

**Orange County  
School Impact Fee Advisory Group  
Technical Analysis Methodology**

**Summary Report**

*Prepared for:*

**ORANGE COUNTY  
SCHOOL IMPACT FEE ADVISORY GROUP**

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**Introduction**

Purpose of Group

Following the adoption of the latest update of Orange County's School Impact Fee Schedule, the Orange County School Impact Fee Advisory Group (hereafter referred to as the Group) was formed by the Orange County Board of County Commissioners. The purpose of the Group is to "recommend a consistent methodology for performing the school impact fee studies subsequent to the 2005 revisions to this article." Orange County retained Tindale-Oliver & Associates, Inc. (TOA) to present school impact fee methodologies and to facilitate a series of presentations and discussions with the Group. Throughout the course of these meetings, the Group developed an understanding of possible school impact fee methodologies, as presented by TOA, that could be used to calculate a school impact fee for Orange County. The following summary report outlines the consensus reached by the Group on the school impact fee methodology. It is the hope of the members of the Group that this work will expedite and facilitate a proposal from Orange County Public Schools to the Board of County Commissioners for a new School Impact Fee Ordinance.

Components of the Methodology

The methodology agreed upon by the Group contains the following eight components:

- School Facilities Inventory
- Facility Service Delivery
- Facility Impact Cost per Student Station
- Total Impact Cost per Student
- Revenue Credits
- Net Impact Cost per Student
- Student Generation Rate
- Sample Impact Fee Schedule

## School Impact Fee Formula

The School Impact Fee formula and definition of variables are discussed below:

$$\text{Net Cost per Student} = \text{Total Cost per Student} - \text{Total Revenue Credit per Student}$$

where,

$$\text{Total Cost per Student} = \text{Unit Cost} \times \text{Facility Service Delivery}$$

where,

- Unit Cost represents the cost per square foot of a school facility (including school facility costs, school land costs and interest carrying costs).
- Facility Service Delivery is measured in terms of square feet per permanent student station.

$$\begin{aligned} \text{Total Revenue Credit per Student} = & \text{State Revenue Credit per Student} + \\ & \text{Ad Valorem Revenue Credit per Student} + \\ & \text{Sales tax Revenue Credit per Student} \end{aligned}$$

- The State Revenue credit per student is calculated by dividing the total amount of revenue from state sources collected and used for new student stations over the next five years to accommodate new growth divided by the new permanent student stations being constructed over the next five years to accommodate new growth.
- The Ad Valorem Discretionary Capital Outlay Tax credit per student is calculated by dividing the total amount of ad valorem revenues collected and used for new student stations over the next five years to accommodate new growth divided by the new permanent student stations being constructed over the next five years to accommodate new growth. The present value of the available revenue per student for capital expansion of new student stations for new growth is then calculated using an interest rate and a capitalization period in years consistent with the average rate and duration of current outstanding Certificates of Participation (COP's).
- The School Surtax Sales Tax Revenue credit per student is calculated by dividing the total amount of sale tax revenues collected and used for new student stations over the next five years to accommodate new growth divided by the new permanent student stations being constructed over the next five years to accommodate new growth.

These variables are defined in more detail in subsequent sections of this report and in Appendix A Sample Technical Analysis Tables.

## **School Facilities Inventory**

The Orange County Public Schools (OCPS) inventory is based on the School District's inventory for the future five-year period, and includes those schools that will be open and operational by the end of the five year period. This inventory is based on the most current Florida Inventory of School Houses (FISH) report for OCPS, as well as the new schools and additions to existing schools that become operational over the next five years. This inventory shall contain the total number of permanent student stations and permanent square feet for elementary, middle, and high school schools serving students in kindergarten through grade twelve. For the purpose of the School Impact Fee, permanent square footage includes all classrooms and supporting facilities at a school, including, but not limited to, administrative offices, cafeteria, auditoriums, restroom facilities, gyms, training rooms, music facilities, etc. Vocational and technical schools are not included in the inventory or subsequent analysis, although ninth grade centers have been included.

## **Facility Service Delivery**

The facility service delivery used for calculating the impact fee for OCPS utilizes the inventory for the future five-year period, and is based on the permanent square feet per permanent student station capacity.

