

Executive Summary
Growth Management Update
September 15, 2015 School Board Workshop

Background

The September 15, 2015 School Board Workshop Agenda includes 60 minutes to continue our discussion regarding Growth Management. Over the past several months the Board has seen two presentations regarding growth management. At the June 16, 2015 Workshop the Board received a preliminary update from staff at Tindale-Oliver on growth trends across the county and the impacts of those trends on school capacity. At the August 18, 2015 Workshop the Board saw an update to that presentation and saw the first iteration of the calculation of impact fees. School Board staff also presented revenue options to respond to growth and some of the pros and cons associated with those options. At the September 15, 2015 Workshop staff would like to continue the conversation by, in part, presenting the Board with several funding scenarios that are discussed below.

Upcoming Events

September 15, 2015	Workshop Growth Management Update
September 15, 2015	Public Hearing on Growth Management and Funding
October 20, 2015	Possible Workshop on Growth Management and Funding
October 20, 2015	Board action on Impact fees
December 14, 2015	Moratorium on impact fees sunsets

Things to Consider

To aid in your discussion of Growth Management and Funding, and to understand public position, staff hosted two public information session on the topic. A summary of the questions and comments is at Tab 8. The first, held in the STC Conference Center at 2:30 PM, September 2, 2015, was attended by about 35 citizens. The overwhelming message was clear, that some sort of impact fee should be assessed. One group at that meeting asked why the Board would assess anything but a full impact fee. The second session was held at Taylor Ranch Elementary School at 6: 30 PM that same day. Only four citizens attended that session. No clear position came from that session.

In addition to these public information sessions, Tindale-Oliver has completed their draft reports on both Growth Management and on Impact Fees. Those draft reports are at Tabs 9 and 10 respectively. They essentially parallel the presentations given to date.

As you review the scenarios below please note that the revenue and expense information is from your tentative budget, adopted in June, so you will see some discrepancy as compared to the final budget.

Common Language

What staff has prepared are five possible funding scenarios. All but one will achieve the goal of paying for growth over the next ten years. The scenario that falls short of the goal is a status quo scenario—nothing changes. Each scenario leans on a different tool, or set of tools, to pay for growth. The intent of the scenarios is to help the Board see the impacts of different funding options. The scenarios use the following tools:

Sales tax/1.5 mils. This revenue source represents the funds the Board generates as part of its standard budget. It includes both the millage assessed against the tax roll base and sales tax revenues. In each scenario the Budget Office has provided future revenues based on inflating the tax roll base at six percent each of the next five years and four percent for the following five years. The scenarios also use sales tax revenues inflated at three percent each year.

Impact Fees. Impact Fees are a one-time charge to new development intended to help pay for the cost of new capital facility capacity.

Borrowing. Borrowing assumes the Board issues Certificates of Participation (COPs) with an interest rate of five percent per year. In each case where the scenario includes borrowing, debt service payments begin the following year and are paid over a 20 year time horizon.

Projects. One scenario uses the deferment of current and future projects to help pay for growth. In the first five years the scenario eliminates funding for new wings at Garden and Gocio Elementaries, Pineview improvements, and the 2nd phase of STC North Port—essentially all competing capital projects. In the next five years the scenario reduces capital spending at a rate needed to pay for growth, about \$47,664,000 over the second five years.

Growth Costs. Growth costs are based on the need timelines shared by Tindale-Oliver and then applying a current year school construction cost estimate, inflated at three percent per year.

Scenarios

Tab 1 presents the Growth Management Cost Summary. Here the Board can see the cost of both land and vertical construction by the year in which the scenarios assume funds are needed. Each year is totaled individually with a grand total of \$325,934,700. This is the challenge statement.

Tab 2 summarizes the scenarios developed by staff, indicating the magnitude of each funding source used in each scenario. Tabs 3-7 provide details of each scenario. A summary of each follows:

Scenario 1—Status Quo (Tab 3). This scenario assumes nothing changes. No impact fees are assessed, no additional borrowing, and no shifting of competing projects. This scenario indicates the Board can't cover the cost of growth without using options outlined in the remaining scenarios.

Scenario 2—Projects (Tab 4). This scenario uses revenues derived solely from current and future Sales tax and 1.5 mils. It assumes no additional borrowing and no impact fees. Rather than raise additional revenues, this scenario pays for growth by eliminating all current competing projects and almost \$50 million in unplanned projects. It also uses the largest percentage of sales tax and 1.5 mils.

Scenario 3—Borrow (Tab 5). This scenario relies predominantly on borrowing; with no assessment of an impact fee. Specifically, it uses \$143,000,000 in new debt. The remainder of growth is funded using sales tax and 1.5 mils.

Scenario 4—Impact Fees (Tab 6). This scenario assumes the Board levies the impact fee at the full amount, \$7,835 per single family home. Over the 10-year period, impact fees generate \$168,500,000. It is a hybrid option in that it relies on borrowing in 2016 to help fund the first elementary school. This was necessary because impact fees won't have generated a large enough fund balance in the first year to pay for the first elementary school.

Scenario 5—Hybrid (Tab 7). This scenario relies on all available funding mechanisms to pay for future growth. It assumes the Board allows the current moratorium to sunset and thus leaves the impact fee at its current rate of \$2032 per single family home. This number represents about 25.9% of the maximum defensible impact fee based on the latest data. Over the ten year period this scenario generates almost \$43 million in impact fees. The scenario also assumes the Board takes on an additional \$93 million in debt over the ten year period to meet the needs taxes and impact fees don't meet.

School Enrollment Increases

As the Board reviews these scenarios it's important to note that the timeline associated with growth related school construction and property purchases are in line with projections in the Growth Management Study. Should growth not materialize as quickly as the study suggests funding needs would be pushed into future years giving the Board both additional time to plan and time to generate additional revenues under every scenario. The five-day count associated with the current school year indicates the following:

Elementary schools were originally forecasted to have 15,831 students in October 2015, as compared to 15,590 students in October of 2014--an original projected growth for October of 2015 for 241 students. Based upon the 5 day count the revised October 2015 enrollment

projection is 15,563 students. This is a decrease of 27 students as compared to October of 2014 and an enrollment decrease from the projected enrollment for October 2015 of 268 students.

Middle Schools were originally forecasted to have 5,905 students in October of 2015, as compared to 5,885 students in October of 2014—an original projected growth for October of 2015 for 20 students. Based upon the 5 day count the revised October 2015 enrollment projection is 5,858 students. This is a decrease of 20 students as compared to October of 2014 and an enrollment decrease from the original projected enrollment for October 2015 of 47 students.

High Schools were originally forecasted to have 10,665 students in October of 2015, as compared to 10,534 students in October of 2014—an original projected growth for October of 2015 for 131 students. Based upon the 5 day count the revised October 2015 enrollment projection is 10,850 students. This is an increase of 316 students as compared to October of 2014 and an enrollment increase from the original projected enrollment for October 2015 of 185 students.

In **Total** District School students were originally forecasted to have 35,922 students in October of 2015, as compared to 35,571 students in October of 2014—an original projected increase for October 2015 for 351 students. Based upon the 5 day count the revised October 2015 enrollment projection is 35,839 students. This is an increase of 268 students as compared to October of 2014 and an enrollment decrease from the original projected enrollment for October 2015 of 83 students.

Should the Board see similar trends the remainder of this calendar year and at the start of the 2016/2017 school year a delay in the construction of the next elementary school would be warranted.

Board Discussion

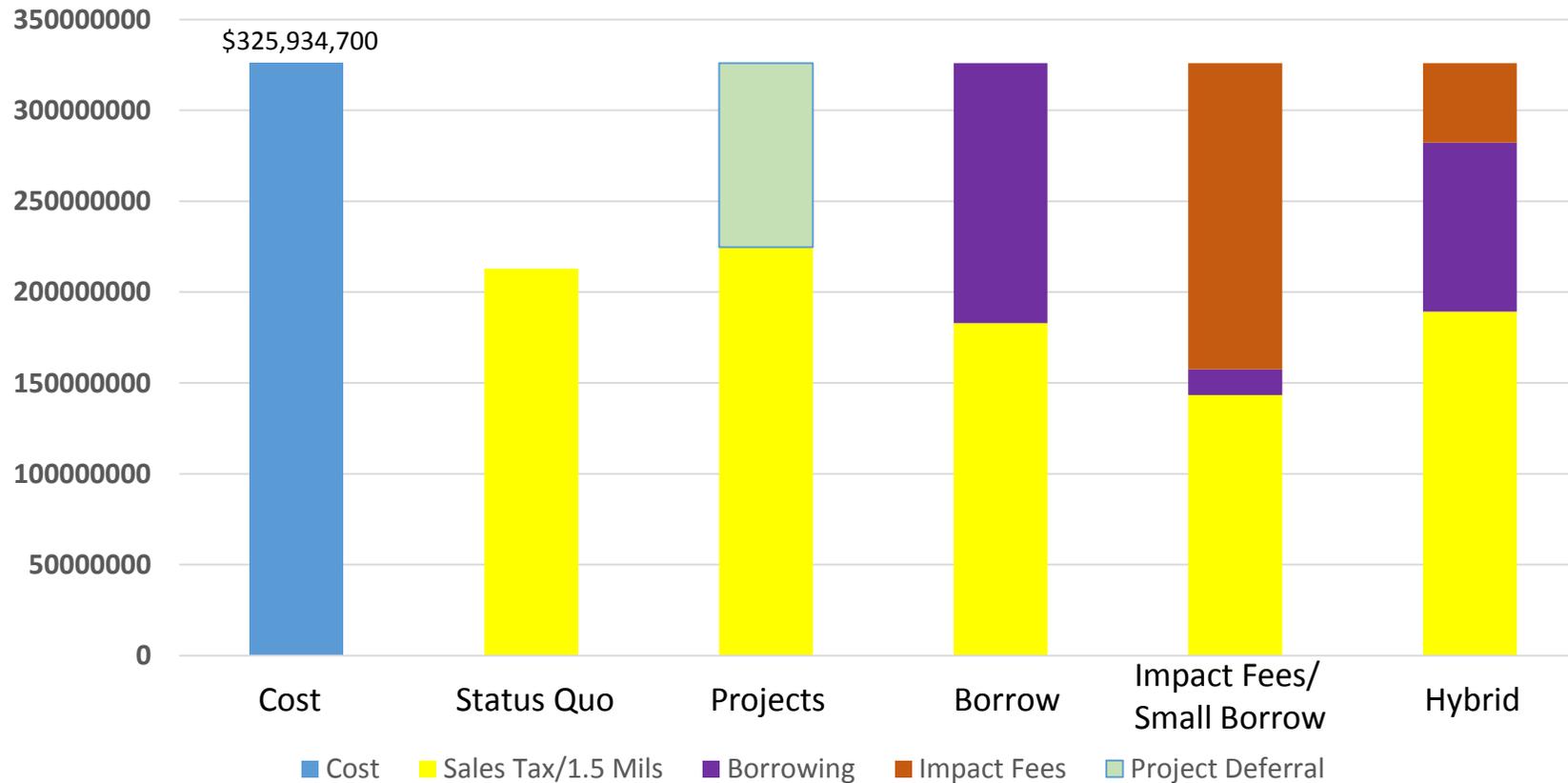
During this workshop, staff would like to hear Board thoughts regarding:

- 1) **Presented Funding scenarios.** Is there a scenario that the Board feels best addresses our competing future capital needs—including growth?
- 2) **Additional scenarios.** Would the Board like staff to develop additional scenarios and, if so, what are the parameters? Which funding mechanisms would the Board like staff to use and in what ways?
- 3) **Impact Fees.** Given the timeline included above, and the fact that the current moratorium on impact fees expires in December, 2015, what does the Board want to do regarding the future of impact fees?

Staff will use this feedback for at least two key actions. We will begin to build the 2016/2017 – 2020/2021 capital plan that is both fiscally viable and responsive to the Board’s feedback. We will also prepare Board action, if required, regarding impact fees for a vote at the October 20, 2015 regularly scheduled Board meeting. We look forward to your feedback.

Comparison of Options

Cost vs Fund Source



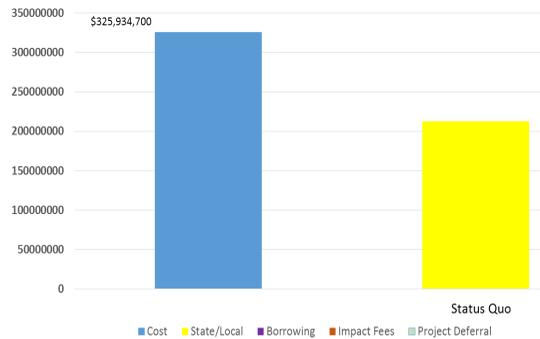
Long Range School Planning Study: Financing Options
September 15, 2015

Scenario 1: Status Quo — Relies solely on sales tax/1.5 mil with no additional borrowing or impact fees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL APPROPRIATIONS	\$ 84,478,692	\$ 47,171,082	\$ 90,971,585	\$ 39,212,031	\$ 68,505,010	\$ 57,858,221	\$ 206,029,766	\$ 70,365,657	\$ 65,709,902	\$ 166,021,470
(Carry Forward)		\$ (23,328,066)	\$ (11,989,957)	\$ (39,176,233)	\$ (9,108,694)	\$ (4,286,140)	\$ 15,873,591	\$ (107,430,970)	\$ (90,346,724)	\$ (56,589,759)
Revenue less Transfers	\$ 61,150,626	\$ 58,509,190	\$ 63,785,309	\$ 69,279,571	\$ 73,327,564	\$ 78,017,952	\$ 82,725,205	\$ 87,449,903	\$ 99,466,867	\$ 110,775,766
Net over/under	\$ (23,328,066)	\$ (11,989,957)	\$ (39,176,233)	\$ (9,108,694)	\$ (4,286,140)	\$ 15,873,591	\$ (107,430,970)	\$ (90,346,724)	\$ (56,589,759)	\$ (111,835,462)
Planning and Construction Timeline	Elem			Elem			Elem			Elem
							High			
										Middle

Key: Orange—Funding/Planning Year, Yellow—Construction Year, Green—Open Year

**Comparison of Options
Cost vs Fund Source**



Sales Tax/1.5 mil: \$212,888,658

Borrowing: \$0

Impact Fee: \$0

Deferred Projects Value \$0

Assumptions & Key Points

Assumptions:

- Tax roll base increases 6% per year for first five years, 4% years 6 to 10.
- Sales tax increases 3% per year. Building and land costs inflated at 3% annually.
- Increased revenues will be utilized to their maximum to address growth demands.
- No change in service level, current or future projects.

Key Points:

- Increased tax revenues do not cover full cost of growth.
- Requires some other form of revenue—borrowing, impact fees, or deferred maintenance/projects— to make up deficit.

Pros & Cons

Pros:

- Minimizes need for borrowing or raising additional funds.

Cons:

- On its own, doesn't cover the entire 10-year cost of growth.
- Will necessitate additional funds — either borrowing, impact fees, or deferred maintenance/projects.

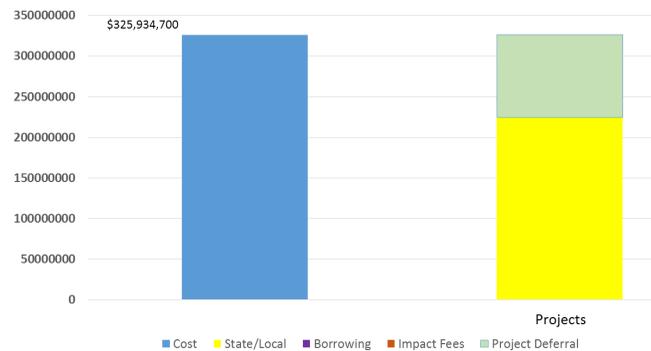
Long Range School Planning Study: Financing Options
September 15, 2015

Scenario 2: Project Deferral

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL APPROPRIATIONS	\$ 46,359,692	\$ 62,790,082	\$ 32,140,585	\$ 69,043,031	\$ 53,319,529	\$ 41,977,175	\$ 189,432,288	\$ 71,432,737	\$ 65,709,902	\$ 166,021,470
(Carry forward)		\$ 16,290,934	\$ 13,510,043	\$ 46,654,767	\$ 48,391,306	\$ 69,899,341	\$ 107,440,118	\$ 2,233,035	\$ 19,750,200	\$ 55,007,166
Revenue less Transfers	\$ 62,650,626	\$ 60,009,190	\$ 65,285,309	\$ 70,779,571	\$ 74,827,564	\$ 79,517,952	\$ 84,225,205	\$ 88,949,903	\$ 100,966,867	\$ 112,275,766
Net over/under	\$ 16,290,934	\$ 13,510,043	\$ 46,654,767	\$ 48,391,306	\$ 69,899,341	\$ 107,440,118	\$ 2,233,035	\$ 19,750,200	\$ 55,007,166	\$ 1,261,462
Planning and Construction Timeline		Elem								
				Elem			Elem			Elem
							High			
										Middle

Key: Orange—Funding/Planning Year, Yellow—Construction Year, Green—Open Year

Comparison of Options
Cost vs Fund Source



Sales Tax/1.5 mil: \$224,620,775
 Borrowing: \$0
 Impact Fee: \$0
 Deferred Projects Value \$101,313,925

Assumptions & Key Points

Assumptions:

- Reduces expenses on existing capital projects to provide for the resources needed to meet growth needs.
- Postpones projects (Gocio and Garden classroom wings, Pineview improvements, and 2nd phase of STC North Port) currently planned for in the current 5-year CIP to pay for growth.

Key Points:

- Eliminates funds for competing projects in the current CIP and reduces competing project funds by \$45 million over the next five years.
- Extends computer replacement cycle in schools to five years.
- Requires delay of the first elementary school.

Pros & Cons

Pros:

- Minimizes need for borrowing or raising additional funds through impact fees.

Cons:

- Delays district's ability to address growth needs in a timely manner.
- The deferred projects will delay, not fix, existing facility needs.
- Eliminates classroom wings, requires purchase of additional portables for additional capacity.
- Technology changes impact instruction.

Long Range School Planning Study: Financing Options
September 15, 2015

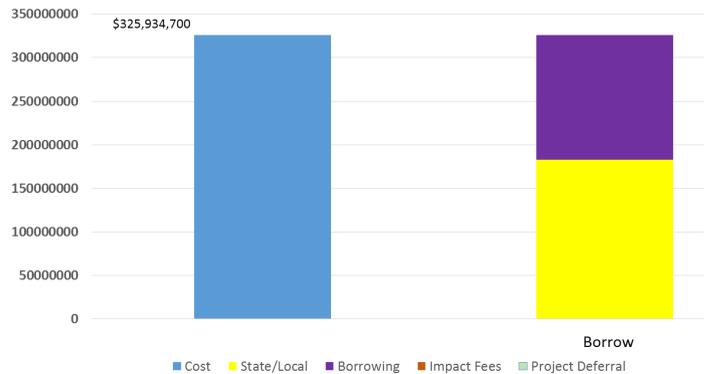
Scenario 3: Borrowing without Impact Fees

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL APPROPRIATIONS	\$ 84,478,692	\$ 47,171,082	\$ 61,140,585	\$ 69,043,031	\$ 68,505,010	\$ 57,858,221	\$ 206,029,7666	\$ 71,432,737	\$ 65,709,902	\$ 166,021,470
(Carry Forward)		\$ 4,671,934	\$ 14,610,043	\$ 15,854,767	\$ 14,691,306	\$ 18,113,860	\$ 36,873,591	\$ 2,169,030	\$ 12,286,196	\$ 40,143,161
Revenue less Transfers	\$ 89,150,626	\$ 57,109,190	\$ 62,385,309	\$ 67,879,571	\$ 71,927,564	\$ 76,617,952	\$ 171,325,205	\$ 81,549,903	\$ 93,566,867	\$ 129,875,766
Net over/under	\$ 4,671,934	\$ 14,610,043	\$ 15,854,767	\$ 14,691,306	\$ 18,113,860	\$ 36,873,591	\$ 2,169,030	\$ 12,286,196	\$ 40,143,161	\$ 3,997,458
Borrowing	\$28,000,000						\$90,000,000			\$25,000,000

Impact Fees	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Planning and Construction Timeline	Elem			Elem			Elem			Elem
							High			
										Middle

Key: Orange—Funding/Planning Year, Yellow—Construction Year, Green—Open Year

**Comparison of Options
Cost vs Fund Source**



Sales Tax/1.5 mil: \$182,934,700
 Borrowing: \$143,000,000
 Impact Fee: \$0
 Deferred Projects: \$0

Assumptions & Key Points

Assumptions:

- Depends on borrowing to meet the demands of growth.
- Money borrowed is used to construct the first and fourth elementary schools as well as the high school.

Key Points:

- Relies on borrowing as follows: \$28 million in 2016, \$90 million in 2022, and \$25 million in 2025

Pros & Cons

Pros:

- The School District has debt capacity to address growth demands.
- Current debt will be retired within the next 10 to 12years.

Cons:

- Paying of debt service will reduce revenues available to pay for future maintenance and capital projects.
- Mortgages the future of the next board

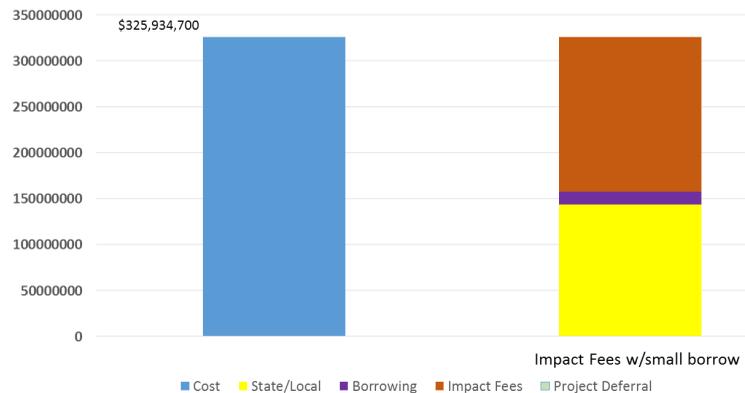
Long Range School Planning Study: Financing Options
September 15, 2015

Scenario 4: 100% Impact Fees with Borrowing for Elementary 1

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL APPROPRIATIONS	\$ 84,478,692	\$ 47,171,082	\$ 61,140,585	\$ 69,043,031	\$ 68,505,010	\$ 57,858,221	\$ 206,029,766	\$ 71,432,737	\$ 65,709,902	\$ 166,021,470
(Carry Forward)		\$ 571,934	\$ 23,210,043	\$ 39,454,767	\$ 55,291,306	\$ 77,013,860	\$ 115,073,591	\$ 10,569,030	\$ 45,686,196	\$ 98,943,161
Revenue less Transfers	\$ 85,050,626	\$ 69,809,190	\$ 77,385,309	\$ 84,879,571	\$ 90,227,564	\$ 95,917,952	\$ 101,525,205	\$ 106,549,903	\$ 118,966,867	\$ 130,375,766
Net over/under	\$ 571,934	\$ 23,210,043	\$ 39,454,767	\$ 55,291,306	\$ 77,013,860	\$ 115,073,591	\$ 10,569,030	\$ 45,686,196	\$ 98,943,161	\$ 63,297,458
Borrowing	\$14,000,000									
Impact Fees	\$9,900,000	\$12,000,000	\$14,300,000	\$16,300,000	\$17,600,000	\$18,600,000	\$19,500,000	\$19,800,000	\$20,200,000	\$20,300,000
Planning and Construction Timeline	Elem			Elem			Elem			Elem
							High			
										Middle

Key: Orange—Funding/Planning Year, Yellow—Construction Year, Green—Open Year

**Comparison of Options
Cost vs Fund Source**



Sales Tax/1.5 mil: \$143,434,700

Borrowing: \$14,000,000

Impact Fee: \$168,500,000

Deferred Projects: \$0

Assumptions & Key Points

Assumptions:

- Assess impact fees at 100% of the maximum amount of \$7,835 per single family home.
- Even at 100%, impact fees alone cannot pay for growth because: Sufficient revenue not collected by year 1, revenue stream is not inflationary protected, impact fee based upon conservative estimates.

Key Points:

- The moratorium on impact fees has depleted the school district’s impact fee budget. As such, it will take time before enough impact fees accrue before there is enough to pay for future school capacity.

Pros & Cons

Pros:

- Growth helps pay for impacts to schools caused by new development.
- Minimal borrowing is needed to pay for new school capacity.
- This scenarios depends upon the least amount of tax revenues, thereby allowing such monies to be used for other capital demands and priorities.

Cons:

- Some level of borrowing is required—even with a 100% assessment of impact fees.

