present Value	\$825

*Sales tax projections were obtained from Seminole County Public Schools.

**Projection of students is from the District's 2007 Capital Outlay FTE Report

MAXIMUM SUPPORTABLE IMPACT FEES FOR PUBLIC SCHOOLS

The key factors used to derive school impact fees are summarized in Figure 11. Student generation rates (i.e., public school students by type of housing, shown in Part 1 of Figure 11) are multiplied by the capital cost per student (calculated in Part 2 of Figure 11) to yield the maximum supportable impact fee by type of housing unit (shown in Part 3 of Figure 11). The impact fee schedule shown below includes a recommended credit for future revenue generated by the School District's 2 mill levy used for school construction, as well as for future sales tax generated by the District's share (1/4 cent) of the countywide one cent sales tax that is used for school construction.

Figure 11 - School Impact Fee Calculations

Grades =>	Type of School			TOTAL
	Elementary K-5	Middle 6-8	High 9-12	
Part 1. Public School Students Per Housing Unit				
Single Family - Detached	0.224	0.118	0.146	0.488
Single Family - Attached (Townhouse)	0.098	0.062	0.074	0.234
Multifamily	0.123	0.046	0.047	0.216
Mobile Home	0.073	0.046	0.064	0.182
Part 2. Level Of Service Standards				
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	
Acreage Per Student	0.0212	0.0197	0.0193	
Land Cost Per Acre	\$111,877	\$111,877	\$111,877	
Land Cost Per Student	\$2,375	\$2,206	\$2,162	
Square Feet Per Student	128	124	128	
Total Building Cost Per Square Foot	\$125	\$141	\$154	
Local Share of Building Construction Cost	95.0%	95.0%	95.0%	
Building Construction Cost Per Student	\$15,148	\$16,646	\$18,692	
Vehicles Cost Per Student	\$463	\$463	\$463	
Total Capital Cost Per Student	\$17,986	\$19,315	\$21,317	
Future 2 Mill Credit Per Student	(\$8,101)	(\$8,101)	(\$8,101)	
Future Sales Tax Credit Per Student	(\$825)	(\$825)	(\$825)	
Net Capital Cost Per Student	\$9,061	\$10,389	\$12,391	
Part 3. Maximum Supportable Impact Fee Per Housing Unit				
Housing Unit Type	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	<i>TOTAL</i>
Single Family - Detached	\$2,033	\$1,231	\$1,803	\$5,068
Single Family - Attached (Townhouse)	\$888	\$645	\$919	\$2,452
Multifamily	\$1,111	\$475	\$586	\$2,172
Mobile Home	\$658	\$475	\$791	\$1,924

IMPLEMENTATION AND ADMINISTRATION

TischlerBise recommends that the Seminole County Public Schools adhere to the following accounting practices. Impact fees should be placed in a separate fund and accounted for separately and only used for the purposes authorized by the Seminole County Public Schools impact fee ordinance. Interest earned on the separate fund should be credited to the fund. School Board staff should prepare an annual statement on impact fee collections and expenditures.

All costs in the impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the recommended annual evaluation and update of fees. One approach is to adjust for inflation in construction costs by means of an index like the one published by Engineering News Record (ENR). This index could be applied against the adopted fee schedule. If cost estimates change significantly, the Seminole County Public Schools should recalculate the maximum supportable impact fee.

If a specific development proposal is expected to have significantly different demand generators than those used in this study, the Seminole County Public Schools may allow or require a developer to submit an independent impact fee analysis with adequate documentation of alternative factors. Administrative procedures for the independent analysis should be included in the ordinance that implements the impact fees.

Specific policies and procedures related to site-specific credits should be addressed in the ordinance that establishes the school impact fees. Project improvements normally required as part of the development approval process are not eligible for credits against impact fees. If a developer constructs or provides a system improvement that was included in the fee calculations, it will be necessary for the Seminole County Public Schools to either reimburse the developer or provide a credit against the fees in the area that benefit from the system