The number of permanent square feet and permanent student stations are based on the current FISH report for OCPS, as well as the permanent square footage to be added to OCPS' inventory due to the new student stations being built over the next five years. Information pertaining to the expansion of the inventory over the next five years is from the most current OCPS Five-Year Facilities Work Plan, as verified through discussions with OCPS staff. The number of permanent student stations at each school by the end of the five year period considers the requirements of the Class Size Reduction (CSR) Amendment.

The facility service delivery provided, measured by square feet per student station by school type, is then calculated by dividing the permanent square footage by the permanent student stations for each school type. A weighted average facility service delivery for all schools also is calculated by dividing the total permanent square feet for all schools by the total number of permanent student stations.

This information is presented in Appendix A, Table A-1.

## **Facility Cost per Student Station**

### School Facility Costs

In an effort to determine the most accurate and reasonable facility cost per student station for schools currently being built in Orange County, the most recent bid awards for schools planned to be built or that are under construction are used. Bid data used to develop the facility impact cost per student station for each school type as part of this analysis includes bids received in 2004 and 2005, or the last two years. Construction bids more than two years old are not considered reflective of current cost trends and therefore are not used in the cost calculations. For bids that are one year old, the construction-related costs are inflated using the Engineering News Record's annual construction cost indices for that respective year, as available.

As previously mentioned, the facility impact cost per student station is calculated for each school type as well as a weighted average for all schools and is based on recent bid data for new schools, as provided by OCPS. The total facility cost is based on the cost of planning, architecture and engineering, construction, furniture, fixtures and equipment, utilities, and land per student station.

### School Land Costs

For each school type, land costs per student station are based on the total cost of recent land purchased during the last two years, or sites planned to be purchased in the most current OCPS Five-Year Facilities Work Plan. The total cost of purchased land includes land costs, attorney costs, condemnation costs, and other costs, as applicable. For future planned sites, only planned purchases for which a certified MAI appraisal has been made are used in the calculation of land costs. All costs are developed as a cost per permanent student station. For land costs that are one year old, the land cost is inflated using the historical annual increases in the countywide just values from the Orange County Property Appraiser data.

### Interest Carrying Cost During Construction

In addition to the construction and land costs identified above, the interest expense or lost opportunity on funds that OCPS uses during construction of a new school facility are considered. According to OCPS staff, it typically takes three years from start to finish to construct an elementary school, three and one-half years to construct a middle school, and four years to construct a high school. These life cycle time frames include land acquisition, the planning and bidding process, and the actual construction of the facility.

Based on historical and current financing trends, OCPS uses Capital Outlay Proceeds (COPs) to finance new school construction. Therefore, it is appropriate to charge new development for the net interest cost by type of school during construction. The net interest cost is calculated by using the difference between the bond interest rate less any interest earned on bond proceeds during construction (assuming that the interest earnings rate is less than the bond interest rate, otherwise a negative arbitrage situation would arise).

The facility cost per student station by school type, as well as the weighted average cost per student station for all schools is presented in Table A-2. The weighting factors used to calculate the weighted average cost per student station are the number of permanent student stations in operation at the end of the five year plan as illustrated in Table A-1.

### **Total Cost per Student**

Two approaches are presented to calculate the total impact cost per student. The first approach, Total Cost per Student Station, No Capacity Adjustment, accounts only for the cost of permanent student stations in the analysis. The second approach, Total Cost per Student Station, With Capacity Adjustment for Portables, normalizes the cost per student station to account for how much over or under capacity the school district is by type of school, thus accounting for the number of students that are housed in portable or relocatable student stations. Each of these approaches is discussed in the following paragraphs.

#### Total Cost per Student Station, No Capacity Adjustment

When the Total Cost per Student Station, No Capacity Adjustment approach is used, the weighted average cost per student station calculated in Table A-2 is the facility cost per permanent student, since all construction and land-related costs are calculated based on the number of permanent student stations. This approach results in a school impact fee that charges new growth based on the cost of a permanent student station.

#### Total Cost per Student Station, With Capacity Adjustment for Portables

The Total Cost per Student Station, With Capacity Adjustment for Portables approach accounts for how much over or under capacity the school district is, thus accounting for those students that are housed in portable or relocatable student stations. This adjusts the cost per student station to account for the lesser cost of housing students in relocatable classroom facilities. It also increases the cost per student station when there is excess already built capacity available to accommodate new students.

