# *School Impact Fee Update*

*Prepared for:*

***District School Board of Pasco County, Florida***

May 15, 2017

*Prepared by:*

TischlerBise
FISCAL | ECONOMIC | PLANNING

4701 Sangamore Road
Suite S240
Bethesda, Maryland 20816
800.424.4318
www.tischlerbise.com

# Table of Contents

# EXECUTIVE SUMMARY

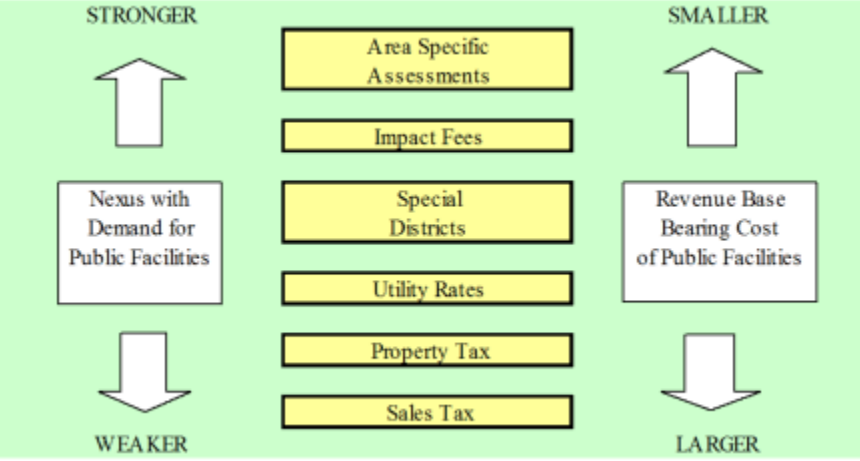
TischlerBise was retained by the District School Board of Pasco County ("District") to recalibrate the District's school impact fees using current level of service standards for building and site area, school construction and land acquisition costs, and other FY 2015-2016 budget information. This report is an update to the 2007 *School Impact Fees Update Report* prepared by TischlerBise.

Impact fees are one-time payments used to defray the cost impacts of school facilities necessary to accommodate new development. The payment amount represents new growth's fair share of capital facility needs. TischlerBise evaluated possible methodologies and documented appropriate demand indicators by type of development for the fee amounts. Specific capital costs were identified using local data and current dollars. Level of Service (LOS) standards and cost factors are presented in this report and are the basis for the calculations. It should be noted that although growth affects both capital and operating expenses incurred by schools, the impact fee analysis addresses new development's impact on *capital* facilities only. It is further limited to capital improvements and existing debt service that provide additional capacity as opposed to maintenance or rehabilitation.

## WHY IMPACT FEES?

Infrastructure funding alternatives force decision-makers to wrestle with a dynamic tension between two competing desires. As shown on the left side of Figure ES1, various funding options have a strong-to-weak connection between the source of funds and the demand for public facilities. It is unfortunate that the funding options with the closest nexus to the demand for public facilities also have the smallest revenue base to bear the cost of the public facilities (see the right side of the diagram). For example, only new development pays impact fees whereas all residents and business pay property tax. Therefore, the property tax base continues to increase over time, but the annual increase in new development is relatively constant from year to year.

***Figure ES1. Infrastructure Funding Alternatives***




Source: Paul Tischler, Dwayne Guthrie and Nadejda Mishkovsky. 1999. Introduction to Infrastructure Financing. IQ Service Report, Vol. 31, No. 3. Washington, DC: International County/County Management Association.

Moreover, the District is facing declining revenues from a number of important funding sources. For instance, since 1994, Florida Statute 1011.71(2) authorized districts to levy up to 2.0 mills for construction, renovations, and maintenance of school buildings. In 2008, in response to insufficient funding for school districts operating accounts (payroll, utilities, school supplies, etc.) the legislature diverted 0.25 mills to the State operating account. In 2009, the legislature again diverted 0.25 mills to the State operating account, reducing the capital outlay millage to 1.5 mills. Because growth in the student population had slowed during the Great Recession, the loss of these funds was less problematic at the time. However, now that the student population is growing once more, the loss of 0.5 mills is challenging the District's financial stability. By the District's estimation, this loss in capital funding amounts to approximately 12 million dollars annually.

Another example of declining revenues is the Public Education Capital Outlay (PECO) program. PECO is a program in which the State draws funds from a tax collected on the gross receipts from the sale of utility services and provides these funds to school districts for maintenance projects. However, in recent years, PECO dollars have been diverted to charter schools. In fact, from 2012-2014, PK-12 traditional schools received no PECO funding at all. Even though PECO funding has been relatively small, amounting from 1 to 3 million dollars annually, the District must find other funding sources to replace this gap in its budget.

A final example is Pasco County's local option sales tax, commonly referred to as the Penny for Pasco. In 2004, voters passed a local option sales tax to fund school and county infrastructure. The receipts from this tax were used by the District to address overcrowding through school construction. The ten-year sales tax was renewed for an additional 10 years beginning in January 2015, but these funds are now designated primarily for the remodel and renovation of aging schools and not as a funding source for construction of substantial student seats to meet the new demands of growth. Therefore, this can no longer be viewed as a primary source of funding to address the capital needs of growth.

Thus, the District no longer views PECO, the capital outlay millage, or the local option sales tax as adequate revenue sources for meeting the needs of PK-12 student growth. Impact fees represent a policy decision to shift a portion of growth-related capital needs from broad-based revenues, like the Penny for Pasco sales taxes, to revenues that have a stronger nexus between the fee payers and the demand for public facilities. As a dedicated revenue source, impact fees can only be used to fund growth-related system improvements, and therefore, are a more reliable source of funding to meet increased demand in Pasco County schools, as the District's portion of the local option sales tax is now primarily dedicated to maintenance and technology improvements and a significant portion (1.2992 mills) of the 1.5 capital outlay millage is earmarked for debt service.

