



Hernando County School District School Impact Fee Study

FINAL REPORT

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**Hernando County School District
School Impact Fee Study Update
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Introduction

With a population of almost 200,000 residents, Hernando County continues to experience growth. The county's projected annual growth rate of 0.81 percent (2020 through 2050) ranks it in the mid-range of Florida Counties (24th out of 67 counties). Hernando County School District (HCSD) provides PreK through 12 education from 22 traditional school to approximately 22,800 students.

To help fund school infrastructure needs due to new growth, the Hernando County Education Facilities Impact Fee was originally adopted in 1987. In 2011, the County suspended the school impact fee. Although a technical study to update Hernando County's educational impact fee was completed in 2013, the County decided to continue the suspension of the fee. In 2016, the suspension was lifted and the previous fee schedule that was based on a 2005 study was re-adopted at a reduced rate. The technical study that is the basis of the current school impact fee ordinance was last updated in 2019 by Tindale Oliver and the calculated fees were adopted at 50 percent.

Impact fees are especially significant in the case of educational facilities because of requirements mandated by the State of Florida through the Class Size Amendment legislation, which imposes limits on the number of students that can be accommodated in a classroom. For most other public infrastructure programs, local governments have the discretion to adjust level of service standards to address funding limitations for capital projects. In the case of schools, School Districts have to provide public education to all school-age children and build schools that comply with the Class Size Amendment requirements. As the County experiences increased levels of development, impact fees will offer additional revenue in parallel with development levels to fund the infrastructure needs.

Given the changes in variables affecting the impact fee as well as to fulfill legal requirements, Hernando County School District retained Benesch (formerly Tindale Oliver) to update the school impact fee technical study.

This report serves as the technical study to support the calculation of the updated impact fee. Data presented in this report represents the most recent and localized data available at the time of this update study. All data and support material used in this analysis are incorporated by reference as set forth in this document.

Legal Overview

An impact fee is a one-time capital charge levied against new development to fund infrastructure capacity demanded by new growth. Impact fee revenues can only be used for capacity expansion projects and not for expenses related to replacement, maintenance or operations. In Florida, legal requirements related to impact fees have primarily been established through case law since the 1980's. Generally speaking, impact fees must comply with the "dual rational nexus" test, which requires that they:

- Be supported by a study demonstrating that the fees are proportionate in amount to the need created by new development paying the fee; and
- Be spent in a manner that directs a proportionate benefit to new development, typically accomplished through a list of capacity-adding projects included in the School District's Capital Improvement Plan, or another planning document/Master Plan.

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned with mostly procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, such as the requirement of the fee being based on most recent and localized data, a 90-day requirement for fee changes, and other similar requirements, most of which were common to the practice already. In 2009, the Act was amended to clarify that in any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or the Impact Fee Act and that the court may not use a deferential standard. Since then the following changes were made:

- **HB 207 in 2019:** Included the following changes to the Impact Fee Act along with additional clarifying language:
 1. Impact fees cannot be collected prior to building permit issuance; and
 2. Impact fee revenues cannot be used to pay debt service for previously approved projects unless the expenditure is reasonably connected to, or has a rational nexus with, the increased impact generated by the new residential and commercial construction.

- **HB 7103 in 2019:** Addressed multiple issues related to affordable housing/linkage fees, impact fees, and building services fees. In terms of impact fees, the bill required that when local governments increase their impact fees, the outstanding impact fee credits for developer contributions should also be increased. This requirement was to operate prospectively; however, HB 337 that was signed in 2021 deleted that clause and making all outstanding credits eligible for this adjustment. This bill also allowed local governments to waive/reduce impact fees for affordable housing projects without having to offset the associated revenue loss.
- **SB 1066 in 2020:** Added language allowing impact fee credits to be assignable and transferable at any time after establishment from one development or parcel to another that is within the same impact fee zone or impact fee district or that is within an adjoining impact fee zone or district within the same local government jurisdiction. In the case of school impact fees, the benefit districts tend to be countywide, which is also the case for Hernando County's school impact fee. In addition, this bill added language indicating any new/increased impact fee not being applicable to current or pending permit applications submitted prior to the effective date of an ordinance or resolution imposing new/increased fees.
- **HB 1339 in 2020:** Required reporting of various impact fee related data items within the annual financial audit report submitted to the Department of Financial Services.
- **HB 337 in 2021:** Placed limits on the amount and frequency of fee increases, but also included a clause to exceed these restrictions if the local governments can demonstrate extraordinary circumstances, hold two public workshops discussing these circumstances and the increases are approved by two-thirds of the governing body. This act is retroactive to January 1, 2021.

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

- Methodology
- Inventory
- Service Area and Enrollment
- Facility Service Delivery
- Cost Component
- Credit Component
- Net Impact Cost per Student

- Student Generation Rates
- Calculated School Impact Fee Schedule
- School Impact Fee Schedule Comparison

Information utilized in this analysis was obtained from HCSD, as well as, other sources, as indicated.

Methodology

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

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

The impact fee calculations contained in this report are based on the most current and localized data available, consistent with the Florida Impact Fee Act. Should one or more variables affecting the impact fee change significantly, a recalculation of the impact fee would be necessary prior to the scheduled update of the study. Changes that could potentially trigger a recalculation of the impact fee include, but are not limited to, significant changes in the student generation rate, a considerable change in the cost per student station, a change in amount or source of revenue available for capital expansion, or a decision to incur additional debt to fund new capacity.

Inventory

HCSD's current inventory includes 22 traditional schools, which are included in the impact fee calculations. The breakdown of school types follows:

- 10 elementary schools
- 3 multi-level schools
- 4 middle schools
- 5 high schools

A list of these schools is provided in Appendix A, Table A-1. In addition, HCSD also operates several alternative learning facilities. Alternative learning facilities as well as charter schools are not included in the impact fee calculations.

Service Area and Enrollment

HCSD provides public education facilities for all school-age residents of Hernando County. Therefore, this analysis includes all traditional public schools located throughout Hernando County and operated by HCSD. Attendance boundaries can be redrawn to balance school enrollment with available school capacity and can serve different geographic areas over time. In addition, the Florida Department of Education (FDOE) has been increasing its support of Choice programs where students can attend schools outside of their designated districts. Given this, the appropriate impact fee district for public schools is countywide.

Table 1 presents historical student enrollment for the past 20 years and enrollment for the 2021/22 school year. To be consistent with the inventory used in the impact fee analysis, the enrollment figures presented in this table include only those students attending the schools listed in Appendix A, Table A-1, and exclude students attending alternative schools, charter schools, or private schools.

Table 1
Hernando School District Enrollment Summary

School Year	Traditional Enrollment ⁽¹⁾	Annual Percent Change ⁽²⁾	3-Year Average ⁽³⁾	Population (BEBR-M) ⁽⁴⁾	Annual Percent Change ⁽⁵⁾	3-Year Average ⁽⁶⁾
2000-01	17,006	-	-	130,802	-	-
2001-02	17,736	4.3%	-	133,652	2.2%	-
2002-03	18,373	3.6%	-	137,502	2.9%	-
2003-04	19,399	5.6%	4.5%	142,254	3.5%	2.9%
2004-05	20,415	5.2%	4.8%	148,063	4.1%	3.5%
2005-06	21,527	5.4%	5.4%	154,905	4.6%	4.1%
2006-07	22,292	3.6%	4.7%	162,028	4.6%	4.4%
2007-08	22,667	1.7%	3.6%	168,170	3.8%	4.3%
2008-09	22,546	-0.5%	1.6%	171,316	1.9%	3.4%
2009-10	22,682	0.6%	0.6%	171,878	0.3%	2.0%
2010-11	22,464	-1.0%	-0.3%	172,778	0.5%	0.9%
2011-12	22,393	-0.3%	-0.2%	173,661	0.5%	0.4%
2012-13	21,981	-1.8%	-1.0%	174,364	0.4%	0.5%
2013-14	21,649	-1.5%	-1.2%	175,575	0.7%	0.5%
2014-15	21,654	0.0%	-1.1%	177,060	0.8%	0.6%
2015-16	21,570	-0.4%	-0.6%	179,155	1.2%	0.9%
2016-17	21,693	0.6%	0.1%	181,921	1.5%	1.2%
2017-18	21,914	1.0%	0.4%	184,603	1.5%	1.4%
2018-19	22,260	1.6%	1.1%	188,020	1.9%	1.6%
2019-20	22,446	0.8%	1.1%	190,941	1.6%	1.7%
2020-21	20,449	-8.9%	-2.2%	194,515	1.9%	1.8%
2021-22	22,797	11.5%	1.1%	196,540	1.0%	1.5%
2022-23	23,150	1.5%	1.4%	199,252	1.4%	1.4%
2023-24	23,425	1.2%	4.7%	202,002	1.4%	1.3%
2024-25	23,608	0.8%	1.2%	204,790	1.4%	1.4%
2025-26	23,809	0.9%	1.0%	207,600	1.4%	1.4%
2026-27	23,852	0.2%	0.6%	209,821	1.1%	1.3%
2027-28	23,969	0.5%	0.5%	212,066	1.1%	1.2%
2028-29	24,120	0.6%	0.4%	214,335	1.1%	1.1%
2029-30	24,231	0.5%	0.5%	216,628	1.1%	1.1%
2030-31	24,585	1.5%	0.9%	219,000	1.1%	1.1%
2031-32	24,855	1.1%	1.0%	220,840	0.8%	1.0%
2032-33	25,079	0.9%	1.2%	222,695	0.8%	0.9%
2033-34	25,305	0.9%	1.0%	224,566	0.8%	0.8%
2034-35	25,533	0.9%	0.9%	226,452	0.8%	0.8%

1) Source: Hernando County School District (HCS D) for historical October counts and a review of EDR COFTE projections for future year growth rates.

2) Annual percentage change of enrollment

- 3) Three-year average of annual percent change of enrollment
- 4) Source: Bureau of Economic and Business Research (BEBR), Volume 54, Bulletin 189, April 2021 (Medium-Level Projections)
- 5) Annual percentage change of population
- 6) Three-year average of annual percent change of population

Facility Service Delivery

For educational facilities impact fee calculation purposes, service delivery is measured in terms of Florida Inventory of School Houses (FISH) net permanent square footage per permanent station. Discussions with District staff indicated that future schools are likely to have similar square footage levels per station as the schools built in the past. The District's current inventory is in line with prototype school characteristics used by other Florida School Districts.

Table 2 illustrates the facility service delivery in Hernando County, which is 135.0 FISH net square feet per permanent student station for elementary schools, 130.0 FISH net square feet per permanent student station for middle schools, and 145.0 FISH net square feet per permanent student station for high schools.

