

Public Educational Facility Funding Analysis

Alachua County Public Schools

January 24, 2020

Development Impact Fees

Executive Summary

The Alachua County Public Schools retained Building Livable Communities, Inc. (BLCInc) to evaluate funding resources to support new capacity required to meet anticipated growth in student enrollment. The study is specifically intended to provide the analytical foundation for the introduction of school impact fees to augment other available revenue sources.

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

Alachua County expects significant residential growth over the coming decade and with it increased enrollment. To ensure that the Alachua County has adequate capacity to accommodate growth, the school district is considering the introduction of school impact fees.

School impact fees are derived using the incremental approach. This approach determines current level-of-service standards for school buildings (i.e., elementary, middle, and high), portable classrooms, land for school sites, administrative/support facilities, and buses. Level-of-service standards are derived using 2019-2020 permanent capacity and are expressed as follows:

1. School buildings: Square feet per student by type of school
2. Portable classrooms: Portables per student by type of school
3. Land: Acres per student by type of school
4. Administrative / support facilities: Square feet per student
5. Buses: Bus seats per student

A credit is included in the impact fee to account for outstanding debt on school improvements and for projected revenue generated by new development. Further details on the approach, levels of service, costs, and credits is provided in the body of this report.

School impact fees are applied only to residential development and are calculated per housing unit, reflecting the proportionate demand by type of unit. The amounts shown are "maximum supportable" amounts based on the methodologies, levels of service, and costs for the capital improvements identified herein. The fees represent the highest amount allowable for each type of residential development, which represent new growth's fair share of the capital costs as detailed in this report.

Table 1: Maximum Supportable School Impact Fee per Dwelling Unit

Housing Type (DOR Code)	Elementary (K-5)	Middle (6-8)	High (9-12)	Total
Single Family (0100)	\$2,872	\$1,508	\$2,667	\$7,047
Mobile Home (0200)	\$2,572	\$1,137	\$2,667	\$6,376
Multi-Family 2-9 (0800)	\$3,858	\$1,345	\$1,574	\$6,777
Multi Family 10 Plus (0300)	\$1,907	\$649	\$964	\$3,520
Townhome/Condo (0400)	\$943	\$394	\$578	\$1,915
Misc Residential (0700)	\$2,722	\$1,090	\$1,735	\$5,547

Source: Calculated based on stated assumptions within this report

Table 1A: Maximum Supportable School Impact Fee per Dwelling Unit / Composite

Housing Type (DOR Code)	Elementary (K-5)	Middle (6-8)	High (9-12)	Total
Single Family (0100)(0200)(0800)	\$2,893	\$1,461	\$2,570	\$6,924
Multi Family (0300)(0400)((0700)	\$1,779	\$626	\$964	\$3,369

Source: Calculated based on stated assumptions within this report

The School Board may adopt amounts that are equal to or lower than the maximum allowable amounts shown. Table 29 provides an overview of how educational facility impact fees are applied throughout Florida. As noted, the average educational facility impact fee for Florida school districts is \$5,321 for each new single family residential unit representing 75% of the maximum allowable fee.

Impact Fees in Florida

While there is adopted impact fee legislation in Florida,¹ there is no general enabling act that sets standards for the preparation and use of impact fees. Rather, impact fees evolved through Florida's courts starting in the late 1960's and ultimately were recognized as being within a local government's home rule authority. This method of evolution was perhaps the only option since Florida cities and counties were exploring new issues of governance and government finance following the adoption of the new constitution in 1968, which granted broad home rule authority while requiring authorization by general law for the imposition of taxes. The body of law that came out of this evolutionary process clearly established that:

- Impact Fees are permissible as exercise of the police powers;
- Impact fees cannot exceed a *pro rata* share of the reasonably anticipated costs of expanding facilities required to serve new development;
- Impact fees cannot be imposed or structured to provide a "windfall" to existing residents; and
- Impact fees must satisfy the dual rational nexus between the need for facility improvements and new development.

The Florida Supreme Court, beginning with *Contractors and Builders Association of Pinellas County v City Of Dunedin*, 329 So. 2d 314 (Fla. 1976), dealt first with the conditions under which impact fees may be utilized and then with the amounts that may be charged as impact fees. In *Dunedin* the Florida Supreme Court wrote:

Raising expansion capital by setting connection charges, which do not exceed a pro rata share of reasonably anticipated costs of expansion, is permissible where expansion is reasonably required, if use of the money collected is limited to meeting the costs of expansion. Users 'who benefit especially, not from the maintenance of the system, but by the extension of the system . . . should bear the cost of that extension.'" (citations *omitted*)

The *Dunedin* court also makes clear that such charges, now known as impact fees, are not unlimited. Extending their rationale:

The cost of new facilities should be borne by new users to the extent new use requires new facilities, but only to that extent. When new facilities must be built in any event, looking only to new users for necessary capital gives old users a windfall at the expense of new users.

New users can be held responsible only for the costs attributable to new use and not for other costs, especially any charge that would yield a "windfall" to the existing community.

¹ See 163..31801, *Florida Statutes*.

We discern the general legal principle that reasonable dedication or impact fee requirements are permissible so long as they offset needs sufficiently attributable to the subdivision and so long as the funds collected are sufficiently earmarked for the substantial benefit of the subdivision residents. In order to satisfy these requirements, the local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in population generated by the subdivision. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision. In order to satisfy this latter requirement, the ordinance must specifically earmark the funds collected for use in acquiring capital facilities to benefit the new residents.

The *Hollywood Inc.* Court provides the principles of the Dual Rational Nexus Test. Specifically, that:

- The local government must demonstrate a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth generated by the development being charged the impact fees, and
- The government must specifically earmark the funds collected for use in acquiring capital facilities to benefit the development charged the impact fees.

The paramount issue with respect to impact fees is nexus. There must be a nexus² between new development and the need to expand infrastructure. The establishment of a nexus begins with the levels of service. The second crucial issue is the identification of a *pro rata* share of the cost of expanding that infrastructure. This is to be accomplished in the consultant's report.

During the 2006 session, an act was passed by the Florida Legislature and signed into law by the Governor that dealt with impact fees.³ The only portions of this act that deal with the calculation of impact fees are the requirements that calculation of impact fees be based on the most recent and localized data. Specifically:

- Impact fees adopted must be based upon the establishment of a nexus between new development and the need to expand infrastructure;
- The calculation of impact fees must use the most recent and localized data; and
- The resulting impact fees may be no more than a *pro rata* share of the reasonably anticipated cost of expanding that infrastructure.

² In *Nollan v California Coastal Commission* (107 S. Ct. 3141, 1987), Justice Scalia characterized a nexus as "essential."

³ "The Florida Impact Fee Act," 163.31801, Florida Statutes.

Development impact fees have become a commonly used source of revenue to supplement available means of funding capital facility improvements needed to accommodate new development. Impact fees grew out of two rather commonly held notions:

1. Generally, new development does not pay the cost of capital facilities needed to accommodate the residents and businesses from standard sources of revenue, and
2. It would be inequitable to impose the cost of extending facilities to new developments on existing residents and taxpayers.

In Florida, both the courts⁴ and the Florida Statutes⁵ acknowledge local governments' authority to impose equitable impact fees. Impact fees are not taxes and are governed by a standard that has become known as the "dual rational nexus test." This test has two major components:

1. That the facilities to be charged to new development as impact fees must be needed to serve that new development, and
2. That the funds collected as impact fees must be earmarked and spent for the purposes for which they were collected.

Implied in this test is that any impact fee cannot exceed a *pro rata* or proportionate share of the anticipated costs of providing new developments with capital facilities.