## APPROACH AND METHODOLOGY

There are three basic *methodologies* used to calculate impact fees. The **incremental expansion method** documents the current level of service for each type of public facility in both quantitative and qualitative

measures. The intent is to use fee revenue to expand or provide additional facilities, as needed to accommodate new development, based on the current cost to provide capital improvements. The **plan-based method** is commonly used for public facilities that have adopted plans or engineering studies to guide capital improvements, such as utility systems. A third approach, known as the **cost recovery method**, is based on the rationale that new development is paying for its share of the useful life and remaining unused capacity of an existing facility or land.

Recommended school impact fees for Pasco County Schools **are derived using the incremental expansion approach.** For school capital improvements, the most common methodology employed is typically the incremental expansion method when future capacity needs are anticipated. This approach allows for the greatest flexibility in providing future capacity improvements. Under this methodology, the fees are based on current levels of service (LOS) and project costs for each type of school facility (i.e., elementary, middle, and high), land for school sites, and buses. The LOS is documented in both quantitative and qualitative measures and the intent is to use fee revenue to provide additional or expanded public school facilities as needed to accommodate new development. *Impact fees calculated using this approach can also be used to retire debt service on bonds issued to provide growth-related school capacity.*

The current LOS and capital costs for new or expanded facilities are used to derive a cost per student for each type of school facility. Using the cost per student and the average District public school student generation rate, a cost by type of residential unit is derived. The term "student generation rate" refers to the average number of public school students per housing unit in the District school system. To proportionately capture the demand over the life of a housing unit, student generation rates are calibrated to reflect the average demand from all units (as opposed to the demand from *new* units) in the District school system.

A general requirement common to impact fee calculations is the evaluation of *credits*. Two types of credits should be considered, **future revenue credits** and **site-specific credits**. Revenue credits may be necessary to avoid potential double payment situations arising from a one-time facility fee plus the payment of other revenues that may also fund growth-related capital improvements. Revenue credits are dependent upon the fee methodology used in the cost analysis.

To avoid this potential double payment situation, future revenue credits are appropriate to account for outstanding debt on District school facilities. A credit is necessary since new residential units that will pay the fee will also contribute to future principal payments on this remaining debt through property taxes. A credit is not necessary for interest payments because interest costs are not included in the costs.

The second type of credit, a **site-specific credit,** is for system improvements that have been included in the fee calculations. Policies and procedures related to site-specific credits for system improvements should be addressed in the ordinance that establishes the County's impact fees. However, the general concept is that developers may be eligible for site-specific credits or reimbursements *only if they provide*

*system improvements that have been included in the fee calculations*. Project improvements normally required as part of the development approval process are not eligible for credits against impact fees.

## RECOMMENDED SCHOOL IMPACT FEES

Figure ES2 displays the current school impact fees for Pasco County. As shown below, the current adopted fees include four residential floor area types, including Single Family Detached, Single Family Attached (Townhome/Duplex), Multifamily, and Mobile Home.

***Figure ES2. Current Impact Fees: District School Board of Pasco County***

| Current Fees | |
|---|---|
| *Housing Type* | *Fee* |
| Single-family detached | **$4,876** |
| Single-family attached | **$1,757** |
| Multifamily | **$1,874** |
| Mobile Home | **$2,871** |

The school impact fees are applied only to residential development and are assessed per housing unit, reflecting the proportionate demand by type of unit. In this update to the school impact fee, the fees for single family detached units are broken out into three size thresholds, consistent with the County's mobility fee schedule. The amounts shown are the recommended amounts based on the methodologies, level of service, and costs for the capital improvements identified herein. The fees represent the highest amount feasible for each type of applicable development, which represent new growth's fair share of the capital costs, as detailed in this report. The District School Board can adopt amounts that are lower than the recommended amounts shown. However, a reduction in fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in the District's level of service.

Figure ES3 provides the schedule of recommended school impact fees for the District School Board for Pasco County. For a single family detached housing unit 1,500 square feet or less, the recommended fee amount is $7,540; for a single family detached housing unit 1,501 square feet to 2,499 square feet, the recommended fee amount is $9,785; and for a single family detached housing unit 2,500 square feet or more, the recommended fee amount is $12,028.

For a single family attached unit, the recommended fee is $3,633; for a multifamily unit, the recommended fee amount is $5,295; and for a mobile home, the recommended fee amount is $5,544.

***Figure ES3. Recommended School Impact Fees: District School Board of Pasco County***

| Recommended School Impact Fees: District School Board of Pasco County | | | | |
|---|---|---|---|---|
| | *Elementary (K-5)* | *Middle School (6-8)* | *High (9-12)* | ***TOTAL*** |
| Single Family Detached 1500 or less | $3,266 | $1,755 | $2,519 | **$7,540** |
| Single Family Detached 1501-2499 | $3,838 | $2,402 | $3,545 | **$9,785** |
| Single Family Detached 2500 or more | $4,859 | $2,956 | $4,213 | **$12,028** |
| Single Family (Townhome) | $1,572 | $854 | $1,206 | **$3,633** |
| Multifamily | $2,348 | $1,201 | $1,747 | **$5,295** |
| Mobile Home | $2,450 | $1,270 | $1,824 | **$5,544** |

Factors for the differences in the proposed fees compared to the current fees include the following:

- Changes in pupil generation rates:
  - Higher pupil generation rates for all housing unit types in this study compared to the previous study (2007).