As shown in Table A-3, this adjustment is completed by dividing the facility cost per student station by the ratio of projected total students for the future five years to the projected permanent student capacity for this same time period. As shown in this table, this calculation is done for each school type, as well as for the weighted average cost per student. This adjustment also adjusts the cost per student station to a cost per student.

#### Transportation Cost per Student

OCPS provides transportation services to its student population. Therefore, the bus cost per student is added to the facility cost per student, as shown in Table A-2 for Approach #1 (no capacity adjustment) and Table A-3 for Approach #2 (with capacity adjustment). The transportation cost component methodology is derived from Henderson & Young's *Impact Fees for Educational Facilities in Orange County*, dated August 2004.

The transportation, or school bus cost per student for elementary, middle, and high school students is based on the current purchase price of buses for OCPS and vehicle capacity (which differs by school type) for both 84-passenger and 65-passenger buses. Using the vehicle cost per student capacity by school type, a weighted average bus cost per student is then calculated, based on the percentage of the buses in operation that are 84-passenger buses and 65-passenger buses. Additionally, since buses are operated for more than one shift, the average number of runs made by all buses is calculated. The weighted average bus cost per student for each school type is then multiplied by the percentage of students riding the bus.

#### Ancillary Facility Cost per Student

Similar to the transportation cost per student discussed above, the ancillary facility cost per student is added to the facility costs per student, as shown in Table A-2 for Approach #1 (no capacity adjustment) and Table A-3 for Approach #2 (with capacity adjustment for portables). The ancillary facility cost component also is derived from Henderson & Young's *Impact Fees for Educational Facilities in Orange County*, dated August 2004.

The ancillary facility cost per student is based on the total value of both the buildings and land in the OCPS' inventory of ancillary facilities. For the purpose of calculating the School Impact Fee, ancillary facilities include stand alone administration and facilities maintenance buildings that support the OCPS. Generally, ancillary facilities do not include instructional facilities, which are included in the school facilities inventory. The total value of all ancillary buildings is calculated by multiplying the total square footage for all ancillary facilities by the replacement cost per square foot for the ancillary facilities. Similarly, the total value of land for all ancillary buildings is calculated by

multiplying the total number of acres attributed to the ancillary facilities by an average value of land per acre, or if any land for new facilities is planned to be purchased in the most current OCPS Five-Year Facilities Work Plan, the purchase price per acre is based on the appraised value of the land being purchased by OCPS for new ancillary facilities. The total building and land costs for all ancillary facilities are then divided by the total number of students currently enrolled, since ancillary facilities serve the entire student population. The result is an ancillary building value per student and an ancillary land value of per student, or a total ancillary facility cost of per student.

## **Revenue Credits**

Revenue credits are granted when there is money generated by new growth that is used to pay for new student stations that are being built to accommodate new growth. The source for determining revenue credits is the most current OCPS Five-Year Facilities Work Plan. Eligible revenue credits identified below include state revenue, ad valorem taxes, and sales tax proceeds. Revenue credits are calculated based on school facility expansion for new student stations and supporting ancillary costs (facilities and transportation) that will be in place and operational during the most current OCPS' Five-Year Work Plan and Capital Budget. Thus, any non-impact fee funds budgeted in the Five-Year Work Plan, for new student stations to accommodate new growth and any ancillary costs as mentioned above, are eligible for credit.

### State Revenue Credit per Student

The state revenue credit is based on the total amount of revenue from state sources to be collected over the next five years that is available to build new permanent student stations for new growth. Based on OCPS' Five-Year Work Plan and Capital Budget, state revenue sources available for the expansion of student stations for new growth include Capital Outlay & Debt Service (CO&DS), Public Education Capital Outlay (PECO), and general state revenue. The total amount of these state revenues available over the next five years for the expansion of new student stations is then divided by the number of new permanent student stations being constructed over the next five years to accommodate new growth. The result is a state revenue credit per new student, as shown in Table A-4.