Impact fees, as they have been used in Florida, shift a part of the cost of providing additional public facilities that are required to meet the needs of new developments to those new developments. In order that impact fees comply with legal and ethical standards, such fees must be reasonable. This reasonableness extends to the amount of any impact charges as well as the manner in which such charges are developed. This memorandum will set out how impact fees applicable for Alachua County were developed. In this manner, the community of Alachua County can determine for itself whether they are reasonable.

⁴ See *Hollywood, Inc. v. Broward County*, 431 So. 2d 606 (Fla. 4th DCA 1983). In this opinion the Court observed: *[W]e discern the general legal principle that reasonable dedication or impact fee requirements are permissible so long as they offset needs sufficiently attributable to the subdivision and so long as the funds collected are sufficiently earmarked for the substantial benefit of the subdivision residents.*

⁵ See Section 163.3202(3), Florida Statutes.

Historic Enrollment

Table 2 shows enrollment in the Alachua County public school system from 2009-10 to 2018-19. Over this period, enrollment has increased by 1,139 students, equating to 114 students per year.

Table 2: 10 Year Historical Enrollment

Actual COFTE Enrollment				
School Year	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
2009-10	11,769	5,684	7,525	24,978
2010-11	11,670	5,618	7,210	24,498
2011-12	11,605	5,659	6,942	24,206
2012-13	11,863	5,641	7,027	24,532
2013-14	12,381	5,630	6,835	24,846
2014-15	12,593	5,680	6,897	25,169
2015-16	12,866	5,710	7,044	25,619
2016-17	12,908	5,847	6,895	25,650
2017-18	13,131	6,011	6,890	26,033
2018-19	13,011	6,129	6,977	26,117
10 Yr Increase	1,242	445	-548	1,139
10 Yr % Increase	10.6%	7.9%	-7.6%	4.6%
Avg Annual Increase	124	45	-55	114

Source: Alachua County Public Schools, Florida Dept of Education COFTE

Population

The Bureau of Economic and Business Research (BEBR) at the University of Florida annually generates 25 year population projections for the State and for Florida counties. The most recent projections (2019) for Alachua County are shown in Table 3.

Table 3: Alachua County 2018 – 2045 Population Projections

	2010	2018	2020	2025	2030	2035	2040	2045
Population	247,336	263,291						
School Age (5-17)	31,217	33,031						
BEBR Medium								
Population	0.77% Annual Growth Rate		268,300	279,300	288,600	296,500	303,500	309,800
School Age (5-17)			33,725	35,381	37,145	38,161	38,320	38,538
BEBR High								
Population	1.44% Annual Growth Rate		278,700	296,900	314,500	330,700	346,200	360,800
School Age (5-17)			35,032	37,611	40,479	42,563	43,711	44,882

Source: Bureau of Economic & Business Research, University of Florida

As indicated by Table 3, the medium projection through 2030 represents an annual growth rate of 0.77%. The high projection represents an annual growth rate of 1.44%

The housing counts shown in Table 3 are derived from GIS data maintained by the Alachua County Property Appraiser. Housing types correspond to Florida Department of Revenue (DOR Code) classifications for housing type.

Table 4: Housing Units in Alachua County by Housing Unit Type

Single Family			
Single Family (0100)	Mobile Home (0200)	Multi Family 2-9 (0800)	Total
62,473	8,253	4,919	75,645
Multi Family			
Multi Family 10+ (0300)	Condominium (0400)	Misc Residential (0700)	Total
37,032	7,562	2,489	47,083

Source: Alachua County Property Appraiser / GIS Data May 2019

Public School Student Generation

To evaluate the student generation characteristics of the various housing types, student addresses were geo-coded and compared to the addresses of each housing unit within Alachua County. The results are shown by Table 5.

Table 5: Public School Students in Alachua County by Housing Unit Type

Housing Type	Students			
	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
Single Family (0100)	8,359	4,059	5,201	17,619
Mobile Home (0200)	989	407	582	1,978
Multi Family 2-9 (0800)	886	285	239	1,410
Multi Family 10 Plus (0300)	3,281	1027	1119	5,427
Condominium (0400)	332	131	139	602
Misc Residential (0700)	317	117	135	569
Total	14,164	6,026	7,415	27,605

Source: Alachua County Public Schools, April 2019 / Geocoding of student addresses by DRMP

The relationship of student generation to housing type is shown by the "*Student Generation Multiplier (SGM)*". The *SGM* is derived by merging the data shown by Tables 4 and 5. The result is shown by Table 6.

Table 6: Student Generation Multipliers

Housing Type	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
Single Family (0100)	0.13	0.07	0.08	0.28
Mobile Home (0200)	0.12	0.05	0.08	0.25
Multi Family 2-9 (0800)	0.18	0.06	0.05	0.29
Multi Family 10 Plus (0300)	0.09	0.03	0.03	0.15
Condominium (0400)	0.04	0.02	0.02	0.08
Misc Residential (0700)	0.13	0.05	0.05	0.23
Total	0.12	0.05	0.06	0.22

Source: Alachua County School District, April 2019 / Geocoding of student addresses by DRMP

Table 6A: Student Generation Multipliers / Composite

Housing Type	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
Single Family (0100)(0200)(0800)	0.14	0.06	0.08	0.28
Multi Family (0300)(0400)(0700)	0.08	0.03	0.03	0.14
Total	0.12	0.05	0.06	0.22

Source: Alachua County School District, April 2019 / Geocoding of student addresses by DRMP

Enrollment Projections

The Florida Department of Education (FDOE) annually publishes student enrollment projections known as Capital Outlay Full Time Equivalents (COFTE) projections. These projections provide the foundation for school planning throughout the state. The ten-year projection published in July of 2019 is shown in Table 7.

Table 7: 10 Year Projected COFTE Enrollment

COFTE Enrollment Projection				
School Year	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
2019-20	12,942	6,337	7,029	26,308
2020-21	12,957	6,406	7,224	26,586
2021-22	12,915	6,440	7,368	26,723
2022-23	12,836	6,427	7,604	26,867
2023-24	12,667	6,511	7,706	26,886
2024-25	12,631	6,449	7,753	26,834
2025-26	12,542	6,388	7,837	26,767
2026-27	12,456	6,314	7,860	26,629
2027-28	12,423	6,324	7,786	26,533
2028-29	12,364	6,303	7,772	26,438
2029-30	12,371	6,211	7,729	26,312
10 Yr Increase	-571	-126	700	4
10 Yr % Increase	-4.41%	-1.99%	9.96%	0.02%
Avg Annual Increase	-57	-13	70	0

Source: Alachua County Public Schools, Florida Dept of Education ,2019-20 COFTE Projection

The COFTE projections have tended to lag behind actual development trends. For comparison purposes, Table 8 and Table 9 are provided to show student enrollment corresponding to a 0.77% annual growth rate (medium BEBR) and a 1.44% annual growth rate (high BEBR).