- Changes in structure
  - The previous impact fee study had a "one size fits all" single family detached school impact fee. This update includes a three-tiered single family detached school impact fee, by size of house, which is consistent with Pasco County's mobility fee structure.
- Changes in components:
  - The 2007 study included ancillary and administrative space, whereas this study does not.
  - The 2007 study included a separate building contents cost, whereas this study includes this expense in the construction costs.
- Changes in costs:
  - Higher elementary and high school construction and bus costs.
  - Lower middle school construction costs

# OVERVIEW

## INTRODUCTION TO IMPACT FEES

### *Definition*

Impact fees, also known as development fees, are one-time payments used to fund capital improvements necessitated by new growth. Impact fees have been utilized by local governments in various forms for at least fifty years. Impact fees do have limitations, and should not be regarded as the total solution for infrastructure financing needs. Rather, they should be considered one component of a comprehensive portfolio to ensure adequate provision of public facilities with the goal of maintaining current levels of service in a community. Any community considering facility fees should note the following limitations:

- Impact fees can only be used to finance capital infrastructure and cannot be used to finance ongoing operations and/or maintenance and rehabilitation costs;
- Impact fees cannot be deposited in the local District School Board's General Fund. The funds must be accounted for separately in individual accounts and earmarked for the capital expenses for which they were collected; and
- Impact fees cannot be used to correct existing infrastructure deficiencies unless there is a funding plan in place to correct the deficiency for all current residents and businesses in the community.

### *Legal Framework*

***U. S. Constitution.*** Like all land use regulations, development exactions—including impact and facility fees—are subject to the Fifth Amendment prohibition on taking of private property for public use without just compensation. Both state and federal courts have recognized the imposition of impact fees on development as a legitimate form of land use regulation, provided the fees meet standards intended to protect against regulatory takings. To comply with the Fifth Amendment, development regulations must be shown to substantially advance a legitimate governmental interest. In the case of impact fees, that interest is in the protection of public health, safety, and welfare by ensuring that development is not detrimental to the quality of essential public services.

There is little federal case law specifically dealing with impact fees, although other rulings on other types of exactions (e.g., land dedication requirements) are relevant. In one of the most important exaction cases, the U. S. Supreme Court found that a government agency imposing exactions on development must demonstrate an "essential nexus" between the exaction and the interest being protected. (See *Nollan v. California Coastal Commission,* 1987.) In a more recent case (*Dolan v. City of Tigard, OR,* 1994), the Court ruled that an exaction also must be "roughly proportional" to the burden created by development. However, the *Dolan* decision appeared to set a higher standard of review for mandatory dedications of land than for monetary exactions such as impact or facility fees.

### *Required Findings*

There are three reasonable relationship requirements for impact fees that are closely related to "rational nexus" or "reasonable relationship" requirements enunciated by a number of state courts. Although the term "dual rational nexus" is often used to characterize the standard by which courts evaluate the validity of development impact fees under the U. S. Constitution, we prefer a more rigorous formulation that recognizes three elements: "impact or need," "benefit," and "proportionality." The dual rational nexus test explicitly addresses only the first two, although proportionality is reasonably implied, and was specifically mentioned by the U.S. Supreme Court in the *Dolan* case. The reasonable relationship language of the statute is considered less strict than the rational nexus standard used by many courts. Individual elements of the nexus standard are discussed further in the following paragraphs.

***Demonstrating an Impact.*** All new development in a community creates additional demands on some, or all, public facilities provided by local government. If the supply of facilities is not increased to satisfy that additional demand, the quality or availability of public services for the entire community will deteriorate. Impact/facility fees may be used to recover the cost of development-related facilities, but only to the extent that the need for facilities is a consequence of development that is subject to the fees. The *Nollan* decision reinforced the principle that development exactions may be used only to mitigate conditions created by the developments upon which they are imposed. That principle clearly applies to impact fees. In this study, the impact of development on improvement needs is analyzed in terms of quantifiable relationships between various types of development and the demand for specific facilities, based on applicable level-of-service standards.

***Demonstrating a Benefit.*** A sufficient benefit relationship requires that facility fee revenues be segregated from other funds and expended only on the facilities for which the fees were charged. Fees must be expended in a timely manner and the facilities funded by the fees must serve the development paying the fees. However, nothing in the U.S. Constitution or the State enabling Act authorizing the District School Board's impact fee requires that facilities funded with fee revenues be available *exclusively* to development paying the fees. In other words, existing development may benefit from these improvements as well.

Procedures for the earmarking and expenditure of fee revenues are typically mandated by the State enabling act, as are procedures to ensure that the fees are expended expeditiously or refunded. All of these requirements are intended to ensure that developments benefit from the fees they are required to pay. Thus, an adequate showing of benefit must address procedural as well as substantive issues.

***Demonstrating Proportionality.*** The requirement that exactions be proportional to the impacts of development was clearly stated by the U.S. Supreme Court in the *Dolan* case (although the relevance of that decision to impact fees has been debated) and is logically necessary to establish a proper nexus. Proportionality is established through the procedures used to identify development-related facility costs, and in the methods used to calculate impact fees for various types of facilities and categories of

development. The demand for facilities is measured in terms of relevant and measurable attributes of development. For example, the need for school improvements is measured by the number of public school-age children generated by development.

### *Methodologies and Credits*

Any one of several legitimate methods may be used to calculate impact fees. The choice of a particular method depends primarily on the service characteristics and planning requirements for the facility type being addressed. Each method has advantages and disadvantages in a particular situation, and to some extent can be interchangeable, because each allocates facility costs in proportion to the needs created by development.

Reduced to its simplest terms, the process of calculating impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities. The following paragraphs discuss three basic methods for calculating facility fees and how those methods can be applied.

***Plan-Based Fee Calculation.*** The plan-based method allocates costs for a specified set of improvements to a specified amount of development. The improvements are identified by a facility plan and development is identified by a land use plan. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g. housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).