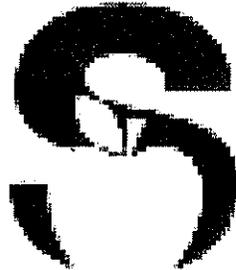
improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on TischlerBise's experience, it is better for the Seminole County Public Schools and/or Seminole County to establish a reimbursement agreement with the developer that constructs a system improvement. The reimbursement agreement should be limited to a payback period of no more than ten years and the Seminole County Public Schools/Seminole County should not pay interest on the outstanding balance. The developer must provide sufficient documentation of the actual cost incurred for the system improvement. The Seminole County Public Schools/Seminole County should only agree to pay the lesser of the actual construction cost or the estimated cost used in the impact fee analysis. If the Seminole County Public Schools/Seminole County pays more than the cost used in the fee analysis, there will be insufficient fee revenue. Reimbursement agreements should only obligate the Seminole County Public Schools/Seminole County to reimburse developers annually according to actual fee collections from the benefiting area.

APPENDIX

Student Generation Rates

Seminole County, Florida

March 11, 2006



The mission of the Seminole County Public Schools is to ensure that all students acquire the knowledge, skills and attitudes necessary to be successful in adult life.

Prepared By:

TischlerBise
Fiscal, Economic & Planning Consultants

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INTRODUCTION

As part of the school impact fee work scope, TischlerBise analyzed student generation rates in Seminole County, Florida. This report discusses development projections and student generation rates that will be used in the impact fee calculations. The term “student generation rates” refers to the number of public school students per housing unit in Seminole County. Public school students are a subset of school-age children, which includes students in private school and home-schooled children. Student generation rates used in the impact fee calculations are based on the estimated number of housing units, which is a housing unit occupied by year-round residents.

To derive student generation rates for Seminole County, TischlerBise obtained demographic data from the U.S. Census Bureau and the staff of Seminole County Public School District. The methodology uses data from the U.S. Census Bureau’s 2000 Public Use Microdata Sample (PUMS 5% sample).

STUDENTS PER HOUSING UNIT

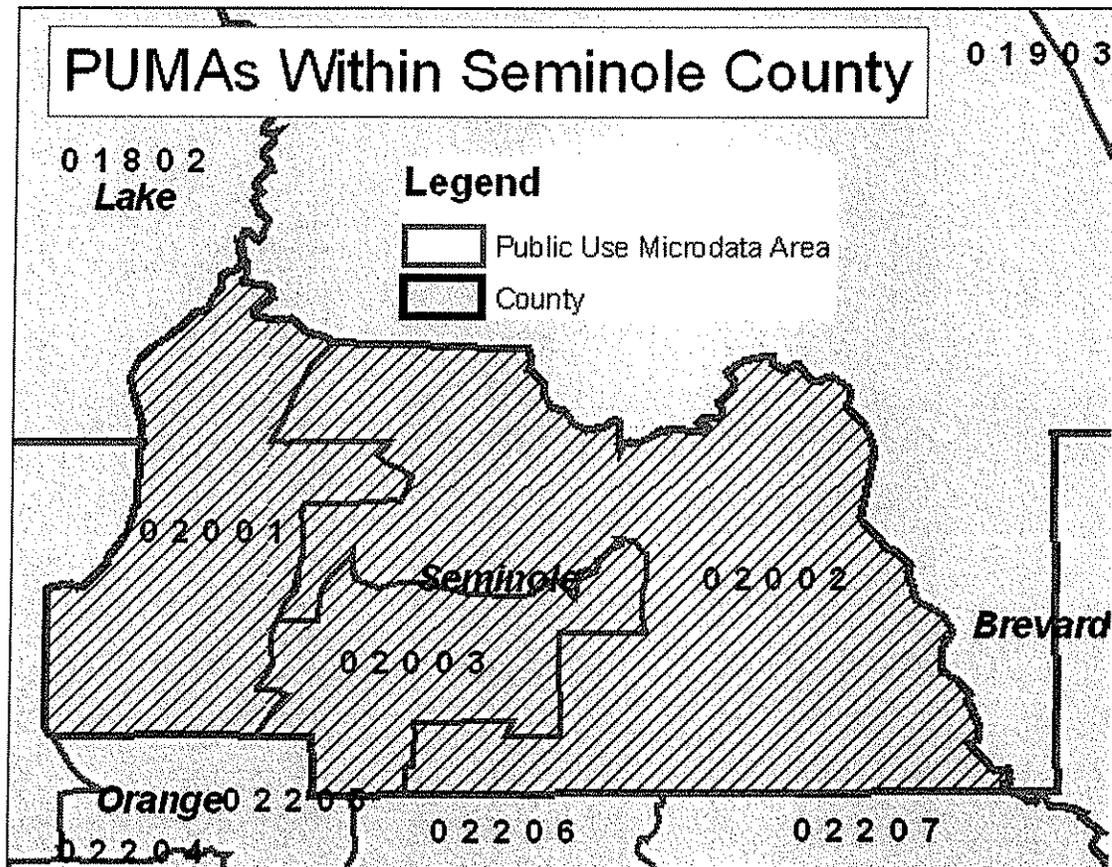
Student generation rates are used to indicate the average demand for school facilities generated by new residential development. Thus, student generation rates are used to convert basic housing unit projections into the expected demand for additional public schools needed to accommodate new development. Student generation rates are also used in impact fee calculations to allocate capital costs by type of housing. In Seminole County, student generation rates were derived using 5% PUMS data from the U.S. Census Bureau. The results of these calculations are described below.