Table 8: Projected 10 Year Enrollment @ BEBR Medium Annual Growth Rate (0.77%)

0.77% Enrollment Projection				
School Year	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
2019-20	12,851	6,292	7,906	27,049
2020-21	12,950	6,340	7,967	27,257
2021-22	13,050	6,389	8,028	27,467
2022-23	13,150	6,438	8,090	27,679
2023-24	13,251	6,488	8,152	27,892
2024-25	13,353	6,538	8,215	28,107
2025-26	13,456	6,588	8,278	28,323
2026-27	13,560	6,639	8,342	28,541
2027-28	13,664	6,690	8,406	28,761
2028-29	13,770	6,742	8,471	28,982
2029-30	13,876	6,794	8,536	29,205
10 Yr Increase	1,025	502	630	2,156
10 Yr % Increase	8%	8%	8%	8%
Avg Annual Increase	102	50	63	216

Source: Alachua County Public Schools, Projection by BLCInc

Table 9: Projected 10 Year Enrollment @ BEBR High Annual Growth Rate (1.44%)

1.44% Enrollment Projection				
School Year	Elementary (K-5)	Middle (6-8)	High (9-12)	Total (K-12)
2019-20	12,851	6,292	7,906	27,049
2020-21	13,036	6,383	8,020	27,439
2021-22	13,224	6,475	8,135	27,834
2022-23	13,414	6,568	8,252	28,234
2023-24	13,607	6,662	8,371	28,641
2024-25	13,803	6,758	8,492	29,053
2025-26	14,002	6,856	8,614	29,472
2026-27	14,204	6,954	8,738	29,896
2027-28	14,408	7,054	8,864	30,327
2028-29	14,616	7,156	8,992	30,763
2029-30	14,826	7,259	9,121	31,206
10 Yr Increase	1,975	967	1,215	4,157
10 Yr % Increase	15%	15%	15%	15%
Avg Annual Increase	198	97	122	416

Source: Alachua County School Board, Projection by BLCInc

Capacity Needs

Capacity needs are documented by the 2019-2024 Five Year District Facilities Plan. The planned school capacity utilization for elementary, middle and high schools are shown by Tables 10. 11 and 12 respectively

Table 10: Planned Elementary School Capacity Utilization

School Year	Enrollment	Total Student Stations	Utilization
2019-2020	12,840	12,957	99%
2023-2024	12,667	14,359	87%
2028-2029	12,364	14,359	86%

Source: Alachua County Public Schools, 2020 Annual Concurrency Report

Table 11: Planned Middle School Capacity Utilization

School Year	Enrollment	Total Student Stations	Utilization
2019-2020	6,301	8,353	76%
2023-2024	6,511	8,683	75%
2028-2029	6,211	8,683	72%

Source: Alachua County Public Schools, 2020 Annual Concurrency Report

Table 12: Planned High School Capacity Utilization

School Year	Enrollment	Total Student Stations	Utilization
2019-2020	7,894	9,931	79%
2023-2024	9,438	9,931	95%
2028-2029	10,402	9,931	105%

Source: Alachua County Public Schools, 2020 Annual Concurrency Report

Facility Cost

To adequately plan for future capacity and specifically to support school impact fees, the cost of providing new capacity must be documented.

Construction Cost

Alachua County projected school facility construction costs are shown in Table 13. The "Cost per Station" estimates average costs for the State as published by the FDOE for December 2019.

Table 13: School Facility Cost

	Elementary	Middle	High	Total
Total Student Stations	15,399	8,619	10,131	34,149
Permanent Student Stations	14,359	8,683	9,931	32,973
Relocatable Student Stations	1,463	266	200	1,463
Permanent Student Stations				
Cost / Permanent Station	\$23,329	\$25,193	\$32,724	
Capital Value	\$334,981,111	\$218,750,819	\$324,982,044	\$878,713,974
Relocatable Student Stations				
Cost / Portable Classroom	\$125,000	\$125,000	\$175,000	
Stations / Classroom	18	18	25	
Cost / Relocatable Station	\$6,944	\$6,944	\$7,000	\$6,948
Equity Value	\$10,159,722	\$1,847,222	\$1,666,667	\$13,673,611

Source: Alachua County Public Schools, Florida Department of Education

Land Cost

The number of student stations and the acres of land used for schools are shown in Table 14. The District is maintaining a ratio 1,612 square feet of land area per student station. At an acquisition cost of \$100,000 per acre, the land cost per station is \$3,700. Note may be taken of the fact that properties may be received by the District as donations. In the event that future donations occur, the donor may receive a credit against educational impact fees for the reasonable value of those donations.

Table 14: Land Costs

	Elementary	Middle	High	Total
Land Area	494	275	444	1,213
Student Stations				
Permanent Student Stations	14,949	8,545	9,631	33,127
Acres per Student Station	0.033	0.032	0.045	0.037
Sq Ft of Land /Student Station	1,437	1,394	2,004	1,612
Cost per Acre	\$100,00	\$100,000	\$100,000	\$100,000
Land Cost per Student Station	\$3,300	\$3,200	\$2,500	\$3,700

Source: ACPS, ACPA GIS Data 2019

Administrative / Support Facility Cost

Table 15: Administrative / Support Facility Costs

Facility	Building (sf)	Land (ac)
District Administrative Office	54,477	7.0
E.D. Manning Jr Administrative Annex / Transportation	97,738	12.0
Fred C. Sivia Jr Support Center	79,293	18.0
Total	231,508	37.0

Level of Service	
Student Stations	33,127
Admin / Support sf per student station	6.99
Admin / Support Construction Cost per sq ft	\$178
Admin / Support Construction Cost per Student Station	\$1,244
Admin / Support Land sf per Student Station	48.5
Land Cost per sf	\$2.30
Land Cost per Student Station	\$111
Total Admin / Support Cost per Student Station	\$1.355

Source: Alachua County Public Schools

Bus Cost

The capital cost of providing buses to serve new students is shown by Table 16

Table 16: Bus Cost

Level of Service	
Student Stations	33,217
Bus Seats (Existing Fleet)	14,574
Capital Cost per Bus Seat	\$1,500
Bus Cost per Student Station	\$660

Source: Alachua County Public Schools

Summary of Capital Cost

Table 17: Summary of Capital Costs

Component	Elementary	Middle	High	Total
Student Stations	14,949	8,545	9,633	33,127
School Buildings				
Cost / Permanent Student Station	\$23,329	\$25,193	\$32,724	
Land				
Land sf / Student Station	1,437	1,394	2,004	1,612
Land Cost per Acre	\$100,000	\$100,000	\$100,000	\$100,000
Land Cost / Student Station	\$3,300	\$3,200	\$4,600	\$3,700
Cost per Student Station				
Total Cost / Student Station	\$26,629	\$28,393	\$37,324	
Relocatables				
Relocatable Student Stations	1,409	266	200	
Cost per Relocatable Student Station	\$6,944	\$6,944	\$8,333	
Administrative / Support Facilities				
Sf per Student	6.99	6.99	6.99	
Capital Cost per sf	178	178	178	
Cost per Student Station	\$1,244	\$1,244	\$1,244	
Buses				
Buses seats per Student Station	0.005	0.005	0.005	0.005
Average Cost per Bus Seat	\$1,500	\$1,500	\$1,500	\$1,500
Cost per Student Station	\$663	\$663	\$663	\$663

Source: Derived from preceding tables

Credits

New development will continue to support a portion of the cost of providing new capacity through the payment of state and local taxes. These payments must be credited against the proportionate share of school capacity for new residential development

State Funding

The State of Florida provides capital funds to all school districts. Table 18 shows the anticipated state capital funding for the next five years. This amounts to an average of \$32 per student station per year. It will be accepted that future state funding will continue at this level for the next 20 years. A State Funding Credit is calculated by taking the present value of \$32 for 20 years at a discount rate of 2.00%. The 2.00% discount rate is based upon the average long term rate for state and local governments as reported by the Federal Reserve System. This State Funding Credit will be deducted from the per student station cost to get the local cost per student station. Because, 29.5% of these state funds are available for new capacity, the calculated credit per student station is \$150.