Existing school facilities are used to measure the service delivery levels.

Table 2
Facility Service Delivery⁽¹⁾

Description	School Type		
	Elementary	Middle	High
Net Square Feet per Student Station	135.0	130.0	145.0

1) Based on current inventory shown in Appendix A, Table A-1

Cost Component

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

Facility Cost per Student Station

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

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

Construction, Non-Construction, and FF&E

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

- Insurance values of the existing schools;
- School cost information for other Florida counties; and
- Discussions with architects/contractors involved in school construction.

Based on this review, a construction cost estimate of \$225 per net square foot is utilized. Architectural/site improvement and FF&E cost are calculated based on the ratio of these costs to the construction cost. These figures are estimated at 16 percent of construction for architectural/design and site improvement costs and 8 percent for FF&E costs. Detailed information on costs estimates is included in Appendix B.

Table 3 on page 11 presents the cost per FISH square foot figures for the non-construction, construction, and FF&E cost components for each school type. Table 3 also presents the

weighted average figure for each cost component, based on the distribution of the existing inventory.

Land Cost

For each school type, the land cost per square foot is based on a value of \$15,000 per acre. This cost per acre is based primarily on the following:

- A review of recent purchases by the School District;
- A review of current market value of land from the Property Appraiser database where the existing schools are located;
- An analysis of vacant residential land sales in Hernando County over the past five years for parcels of similar size; and
- An analysis of market value of vacant residential land from the Property Appraiser database for parcels of similar size to the current inventory.

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

In 2016, the Florida Legislature passed House Bill 7029, requiring that beginning July 1, 2017, schools districts may not use funds from any other sources for new construction of educational plant space that exceeds the statutory maximum cost per student station. The legislation also required the Office of Economic and Demographic Research (EDR) to conduct a study of the cost per student station. EDR report was completed in January 2017; however, the Legislation has not yet adjusted the cost per station based on the findings of the study. In the absence of any adjustments, existing Student Station Cost Factors published by the Florida Department of Education (FDOE) are used to develop alternative cost estimates. These cost figures include construction, architectural/design, and FF&E costs but exclude land and site preparation costs. The FDOE cost factors were last updated in 2006 and have been indexed since.¹ **Table 4** presents a comparison of the student station cost estimates presented in Table 3 against the maximum cost per student station published by the FDOE. As shown, the weighted facility cost per student station estimate is 20 percent greater than the weighted cost obtained using FDOE cost figures.

¹ Office of Demographic and Economic Research, "Student Station Cost Factors", published December 2021

To be conservative and compliant with HB 7029, this study utilizes the FDOE student station cost estimates, adjusted for land and site preparation costs, in the calculation of the impact fee. As presented, the total facility cost per student station amounts to almost \$32,000.

Table 3
School Facility Cost per Student Station

Cost Component	Elementary School	Middle & K-8 School	High School	Weighted Average
Net Square Feet per Student Station ⁽¹⁾	135.0	130.0	145.0	136.3
Existing Permanent Stations ⁽²⁾	8,757	10,276	8,712	27,745
<i>School Facility Cost Components:</i>				
Architect/Site Improvement Cost per Net Sq Ft ⁽³⁾	\$36.00	\$36.00	\$36.00	\$36.00
Construction Cost per Net Sq Ft ⁽⁴⁾	\$225.00	\$225.00	\$225.00	\$225.00
FF&E Cost per Net Sq Ft ⁽⁵⁾	\$18.00	\$18.00	\$18.00	\$18.00
Land Cost per Net Sq Ft ⁽⁶⁾	<u>\$2.03</u>	<u>\$1.67</u>	<u>\$2.16</u>	<u>\$1.94</u>
Total Facility Cost per Net Sq Ft ⁽⁷⁾	\$281.03	\$280.67	\$281.16	\$280.94
Total Facility Cost per Student Station⁽⁸⁾	\$37,939	\$36,487	\$40,768	\$38,292

1) Source: Table 2

2) Source: Appendix A, Table A-1

3) Source: Appendix B

4) Source: Appendix B

5) Source: Appendix B

6) The land cost per square foot for each school type is based on the acreage per 1,000 permanent square feet of current schools at a cost of \$15,000 per acre. Further information is included in Appendix B.

7) Sum of the school facility cost per net square foot (Items 3 thru 6)

8) The net square feet per student station (Item 1) multiplied by the total school facility cost per net square foot (Item 7) for each school level. Weighted average is based on the distribution of existing stations by school level (Item 2).

Table 4
Student Station Cost (Excluding Land)

Variable	Elementary School	Middle & K-8 School	High School	Weighted Average
FISH Net Square Feet per Student Station ⁽¹⁾	135.0	130.0	145.0	136.3
Existing Permanent Stations ⁽²⁾	8,757	10,276	8,712	27,745
Total Facility Cost per Net Square Foot (Excl. Site Prep & Land) ⁽³⁾	\$261.00	\$261.00	\$261.00	\$261.00
Total Facility Cost per Student Station (Excl. Site Prep & Land)⁽⁴⁾	\$35,235	\$33,930	\$37,845	\$35,574
<i>FDOE Costs per Permanent Student Station⁽⁵⁾</i>	<i>\$25,293</i>	<i>\$27,314</i>	<i>\$35,478</i>	<i>\$29,240</i>
Percent Difference ⁽⁶⁾	39.3%	24.2%	6.7%	21.7%
Total Facility Cost per Student Station (Adjusted for FDOE Figures)⁽⁷⁾	\$27,997	\$29,871	\$38,401	\$31,958

1) Source: Table 2

2) Source: Table 3

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

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

5) Source: Florida Department of Education (FDOE), published December 2021. Represents estimates for June 2022.

6) Percent difference between the total facility cost per student station excluding land and site preparation costs (Item 4) and the FDOE cost per student station (Item 5)

7) FDOE Costs per student station (Item 5) adjusted to account for the cost of land and site preparation costs in Hernando County

Total Facility Impact Cost per Student

The total facility impact cost per student for each school type is based on the facility cost per student station figures derived in Table 4 and is typically calculated by multiplying the cost per student station by the ratio of number of total permanent stations to current student enrollment. This adjustment of multiplying the cost per student station by the ratio of available capacity to current student enrollment converts the cost per student station to a cost per student. In addition, this calculation accounts for the current availability or shortage in permanent capacity and adjusts the costs accordingly. If there is available capacity (e.g., currently more permanent student stations than students), then the total facility cost per student increases to reflect that more than one station is being built for each student to allow for operational capacity. Similarly, if there are currently more students enrolled than available capacity, the cost per student is adjusted downward.

In the case of HCSD, on a districtwide basis, there is approximately 15 percent of available capacity for all school levels combined. As shown in **Table 5**, the District currently has available capacity at all the school levels: 11 percent for elementary schools, 23 percent for middle schools, and 16 percent for high schools. These figures are based on 2021-22 enrollment.

The District's current adopted LOS standard requires an enrollment to permanent capacity of 100 percent for all school levels. While achieved LOS reflects the community's investment into educational facilities infrastructure, the adopted LOS standard reflects HCSD's intended service level in the future. Impact fee calculations use the adopted LOS standards and related policies, which result in more conservative impact fee levels. As shown in Table 5, utilizing the achieved LOS results in a weighted average total facility impact cost per student of \$36,848 versus \$31,958 utilizing the adopted standards.

Table 5
Total Facility Impact Cost per Student

Calculation Step	Elementary School	Middle School	High School	Weighted Average / Total
Facility Impact Cost per Student				
Facility Cost per Student Station ⁽¹⁾	\$27,997	\$29,871	\$38,401	\$31,958
Existing (2021-22) Permanent Capacity ⁽²⁾	11,770	6,235	8,277	26,282
Existing (2021-22) Student Enrollment ⁽³⁾	10,591	5,073	7,133	22,797
Achieved LOS (Ratio of Existing Permanent Stations to Enrollment) ⁽⁴⁾	111%	123%	116%	115%
Adopted LOS Standards ⁽⁵⁾	100%	100%	100%	100%
Final Ratio of Permanent Capacity to Enrollment Used for Impact Fee Calculations ⁽⁶⁾	100%	100%	100%	100%
Total Facility Impact Cost per Student Based on Achieved LOS⁽⁷⁾	\$31,077	\$36,741	\$44,545	\$36,848
Total Facility Impact Cost per Student Based on Adopted LOS Standards⁽⁸⁾	\$27,997	\$29,871	\$38,401	\$31,958

1) Source: Table 4

2) Source: Appendix A, Table A-1. K-8 school capacity is distributed between elementary and middle schools based on the enrollment distribution.

3) Source: Hernando County School District

4) Existing (2022) permanent capacity (Item 2) divided by 2021-22 student enrollment (Item 3)

5) Source: Hernando County School District

6) Based on the lower of the achieved LOS (Item 4) and adopted LOS standards (Item 5)

7) Facility cost per student station (Item 1) is multiplied by ratio of existing permanent capacity to enrollment (Item 4)

8) Facility cost per student station (Item 1) multiplied by final ratio of permanent capacity to enrollment (Item 6)

Total Cost per Student

In addition to the facility cost per student calculated in Table 5, the total facility cost per student includes two additional cost components: the capital costs associated with providing transportation services and ancillary facilities. Both cost components are calculated on a per-student basis and are not dependent on school type. Each of these additional cost components is discussed in further detail below.

Transportation Costs

The first additional cost component is the cost of providing transportation to students. HCSD currently owns 139 buses used for student transportation. Based on information provided by the HCSD staff, the current cost of a conventional bus averages \$119,000, which is within the range of school bus cost observed in other jurisdictions. In addition to buses, HCSD owns and operates 92 support vehicles. The average cost of a support vehicle was estimated by the HCSD staff at approximately \$42,000 per vehicle. The result is a total fleet value of \$20.4 million, of which \$3.8 million is for the support vehicles and \$16.6 million is for buses. Transportation cost per student was calculated by dividing the total value of the transportation fleet by the 2021-2022 student enrollment, including charter schools and the Endeavor Academy since the District provides transportation to these schools as well. As shown in **Table 6**, the total transportation capital asset value amounts to \$875 per student.

Ancillary and Administrative Facilities Costs

The other capital cost component is for the ancillary facilities that are necessary for the District to provide support services for students, schools, transportation services, and administrative personnel. The District currently has approximately 222,800 square feet of ancillary facilities for transportation, maintenance, warehouse, and administrative functions. Based on a review of the insurance values and cost information from other jurisdictions, the total ancillary building value is estimated at \$46.8 million.