***Cost Recovery Fee Calculation.*** The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities. To calculate a fee using the cost recovery approach, the facility cost is divided by ultimate number of demand units the facility will serve.

***Incremental Expansion Fee Calculation.*** The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as square feet per student). The level of service standards are determined in a manner similar to the current replacement cost approach used by property insurance companies. However, in contrast to insurance practices, the fee revenues would not be for renewal and/or replacement of existing facilities. Rather, revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community. This approach is utilized for this study.

***Credits.*** Regardless of the methodology, a consideration of "credits" is integral to the development of a legally valid impact fee methodology. There are two types of "credits" each with specific, distinct characteristics, but both of which should be addressed in the development of facility fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the facility fee is imposed. This type of credit is addressed in the administration and implementation of an impact fee program.

## GENERAL LEGAL FRAMEWORK FOR FLORIDA

This framework introduces the authority under which impact fees are imposed in Florida, but is not exhaustive of every aspect of the body of law now related to impact fees. **In addition, TischlerBise has documented in bold type how this analysis ensures the "dual rational nexus" discussed in this section is met.**

The authority for Florida counties to adopt and collect impact fees to offset the demands new development creates for new infrastructure is well established. St. Johns County v. Northeast Florida Builders Association (583 So. 2d 635, 638 Fla. 1991) states, "The use of impact fees has become an accepted method of paying for public improvements that must be constructed to serve new growth."[1] State statutes specifically "encourage the use of innovative land development regulations which include provisions such as … impact fees," and Florida courts have upheld local government's authority to adopt fees under general home rule and police power theories.[2]

In 2006, the Florida legislature passed the "Florida Impact Fee Act," which recognized impact fees as "an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction." § 163.31801(2), Fla. Stat. The statute – concerned mostly with procedural and methodological limitations – did not expressly allow or disallow any particular public facility type from being funded with impact fees. The Act did specify procedural and methodological prerequisites, most of which were common to the practice already. Subsequent amendments to the Act, in 2009, removed prior notice requirements for impact fee reductions (but not increases) and purported to elevate the standard of judicial review.[3]

---

[1] Citing Home Builders & Contractors Ass'n. v. Palm Beach Cty., 446 So.2d 140 (Fla. 4th DCA 1984); Hollywood, Inc. v. Broward County, 431 So.2d 606 (Fla. 4th DCA 1983).

[2] See §163.3202(3), Fla. Stat.; see also Home Builders & Contractors Ass'n., 446 So.2d 140.

[3] The "Florida Impact Fee Act" currently reads as follows:

163.31801 Impact fees; short title; intent; definitions; ordinances levying impact fees.

(1) This section may be cited as the "Florida Impact Fee Act."

(2) The Legislature finds that impact fees are an important source of revenue for a local government to use in funding the infrastructure necessitated by new growth. The Legislature further finds that impact fees are an outgrowth of the home rule power of a local government to provide certain services within its jurisdiction. Due to the growth of impact fee collections and local governments' reliance on impact fees, it is the intent of the Legislature to ensure that, when a county or municipality adopts an impact fee by ordinance or a special district adopts an impact fee by resolution, the governing authority complies with this section.

Under Florida law, impact fees must comply with the "dual rational nexus" test, which requires "a reasonable connection, or rational nexus, between the need for additional capital facilities and the growth in service units generated by new development. In addition, the government must show a reasonable connection, or rational nexus, between the expenditures of the funds collected and the benefits accruing to the subdivision," St. Johns County, 583 So.2d at 637 (quoting Hollywood, Inc. 431 So. 2d at 611-12). Impact fee calculation studies, generally speaking, establish the pro rata, or proportionate, "need" for new infrastructure and implementing ordinances to ensure that new growth paying the fees receive a pro rata "benefit" from their expenditure.

The School District of Pasco County is updating its impact fees in order to fund capital facilities needed to meet the demand created by new growth in Pasco County. **As documented in this report, it is anticipated that new residential development will generate the demand for 2,458 additional elementary school seats, 1,227 middle school seats, and 1,592 high school seats, or a total of 5,278 student seats over the next five years.** The need for these services, and the infrastructure necessary to provide them, is driven by residential development; therefore, as vacant lands within Pasco County convert to residential uses, or as existing uses expand, the demand imposed upon the school district for additional capital facilities increases proportionately.

The need for additional capacity for new development is further shown through the School District's existing work plan. Hollywood, Inc., 431 So.2d at 611 (holding that a plan for providing facilities at a reasonable level of service demonstrates "a reasonable connection between the need for additional park facilities and the growth in population"). Capital facilities necessary to provide this infrastructure have been provided by the School District to date; however, as new development occurs, the School District will need to provide new residents with the same levels of services and facilities. The expenditures required to maintain levels of service are not necessitated by existing residents, but rather by new growth. **As documented in this report, the School District has planned capital expenditures for a minimum of 7,500 additional student seats over the next ten years to accommodate the demands from new residential growth.**

---

(3) An impact fee adopted by ordinance of a county or municipality or by resolution of a special district must, at minimum:
(a) Require that the calculation of the impact fee be based on the most recent and localized data.
(b) Provide for accounting and reporting of impact fee collections and expenditures. If a local governmental entity imposes an impact fee to address its infrastructure needs, the entity shall account for the revenues and expenditures of such impact fee in a separate accounting fund.
(c) Limit administrative charges for the collection of impact fees to actual costs.
(d) Require that notice be provided no less than 90 days before the effective date of an ordinance or resolution imposing a new or increased impact fee. A county or municipality is not required to wait 90 days to decrease, suspend, or eliminate an impact fee.
(4) Audits of financial statements of local governmental entities and district school boards which are performed by a certified public accountant pursuant to s. 218.39 and submitted to the Auditor General must include an affidavit signed by the chief financial officer of the local governmental entity or district school board stating that the local governmental entity or district school board has complied with this section.
(5) In any action challenging an impact fee, the government has the burden of proving by a preponderance of the evidence that the imposition or amount of the fee meets the requirements of state legal precedent or this section. The court may not use a deferential standard.