PUMS Results

A first step in determining impact fees is to calculate public school pupil generation rates by type of housing unit. The generation rates are based on Public Use Micro Sample (PUMS) data obtained from the U.S. Census Bureau and adjusted for Seminole County. The assumptions used and the end results are discussed in the sections below. The dwelling unit categories used in the impact fee analysis is comprised of categories used by the U.S. Census Bureau for collecting data.

Detailed student generation rates by school level, housing type and number of bedrooms is possible using individual responses to the long-form census questionnaires. A 5% sample of census data is available for geographic areas of roughly 100,000 people, also known as Public Use Microdata Areas (PUMA). Seminole County is comprised of three PUMA, which are shown in Figure 1.

Figure 1 – Map of Seminole County PUMA



The first step in determining the student generation rates is to aggregate the data for each of the PUMA for the entire County, which is shown below in Figure 2. This is done for each school level (i.e. elementary, middle and high) by housing unit type and by the number of bedrooms. In addition, the total number of housing units is entered at the bottom of the Figure 2.

Figure 2 – Step: 1 Aggregation of PUMA Data

Public School Students by Hsg Type and Bedrooms

Elementary School Students
(Grades K-5)

	Bedrooms			TOTAL
	0-2	3	4	
SF Detached	1,266	9,114	9,316	19,696
SF Attached	339	407	<= 3+ bedroom	746
Multifamily	2,994	1,223	<= 3+ bedroom	4,217
Mobile Home	125	147	57	329
TOTAL	4,724	10,891	9,373	24,988

Middle School Students
(Grades 6-8)

	Bedrooms			TOTAL
	0-2	3	4	
SF Detached	672	5,277	6,352	12,301
SF Attached	310	249	<= 3+ bedroom	559
Multifamily	1,157	704	<= 3+ bedroom	1,861
Mobile Home	91	106	48	245
TOTAL	2,230	6,336	6,400	14,966

High School Students
(Grades 9-12)

	Bedrooms			TOTAL
	0-2	3	4	
SF Detached	797	5,749	8,242	14,788
SF Attached	346	308	<= 3+ bedroom	654
Multifamily	1,027	855	<= 3+ bedroom	1,882
Mobile Home	49	150	136	335
TOTAL	2,219	7,062	8,378	17,659

57,613

Housing Units

	Bedrooms			TOTAL
	0-2	3	4	
SF Detached	10,528	48,224	37,276	96,028
SF Attached	4,997	3,334	<= 3+ bedroom	8,331
Multifamily	32,770	4,850	<= 3+ bedroom	37,620
Mobile Home	3,390	1,328	239	4,957
TOTAL	51,685	57,736	37,515	146,936

Source: Cross tabulation by TischlerBise using
Census Bureau, Year 2000 5% Public Use Microdata Sample
for FL PUMA 02001, 02002 and 02003.

The second step in determining the student generation rates is to compare public school students from the PUMA data to housing units by type from the PUMA data to determine the unadjusted student generation rates, which is shown below in Figure 3.