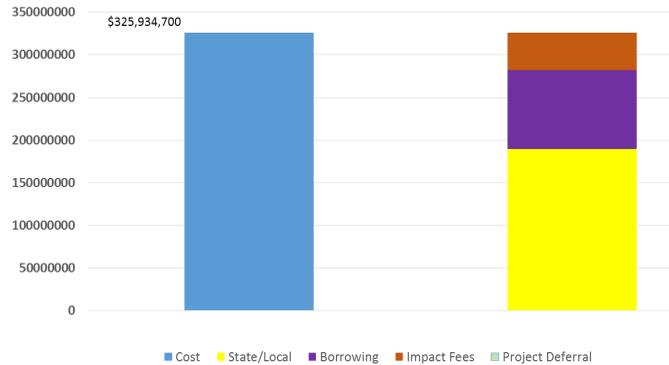
Long Range School Planning Study: Financing Options
September 15, 2015

Scenario 5: Borrow and Sunset of Impact Fee Moratorium

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
TOTAL APPROPRIATIONS	\$ 84,478,692	\$ 47,171,082	\$ 61,140,585	\$ 69,043,031	\$ 68,505,010	\$ 57,858,221	\$ 206,029,766	\$ 71,432,737	\$ 65,709,902	\$ 166,021,470
(Carry Forward)		\$ 7,239,490	\$ 20,289,787	\$ 25,243,203	\$ 28,307,133	\$ 36,294,230	\$ 59,877,854	\$ 5,230,600	\$ 21,732,877	\$ 56,078,694
Revenue less Transfers	\$ 91,718,181	\$ 60,221,379	\$ 66,094,001	\$ 72,106,960	\$ 76,492,108	\$ 81,441,845	\$ 151,382,512	\$ 87,935,014	\$ 100,055,719	\$ 111,390,553
Net over/under	\$ 7,239,490	\$ 20,289,787	\$ 25,243,203	\$ 28,307,133	\$ 36,294,230	\$ 59,877,854	\$ 5,230,600	\$ 21,732,877	\$ 56,078,694	\$ 1,447,777
Borrowing	\$28,000,000						\$65,000,000			
Impact Fees	\$2,567,556	\$3,112,189	\$3,708,692	\$4,227,390	\$4,564,544	\$4,823,893	\$5,507,307	\$5,135,112	\$5,238,851	\$5,264,786
Planning and Construction Timeline	Elem			Elem			Elem			Elem
							High			
										Middle

Key: Orange—Funding/Planning Year, Yellow—Construction Year, Green—Open Year

**Comparison of Options
Cost vs Fund Source**



Sales Tax/1.5 mil: \$189,234,381

Borrowing: \$93,000,000

Impact Fee: \$43,700,319

Deferred Projects \$0

Assumptions & Key Points

Assumptions:

- Resumes impact fee at current rate —\$2032 per single family home.
- Borrowing is done for construction of the first elementary school and high school for a total of \$93 million.

Key Points:

- No action by the board would be needed to reinstate the collection of impact fees at the current rate.
- The Long Range School Planning Study provides the necessary basis for the reinstatement of impact fees at any rate at or below \$ 7835 per single family home.
- Relies on all the tools available to the board to create new revenue. Does not adversely impact planned competing projects or maintenance.

Pros & Cons

Pros:

- Ensures that growth helps pay for the impact upon school capacity caused by new residential development.
- Minimizes borrowing to only a portion of the construction of two schools.

Cons:

- Increases debt by \$93 million dollars over the next 10 years.

Growth Management Public Information Session

Questions and Comments from attendees

Suncoast Technical College

Wednesday, September 2, 2015 from 2:30 pm – 4:00 pm

1. What is elementary capacity and why not make schools larger
2. What about development happening on Clark Road west
3. Why was the moratorium allowed to continue each time
4. Does the study include charter schools
5. What happened to the study board members told us they were waiting on at election time
6. What are the other funding alternatives if no impact fees and does that include a tax hike to pay for growth that the citizens to pay
7. What was the logic of no impact fee and it should be adopted at 100% so development pays
8. What are the possible scenarios for funding
9. What was the percent recommended of the previous fee
10. Why wouldn't you use a 100% impact fee
11. How can you bank on future taxes – Ad Valorem- what if they go down
12. What funds are available now for building future schools
13. Do other school districts access impact fees
 - a. What percent and what are the rates
14. Since we suspended in 2010 when development was down doesn't it make sense now to reinstate at 100% since development is up
15. When will new schools be built and do we have the land
16. Questioner asked the audience if people supported impact fees
17. Who will make the final decision on impact fees
18. How much has enrollment gone up this year
19. When will the draft report be ready for the public
20. How were credits determined in the fee structure and it is astonishing that the fee is not higher
21. How are you calculating growth – where are the people coming from and who is here now
22. Will COPS/debt continue at the same rate with borrowing for new growth and who will lose with the district making high debt payments

As part of this information session, staff from Tindale-Oliver presented much of the information they've shared with the Board to date. Most of the questions above were asked following the formal presentation. Staff from both the School Board and Tindale-Oliver responded to all of the question. In general the sentiment at this meeting, at least from those who spoke, was pro-impact fee. Much of the comment from citizens centered around several key points. They included:

- a) the current moratorium and why it was still in place;
- b) growth should pay for itself—developers and those causing the growth should pay for the impact of that growth;
- c) impact fees just make sense;
- d) a moratorium made sense when things were bad but things are good today;
- e) why would the Board consider anything but 100% of the impact fee possibility;
- f) without 100% of the impact fee the Board would need to raise taxes and ask current residents to pay for growth; and
- g) some conversation about the impacts of spending sales tax and ad valorem revenues on growth. The concern here was that students would suffer because the funds used to pay for growth could not be used for other competing capital priorities.

Growth Management Public Information Session

Questions and Comments from attendees

Taylor Ranch Elementary

Wednesday, September 2, 2015 from 6:00 pm – 7:30 pm

1. What are the projections here in North Port
2. Can you isolate percentage numbers by areas that are growing
3. Do you hold a fund reserve for things like this like cities do in their capital improvement plans
4. Do impact fees have to be spent within a specific geographic region or area
5. Will a 100% impact fee pay for the cost of growth

This meeting was a bit less formal because of the small audience. Tindale-Oliver formally presented the same information that was used at the earlier session but the interaction with the smaller audience was more casual and conversational. While the attendees did ask questions the overall position of the group was not as clear as the earlier session. Additionally, there was a bit of a North Port slant to the conversation simply because of the location of the meeting and the make-up of the audience.



SARASOTA
COUNTY SCHOOLS



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Sarasota County Schools Long Range Growth Plan

DRAFT REPORT

August 31, 2015



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Sarasota County School Board

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**Sarasota County
Schools Long Range Growth Plan
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Appendix A – Planned/Proposed Development

DRAFT

Introduction

After a period of severe economic decline, Sarasota County started to experience an economic rebound. Similar to other counties in Florida, the construction industry is recovering and new housing projects are being planned. The County is estimated to grow at an average annual rate of 0.9 percent through 2040, adding roughly 95,000 people. The School Board of Sarasota County (SBSC or District) is the 18th largest district in the state and houses approximately 35,700 traditional school students. Given the expected growth in the future, the District retained Tindale Oliver to prepare a long range planning study that would address the following:

- Timing and location of residential development within Sarasota County;
- The ability for the District to meet future needs with capacity available at the existing schools vs. new schools;
- The influence of other school options, such as charter, private, home, and virtual schools; and
- Identification of capital funding needs and options.

The analysis incorporated the following assumptions and policy direction:

- It is the policy of the School Board to provide permanent student stations and use portables only to accommodate temporary fluctuations.
- There will be limited or no re-districting of attendance boundaries.
- Charter/private school enrollment ratio to the traditional school enrollment ratio will remain relatively stable.

Primary findings of this analysis includes the following:

- Sarasota County experienced a growth rate of 2.6 percent between 1970s through 2000, which resulted in adding approximately 700 student per year. The future projected growth rate is 0.9 percent and an addition of 400 to 600 students annually.
- The current planned and proposed projects suggest addition of approximately 60,000 housing units through 2040, which is consistent with the population and housing projections provided by Bureau of Business and Economic Research (BEBR)'s medium

projections. The Long Range Transportation Plan prepared by the Sarasota-Manatee Metropolitan Planning Organization suggests a higher level of development.

- The current school inventory has virtually no available permanent program capacity at elementary schools and has ability to house 2,840 additional students in middle schools and 470 additional students in high schools. These countywide figures do not take into consideration the location of new students compared to the location of available stations.
- When the growth rates and location of additional students compared to available capacity are taken into consideration, it is estimated that over the next ten years, the School District will need to plan funding for 4 elementary schools, 1 middle school, and 1 high school. During this same period, it is estimate that the District will need to construct 3 elementary schools and 1 high school. In addition, it is estimated that the need to plan funding for an additional elementary school will arise by 2026 (Year 11). It is important to note that portion of this need, especially in the case of middle schools, is due locational overcrowding. In addition, the Plan takes into consideration that the funding for a new school needs to be secured approximately 2 to 3 years before the opening of the school, which is the time frame to construct a new school.
- As shown in Table 1, the estimated cost of this investment ranges from \$172 million for the opening of 3 elementary and 1 high school to \$245 million to secure funding for 4 elementary, 1 middle, and 1 high school, which suggests the District should plan to set aside approximately \$20 million annually.
- Available and potential primary revenue sources to fund this investment include impact fees, sales tax, capital millage, and issuance of additional bonds/Certificates of Participation (COPs).

Table 1
Sarasota Schools
Estimated Construction Costs

School Level	2016-2025	
	Construct	Plan
Elementary	\$81,900,000	\$109,200,000
Middle	N/A	\$45,900,000
High	\$90,300,000	\$90,300,000
Total	\$172,200,000	\$245,400,000
<i>Per Year</i>	<i>\$17,220,000</i>	<i>\$24,540,000</i>

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The remaining sections of this report is organized as follows:

- A review of economic and demographic trends in Sarasota County;
- Enrollment trends and student generation rate estimates;
- Inventory and available capacity;
- Future school need estimates; and
- Capital funding needs and options.

Information supporting this analysis was obtained from Sarasota County School District and other sources, as indicated.

Economic and Demographic Trends

An analysis of economic and demographic conditions is pertinent to the development of the Long Range Growth Plan for the School District. The county's demographic and socioeconomic profile provides insight into the composition of the county's population profile, enhancing the understanding of citizen needs and providing a framework for the needs and analysis and, ultimately, projections of future need and a list of recommendations.

Community Profile

Located in the middle of Florida's western coast, Sarasota County is home to approximately 400,000 residents and encompasses more than 570 square miles. There are four municipalities within Sarasota County: City of Sarasota (also the County seat), North Port, Venice, and Longboat Key. In 2013, Sarasota County ranked 14th in population in the State and 30th in the population growth rate, with a projected average annual growth rate of 0.9 percent. The county has the 4th largest income per capita among other Florida counties. The School Board of Sarasota County (SBSC) is the 18th largest district in the state and houses approximately 35,700 students. In terms of student generation rate, Sarasota County ranks 62nd among the 67 Florida counties. This relatively low student generation rate provides some flexibility for the District to plan for future growth.

Population Estimates and Growth Projections

Sarasota County experienced an annual average growth rate of approximately 2 percent between 1980 and 2015. As shown in Figure 1, historically, Sarasota County's population growth rate was lower than the state average, which is expected to continue. For population projections, information from the University of Florida, Bureau of Economic and Business Research (BEBR) as well as projections developed by the Sarasota/Manatee Metropolitan Planning Organization (MPO) were used. BEBR's both medium and high projections were evaluated and compared to the projections prepared by the MPO in 2015 as part of the update of the Long Range Transportation Plan.

Sarasota County's population growth is projected at 0.9% annually through 2040, which suggests the addition of an average of 4,000 population.

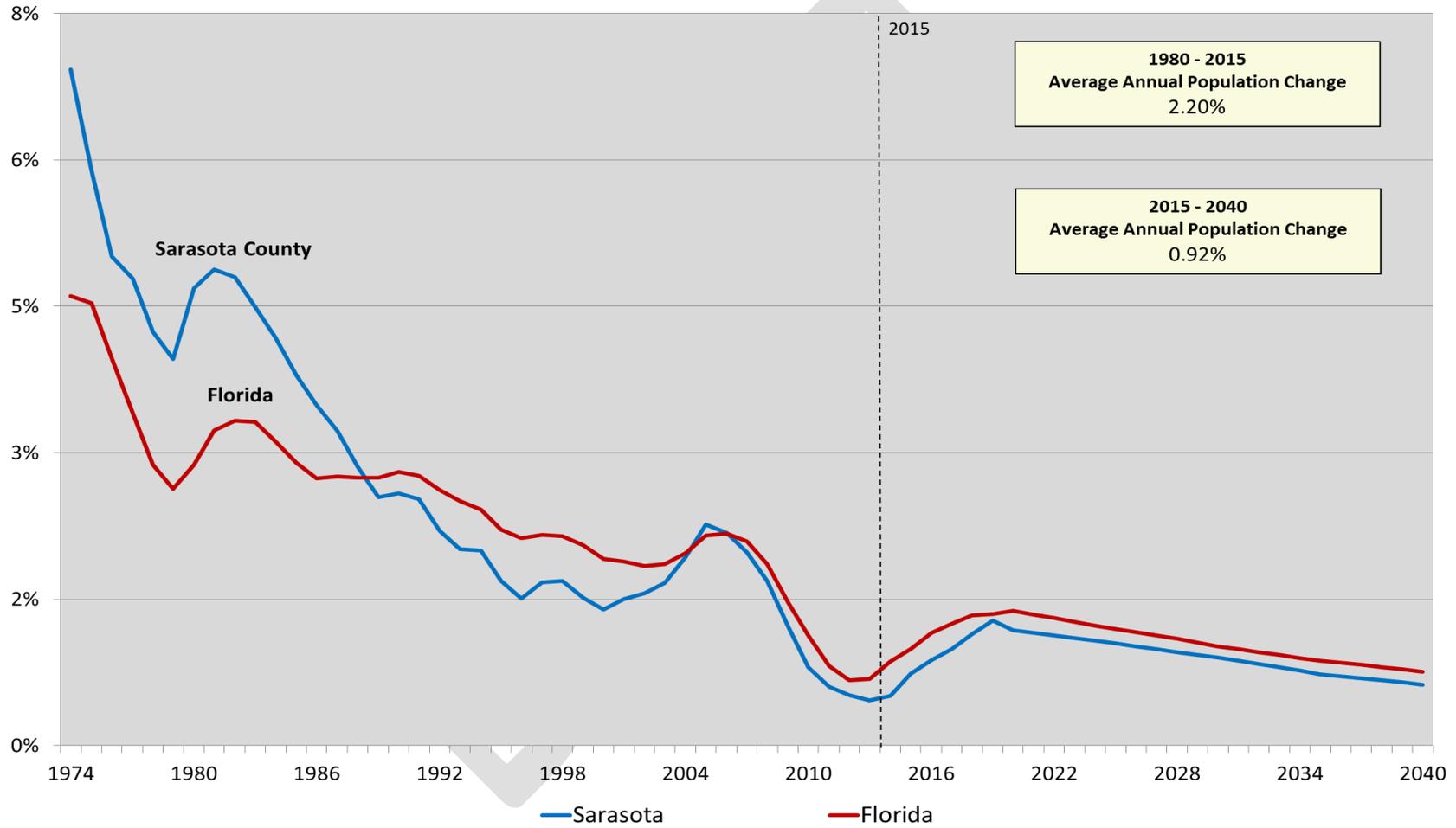
Between 1980 and 2015, an average of approximately 5,500 population was added annually. BEBR medium projections for the county suggest an average growth rate of 0.9 percent

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through 2040, with an average annual population increase of approximately 4,000 while BEBR high projections suggests an average growth rate of 1.5 percent, adding an average of 7,000 population per year. Projections provided by the MPO represent the mid-point of this range.

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Figure 1
Percent Growth Rates – Sarasota County and Florida



Source: BEBR, Volume 47, Bulletin 168, March 2014 (Medium Level Projections)

When these population projections were converted to housing units, the projected growth is estimated to result in an additional 23,000 homes between 2016 and 2025 and an additional 31,000 homes between 2025 and 2040. This conversion is based on 1.66 persons per housing unit and does not account for an adjustment to the existing vacancy rate. As presented in Table 2, 1.66 persons per housing unit figure is obtained using historical data. When BEBR high projections are evaluated, the projected housing units increase to 44,000 additional units between 2016 and 2025 and 64,000 more units between 2025 and 2040.

Table 2
Persons per Housing Unit

Year	Sarasota County			Florida		
	Population ⁽¹⁾	Housing Units ⁽²⁾	Persons per Housing Unit ⁽³⁾	Population ⁽¹⁾	Housing Units ⁽²⁾	Persons per Housing Unit ⁽³⁾
2005	359,783	209,010	1.72	17,382,511	8,256,847	2.11
2006	364,612	219,926	1.66	17,677,671	8,531,860	2.07
2007	363,641	215,496	1.69	17,600,712	8,504,557	2.07
2008	365,515	219,611	1.66	17,759,982	8,684,100	2.05
2009	365,048	221,391	1.65	17,985,811	8,794,682	2.05
2010	371,766	225,913	1.65	18,094,624	8,863,057	2.04
2011	373,148	227,606	1.64	18,269,007	8,944,635	2.04
2012	375,207	228,117	1.64	18,461,796	8,983,414	2.06
2013	377,746	228,395	1.65	18,666,285	9,003,933	2.07
Avg	368,496	221,718	1.66	17,988,711	8,729,676	2.06

- 1) Source: American Community Survey
- 2) Source: American Community Survey
- 3) Population (Item 1) divided by housing units (Item 2)

Table 3 presents additional housing units estimated under medium and high population projections provided by BEBR. These figures were later adjusted for the increase in earlier years prior to being used in the estimate of additional students.

Table 3
Projected Housing Units

Year	BEBR Medium			BEBR High		
	Population ⁽¹⁾	Housing Units ⁽³⁾	Housing Units Added	Population ⁽²⁾	Housing Units	Housing Units Added
2016	394,874	237,876		410,446	257,437	
2017	399,297	240,540	2,831	415,043	262,251	4,814
2018	403,769	243,234	2,865	419,691	267,155	4,904
2019	408,291	245,958	2,899	424,392	272,151	4,996
2020	412,900	248,735	2,943	440,330	277,229	5,078
2021	416,946	251,172	2,641	444,645	281,831	4,602
2022	421,032	253,634	2,669	449,003	286,509	4,678
2023	425,158	256,119	2,696	453,403	291,265	4,756
2024	429,325	258,630	2,725	457,846	296,100	4,835
2025	433,600	261,205	2,703	474,900	301,024	4,924
2026	437,372	263,477	2,384	479,032	305,449	4,425
2027	441,177	265,769	2,406	483,200	309,940	4,490
2028	445,015	268,081	2,428	487,404	314,496	4,556
2029	448,887	270,414	2,449	491,644	319,119	4,623
2030	452,800	272,771	2,501	509,800	323,735	4,616
2031	456,105	274,762	2,023	513,522	327,911	4,176
2032	459,435	276,768	2,038	517,271	332,141	4,230
2033	462,789	278,789	2,052	521,047	336,425	4,284
2034	466,167	280,823	2,067	524,851	340,765	4,340
2035	469,500	282,831	2,060	543,300	345,241	4,476
2036	472,411	284,585	1,810	546,668	349,108	3,867
2037	475,340	286,349	1,822	550,057	353,018	3,910
2038	478,287	288,125	1,833	553,467	356,972	3,954
2039	481,252	289,911	1,845	556,898	360,970	3,998
2040	484,300	291,747	1,787	576,200	365,060	4,090

1) Source: BEBR, Volume 47, Bulletin 168, March 2014 (Medium Level Projections)

2) Source: BEBR Volume 47, Bulletin 168, March 2014 (High Level Projections)

3) Housing unit figures calculated by dividing population by average number of persons per housing unit

Note: BEBR only provides data in five-year increments; interim data is extrapolated.

Location of Future Development

In determining where the future units will be built, the following analysis was conducted:

- A review of historical development patterns;
- A review of existing developable land; and
- A review of upcoming development.

As presented in Map 1, Sarasota County's housing development typically followed west to east pattern. Although there are opportunities for redevelopment, at this time, most of the coast is developed, leaving little available space for new development.

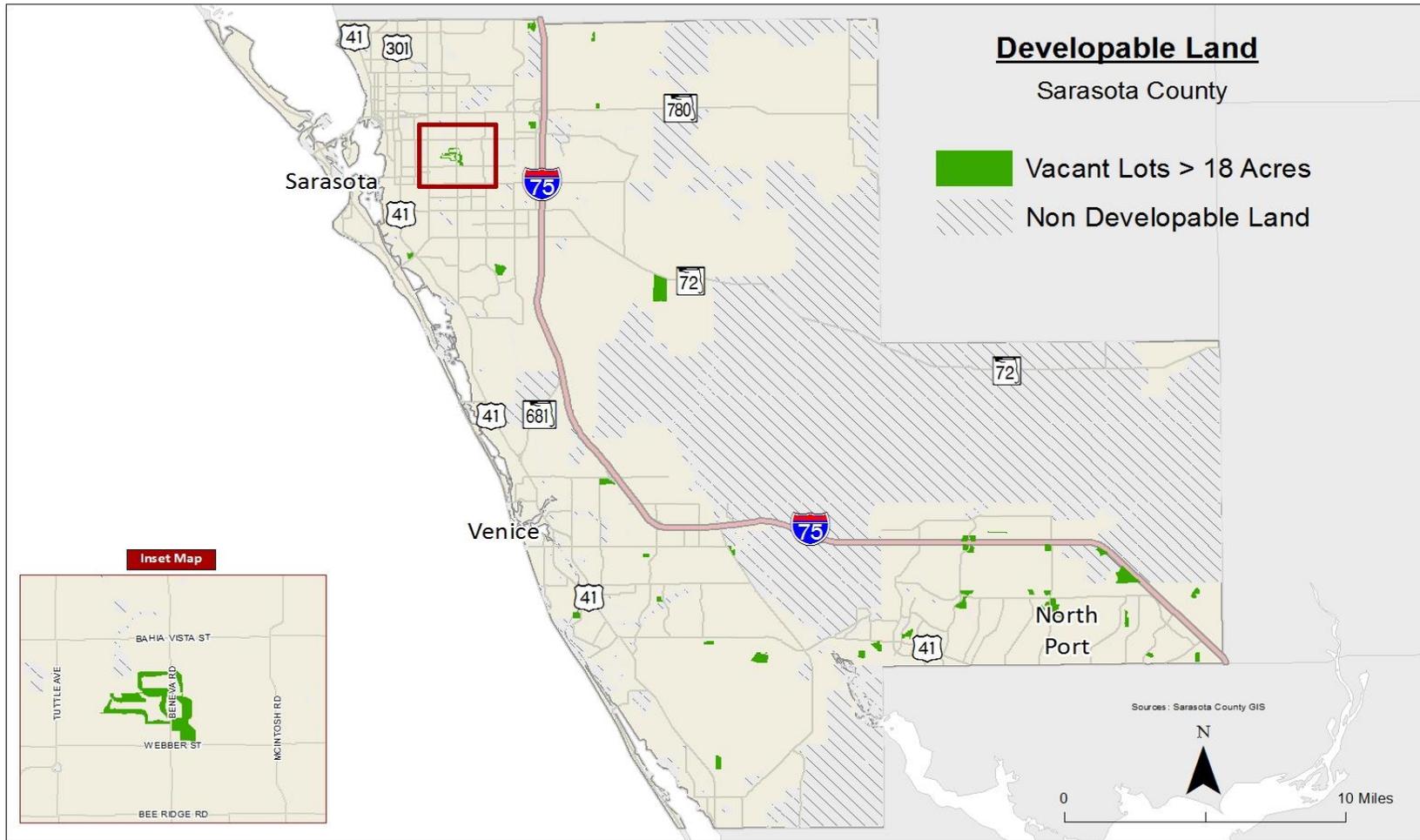
Map 2 shows available land based on the County's Future Land Use map and identifies environmentally protected/undevelopable land areas. It also indicates available vacant lots with more than 18 acres, which is the minimum lot size for an elementary school.

As presented, most of the potentially developable land is in the mid- and south-county. To supplement this analysis, a review of proposed development was conducted based on the information obtained from the County and local governments. Map 3 presents this information while Appendix A provides a listing of these developments and development stages they are in.