Furthermore, through the implementation of the School District's work plan, new development paying impact fees will receive a pro rata benefit from new facilities built with those fees. **While excess capacity may exist today system-wide at the elementary and middle school levels, capacity needs at individual schools are not concentrated in specific areas of the County, but exist in all areas of the County. As a result, the School District's planned and anticipated growth-related capital expansions over the next ten years will not be limited to certain areas of the County, and will therefore benefit all fee payers as additional student seats are constructed and attendance zones are redrawn in order to reflect the construction of additional school capacity and to balance capacity and enrollment.**

Finally, there are several steps the school district will take to ensure ongoing compliance with applicable Florida laws related to impact fees. First, it will continue to update and implement plans for expending impact fee revenues on the types of facilities TischlerBise has used to develop the fees in this study. In Florida, this typically is done through the Capital Improvement Plan (CIP) and Capital Improvements Element (CIE) framework.

## PREVIOUS PASCO COUNTY SCHOOL IMPACT FEES AND SUMMARY OF MAJOR CHANGES

As documented in this report, the School District of Pasco County has complied with the Florida Development Impact Fee Act and applicable legal precedents. Impact fees are proportionate and reasonably related to capital improvement demands of new development. Specific costs have been identified using local data and current dollars. With input from school district staff, TischlerBise determined demand indicators for each type of capital facility to allocate costs to new development. This report documents the formulas and input variables used to calculate the impact fees for each type of facility. Impact fee methodologies also identify the extent to which new development is entitled to various types of credits to avoid potential double payment of growth-related capital costs.

Key differences between the previous and proposed impact fees are highlighted in the following points.

1. Since the previous study (2007), student generation rates in all types of housing units have increased.
2. The previous impact fee study had a "one size fits all" single family detached school impact fee. This update includes a three-tiered single family detached school impact fee, by size of house, which is consistent with Pasco County's mobility fee structure.
3. Previous impact fees included ancillary and administrative space while the proposed fees exclude this component.

## CONCEPTUAL IMPACT FEE CALCULATION

In contrast to project-level improvements, impact fees fund growth-related infrastructure that will benefit multiple development projects, or the entire jurisdiction (referred to as system improvements). The first step is to determine an appropriate demand indicator for the particular type of infrastructure. The demand indicator measures the number of demand units for each unit of development. For example, an appropriate indicator of the demand for schools is population growth, and the increase in

population can be estimated from the average number of students per housing unit. The second step in the impact fee formula is to determine infrastructure units per demand unit, typically called level-of-service (LOS) standards. In keeping with the school example, a common LOS standard is square footage per student. The third step in the impact fee formula is the cost of various infrastructure units. To complete the school example, this part of the formula would establish the cost per square foot for school facility construction.

## DISTRICT SCHOOL BOARD OF PASCO COUNTY IMPACT FEE OVERVIEW

The County has seen significant residential growth over the past several years and concomitant increases in enrollment. Growth is expected to continue in the future. The appendix provides detail on land use and demographic assumptions and projections. The District School Board of Pasco County is updating its school impact fee methodology and assumptions to ensure that schools have adequate capacity to accommodate growth.

As mentioned in the previous section, the incremental expansion approach is used to derive the school impact fee. This approach determines current level of service standards for school buildings (elementary, middle, and high), land for school sites, and buses. Level of service standards are derived using *current enrollment* and are expressed as follows:

School buildings: Square feet per student by type of school
Land: Acres per student by type of school; and
Buses: Vehicles per student

A credit is included in the impact fee to account for outstanding debt on school capacity improvements, State funding, Penny for Pasco sales tax, and local capital outlay millage. Further detail on the approach, levels of service, costs, and credits is provided in the body of this report.

## PUBLIC SCHOOL STUDENT GENERATION RATES

New residential development results in demand for additional school capacity. Student generation rates are used to determine the level of this demand. The term "student generation rate" refers to the number of public school students per housing unit in the District School Board of Pasco County.

To determine the student residence types and locations within the County, the residential addresses of students enrolled during the 2014-2015 school year were geo-coded and matched to Parcel IDs. The Parcel IDs have been tied to tax parcels (including size of unit) in the County, which determines property use, resulting in student counts by school level type and residence category. In addition, the District calculated dwelling unit counts for single family units by three size categories, which is consistent with how Pasco County has implemented its mobility fee, as well as dwelling unit counts for the remaining three residential categories. Age restricted units were excluded. The District determined student generation rates by dividing the student counts for each category and school level type by the dwelling unit counts.

***Figure 1. Student Generation Rates: District School Board of Pasco County***

| ***Public School Students per Housing Unit*** | **School Level** | | | ***TOTAL*** |
|---|---|---|---|---|
| | *Elementary (K-5)* | *Middle School (6-8)* | *High (9-12)* | |
| Single Family Detached 1500 or less | 0.160 | 0.076 | 0.098 | **0.334** |
| Single Family Detached 1501-2499 | 0.188 | 0.104 | 0.138 | **0.430** |
| Single Family Detached 2500 or more | 0.238 | 0.128 | 0.164 | **0.530** |
| Single Family Attached (Townhome) | 0.077 | 0.037 | 0.047 | **0.161** |
| Multifamily | 0.115 | 0.052 | 0.068 | **0.235** |
| Mobile Home | 0.120 | 0.055 | 0.071 | **0.246** |

As shown above, a single family detached unit 1,500 square feet or less in size is estimated to generate a total of 0.334 students, with 0.160 in elementary grades, 0.076 in middle school grades, and 0.098 in high school grades. A single family detached unit 1,501 to 2,499 square feet or less in size is estimated to generate a total of 0.430 students, with 0.188 in elementary grades, 0.104 in middle school grades, and 0.138 in high school grades. Finally, a single family detached unit 2,500 square feet or more in size is estimated to generate a total of 0.530 students, with 0.238 in elementary grades, 0.128 in middle school grades, and 0.164 in high school grades.