Figure 3 – Step 2: Calculation of Unadjusted Student Generation Rates

Elementary School Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg
SF Detached	0.120	0.189	0.250	0.205
Mobile Home	0.037	0.111	0.238	0.066
	0-2 Bdrms	3+ Bdrms		Wt Avg
SF Attached	0.068	0.122		0.090
Multifamily	0.091	0.252		0.112

Middle School Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg
SF Detached	0.064	0.109	0.170	0.128
Mobile Home	0.027	0.080	0.201	0.049
	0-2 Bdrms	3+ Bdrms		Wt Avg
SF Attached	0.062	0.075		0.067
Multifamily	0.035	0.145		0.049

High School Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg
SF Detached	0.076	0.119	0.221	0.154
Mobile Home	0.014	0.113	0.569	0.068
	0-2 Bdrms	3+ Bdrms		Wt Avg
SF Attached	0.069	0.092		0.079
Multifamily	0.031	0.176		0.050

Total Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg
SF Detached	0.260	0.418	0.641	0.487
Mobile Home	0.078	0.303	1.008	0.183
	0-2 Bdrms	3+ Bdrms		Wt Avg
SF Attached	0.199	0.289		0.235
Multifamily	0.158	0.574		0.212

Source: Cross tabulation by TischlerBise using Census Bureau, Year 2000 5% Public Use Microdata Sample for FL PUMA 02001, 02002 and 02003.

In Step 3, the unadjusted student generation rates calculate previously in Step 2 are calibrated to local data. In the top part of Figure 4, the unadjusted student generation rates are multiplied by housing units in 2000 to determine enrollment by school level. In the top half of the table, the cells on the far right contain the *actual* enrollment data for Seminole County schools in 2000-2001, the year the Census data was compiled, comparison. In the bottom half of the table, housing units by type from the 2000 Census SF3 data set are entered in the cells on the far right, and are then distributed by number of bedrooms based in the percentage of units contained the PUMS sample data shown previously in Figure 2.

Figure 4 – Step 3: Calibration to Local Data

Estimated Students by Hsg Type and Bedrooms

	Bedrooms			TOTAL	Actual 1999-2000 Enrollment
	0-2	3	4		
Elementary School Students (Grades K-5)					
SF Detached	1,263	9,093	9,295	19,651	27,311
SF Attached	348	418	<= 3+ bedroc	766	
Multifamily	2,982	1,218	<= 3+ bedroc	4,200	
Mobile Home	132	156	60	348	
TOTAL	4,725	10,885	9,355	24,965	
Middle School Students (Grades 6-8)					
SF Detached	670	5,265	6,338	12,273	13,838
SF Attached	318	256	<= 3+ bedroc	574	
Multifamily	1,152	701	<= 3+ bedroc	1,853	
Mobile Home	96	112	51	259	
TOTAL	2,237	6,334	6,388	14,960	
High School Students (Grades 9-12)					
SF Detached	795	5,736	8,223	14,754	16,686
SF Attached	355	316	<= 3+ bedroc	672	
Multifamily	1,023	852	<= 3+ bedroc	1,874	
Mobile Home	52	159	144	355	
TOTAL	2,225	7,063	8,367	17,655	
				57,580	57,835
Housing Units					
SF Detached	10,504	48,114	37,191	95,809	95,809
SF Attached	5,133	3,424	<= 3+ bedroc	8,557	8,557
Multifamily	32,637	4,830	<= 3+ bedroc	37,467	37,467
Mobile Home	3,588	1,405	253	5,246	5,246
TOTAL	51,861	57,774	37,444	147,079	147,079

Source: Seminole County estimates by TischlerBise using Census Bureau, Year 2000 5% Public Use Microdata Sample for FL PUMA 02001, 02002 and 02003. SF3 data was used for housing units.

The estimated public school enrollment in Seminole County in 2000 using the PUMS data was approximately 0.4 percent less than the actual enrollment of 57,835. This is most likely

a result of the seasonal nature of some of the County's housing stock. Therefore, Step 4 adjusts the student generation rates shown in Figure 3 proportionately to match actual enrollment in Seminole County (shown above in Figure 4). Figure 5 below shows these adjusted rates.