The cost of land for ancillary facilities also is included in the ancillary facility values. Land value associated with ancillary facilities is estimated at \$1.5 million based on a unit value of \$15,000 per acre.

As presented in Table 6, the total ancillary facility cost totals \$2,071 per student, which is calculated by dividing the total ancillary facility value by the 2021-2022 enrollment.

Table 6
Transportation and Ancillary Facility Cost per Student

Description	Figure
<i>Transportation Services Cost per Student</i>	
Total Current Value of Transportation Services ⁽¹⁾	\$20,396,163
Current Enrollment (Including Charter & Endeavor Students) ⁽²⁾	23,317
Total Transportation Services Cost per Student⁽³⁾	\$875
<i>Ancillary Facility Cost per Student</i>	
Building Value for Ancillary Facilities ⁽⁴⁾	\$46,796,610
Land Value for Ancillary Facilities ⁽⁵⁾	<u>\$1,500,000</u>
Total Current Value for Ancillary Facilities ⁽⁶⁾	\$48,296,610
Total Ancillary Facility Cost per Student⁽⁷⁾	\$2,071

1) Source: Hernando County School District

2) Source: District enrollment from Table 1 (which includes students from the schools listed in Appendix A, Table A-1) plus additional 118 students at the Endeavor Academy and 402 charter school students who are provided transportation services. The total value of the District's transportation fleet is divided by this larger enrollment figure to account for the total student population that benefits from services provided by the District's transportation fleet

3) Total value of transportation capital assets (Item 1) divided by the current enrollment (Item 2)

4) Ancillary facility value is estimated based on insurance values and cost data obtained from other Florida jurisdictions for similar facilities.

5) Land value is estimated to be same as the land value for schools at \$15,000 per acre

6) Sum of the building value (Item 4) and land value (Item 5) of the inventory of ancillary facilities

7) Total value for ancillary facilities (Item 6) divided by the current enrollment (Item 2)

Credit Component

To avoid overcharging new development, a review of the capital funding allocation for schools is completed. The purpose of this review is to determine any potential revenues generated by future development that is likely to be used for expansion of school facilities. Revenue credits are then applied against the total impact cost per student so that new development is not charged twice for capital revenue contributions used to expand the school facilities. A review of the District's historical capacity expansion expenditures and planned expenditures over the next five years indicated that the HCSD has outstanding debt related to the expansion of educational facilities. Therefore, a debt service credit is calculated for the outstanding payments associated with capacity projects.

Debt Service Credit per Student

As mentioned previously, HCSD has utilized Certificates of Participation (COPs) to pay for a portion of the capacity expansion projects and given that there is still an outstanding debt service, a credit is calculated for the future payments related to capacity expansion projects. Based on the information provided by the District, the debt service will be paid with ad valorem tax revenues.

To calculate the debt service credit per student, the remaining payments associated with capacity expansion projects were brought back to present value, based on the number of years and annual interest rate of each COP issue. This present value of remaining payments is then divided by the average annual enrollment for the same time period.

Because the debt service is being paid back with ad valorem tax revenues, an adjustment was made to account for the fact that new homes tend to pay higher property taxes than existing homes due to Save Our Homes cap on taxable values of homesteaded properties. As presented in **Table 7**, the adjusted total debt service credit per student amounts to \$5,690.

Table 7
Debt Service Credit per Student

Description	Funding Source ⁽¹⁾	Number of Years of Remaining Payments ⁽¹⁾	Remaining Payments Due for Expansion ⁽¹⁾	Present Value of Total Remaining Payments ⁽²⁾	Average Annual Enrollment ⁽³⁾	Debt Service Credit per Student ⁽⁴⁾
<i>Certificates of Participation</i>						
Series 2013	Ad Valorem Tax	2	\$6,457,428	\$6,391,649	22,974	\$278
Series 2016A	Capital Outlay Funds (AdVal Tax)	14	\$113,885,100	\$84,941,097	24,166	<u>\$3,515</u>
Total Debt Service Credit per Student						\$3,793
Credit Adjustment Factor ⁽⁵⁾						1.50
Adjusted Total Debt Service Credit per Student ⁽⁶⁾						\$5,690

1) Source: Hernando County School District

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

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

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

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

6) Total debt service credit per student multiplied by the credit adjustment factor (Item 5)

Net Impact Cost per Student

The net impact fee per student is the difference between the cost component and the credit component. **Table 8** summarizes the three-step process used to calculate the net impact cost per student for traditional schools in Hernando County. In addition, Table 8 presents the figures calculated in the 2019 technical study and the percent change to the 2022 calculated figures.

First, the total impact cost per student is determined, which is the sum of the total facility impact cost per student from Table 5 and the transportation and ancillary facility cost components per student from Table 6. As previously mentioned, the transportation and ancillary cost components are calculated on a per-student basis and do not differ by type of school.

Second, the total revenue credit per student is determined. This is the debt service credit per student calculated in Table 7.

Third, the net impact cost per student is determined, which is the difference between the total impact cost per student and total revenue credit per student and is calculated at \$29,214 per student. As presented, changes in the cost and credit components account for almost 40 percent increase in the school impact fees compared to full calculated fees in 2019.

Table 8
Net Impact Cost per Student

Description	2022 Study	2019 Study ⁽⁸⁾	% Change ⁽⁹⁾
Total Impact Cost per Student			
Facility Impact Cost ⁽¹⁾	\$31,958	\$26,028	23%
Transportation Impact Cost ⁽²⁾	\$875	\$805	9%
Ancillary Facility Cost ⁽³⁾	\$2,071	\$1,733	20%
Total Impact Cost⁽⁴⁾	\$34,904	\$28,566	22%
Revenue Credit per Student			
Capital Improvement Credit ⁽⁵⁾	-	\$1,750	-100%
Debt Service Credit ⁽⁶⁾	\$5,690	\$5,851	-3%
Total Revenue Credit	\$5,690	\$7,601	-25%
Net Impact Cost per Student			
Net Impact Cost⁽⁷⁾	\$29,214	\$20,965	39%

1) Source: Table 5

2) Source: Table 6

3) Source: Table 6

4) Sum of the total facility impact cost per student (Item 1), transportation service cost per student (Item 2), and ancillary facility cost per student (Item 3)

5) HCSD did not allocate funding for cash expenditures in the past five years

6) Source: Table 7

7) Total impact cost per student (Item 4) less the debt service credit (Item 5)

8) Source: *Educational Facilities Impact Fee Update Study for Hernando County School District, April 11, 2019*

9) Percent change from the 2019 calculated figure to the 2022 calculated figure (Item 2)

Student Generation Rates

Similar to the 2013 and 2019 technical studies conducted by Tindale Oliver, this study employs a methodology that uses Geographic Information Systems (GIS) to develop the student generation rate for Hernando County. Specifically, GIS was used to link student addresses to parcels in the Hernando County Property Appraiser's database to generate the number of students per unit by school type and land use. This process is described in more detail below.

First, the Hernando County School District provided geocoded addresses of students who attend the schools listed in Appendix A, Table A-1. Based on this information, 97 percent of traditional students attending schools in Hernando County could be matched to a parcel in the Hernando County Property Appraiser's database. Once the students were matched to a parcel, the count of students by residential categories were determined.

Next, using the Property Appraiser database, parcels were grouped by residential categories. This provided the total count of units. Once the total number of units was determined, units designated as age restricted (limited to those 55 years of age or older) were excluded as these units should not house students and do not pay school impact fees.

Finally, the number of students by residential category were divided by the total number of units. The results of this analysis are provided in **Table 9**.

Table 9
Student Generation Rates

Residential Land Use	Total Students ⁽¹⁾	Total Housing Units ⁽²⁾	2022 Students per Unit ⁽³⁾	2019 Study Students per Unit ⁽⁴⁾	% Change ⁽⁵⁾
Traditional Schools					
Single Family Detached/Mobile Home	20,902	69,733	0.300	0.303	-1%
Townhouse/Condominium	475	2,993	0.159	0.139	14%
Multi-Family	969	5,144	0.188	0.305	-38%
Mobile Home Park	77	1,901	0.041	0.084	-51%
Total/Weighted Average	22,423	79,771	0.281	0.292	-4%

1) Source: Hernando County School District

2) Source: Hernando County Property Appraiser

3) Number of students (Item 1) divided by the number of units (Item 2) for each residential type

4) Source: *Educational Facilities Impact Fee Update Study for Hernando County School District, April 11, 2019*

5) Percent change from the 2019 calculated students per unit (Item 4) to the 2022 calculated students per unit (Item 3)

Calculated School Impact Fee Schedule

To determine the proposed school impact fee for each residential tier, the net impact cost per student from Table 8 was multiplied by the SGR from Table 9. The resulting net impact fees are presented in the calculated impact fee schedule in **Table 10**. In addition to the calculated fee, the current adopted fee and the adopted fee at 100 percent are also shown for comparison purposes.

Table 10
Calculated School Impact Fee Schedule

Residential Land Use	Unit	Students per Unit ⁽¹⁾	Net Impact Cost per Student ⁽²⁾	Calculated Impact Fee ⁽³⁾	Current Adopted Fee ⁽⁴⁾	% Change ⁽⁵⁾	Adopted Fee @ 100% ⁽⁶⁾	% Change ⁽⁷⁾
Single Family Detached/Mobile Home	du	0.300	\$29,214	\$8,764	\$3,176	176%	\$6,352	38%
Townhouse/Condominium	du	0.159	\$29,214	\$4,645	\$2,914	59%	\$2,914	59%
Multi-Family	du	0.188	\$29,214	\$5,492	\$3,197	72%	\$6,394	-14%
Mobile Home Park	du	0.041	\$29,214	\$1,198	\$1,761	-32%	\$1,761	-32%

1) Source: Table 9

2) Source: Table 8

3) Net impact cost per student (Item 2) multiplied by the students per unit (Item 1)

4) Source: Hernando County

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

6) Source: *Hernando County School District Educational Facilities Impact Fee Update Study, April 11, 2019*

7) Percent change from the 2019 calculated impact fee (Item 6) to the 2022 calculated impact fee (Item 3)

School Impact Fee Schedule Comparison

As part of the work effort in updating Hernando County's schools impact fee program, a comparison of the adopted and calculated single family (2,000 square feet) school impact fee for Hernando County to school impact fees adopted by other counties throughout Florida has been prepared. Table 11 presents this comparison. For those where information was available, the impact fee adoption percentage and the full rate are also shown.