For the remaining residential land use types, a single family attached unit (Townhome) is estimated to generate 0.161 students, with 0.077 in elementary grades, 0.037 in middle school grades, and 0.047 in high school grades. A multifamily unit is estimated to generate a total of 0.235 students, with 0.115 in elementary grades, 0.052 in middle school grades, and 0.068 in high school grades. A mobile home unit is estimated to generate a total of 0.246 students, with 0.120 in elementary grades, 0.055 in middle school grades, and 0.071 in high school grades.

# SUMMARY OF GROWTH INDICATORS

## STATE COFTE PROJECTIONS

To determine the total number of students expected to be generated by student growth, TischlerBise examined Florida Department of Education's Capital Outlay Full Time Equivalent projections, which are used to determine disbursements to school districts. These projections are displayed in Figure 2.

***Figure 2. COFTE Projections, 2016-2027***

| Year | COFTE Projection* | Additional Students |
|---|---|---|
| 2016-2017 | 64,063 | -- |
| 2017-2018 | 64,600 | 537 |
| 2018-2019 | 64,582 | -18 |
| 2019-2020 | 64,582 | 0 |
| 2020-2021 | 64,778 | 196 |
| 2021-2022 | 65,028 | 250 |
| 2022-2023 | 65,242 | 214 |
| 2023-2024 | 65,563 | 321 |
| 2024-2025 | 65,623 | 60 |
| 2025-2026 | 65,905 | 282 |
| 2026-2027 | 66,449 | 544 |
| | ***Total*** | 1,842 |

* 2015-2016 Capital Outlay Full Time Equivalent Student Membership Forecast, State Department of Education

*2016-2017 Capital Outlay Full Time Equivalent Student Membership Forecast, State Department of Education

These projections have historically been more conservative than actual enrollment totals. For example, 2016 enrollment (current as of October 15) is 68,426, higher than the State's projected 64,063 students. Moreover, both the District and TischlerBise anticipate greater future residential growth that will exceed the annual figures projected by the State. Because COFTE projections historically underestimate demand, TischlerBise used a two-year housing permit trend (2013-2015, detailed in the Appendix) to prepare an alternative projection of additional students to determine future demand for school infrastructure, as shown in Figure 3. As shown in Figure 3, this results in a projected increase of 1,056 additional public school students generated by new housing units. It should be noted that this projection is conservative for two reasons. First, as the County has emerged from the great recession, residential construction activity has increased substantially, and is likely to exceed these projections. Second, this projection is only new students generated by new housing units, and does not include new public school students generated by the "recycling" of the County's existing housing stock. In fact, the average increase in FTE enrollment for the District over the last four years is 1,388 students.

### *Figure 3. TischlerBise Projections, 2017-2026*

| Projected Housing Unit and Student Growth | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *2017* | *2018* | *2019* | *2020* | *2021* | ***5-year Total*** | *2022* | *2023* | *2024* | *2025* | *2026* | ***10-year Total*** |
| Cumulative | 1 | 2 | 3 | 4 | 5 | | 6 | 7 | 8 | 9 | 10 | |
| Housing Unit Projections | | | | | | | | | | | | |
| **New Single Family Units** | 1,831 | 1,831 | 1,831 | 1,831 | 1,831 | | 1,831 | 1,831 | 1,831 | 1,831 | 1,831 | |
| Additional Elementary School Students | 309 | 309 | 309 | 309 | 309 | **1,547** | 309 | 309 | 309 | 309 | 309 | **3,094** |
| Additional Middle School Students | 163 | 163 | 163 | 163 | 163 | **815** | 163 | 163 | 163 | 163 | 163 | **1,630** |
| Additional High School Students | 211 | 211 | 211 | 211 | 211 | **1,053** | 211 | 211 | 211 | 211 | 211 | **2,106** |
| Total Additional Students | **683** | **683** | **683** | **683** | **683** | **3,415** | **683** | **683** | **683** | **683** | **683** | **6,830** |
| **New Multifamily Units** | 1,422 | 1,422 | 1,422 | 1,422 | 1,422 | | 1,422 | 1,422 | 1,422 | 1,422 | 1,422 | |
| Additional Elementary School Students | 164 | 164 | 164 | 164 | 164 | **818** | 164 | 164 | 164 | 164 | 164 | **1,635** |
| Additional Middle School Students | 74 | 74 | 74 | 74 | 74 | **370** | 74 | 74 | 74 | 74 | 74 | **739** |
| Additional High School Students | 97 | 97 | 97 | 97 | 97 | **483** | 97 | 97 | 97 | 97 | 97 | **967** |
| Total Additional Students | **334** | **334** | **334** | **334** | **334** | **1,671** | 334 | 334 | 334 | 334 | 334 | **3,342** |
| **New Mobile Homes** | 156 | 156 | 156 | 156 | 156 | | 156 | 156 | 156 | 156 | 156 | |
| Additional Elementary School Students | 19 | 19 | 19 | 19 | 19 | **94** | 19 | 19 | 19 | 19 | 19 | **187** |
| Additional Middle School Students | 9 | 9 | 9 | 9 | 9 | **43** | 9 | 9 | 9 | 9 | 9 | **86** |
| Additional High School Students | 11 | 11 | 11 | 11 | 11 | **55** | 11 | 11 | 11 | 11 | 11 | **111** |
| Total Additional Students | **38** | **38** | **38** | **38** | **38** | **192** | **38** | **38** | **38** | **38** | **38** | **384** |
| | **1,056** | **1,056** | **1,056** | **1,056** | **1,056** | **5,278** | **1,056** | **1,056** | **1,056** | **1,056** | **1,056** | **10,555** |

*Single family attached and detached generation rates were combined for projecting student growth. The combined rates are as follows: elementary schools, 0.169; middle schools, 0.089; and mobile homes, 0.115. The combined rate for all grades is 0.373.