### Ad Valorem Discretionary Capital Outlay Tax Revenue Credit per Student

The OCPS' Five-Year Work Plan and Capital Budget are used to determine the total amount of ad valorem revenue projected to be generated over the next five years, as well as the percentage that will be dedicated towards the expansion of student stations. In Orange County, the current millage rate is 1.5 mills. This rate is in place until the expiration of the current voter approved school surtax. The total projected ad valorem

revenue to be generated over the next five years is found in the Five-Year Work Plan. The projection of the ad valorem revenue source is escalated in the five year plan at a rate consistent with historical trends.

The percentage of ad valorem revenue dedicated towards the expansion of new student stations to accommodate new growth is based on the ad valorem revenue projected to be available for the construction of new student stations, as well as ad valorem revenue applied towards the payment of COPs issued for capital expansion to accommodate new student stations to accommodate new growth. The repayment of COPs should include any prior debt issue that originally included payments for new student stations to accommodate new growth that has been refunded. This is because the refunded debt, or portion thereof, for new student stations is still being paid by new growth and, thus, a revenue credit should be given.

This average annual available ad valorem revenue is then divided by the average annual projected number of students for the next five years to determine an ad valorem revenue amount per student. The present value of the available revenue per student for capital expansion is calculated using an interest rate and a capitalization period in years consistent with the average rate and duration of current outstanding COP's. This information is presented in Table A-5.

#### School Surtax Sales Tax Revenue Credit per Student

The sales tax revenue credit is calculated using information contained in the current OCPS' Five-Year Work Plan and Capital Budget. These budget documents are used to determine the total amount of projected sales tax revenue to be generated over the next five years. This revenue source should be escalated during the five year plan at a rate consistent with past trends.

Based on OCPS' capital budget and discussions with OCPS staff, the policy of OCPS is to use its sales tax revenues as they become available and are budgeted in the OCPS' Five-Year Work Plan for capital projects. Thus, the percentage of the total sales tax revenues used for the construction of new student stations to accommodate new growth is calculated. This percentage is then applied against the total available sales tax revenue over the five year period to determine the amount of sales tax revenue available for the capital expansion of new student stations for new growth. The amount of available sales tax revenue is then divided by the average annual projected number of students for the next five years to determine a sales tax revenue amount per student. Since the OCPS has incurred no sales tax debt and the facility service demand includes both those schools which are now operational and will be operational in the Five-Year Work Plan, the only credit due is for the sales tax as described above. It is not appropriate to discount the sales tax to present value over the duration of the sales tax

since only the new student stations made operational in the next five years are included in the facility service delivery discussed earlier. The sales tax revenue credit per student is presented in Table A-6.

### **Net Cost per Student**

The net cost per student is the total cost per student less the sum of the revenue credits per student and is presented in Table A-7.

### **Student Generation Rate**

#### Pilot Student Generation Rate Project

The development of student generation rates included a pilot study that brought together data from the Property Appraiser's Office, Orange County and the School District to evaluate the potential of using data from these sources to develop more current and accurate student generation rates for use in school impact fee calculations. Staff from these agencies worked cooperatively together in evaluating the data and whether or not accurate student generation rates could be developed from this data. The results of this work effort concluded the following:

- Geocoding of Property Appraiser Data and School District Data for the Single Family Residential land use was generally successful, resulting in matching approximately 95 percent of pilot project addresses. This did include limited manual review to correct some of the errors.
- There are issues with accurately geocoding addresses from apartments and multi-family dwelling units. A current ongoing Property Appraiser's Office project, in coordination with Orange County, will resolve these data issues. However, this project is scheduled to take approximately 18 months.
- Estimated School District staff time to resolve geocoding issues is estimated at 450 hours.
- In the absence of accurate Property Appraiser Office data, the best source of data for calculating student generation rates is the Census 2000, Public Use Microdata Sample (PUMS) 2000 data and the 2003 American Housing Survey.

#### Development of Student Generation Rates

The number of students living in a household varies depending on the type of residential housing. Therefore, school impact fees are often assessed based on the student

generation rates of specific residential land use types. For Orange County, the student generation rate per residential unit is based on three types of residential uses: single family, multi-family, and mobile homes, with the single family land use tiered based on square footage of the dwelling unit. The student generation rate, or number of students per unit figure, is developed by dividing the number of students within a particular residential use type by the total number of units of that land use in Orange County.