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

Table 11
School Impact Fee Schedule Comparison

County	Date of Last Update ⁽¹⁾	Adoption Percent ⁽¹⁾	Single Family (per du)	
			Adopted Fee ⁽¹⁾	Fee @ 100% ⁽²⁾
Miami-Dade County	1995	100%	\$2,448	\$2,448
Marion County ⁽³⁾	2006	100%	\$3,967	\$3,517
Citrus County	2021	50%	\$2,059	\$4,117
Volusia County	2013	66%	\$2,942	\$4,483
Indian River County	2020	28%	\$1,310	\$4,680
St. Johns County	2018	100%	\$5,312	\$4,725
Flagler County	2004	76%	\$3,600	\$4,756
Baker County	2005	52%	\$2,592	\$5,000
Nassau County	2017	100%	\$5,431	\$5,431
St. Lucie County	2009	100%	\$6,786	\$5,447
Lee County	2018	53%	\$2,879	\$5,484
Martin County	2012	100%	\$5,567	\$5,567
Manatee County	2017	100%	\$6,127	\$6,127
Hernando County - Adopted	2019	50%	\$3,176	\$6,352
Palm Beach County	2015	95%	\$6,608	\$6,956
Sarasota County	2015	26%	\$2,032	\$7,835
Hillsborough County	2020	100%	\$8,227	\$8,227
Hernando County - Calculated	2022	100%	N/A	\$8,764
Lake County	2019	100%	\$8,927	\$8,927
Pasco County	2017	92%	\$8,328	\$9,028
Clay County	2009	77%	\$7,034	\$9,096
Orange County	2020	96%	\$9,148	\$9,513
Broward County	2017	93%	\$8,809	\$9,516
Brevard County	2015	50%	\$5,097	\$10,193
Collier County	2015	67%	\$8,790	\$11,164
Polk County	2019	65%	\$7,798	\$11,997
Seminole County	2017	73%	\$9,000	\$12,322
Osceola County	2021	96%	\$12,373	\$12,923

1) Source: Published impact fee schedules and discussions with representatives from each County

2) Represents the full calculated fee from each respective technical study

3) Educational system impact fee suspended through December 31, 2022.

Appendix A
Hernando County School District Inventory

Appendix A – Inventory

This Appendix includes an inventory of traditional schools that are owned and operated by HCSD and included in the impact fee calculations.

Table A-1
School Inventory

Schools	Grades Served	Year Acq.	Acreage	Permanent & Modular Student Stations	Permanent/ Modular Capacity (after FISH capacity adjustment)	FISH Permanent/ Modular Net Square Footage
Elementary Schools						
Brooksville Elementary	PK 05	1948	33.0	751	751	118,217
Chocachatti Elementary	PK 05	1997	20.0	737	737	111,288
Deltona Elementary	PK 05	1987	17.0	991	991	132,721
Eastside Elementary	PK 05	1973	20.0	736	736	93,669
J.D. Floyd Elementary	PK 05	1985/2017	40.0	1,203	1,203	138,669
Moton Elementary	PK 05	1987	32.0	755	755	95,943
Pine Grove Elementary	PK 05	1987	24.8	1,174	1,174	147,043
Spring Hill Elementary	PK 05	1979	21.0	804	804	107,674
Suncoast Elementary	PK 05	1992	17.0	1,016	1,016	155,113
Westside Elementary	PK 05	1972	17.0	590	590	83,917
Subtotal - Elementary Schools			241.8	8,757	8,757	1,184,254
K-8 Schools						
Challenger K-8	PK-8	2003	38.0	1,741	1,567	241,418
Explorer K-8	PK-8	2005	33.0	2,076	1,868	277,548
Winding Waters K-8	PK-8	2006	21.0	1,581	1,423	182,216
Subtotal - K-8 Schools			92.0	5,398	4,858	701,182
Middle Schools						
D.S. Parrott Middle School	06-8	1985	40.0	1,156	1,040	147,522
Fox Chapel Middle School	06-8	1977	21.0	1,142	1,028	123,502
Powell Middle School	06-8	1983	20.0	1,259	1,133	157,398
West Hernando Middle School	06-8	1992	30.8	1,321	1,189	198,184
Subtotal - Middle Schools			111.8	4,878	4,390	626,606
High Schools						
Central High School	09-12	1987	68.8	2,263	2,150	285,590
Hernando High School	09-12	1932/1948	66.0	1,661	1,578	253,146
F.W. Springstead High School	09-12	1973/1987	33.0	1,683	1,599	239,826
Nature Coast Technical High School	09-12	1997	42.0	1,440	1,368	255,290
Weeki Wachee High School	09-12	2006	51.0	1,665	1,582	211,964
Subtotal - High Schools			260.8	8,712	8,277	1,245,816
Grand Total - All Schools			706.4	27,745	26,282	3,757,858

Source: Hernando County School District

Appendix B

Building and Land Cost Analysis

Appendix B – Building and Land Cost

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

Building Construction Costs

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

- Recently built schools in Hernando County;
- Insurance values of the existing schools;
- School cost information for other Florida counties; and
- Discussions with industry architects/contractors.

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

Construction Cost

There has been no new schools built in Hernando County over the past five years. The District is currently working on adding capacity to Winding Waters K-8, but this expansion is still in preliminary stages.

The insurance values of the existing schools average approximately \$175 per square foot for buildings only and \$210 per square foot when contents are included. It is important to note insurance values typically do not include the full cost of constructing a school since certain components of a building, such as the foundation, are excluded from these values. Given this, insurance values are considered to be conservative estimates.

As part of this analysis, cost information from other Florida School Districts for recent construction was analyzed. Based on this review, the construction cost ranged from \$185 per net square foot to \$415 per net square foot, with an average of \$240 per net square foot.

In addition, construction cost data reported by school districts to the FDOE was reviewed. This

review indicated that the construction cost of schools built since 2019 has averaged \$225 per square foot. Table B-1 presents a table summary of this information.

Finally, cost estimates were reviewed with industry architects/contracts that are active in Hernando County.

Given this information, the construction cost estimate of \$225 per square foot were considered reasonable estimates for impact fee calculation purposes. Table B-1 provides the summary and detail of this information.

Table B-1
Construction Cost Analysis – Hernando County

Description/Item	Construction Cost per Net Sq. Ft.	
	Average	Range
Insurance Values ⁽¹⁾		
Student Station Cost per Permanent Sq. Ft.	\$175	
Contents at 18%	<u>\$32</u>	
Total Insured Value per Permanent Sq. Ft.	\$207	
Recent/Ongoing Construction Estimates ⁽²⁾		
Orange County (2020-2022)	\$222	\$184 - \$278
Hillsborough County (2020)	\$244	\$227 - \$260
Volusia County (2021-2022)	\$309	\$238 - \$413
Seminole County (2020-2021)	\$245	\$228 - \$262
Average	\$240	\$184 - \$413
Recent Construction Cost per Net Sq. Ft. ⁽³⁾		
FDOE Database (2019 - 2021)	\$225	\$141-\$455
Estimate Used in Study ⁽⁴⁾	\$225	

1) Source: Hernando County School District

2) Source: Individual School Districts

3) Source: Florida Department of Education Construction Cost Reports since 2019, supplemented by additional local data available

4) Construction cost estimate utilized in the impact fee calculation

Year Opened	District	Type	Facility Name	Construction Cost	Net SF	Construction Cost per NSF
Elementary Schools:						
2011	Charlotte	Elem	Meadow Park Elementary	\$12,696,116	89,652	\$142
2011	Duval	Elem	Waterleaf Elementary	\$14,882,021	82,062	\$181
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	120,015	\$142
2011	Orange	Elem	Wetherbee Elementary	\$11,795,072	99,704	\$118
2011	Pasco	Elem	Connerton Elementary "R"	\$11,598,590	84,972	\$136
2012	Alachua	Elem	Meadowbrook Elementary	\$12,388,973	97,000	\$128
2012	Indian River	Elem	Vero Beach Elementary	\$17,243,103	110,495	\$156
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	129,936	\$123
2012	Orange	Elem	SunRidge Elementary	\$10,031,097	66,645	\$151
2012	St. Johns	Elem	Palencia Elementary	\$12,677,682	102,314	\$124
2012	Volusia	Elem	Citrus Grove Elementary	\$13,854,183	98,842	\$140
2013	Orange	Elem	Sun Blaze Elementary	\$10,269,207	64,410	\$159
2013	Orange	Elem	Hackney Prairie Road Area Elementary	\$11,261,094	75,189	\$150
2013	Palm Beach	Elem	Gove Elementary	\$28,528,459	129,500	\$220
2013	Palm Beach	Elem	Galaxy Elementary	\$22,515,045	108,674	\$207
2014	Orange	Elem	Shingle Creek ES (Replacement)	\$8,633,484	79,038	\$109
2014	Orange	Elem	John Young ES (Replacement)	\$8,810,724	79,038	\$111
2014	Orange	Elem	Pineloch ES	\$9,343,280	82,167	\$114
2014	Orange	Elem	Dr. Phillips ES	\$8,150,993	69,297	\$118
2014	Orange	Elem	Spring Lake ES	\$9,768,510	70,056	\$139
2014	Orange	Elem	Washington Shores ES (Replacement)	\$10,068,768	77,692	\$130
2014	Orange	Elem	Little River ES	\$8,202,194	61,570	\$133
2014	Orange	Elem	Wheatley ES (Replacement)	\$9,153,883	77,207	\$119
2014	Palm Beach	Elem	The Conservatory School of North Palm Beach	\$21,499,851	117,529	\$183
2014	Pasco	Elem	Schrader Elementary	\$10,620,622	75,826	\$140
2015	Hillsborough	Elem	Thompson Elementary	\$13,630,632	94,121	\$145
2015	Orange	Elem	Eagle Creek Elementary	\$9,248,244	79,374	\$117
2015	Orange	Elem	Independence Elementary	\$9,394,386	81,664	\$115
2015	Orange	Elem	Ocoee ES (Replacement)	\$9,286,970	82,167	\$113
2015	Orange	Elem	Clay Springs Elementary	\$11,675,199	83,149	\$140
2015	Orange	Elem	Lake Weston Elementary	\$10,026,192	85,716	\$117
2015	Orange	Elem	Lovell Elementary	\$10,246,051	81,129	\$126
2015	Palm Beach	Elem	Glade View Elementary	\$14,554,646	64,153	\$227
2015	Palm Beach	Elem	Rosenwald Elementary	\$11,841,132	51,261	\$231
2015	Pasco	Elem	Sanders Memorial Elementary	\$17,016,823	84,005	\$203
2016	Hillsborough	Elem	Lamb Elementary	\$13,673,880	92,876	\$147
2016	Orange	Elem	Millennia Gardens Elementary	\$10,659,959	87,011	\$123
2016	Orange	Elem	Tangelo Park ES	\$10,966,573	76,035	\$144
2016	Pasco	Elem	Wiregrass Elementary School (Elem "W")	\$14,362,434	69,308	\$207
2016	Washington	Elem	Kate Smith Elementary School	\$20,670,897	107,316	\$193
2017	Orange	Elem	Bay Lake Elementary	\$12,290,816	90,383	\$136
2017	Orange	Elem	Engelwood Elementary	\$12,340,163	87,296	\$141
2017	Orange	Elem	Ivy Lane Elementary	\$12,088,430	81,488	\$148
2017	Orange	Elem	Laureate Park Elementary	\$12,791,307	93,174	\$137
2017	Orange	Elem	Meadow Woods Elementary	\$13,397,484	94,502	\$142
2017	Orange	Elem	Mollie Ray ES	\$11,683,841	78,726	\$148
2017	Orange	Elem	Oak Hill ES	\$12,427,300	79,888	\$156
2017	Orange	Elem	Rock Lake ES	\$13,247,608	79,968	\$166
2017	Orange	Elem	Ventura ES	\$13,342,673	94,753	\$141
2017	Orange	Elem	Westpointe ES	\$9,667,395	41,456	\$233
2017	St Johns	Elem	Picolata Crossing Elementary	\$19,392,791	82,066	\$236
2017	Pasco	Elem	Bexley Elementary	\$16,714,559	76,260	\$219
2017	Nassau	Elem	Wildlight Elementary School	\$16,099,092	77,837	\$207
2017	Broward	Elem	Riverglades Elementary	\$4,671,335	27,889	\$167
2017	Hamilton	Elem	Hamilton County Elementary School	\$17,500,400	139,413	\$126
2018	Escambia	Elem	Kingsfield Elementary School	\$28,770,985	118,093	\$244
2018	Hillsborough	Elem	Dawson Elementary School	\$16,268,915	94,358	\$172
2018	Orange	Elem	William Frangus Elementary	\$15,189,190	88,288	\$172
2018	Orange	Elem	Hidden Oaks Elementary	\$11,937,801	76,813	\$155
2018	Orange	Elem	Hungerford Elementary School	\$12,267,221	60,993	\$201
2018	Orange	Elem	Maxey Elementary School	\$12,279,442	80,744	\$152
2018	Orange	Elem	Pine Hills Elementary School	\$15,276,786	86,556	\$176
2018	Volusia	Elem	Pierson Elementary School	\$16,796,841	90,791	\$185
2018	Clay	Elem	Discovery Oaks Elementary School	\$19,802,549	88,207	\$225
2019	Manatee	Elem	Barbara Harvey Elementary School	\$15,273,839	75,979	\$201
2019	Monroe	Elem	Gerald Adams Elementary School	\$28,979,762	95,835	\$302
2019	Orange	Elem	Deerwood Elementary School	\$15,049,370	71,937	\$209
2019	Orange	Elem	Water Spring Elementary School	\$15,607,674	83,067	\$188
2019	Orange	Elem	Castleview Elementary School	\$15,655,568	84,311	\$186
2019	Taylor	Elem	Taylor County Primary School	\$14,710,412	104,296	\$141