Table 18: State Capital Funds

Fund	Fiscal Year					Totals
	2019-20	2020-21	2021-22	2022-23	2030-241	
CO & DS	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$5,095,250
PECO – New Const	\$0	\$0	\$0	\$0	\$0	\$0
Totals	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$5,095,250
Student Stations	31,395	31,395	33,127	33,127	33,127	
Per Student Station	\$32	\$32	\$32	\$31	\$31	\$32
Years						20
Discount Rate						2.00%
Present Value / student station						\$507
% Available for New Capacity						29.5%
Credit per Student Station						\$150

Source: Alachua County Public Schools Five Year District Facilities Plan

Local Funding

The Alachua County Public Schools has incurred debt to pay the capital costs of the past. Table 19 summarizes this outstanding debt. The outstanding debt of \$1,209 per student station is subtracted from total cost in calculating net cost per student station.

Table 19: Outstanding Debt

Issue Type	Amount Outstanding
District Bonds	\$0
General Obligation Bonds	\$0
COPs	\$39,854,642
Totals	\$39,852,642
2019 Student Stations	33,127
Per Student Station	\$1,209

Source: Alachua County Public Schools

All school districts are authorized to impose an ad Valorem tax of \$1.50 per \$1,000 of taxable value (1.5 mills) for capital improvements. This is known as the Capital Improvement Tax (CIT).. The revenues generated are shown by Table 20.

Table 20: Capital Improvement Tax (CIT)

	2019-20 Actual Value	2020 - 2021 Projected	2021 - 2022 Projected	2022- 2023 Projected	2023 - 2024 Projected	Total
Non-exempt property assessed valuation	\$17,224,018,082	\$17,912,978,805	\$18,629,497,957	\$19,374,677,876	\$20,149,664,991	\$93,290,837,711
The Millage projected for discretionary capital outlay	1.5	1.5	1.5	1.5	1.5	
Full value of the 1.50-Mill discretionary capital outlay	\$28,936,350	\$30,093,804	\$31,297,557	\$32,549,459	\$33,851,437	\$156,728,607
Value of the portion of the 1.50 -Mill ACTUALLY levied	\$24,802,586	\$25,794,689	\$26,826,477	\$27,899,536	\$29,015,518	\$134,338,806
Value of the residential portion of the 1.50 -Mill ACTUALLY levied	\$4,133,764	\$4,299,115	\$4,471,080	\$4,649,923	\$4,835,919	\$22,389,801
Student Stations	31,395	31,395	33,127	33,127	33,127	
Value Actually levied per Student Station	\$790	\$822	\$849	\$842	\$876	

Source: Alachua County Public Schools 2019-24 Five Yearr District Facilities Plan

The demands on the proceeds from the CIT are shown in Table 21.

Table 21: Allocation of CIT Funds

	5 Year Total	% of Total
Actual Levied value	\$134,338,806	100.0%
Remaining Maint and Repair from 1.5 Mills	\$75,127,969	55.9%
Maintenance/Repair Salaries	\$18,500,000	13.8%
School Bus Purchases	\$9,320,000	6.9%
Other Vehicle Purchases	\$1,250,000	0.9%
Capital Outlay Equipment	\$0	0.0%
Rent/Lease Payments	\$0	0.0%
COP Debt Service	\$23,620,478	17.6%
Rent/Lease Relocatables	\$3,830,000	2.9%
Environmental Problems	\$0	0.0%
s.1011.14 Debt Service	\$0	0.0%
Special Facilities Construction Account	\$0	0.0%
Premiums for Property Casualty Insurance - 1011.71 (4a,b)	\$0	0.0%
Qualified School Construction Bonds (QSCB)	\$2,690,359	2.0%
Qualified Zone Academy Bonds (QZAB)	\$0	0.0%
Sub-Total	\$134,338,806	100.0%
Available for Projects		0.0%

Source: Alachua County Public Schools 2019-2024 Five Year District Facilities Plan

In addition to the CIT, the District receives other revenues that may be used for capital improvements and maintenance. These revenues are shown by Table 22.

Table 22: Additional Revenue

	2019 - 2020 Actual Value	2020 - 2021 Projected	2021- 2022 Projected	2022- 2023 Projected	2023 - 2024 Projected	Total
Proceeds from 1/2 cent sales surtax	\$23,927,203	\$23,927,203	\$23,927,203	\$23,927,203	\$23,927,203	\$119,636,015
Interest, Including Profit On Investment	\$100,000	\$200,000	\$300,000	\$400,000	\$500,000	\$1,500,000
Revenue from Bonds pledging proceeds / 1 cent or 1/2 cent Sales Surtax	\$0	\$69,000,000	\$0	\$0	\$0	\$69,000,000
Total Fund Balance Carried Forward	\$27,374,041	\$72,000,000	\$47,000,000	\$57,000,000	\$67,000,000	\$270,374,041
One Cent - 1/2 Cent Sales Surtax Service from Total Fund Balance Carried Forward		(\$35,000,000)				(\$35,000,000)
Capital Outlay Projects Funds Balance Carried Forward from Total Fund Balance Carried Forward	(\$27,374,041)	(\$37,000,000)	(\$47,000,000)	(\$57,000,000)	(\$67,000,000)	(\$235,374,041)
Subtotal	\$24,027,203	\$24,227,203	\$24,227,203	\$24,327,203	\$24,427,203	\$121,136,015

Source: Alachua County Public Schools 2019-2024 Five Year District Facilities Plan

Table 23 provides a summary of all revenues available for the expansion and maintenance of the District's capital facilities.

Table 23: Total Revenue Summary

	2019 - 2020 Actual Value	2020 - 2021 Projected	2021- 2022 Projected	2022- 2023 Projected	2023 - 2024 Projected	Total
Local 1.5 Mill Discretionary Capital Outlay Revenue	\$24,802,586	\$25,794,689	\$26,826,477	\$27,899,536	\$29,015,518	\$134,338,806
PECO and 1.5 Mill Maint and Other 1.5 Mill Expenditures	(\$24,802,586)	(\$25,794,689)	(\$26,826,477)	(\$27,899,536)	(\$29,015,518)	(\$134,338,806)
PECO Maintenance Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Available 1.50 Mill for New Construction	\$0	\$0	\$0	\$0	\$0	\$0
CO & DS Revenue	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$5,095,250
PECO New Construction Revenue	\$0	\$0	\$0	\$0	\$0	
Total State Revenue	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$1,019,050	\$5,095,250
Other Additional Revenue	\$24,027,203	\$93,127,203	\$24,227,203	\$24,327,203	\$24,427,203	\$190,136,015
Total Available for Projects	\$25,046,253	\$94,146,253	\$25,246,253	\$25,346,253	\$25,446,253	\$195,231,265
Funded New Capacity	\$8,763,418	\$22,869,702	\$5,608,982	\$0	\$0	\$37,242,103
Funded Land Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
Funded Capacity Enhancement	\$0	\$0	\$0	\$0	\$0	\$0
Funded Non Capacity Related	\$16,282,835	\$2,276,551	\$19,637,271	\$25,346,253	\$25,446,253	\$88,989,162
Available for New Capacity	\$8,763,418	\$22,869,702	\$5,608,982	\$0	\$0	\$37,242,102
% Available for New Capacity	35.0%	90.9%	22.2%	0.0%	0.0%	29.5%

Source: Alachua County Public Schools 2019-24 Five Year District Facilities Plan

This table shows the commitment of Alachua County Public Schools of all revenues from the current Five Year District Facilities Plan. Over the five year planning period, no CIT funds are available for additions to student capacity and 29.5% of additional funds are available for new capacity. The calculation of the CIT credit is shown in Table 24.

Table 24 CIT Credit

Component	Amount
CIT Rate	1.5
Actual Levied Tax / Student Station	\$24,802,586
Value of Levied Tax per Student Station	\$785
Discount Rate	2.00%
Taxable Value Escalation	3.00%
Adjusted Discount Rate	-1.00%
Period	20
% Available for Capacity	0%
CIT Credit per Student Station	\$0

Source: Calculation by BLCInc based on stated assumptions

In 2018, Alachua County voters approved a ½ Sales Tax Surcharge to be used for school purposes. As shown in Table 25, 29.5% of the revenues from the sales tax are available for capacity. Table 25 shows the calculation of the Sales Tax Credit to be \$3,844.