The data used to calculate the student generation rates for Orange County are from Census 2000 and Public Use Microdata Sample (PUMS) 2000. The PUMS data that includes Orange County provides the students enrolled by grade according to each residential land use type. The total number of students is then divided by the total number of housing units for each land use type to determine a student per unit. The student per unit figure is then multiplied against the number of units by land use type from Census 2000 to derive the total number of students by land use type for Orange County. The number of derived students is then adjusted by the actual number of enrolled students in kindergarten through grade twelve, according to 2000 Census data and is divided by the total number of housing units from Census 2000 to determine the student generation rate for each residential land use. The student generation rates for the single family land use are then tiered using the ratio of students per unit based on person per housing unit information from the 2003 American Housing Survey (AHS). The student generation rates by residential use type are provided in Table A-8.

### **Sample Impact Fee Schedule**

The sample impact fee schedule is determined by multiplying the net cost per student by the student generation rate for each residential land use. This information is presented in Table A-9 for Approach #1 (no capacity adjustment) and Table A-10 for Approach #2 (with capacity adjustment).

### **Alternative School Financing Methods**

During several of the meetings, the Group had discussions concerning the need for alternative school construction financing methods and construction of more permanent student stations. The most common discussion centered around the State of Florida's delay in fully funding the revenues mandated in the Florida Constitution as a result of the Class Size Reduction (CSR) Amendment. For Orange County, the School District has indicated that the impact of the CSR Amendment is in the order of plus or minus \$800 million for capital expenditures. Other potential revenue sources mentioned included reinstating the half mill of the Ad Valorem Discretionary Capital Outlay Tax, implementing a specific Documentary Stamp Tax on real estate transactions and Public Private partnerships for the construction of new permanent student stations. It should be noted that the implementation of any additional revenue source for school capital

expansion to accommodate new student stations for new growth would increase the School Impact Fee credit and correspondingly reduce the School Impact Fee.

## **APPENDIX A**

**Sample Technical Analysis Tables  
(for illustrative purposes only, not Orange County School Impact  
Fee calculation tables)**

**Table A-1  
Facility Service Delivery<sup>(1)</sup>**

Calculation Step	School Type			Total/ Weighted Average
	Elementary	Middle	High	
Total Permanent Square Feet	11,294,278	5,957,502	9,560,056	26,811,836
Total Permanent Student Stations	70,056	46,665	51,109	167,830
<b>Permanent Facility Service Delivery - Sq Ft per Student Station</b>	<b>161.2</b>	<b>127.7</b>	<b>187.1</b>	<b>159.8</b>
Portable Student Stations	33,640	15,364	11,894	60,898

(1) Source: School District FISH Summary Report, School District Five-Year Work Plan for 2009/10 school year, and discussions with School District staff.

**Table A-2**  
**School Facility Cost per Student Station**  
**(Total Cost per Student for Approach #1 - No Capacity Adjustment)**

Cost Component	Elementary School	Middle School	High School	Weighted Average
School Facility Cost Components <sup>(1)</sup>				
Construction Cost per Student Station	\$15,873	\$21,915	\$18,634	X
A&E Cost per Student Station	\$632	\$778	\$566	
Planning Cost per Student Station	\$503	\$90	\$416	
FF&E Cost per Student Station	\$1,218	\$1,481	\$1,801	
Engineering, Inspections, Utilities, Etc. per Student Station	\$696	\$351	\$644	
Land Cost per Student Station	\$2,318	\$1,084	\$2,836	
Net Interest Carrying Cost per Student Station	\$1,503	\$2,296	\$2,502	
<b>Facility Cost per Student Station</b>	<b>\$22,743</b>	<b>\$27,995</b>	<b>\$27,399</b>	<b>\$25,621</b>
Transportation Cost per Student	X			\$225
Ancillary Facilities Cost per Student				\$650
<b>Total Impact Cost per Student</b>				<b>\$26,496</b>

(1) Construction-related costs per student station from recent bid data provided by the School District. For elementary schools, bids from 2004 and 2005 were used, with 2004 construction-related costs inflated to 2005 dollars. For middle and high schools, all bids were from 2005. Land cost per student station is based on the purchase price of the land for those schools that bid data was used to develop the construction-related costs. Land values were increased to 2005 dollars using the annual increase in countywide just land value data from the County Property Appraiser.