Table B-2 (Continued)						
Construction Cost analysis – Other Florida Jurisdictions						
Year Opened	District	Type	Facility Name	Construction Cost	Net SF	Construction Cost per NSF
Elementary Schools:						
2019	Volusia	Elem	Chisholm Elementary School	\$20,025,951	77,130	\$260
2020	Monroe	Elem	Stanley Switlik Elementary School	\$26,029,130	58,025	\$449
2020	Orange	Elem	Summerlake Elementary School	\$15,296,551	82,710	\$185
2020	Orange	Elem	Sunshine Elementary School	\$15,219,483	81,637	\$186
2020	Orange	Elem	Vista Pointe Elementary School	\$16,228,961	81,530	\$199
2020	Pinellas	Elem	Melrose Elementary School	\$11,504,168	75,408	\$153
2020	Seminole	Elem	Pine Crest School of Innovation	\$19,027,902	92,021	\$207
2020	Walton	Elem	Dune Lakes Elementary School	\$28,740,110	106,782	\$269
2021	Orange	Elem	Village Park Elementary School	\$16,947,645	81,180	\$209
Total/Weighted Average -- Elementary Schools				\$1,134,829,128	6,729,905	\$169
Total/Weighted Average -- Elementary Schools (2015 - 2021)				\$807,795,468	4,481,075	\$180
Total/Weighted Average -- Elementary Schools (2019 - 2021)				\$274,296,526	\$1,251,848	\$219
Middle Schools:						
2011	Hernando	Middle	Winding Waters K-8	\$21,182,866	183,190	\$116
2011	Polk	Middle	Boone Middle	\$17,900,963	69,921	\$256
2011	Walton	Middle	Emerald Coast Middle	\$15,918,884	126,770	\$126
2012	Collier	Middle	Bethune Education Center	\$5,538,155	34,581	\$160
2012	Dade	Middle	North Dade Middle	\$18,921,534	94,660	\$200
2012	Lee	Middle	Hams Marsh Middle	\$23,750,925	164,662	\$144
2012	Orange	Middle	Lake Nona Middle	\$16,923,455	149,897	\$113
2012	Orange	Middle	SunRidge Middle	\$23,617,116	152,436	\$155
2013	Monroe	Middle	Horace O'Bryant	\$30,596,297	196,598	\$156
2015	St Johns	Middle	Patriot Oaks Academy	\$21,224,724	144,356	\$147
2015	St Johns	Middle	Valley Ridge Academy	\$21,116,642	144,356	\$146
2016	Orange	Middle	Wedgefield K-8 School	\$20,111,884	126,697	\$159
2016	Polk	Middle	Citrus Ridge: A Civics Academy	\$33,560,797	139,764	\$240
2017	Orange	Middle	OCPS Academic Center for Excellence	\$30,678,582	247,297	\$124
2017	Orange	Middle	Innovation	\$22,320,667	174,939	\$128
2017	Orange	Middle	Timber Springs Middle	\$24,333,075	173,016	\$141
2017	Orange	Middle	Carver Middle	\$22,812,870	184,815	\$123
2017	Calhoun	Middle	Atha Public School	\$19,084,925	92,830	\$206
2017	Hillsborough	Middle	Sulphur Springs K-8	\$5,312,830	12,538	\$424
2017	Holmes	Middle	Bonifay PK-8	\$32,270,798	148,030	\$218
2018	Escambia	Middle	Beulah Middle School	\$32,408,450	175,560	\$185
2018	Orange	Middle	Audubon Park School K-8	\$26,388,243	169,935	\$155
2018	Orange	Middle	Lake Como School K-8	\$24,193,636	160,336	\$151
2018	Seminole	Middle	New Millenium Middle School	\$41,807,137	173,543	\$241
2018	St Johns	Middle	Freedom Crossing Academy ("LL") K-8	\$31,540,253	153,676	\$205
2018	St Johns	Middle	Palm Valley Academy ("KK") K-8	\$33,888,445	153,676	\$221
2019	Manatee	Middle	Mona Jain Middle School	\$25,209,315	108,082	\$233
2019	Orange	Middle	Horizon West Middle School	\$24,142,598	159,701	\$151
2019	Orange	Middle	Pershing School K-8	\$25,939,347	145,204	\$179
2019	Osceola	Middle	Harmony Middle School	\$29,966,931	125,573	\$239
2020	Jackson	Middle	Marianna K-8 School	\$52,087,045	304,648	\$171
2020	Monroe	Middle	Plantation Key School	\$36,558,507	80,414	\$455
2020	Palm Beach	Middle	Verde K-8 School	\$26,973,780	126,994	\$212
2020	Pasco	Middle	Cypress Middle School "HH"	\$33,722,701	140,404	\$240
Total/Weighted Average -- Middle Schools				\$872,004,377	4,939,099	\$177
Total/Weighted Average -- Middle Schools: Excluding Hernando County				\$850,821,511	\$4,755,909	\$179
Total/Weighted Average -- Middle Schools (2015-2021)				\$697,654,182	3,766,384	\$185
Total/Weighted Average -- Middle Schools (2019-2021)				\$254,600,224	1,191,020	\$214
High Schools:						
2011	Broward	High	Lanier James Education Center	\$8,889,147	42,608	\$209
2011	Calhoun	High	Blountstown High	\$19,407,910	100,366	\$193
2011	Charlotte	High	Charlotte High	\$61,755,842	258,700	\$239
2011	Lake	High	Lake Minneola High	\$46,988,193	294,664	\$159
2011	Okeechobee	High	Okeechobee Achievement Academy	\$5,499,975	43,024	\$128
2011	Orange	High	Evans High Replacement	\$55,507,691	289,061	\$192
2011	Polk	High	Winter Haven Senior	\$26,374,234	140,940	\$187
2011	Polk	High	Auburndale Senior	\$19,522,053	101,466	\$192
2011	Polk	High	Davenport School of the Arts	\$29,136,512	157,446	\$185
2011	Polk	High	Kathleen Senior	\$24,323,662	112,017	\$217
2012	Dade	High	International Studies SHS	\$7,192,325	35,137	\$205
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	78,845	\$118
2012	St. Lucie	High	Lincoln Park Academy	\$10,928,736	93,703	\$117
2013	Martin	High	Martin County High	\$7,623,316	63,601	\$120
2016	Charlotte	High	Lemon Bay High School	\$51,569,511	220,839	\$234
2017	Dade	High	Miami Carol City Senior High	\$62,462,106	343,261	\$182
2017	Levy	High	Williston Middle High School	\$33,542,921	166,282	\$202