Table 25: Sales Tax Credit

Component	Amount
Sales Tax Revenue	\$23,927,203
% Available for Revenue	29.5%
Available for Capacity	\$7,059,269
Available per Student Station	\$214
Discount Rate (Include Risk Premium)	2.00%
Taxable Value Escalation	3.00%
Adjusted Discount Rate	1.00%
Period	20
CIT Credit per Student Station	\$3,844

Source: Calculation by BLCInc based on stated assumptions

Impact Cost

Table 26 summarizes the net cost per student for the purposes of developing a maximum supportable impact fee.

Table 26: Net Cost per Station

Component	Elementary	Middle	High
Construction Cost per Station	\$23,329	\$25,193	\$32,724
Land Cost per Student Station	\$3,300	\$3,200	\$4,600
Total Cost per Student Station	\$26,629	\$28,393	\$37,324
Credit for Outstanding Debt	\$1,203	\$1,203	\$1,203
State Credit	\$150	\$150	\$150
CIT Credit	\$0	\$0	\$0
Sales Tax Credit	\$3,844	\$3,844	\$3,844
Net Impact Cost	\$21,432	\$23,196	\$32,127

Source: Calculated based on stated assumptions

Table 27 shows the “maximum supportable” school impact fee. These figures are derived by multiplying the “Net Cost per Station” in Table 25 by the “Student Generation Multiplier by each housing type (refer to Table 6).

Table 27: Maximum Allowable Fee per Dwelling Unit

Housing Type (DOR Code)	Elementary	Middle	High	Total
Single Family (0100)	\$2,872	\$1,508	\$2,667	\$7,047
Mobile Home (0200)	\$2,572	\$1,137	\$2,667	\$6,376
Multi-Family 2-9 (0800)	\$3,858	\$1,345	\$1,574	\$6,777
Multi Family 10 Plus (0300)	\$1,907	\$649	\$964	\$3,520
Townhome/Condo (0400)	\$943	\$394	\$578	\$1,915
Misc Residential (0700)	\$2,722	\$1,090	\$1,735	\$5,547

Source: Calculated based on stated assumptions

Table 28: Maximum Allowable Fee per Dwelling Unit / Composite

Housing Type (DOR Code)	Elementary	Middle	High	Total
Single Family (0100)(0200)(0800)	\$2,893	\$1,461	\$2,570	\$6,924
Multi Family (0300)(0400)(700)	\$1,779	\$626	\$964	\$3,369

Source: Calculated based on stated assumptions

Comparisons

Approximately 40% of Florida school districts (counties) impose school impact fees. As shown by Table 29, the average of adopted impact fees for a single family dwelling is \$5,321 representing 75% of the average maximum allowable fee.

Table 29: Comparison of School Impact Fees in Florida

County	Single Family (per du)		% of Max Allowable
	Adopted	Max Allowable	
Miami/Dade	\$2,448	\$2,448	100%
Citrus	\$1,261	\$2,522	50%
Hernando	\$2,133	\$4,266	50%
Hillsborough	\$4,000	\$4,348	92%
Volusia	\$3,000	\$4,483	67%
St. Johns	\$4,725	\$4,725	100%
Flagler	\$3,600	\$4,756	76%
Nassau	\$5,431	\$5,431	100%
St Lucie	\$6,529	\$5,447	120%
Lee	\$2,605	\$5,484	48%
Martin	\$5,567	\$5,567	100%
Indian River	\$1,702	\$6,077	28%
Manatee	\$6,127	\$6,127	100%
Palm Beach	\$4,237	\$6,956	61%
Marion	\$3,967	\$7,375	54%
Sarasota	\$2,032	\$7,835	26%
Orange	\$8,784	\$8,784	100%
Pasco	\$7,128	\$9,028	79%
Broward	\$6,756	\$9,049	75%
Clay	\$7,034	\$9,096	77%
Lake	\$9,324	\$9,324	100%
Brevard	\$5,097	\$10,193	50%
Polk	\$5,242	\$10,484	50%
Collier	\$8,790	\$11,164	79%
Osceola	\$11,823	\$11,823	100%
Seminole	\$9,000	\$12,322	73%
Median	\$5,097	\$6,542	78%
Average	\$5,321	\$7,120	75%

Source: Orange County Public Schools School Impact Fee Update Study, August 9,2019 prepared by Tindale Oliver

Public Educational Impact Fee Program Implementation Strategy

Alachua County Public Schools

February 28, 2020

Public Educational Impact Fee Program Implementation Strategy

Purpose and Scope

In October of 2019, the Alachua County School Board initiated a study to support a "School Impact Fee Program". The findings and recommendations of this study¹ were presented to the Board on February 18, 2020.

The study provided the foundation for the districtwide assessment of school impact fees with uniform collection based on student generation by housing type regardless of location. This approach permits the School Board to expend school impact fee funds anywhere within the District.

In its deliberation, the School Board expressed concern regarding the impact of the districtwide approach on the eastern portions of the County where growth has historically lagged behind the County as a whole and where public school capacity is underutilized.

To address this issue, the staff was directed to review the supporting data with an emphasis on geographic differences that may support a less than districtwide approach. Specifically, the existing High School Concurrency Service Areas would be used to examine (1) residential addresses, (2) student addresses, and (3) the resulting Student Generation Multipliers (SGMs) along with the student stations and enrollment within the respective areas.

During the course of the analysis described above, distinct differences between the eastern and western regions of the District (County) could be documented and a rational boundary could be identified based upon already established criteria and policies related to public school planning and funding. Consequently, two Impact Fee Districts are delineated and serve as the basis for the remainder of this analysis.

Maximum Supportable School Impact Fee

The sole purpose of the *Public Educational Funding Analysis* is the establishment of the *maximum supportable fee* that may be assessed for each housing type. The key findings of that study are shown in Table 1 and 1A.

Table 1: Maximum Supportable School Impact Fee per Dwelling Unit

Housing Type (DOR Code)	Elementary (K-5)	Middle (6-8)	High (9-12)	Total
Single Family (0100)	\$2,872	\$1,508	\$2,667	\$7,047
Mobile Home (0200)	\$2,572	\$1,137	\$2,667	\$6,376
Multi-Family 2-9 (0800)	\$3,858	\$1,345	\$1,574	\$6,777
Multi Family 10 Plus (0300)	\$1,907	\$649	\$964	\$3,520
Townhome/Condo (0400)	\$943	\$394	\$578	\$1,915
Misc Residential (0700)	\$2,722	\$1,090	\$1,735	\$5,547

Source: Calculated based on stated assumptions within this report

¹ Public Educational Facility Funding Analysis, January 24, 2020, BLCINC

Table 1A: Maximum Supportable School Impact Fee per Dwelling Unit / Composite

Housing Type (DOR Code)	Elementary (K-5)	Middle (6-8)	High (9-12)	Total
Single Family (0100)(0200)(0800)	\$2,893	\$1,461	\$2,570	\$6,924
Multi Family (0300)(0400)(0700)	\$1,779	\$626	\$964	\$3,369

Source: Calculated based on stated assumptions within this report

Establishment of Impact Fee Districts

For purposes of this analysis and in keeping with expressed objectives of the School Board, Impact Fee District A and Impact Fee District B are delineated as shown by Figure 1.