If development follows these trends, Pasco County's residential growth will necessitate the provision of student stations for an additional 2,458 elementary school students, 1,227 middle school students, and 1,592 high school students, for a total of 5,278 students across all grades, by 2021 (Figure 4). As noted above, the projection of new students generated by the construction of new housing units is likely conservative, and does not include new students generated by the County's existing housing stock.

### *Figure 4. Additional Students by School Type, 2017-2021*

| Additional Students, 2017-2021 | |
|---|---|
| Elementary | **2,458** |
| Middle | **1,227** |
| High | **1,592** |
| Total | **5,278** |

**Source: TischlerBise*

## DISTRICT WORK PLAN

Figure 5 shows capacity projects (permanent student stations) identified in the 2016-2017 Work Plan by the School District of Pasco County to meet the needs of increased enrollment. During the next ten years, the District has identified the need for 2,000 permanent student stations in elementary schools, 3,500 permanent student stations in a PK-8 school, and 2,000 permanent student stations in high schools, for a total of 7,500 student stations.

***Figure 5. District Work Plan for New Student Stations, 2017-2027***

| District Work Plan for New Student Stations | | | |
|---|---|---|---|
| **School Type** | **Location** | **Student Stations** | **Year** |
| Elementary Schools | | | |
| Elementary School | 54 Corridor | 1,000 | 2027 |
| Elementary School | Wesley Chapel | 1,000 | 2026 |
| Elementary/Middle Schools | | | |
| Middle School | Cypress Creek | 1,500 | 2020 |
| K-8 School | Starkey Ranch | 2,000 | 2021 |
| High Schools | | | |
| High School West | 54 Corridor | 2,000 | 2024 |
| | **Total:** | **7,500** | |

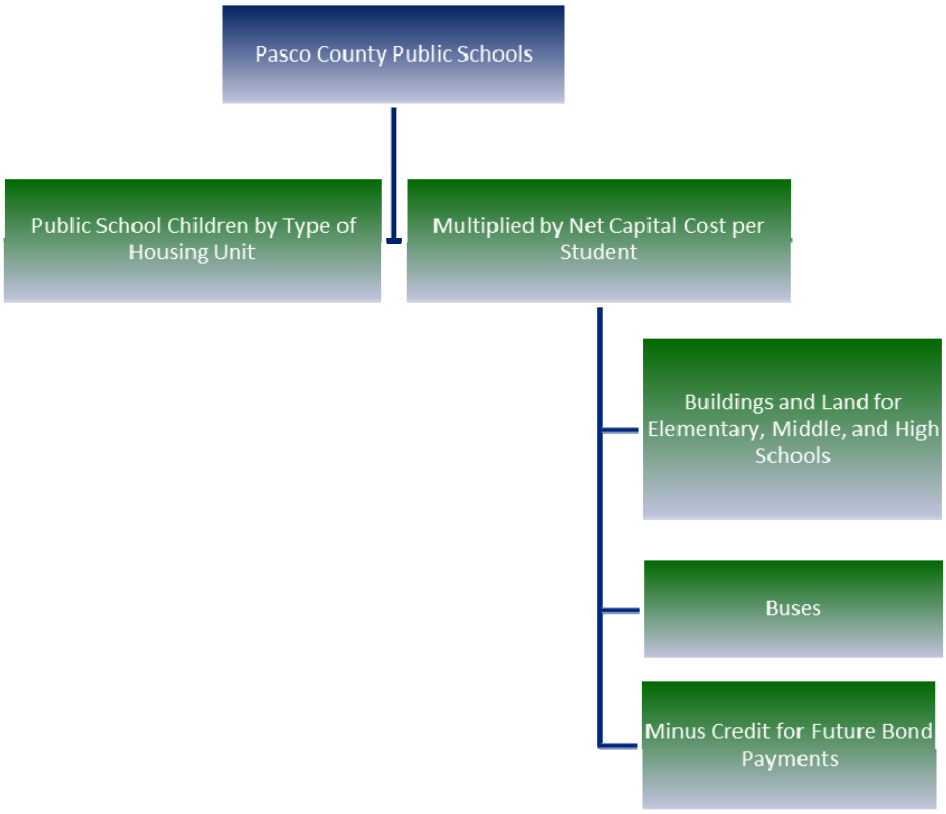
*Source: District School Board of Pasco County*

# SCHOOL FACILITY FEES: PASCO COUNTY SCHOOLS

## METHODOLOGY

The school impact fee methodology is based on current average public school student generation rates, level of service standards, and costs. Figure 6 illustrates the methodology used to calculate the fee. The school impact fees use an incremental expansion approach, which documents the current level of service for public facilities in both quantitative and qualitative measures. The intent is to use impact fee revenue to expand or provide additional facilities as needed to accommodate new development, based on the current level of service and cost to provide capital improvements. All school levels are included in the fees. Costs for school buildings, land for school sites, and buses are included in the fee. The costs are adjusted to account for credits for State and local revenues and debt dedicated to school capital projects.