Table B-2 (Continued)
Construction Cost analysis – Other Florida Jurisdictions

Year Opened	District	Type	Facility Name	Construction Cost	Net SF	Construction Cost per NSF
High Schools:						
2017	Pasco	High	Cypress Creek High	\$41,025,203	195,271	\$210
2017	Dade	High	Maritime & Science Technology Academy	\$13,994,875	51,815	\$270
2017	Osceola	High	Poinciana High	\$4,553,211	19,212	\$237
2017	Pinellas	High	Palm Harbor University High	\$9,983,642	46,650	\$214
2017	St Johns	High	Nease High	\$10,658,296	48,081	\$222
2017	Orange	High	Windermere HS	\$54,879,598	375,515	\$146
2018	Dixie	High	Dixie County High School	\$26,000,000	156,249	\$166
2018	Osceola	High	Tohopekaliga High School	\$66,540,379	276,921	\$240
2018	Pinellas	High	Largo High School	\$39,857,982	207,947	\$192
2019	Lee	High	Bonita Springs High School	\$44,285,000	179,769	\$246
2019	Manatee	High	Parrish Community High School	\$55,477,768	204,369	\$271
2019	Osceola	High	NeoCity Academy	\$11,757,909	42,497	\$277
2020	Orange	High	Magnolia School	\$19,071,524	68,545	\$278
2021	Orange	High	Lake Buena Vista High School	\$76,594,637	316,763	\$242
2021	Orange	High	Horizon High School	\$69,452,548	318,827	\$218
Total/Weighted Average -- High Schools				\$1,024,160,411	5,050,391	\$203
Total/Weighted Average -- High Schools (2015-2021)				\$691,707,110	3,238,813	\$214
Total/Weighted Average -- High Schools (2019-2021)				\$276,639,386	1,130,770	\$245
Total/Weighted Average -- All Schools				\$3,030,993,916	16,719,395	\$181
Total/Weighted Average -- All Schools: Excluding Hernando County				\$3,009,811,050	\$16,536,205	\$182
Total/Weighted Average -- All Schools (2015-2021)				\$2,197,156,760	\$11,486,272	\$191
Total/Weighted Average -- All Schools (2019-2021)				\$805,536,136	\$3,573,638	\$225

Source: Florida Department of Education, additional cost information obtained by Benesch, when available

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

The architectural, design, site preparation (including on-site improvement and traffic control costs), and FF&E costs (including technology) are calculated based on the ratio of these costs to the construction costs observed in Hernando County and other jurisdictions. These figures are estimated at 16 percent of construction cost for facility planning and 8 percent for FF&E costs. Table B-3 provides a summary of this information.

**Table B-3
Other Building Costs**

Component	2019 Report ⁽¹⁾	Other Florida Jurisdictions (2015-2021) ⁽²⁾		Estimate of Impact Fee Calculations ⁽³⁾
		Average	Range	
A/E - Design	16%	7%	1% to 13%	8%
Site Prep		11%	0% to 27%	8%
FF&E	8%	8%	0% to 17%	8%
Total	24%	26%		24%

1) Source: *Educational Facilities Impact Fee Update Study for Hernando County School District*, April 11, 2019

2) Source: Florida Department of Education and additional cost information obtained by Benesch, when available

3) Final estimate used in the 2022 school impact fee study

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

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

Year Opened	District	Type	Facility Name	Architect & Eng. Fees	Ratio of Architect & Eng. Fees to Construction Cost	Furniture & Equipment	Ratio of FF&E to Construction Cost
2011	Broward	High	Lanier James Education Center	\$1,075,459	12%	\$1,304,137	15%
2011	Calhoun	High	Blountstown High	\$1,968,893	10%	\$994,719	5%
2011	Charlotte	Elem	Meadow Park Elementary	\$944,273	7%	\$674,842	5%
2011	Charlotte	High	Charlotte High	\$6,502,129	11%	\$2,676,408	4%
2011	Duval	Elem	Waterleaf Elementary	\$1,621,628	11%	\$1,899,236	13%
2011	Escambia	Elem	Global Learning Academy	\$1,682,415	10%	\$2,861,931	17%
2011	Hernando	Middle	Winding Waters K-8	\$880,709	4%	\$4,279,500	20%
2011	Lake	High	Lake Minneola High	\$3,030,934	6%	\$6,483,383	14%
2011	Okeechobee	High	Okeechobee Achievement Academy	\$453,761	8%	\$427,114	8%
2011	Orange	High	Evans High Replacement	\$3,568,884	6%	\$3,743,130	7%
2011	Orange	Elem	Wetherbee Elementary	\$812,505	7%	\$1,081,762	9%
2011	Pasco	Elem	Connerton Elementary "R"	\$858,671	7%	\$1,298,389	11%
2011	Polk	High	Winter Haven Senior	\$853,483	3%	\$2,360,389	9%
2011	Polk	High	Auburndale Senior	\$1,462,146	7%	\$3,124,050	16%
2011	Polk	High	Davenport School of the Arts	\$1,042,674	4%	\$2,330,971	8%
2011	Polk	High	Kathleen Senior	\$875,094	4%	\$2,267,250	9%
2011	Polk	Middle	Boone Middle	\$1,080,157	6%	\$1,331,348	7%
2011	Walton	Middle	Emerald Coast Middle	\$1,709,689	11%	\$700,000	4%
2012	Alachua	Elem	Meadowbrook Elementary	\$1,010,997	8%	\$1,974,896	16%
2012	Collier	Middle	Bethune Education Center	\$561,233	10%	\$734,057	13%
2012	Dade	High	International Studies SHS	\$684,965	10%	\$757,496	11%
2012	Dade	Middle	North Dade Middle	\$867,900	5%	\$1,122,762	6%
2012	Dade	High	Medical Academy or Science and Technology	\$762,932	8%	\$919,966	10%
2012	Indian River	Elem	Vero Beach Elementary	\$1,476,006	9%	\$1,342,512	8%
2012	Lee	Middle	Hams Marsh Middle	\$721,076	3%	\$1,814,273	8%
2012	Lee	Elem	Tortuga Preserve	\$214,042	1%	\$1,487,461	9%
2012	Orange	Elem	SunRidge Elementary	\$580,395	6%	\$951,358	9%
2012	Orange	Middle	Lake Nona Middle	\$1,277,253	8%	\$1,795,567	11%
2012	Orange	Middle	SunRidge Middle	\$1,137,698	5%	\$1,591,755	7%
2012	St. Johns	Elem	Palencia Elementary	\$956,170	8%	\$1,500,000	12%
2012	St. Lucie	High	Lincoln Park Academy	\$1,623,543	15%	\$3,246,193	30%
2012	Volusia	Elem	Citrus Grove Elementary	\$1,098,766	8%	\$1,555,729	11%
2013	Marion	Elem	Legacy Elementary	\$675,267	7%	\$1,680,825	17%
2013	Martin	High	Martin County High	\$1,274,200	17%	\$419,893	6%
2013	Monroe	Middle	Horace O'Bryant	\$3,221,414	11%	\$1,320,362	4%
2013	Orange	Elem	Sun Blaze Elementary	\$587,445	6%	\$1,035,369	10%
2013	Orange	Elem	Hackney Prairie Road Area Elementary	\$890,931	8%	\$1,057,127	9%
2013	Palm Beach	Elem	Gove Elementary	\$1,871,815	7%	\$917,852	3%
2013	Palm Beach	Elem	Galaxy Elementary	\$1,595,664	7%	\$790,823	4%
2014	Orange	Elem	Shingle Creek ES (Replacement)	\$636,833	7%	\$1,235,140	14%
2014	Orange	Elem	John Young ES (Replacement)	\$644,485	7%	\$1,037,820	12%
2014	Orange	Elem	Pineloch ES	\$632,269	7%	\$1,048,977	11%
2014	Orange	Elem	Dr. Phillips ES	\$837,933	10%	\$835,624	10%
2014	Orange	Elem	Spring Lake ES	\$646,909	7%	\$874,049	9%
2014	Orange	Elem	Washington Shores ES (Replacement)	\$591,793	6%	\$964,395	10%
2014	Orange	Elem	Little River ES	\$1,212,762	15%	\$705,810	9%
2014	Orange	Elem	Wheatley ES (Replacement)	\$740,790	8%	\$803,731	9%
2014	Palm Beach	Elem	The Conservatory School of North Palm Beach	\$1,746,723	8%	\$781,394	4%
2014	Pasco	Elem	Schrader Elementary	\$741,224	7%	\$781,652	7%
2015	Hillsborough	Elem	Thompson Elementary	\$1,117,623	8%	\$1,614,056	12%
2015	Orange	Elem	Eagle Creek Elementary	\$503,008	5%	\$1,168,200	13%
2015	Orange	Elem	Independence Elementary	\$454,954	5%	\$1,168,200	12%
2015	Orange	Elem	Ocoee ES (Replacement)	\$669,660	7%	\$1,039,087	11%
2015	Orange	Middle	Clay Springs Elementary	\$619,675	5%	\$1,265,087	11%
2015	Orange	High	Lake Weston Elementary	\$557,676	6%	\$1,395,286	14%
2015	Orange	Elem	Lovell Elementary	\$532,470	5%	\$1,258,788	12%
2015	Palm Beach	Middle	Glade View Elementary	\$1,142,611	8%	\$661,409	5%
2015	Palm Beach	High	Rosenwald Elementary	\$942,748	8%	\$593,229	5%
2015	Pasco	Elem	Sanders Memorial Elementary	\$1,442,401	8%	\$2,095,402	12%
2015	St Johns	Middle	Patriot Oaks Academy	\$1,492,491	7%	\$2,200,000	10%
2015	St Johns	Middle	Valley Ridge Academy	\$856,884	4%	\$2,200,000	10%
2016	Charlotte	High	Lemon Bay High School	\$6,486,215	13%	\$3,010,405	6%
2016	Hillsborough	Elem	Lamb Elementary	\$1,159,221	8%	\$1,494,022	11%
2016	Orange	Elem	Bay Lake Elementary	\$715,680	6%	\$1,414,425	12%
2016	Orange	Elem	Tangelo Park Elementary	\$766,295	7%	\$1,115,037	10%
2016	Pasco	Elem	Wiregrass Elementary School (Elem "W")	\$993,089	7%	\$1,594,261	11%
2016	Polk	Middle	Citrus Ridge: A Civics Academy	\$1,235,864	4%	\$3,060,826	9%
2016	Washington	Elem	Kate Smith Elementary School	\$1,799,321	9%	\$1,567,022	8%
2017	Orange	Elem	Millenia Gardens Elementary	\$660,780	6%	\$1,129,925	11%
2017	Orange	K8	Wedgefield	\$2,153,131	11%	\$1,787,827	9%
2017	Orange	Elem	Laureate Park Elementary	\$636,009	5%	\$1,365,945	11%
2017	Orange	Elem	Engelwood ES	\$659,183	5%	\$1,284,730	10%
2017	Orange	Elem	Ivey Lane ES	\$599,596	5%	\$1,204,983	10%
2017	Orange	Elem	Meadow Woods ES	\$782,369	6%	\$1,110,974	8%
2017	Orange	Elem	Mollie Ray ES	\$693,404	6%	\$1,226,272	10%
2017	Orange	Elem	Oak Hill ES	\$581,863	5%	\$972,235	8%
2017	Orange	Elem	Rock Lake ES	\$672,601	5%	\$1,235,894	9%
2017	Orange	Elem	Ventura ES	\$780,745	6%	\$1,262,836	9%
2017	Orange	K8	OCPS Academic Center for Excellence	\$2,342,381	8%	\$2,174,838	7%