The delineation depicted in Figure 1 was accomplished using GIS technology and considered the following factors:

- Concurrency Service Area boundaries
- School locations
- School Attendance Zones
- Municipal boundaries
- Major streets and roads
- Parcels

Figure 1 shows the proposed delineation of Impact Fee Districts based upon the above criteria.

Table 2 summarizes the school-related characteristics of the Impact Fee District A (eastern) and Impact Fee District B (western).

Table 2: Impact Fee District Characteristics			
	Impact Fee District A	Impact Fee District B	Total
Residential Addresses			
Residential Addresses	18,596	103,865	122,461
Single Family	15,481	60,168	75,649
Multi Family	3,115	43,697	46,812
Student Addresses			
Student Addresses	5,593	22,702	28,295
Elem Students	3,063	11,495	14,558
Middle Students	1,184	4,972	6,156
High Students	1,346	6,235	7,581

Source: ACPS 2018 Student Generation Multiplier Analysis

As shown by Table 2, the eastern and western regions of the School District differ substantially. While similar in land area, 85% of County's total residential inventory and 80% of the student population are within Impact fee District B.

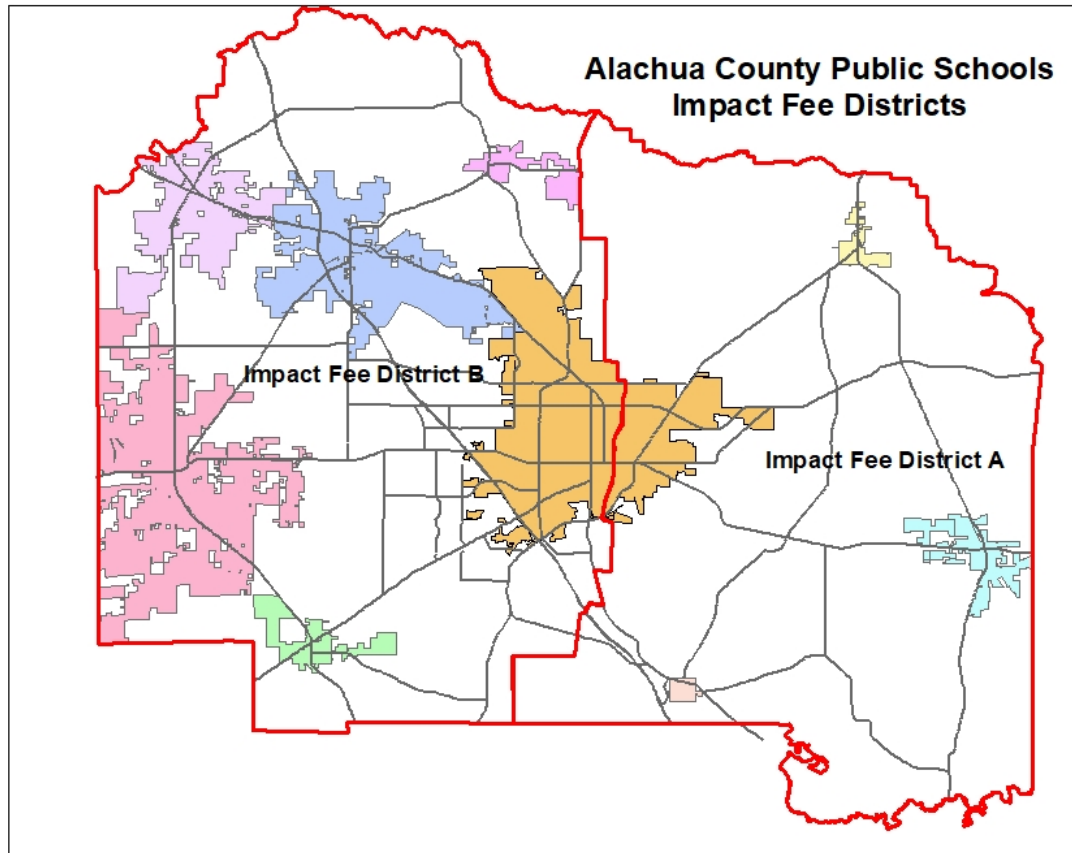


Figure 1: Proposed Impact Fee Districts

It should be noted that the City of Gainesville is the only municipality that is split by the impact fee district boundaries. Figure 2 is an excerpt from Figure 1 showing the City of Gainesville along with the location of schools and the identification of major streets. For ease of interpretation, Main Street was selected as the impact fee district boundary within the City of Gainesville. This delineation matches well with school attendance zones and concurrency service areas while providing a readily identifiable landmark for the collection of impact fees.

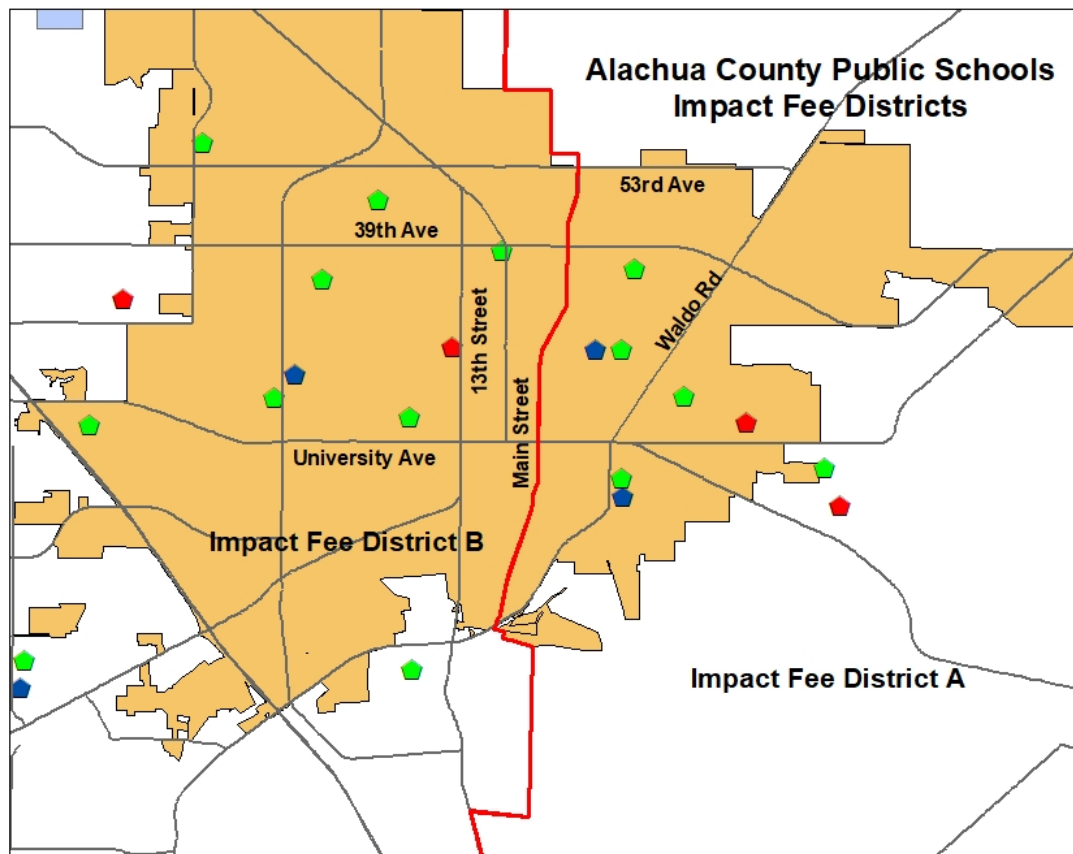


Figure 2: Proposed Impact Fee District Alignment – Gainesville / Central County

Capacity / Enrollment

Currently five elementary schools, three middle schools and three high schools are located within Impact Fee District A.