**Table A-3  
Total Cost per Student for Approach #1 (With Capacity Adjustment)**

Calculation Step	Elementary School	Middle School	High School	Weighted Avg/ Total
<b>Facility Impact Cost per Student</b>				
Facility Cost per Student Station <sup>(1)</sup>	\$22,743	\$27,995	\$27,399	\$25,621
Projected Permanent Student Capacity for 2009/10 School Year <sup>(2)</sup>	70,056	46,665	51,109	167,830
Projected 2009/10 Asset Value <sup>(3)</sup>	\$1,593,248,580	\$1,306,387,608	\$1,400,348,268	\$4,299,984,457
Distribution of Projected Asset Value	37.1%	30.4%	32.6%	100.0%
Projected Students for 2009/10 School Year <sup>(2)</sup>	94,112	44,048	54,444	192,604
<b>Adjusted Cost per Student Station<sup>(4)</sup></b>	<b>\$16,929</b>	<b>\$29,658</b>	<b>\$25,721</b>	<b>\$22,325</b>
Transportation Cost per Student				<b>\$225</b>
Ancillary Facilities Cost per Student				<b>\$650</b>
<b>Total Impact Cost per Student</b>				<b>\$23,200</b>

(1) Source: Table A-2

(2) Source: Table A-1

(3) Total asset value is the facility cost per student station (Item 1) multiplied by the projected student capacity for the 2009/10 school year (Item 2).

(4) The cost per student station adjusted by dividing the cost by the ratio of students/capacity for each school type.

**Table A-4  
State Revenue Credit**

<b>Calculation Step</b>	<b>Figure</b>
Total State Revenues <sup>(1)</sup>	\$37,004,664
Planned Student Stations <sup>(2)</sup>	43,500
<b>State Revenue Per Student<sup>(3)</sup></b>	<b>\$851</b>

- (1) Source: School District Five-Year Work Plan and FY 2006 Capital Budget  
(2) The number of student stations planned to be constructed over the next five years for capital expansion of new student stations for new growth.  
(3) Total available state revenue (Item 1) divided by the total number of planned student stations (Item 2)

**Table A-5  
Ad Valorem Discretionary Capital Outlay Tax Revenue Credit**

<b>Calculation Step</b>	<b>Figure</b>
Total Five-Year Projected Ad Valorem Revenues <sup>(1)</sup>	\$622,617,702
Percent of Five-Year Ad Valorem Revenue used for Capital Expansion <sup>(2)</sup>	31.5%
Average Annual Five-Year Ad Valorem Revenue Used for Capital Expansion <sup>(3)</sup>	\$39,224,915
Total Five-Year Average Annual Students	175,548
Ad Valorem Annual Revenue Per Student <sup>(4)</sup>	\$223.44
Capitalization Rate	4.50%
Capitalization Period, Years	23
<b>Present Value of Annual Ad Valorem Revenue<sup>(5)</sup></b>	<b>\$3,161</b>

- (1) Source: School District Five-Year Work Plan and FY 2006 Capital Budget  
(2) Ad valorem revenue used to pay for COPs for new student stations to accommodate new growth.  
(3) Total five-year projected ad valorem revenue multiplied by the percentage of total five-year ad valorem revenue used for capital expansion and divided by five years to determine the average annual five-year ad valorem revenue used for capital expansion.  
(4) The ad valorem revenue per student figure is calculated by dividing the total expected ad valorem revenue used for expansion (Item 1) by the average annual number of student stations.  
(5) The present value of the ad valorem revenue per student (Item 2) at 4.5 percent interest over a period of 23 years.

**Table A-6  
Sales Tax Credit**

Calculation Step	Figure
Total Five-Year Projected Sales Tax Revenues <sup>(1)</sup>	\$866,497,598
Percent of Five-Year Sales Tax Revenue used for Capital Expansion <sup>(1)</sup>	28.5%
Average Annual Five-Year Sales Tax Revenue Used for Capital Expansion <sup>(2)</sup>	\$246,951,815
Total Five-Year Average Annual Students	175,548
<b>Sales Tax Annual Revenue Per Student<sup>(3)</sup></b>	<b>\$1,406.75</b>

- (1) Source: School District Five-Year Work Plan and FY 2006 Capital Budget and discussions with School District staff
- (2) Total five-year projected sales tax revenue multiplied by the percentage of non-bonded total five-year sales tax revenue used for capital expansion to determine the revenues used for capital expansion.
- (3) The sales tax revenue per student figure is calculated by dividing the total expected sales tax revenue used for expansion (Item 3) by the average annual number of student stations.