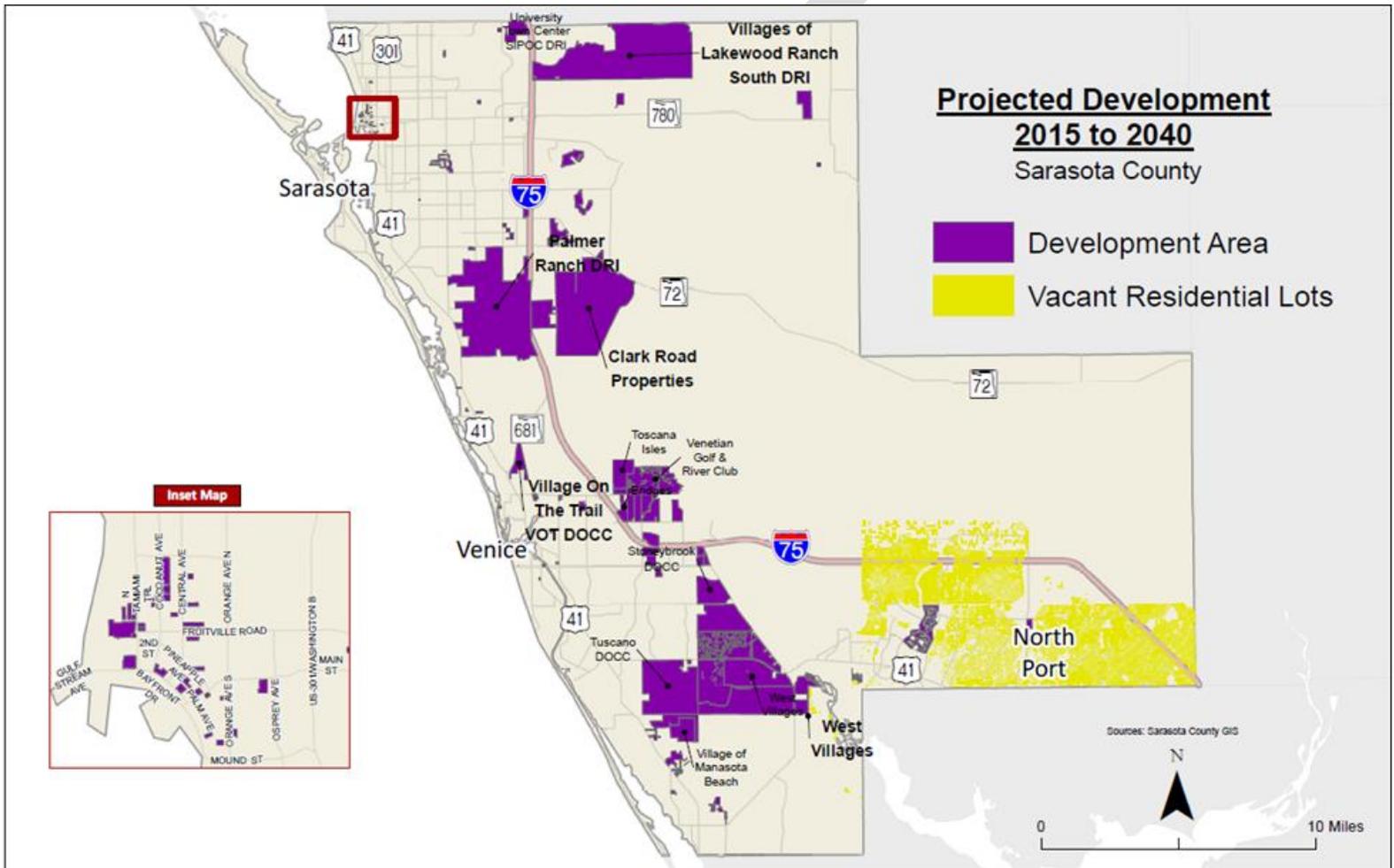
Map 1
Historical Development Patterns in Sarasota County by Age of Homes



Map 2
Undevelopable/Protected and Vacant Developable Land – Sarasota County



Map 3 Sarasota County - Projected Development



Age Distribution

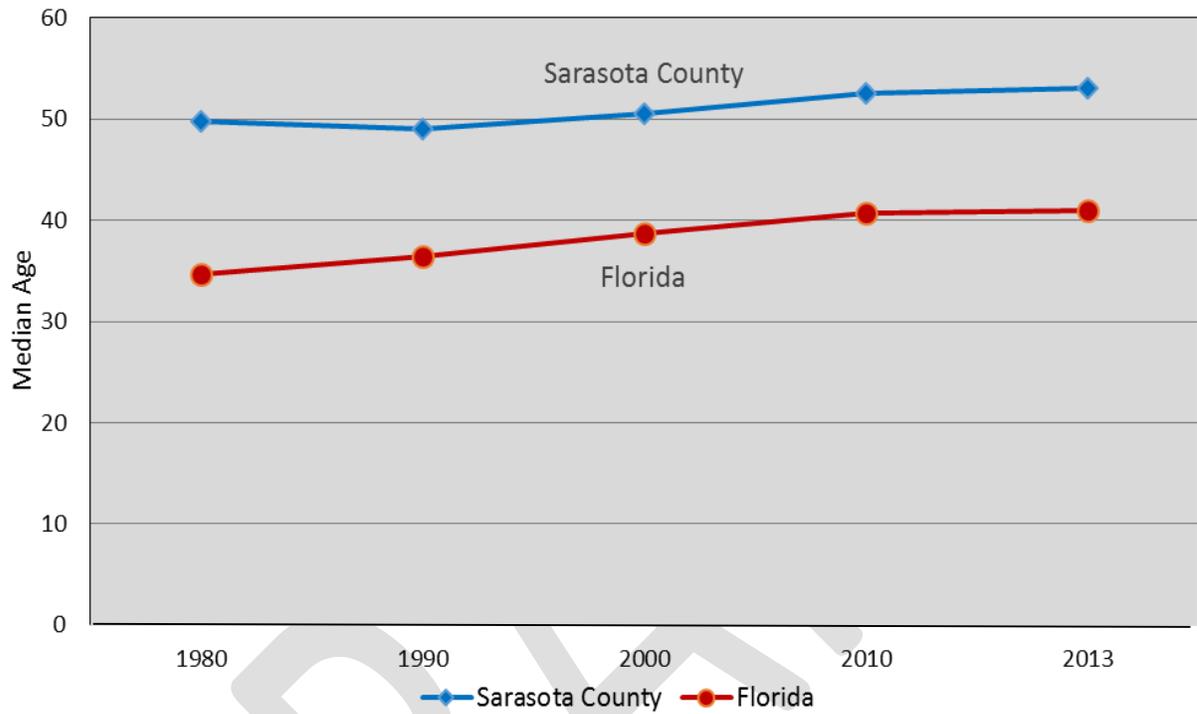
As part of the demographic analysis, the County’s age distribution was evaluated since the age profile of a community is one of the indicators of the student generation rates. A younger community is likely to have a larger student generation rates, while a community that consists more of the retirees and older age groups is likely to have a lower student generation rate. To understand this impact, a review of both the historical age trends of the county, as well as the current age composition of the residents was undertaken. As presented in Table 4 and Figure 2, the median age in both Sarasota County and Florida has been trending upward since 1990. Table 5 and Figure 3 show that based on 2010 Census data, the largest age group in Sarasota County is 65 years and older, followed by the 55 years to 64 years group. This relatively older population is one of the reasons the student generation rate of the county is lower than some of the other counties in Florida.

Table 4
Median Age (1980 – 2013)

Year	Sarasota County	Florida
1980	49.8	34.7
1990	49.0	36.4
2000	50.5	38.7
2010	52.5	40.7
2013	53.1	41.0

Source: U.S. Census Bureau (1980 – 2010), American Community Survey (2013)

Figure 2
Median Age (1980 – 2013)



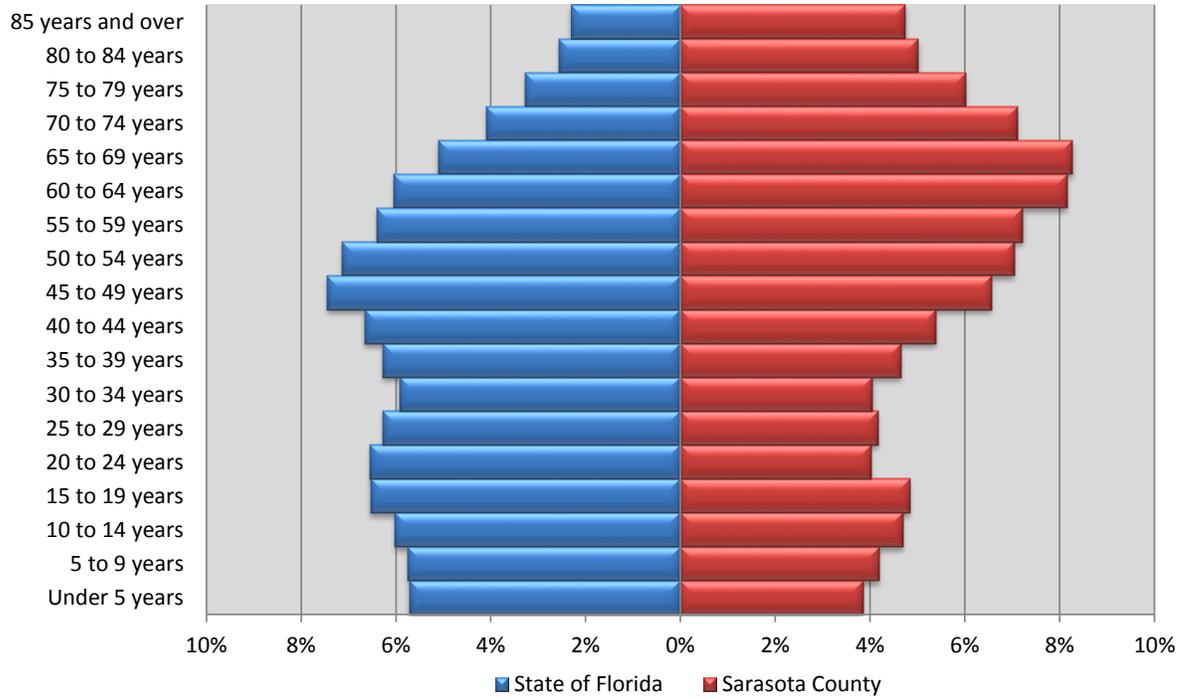
Source: Table 4

Table 5
Age Distribution by Category

Age	Sarasota			Florida		
	2010	2012	2014	2010	2012	2014
Under 5 years	3.9%	3.8%	3.7%	5.7%	5.6%	5.5%
5 to 19 years	13.7%	13.4%	12.9%	18.3%	17.6%	17.3%
20 to 34 years	12.2%	12.5%	12.7%	18.7%	19.2%	19.3%
35 to 49 years	16.6%	15.5%	14.6%	20.4%	19.5%	18.7%
50 to 64 years	22.4%	22.3%	22.1%	19.6%	19.9%	20.1%
65 and older	31.2%	32.5%	33.9%	17.3%	18.2%	19.1%

Source: U.S. Census Bureau (2010), American Community Survey (2012, 2014)

Figure 3
Age Distribution 2010
Sarasota County vs. Florida



Source: U.S. Census Bureau

Enrollment Trends and Student Generation Rates

SBSC provides public education facilities that are available to all Pre-Kindergarten through 12th grade (PK-12) students throughout the entire county. **Table 6** presents the historical student enrollment since 2000.

The number of students living in a household typically varies depending on the type of residential housing. Therefore, student generation rates are calculated both by school level and by housing type.

This study employs a methodology using Geographic Information Systems (GIS) to develop the student generation rate for SBSC. Specifically, GIS was used to link student addresses to parcels in the Sarasota County Property Appraiser's database in order to determine the number of students per unit by school type and land use based on the latest property database.

Table 6
Sarasota County School Enrollment

School Year	Enrollment ⁽¹⁾	Students Added	Annual Percent Change ⁽²⁾	Three-Year Average ⁽³⁾	Population ⁽⁴⁾	Enrollment/Population Ratio ⁽⁵⁾
1990-91	26,732				286,249	0.09
1991-92	27,361	629	2.4%		288,852	0.09
1992-93	28,091	730	2.7%		293,277	0.10
1993-94	28,856	765	2.7%	2.6%	299,472	0.10
1994-95	29,142	286	1.0%	2.1%	304,165	0.10
1995-96	30,228	1,086	3.7%	2.5%	308,435	0.10
1996-97	31,646	1,418	4.7%	3.1%	313,810	0.10
1997-98	32,591	945	3.0%	3.8%	318,837	0.10
1998-99	33,275	684	2.1%	3.3%	322,839	0.10
1999-00	33,932	657	2.0%	2.4%	325,961	0.10
2000-01	34,743	811	2.4%	2.2%	332,224	0.10
2001-02	35,964	1,221	3.5%	2.6%	339,003	0.11
2002-03	36,319	355	1.0%	2.3%	346,305	0.10
2003-04	37,522	1,203	3.3%	2.6%	355,288	0.11
2004-05	38,791	1,269	3.4%	2.6%	364,650	0.11
2005-06	39,358	567	1.5%	2.7%	370,035	0.11
2006-07	39,569	211	0.5%	1.8%	373,928	0.11
2007-08	39,233	-336	-0.8%	0.4%	376,390	0.10
2008-09	37,689	-1,544	-3.9%	-1.4%	377,360	0.10
2009-10	37,182	-507	-1.3%	-2.0%	379,448	0.10
2010-11	36,261	-921	-2.5%	-2.6%	381,319	0.10
2011-12	35,717	-544	-1.5%	-1.8%	383,664	0.09
2012-13	35,278	-439	-1.2%	-1.7%	385,292	0.09
2013-14	35,515	237	0.7%	-0.7%	387,140	0.09
2014-15	35,676	161	0.5%	0.0%	390,500	0.09

- 1) Source: Sarasota County Schools; includes only the students attending traditional schools, and excludes enrollment associated with charter schools, virtual schools, home schooling, and private schools.
- 2) Percent change from one year to the next
- 3) Average change over the past three years
- 4) Source: BEBR, Volume 47, Bulletin 168, March 2014 (Medium Level Projections)
- 5) Enrollment divided by population

Note: BEBR only provides data in five-year increments; interim data is extrapolated

Determination of Total Housing Units by Type of Land Use

The Property Appraiser's database is used to identify the number of housing units for student generation rate calculations for the single family, multi-family, and mobile home land uses. For all land uses, the total number of countywide units for 2015 were extracted from the parcel database based on the appropriate use code.

Determination of Students by School Type and Land Use Code

The determination of the number of students per land use by type of school (e.g., elementary, middle, and high school) for traditional schools was completed using the following process.

First, SBSC provided a GIS shapefile containing geocoded student addresses. Then, the student addresses were linked to its respective parcel in the Property Appraiser database using address point data.

The student generation rates used as the demand component for the impact fee only includes those students who attend the District's traditional schools. Therefore, the school code associated with each student record was used to exclude students attending schools or other facilities, such as charter schools, private schools, etc.

As previously mentioned, once the GIS shapefile with the geocoded student addresses was provided, the second step in the analysis was to link each student address to data from the parcel database. This allows for determining which type of land use is assigned to a given parcel (or address) where a student lives. This was accomplished by spatially joining the student address to the respective parcel in the database using GIS.

Approximately 98 percent of the traditional school students that reside in Sarasota County were successfully linked to a parcel. Of those, a portion of the addresses indicated a non-residential or vacant property, which are excluded from the generation rates. Student records that were not linked to a parcel or those with a vacant residential land use designation were redistributed among all three residential land uses.

The results of this analysis are presented in **Table 7**, which includes the student generation rates calculated by school level and residential land use, based on the methodology described above. As presented, approximately half of the generation rate consists of elementary school students, 20 percent of middle school students, and 30 percent of high school students.

Table 7
Student Generation Rates (All Homes)

Residential Land Use	Elementary Schools	Middle Schools	High Schools	Total
Traditional Schools				
Single Family Detached	0.105	0.047	0.076	0.228
Multi-Family	0.033	0.012	0.018	0.063
Mobile Home	0.013	0.003	0.005	0.021
Total/Weighted Average	0.071	0.030	0.049	0.150
Percent of Total	47%	20%	33%	100%

Source: Sarasota County Property Appraiser; the Sarasota County School District
Multi-Family includes apartments, townhouses, and condominiums

Student generation rates presented in Table 7 represent average rates over the life of a home. These rates tend to be different for newer homes. To evaluate the generation rate of a new home, a separate analysis was conducted. Homes built between 2002 and 2007 were identified and the generation rate of these homes were calculated separately. Table 8 provides this information by school level. As presented, while the total average student generation rate is 0.15 students per home, new homes generate 0.22 students per home. In terms of school needs planning, new home generation rate of 0.22 represents the short-term demand increase and the locational overcrowding. As the School District balances the available school inventory with demand for additional student stations, the generation rate will equate to 0.15 over time.

Table 8
Student Generation Rates (Homes Built Between 2002 and 2007)

Residential Land Use	Elementary Schools	Middle Schools	High Schools	Total
Traditional Schools				
Single Family	0.146	0.067	0.096	0.308
Multi-Family	0.023	0.011	0.015	0.049
Mobile Home	0.011	0.003	0.008	0.022
Total/Weighted Average	0.102	0.047	0.067	0.216
Percent of Total	47%	22%	31%	100%

Source: Sarasota County Property Appraiser; the Sarasota County School District
Multi-Family includes apartments, townhouses, and condominiums

It is important to note that the student generation rates are calculated based on traditional school students and do not take into consideration charter school students. Table 9 provides a comparison of traditional versus charter school student enrollment. As presented, charter schools house approximately 6,200 student, which is 15 percent of the students housed by traditional schools. Sarasota School District has the obligation to accept any charter or private school student to traditional schools as needed. Given this and the fact that the student generation rate used in the analysis already discounts charter and private school enrollment, no additional adjustment was made to the enrollment projections.

Table 9
Charter School Enrollment

Year	Traditional	Charter	% Charter of Traditional
1990-91	26,732	0	-
1991-92	27,361	0	-
1992-93	28,091	0	-
1993-94	28,856	0	-
1994-95	29,142	0	-
1995-96	30,228	0	-
1996-97	31,646	0	-
1997-98	32,591	60	0.2%
1998-99	33,275	213	0.6%
1999-00	33,932	282	0.8%
2000-01	34,743	407	1.2%
2001-02	35,964	473	1.3%
2002-03	36,319	962	2.6%
2003-04	37,522	1,193	3.2%
2004-05	38,791	1,665	4.3%
2005-06	39,358	1,934	4.9%
2006-07	39,569	1,886	4.8%
2007-08	39,233	2,298	5.9%
2008-09	37,689	3,009	8.0%
2009-10	37,182	3,695	9.9%
2010-11	36,261	4,163	11.5%
2011-12	35,717	4,959	13.9%
2012-13	35,278	5,479	15.5%
2013-14	35,515	5,759	16.2%
2014-15	35,676	6,155	17.3%

Source: Sarasota County Schools

Inventory and Available Capacity

As mentioned previously, the Sarasota County School District provides public education facilities that are available to all school-age residents of Sarasota County. Attendance boundaries are established for each of these schools.

SCSB currently operates 39 traditional public schools that serve the students of Sarasota County and its municipalities, including 23 elementary schools, 7 middle schools, 6 high schools, and 3 multi-level schools. It is SCSB's policy to provide permanent stations for its students and use portable stations only for temporary fluctuations in enrollment. In addition, the School Board's current level of service standards are based on program capacity, which measures the actual use of permanent stations at each school, accounting for inability to use all of the stations at all times due to testing, special needs students, etc. Table 10 presents the District's current inventory of traditional schools and associated number of permanent stations, FISH capacity associated with these permanent station, as determined by the Florida Department of Education, and permanent program capacity identified by the School District.

Sarasota County School District operates 39 traditional schools as well as other types of schools.

As shown, the District's program capacity is at approximately 85 percent of the FISH capacity in the case of elementary and middle schools, and approximately 97 percent of the FISH capacity in the case of high schools. This difference is due to the fact the program capacity measures actual use and reflects loss of space due to testing labs, special purpose classrooms, and other activities that prevent schools from being able to use a portion of their student stations.

Maps 4 through 6 present the current attendance boundaries of each school level.

Table 10
Sarasota County School Inventory

School	FISH Permanent Stations	FISH Permanent Capacity	Permanent Program Capacity	Enrollment
<i>Elementary Schools</i>				
Alta Vista	848	848	682	633
Ashton	734	734	601	896
Atwater	1,028	1,028	885	717
Bay Haven*	593	593	474	591
Brentwood	1,043	1,043	890	669
Cranberry	761	761	701	792
Emma Booker	738	738	657	550
Englewood	644	644	538	523
Fruitville	756	756	593	762
Garden	482	482	402	649
Glenallen	930	930	774	691
Gocio	584	584	491	668
Gulf Gate	913	913	767	749
Lakeview	594	594	499	607
Lamarque	1,069	1,069	949	805
Laurel-Nokomis ES	1,014	1,014	852	626
Phillippi Shores	731	731	607	752
Southside	826	826	694	725
Tatum Ridge	779	779	668	669
Taylor Ranch	781	781	656	628
Toledo Blade	853	853	711	741
Tuttle	849	849	704	703
Venice	766	766	650	592
Wilkinson	786	786	633	480
Elementary Schools Subtotal	19,102	19,102	16,078	16,218

Table 10 (continued)
Sarasota County School Inventory

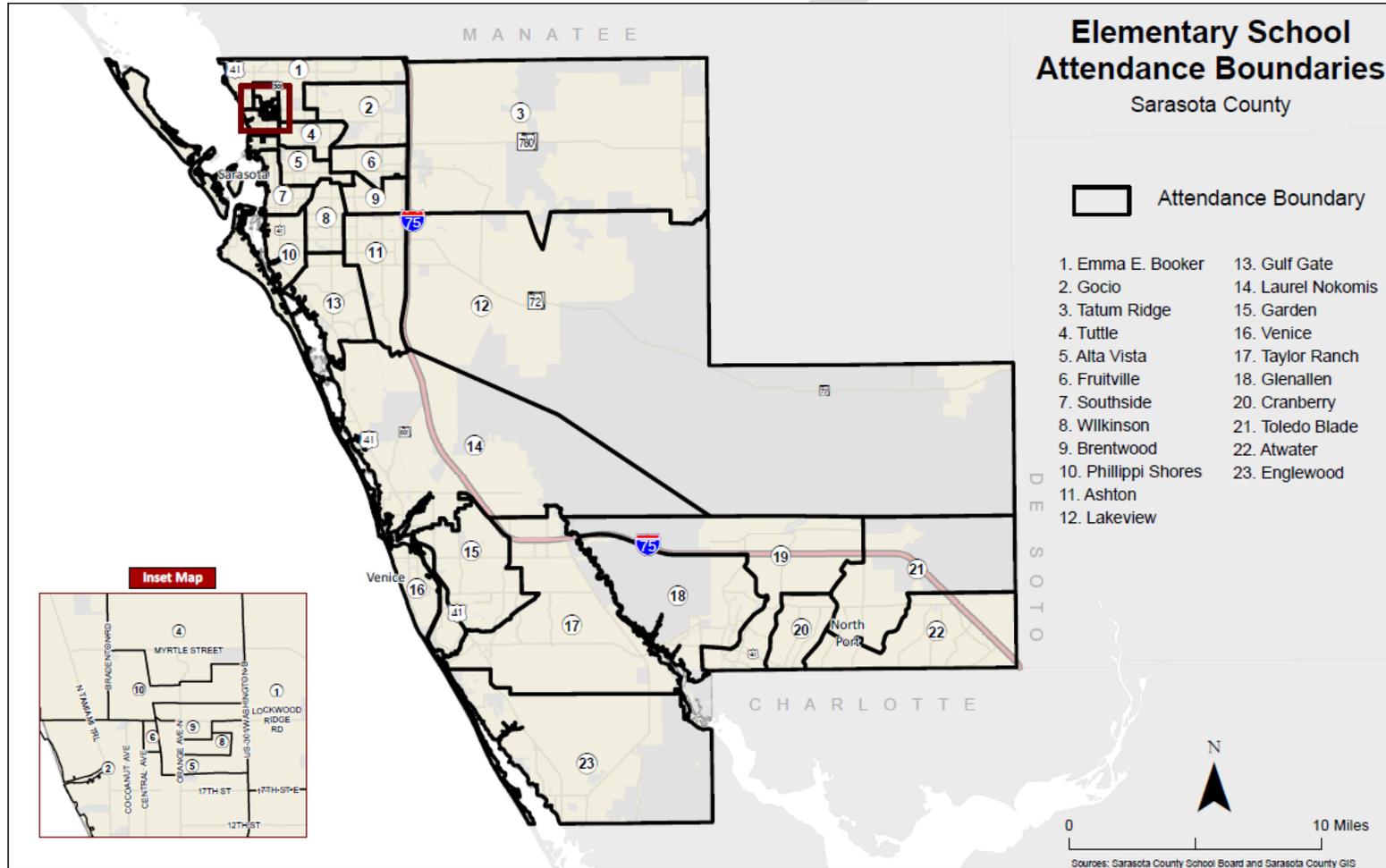
School	FISH Permanent Stations	FISH Permanent Capacity	Permanent Program Capacity	Enrollment
<i>Middle Schools</i>				
Booker	2,011	1,810	1,665	850
Brookside	1,649	1,484	1,229	816
Heron Creek	1,702	1,532	1,258	865
Laurel-Nokomis MS	721	649	597	405
Mcintosh	1,373	1,236	1,137	682
Sarasota	1,544	1,390	1,130	1,271
Venice	1,245	1,121	816	543
Woodland	1,567	1,410	1,297	858
Middle Schools Subtotal	11,812	10,632	9,129	6,290
<i>High Schools</i>				
Booker	1,616	1,535	1,487	1,094
Lemon Bay (Charlotte County)	-	-	-	-
North Port	2,942	2,795	2,707	2,325
Pineview*	1,704	1,619	1,611	2,187
Riverview	2,786	2,647	2,563	2,492
Sarasota*	2,450	2,328	2,254	2,129
Venice	2,207	2,097	2,030	1,953
High Schools Subtotal	13,705	13,021	12,652	12,180
Grand Total - All Schools	44,619	42,755	37,859	34,688

Source: Sarasota County School Board

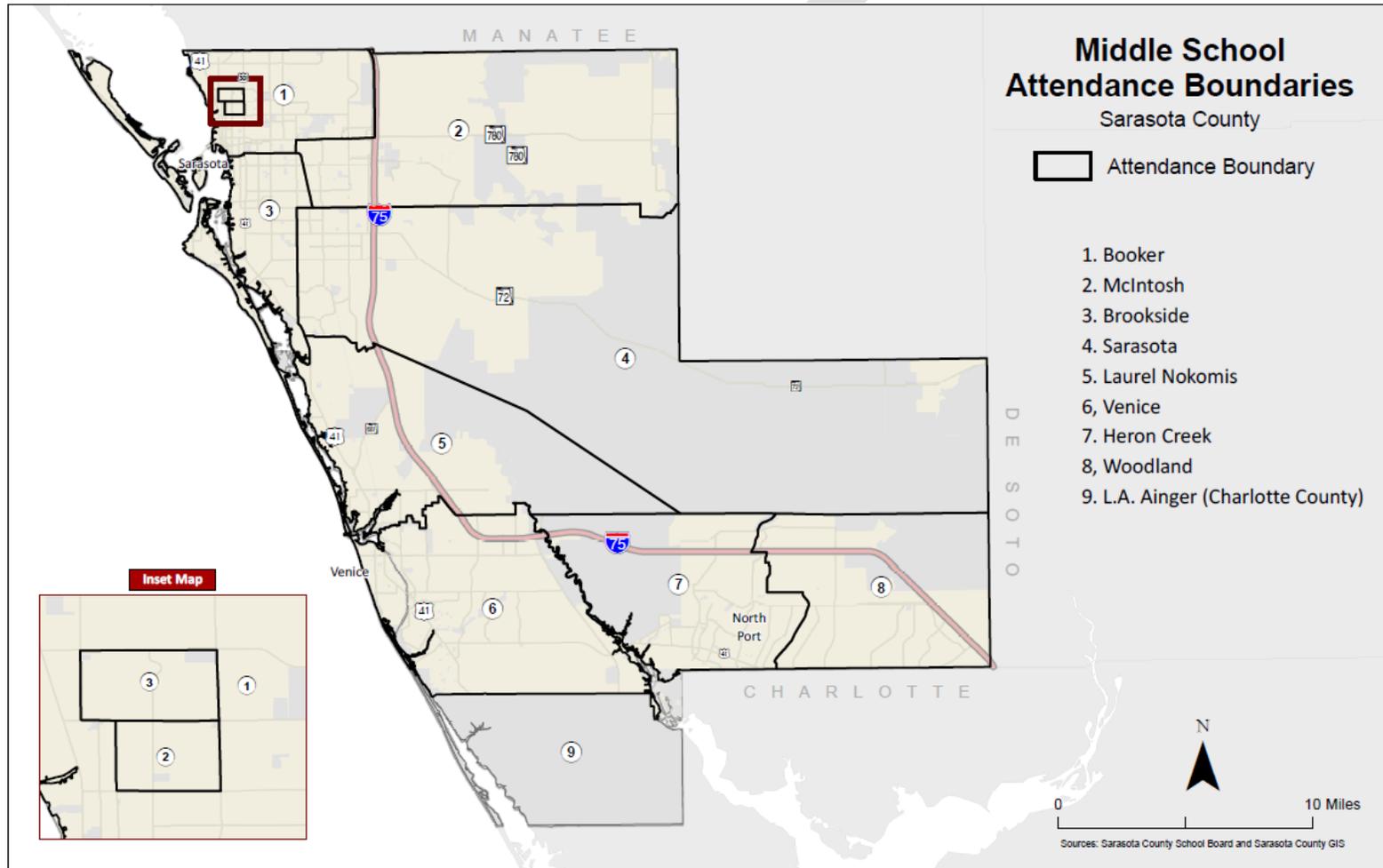
*Bay Haven and Pineview do not have attendance zones.