Table B-4 (Continued)

Architectural/Civil Design and FF&E Cost Analysis - Hernando County and Other Florida Jurisdictions

Year Opened	District	Type	Facility Name	Architect & Eng. Fees	Ratio of Architect & Eng. Fees to Construction Cost	Furniture & Equipment	Ratio of FF&E to Construction Cost
2017	Orange	Middle	Innovation Middle	\$1,954,764	9%	\$1,789,440	8%
2017	Orange	Middle	Timber Springs Middle	\$2,460,335	10%	\$1,776,313	7%
2017	Orange	Middle	Carver Middle	\$1,519,638	7%	\$1,743,238	8%
2017	St Johns	Elem	Picolata Crossing Elementary	\$711,881	4%	\$1,613,190	8%
2017	Pasco	Elem	Bexley Elementary	\$1,176,816	7%	\$1,795,991	11%
2017	Nassau	Elem	Wildlight Elementary School	\$1,649,044	10%	\$2,457,873	15%
2017	Broward	Elem	Riverglades Elementary	\$303,332	6%	\$412,293	9%
2017	Hamilton	Elem	Hamilton County Elementary School	\$1,677,527	10%	\$1,825,273	10%
2017	Calhoun	Middle	Atha Public School	\$1,436,603	8%	\$1,205,972	6%
2017	Hillsborough	Middle	Sulphur Springs K-8	\$417,315	8%	\$304,755	6%
2017	Holmes	Middle	Bonifay PK-8	\$2,870,562	9%	\$2,616,795	8%
2017	Dade	High	Miami Carol City Senior High	\$5,273,339	8%	\$4,534,318	7%
2017	Levy	High	Williston Middle High School	\$1,849,055	6%	\$672,515	2%
2017	Pasco	High	Cypress Creek High	\$2,712,972	7%	\$4,004,683	10%
2017	Dade	High	Maritime & Science Technology Academy	\$1,052,669	8%	\$815,189	6%
2017	Osceola	High	Poinciana High	\$267,393	6%	\$507,388	11%
2017	Pinellas	High	Palm Harbor University High	\$1,034,481	10%	\$825,000	8%
2017	St Johns	High	Nease High	\$828,000	8%	\$898,000	8%
2017	Orange	High	Windermere HS	\$4,993,625	9%	\$3,600,435	7%
2017	Orange	Elem	Westpointe Elementary	\$860,457	9%	\$1,549,090	16%
2018	Escambia	Elem	Kingsfield Elementary School	\$2,421,087	8%	\$1,500,000	5%
2018	Hillsborough	Elem	Dawson Elementary School	\$712,947	4%	\$1,494,667	9%
2018	Orange	Elem	William Frangus Elementary	\$642,656	4%	\$1,176,891	8%
2018	Orange	Elem	Hidden Oaks Elementary	\$640,642	5%	\$1,069,297	9%
2018	Orange	Elem	Hungerford Elementary School	\$650,486	5%	\$898,313	7%
2018	Orange	Elem	Maxey Elementary School	\$626,928	5%	\$1,115,173	9%
2018	Orange	Elem	Pine Hills Elementary School	\$693,105	5%	\$1,222,976	8%
2018	Volusia	Elem	Pierson Elementary School	\$1,459,238	12%	\$1,320,570	11%
2018	Clay	Elem	Discovery Oaks Elementary School	\$869,100	4%	\$2,115,666	11%
2018	Escambia	Middle	Beulah Middle School	\$3,394,057	10%	\$2,100,000	6%
2018	Orange	Middle	Audubon Park School K-8	\$2,972,528	11%	\$1,891,815	7%
2018	Orange	Middle	Lake Como School K-8	\$2,050,230	8%	\$1,389,540	6%
2018	Seminole	Middle	New Millenium Middle School	\$2,892,045	7%	\$2,420,357	6%
2018	St Johns	Middle	Freedom Crossing Academy ("LL") K-8	\$1,247,321	4%	\$2,552,409	8%
2018	St Johns	Middle	Palm Valley Academy ("KK") K-8	\$1,342,410	4%	\$2,552,409	8%
2018	Dixie	High	Dixie County High School	\$2,055,000	8%	\$190,000	1%
2018	Osceola	High	Tohopekaliga High School	\$3,360,740	5%	\$7,554,619	11%
2018	Pinellas	High	Largo High School	\$3,606,122	9%	\$2,672,069	7%
2019	Manatee	Elem	Barbara Harvey Elementary School	\$1,104,274	7%	\$1,421,736	9%
2019	Monroe	Elem	Gerald Adams Elementary School	\$2,151,000	7%	\$741,878	3%
2019	Orange	Elem	Deerwood Elementary School	\$679,669	5%	\$1,053,641	7%
2019	Orange	Elem	Water Spring Elementary School	\$673,077	4%	\$1,216,334	8%
2019	Orange	Elem	Castleview Elementary School	\$781,914	5%	\$1,228,879	8%
2019	Taylor	Elem	Taylor County Primary School	\$1,216,820	8%	\$956,924	7%
2019	Volusia	Elem	Chisholm Elementary School	\$206,670	2%	\$1,081,721	9%
2019	Manatee	Middle	Mona Jain Middle School	\$1,580,528	6%	\$1,719,916	7%
2019	Orange	Middle	Horizon West Middle School	\$1,357,152	6%	\$1,837,875	8%
2019	Orange	Middle	Pershing School K-8	\$2,114,313	8%	\$1,803,900	7%
2019	Osceola	Middle	Harmony Middle School	\$1,552,230	5%	\$2,909,828	10%
2019	Lee	High	Bonita Springs High School	\$2,178,000	5%	\$5,654,899	13%
2019	Manatee	High	Parrish Community High School	\$2,436,800	4%	\$3,103,578	6%
2019	Osceola	High	NeoCity Academy	\$1,436,484	12%	\$1,701,403	14%
2020	Jackson	Middle	Marianna K-8 School	\$4,686,265	9%	\$0	0%
2020	Monroe	Middle	Plantation Key School	\$276,122	1%	\$1,460,039	4%
2020	Monroe	Elem	Stanley Switlik Elementary School	\$1,762,172	7%	\$960,545	4%
2020	Orange	High	Magnolia School	\$1,468,970	8%	\$783,281	4%
2020	Orange	Elem	Summerlake Elementary School	\$717,175	5%	\$1,111,507	7%
2020	Orange	Elem	Sunshine Elementary School	\$748,162	5%	\$998,043	7%
2020	Orange	Elem	Vista Pointe Elementary School	\$600,440	4%	\$1,132,166	7%
2020	Palm Beach	Middle	Verde K-8 School	\$2,411,658	9%	\$1,750,237	6%
2020	Pasco	Middle	Cypress Middle School "HH"	\$2,073,215	6%	\$2,810,008	8%
2020	Pinellas	Elem	Melrose Elementary School	\$1,129,923	10%	\$101,749	1%
2020	Seminole	Elem	Pine Crest School of Innovation	\$1,718,290	9%	\$3,187,873	17%
2020	Walton	Elem	Dune Lakes Elementary School	\$3,049,104	11%	\$1,790,828	6%
2021	Orange	High	Lake Buena Vista High School	\$2,477,598	3%	\$3,701,040	5%
2021	Orange	High	Horizon High School	\$3,140,805	5%	\$3,313,398	5%
2021	Orange	Elem	Village Park Elementary School	\$727,857	4%	\$1,413,023	8%
Total/Weighted Average				\$209,138,022	7%	\$242,725,399	8%
Total/Weighted Average (Excluding Hernando County)				\$208,257,313	7%	\$238,445,899	8%
Total/Weighted Average (2015-2021)				\$147,193,085	7%	\$165,801,972	8%
Total/Weighted Average (2019-2021)				\$46,456,687	6%	\$50,946,249	6%

Source: Florida Department of Education, Orange County Public Schools and previous Benesch school impact fee studies, when available