Figure 5 – Step 4: Adjusted Students Per Housing Unit

Elementary School Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg	
SF - Detached	0.132	0.207	0.273	0.224	21,497
Mobile Home	0.040	0.121	0.261	0.073	381
	0-2 Bdrms	3+ Bdrms		Wt Avg	
SF Attached	0.074	0.134		0.098	838
Multifamily	0.100	0.276		0.123	4,594
					27,311

verify enrollments
match control totals

Middle School Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg	
SF Detached	0.059	0.101	0.158	0.118	11,353
Mobile Home	0.025	0.074	0.186	0.046	240
	0-2 Bdrms	3+ Bdrms		Wt Avg	
SF Attached	0.057	0.069		0.062	531
Multifamily	0.033	0.134		0.046	1,714
					13,838

High School Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg	
SF Detached	0.072	0.113	0.209	0.146	13,945
Mobile Home	0.014	0.107	0.538	0.064	335
	0-2 Bdrms	3+ Bdrms		Wt Avg	
SF Attached	0.065	0.087		0.074	635
Multifamily	0.030	0.167		0.047	1,771
					16,686

Total Students Per Housing Unit

	0-2 Bdrms	3 Bdrms	4 Bdrms	Wt Avg	
SF Detached	0.262	0.421	0.640	0.488	46,795
Mobile Home	0.079	0.302	0.984	0.182	956
	0-2 Bdrms	3+ Bdrms		Wt Avg	
SF Attached	0.197	0.290		0.234	2,004
Multifamily	0.162	0.577		0.216	8,080
					57,835
					57,835

Source: TischlerBise

Based on U.S. Census Bureau, Year 2000 5% Public Use Microdata Sample for FL PUMA 02001, 02002 and 02003.

The student generation rates fluctuated more in the mobile home housing type than any other. In 1992, the percentage of school aged children living in mobile homes was 35%. This percentage decreased to 18% in 2006, a decrease of 16%. In contrast, the percentage of school aged children living in single and multifamily housing units changed only

slightly. The single family housing unit percentage increased slightly. While the multifamily housing unit percentage, decreased slightly.

Figure 6 - Comparison of the 1992 to the 2006 Student Generation Rates

Housing Type	School Type						Totals	
	Elementary		Middle		High		1992	2006
	1992	2006	1992	2006	1992	2006		
Single Family	0.249	0.224	0.114	0.119	0.124	0.146	0.487	0.488
Multifamily	0.115	0.118	0.053	0.049	0.057	0.052	0.225	0.219
Mobile Home	0.186	0.073	0.083	0.046	0.075	0.064	0.344	0.182

Sources:

TischlerBise Based on U.S. Census Bureau,
 Year 2000 5% Public Use Microdata Sample for FL PUMA 02001,
 02002 and 02003.

Henderson Young & Company Impact Fee Report, 1992



September 19, 2007

Mr. George Kosmac
Deputy Superintendent of Schools
Seminole County Public Schools
400 E. Lake Mary Blvd.
Sanford, Florida 32773

Dear Mr. Kosmac:

This letter is in response to your request for a letter of support from the HBA of Metro Orlando for the proposed School Impact Fee increase, which the Board of County Commissioners will be considering in late October.

After considering your request, the HBA's Board of Directors asked me to convey that they sincerely appreciate the school district allowing the Association to be an active participant on the Seminole County Educational System Advisory Committee. The Committee was a positive experience where all stakeholders had a voice.

While briefing Association leaders on the impact fee study, the HBA's advisory committee representative said the methodology was sound and the fee calculation was accurate. However, it was explained that the impact fee increase only covered 19% of the District's \$220 million revenue shortfall; thus, the Committee also made a second funding recommendation- the ½-sales tax for schools- that would cover the rest of the shortfall.

With this in mind, we feel that it is important that the County and the District work together to find additional revenue sources to make up the other 81% of the shortfall.

Lastly, our Board asked that I explain the Association is convinced, more than ever, that impact fees have a negative impact on the community, which is why this Association adopted the following policy years ago:

HBA of Metro Orlando's Impact Fee Policy Statement

"Residential builders and developers oppose rising impact fees because of their potential to price many first-time homebuyers out of the market. In lieu of impact fees, the homebuilding industry supports a doc stamp transfer fee to capture all real estate transfers in the State of Florida. This broad based funding source would provide a better solution to financing our state's school capital construction growth needs and is bondable."

As a result, I cannot provide you with a letter supporting the adoption of the proposed School Impact Fee increase. If you have any questions or need additional information, please feel free to call me at 407.629.9242 ext. 103.

Sincerely,

Beth McGee
Executive Director