Sarasota HS - Current project underway.

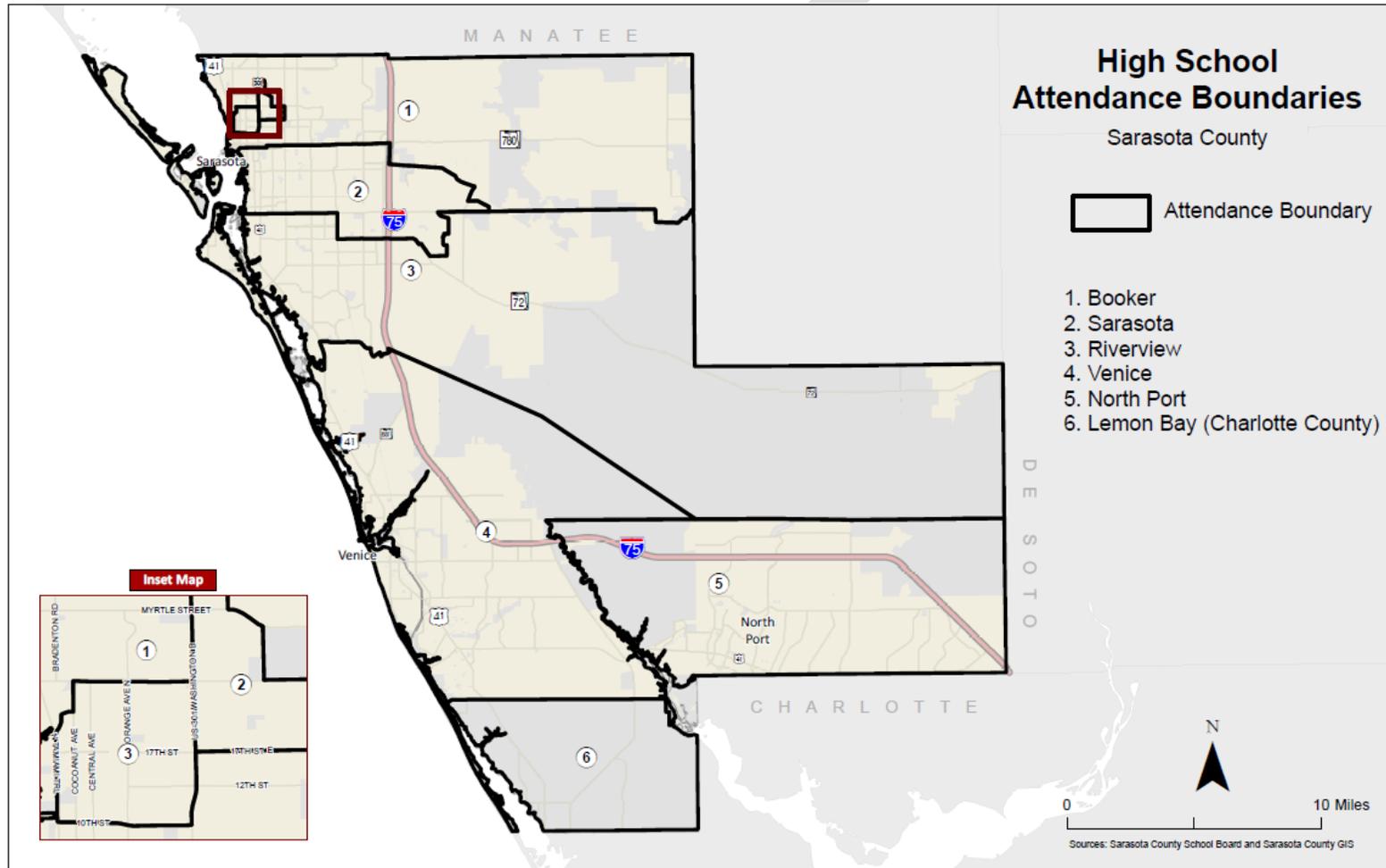
Map 4
 Sarasota County - Elementary School Attendance Boundaries



Map 5
Sarasota County - Middle School Attendance Boundaries



Map 6
Sarasota County - High School Attendance Boundaries



Future Needs

Based on the analysis conducted in the previous sections, it was estimated that, by 2040, the School District may need to build up to 7 elementary schools, 2 middle schools, and 2 high schools. In terms of the next 10 years, the District needs to plan funding up to 4 elementary schools, 1 middle school, and 1 high school. It is estimated that, of these, 3 elementary schools and 1 high school will need to be opened within the next 10 years.

Future school needs estimates include up to 4 elementary, 1 middle and 1 high schools to accommodate growth through 2025.

More specifically, the range is dependent on the following:

- Rate and location of growth;
- The District’s ability to use available capacity, especially in the case of middle and high schools; and
- Enrollment levels at traditional schools versus charter and private schools.

Table 11 below provides a summary of the timing of future needs, which are also shown graphically in Figures 4 through 6.

Table 11
Planning vs. Construction Year

Planning vs. Opening Years						
Period	Elementary		Middle		High	
	Planning	Opening	Planning	Opening	Planning	Opening
15-21	3	2	0	0	0	0
22-26	1	1	1	0	1	1
27-31	1	2	0	1	0	0
32-36	1	1	0	0	1	0
37-40	1	1	1	1	0	1
Total	7	7	2	2	2	2

Figure 4
Planning Chart – Elementary Schools

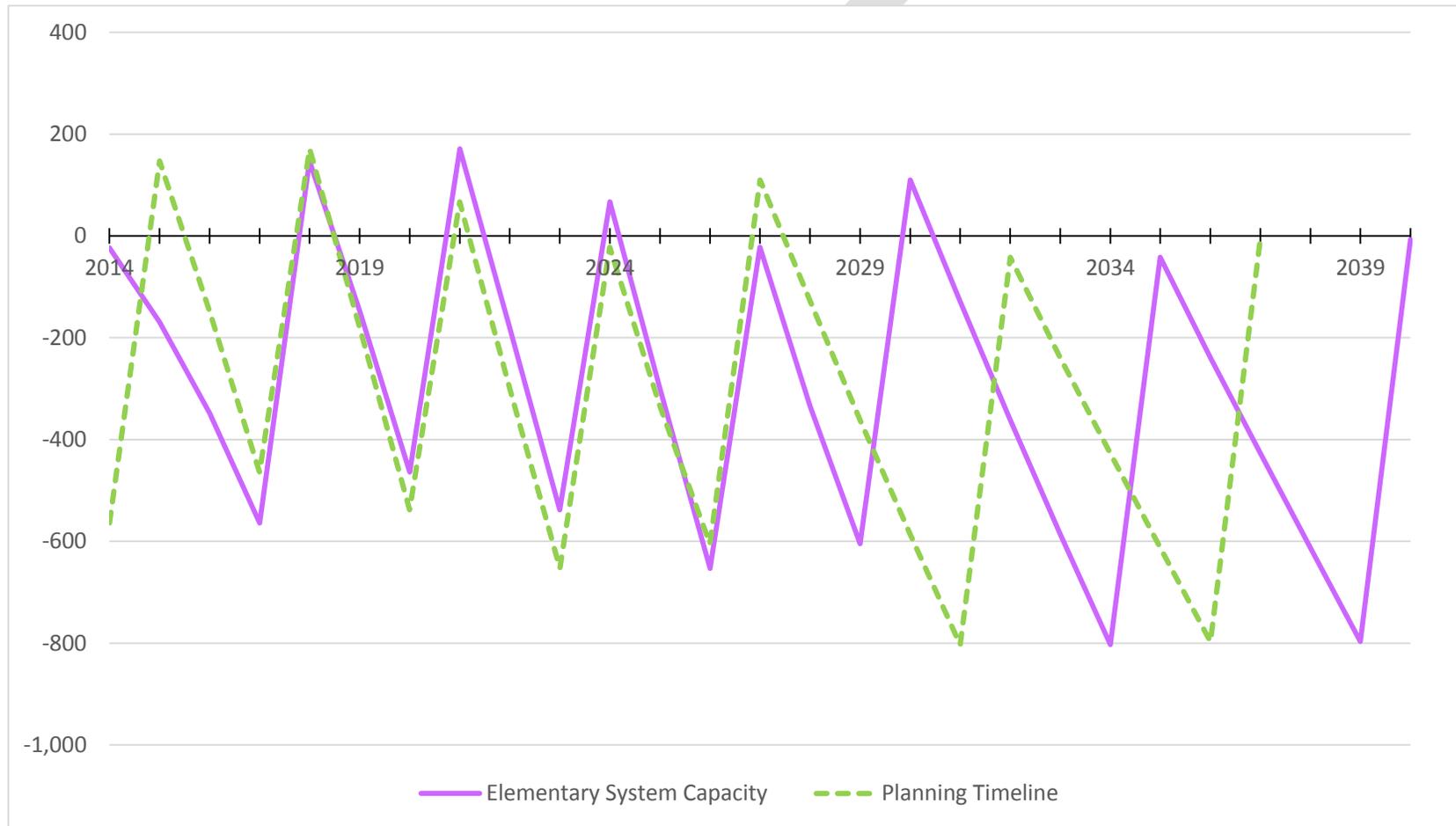
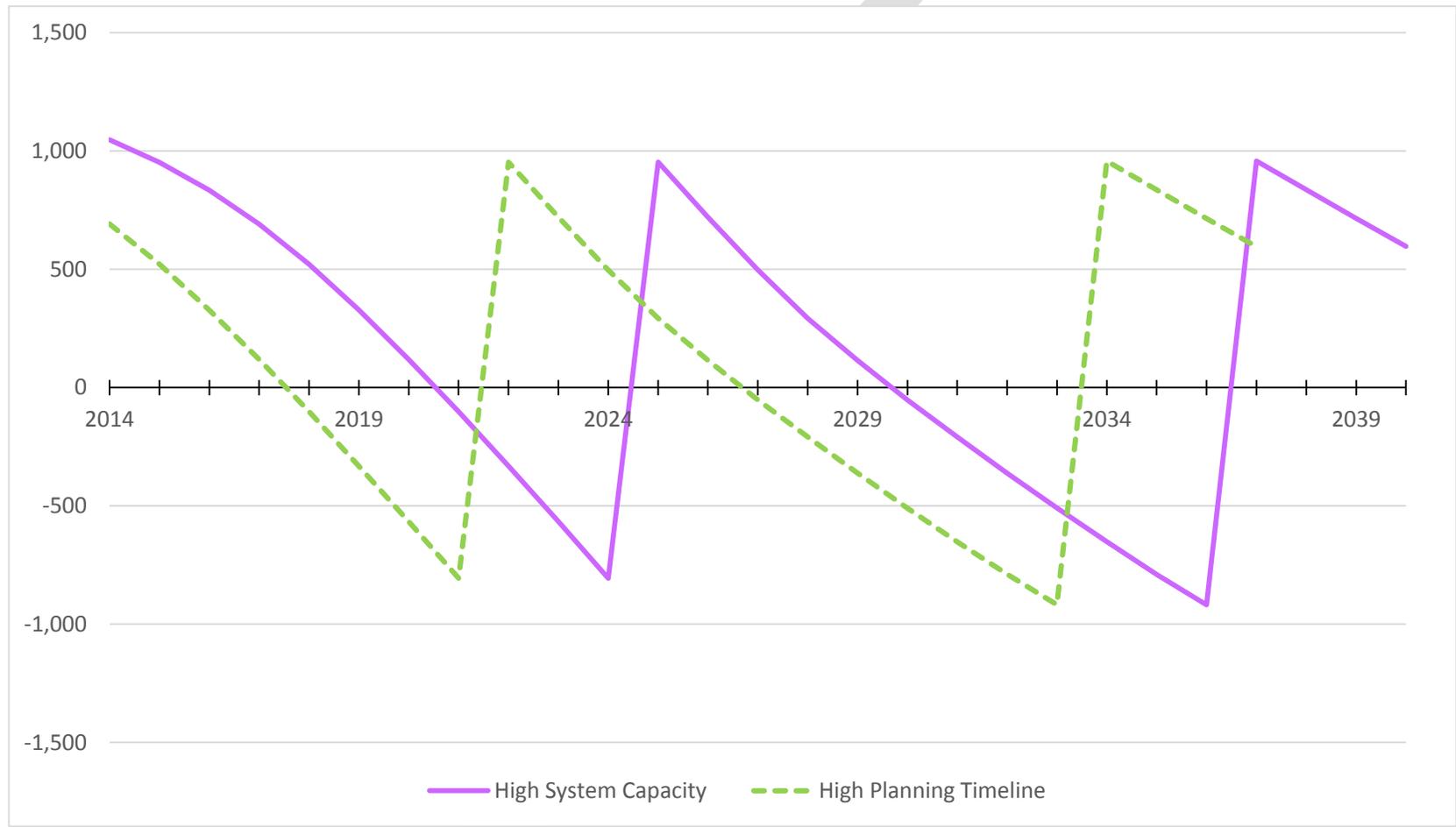


Figure 5
Planning Chart – Middle Schools



Figure 6
Planning Chart – High Schools



Figures 7 through 9 show the timing of schools by level under the moderate growth rate scenarios. As shown, multiple growth scenarios are presented in each chart and the enrollment growth is tied to the moderate growth scenario. Further explanation of each scenario will be provided later in this report, under the section titled “Funding and Implementation of Growth Plan”.

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Figure 7
Growth Chart – Elementary Schools

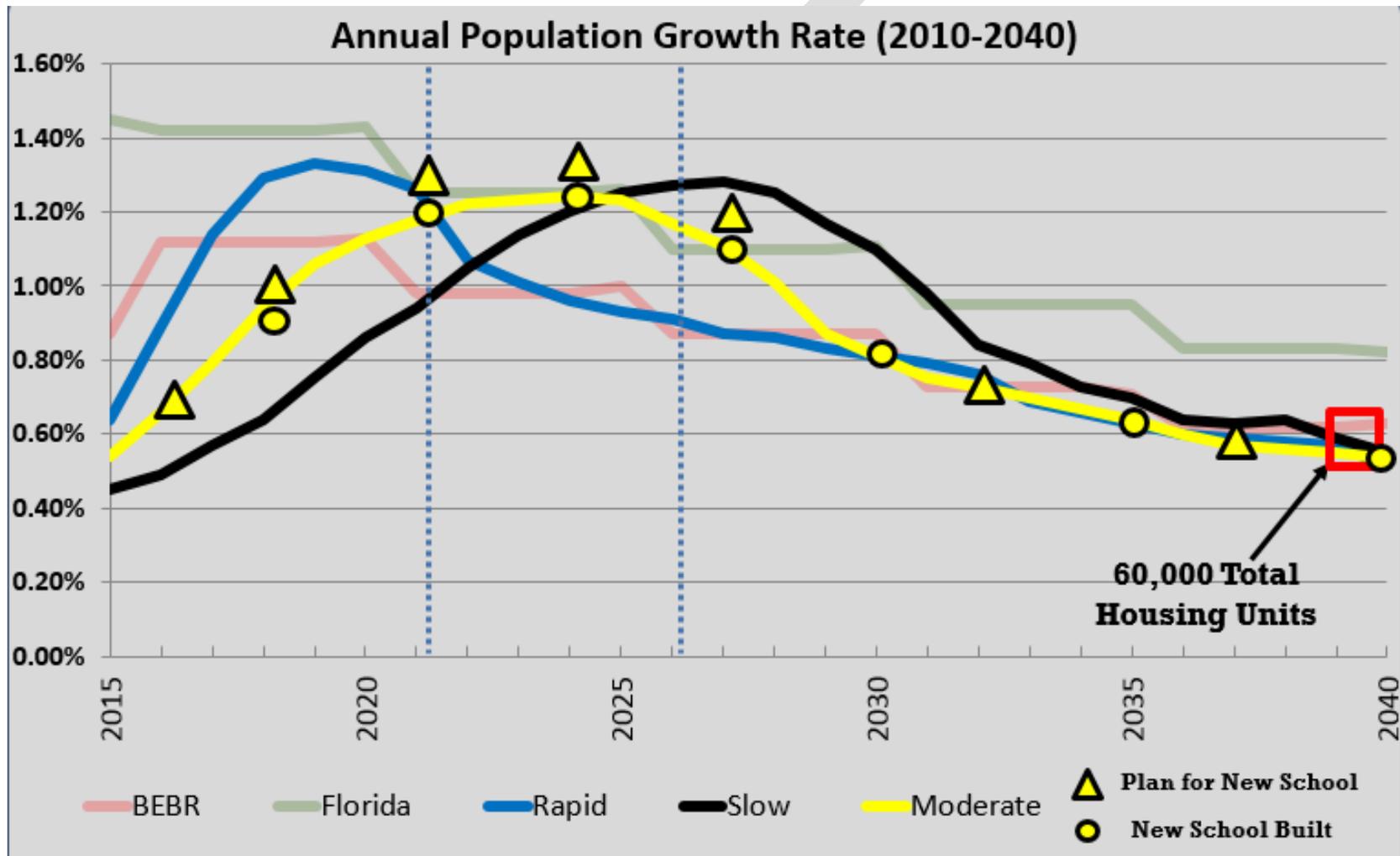


Figure 8
Growth Chart – Middle Schools

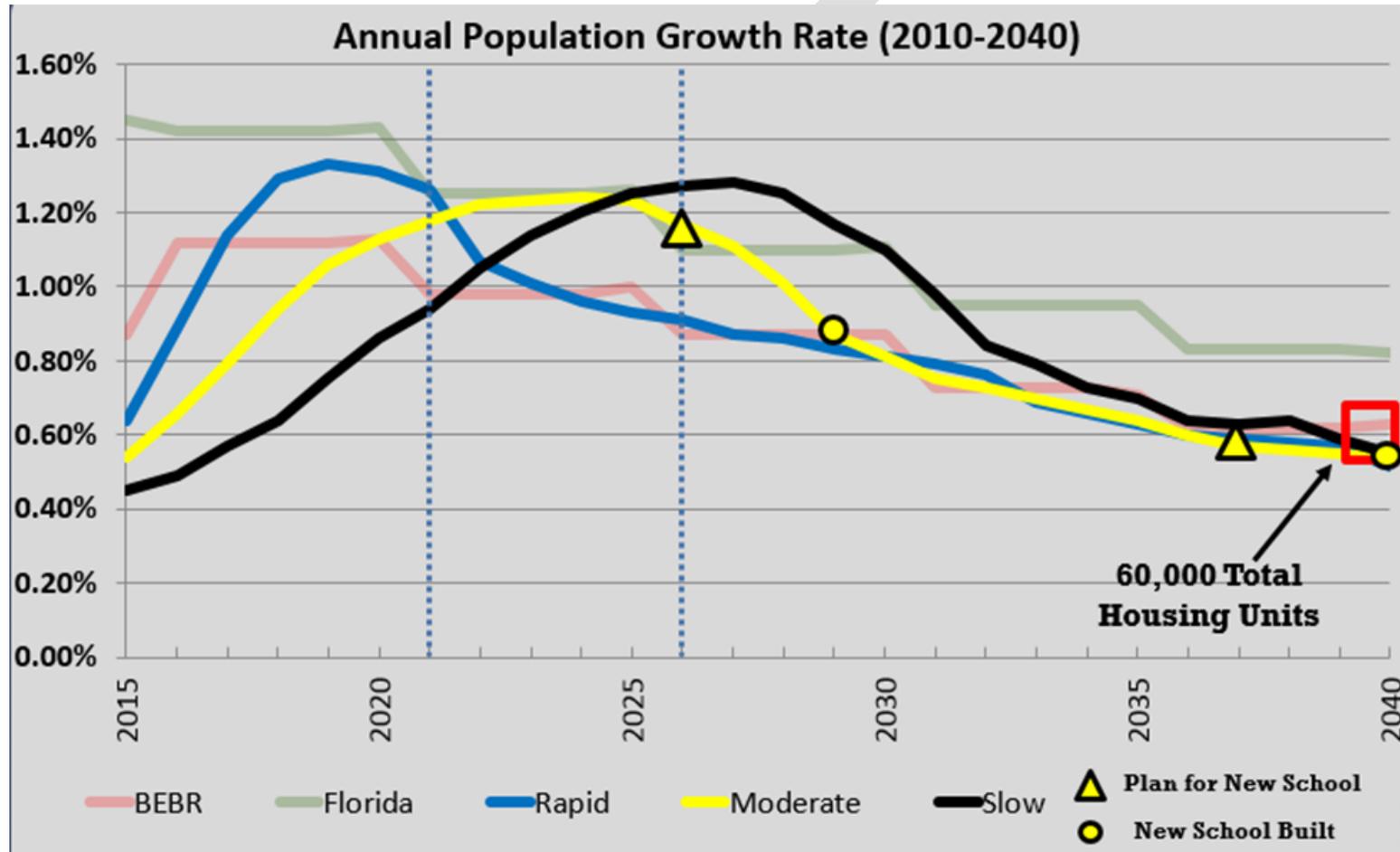
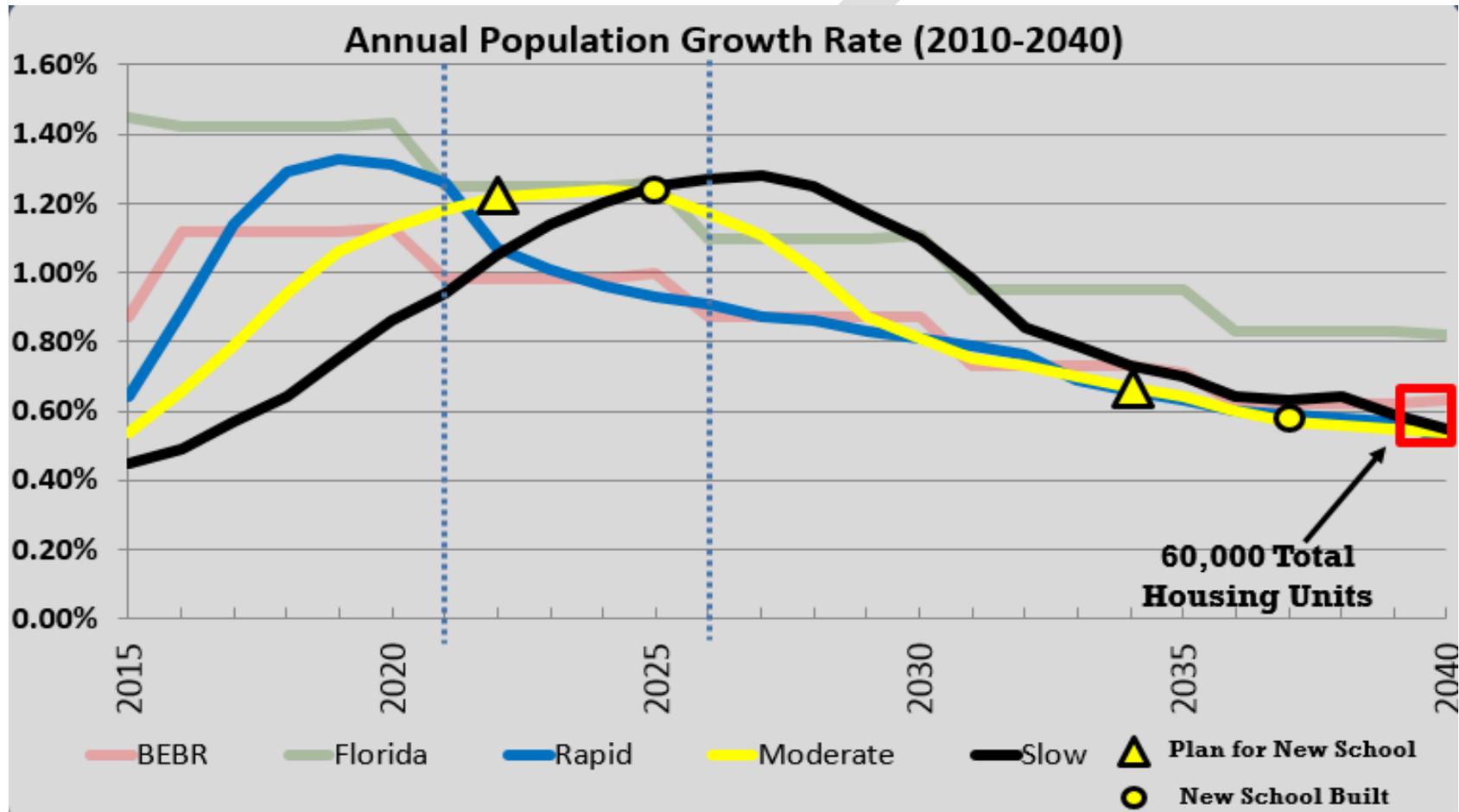


Figure 9
Growth Chart – High Schools



Location of New Schools

As mentioned previously, upcoming/proposed development projects throughout the county were reviewed in an effort to determine possible location of future schools. As part of this effort, a review of available permanent program capacity in each attendance boundary was reviewed and compared to the additional students that are likely to be generated in each district. Table 12 presents this information by attendance boundary.