Table 3: Impact Fee District A- Capacity / Enrollment			
Facility	Permanent Student Stations	Enrollment	Utilization
Elementary			
Duval	408	163	40.0%
Lake Forest	598	392	65.6%
Rawlings	427	307	71.9%
Metcalfe	603	194	32.2%
Williams	590	546	92.5%
Shell	366	344	94.0%
Total Elementary	2,992	1,946	65.0%
Middle			
Hawthorne	198	187	94.4%
Bishop	1,187	668	56.3%
Lincoln	1,170	701	59.9%
Total Middle	2,555	1,556	60.9%
High			
Hawthorne	540	175	32.4%
Eastside	2,057	1,277	62.1%
Loften	641	268	41.8%
Total High	3,238	1,720	53.1%
Total All Levels	8,785	5,222	59.4%

Source: ACPS 2019-2020 Five Year District Facilities Plan

Note: Student Stations include funded capacity enhancements

As shown by Table 3, school facilities at all levels are operating well below their capacity with an average of 60% utilization

Currently nineteen elementary schools (existing and programmed), six middle schools and four high schools are located within Impact Fee District B.

In contrast to Impact Fee District A, Impact Fee District B is currently utilizing 94% of existing and programmed Permanent Student Stations.

Table 4: Impact Fee District B- Capacity / Enrollment			
Facility	Permanent Student Stations	Enrollment	Utilization
Elementary			
Alachua	525	300	57.1%
Archer	489	540	110.4%
Chiles	727	809	111.3%
Finley	777	644	82.9%
Foster	467	470	100.6%
Glen Springs	463	479	103.5%
Hidden Oak	744	770	103.5%
High Springs	564	643	114.0%
Idylwild	600	690	115.0%
Irby	536	382	71.3%
Littlewood	598	722	120.7%
Meadowbrook	722	875	121.2%
Newberry	471	625	132.7%
Norton	669	635	94.9%
Oak View	90	130	144.4%
Talbot	726	733	101.0%
Terwilliger	575	482	83.8%
Wiles	725	923	127.3%
New Elementary	900	0	0.0%
Total Elementary	10,843	10,552	97.3%
Middle			
Fort Clarke	973	992	102.0%
High Springs	528	339	64.2%
Kanapaha	1,274	1,120	87.9%
Mebane	866	376	43.4%
Oak View	1,111	803	72.3%
Westwood	1,230	1,045	85.0%
Total Middle	5,982	4,675	78.2%
High			
Buchholz	2,084	2,309	110.8%
Gainesville	2,037	1,955	96.0%
Newberry	839	664	79.1%
Santa FE	1,435	1,128	78.6%
Total High	6,395	6,056	94.7%
Total All Levels	18,104	16,984	93.8%

Source: ACPS 2019-2020 Five Year District Facilities Plan

Note: Student Stations include funded capacity enhancements

Elementary enrollment currently utilizes over 97% of the existing and programmed Permanent Student Stations.

High enrollment currently utilizes 95% of existing and programmed Permanent Student Stations

Projected Capacity Needs

Two methods are used for the projection of student enrollment over the next ten years.

The **Capital Outlay Full Time Equivalent (COFTE)** projection is published annually by the Florida Department of Education and is used for the 2019 -2020 Five Year District Facilities. The COFTE projection supports the Concurrency Management Program.

Table 5A shows the 5 yr and 10 yr COFTE projections for Impact Fee District A. Under this projection, the utilization of Permanent Student Stations at all levels remains largely unchanged indicating that new capacity will not be required.

Table 5A: Impact Fee District A – COFTE Projected Capacity Needs

Facility	Permanent Student Stations	5 Yr COFTE		10 Yr COFTE	
		Enrollment	Utilization	Enrollment	Utilization
Elementary					
Duval	408	161	39.5%	157	38.5%
Lake Forest	598	387	64.7%	378	63.2%
Rawlings	427	303	71.0%	296	69.3%
Metcalfe	603	191	31.7%	187	31.0%
Williams	590	539	91.4%	526	89.2%
Shell	366	339	92.6%	331	90.4%
Total Elem	2,992	1,920	64.2%	1,875	62.7%
Middle					
Hawthorne	198	193	97.5%	184	92.9%
Bishop	1,187	690	58.1%	658	55.4%
Lincoln	1,170	724	61.9%	691	59.1%
Total Middle	2,555	1,607	62.9%	1,533	60.0%
High					
Hawthorne	540	171	31.7%	171	31.7%
Eastside	2,057	1,247	60.6%	1,250	60.8%
Loften	641	262	40.9%	262	40.9%
Total High	3,238	1,680	51.9%	1,683	52.0%
Total All Levels	8,785	5,207	59.3%	5,091	58.0%

Source: ACPS 2019-2020 Five Year District Facilities Plan

Note: Permanent Student Stations include funded capacity enhancements

Table 5B shows the 5 yr and 10 yr COFTE projections for Impact Fee District B. Under this projection, the utilization of Permanent Student Stations at all levels remains largely unchanged

Table 5B: Impact Fee District B – COFTE Projected Capacity Needs

Facility	Permanent Student Stations	5 Yr COFTE		10 Yr COFTE	
		Enrollment	Utilization	Enrollment	Utilization
Elementary					
Alachua	525	296	56.4%	289	55.0%
Archer	489	449	91.8%	438	89.6%
Chiles	727	630	86.7%	616	84.7%
Finley	777	635	81.7%	620	79.8%
Foster	467	464	99.4%	453	97.0%
Glen Springs	463	473	102.2%	462	99.8%
Hidden Oak	744	676	90.9%	742	99.7%
High Springs	564	634	112.4%	620	109.9%
Idylwild	600	681	113.5%	660	110.0%
Irby	536	377	70.3%	368	68.7%
Littlewood	598	712	119.1%	696	116.4%
Meadowbrook	722	737	102.1%	720	99.7%
Newberry	471	533	113.2%	520	110.4%
Norton	669	626	93.6%	612	91.5%
Oak View	90	127	141.1%	124	137.8%
Talbot	726	723	99.6%	706	97.2%
Terwilliger	575	476	82.8%	464	80.7%
Wiles	725	743	102.5%	725	100.0%
New Elementary	900	839	93.2%	819	91.0%
Total Elem	10,843	10,831	99.9%	10,654	98.3%
Middle					
Fort Clarke	973	1,025	105.3%	978	100.5%
High Springs	528	350	66.3%	334	63.3%
Kanapaha	1,274	1,157	90.8%	1,104	86.7%
Mebane	866	389	44.9%	371	42.8%
Oak View	1,111	830	74.7%	792	71.3%
Westwood	1,230	1,080	87.8%		0.0%
Total Middle	5,982	4,831	80.8%	3,579	59.8%
High					
Buchholz	2,084	2,254	108.2%	2,261	108.5%
Gainesville	2,037	1,908	93.7%	1,914	94.0%
Newberry	839	648	77.2%	650	77.5%
Santa FE	1,435	1,101	76.7%	1,104	76.9%
Total High	6,395	5,911	92.4%	5,929	92.7%
Total All Levels	18,104	17,131	94.6%	16,954	93.6%

Source: ACPS 2019-2020 Five Year District Facilities Plan

Note: Permanent Student Stations include funded capacity enhancements

The **Bureau of Business Research (BEBR)** at the University of Florida is the official agency for population projections in the State. The 2019 Medium BEBR (most recent) for Alachua County projects an annual population growth rate of 0.77%. The annual growth rate is applied in Table 6A and Table 6B