**Table A-7  
Net Impact Cost per Student**

Calculation Step	Approach #1 - No Capacity Adjustment	Approach #2 - Capacity Adjustment
<b>Total Impact Cost per Student<sup>(1)</sup></b>	<b>\$26,496</b>	<b>\$23,200</b>
State Revenue Credit <sup>(2)</sup>	\$851	\$851
Ad Valorem Revenue Credit <sup>(3)</sup>	\$3,161	\$3,161
Sales Tax Credit <sup>(4)</sup>	\$1,407	\$1,407
<b>Total Revenue Credit<sup>(5)</sup></b>	<b>\$5,419</b>	<b>\$5,419</b>
<b>Net Impact Cost per Student<sup>(6)</sup></b>	<b>\$21,077</b>	<b>\$17,781</b>

- (1) Source: Table A-2 for Approach #1 and Table A-3 for Approach #2
- (2) Source: Table A-4
- (3) Source: Table A-5
- (4) Source: Table A-6
- (5) Sum of state revenue credit (Item 2), ad valorem revenue credit (Item 3), and sales tax credit (Item 4).
- (6) Total impact cost per student (Item 1) less total revenue credit per student (Item 5) for each approach.

**Table A-8  
Student Generation Rates**

<b>Residential Land Use Type</b>	<b>Number of Units</b>	<b>Number of Students</b>	<b>Students per Unit</b>
Single Family - All	116225	227,164	0.512
< 1,500 sq ft			0.471
1,500 - 2,499 sq ft			0.527
>2,500 sq ft			0.572
Multi-Family	33086	113,760	0.291
Mobile Home	5673	20,068	0.283

(1) Source: Source: Census 2000 and PUMS 2000. Note: Tiering of single family land use based on data derived from the 2003 American Housing Survey and 2000 Census.

**Table A-9  
Proposed Impact Fee Schedule - Approach #1 (No Capacity Adjustment)**

<b>Residential Land Use</b>	<b>Impact Unit</b>	<b>Net Impact Cost per Student<sup>(1)</sup></b>	<b>Students per Unit<sup>(2)</sup></b>	<b>Net Cost per Unit<sup>(3)</sup></b>
Single Family - All	du	\$21,077	0.512	\$10,792
< 1,500 sq ft	du	\$21,077	0.471	\$9,927
1,500 - 2,499 sq ft	du	\$21,077	0.527	\$11,108
>2,500 sq ft	du	\$21,077	0.572	\$12,056
Multi-Family	du	\$21,077	0.291	\$6,133
Mobile Home	du	\$21,077	0.283	\$5,965

(1) Source: Table A-7

(2) Source: Table A-8

(3) Net impact cost per unit is the product of the net impact cost per student (Item 1) and the number of students per unit (Item 2).

**Table A-10**  
**Proposed Impact Fee Schedule – Approach #2 (Capacity Adjustment)**

<b>Residential Land Use</b>	<b>Impact Unit</b>	<b>Net Impact Cost per Student<sup>(1)</sup></b>	<b>Students per Unit<sup>(2)</sup></b>	<b>Net Cost per Unit<sup>(3)</sup></b>
Single Family - All	du	\$17,781	0.512	\$9,104
< 1,500 sq ft	du	\$17,781	0.471	\$8,375
1,500 - 2,499 sq ft	du	\$17,781	0.527	\$9,371
>2,500 sq ft	du	\$17,781	0.572	\$10,171
Multi-Family	du	\$17,781	0.291	\$5,174
Mobile Home	du	\$17,781	0.283	\$5,032

(1) Source: Table A-7

(2) Source: Table A-8

(3) Net impact cost per unit is the product of the net impact cost per student (Item 1) and the number of students per unit (Item 2).