Based on the information in Table 12, Maps 7 through 9 present potential location of future schools over the next 10 years.

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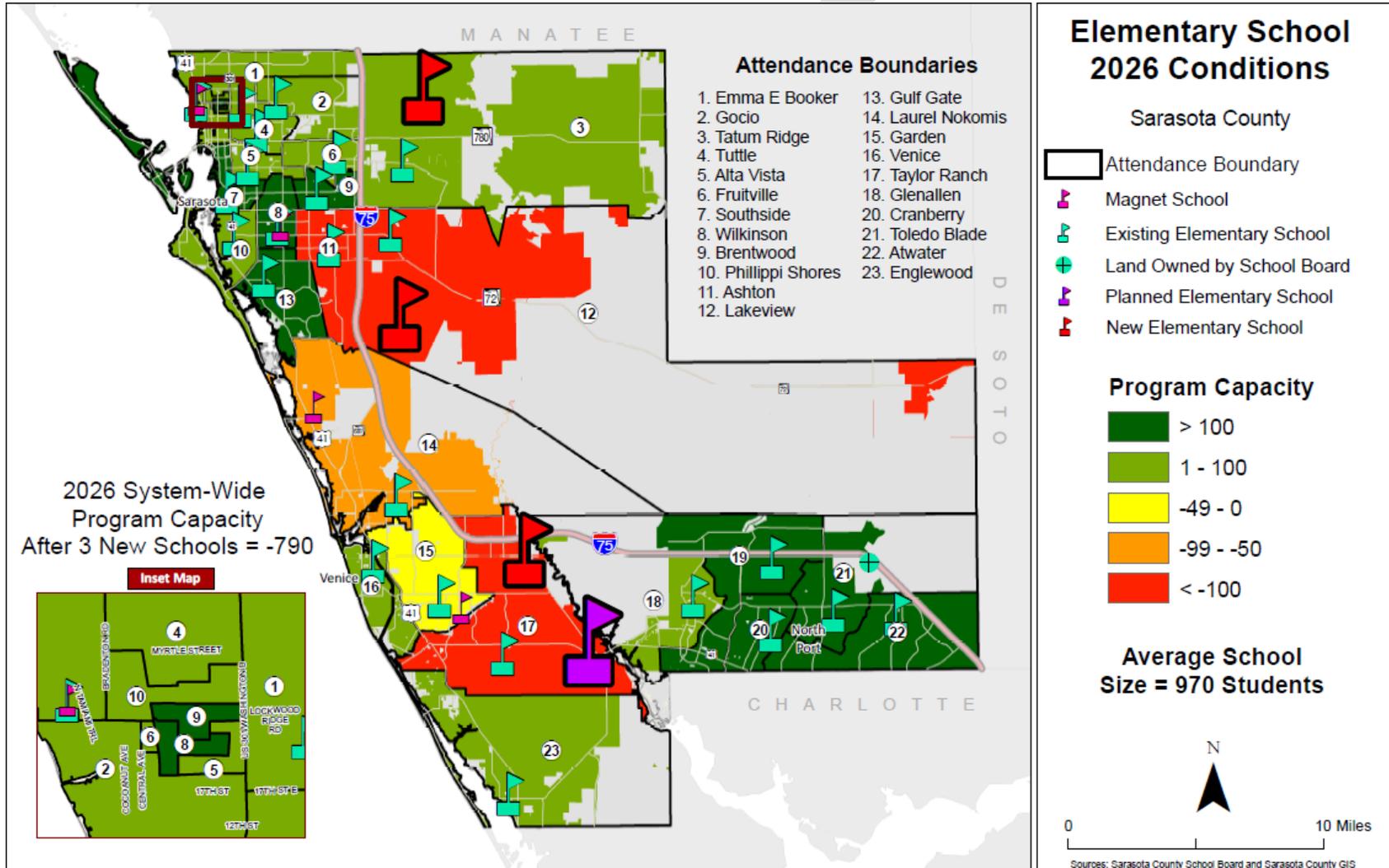
Table 12
Capacity vs. Additional Students by Attendance Boundary

School	Available Program Capacity	Additional Students				Available/Deficient Capacity		
		2015-21	2022-26	2027-40	2015-40	2015-2021	2015-2026	2015-2040
Alta Vista	49	17	13	40	70	32	19	-21
Ashton	-295	32	25	75	132	-327	-352	-427
Atwater	168	0	0	0	0	168	168	168
Bay Haven*	-	-	-	-	-	-	-	-
Brentwood	221	0	0	0	0	221	221	221
Cranberry	-91	0	0	0	0	-91	-91	-91
Emma Booker	107	11	8	24	43	96	88	64
Englewood	15	70	54	164	288	-55	-109	-273
Fruitville	-169	2	1	5	8	-171	-172	-177
Garden	-247	0	0	0	0	-247	-247	-247
Glenallen	83	0	0	0	0	83	83	83
Gocio	-177	4	3	11	18	-181	-184	-195
Gulf Gate	18	27	21	63	111	-9	-30	-93
Lakeview	-108	361	276	842	1,479	-469	-745	-1,587
Lamarque	144	9	7	21	37	135	128	107
Laurel-Nokomis ES	226	240	184	560	984	-14	-198	-758
Phillippi Shores	-145	0	0	0	0	-145	-145	-145
Southside	-31	4	3	9	16	-35	-38	-47
Tatum Ridge	-1	88	67	206	361	-89	-156	-362
Taylor Ranch	28	848	648	1,976	3,472	-820	-1,468	-3,444
Toledo Blade	-30	1	1	3	5	-31	-32	-35
Tuttle	1	0	0	0	0	1	1	1
Venice	58	0	0	2	2	58	58	56
Wilkinson	153	1	1	4	6	152	151	147
Total -- Elementary	-23	1,715	1,312	4,005	7,032	-1,738	-3,050	-7,055
Booker	815	14	11	34	59	801	790	756
Brookside	413	3	3	8	14	410	407	399
Heron Creek	393	4	3	10	17	389	386	376
Laurel-Nokomis MS	192	111	85	257	453	81	-4	-261
Mcintosh	455	42	32	97	171	413	381	284
Sarasota	-141	193	148	449	790	-334	-482	-931
Venice	273	390	298	908	1,596	-117	-415	-1,323
Woodland	439	0	0	2	2	439	439	437
Total - Middle	2,839	757	580	1,765	3,102	2,082	1,502	-263
Booker	393	72	55	169	296	321	266	97
North Port	382	7	5	16	28	375	370	354
Pineview*	-	-	-	-	-	-	-	-
Riverview	71	274	209	638	1,121	-203	-412	-1,050
Sarasota*	125	14	11	34	59	111	100	66
Venice	77	716	547	1,668	2,931	-639	-1,186	-2,854
Total -- High	1,048	1,083	827	2,525	4,435	-35	-862	-3,387
Grand Total	3,864	3,555	2,719	8,295	14,569	309	-2,410	-10,705

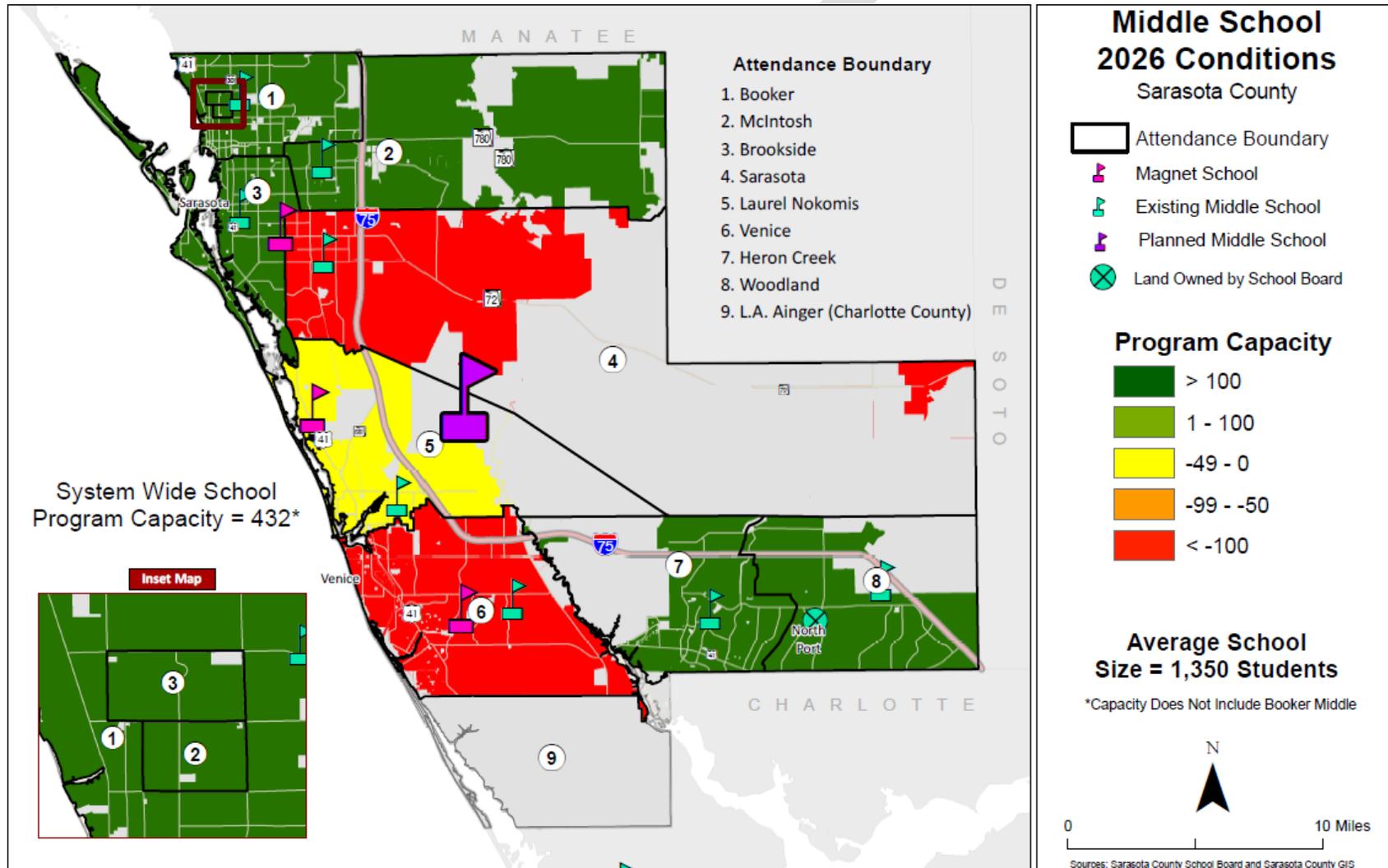
Source: Sarasota County School Board

*Sarasota HS - Current project underway; Bay Haven and Pineview do not have attendance zones.

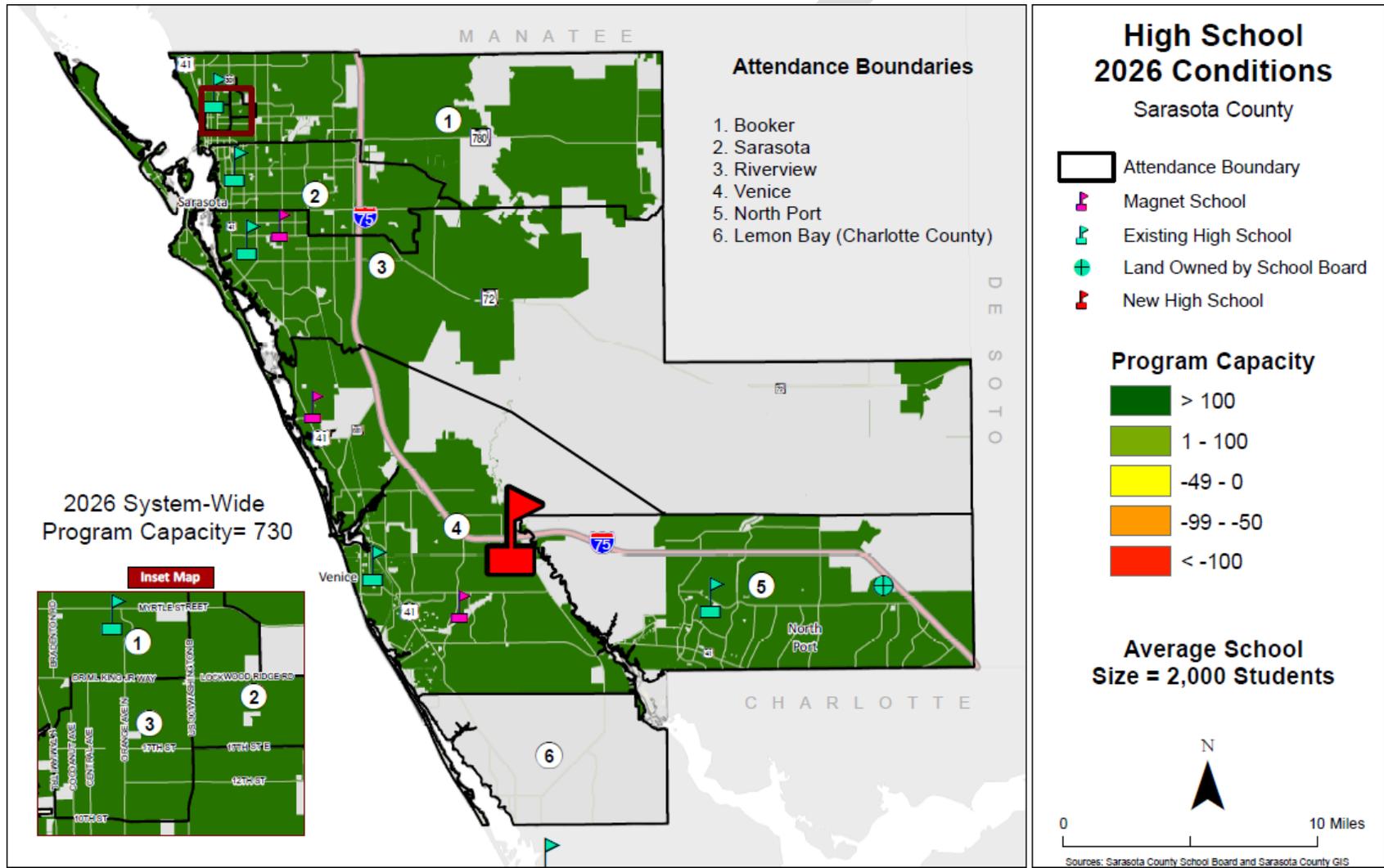
Map 7
Sarasota County – Elementary School Conditions 2026



Map 8
Sarasota County – Middle School Conditions 2026



Map 9
Sarasota County – High School Conditions 2026



Funding and Implementation of the Growth Plan

As presented in the previous sections, the key strategies for the School District over the next 10 years include:

- Monitoring growth conditions and identifying sites for up to 4 elementary schools, 1 middle school, and 1 high school;
- Construction of up to three elementary schools and one high school.

Funding Needs

As part of this study, cost to build new schools were estimated based on the following analysis:

- Review of cost associated with recently built schools;
- Insurance values of existing schools;
- Cost information obtained from other Florida School Districts; and
- Discussions with the District staff.

Based on this analysis, the following estimates are used for the District's prototype schools for planning purposes:

- Elementary schools: Total cost of \$27.3 million based on a prototype of 970-station school and \$28,200 cost per station;
- Middle schools: Total cost of \$45.9 million based on a prototype of 1,350-station school and \$34,000 per station; and
- High schools: Total cost of \$90.3 million based on a prototype of 2,000-station school and \$45,200 per student station.

Based on these prototype schools and estimated cost per school, the estimated funding need for the 10-year plan is estimated to range from \$172 million to approximately \$245 million, which requires appropriations of approximately \$20 million per year.

Potential Funding Options

Potential funding sources for the District's capital plan include:

- Capital millage (1.5-mil);
- Impact fees; and
- Bonding/COPs.

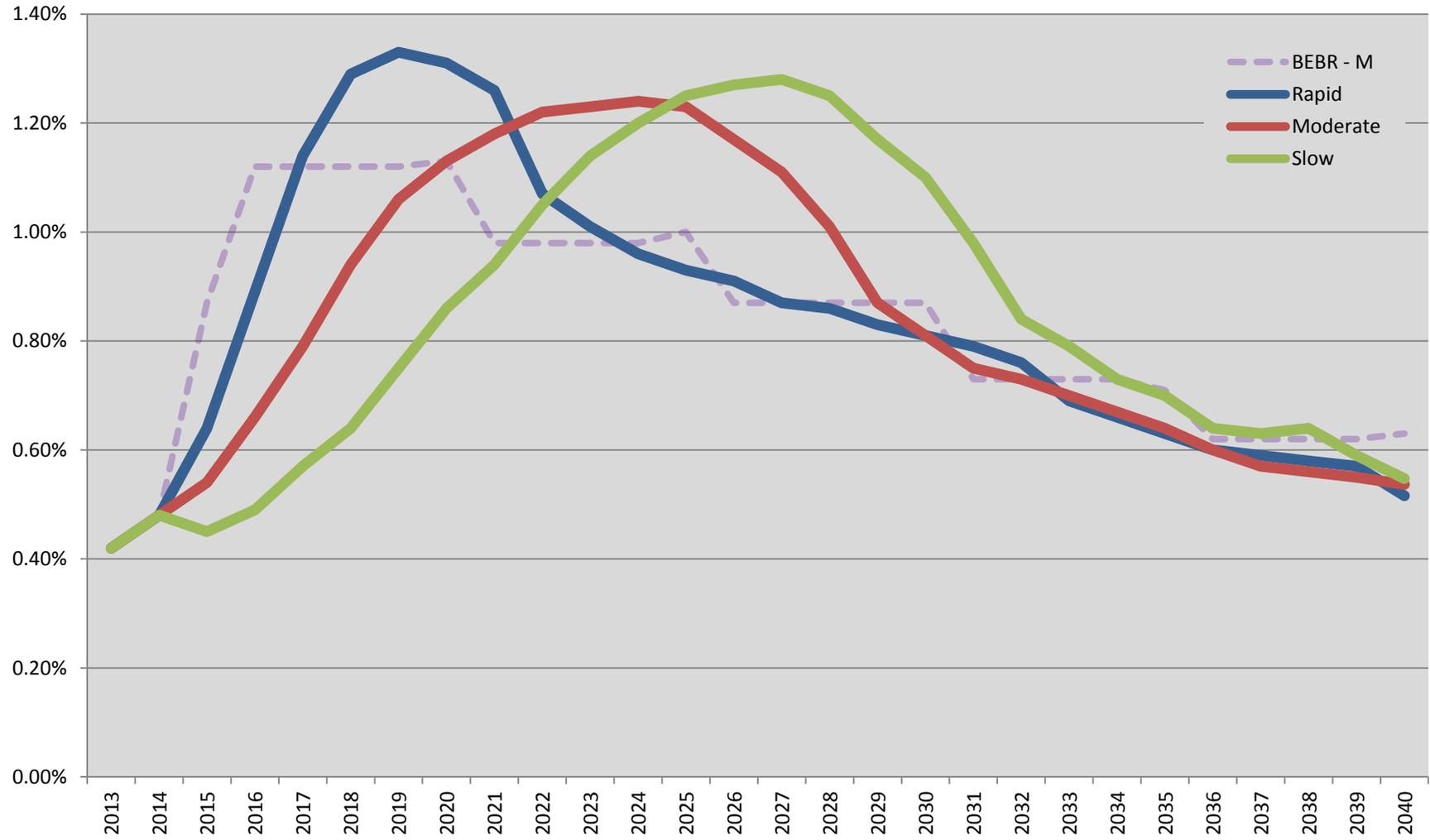
Of these, potential revenues from the capital millage and the District's bonding capability are provided by the School District. Impact fee revenue estimates are obtained in the following manner.

Impact Fee Revenue Projections

The first step in the development of school impact fee revenue estimates involved the review of the projected population for Sarasota County. As mentioned previously, three separate growth curves were developed, as illustrated in Figure 10. Each scenario arrives at the BEBR Medium-Level 2040 population figure, but the annual growth rates for earlier years are distributed differently:

- Rapid Growth – this scenario projects high growth rates in the next five years (up to 1.3%) and then drops to below 1.0% for the next five years, eventually moving toward 0.5% by 2040.
- Moderate Growth – this scenario projects a more gradual population increase over the next five years, with a peak annual growth rate of 1.2% during the second five-year time period. Growth rate decreases to 0.5% by 2040.
- Slow Growth – this scenario projects a slower initial population growth with a peak rate of 1.2% achieved in outside of the next 10 years. Similar to the other scenarios, the annual growth rate decreases to 0.5% by 2040.

Figure 10
Annual Population Growth Rate Projection Scenarios



Source: 2040 Medium-Level BEBR population projection

Housing Unit Projections

As explained previously, using the population scenarios, the projections were converted to housing units using the persons-per-household figure of 1.66 based on population and housing unit totals in the American Community Survey. Total units were then classified as single family (75%) or multi-family (25%) based on the projected distribution of units from the MPO’s Long Range Transportation Plan.

Educational Facilities Impact Fee

Educational facilities impact fee revenue projections were tied to the population projections illustrated in Figure 10, with adjustments made for single family and multi-family permits. Table 13 provides a summary of projected revenues for each scenario for the next 10 years. These revenue figures are based on the maximum calculated rates and are not indexed over time. In addition, current vacancy rates or development credits are not taken into consideration, which may lower these revenues.

Table 13
School Impact Fee Projections

Growth Scenario	Estimated Revenues (in millions)		
	2016-2020	2021-2025	Total 2016-2025
Rapid Growth	\$91.9	\$85.3	\$177.2
Moderate Growth	\$70.1	\$98.4	\$168.5
Slow Growth	\$50.4	\$88.7	\$139.1

Notes: Based on 100% calculated rates
Impact fee revenues are not indexed (in 2015 dollars)

As shown in Figure 11, new development will result in a very large amount of impact fee revenues when compared to historical collections if the updated educational facilities impact fee rates are adopted at 100 percent in Sarasota County. This is because the current rate is approximately 25 percent of the full calculated rate. Table 14 presents revenue estimates under the moderate growth scenario for various adoption levels.