<div>Table B-5</div> <div>Site Development Cost Analysis - Hernando County and Other Florida Jurisdictions</div>					
Year Opened	District	Type	Facility Name	Site Development	Ratio of Site Development to Construction
2011	Broward	High	Lanier James Education Center	\$918,943	10%
2011	Calhoun	High	Blountstown High	\$1,362,604	7%
2011	Charlotte	Elem	Meadow Park Elementary	\$1,802,689	14%
2011	Charlotte	High	Charlotte High	\$7,904,370	13%
2011	Duval	Elem	Waterleaf Elementary	\$1,361,500	9%
2011	Escambia	Elem	Global Learning Academy	\$200,000	1%
2011	Hernando	Middle	Winding Waters K-8	\$0	0%
2011	Lake	High	Lake Minneola High	\$454,710	1%
2011	Okeechobee	High	Okeechobee Achievement Academy	\$1,300	0%
2011	Orange	High	Evans High Replacement	\$2,151,931	4%
2011	Orange	Elem	Wetherbee Elementary	\$0	0%
2011	Pasco	Elem	Connerton Elementary "R"	\$2,313,586	20%
2011	Polk	High	Winter Haven Senior	\$0	0%
2011	Polk	High	Auburndale Senior	\$0	0%
2011	Polk	High	Davenport School of the Arts	\$0	0%
2011	Polk	High	Kathleen Senior	\$0	0%
2011	Polk	Middle	Boone Middle	\$0	0%
2011	Walton	Middle	Emerald Coast Middle	\$1,717,116	11%
2012	Alachua	Elem	Meadowbrook Elementary	\$86,278	1%
2012	Indian River	Elem	Vero Beach Elementary	\$1,196,000	7%
2012	Collier	Middle	Bethune Education Center	\$479,652	9%
2012	Dade	High	International Studies SHS	\$0	0%
2012	Dade	Middle	North Dade Middle	\$0	0%
2012	Dade	High	Medical Academy or Science and Technology	\$0	0%
2012	Lee	Middle	Hams Marsh Middle	\$2,100,258	9%
2012	Lee	Elem	Tortuga Preserve	\$1,367,613	9%
2012	Orange	Elem	SunRidge Elementary	\$1,296,632	13%
2012	Orange	Middle	Lake Nona Middle	\$0	0%
2012	Orange	Middle	SunRidge Middle	\$1,051,252	4%
2012	St. Johns	Elem	Palencia Elementary	\$0	0%
2012	St. Lucie	High	Lincoln Park Academy	\$7,901,452	72%
2012	Volusia	Elem	Citrus Grove Elementary	\$415,026	3%
2013	Martin	High	Martin County High	\$536,994	7%
2013	Monroe	Middle	Horace O'Bryant	\$2,740,572	9%
2013	Orange	Elem	Sun Blaze Elementary	\$658,487	6%
2013	Orange	Elem	Hackney Prairie Road Area Elementary	\$657,635	6%
2014	Orange	Elem	Shingle Creek ES (Replacement)	\$1,188,410	14%
2014	Orange	Elem	John Young ES (Replacement)	\$1,438,471	16%
2014	Orange	Elem	Washington Shores ES (Replacement)	\$1,395,463	14%
2014	Orange	Elem	Wheatley ES (Replacement)	\$1,083,517	12%
2014	Orange	Elem	Pineloch ES	\$1,409,183	15%
2014	Orange	Elem	Dr. Phillips ES	\$1,850,611	23%
2014	Orange	Elem	Spring Lake ES	\$1,276,130	13%
2014	Orange	Elem	Little River ES	\$1,142,327	14%
2014	Pasco	Elem	Schrader Elementary	\$1,217,102	11%
2015	Hillsborough	Elem	Thompson Elementary	\$1,020,579	8%
2015	Orange	Elem	Clay Springs Elementary	\$2,096,813	18%
2015	Orange	High	Lake Weston Elementary	\$1,719,879	17%
2015	Orange	Elem	Lovell Elementary	\$851,121	8%
2015	Orange	Elem	Eagle Creek Elementary	\$1,934,060	21%
2015	Orange	Elem	Independence Elementary	\$1,649,461	18%
2015	Orange	Elem	Ocoee ES (Replacement)	\$1,470,388	16%
2015	Palm Beach	Middle	Glade View Elementary	\$1,652,065	11%
2015	Palm Beach	High	Rosenwald Elementary	\$1,853,846	16%
2015	Pasco	Elem	Sanders Memorial Elementary	\$1,478,220	9%
2015	St Johns	Middle	Patriot Oaks Academy	\$0	0%
2015	St Johns	Middle	Valley Ridge Academy	\$0	0%
2016	Charlotte	High	Lemon Bay High School	\$7,169,846	14%
2016	Hillsborough	Elem	Lamb Elementary	\$3,980	0%
2016	Orange	Elem	Bay Lake Elementary	\$2,371,208	19%
2016	Orange	Elem	Tangelo Park Elementary	\$1,682,616	15%
2016	Pasco	Elem	Wiregrass Elementary School (Elem "W")	\$1,213,282	8%
2016	Polk	Middle	Citrus Ridge: A Civics Academy	\$0	0%
2016	Washington	High	Kate Smith Elementary School	\$2,568,867	12%
2017	Orange	Elem	Millenia Gardens Elementary	\$1,802,063	17%
2017	Orange	K8	Wedgefield School K-8	\$3,151,392	16%
2017	Orange	Elem	Laureate Park Elementary	\$1,229,287	10%
2017	Orange	Elem	Engelwood ES	\$1,389,126	11%
2017	Orange	Elem	Ivey Lane ES	\$1,526,111	13%
2017	Orange	Elem	Meadow Woods ES	\$1,358,748	10%
2017	Orange	Elem	Mollie Ray ES	\$1,525,138	13%

Table B-5 (Continued)					
Site Development Cost Analysis - Hernando County and Other Florida Jurisdictions					
Year Opened	District	Type	Facility Name	Site Development	Ratio of Site Development to Construction
2017	Orange	Elem	Oak Hill ES	\$1,629,450	13%
2017	Orange	Elem	Rock Lake ES	\$2,685,941	20%
2017	Orange	Elem	Ventura ES	\$2,458,354	18%
2017	Orange	K8	OCPS Academic Center for Excellence	\$1,503,611	5%
2017	Orange	Middle	Innovation Middle	\$1,856,965	8%
2017	Orange	Middle	Timber Springs Middle	\$3,047,594	13%
2017	Orange	Middle	Carver Middle	\$3,648,736	16%
2017	Orange	High	Windermere HS	\$8,003,699	15%
2017	Pasco	Elem	Bexley Elementary	\$1,481,772	9%
2017	Nassau	Elem	Wildlight Elementary School	\$4,423,526	27%
2017	Broward	Elem	Riverglades Elementary	\$671,049	14%
2017	Hamilton	Elem	Hamilton County Elementary School	\$1,241,320	7%
2017	Calhoun	Middle	Atha Public School	\$1,389,719	7%
2017	Hillsborough	Middle	Sulphur Springs K-8	\$0	0%
2017	Holmes	Middle	Bonifay PK-8	\$1,489	0%
2017	Dade	High	Miami Carol City Senior High	\$7,753,194	12%
2017	Levy	High	Williston Middle High School	\$1,773,603	5%
2017	Pasco	High	Cypress Creek High	\$8,217,342	20%
2017	Dade	High	Maritime & Science Technology Academy	\$335,946	2%
2017	Osceola	High	Poinciana High	\$414,907	9%
2017	Pinellas	High	Palm Harbor University High	\$2,306,147	23%
2017	St Johns	High	Nease High	\$0	0%
2017	Orange	Elem	Westpointe Elementary	\$1,422,408	15%
2018	Hillsborough	Elem	Hope Dawson Elementary	\$0	0%
2018	Escambia	Elem	Kingsfield Elementary School	\$1,835,262	6%
2018	Orange	Elem	William Frangus Elementary	\$2,529,474	17%
2018	Orange	Elem	Hidden Oaks Elementary	\$1,686,521	14%
2018	Orange	Elem	Hungerford Elementary School	\$1,490,730	12%
2018	Orange	Elem	Maxey Elementary School	\$1,103,308	9%
2018	Orange	Elem	Pine Hills Elementary School	\$1,026,205	7%
2018	Volusia	Elem	Pierson Elementary School	\$2,081,652	18%
2018	Clay	Elem	Discovery Oaks Elementary School	\$1,668,705	8%
2018	Escambia	Middle	Beulah Middle School	\$7,401,440	23%
2018	Orange	Middle	Audubon Park School K-8	\$1,787,707	7%
2018	Orange	Middle	Lake Como School K-8	\$1,747,202	7%
2018	Seminole	Middle	New Millenium Middle School	\$1,714,394	4%
2018	St Johns	Middle	Freedom Crossing Academy ("LL") K-8	\$0	0%
2018	St Johns	Middle	Palm Valley Academy ("KK") K-8	\$0	0%
2018	Dixie	High	Dixie County High School	\$1,500,000	6%
2018	Osceola	High	Tohopekaliga High School	\$9,186,709	14%
2018	Pinellas	High	Largo High School	\$10,741,728	27%
2019	Manatee	Elem	Barbara Harvey Elementary School	\$1,055,565	7%
2019	Monroe	Elem	Gerald Adams Elementary School	\$0	0%
2019	Orange	Elem	Deerwood Elementary School	\$2,253,796	15%
2019	Orange	Elem	Water Spring Elementary School	\$1,844,486	12%
2019	Orange	Elem	Castleview Elementary School	\$1,587,126	10%
2019	Taylor	Elem	Taylor County Primary School	\$2,266,867	15%
2019	Volusia	Elem	Chisholm Elementary School	\$0	0%
2019	Manatee	Middle	Mona Jain Middle School	\$3,674,825	15%
2019	Orange	Middle	Horizon West Middle School	\$2,924,349	12%
2019	Orange	Middle	Pershing School K-8	\$1,866,230	7%
2019	Osceola	Middle	Harmony Middle School	\$4,005,510	13%
2019	Lee	High	Bonita Springs High School	\$11,339,000	26%
2019	Manatee	High	Parrish Community High School	\$8,097,183	15%
2019	Osceola	High	NeoCity Academy	\$2,227,396	19%
2020	Jackson	Middle	Marianna K-8 School	\$0	0%
2020	Monroe	Middle	Plantation Key School	\$208,401	1%
2020	Monroe	Elem	Stanley Switlik Elementary School	\$0	0%
2020	Orange	High	Magnolia School	\$2,328,178	12%
2020	Orange	Elem	Summerlake Elementary School	\$1,713,260	11%
2020	Orange	Elem	Sunshine Elementary School	\$3,074,502	20%
2020	Orange	Elem	Vista Pointe Elementary School	\$4,458,820	27%
2020	Palm Beach	Middle	Verde K-8 School	\$3,336,287	12%
2020	Pasco	Middle	Cypress Middle School "HH"	\$6,161,935	18%
2020	Pinellas	Elem	Melrose Elementary School	\$1,108,393	10%
2020	Seminole	Elem	Pine Crest School of Innovation	\$1,770,059	9%
2020	Walton	Elem	Dune Lakes Elementary School	\$1,914,262	7%
2021	Orange	High	Lake Buena Vista High School	\$12,970,995	17%
2021	Orange	High	Horizon High School	\$12,948,899	19%
2021	Orange	Elem	Village Park Elementary School	\$2,404,612	14%

Table B-5 (Continued)
Site Development Cost Analysis - Hernando County and Other Florida Jurisdictions

Year Opened	District	Type	Facility Name	Site Development	Ratio of Site Development to Construction
Total/Weighted Average				\$268,380,149	10%
Total/Weighted Average (Excluding Hernando)				\$268,380,149	10%
Total/Weighted Average (2015-2021)				\$244,026,841	11%
Total/Weighted Average (2018-2021)				\$97,540,936	12%

Source: Florida Department of Education, Orange County Public Schools and previous Benesch school impact fee studies, when available.

Land Value Analysis

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

- Recent land purchases;
- A review of the current market value of land from the Property Appraiser database where the existing schools are located;
- An analysis of vacant residential land sales in Hernando County since 2017 for parcels of similar size; and
- An analysis of market value of vacant residential land from the Property Appraiser database for parcels of similar size to the current inventory.

HCSD purchased a 2.4-acre parcel in 2020 at a cost of \$140,600 per acre.

The value of parcels where the existing schools are located, as estimated by the Hernando County Property Appraiser, indicates an average land value of \$14,300 per acre. Property Appraiser estimates tend to be on the conservative side for publicly owned land.

Vacant residential and agricultural land sales of similar size in Hernando County between 2017 and 2021 averaged \$38,000 per acre with a median value of \$21,000 per acre.

Given this information, an average cost of \$15,000 per acre is for impact fee calculation purposes, which represents a conservative estimate.