Table 6A: Impact Fee District A – BEBR Projected Capacity Needs

Facility	Permanent Student Stations	5 Yr BEBR		10 Yr BEBR	
		Enrollment	Utilization	Enrollment	Utilization
Elementary					
Duval	408	168	41.2%	176	43.1%
Lake Forest	598	404	67.6%	423	70.7%
Rawlings	427	317	74.2%	331	77.5%
Metcalfe	603	200	33.2%	209	34.7%
Williams	590	563	95.4%	590	100.0%
Shell	366	355	97.0%	371	101.4%
Total Elem	2,992	2,007	67.1%	2,100	70.2%
Middle					
Hawthorne	198	193	97.5%	202	102.0%
Bishop	1,187	689	58.0%	721	60.7%
Lincoln	1,170	723	61.8%	757	64.7%
Total Middle	2,555	1,605	62.8%	1,680	65.8%
High					
Hawthorne	540	180	33.3%	189	35.0%
Eastside	2,057	1,317	64.0%	1,379	67.0%
Loften	641	276	43.1%	289	45.1%
Total High	3,238	1,773	54.8%	1,857	57.4%
Total All Levels	8,785	5,385	61.3%	5,637	64.2%

Source: ACPS 2020 Annual Report, 2019 BEBR Projections

Note: Permanent Student Stations include funded capacity enhancements

As shown by Table 6A, the BEBR projection will, if realized in Impact Fee District A, result in a higher utilization of available Permanent Student Stations but not require new capacity

Table 6B applies the BEBR annual projection of 0.77% to the schools within Impact Fee District B. In contrast to the COFTE projections, enrollment growth at the BEBR rate will result in overutilization of the permanent student stations at all levels. At the elementary level, utilization of permanent student stations would reach 105% within five years and 110% within 10 years.

Enrollment at the high school will near full utilization of permanent student stations in five years and 104% utilization within 10 years.

Table 6B: Impact Fee District B – BEBR Projected Capacity Needs

Facility	Student Stations	5 Yr BEBR		10 Yr BEBR	
		Enrollment	Utilization	Enrollment	Utilization
Elementary					
Alachua	525	309	58.9%	324	61.7%
Archer	489	469	95.9%	491	100.4%
Chiles	727	659	90.6%	690	94.9%
Finley	777	664	85.5%	695	89.4%
Foster	467	485	103.9%	507	108.6%
Glen Springs	463	494	106.7%	517	111.7%
Hidden Oak	744	706	94.9%	740	99.5%
High Springs	564	663	117.6%	694	123.0%
Idylwild	600	580	96.7%	607	101.2%
Irby	536	580	108.2%	607	113.2%
Littlewood	598	744	124.4%	780	130.4%
Meadowbrook	722	771	106.8%	807	111.8%
Newberry	471	557	118.3%	583	123.8%
Norton	669	655	97.9%	686	102.5%
Oak View	90	133	147.8%	139	154.4%
Talbot	726	756	104.1%	791	109.0%
Terwilliger	575	497	86.4%	520	90.4%
Wiles	725	776	107.0%	813	112.1%
New Elementary	900	876	97.3%	918	102.0%
Total Elem	10,843	11,374	104.9%	11,909	109.8%
Middle					
Fort Clarke	973	1,023	105.1%	1,071	110.1%
High Springs	528	350	66.3%	366	69.3%
Kanapaha	1,274	1,155	90.7%	1,209	94.9%
Mebane	866	388	44.8%	406	46.9%
Oak View	1,111	828	74.5%	867	78.0%
Westwood	1,230	1,078	87.6%	1,128	91.7%
Total Middle	5,982	4,822	80.6%	5,047	84.4%
High					
Buchholz	2,084	2,381	114.3%	2,493	119.6%
Gainesville	2,037	2,016	99.0%	2,111	103.6%
Newberry	839	685	81.6%	717	85.5%
Santa FE	1,435	1,163	81.0%	1,218	84.9%
Total High	6,395	6,245	97.7%	6,539	102.3%
Total All Levels	18,104	18,007	99.5%	18,854	104.1%

Source: ACPS 2019-2020 Five Year District Facilities Plan

Note: Permanent Student Stations include funded capacity enhancements

Residential Development Trends

Under the Concurrency Management Program, residential projects are routinely reviewed regarding their student generation characteristics. Active subdivision plats (single family) and site plans (multi family) represent a “pipeline” of residential units that can be expected to generate students within the next 2 to 5 years.

Table 7 shows the Active Residential projects for each Impact Fee District

Table 7: Active Residential Development

	Impact Fee District A	Impact Fee District B
Number of Active Projects	3	46
Single Family Units	134	2,674
Multi Family Units	5	1,721
Total Residential Units	139	4,395
Elem Students Projected	20	519
Middle Students Projected	8	226
High Students Projected	12	279
Total Students Projected	42	1,024

Source: ACPS Concurrency Management Program

As shown, only 3% of these active projects are located within Impact Fee District A.

Findings

The following findings are supported by the data contained in this report.

Finding #1: From the perspective of school capacity and the assessment of school impact fees, the eastern and western regions of the school district are demonstrably different:

- 15% of the existing residential inventory is within the eastern region;
- 20% of the student population resides with the eastern region;
- 32% of the existing and programmed permanent student stations are within the eastern region with 59% utilization;
- 68% of the existing and programmed permanent student stations are within the western region with 94% utilization.

Finding #2: Projected enrollment growth will not create the demand for new capacity within the eastern region:

- Over ten years, the utilization of existing and programmed permanent student stations will increase from 59% to 64%;
- Only 3% of active residential development is located within the eastern region.

Finding #3: Projected enrollment growth within the western region will create demand for new capacity at the elementary and high school levels:

- Over ten years, the utilization of existing and programmed permanent student stations at all levels will increase from 94% to 104%;

- Over ten years, the utilization of existing and programmed permanent student stations at the elementary level will increase from 97% to 110%;
- Over ten years, the utilization of existing and programmed permanent student stations at the high level will increase from 95% to 104%;
- Active residential development within the western region is projected to generate 1,024 students within 2 to 5 years.

Table 8: Summary of Key Findings

	Impact Fee District A	Impact Fee District B
Elementary		
Elementary Student Stations	2,992	10,843
Current Utilization	65%	97%
Five Year Projected Utilization	67%	105%
Ten Year Projected Utilization	70%	110%
Middle		
Middle Student Stations	2,555	5,982
Current Utilization	61%	78%
Five Year Projected Utilization	63%	81%
Ten Year Projected Utilization	65%	84%
High		
High Student Stations	3,238	6,395
Current Utilization	53%	95%
Five Year Projected Utilization	55%	99%
Ten Year Projected Utilization	57%	102%
Total		
Total Student Stations	8,785	18,104
Current Utilization	59%	94%
Five Year Projected Utilization	61%	99%
Ten Year Projected Utilization	64%	104%

Source: ACPS Concurrency Management Program

Conclusion

The data and analysis supports the assessment of a *School Impact Fee* within Impact Fee District B to provide for new capacity to serve new residential development. The amount of this fee may be established by the School Board provided the “maximum allowable fee” is not exceeded.

The data and analysis does not support the assessment of a School Impact Fee within Impact Fee District A. New development will not create the need for new capacity.

Recommended Implementation Strategy

The adoption of school impact fees within the Alachua County School District should be based upon four primary provisions:

1. Assess school impact fees on single family and multi family dwellings (as defined herein) no later than the "certificate of occupancy";
2. Establish impact fees that do not exceed the "maximum supportable fee" for all new residential development within Impact Fee District B;
3. Based upon the demonstration of "no capacity need", the impact fee established for new residential development within Impact Fee District A is "zero".
4. By resolution and fiscal policy, impact fee proceeds may not be expended for new capacity within Impact Fee District A.