Figure 11
Educational Facilities Annual Impact Fee Revenues – Moderate Growth

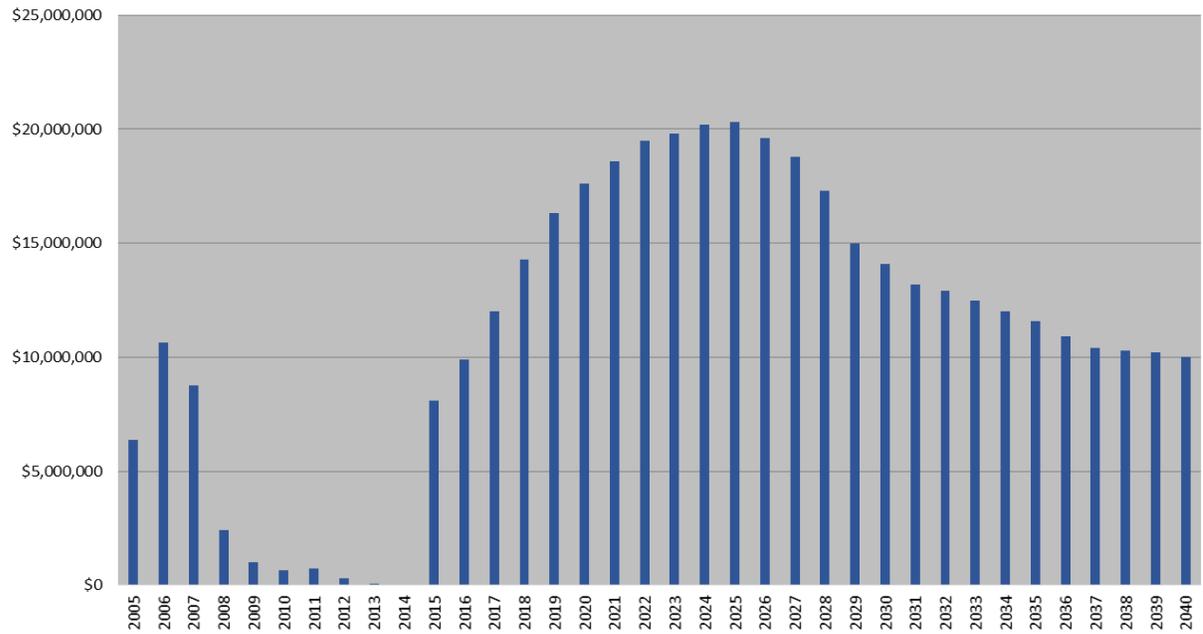


Table 14
School Impact Fee Revenue Projections
Moderate Growth Scenario with Variation in Adoption Level

Impact Fee Adoption %	Single Family Impact Fee per Home	Estimated Revenues (in millions)		
		2016-2020	2021-2025	Total 2016-2025
100%	\$7,835	\$70.1	\$98.4	\$168.5
75%	\$5,876	\$52.6	\$73.8	\$126.4
50%	\$3,918	\$35.0	\$49.2	\$84.2
25%	\$1,959	\$17.5	\$24.6	\$42.1

Finally, Table 15 provides a summary of Long Range Growth Plan funding needs and the portion that can be paid with impact fees. The remaining amounts will need to be funded with ad valorem revenues and/or through borrowing.

Table 15
Growth Plan Cost and Impact Fee Revenue Summary

Variable	In Millions, 2015 Dollars		
	2016-2020	2021-2025	Total 2016-2025
Estimated Capital Expansion Funding Need ⁽¹⁾	\$104.4	\$104.4	\$208.8
Impact Fee Funding:			
- 100% Adoption	\$70.1	\$98.4	\$168.5
- 75% Adoption	\$52.6	\$73.8	\$126.4
- 50% Adoption	\$35.0	\$49.2	\$84.2
- 25% Adoption	\$17.5	\$24.6	\$42.1
Additional Funding Need:			
- 100% Adoption	\$34.3	\$6.0	\$40.3
- 75% Adoption	\$51.8	\$30.6	\$82.4
- 50% Adoption	\$69.4	\$55.2	\$124.6
- 25% Adoption	\$86.9	\$79.8	\$166.7

(1) Represents the mid-point of the range provided in Table 1

Summary and Conclusions

The primary purpose of this Long Range Growth Plan is to provide the School District with a planning tool to use in the future. This Plan provided estimates of potential growth in student enrollment based on the following assumptions:

- It is School Board’s intent that to provide permanent stations;
- Limited/no re-districting options; and
- Stable charter school enrollment.

It is recommended that the District focus on the following:

- During the initial five-year period, it is important that the District review the growth patterns and identify potential sites for purchase. The District currently has a system

in place through an interlocal agreement where the School District collaborates with the County and municipalities to track and estimate growth levels and student enrollment levels. Information obtained during this process is essential in monitoring upcoming growth levels.

- During the same period, the District should start creating a fund balance or consider borrowing as needed for the construction of future schools. Although Sarasota County Schools benefit from a moderate student generation rates, new schools require significant investment and it is recommended that an allowance for capital budget is incorporated into the funding plan.

Student generation rates and enrollment trends indicate that approximately half the student population consists of elementary school students. These schools are also the smallest in terms of capacity. With a prototype capacity of 970 stations and no available capacity at the existing schools, it is reasonable to expect the District will need to construct 3 schools, and fund the 4th elementary school over the next 10 years.

In the case of middle schools, the District has available capacity countywide, but not necessarily at growth locations. Unless significant level of re-districting is considered, it will be difficult to utilize available capacity, which may require start a funding plan for a middle school toward the end of the 10-year period.

The District has some capacity at high school level, but it is likely that there will be a need for an additional high school over the next 10 years due to a combination of additional students and locational considerations.

- During the next five years and beyond, the District should review the enrollment growth patterns on an annual basis and reprioritize future school projects and needs. Given that Sarasota County tends to lag in recovery compared to other counties, the 10-Year growth projections may lag as well, allowing for a longer planning period for the District.

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Appendix A
Planned/Proposed Development

Appendix A – Planned Development

This Appendix provides a list of larger planned developments and information related to their status, type of development, units, etc.

**Table A-1
Sarasota County – Planned Development**

Project Name	Jurisdiction	Construction	Platted	Estimated BO Date	Elementary School Boundary	Middle School Boundary	High School Boundary	Units Remaining	Remaining Potential Students	Students by 2021	Students by 2040
Suncoast Plaza Apartments	North Port	None	None	unknown	Toledo Blade Elementary School	Woodland Middle School	North Port High School	223	26	11	15
Talon Bay Replat		None	Platted	unknown	Lamarque Elementary School	Heron Creek Middle School	North Port High School	233	27	12	15
West Villages DRI		Vertical	Platted	Year 2022 7 years	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	1749	202	87	115
West Villages DRI		Vertical	Platted	Year 2020 5 years	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	2149	248	107	141
West Villages DRI		None	None	unknown	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	12600	1452	624	828
West Villages DRI		None	None	Unknown	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	1200	138	59	79
West Villages DRI		None	None	unknown	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	1800	207	89	118
1505 Dolphin St.	Sarasota (City)	None	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	6	1	0	1
1st & Audubon		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	37	4	2	2
621 Gulfstream Ave		None	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	17	2	1	1
635 S. Orange Ave Orange Club		None	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	15	2	1	1
711 S. Palm Ave		None	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	15	2	1	1
City Place/Pineapple Square		None	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	276	32	14	18
Cityside		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	400	46	20	26
Dolphin Tower Renovation		Vertical	High-Rise	Year 2015/2016 1 year	Southside Elementary School	Booker Middle School	Sarasota High School	117	13	6	7
Florida Studio Theatre		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	5	1	0	1
Former United Way Property		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	168	19	8	11
Gulfstream Sarasota		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	144	17	7	10
Janies Garden, Phase 3		None	None	unknown	Fruitville Elementary School	McIntosh Middle School	Riverview High School	72	8	3	5
Oakridge Apartment Income-Restricted		None	None	unknown	Emma E. Booker Elementary School	Booker Middle School	Booker High School	121	14	6	8
One Palm Ave Aloft		Vertical	High-Rise	Year 2015/2016 1 year	Southside Elementary School	Booker Middle School	Sarasota High School	139	16	7	9
Renaissance Townhomes Same as Rosemary Place?		None	Platted	Year 2017/2018 3 years	Alta Vista Elementary School	Booker Middle School	Booker High School	30	3	1	2
Rosemary Square		None	None	Year 2015/2016 1 year	Alta Vista Elementary School	Booker Middle School	Booker High School	61	7	3	4
Sarasota Flats		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	228	26	11	15
Sarasota Marriott & Condos		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	40	5	2	3
School Avenue Townhomes		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	38	4	2	2
The DeMarcay		None	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	39	4	2	2
The Jewel		Vertical	High-Rise	Year 2015/2016 1 year	Alta Vista Elementary School	Booker Middle School	Booker High School	19	2	1	1
The Q		Vertical	Platted	Year 2015/2016 1 year	Southside Elementary School	Booker Middle School	Sarasota High School	39	4	2	2
The Vue		Vertical	High-Rise	Year 2016/2017 2 years	Alta Vista Elementary School	Booker Middle School	Booker High School	141	16	7	9
Vanguard Lofts		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	6	1	0	1
Villagio at Rosemary Place		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	32	4	2	2

Source: Sarasota County and Municipal Governments

Table A-1 (Continued)
Sarasota County – Planned Development

Project Name	Jurisdiction	Construction	Platted	Estimated BO Date	Elementary School Boundary	Middle School Boundary	High School Boundary	Units Remaining	Remaining Potential Students	Students by 2021	Students by 2040
Ashton Oaks	Sarasota (County)	Vertical	Platted	Year 2016/2017 2 years	Ashton Elementary School	Sarasota Middle School	Riverview High School	17	2	1	1
Ashton Palms		Horizontal	Platted	Year 2016/2017 2 years	Ashton Elementary School	Sarasota Middle School	Riverview High School	35	4	2	2
Ashton Pointe		Vertical	Platted	Year 2015/2016 1 year	Ashton Elementary School	Sarasota Middle School	Riverview High School	0	0	0	0
Beekman Place		None	None	unknown	Gocio Elementary School	Booker Middle School	Booker High School	35	4	2	2
Bent Tree		TBD	Platted	unknown	Lakeview Elementary School	Sarasota Middle School	Sarasota High School	78	9	4	5
Bispham Properties CPA 2013-E		None	None	unknown	Lakeview Elementary School	Sarasota Middle School	Riverview High School	264	30	13	17
Boca Royale		Vertical	Platted	unknown	Englewood Elementary School	L. A. Ainger Middle School	Lemon Bay High School	192	22	9	13
Calusa Park		Vertical	Platted	Year 2016/2017 2 years	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	77	9	4	5
Caribbean Village			Platted	unknown	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	187	22	9	13
Cassata Estates		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	7	1	0	1
Cassata Oaks			Platted	unknown	Ashton Elementary School	Sarasota Middle School	Riverview High School	18	2	1	1
Cottages of Curry Creek		Horizontal	Platted	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	12	1	0	1
Enclave at Forest Lakes			Platted	unknown	Alta Vista Elementary School	Brookside Middle School	Sarasota High School	160	18	8	10
Forest Lakes				unknown	Wilkinson Elementary School	Brookside Middle School	Sarasota High School	213	25	11	14
Foxtrot Meadows		None	None	unknown	Lakeview Elementary School	Sarasota Middle School	Riverview High School	202	23	10	13
Gateway Square & Villas		None	None	unknown	Englewood Elementary School	L. A. Ainger Middle School	Lemon Bay High School	31	4	2	2
Grand Palm DOCC fka Blackburn Creek		Vertical	Platted	1,859 units to buildout Year 2029, 14 years	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	1859	214	92	122
Heron Creek Unit 2 Parcel K		None	None	unknown	Lamarque Elementary School	Heron Creek Middle School	North Port High School	150	17	7	10
Hidden Bay Estates North			Platted	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	3	0	0	0
Hidden Creek		None	None	unknown	Tatum Ridge Elementary School	McIntosh Middle School	Booker High School	178	21	9	12
Indian Lakes			Platted	unknown	Tatum Ridge Elementary School	McIntosh Middle School	Booker High School	67	8	3	5
Indian Palms Estates			Platted	unknown	Tatum Ridge Elementary School	McIntosh Middle School	Sarasota High School	126	15	6	9
Jacaranda 70		None	None	unknown	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	423	49	21	28
Keyway Place		Vertical	Platted	unknown	Englewood Elementary School	L. A. Ainger Middle School	Lemon Bay High School	70	8	3	5
Kurtz Property Lena Lane, Mustico Lot Split		None	None	unknown	Tatum Ridge Elementary School	McIntosh Middle School	Booker High School	2	0	0	0
Lake Village East		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	89	10	4	6
Luna Bay fka Honore Court		None	Platted	unknown	Ashton Elementary School	Sarasota Middle School	Riverview High School	21	2	1	1
Muirfield Village at Honore		Vertical	Platted	Year 2015/2016 1 year	Emma E. Booker Elementary School	Booker Middle School	Booker High School	0	0	0	0
Palmer Ranch DRI		Vertical	Platted	2,276 units to buildout Year 2020, 5 years	3 - Gulf Gate, Ashton, Laurel Nokomis Elementary	2 - Sarasota Middle, Laurel Nokomis Middle	2 - Riverview High, Venice High	2276	262	113	149
Palms at Casey Key		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	31	4	2	2
Quay		None	None	unknown	Alta Vista Elementary School	Booker Middle School	Booker High School	695	80	34	46
Rapalo			Platted	unknown	Englewood Elementary School	L. A. Ainger Middle School	Lemon Bay High School	109	13	6	7
Red Hawk Reserve Phase 3		Vertical	Platted	unknown	Lakeview Elementary School	Sarasota Middle School	Riverview High School	0	0	0	0
Residences at Commerce Center				unknown	Fruitville Elementary School	McIntosh Middle School	Sarasota High School	282	33	14	19
Sabal Palm Preserve			Platted	unknown	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	183	21	9	12
Sansara		Site cleared	None	unknown	Southside Elementary School	Booker Middle School	Sarasota High School	17	2	1	1
Sarabay Acres			Platted	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	49	6	3	3
Sarasota Crew Dorms		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	0	0	0	0
SCIBC DRI		None	None	250 units to buildout Year 2017, 2 years	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	250	29	12	17
Stoneybrook DOCC		Vertical	Platted	467 units to buildout Year 2018, 3 years	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	467	54	23	31
Tuscano DOCC		Vertical	Platted	1,534 units to buildout Year 2018, 3 years	Taylor Ranch Elementary School	Venice Area Middle School	Venice High School	1534	177	76	101
University Town Center SIPOC DRI		None	None	1,750 units to buildout Year 2018, 3 years	Emma E. Booker Elementary School	Booker Middle School	Booker High School	1750	202	87	115
VICA		see below	see below	700 units to buildout	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	700	81	35	46
Village of Manasota Beach		None	None	1,564 units to buildout	Englewood Elementary School	L. A. Ainger Middle School	Lemon Bay High School	1564	180	77	103
Village On The Trail VOT DOCC		None	None	1,855 units to buildout Year 2018, 3 years	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	1855	214	92	122
Villages of Lakewood Ranch South DRI	TBD	TBD	5,142 units to buildout Year 2034, 19 years	Tatum Ridge Elementary School	McIntosh Middle School	Booker High School	5142	593	255	338	

Source: Sarasota County and Municipal Governments

Table A-1 (Continued)
Sarasota County – Planned Development

Project Name	Jurisdiction	Construction	Platted	Estimated BO Date	Elementary School Boundary	Middle School Boundary	High School Boundary	Units Remaining	Remaining Potential Students	Students by 2021	Students by 2040
Bridges	Venice	None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	1100	127	55	72
Chateau Venice		Vertical	Platted	nearly completed	Venice Elementary School	Venice Area Middle School	Venice High School	0	0	0	0
Higelville		Vertical	Platted	Year 2015/2016 1 year	Venice Elementary School	Venice Area Middle School	Venice High School	2	0	0	0
Island Court Multi-Family		Vertical	Platted	Year 2015/2016 1 year	Venice Elementary School	Venice Area Middle School	Venice High School	10	1	0	1
Laurel Lakes		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	805	93	40	53
Portofino		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	650	75	32	43
Toscana Isles		see below	see below	1,418 units to buildout	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	1418	163	70	93
TraPonti Villaggio		Horizontal	Platted	Year 2017/2018 3 years	Venice Elementary School	Venice Area Middle School	Venice High School	24	3	1	2
Venetian Golf & River Club		Vertical	Platted	275 units to buildout	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	275	32	14	18
Venetian Walk II Income-Restricted		None	None	unknown awaiting funding	Venice Elementary School	Venice Area Middle School	Venice High School	52	6	3	3
Villa Paradiso		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	699	81	35	46
Willow Chase		Vertical	Platted	10 units to buildout	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	10	1	0	1
Windwood		Vertical	Platted	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	90	10	4	6
Woods at Venice		None	None	unknown	Laurel Nokomis Elementary School	Laurel Nokomis Middle School	Venice High School	263	30	13	17

Source: Sarasota County and Municipal Governments



SARASOTA
COUNTY SCHOOLS



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Sarasota County Schools Educational System Impact Fee Update Study

DRAFT REPORT
August 31, 2015



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Sarasota County Schools
Educational System Impact Fee Update Study
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Introduction

Sarasota County educational system impact fees were implemented in 2004 and were adopted at 76 percent of the fully calculated rates. In 2010, the County decided to suspend the collection of educational system impact fees, which will expire in December of 2015. Given the changes in the variables affecting the impact fee, Sarasota County Schools (“SCS” or “the District”) retained Tindale Oliver to update the educational system impact fee schedule.

The last technical support document for the adopted Educational System Impact Fee was completed in 2004.

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 supporting this analysis was obtained from SCS and other sources, as indicated.

Methodology

The methodology used to update the educational system impact fee is a consumption-based impact fee methodology, which has also been used to calculate several school impact fees throughout Florida, including, but not limited to fees in Orange, Osceola, Citrus, Highlands, Palm Beach, Collier and Brevard Counties. 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, 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 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 2006 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 costs, in amount or sources of revenue available for expansion, or a decision to incur additional debt to fund new capacity.

Inventory

The Sarasota County School District provides public education facilities that are available to all school-age residents of Sarasota County. As such, this analysis will consider all public elementary, middle, and high school level facilities and the students attending these facilities located throughout and living within Sarasota County.

SCS currently operates 39 traditional public schools that serve the students of Sarasota County and its municipalities, including 23 elementary schools, 7 middle schools, 6 high schools and 3 multi-level schools. SCS also operates a number of other programs, such as alternative learning programs and technical schools. To ensure that the impact fee reflects only classroom space for traditional schools, adult, technical, and alternative learning schools are not included in the inventory and impact fee calculations. The District's current school inventory that is included in the impact fee calculations is provided in Appendix A, Table A-1.

*Sarasota County
School District
operates 39
traditional schools as
well as other types of
schools.*

Service Area and Enrollment

SCS provides public education facilities that are available to all Pre-Kindergarten thru 12th grade (PK-12) students throughout the entire county. Attendance boundaries can be redrawn to balance school enrollment with available school capacity and therefore can serve different geographic areas over time. As such, the appropriate impact fee district for public schools is countywide.

Table 1 presents the historical student enrollment since 1990 based on the information provided by the SCS. In order to be consistent with the inventory used in the impact fee analysis, the enrollment figures presented in this table include only those students attending (or projected to attend) the schools listed in Appendix A, Table A-1. In addition to student enrollment, Table 1 also presents the annual percent change of student enrollment, the three-year average to account for random fluctuations, and the total annual students added. As shown in Table 1, after a decrease between 2008 and 2013, the total student enrollment started to increase again, which is expected to continue.

Table 1
Sarasota County Student Enrollment

Traditional Schools				
School Year	Enrollment ⁽¹⁾	Annual Percent Change ⁽²⁾	Three-Year Average ⁽³⁾	Students Added
1990-91	26,732	-	-	-
1991-92	27,361	2.4%	-	629
1992-93	27,816	1.7%	-	455
1993-94	28,571	2.7%	2.3%	755
1994-95	28,840	0.9%	1.8%	269
1995-96	29,934	3.8%	2.5%	1,094
1996-97	31,378	4.8%	3.2%	1,444
1997-98	32,319	3.0%	3.9%	941
1998-99	32,988	2.1%	3.3%	669
1999-00	33,632	2.0%	2.4%	644
2000-01	34,402	2.3%	2.1%	770
2001-02	35,627	3.6%	2.6%	1,225
2002-03	35,958	0.9%	2.3%	331
2003-04	37,144	3.3%	2.6%	1,186
2004-05	38,360	3.3%	2.5%	1,216
2005-06	38,919	1.5%	2.7%	559
2006-07	39,161	0.6%	1.8%	242
2007-08	38,819	-0.9%	0.4%	-342
2008-09	37,277	-4.0%	-1.4%	-1,542
2009-10	36,754	-1.4%	-2.1%	-523
2010-11	35,878	-2.4%	-2.6%	-876
2011-12	35,322	-1.5%	-1.8%	-556
2012-13	34,882	-1.2%	-1.7%	-440
2013-14	35,129	0.7%	-0.7%	247
2014-15	35,331	0.6%	0.0%	202

(1) Source: Sarasota County School District, includes only the students attending traditional schools that are included in Appendix A, and excludes charter schools, virtual schools, home schooling, private schools, and Oak Park (ESE Center).

(2) Percent change from one year to the next

(3) Average change over the past three years

Facility Service Delivery

Schools that were recently constructed or planned to be constructed by the District in the future are similarly designed in square footage and student stations. These “prototype” schools have been or will be constructed to different standards than the older existing schools. These more efficient prototype facilities are used to measure service delivery levels. Based on discussions with the School District, recently constructed school were utilized as a prototype facility. These schools include Atwater Elementary; Woodland Middle; and Booker and Venice High Schools.

More efficient prototype facilities are used to measure the service delivery levels.

Table 2 presents the facility service delivery for prototype schools in Sarasota County, which is 126.9 Florida Inventory of School Houses (FISH) net square feet per permanent student station for elementary schools, 145.2 FISH net square feet per permanent student station for middle schools, and 183.0 FISH net square feet per permanent student station for high schools. These figures are based on recently built schools and reflect the District’s prototype school design.

Table 2
Facility Service Delivery (Prototype Schools)

Description	School Type		
	Elementary ⁽¹⁾	Middle ⁽²⁾	High ⁽³⁾
Net Square Feet per Student Station ⁽⁴⁾	126.9	145.2	183.0

- (1) Source: Appendix A, Table A-1, based on discussions with the School District, Atwater Elementary is utilized as the prototype school for future elementary schools.
- (2) Source: Appendix A, Table A-1, based on discussions with the School District, Woodland Middle is utilized as the prototype school for future middle schools.
- (3) Source: Appendix A, Table A-1, based on discussions with the School District, Booker and Venice High schools are utilized as the prototype school for future high schools.
- (4) Permanent net square footage divided by permanent student stations

Cost Component

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

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

Facility Cost per Student Station

The first step in determining the cost of providing public schools to Sarasota County residents 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 architect/site improvement costs; construction costs; furniture, fixtures, and equipment (FF&E) costs; and the cost to purchase the land. Each component of the school facility cost is described in more detail in the following subsections.

Architect/Site Improvement, Construction and FF&E Costs

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

- Construction cost associated with recently built schools in Sarasota County;
- Insurance values of existing schools, which provides a conservative estimate since more permanent parts of the structures, such as the foundation, etc. are typically not insured;
- Information obtained from other jurisdictions regarding recently built schools;
- Information obtained on the ratio of other cost components (such as design, site preparation, furniture/fixture/equipment, etc.) to the construction cost for projects built since 2009; and
- Discussions with SCS representatives.

Detailed information on cost estimates is included in Appendix B.

Table 3 presents the cost per square foot figures for the architect/site improvement, construction, and FF&E cost components for each school type. For illustration purposes, Table 3 also presents the weighted average figure for each cost component, based on the mix of permanent stations at the existing schools.

Land Cost

For each school type, the land cost per square foot is based on a value of \$50,000 per acre. This cost per acre is based primarily on a review of the cost associated with recent land purchases by SCS, and vacant land sales of similarly sized parcels. The results of the land value analysis are documented in Appendix B.

The land cost per square foot of building by school type was developed based on the acres per 1,000 permanent net building square feet for the future prototype schools. The resulting land value figures used for each type of school are presented in Table 3.

**Table 3
School Facility Cost per Student Station**

Cost Component	Elementary School	Middle School	High School	Weighted Average/Total
Net Square Feet per Student Station ⁽¹⁾	126.9	145.2	183.0	N/A
Permanent Student Stations ⁽²⁾	17,495	12,826	14,512	44,833
School Facility Cost Components:				
Architect/Site Improvement Cost per Net Sq Ft ⁽³⁾	\$37.95	\$40.25	\$42.55	\$40.40
Construction Cost per Net Sq Ft ⁽⁴⁾	\$165.00	\$175.00	\$185.00	\$175.65
FF&E Cost per Net Sq Ft ⁽⁵⁾	\$8.25	\$8.75	\$9.25	\$8.78
Land Cost per Net Sq Ft ⁽⁶⁾	\$10.95	\$10.40	\$10.05	\$10.65
Total Facility Cost per Net Sq Ft ⁽⁷⁾	\$222.15	\$234.40	\$246.85	\$235.48
Total Facility Cost per Student Station⁽⁸⁾	\$28,191	\$34,035	\$45,174	\$35,360

- (1) Source: Table 2, weighted average is calculated based on the inventory of existing student stations (Item 2) multiplied by prototype net square feet per student station (Item 1).
- (2) Source: Appendix A, Table A-1
- (3) Estimated at 23% of construction cost based on estimates obtained from SCS and recent costs obtained from other Florida School Districts. See Appendix B for further detail.
- (4) Construction cost is estimated to range from \$165 per net square foot to \$185 per net square foot, based on information on recently built schools, insurance values of existing schools and other information obtained from SCS and recently constructed schools in other Florida jurisdictions. Detailed information on cost estimates is included in Appendix B.
- (5) Estimated at 5% of the construction cost based on recently built schools in Sarasota County and recent cost obtained from other Florida School Districts. Detailed information on cost estimates is included in Appendix B.
- (6) The land cost per square foot for each school type is based on the acreage per 1,000 permanent square feet for future schools at a cost of \$50,000 per acre. This cost per acre figure is based on the value of existing school parcels, recent land purchases by SCS as well as vacant land sales in Sarasota County. 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 respective school type. Weighted average is based on the distribution of existing stations for each school type (Item 2).

Total Facility Cost per Student by School Type

The total facility impact cost per student for each school type is based on the facility cost per student station figures derived in Table 3, and is typically calculated by dividing the cost per student station by the ratio of current student enrollment to available capacity. The adjustment of dividing the cost per student station by the ratio of current student enrollment to available capacity 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 enrollment), then the total facility cost per student increases because the achieved level of service suggests more than one station per student to accommodate functional or program capacity needs. Similarly, if there are currently more students enrolled than available capacity, the cost per student is adjusted downward.

In the case of Sarasota County, there is currently a 2-percent permanent capacity shortage in elementary schools, 31 percent permanent capacity available in middle schools, and 4 percent permanent capacity available in high schools.

The District's current adopted LOS standard calls for an enrollment to permanent program capacity of 105 percent for elementary schools, 100 percent for middle schools, and 100 percent for high schools. While achieved LOS reflects the community's investment into educational facilities infrastructure, the adopted LOS standard reflects SCS' intended service level in the future. As such, impact fee calculations use the higher of these two figures, which results in more conservative impact fee levels.

As presented in **Table 4**, the resulting weighted average cost per student based on this approach is \$34,907 per student.

**Table 4
Total Facility Impact Cost per Student by School Type**

Calculation Step	Elementary School	Middle School	High School	Weighted Average / Total
Facility Impact Cost per Student				
Facility Cost per Student Station ⁽¹⁾	\$28,191	\$34,035	\$45,174	\$35,267
Existing (2014/15) Student Enrollment ⁽²⁾	15,592	6,915	12,824	35,331
Existing (2014/15) Permanent Program Capacity ⁽³⁾	15,226	9,981	13,392	38,599
Ratio of Existing Enrollment to Existing Permanent Program Capacity ⁽⁴⁾	102%	69%	96%	92%
LOS Standard (Enrollment to Permanent Program Capacity) ⁽⁵⁾	105%	100%	100%	N/A
Final Ratio of Permanent Enrollment to Capacity Used for Impact Fee Calculations ⁽⁶⁾	105%	100%	100%	N/A
Total Facility Impact Cost per Student⁽⁷⁾	\$26,849	\$34,035	\$45,174	\$34,907

(1) Source: Table 3

(2) Source: Sarasota County School District, includes traditional school students and alternative education students housed at the schools listed in Table A-1

(3) Source: Appendix A, Table A-1

(4) Existing student enrollment (Item 2) divided by existing permanent capacity (Item 3)

(5) Source: Sarasota County School District

(6) Used the adopted LOS standard since it is lower than the achieved LOS in terms of available capacity (Item 4) and results in a more conservative fee

(7) Facility cost per student station (Item 1) multiplied by the final ratio used in the calculations (Item 6)

Total Cost per Student

In addition to the facility cost per student calculated in Table 4, the total facility cost per student includes two additional cost components: the capital costs associated with providing transportation services and ancillary facilities. Both of these 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 capital cost component is the cost of providing transportation services to students. The District currently owns 320 buses used for student transportation at an average cost of approximately \$120,000 per bus, which includes related equipment such as radios, GPS, cameras, etc., and is consistent with bus costs observed in other school districts. In addition to its bus fleet, the District has 330 support vehicles, which include vehicles such as cars, vans, trailers, and trucks. The cost of the support vehicles varies depending on the type of vehicle, with an average cost of approximately \$22,000 per vehicle, based on the information provided by the District. The result is a total value of \$45.7 million for transportation services, including \$38.4 million for buses and \$7.3 million for support vehicles. The total value of the transportation fleet is divided by the District's enrollment for schools included in Appendix A, Table A-1 (presented in Table 1). The result is a cost of \$1,292 per student for transportation services, as presented in **Table 5**.

Ancillary 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 263,000 permanent square feet of ancillary facilities for transportation and administrative functions. Current values of each existing ancillary facility depend on the type of facility and were based on the insurance values, with the weighted average value equaling approximately \$208 per square foot.

The cost of land for ancillary facilities also is included in the ancillary facility values. The land value for ancillary facilities is the same as that used for schools (\$50,000 per acre).

The ancillary facility cost per student is based on the existing inventory, which is valued at \$56.4 million, including \$54.6 million for buildings and \$1.9 million for land. Based on the current enrollment, the result is a cost of \$1,597 per student for ancillary facilities, as presented in **Table 5**.

Table 5
Transportation Services and
Ancillary Facility Cost per Student

Description	Figure
<i>Transportation Services Cost per Student</i>	
Total Current Value of Transportation Services ⁽¹⁾	\$45,660,000
Current Enrollment ⁽²⁾	35,331
Total Transportation Services Cost per Student⁽³⁾	\$1,292
<i>Ancillary Facility Cost per Student</i>	
Building Value for Ancillary Facilities ⁽⁴⁾	\$54,582,646
Land Value for Ancillary Facilities ⁽⁵⁾	<u>\$1,850,000</u>
Total Current Value for Ancillary Facilities ⁽⁶⁾	\$56,432,646
Total Ancillary Facility Cost per Student⁽⁷⁾	\$1,597

(1) Source: Sarasota County School District

(2) Source: Table 1

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

(4) Source: Sarasota County School District

(5) Acreage obtained from Sarasota County School District multiplied by \$50,000 per acre (please see Appendix B for further explanation of this unit cost)

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

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

Credit Component

To ensure that new development is not being overcharged for construction of future student stations, any non-impact fee revenue that will be generated by new development and that will be used towards the capital expansion of school facilities must be included as a credit to reduce the total cost per student. It is important to note that a credit for school impact fees is not given for revenue generated by new development that is used for capital renovation of existing educational facilities or for maintenance or operational costs.

Based on a review of the District's capacity addition expenditures over the past six years and planned expenditures over the next five years, it has been determined that historically, the School District used primarily local capital millage and capital special revenue for expansion projects paid with cash. In addition, capacity projects were also funded with COPs, thus, a credit for the remaining debt service payments is also given.

Capital Improvement Revenue Credit

As mentioned previously, historically SCS used primarily local capital millage for capacity addition projects.

The capital improvement revenue credit per student is calculated by dividing the total amount of capital revenue by the average enrollment during this eleven-year period. As presented in **Table 6**, the resulting capital improvement revenue available for the capital expansion of public schools in Sarasota County is \$102 per student.

Once the capital improvement revenue credit per student is calculated, an adjustment is needed to account for the fact that new homes tend to pay higher property taxes per dwelling unit. The adjustment factor was estimated based on a comparison of the average taxable value of homes built over the past five years to that of all homes. As presented in table 6, this adjusted credit amounts to \$179 per student per year.

Finally, the total credit over a 25-year period, which is considered to be the same time frame when major repairs or replacement is needed for structures built, is estimated at \$2,799 per student.

**Table 6
Revenue Credit per Student**

Project Description	2009-10	2010-11	2011-12	2012-13	2013-14	2015-20	Total
Local Capital Millage⁽¹⁾:							
Woodland Middle	\$12,071	-	-	\$1,077	\$203,999	-	\$217,147
LaMarque Elementary	\$890	\$2,452	-	-	-	-	\$3,342
Atwater Elementary	\$69,722	-	-	-	-	-	\$69,722
Suncoast Polytechnical High	\$2,188	\$791	\$7,753	-	-	-	\$10,732
Elementary J	-	-	-	-	-	\$40,000,000	\$40,000,000
Subtotal - Local Capital Millage	\$84,871	\$3,243	\$7,753	\$1,077	\$203,999	\$40,000,000	\$40,300,943
Capital Special Revenue Source⁽²⁾:							
Woodland Middle	-	-	-	-	\$80,000	-	\$80,000
Subtotal - Capital Special Revenue Source	\$0	\$0	\$0	\$0	\$80,000	\$0	\$80,000
Total Expenditures	\$84,871	\$3,243	\$7,753	\$1,077	\$283,999	\$40,000,000	\$40,380,943
Average Annual Expenditures ⁽²⁾							\$3,670,995
Average Enrollment ⁽³⁾							35,853
Revenue Credit per Student⁽⁴⁾							\$102.39
Credit Adjustment Factor ⁽⁵⁾							1.75
Adjusted Revenue Credit per Student⁽⁶⁾							\$179.18
Capitalization Rate ⁽⁷⁾							4.0%
Capitalization Period, Years ⁽⁸⁾							25
Present Value of Capital Improvement Revenue Credit per Student⁽⁹⁾							\$2,799

- (1) Source: Sarasota County School District
- (2) Total expenditures divided by 11 to calculate the average annual expenditures
- (3) Source: Table 1. Average enrollment over the 11-year time span
- (4) Average annual expenditures (Item 2) divided by the average enrollment (Item 3)
- (5) Adjustment factor to reflect higher ad valorem taxes paid by new homes
- (6) Revenue credit per student (Item 4) multiplied by the credit adjustment factor (Item 5)
- (7) Interest rate the Sarasota County School District is likely to pay for future bonds, estimate provided by the District
- (8) Time period after which major repairs are needed
- (9) Present value of adjusted revenue credit per student (Item 6) at 4.0% interest rate (Item 7) over a 25-year capitalization period (Item 8)

Debt Service Credit per Student

The District has been using COPs to pay for a portion of the capacity expansion projects. Given that there is still an outstanding debt service on to these issues; a credit is calculated for future debt service payments related to capacity expansion projects.

The remaining payments that will be funded with non-impact fee revenues were brought back to present value, based on the remaining number of years and annual interest rate of each respective issue. Because the payments were funded with ad valorem revenues, an adjustment factor was applied to account for the fact that new homes tend to pay higher property taxes per dwelling unit. This adjustment factor was estimated based on a comparison of the average taxable value of homes built over the past five years to that of all homes. As presented in **Table 7**, the debt service credit is \$634 per student.

Table 7
Debt Service Credit per Student

Description	Number of Years of Remaining Payments ⁽¹⁾	Remaining Payments Due for Expansion ⁽²⁾	Present Value of Total Remaining Payments ⁽³⁾	Average Annual Enrollment ⁽⁴⁾	Debt Service Credit per Student ⁽⁵⁾
<i>Certificates of Participation</i>					
COPS 2009 Issue	10	\$16,409,378	\$13,226,253	36,559	\$362
Total Debt Service Credit per Student					\$362
Credit Adjustment Factor ⁽⁶⁾					1.75
Adjusted Total Debt Service Credit per Student⁽⁷⁾					\$634

(1), (2) Source: Sarasota County School District.

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

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

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

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

(7) Debt service credit per student multiplied by the credit adjustment factor (Item 6)

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 public schools in Sarasota County by residential land use for each fee schedule option.

First, the total impact cost per student is determined, which is the sum of the weighted average facility impact cost per student from Table 4 and the transportation and ancillary facility cost components per student from Table 5. As previously mentioned, the transportation and ancillary cost components are calculated on a per-student basis and do not differ by type of school or by type of residential land use.

Second, the total revenue credit per student is determined. This is the sum of the capital improvement credit per student and the debt service payments credit per student presented in Tables 6 and 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.

**Table 8
Net Impact Cost per Student**

Total Impact Cost	Per Student
Facility Impact Cost ⁽¹⁾	\$34,907
Transportation Impact Cost ⁽²⁾	\$1,292
Ancillary Facility Cost ⁽³⁾	\$1,597
Total Impact Cost per Student⁽⁴⁾	\$37,796
Revenue Credit	Per Student
Capital Improvement Credit ⁽⁵⁾	\$2,799
Debt Service Credit ⁽⁶⁾	\$634
Total Revenue Credit per Student⁽⁷⁾	\$3,433
Net Impact Cost	Per Student
Net Impact Cost per Student⁽⁸⁾	\$34,363

(1) Source: Table 4

(2) Source: Table 5

(3) Source: Table 5

(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) Source: Table 6

(6) Source: Table 7

(7) Sum of the capital improvement revenue credit per student (Item 5) and the debt service credit per student (Item 6)

(8) The net impact cost per student is the total impact cost per student (Item 4) less the total revenue credit per student (Item 7)

Student Generation Rates

The number of students living in a household typically varies depending on the type of residential housing. Therefore, educational system impact fees are typically assessed based on the specific student generation rates for different types of residential land uses.

This impact fee study employs a methodology using Geographic Information Systems (GIS) to develop the student generation rate for Sarasota County. Specifically, GIS was used to link student addresses to parcels in the Sarasota County Property Appraiser's database in order to generate the number of students per unit by school type and land use based on the latest tax roll. This process is described in more detail in the following sections.

Determination of Total Housing Units by Type of Land Use

The Property Appraiser's database is used to identify the number of housing units for student generation rate calculations for the single family, multi-family, and mobile home/ RV Park land uses. For all land uses, the total number of countywide units for the 2015 tax year were extracted from the parcel database based on the appropriate use code.

Determination of Students by School Type and Land Use Code

The determination of the number of students per land use by type of school (e.g., elementary, middle, and high school) for traditional schools was completed using the following process.

First, SCS provided a GIS shapefile containing geocoded student addresses. Then, the student addresses were linked to its respective parcel in the Property Appraiser database using address point data.

The student generation rates used as the demand component for the impact fee only includes those students for which the impact fee is based, or students attending those schools listed in Appendix A, Table A-1. Therefore, the school code associated with each student record was used to exclude students attending schools or other facilities not included in the impact fee inventory.

As previously mentioned, once the GIS shapefile with the geocoded student addresses was provided, the second step in the analysis was to link each student address to data from the

parcel database. This allows for determining which type of land use is assigned to a given parcel (or address) where a student lives. This was accomplished by spatially joining the student address to the respective parcel in the database using GIS.

Approximately 98 percent of the traditional school students that reside in Sarasota County were successfully linked to a parcel. Of those, a portion of the addresses indicated a non-residential or vacant property, land uses that are not included in the impact fee schedule. Student records that were not linked to a parcel or those with a vacant residential land use designation were redistributed among all three residential land uses.

The results of this analysis are presented in **Table 9**, which includes the student generation rates calculated for each of the three land uses, based on the methodology described above.

Table 9
Student Generation Rates

Residential Land Use	Total Housing Units ⁽¹⁾	Number of Students ⁽²⁾	Students per Unit ⁽³⁾
<i>Traditional Schools</i>			
Single Family (detached)	128,532	29,258	0.228
Multi-Family (Apt/Condo/Townhouse)	81,566	5,173	0.063
Mobile Home / RV Park	<u>23,163</u>	<u>487</u>	<u>0.021</u>
Total/Weighted Average	233,261	34,918	0.150

(1) Source: Sarasota County Property Appraiser

(2) Source: Sarasota County School District

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

Calculated School Impact Fee Schedule

To determine the calculated school impact fee for each residential land use under each fee schedule scenario, the net impact cost per student is multiplied by the student generation rate. The resulting net impact fees are presented in **Table 10**. As presented, the calculated rates range from \$722 per home for mobile homes to \$7,835 per home for single family homes.

Table 10
Calculated School Impact Fee Schedule

Land Use	Unit	Students per Unit ⁽¹⁾	Net Impact Cost per Student ⁽²⁾	Total Impact Fee ⁽³⁾	Current Adopted Fee ⁽⁴⁾
Single Family (detached)	du	0.228	\$34,363	\$7,835	\$2,032
Multi-Family (Apt/Condo/Townhouse)	du	0.063	\$34,363	\$2,165	\$474
Mobile Home / RV Park	du	0.021	\$34,363	\$722	\$138

(1) Source: Table 9

(2) Source: Table 8

(3) Students per unit (Item 1) multiplied by the net impact cost per student (Item 2)

(4) Source: Sarasota County Planning & Development Services

School Impact Fee Schedule Comparison

As part of the work effort in updating Sarasota County’s educational system impact fee program, a comparison of the calculated single family school impact fee for Sarasota County to the single family 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 one-third of Florida counties implemented a school impact fee.

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**Table 11
School Impact Fee Schedule Comparison**

County⁽¹⁾	Date of Last Update	Adoption %	Adopted Single Family Fee⁽²⁾	Single Family Fee @ 100%⁽³⁾
Citrus County*	2015	50%	\$1,261	\$2,522
Palm Beach County ⁽⁴⁾	2015	N/A	\$1,866	\$15,305
Sarasota County Current Adopted*	2004	76%	\$2,032	\$2,676
Highlands County*	2006	50%	\$2,901	\$5,801
Volusia County	2013	67%	\$3,000	\$4,483
Flagler County	2004	76%	\$3,600	\$4,756
Hillsborough County	2004	100%	\$4,000	\$4,000
Marion County	2006	55%	\$4,068	\$7,375
Polk County	2015	42%	\$4,403	\$10,483
Brevard County ⁽⁴⁾	2015	N/A	\$4,445	\$10,193
Lee County	2015	100%	\$4,540	\$4,540
Pasco County	2005	100%	\$4,876	\$4,313
Seminole County	2007	99%	\$5,000	\$5,068
Collier County ⁽⁴⁾	2015	N/A	\$5,378	\$11,164
Martin County	2006	100%	\$5,567	\$4,555
St. Lucie County	2009	100%	\$6,188	\$5,447
St. Johns County	2011	100%	\$6,242	\$5,772
Manatee County*	2006	100%	\$6,350	\$5,886
Orange County	2011	100%	\$6,525	\$6,525
Clay County	2009	77%	\$7,034	\$9,096
Hernando County*	2013	100%	\$7,103	\$7,103
Lake County ⁽⁴⁾	2015	N/A	\$7,719	\$9,324
Broward County	2007	75%	\$7,351	\$9,755
Osceola County	2014	100%	\$10,187	\$10,187
Sarasota County Calculated	2015	100%	N/A	\$7,835

* County fees are currently suspended

- (1) Represents percent assessed compared to the full calculated fee. The difference indicates adjustments due to policy decisions or indexing.
- (2) Source: Published impact fee schedules and discussions with representatives from each County
- (3) Represents the full calculated fee from each respective technical study
- (4) Rates shown under Single Family Impact Fee at 100% (Item 3) reflect most recent on-going technical study

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Appendix A
School District Inventory

Appendix A - School District Inventory

**Table A-1
Sarasota County School District Existing School Inventory**

Number	Schools	Year Acquired	Grade	FISH Permanent Net Square Footage	Permanent Student Stations	Total Program Capacity (2014/15)
Elementary Schools						
1	Alta Vista	1923	K-5	139,005	848	682
2	Ashton	1962	K-5	99,602	734	601
3	Atwater	2008	K-5	130,501	1,028	885
4	Bay Haven School (Magnet)	1928	K-5	64,548	593	474
5	Brentwood	1957	K-5	101,148	1,043	890
6	Cranberry	2003	K-5	119,614	761	701
7	Emma E. Booker	1988	K-5	110,450	738	657
8	Englewood	1921	K-5	100,410	644	538
9	Fruitville	1940	K-5	102,222	756	593
10	Garden	1965	K-5	66,927	482	402
11	Glenallen	1982	K-5	136,724	930	774
12	Gocio	1956	K-5	95,986	584	491
13	Gulf Gate	1961	K-5	153,189	913	767
14	Lakeview	1985	K-5	68,423	594	499
15	Lamarque	2005	K-5	150,300	1,069	949
16	Phillippi Shores	1950	K-5	121,162	731	607
17	Southside	1926	K-5	107,248	826	694
18	Tatum Ridge	2004	K-5	121,776	779	668
19	Taylor Ranch	1988	K-5	124,605	781	656
20	Toledo Blade	1990	K-5	133,044	853	711
21	Tuttle	1960	K-5	107,357	849	704
22	Venice	1952	K-5	126,673	766	650
23	Wilkinson	1961	K-5	143,242	786	633
	Subtotal - Elementary Schools			2,624,156	18,088	15,226
Middle Schools						
1	Booker	1989	6-8	177,224	2,011	1,665
2	Brookside	1954	6-8	194,911	1,649	1,229
3	Heron Creek	1993	6-8	212,014	1,702	1,258
4	Laurel Nokomis	1990	K-8	191,257	1,735	1,449
5	McIntosh	1952	6-8	209,261	1,373	1,137
6	Sarasota	1990	6-8	177,432	1,544	1,130
7	Venice	1982	6-8	151,775	1,245	816
8	Woodland	2000	6-8	227,483	1,567	1,297
	Subtotal - Middle Schools			1,541,357	12,826	9,981
High Schools						
1	Booker	1934, 2013	9-12	290,080	1,616	1,487
2	North Port	1993	9-12	476,879	2,942	2,707
3	Riverview	1954	9-12	486,714	2,786	2,563
4	Sarasota	1926, 1951	9-12	451,568	2,450	2,254
5	Suncoast Polytechnical	1966	9-12	78,177	606	600
6	Venice	1952, 2013	9-12	409,486	2,207	2,030
7	TriAd - Beneva	1971	6-12	31,633	201	140
8	PineView	1926, 1990	2-12	161,743	1,704	1,611
	Subtotal - High Schools			2,386,280	14,512	13,392
	Grand Total - All Schools			6,551,793	45,426	38,599

Source: Sarasota County School District

APPENDIX B
Supplemental Building and Land Cost Information

Appendix B - Building and Land Cost Analysis

This Appendix provides additional information on the methods used to estimate building and land values for the Sarasota County educational system impact fee.

Building Construction Costs

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

- Recently built schools in Sarasota County;
- Insurance values of the existing schools;
- School cost information for over 100 schools in other Florida counties; and
- Discussions with representatives from Sarasota County Schools.

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

Construction Cost

Over the past several years, Sarasota County Schools built Atwater Elementary, Venice High, and Sarasota Technical College. The construction cost associated with these schools ranged from \$160 per net square foot to \$196 per net square foot.

The insurance values of the existing schools average approximately \$175 per net square foot for buildings only and \$190 per net square foot for buildings and contents. It is important to note insurance values 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. As such, insurance values are considered to be a conservative estimate.

Finally, Table B-2 provides a summary of data obtained from the Florida Department of Education for schools built in 2011 through 2013. As shown, the construction cost is ranging from \$113 per net square foot to \$256 per net square foot.

Table B-1 provides a summary of this information. Given this data and information, average construction costs of \$165 per net square foot for elementary schools, \$175 per net square foot for middle schools, and \$185 per net square foot for high schools are used in this study, which are found to be reasonable, if not conservative, estimates for impact fee calculation purposes and reflect the local cost factors of Sarasota County schools.

**Table B-1
Construction Cost Analysis – Sarasota County Schools**

Year Built ⁽¹⁾	Facility Name ⁽²⁾	Construction Cost ⁽³⁾	Net Permanent Square Feet ⁽⁴⁾	Construction Cost per NSF ⁽⁵⁾
<i>New School Construction:</i>				
2008	Atwater Elementary	\$22,653,203	130,501	\$174
2013/14	Venice High	\$80,102,337	409,486	\$196
2013/14	Sarasota Technical College	\$58,417,072	365,826	\$160
Insurance Values of Existing School Buildings:⁽⁶⁾				
	- Elementary Schools			\$165
	- Middle Schools			\$175
	- High Schools			\$182
	- All Traditional Schools			\$174
Construction Cost Range Obtained from Other Florida Jurisdictions⁽⁷⁾				\$115 - \$255
Estimates Used in the Study:				
	- Elementary Schools			\$165
	- Middle Schools			\$175
	- High Schools			\$185

(1), (2), (3), (4) Source: Sarasota County School District

(5) Construction cost divided by net permanent square feet

(6) Source: Sarasota County School District

(7) Source: Florida Department of Education (see Table B-2)

**Table B-2
Construction Cost Analysis – Other Florida Jurisdictions**

Year Built	County	Facility Name/Type	Construction Cost	Total Cost	Net Sq. Ft.	Construction Cost per Net SF
Elementary Schools						
2011	Charlotte	Meadow Park Elementary	\$12,696,116	\$18,415,280	89,652	\$142
2011	Duval	Waterleaf Elementary	\$14,882,021	\$24,786,442	82,062	\$181
2011	Escambia	Global Learning Academy	\$17,019,155	\$24,108,501	120,015	\$142
2011	Osceola	Highlands Elementary	\$14,534,309	\$18,145,244	106,918	\$136
2011	Pasco	Connerton Elementary "R"	\$11,598,590	\$19,102,688	84,972	\$136
2012	Alachua	Meadowbrook Elementary	\$12,388,973	\$19,444,444	97,000	\$128
2012	Indian River	Vero Beach Elementary	\$17,243,103	\$21,533,893	110,495	\$156
2012	Lee	Tortuga Preserve	\$16,021,554	\$23,456,732	129,936	\$123
2012	Orange	SunRidge Elementary	\$10,031,097	\$14,162,606	66,645	\$151
2012	St. Johns	Palencia Elementary	\$12,677,682	\$15,290,832	102,314	\$124
2012	Volusia	Citrus Grove Elementary	\$13,854,183	\$19,661,608	98,842	\$140
2013	Marion	Legacy Elementary	\$14,047,310	\$18,245,314	104,324	\$135
2013	Orange	Sun Blaze Elementary	\$10,269,207	\$12,707,954	64,410	\$159
2013	Orange	Hackney Prairies Road Area Elementary	\$11,261,094	\$14,797,447	75,189	\$150
2013	Palm Beach	Galaxy Elementary	\$22,515,045	\$30,714,055	108,674	\$207
2013	Palm Beach	Gove Elementary	\$28,528,459	\$38,416,048	129,500	\$220
Total/Weighted Average -- Elementary Schools			\$239,567,898	\$332,989,088	1,570,948	\$152
Middle Schools						
2011	Dade	North Dade Middle	\$18,921,534	\$21,216,883	94,660	\$200
2011	Orange	Lake Nona Middle	\$16,923,455	\$23,466,083	149,897	\$113
2011	Polk	Boone Middle	\$17,900,963	\$20,312,468	69,921	\$256
2011	Walton	Emerald Coast Middle	\$15,918,884	\$25,134,830	126,770	\$126
2012	Collier	Bethune Education Center	\$5,538,155	\$7,813,329	34,851	\$159
2012	Dade	North Dade Middle and North Dade Center for Modern Languages	\$18,921,534	\$21,216,883	94,660	\$200
2012	Lee	Hams Marsh Middle	\$23,750,925	\$30,653,842	164,662	\$144
2012	Orange	Sunridge Middle	\$23,617,116	\$30,375,846	152,436	\$155
2013	Monroe	Horace O'Bryant	\$30,596,297	\$38,366,941	196,598	\$156
Total/Weighted Average -- Middle Schools			\$172,088,863	\$218,557,105	\$1,084,455	\$159
High Schools						
2011	Broward	Lanier James Education Center	\$8,889,147	\$12,412,686	42,608	\$209
2011	Calhoun	Blountstown High	\$19,407,910	\$25,135,928	100,366	\$193
2011	Charlotte	Charlotte High	\$61,755,842	\$92,390,747	258,700	\$239
2011	Dade	International Studies SHS	\$7,192,325	\$21,846,054	35,137	\$205
2011	Dade	Medical Academy or Science and Technology	\$9,303,705	\$18,811,197	78,845	\$118
2011	Okeechobee	Okeechobee Achievement Academy	\$5,499,975	\$6,696,931	43,024	\$128
2011	Polk	Auburndale Senior	\$19,522,053	\$24,482,933	101,466	\$192
2011	Polk	Davenport School of the Arts	\$29,136,512	\$32,548,129	157,446	\$185
2011	Polk	Kathleen Senior	\$24,323,662	\$27,493,666	112,017	\$217
2011	Polk	Winter Haven Senior	\$26,374,234	\$29,588,106	140,940	\$187
2012	Dade	International Studies SHS	\$7,192,325	\$21,846,054	35,137	\$205
2012	Dade	Medical Academy or Science and Technology	\$9,303,705	\$18,811,197	78,845	\$118
2012	Orange	Evans High	\$55,507,691	\$81,091,877	289,061	\$192
2012	St. Lucie	Lincoln Park Academy	\$10,928,736	\$24,423,402	93,703	\$117
2013	Lake	Lake Minneola High	\$46,974,201	\$57,354,621	294,664	\$159
2013	Martin	Martin County High	\$7,623,316	\$9,854,403	63,601	\$120
Total/Weighted Average -- High Schools			\$348,935,339	\$504,787,931	\$1,925,560	\$181
Total/Weighted Average (All Schools)			\$760,592,100	\$1,056,334,124	\$4,580,963	\$166

Source: Florida Department of Education

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 Sarasota County and other jurisdictions. These figures were also discussed with the District representatives and are estimated at 23 percent of construction cost for facility planning, which includes 7 percent for architectural/ design and 16 percent for site preparation costs. In addition, the estimate for FF&E is 5 percent of the construction cost. Tables B-3 and B-4 summarize the data obtained from Sarasota County and other jurisdictions.

Table B-3
Architectural/Civil Design and FF&E Cost Analysis
Sarasota County and Other Florida Jurisdictions

Year	District	Type	Facility Name	Construction Cost	Architect & Eng Fees	Ratio of Architect & Eng Fees to Construction Cost	FF&E	Ratio of FF&E to Construction Cost
2009	Okaloosa	Elem	Riverside Elementary School	\$11,716,323	\$1,448,365	12%	\$3,066,309	26%
2009	Bay	Elem	Deer Point Elementary	\$16,646,867	\$1,046,428	6%	\$1,106,071	7%
2009	Broward	Elem	Discovery Elementary (K-6)	\$24,813,884	\$1,017,051	4%	\$2,729,823	11%
2009	Broward	Elem	Heron Heights Elementary	\$25,377,383	\$1,101,087	4%	\$2,821,297	11%
2009	Charlotte	Elem	East Elementary	\$14,128,364	\$1,189,449	8%	\$750,180	5%
2009	Collier	Elem	Eden Park Elementary (K-6)	\$19,625,793	\$743,765	4%	\$2,824,488	14%
2009	Collier	Elem	Mike Davis Elementary	\$18,747,061	\$830,774	4%	\$2,390,841	13%
2009	Duval	Elem	Bartram Springs Elementary	\$16,349,939	\$942,474	6%	\$1,752,167	11%
2009	Hillsborough	Elem	Bailey Elementary	\$7,308,787	\$554,962	8%	\$1,475,000	20%
2009	Hillsborough	Elem	Stowers Elementary	\$10,360,379	\$596,594	6%	\$1,475,000	14%
2009	Lee	Elem	Heights Elementary School	\$20,794,081	\$464,500	2%	\$1,635,759	8%
2009	Lee	Elem	Lehigh Elementary School	\$15,702,253	\$641,950	4%	\$856,087	5%
2009	Manatee	Elem	G.D. Rogers Garden Elementary	\$12,223,480	\$1,049,384	9%	\$788,800	6%
2009	Martin	Elem	Citrus Grove Elementary	\$21,130,325	\$1,067,331	5%	\$1,280,297	6%
2009	Orange	Elem	Keene's Crossing Elementary School	\$12,452,304	\$515,371	4%	\$1,196,557	10%
2009	Osceola	Elem	KOA Elementary School (Elem L)	\$12,610,702	\$621,750	5%	\$1,787,818	14%
2009	Osceola	Elem	Narcoossee Elementary (ES M)	\$14,770,196	\$611,435	4%	\$1,800,412	12%
2009	Palm Beach	Elem	C.O. Taylor/Kirklane Elementary	\$33,403,046	\$1,864,969	6%	\$995,496	3%
2009	Palm Beach	Elem	Hope-Centennial Elementary	\$24,021,666	\$1,984,792	8%	\$1,029,700	4%
2009	Polk	Elem	Spessard Holland Elementary	\$15,642,049	\$572,492	4%	\$1,508,553	10%
2009	Sarasota	Elem	Atwater Elementary School	\$19,931,810	\$1,802,665	9%	\$651,817	3%
2009	Volusia	Elem	Champion Elementary	\$14,696,164	\$725,513	5%	\$950,364	6%
2009	Wakulla	Elem	Riversink Elementary	\$15,363,460	\$817,426	5%	\$967,599	6%
2009	Washington	Elem	Vernon Elementary School	\$6,259,105	\$492,392	8%	\$267,742	4%
2009	Brevard	High	Satellite High School	\$4,736,903	\$225,000	5%	\$358,000	8%
2009	Brevard	High	Heritage High School	\$57,088,946	\$2,328,706	4%	\$5,470,874	10%
2009	Hillsborough	High	Steinbrenner High School	\$38,437,165	\$1,588,553	4%	\$4,945,000	13%
2009	Hillsborough	High	Strawberry Crest High School	\$43,204,430	\$3,051,138	7%	\$4,945,000	11%
2009	Orange	High	East River High School	\$58,970,282	\$1,860,628	3%	\$5,304,005	9%
2009	Orange	High	Lake Nona High School	\$60,857,702	\$1,721,299	3%	\$5,217,696	9%
2009	Sarasota	High	Suncoast Polytechnical High School	\$15,039,639	\$1,030,406	7%	\$2,160,265	14%
2009	Walton	High	Walton Senior High	\$35,764,000	\$1,992,342	6%	\$645,000	2%
2009	Okaloosa	Middle	Shoal River Middle School	\$12,779,256	\$1,297,594	10%	\$3,229,106	25%
2009	Duval	Middle	Westview K-8	\$29,119,287	\$2,600,719	9%	\$3,013,790	10%
2009	Hernando	Middle	Explorer K-8	\$41,212,410	\$1,748,584	4%	\$3,220,587	8%
2009	Hillsborough	Middle	Barrington Middle School	\$16,315,050	\$961,428	6%	\$2,259,000	14%
2009	Indian River	Middle	Storm Grove Middle School	\$34,106,673	\$2,205,007	6%	\$4,191,001	12%
2009	Lake	Middle	East Ridge Middle School	\$27,281,965	\$1,283,420	5%	\$2,491,107	9%
2009	Osceola	Middle	Westside K-8 School	\$23,051,370	\$1,363,350	6%	\$2,686,144	12%
2009	Sarasota	Middle	Woodland Middle School	\$42,647,963	\$3,004,145	7%	\$2,077,048	5%
2009	St. Johns	Middle	Liberty Pines Academy (K-8)	\$25,277,687	\$971,288	4%	\$1,197,445	5%
2010	Broward	Elem	Norcrest Elementary	\$22,286,245	\$885,319	4%	\$1,257,845	6%

Table B-3 (Continued)
Architectural/Civil Design and FF&E Cost Analysis
Sarasota County and Other Florida Jurisdictions

Year	District	Type	Facility Name	Construction Cost	Architect & Eng Fees	Ratio of Architect & Eng Fees to Construction Cost	FF&E	Ratio of FF&E to Construction Cost
2010	Collier	Elem	Palmetto Elementary	\$20,224,743	\$889,743	4%	\$2,671,470	13%
2010	Lake	Elem	Sorrento Elementary	\$15,842,160	\$668,339	4%	\$1,896,206	12%
2010	Orange	Elem	Old Cheney/North Forsyth Elementary	\$12,096,899	\$783,588	6%	\$987,926	8%
2010	Osceola	Elem	East Lake Elementary	\$11,747,305	\$537,980	5%	\$1,885,002	16%
2010	Palm Beach	Elem	Everglades Elementary	\$18,272,709	\$1,828,811	10%	\$1,071,745	6%
2010	Palm Beach	Elem	Northboro Elementary	\$25,556,083	\$2,054,031	8%	\$779,741	3%
2010	Palm Beach	Elem	Plumosa Elementary	\$24,127,146	\$2,101,474	9%	\$730,067	3%
2010	Seminole	Elem	New Midway Elementary	\$12,297,322	\$810,700	7%	\$1,133,007	9%
2010	Clay	High	Oakleaf High	\$50,819,745	\$2,562,240	5%	\$3,064,772	6%
2010	Duval	High	Atlantic Coast High	\$50,466,294	\$5,220,136	10%	\$5,048,820	10%
2010	Hernando	High	Weeki Watchee High	\$33,006,787	\$1,939,097	6%	\$4,719,813	14%
2010	Sarasota	High	Riverview High	\$94,573,194	\$5,999,998	6%	\$4,377,536	5%
2010	Collier	High	Lorenzo Walker Institute of Technology High	\$9,843,413	\$795,386	8%	\$1,312,405	13%
2010	Orange	High	Apopka HS Replacement	\$70,267,621	\$2,112,349	3%	\$4,733,044	7%
2010	Palm Beach	High	Palm Beach Gardens Community High	\$88,425,828	\$3,817,726	4%	\$3,331,487	4%
2010	Palm Beach	High	Suncoast High	\$72,435,808	\$3,762,353	5%	\$2,273,221	3%
2010	Volusia	High	University High	\$72,990,143	\$3,092,214	4%	\$6,096,162	8%
2011	Charlotte	Elem	Meadow Park Elementary	\$12,696,116	\$944,273	7%	\$674,842	5%
2011	Duval	Elem	Waterleaf Elementary	\$14,882,021	\$1,621,628	11%	\$1,899,236	13%
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	\$1,682,415	10%	\$2,861,931	17%
2011	Osceola	Elem	Highlands Elementary	\$14,534,309	\$666,978	5%	\$1,650,318	11%
2011	Pasco	Elem	Connerton Elementary "R"	\$11,598,590	\$858,671	7%	\$1,298,389	11%
2011	Calhoun	High	Blountstown High	\$19,407,910	\$1,968,893	10%	\$994,719	5%
2011	Charlotte	High	Charlotte High	\$61,755,842	\$6,502,129	11%	\$2,676,408	4%
2011	Broward	High	Lanier James Education Center	\$8,889,147	\$1,075,459	12%	\$1,304,137	15%
2011	Dade	High	International Studies SHS	\$7,192,325	\$684,965	10%	\$757,496	11%
2011	Dade	High	Medical Academy or Science and Technology	\$9,303,705	\$762,932	8%	\$919,966	10%
2011	Okeechobee	High	Okeechobee Achievement Academy	\$5,499,975	\$453,761	8%	\$427,114	8%
2011	Polk	High	Auburndale Senior	\$19,522,053	\$1,462,146	7%	\$3,124,050	16%
2011	Polk	High	Davenport School of the Arts	\$29,136,512	\$1,042,674	4%	\$2,330,971	8%
2011	Polk	High	Kathleen Senior	\$24,323,662	\$875,094	4%	\$2,267,250	9%
2011	Polk	High	Winter Haven Senior	\$26,374,234	\$853,483	3%	\$2,360,389	9%
2011	Dade	Middle	North Dade Middle	\$18,921,534	\$867,900	5%	\$1,122,762	6%
2011	Hernando	Middle	Winding Waters K-8	\$14,559,177	\$880,709	6%	\$4,279,500	29%
2011	Orange	Middle	Lake Nona Middle	\$16,923,455	\$1,277,253	8%	\$1,795,567	11%
2011	Polk	Middle	Boone Middle	\$17,900,963	\$1,080,157	6%	\$1,331,348	7%
2011	Walton	Middle	Emerald Coast Middle	\$15,918,884	\$1,709,689	11%	\$700,000	4%
2012	Alachua	Elem	Meadowbrook Elementary	\$12,388,973	\$1,010,997	8%	\$1,974,896	16%
2012	Indian River	Elem	Vero Beach Elementary	\$17,243,103	\$1,476,006	9%	\$1,342,512	8%
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	\$214,042	1%	\$1,487,461	9%
2012	Orange	Elem	SunRidge Elementary	\$10,031,097	\$580,395	6%	\$951,358	9%
2012	St. Johns	Elem	Palencia Elementary	\$12,677,682	\$956,170	8%	\$1,500,000	12%
2012	Volusia	Elem	Citrus Grove Elementary	\$13,854,183	\$1,098,766	8%	\$1,555,729	11%
2012	Collier	Middle	Bethune Education Center	\$5,538,155	\$561,233	10%	\$734,057	13%
2012	Dade	Middle	North Dade Middle	\$18,921,534	\$867,900	5%	\$1,122,762	6%
2012	Lee	Middle	Hams Marsh Middle	\$23,750,925	\$721,076	3%	\$1,814,273	8%
2012	Orange	Middle	SunRidge Middle	\$23,617,116	\$1,137,698	5%	\$1,591,755	7%
2012	Dade	High	International Studies SHS	\$7,192,325	\$684,965	10%	\$757,496	11%
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	\$762,932	8%	\$919,966	10%
2012	Orange	High	Evans High	\$55,507,691	\$3,568,884	6%	\$3,743,130	7%
2012	St. Lucie	High	Lincoln Park Academy	\$10,928,736	\$1,623,543	15%	\$3,246,193	30%
2013	Marion	Elem	Legacy Elementary	\$14,047,310	\$675,267	5%	\$1,680,825	12%
2013	Orange	Elem	Sun Blaze Elementary	\$10,269,207	\$587,445	6%	\$1,035,369	10%
2013	Orange	Elem	Hackney Prairies Road Area Elementary	\$11,261,094	\$890,931	8%	\$1,057,127	9%
2013	Palm Beach	Elem	Galaxy Elementary	\$22,515,045	\$1,595,664	7%	\$790,823	4%
2013	Palm Beach	Elem	Gove Elementary	\$28,528,459	\$1,871,815	7%	\$917,852	3%
2013	Monroe	Middle	Horace O'Bryant	\$30,596,297	\$3,221,414	11%	\$1,320,362	4%
2013	Lake	High	Lake Minneola High	\$46,974,201	\$3,030,934	6%	\$6,483,383	14%
2013	Martin	High	Martin County High	\$7,623,316	\$1,274,200	17%	\$419,893	6%
Total/Weighted Average				\$2,450,396,871	\$147,481,495	6%	\$208,113,128	8%
Total/Weighted Average (Sarasota County Schools ONLY)				\$172,192,606	\$11,837,214	7%	\$9,266,666	5%
Total/Weighted Average (Excluding Sarasota County Schools)				\$2,278,204,265	\$135,644,281	6%	\$198,846,462	9%

Source: Florida Department of Education

Table B-4
Site Development Cost Analysis
Sarasota County and Other Florida Jurisdictions

Year	District	Type	Facility Name	Construction Cost	Site Improv/Devel	Ratio of Site Development to Construction Cost
2009	Okaloosa	Elem	Riverside Elementary School	\$11,716,323	\$2,148,260	18%
2009	Bay	Elem	Deer Point Elementary	\$16,646,867	\$1,711,350	10%
2009	Broward	Elem	Discovery Elementary (K-6)	\$24,813,884	\$3,397	0%
2009	Charlotte	Elem	East Elementary	\$14,128,364	\$1,389,286	10%
2009	Collier	Elem	Eden Park Elementary (K-6)	\$19,625,793	\$2,083,000	11%
2009	Collier	Elem	Mike Davis Elementary	\$18,747,061	\$1,722,320	9%
2009	Duval	Elem	Bartram Springs Elementary	\$16,349,939	\$1,427,211	9%
2009	Hillsborough	Elem	Bailey Elementary	\$7,308,787	\$753,646	10%
2009	Hillsborough	Elem	Stowers Elementary	\$10,360,379	\$941,642	9%
2009	Lee	Elem	Heights Elementary School	\$20,794,081	\$220,848	1%
2009	Lee	Elem	Lehigh Elementary School	\$15,702,253	\$679,758	4%
2009	Manatee	Elem	G.D. Rogers Garden Elementary	\$12,223,480	\$969,092	8%
2009	Martin	Elem	Citrus Grove Elementary	\$21,130,325	\$722,012	3%
2009	Orange	Elem	Keene's Crossing Elementary School	\$12,452,304	\$1,487,617	12%
2009	Osceola	Elem	KOA Elementary School (Elem L)	\$12,610,702	\$1,874,555	15%
2009	Osceola	Elem	Narcoossee Elementary (ES M)	\$14,770,196	\$631,727	4%
2009	Palm Beach	Elem	C.O. Taylor/Kirklane Elementary	\$33,403,046	\$3,628,916	11%
2009	Palm Beach	Elem	Hope-Centennial Elementary	\$24,021,666	\$2,733,790	11%
2009	Sarasota	Elem	Atwater Elementary School	\$19,931,810	\$4,737,875	24%
2009	Volusia	Elem	Champion Elementary	\$14,696,164	\$1,615,729	11%
2009	Wakulla	Elem	Riversink Elementary	\$15,363,460	\$1,300,000	8%
2009	Washington	Elem	Vernon Elementary School	\$6,259,105	\$450,421	7%
2009	Brevard	High	Satellite High School	\$4,736,903	\$307,888	6%
2009	Brevard	High	Heritage High School	\$57,088,946	\$9,834,384	17%
2009	Hillsborough	High	Steinbrenner High School	\$38,437,165	\$4,391,015	11%
2009	Hillsborough	High	Strawberry Crest High School	\$43,204,430	\$3,443,506	8%
2009	Orange	High	East River High School	\$58,970,282	\$10,333,793	18%
2009	Orange	High	Lake Nona High School	\$60,857,702	\$7,186,702	12%
2009	Sarasota	High	Suncoast Polytechnical High School	\$15,039,639	\$1,463,101	10%
2009	Walton	High	Walton Senior High	\$35,764,000	\$50,000	0%
2009	Okaloosa	Middle	Shoal River Middle School	\$12,779,256	\$2,170,119	17%
2009	Duval	Middle	Westview K-8	\$29,119,287	\$1,708,817	6%
2009	Hernando	Middle	Explorer K-8	\$41,212,410	\$1,200,000	3%
2009	Hillsborough	Middle	Barrington Middle School	\$16,315,050	\$1,368,167	8%
2009	Indian River	Middle	Storm Grove Middle School	\$34,106,673	\$6,629,160	19%
2009	Lake	Middle	East Ridge Middle School	\$27,281,965	\$599,565	2%
2009	Osceola	Middle	Westside K-8 School	\$23,051,370	\$2,162,558	9%
2009	Sarasota	Middle	Woodland Middle School	\$42,647,963	\$6,909,752	16%
2010	Broward	Elem	Norcrest Elementary	\$22,286,245	\$37,949	0%
2010	Collier	Elem	Palmetto Elementary	\$20,224,743	\$2,440,985	12%
2010	Lake	Elem	Sorrento Elementary	\$15,842,160	\$48,712	0%
2010	Orange	Elem	Old Cheney/North Forsyth Elementary	\$12,096,899	\$1,815,172	15%
2010	Osceola	Elem	East Lake Elementary	\$11,747,305	\$1,255,467	11%
2010	Palm Beach	Elem	Everglades Elementary	\$18,272,709	\$2,286,725	13%
2010	Palm Beach	Elem	Northboro Elementary	\$25,556,083	\$1,482,606	6%
2010	Palm Beach	Elem	Plumosa Elementary	\$24,127,146	\$1,967,540	8%
2010	Clay	High	Oakleaf High	\$50,819,745	\$274,000	1%
2010	Duval	High	Atlantic Coast High	\$50,466,294	\$7,648,460	15%
2010	Sarasota	High	Riverview High	\$94,573,194	\$14,665,000	16%
2010	Collier	High	Lorenzo Walker Institute of Technology High	\$9,843,413	\$287,278	3%
2010	Orange	High	Apopka HS Replacement	\$70,267,621	\$9,439,283	13%
2010	Palm Beach	High	Palm Beach Gardens Community High	\$88,425,828	\$10,693,532	12%
2010	Palm Beach	High	Suncoast High	\$72,435,808	\$9,785,603	14%
2010	Volusia	High	University High	\$72,990,143	\$12,232,947	17%
2011	Charlotte	Elem	Meadow Park Elementary	\$12,696,116	\$1,802,689	14%

Table B-4 (Continued)
Site Development Cost Analysis
Sarasota County and Other Florida Jurisdictions

Year	District	Type	Facility Name	Construction Cost	Site Improv/Devel	Ratio of Site Development to Construction Cost
2011	Duval	Elem	Waterleaf Elementary	\$14,882,021	\$1,361,500	9%
2011	Escambia	Elem	Global Learning Academy	\$17,019,155	\$200,000	1%
2011	Osceola	Elem	Highlands Elementary	\$14,534,309	\$1,293,639	9%
2011	Pasco	Elem	Connerton Elementary "R"	\$11,598,590	\$2,313,586	20%
2011	Calhoun	High	Blountstown High	\$19,407,910	\$1,362,604	7%
2011	Charlotte	High	Charlotte High	\$61,755,842	\$7,904,370	13%
2011	Broward	High	Lanier James Education Center	\$8,889,147	\$918,943	10%
2011	Okeechobee	High	Okeechobee Achievement Academy	\$5,499,975	\$1,300	0%
2011	Walton	Middle	Emerald Coast Middle	\$15,918,884	\$1,717,116	11%
2012	Alachua	Elem	Meadowbrook Elementary	\$12,388,973	\$86,278	1%
2012	Indian River	Elem	Vero Beach Elementary	\$17,243,103	\$1,196,000	7%
2012	Lee	Elem	Tortuga Preserve	\$16,021,554	\$1,367,613	9%
2012	Orange	Elem	SunRidge Elementary	\$10,031,097	\$1,296,632	13%
2012	St. Johns	Elem	Palencia Elementary	\$12,677,682	\$0	0%
2012	Volusia	Elem	Citrus Grove Elementary	\$13,854,183	\$415,026	3%
2012	Collier	Middle	Bethune Education Center	\$5,538,155	\$479,652	9%
2012	Dade	Middle	North Dade Middle	\$18,921,534	\$0	0%
2012	Lee	Middle	Hams Marsh Middle	\$23,750,925	\$2,100,258	9%
2012	Orange	Middle	SunRidge Middle	\$23,617,116	\$1,051,252	4%
2012	Dade	High	International Studies SHS	\$7,192,325	\$0	0%
2012	Dade	High	Medical Academy or Science and Technology	\$9,303,705	\$0	0%
2012	Orange	High	Evans High	\$55,507,691	\$2,151,931	4%
2012	St. Lucie	High	Lincoln Park Academy	\$10,928,736	\$7,901,452	72%
2013	Marion	Elem	Legacy Elementary	\$14,047,310	\$477,607	3%
2013	Orange	Elem	Sun Blaze Elementary	\$10,269,207	\$658,487	6%
2013	Orange	Elem	Hackney Prairies Road Area Elementary	\$11,261,094	\$657,635	6%
2013	Palm Beach	Elem	Galaxy Elementary	\$22,515,045	\$1,929,530	9%
2013	Palm Beach	Elem	Gove Elementary	\$28,528,459	\$1,284,903	5%
2013	Monroe	Middle	Horace O'Bryant	\$30,596,297	\$2,740,572	9%
2013	Lake	High	Lake Minneola High	\$46,974,201	\$13,992	0%
2013	Martin	High	Martin County High	\$7,623,316	\$536,994	7%
Total/Weighted Average				\$2,154,638,023	\$214,573,798	10%
Total/Weighted Average (Sarasota County Schools ONLY)				172,192,606	27,775,728	16%
Total/Weighted Average (Excluding Sarasota County Schools)				\$1,982,445,417	\$186,798,070	9%

Source: Florida Department of Education

Land Value Analysis

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

- Recent land purchases as well as estimates for future purchases;
- A review of current market value of land from the Property Appraiser database where the existing schools are located;
- An analysis of vacant land sales in Sarasota County over the past three years for parcels of similar size;
- An analysis of market value of all vacant land from the Property Appraiser database for parcels of necessary size and similar location; and
- Discussions with SCS staff.

The value of parcels where the existing schools are located, as estimated by the Property Appraiser, indicates an average land value of \$65,000 per acre. Property Appraiser estimates tend to be on the conservative side for publicly owned land. Historical land purchases from 2010 through 2011 resulted in an average value of \$45,000 per acre with a range of \$35,000 per acre to \$65,000 per acre, and estimates for future parcels ranged from \$50,000 to \$100,000 per acre. Given this information, a unit cost of \$50,000 per acre is found to be a reasonable estimate for impact fee calculation purposes.