***Figure 6. Impact Fee Methodology Chart: District School Board of Pasco County***




### *Benefit Districts*

TischlerBise evaluated the possibility of benefit districts. Benefit districts are typically created to ensure the fee payer receives the benefit in cases when the capital projects built with impact fee revenues benefit a limited geographic area. In the case of public schools, attendance boundaries can be redrawn to balance school enrollment with available school capacity and, therefore, can serve different

geographic areas over time. In addition, the State Department of Education (DOE) has been increasing its support of Choice programs where students can attend schools outside of their designated districts. As such, the appropriate impact fee benefit district for public schools is countywide, and sub-county districts are deemed inappropriate for the Pasco County school impact fees.

## BUILDING AND SITE LEVELS OF SERVICE STANDARDS

This section provides a current inventory of public schools in the District school system. The data contained in these tables are used to determine Level of Service (LOS) standards for school buildings and sites on which the facility fees are based. Levels of service are shown based on two sets of figures—current enrollment and capacity.

### *Pasco County Elementary Schools (K-5)*

An inventory of elementary schools and current levels of service are shown in Figure 7. As indicated below, elementary school buildings (housing grades PK-5) have a total of 5,134,308 million square feet of floor area on approximately 999 acres. Total enrollment in all elementary schools on October 15, 2016 is 31,576 and total permanent capacity is 33,104. Utilization percentages for individual schools are calculated by dividing enrollment by capacities. In the 2016-2017 school year, elementary school utilization percentages range from a low of 60 percent at Wiregrass and Lacooche to a high of 146 percent at Oakstead and Woodland. Utilization for the entire elementary school inventory is 95%.

Since elementary schools overall are currently operating under capacity, *the level of service standard on which the facility fees are based is calculated using capacity* (shaded in Figure 7). This ensures new development is not charged for a higher level of service than what is currently provided or what is planned to be provided, using a level of service that is based on capacity represents the level of service the District provides (or will ultimately provide).

Levels of service are shown for buildings and land for elementary schools at the bottom of Figure 7. Levels of service are calculated by dividing the amount of infrastructure by total enrollment and capacity. (For example, 5,134,308 square feet of gross school building space is divided by a permanent capacity of 33,104 students to arrive at 155.10 square feet per student.) Because District elementary schools are currently below capacity, levels of service differ when calculated based on enrollment and capacity. For example, the building square footage level of service is 162.60 square feet per student when based on enrollment versus a level of service of 155.10 square feet per student when based on capacity.

Current levels of service are:

Land: 0.031 acres per student
Buildings: 155.1074 square feet per student

## *Figure 7. Inventory and Levels of Service for District Elementary Schools*

| **ELEMENTARY SCHOOLS (Grades K-5)** | | | | *Official* | | |
|---|---|---|---|---|---|---|
| ***Inventory, Enrollment, and Utilization*** | *Site* | *Building* | *Building* | *Enrollment* | *Permanent* | |
| *Facility* | *Acreage* | *Net SF* | *Square Footage* | *Fall 2016* | *Capacity* | *Utilization* |
| Anclote | 14.90 | 66,803 | 70,811 | 528 | 481 | 110% |
| Calusa | 10.50 | 78,591 | 83,306 | 522 | 657 | 79% |
| Centennial | 20.00 | 93,149 | 98,738 | 490 | 687 | 71% |
| Cypress | 43.27 | 79,127 | 83,875 | 807 | 708 | 114% |
| Chasco | 12.90 | 111,832 | 118,542 | 756 | 624 | 121% |
| Connerton | 16.00 | 128,609 | 136,326 | 858 | 762 | 113% |
| Cotee River | 39.20 | 122,294 | 129,632 | 681 | 751 | 91% |
| Chester W. Taylor Jr. | 37.19 | 103,259 | 109,455 | 579 | 536 | 108% |
| Double Branch | 17.90 | 110,946 | 117,603 | 779 | 762 | 102% |
| Denham Oaks | 30.00 | 132,419 | 140,364 | 707 | 888 | 80% |
| Deer Park | 22.51 | 80,228 | 85,042 | 580 | 615 | 94% |
| Fox Hollow | 25.00 | 116,225 | 123,199 | 562 | 774 | 73% |
| Gulf Highlands | 22.91 | 124,261 | 131,717 | 681 | 762 | 89% |
| Gulfside | 16.38 | 77,117 | 81,744 | 417 | 649 | 64% |
| Gulf Trace | 16.57 | 97,832 | 103,702 | 644 | 762 | 85% |
| Hudson | 18.59 | 87,937 | 93,213 | 590 | 561 | 105% |
| James M. Marlowe | 21.59 | 101,401 | 107,485 | 523 | 616 | 85% |
| Lacoochee | 21.19 | 88,682 | 94,003 | 349 | 579 | 60% |
| Longleaf | 16.13 | 106,950 | 113,367 | 686 | 685 | 100% |
| Lake Myrtle | 15.16 | 101,698 | 107,800 | 641 | 736 | 87% |
| Dr. Mary Giella | 20.00 | 95,160 | 100,870 | 677 | 634 | 107% |
| Moon Lake | 28.00 | 83,182 | 88,173 | 620 | 602 | 103% |
| Mittye P. Locke | 24.34 | 96,925 | 102,741 | 631 | 746 | 85% |
| New River | 19.45 | 113,982 | 120,821 | 790 | 762 | 104% |
| Northwest | 19.20 | 88,078 | 93,363 | 642 | 720 | 89% |
| Odessa | 20.49 | 102,777 | 108,944 | 1017 | 762 | 133% |
| Oakstead | 47.00 | 146,703 | 155,505 | 1115 | 762 | 146% |
| Pasco | 15.00 | 96,847 | 102,658 | 656 | 715 | 92% |
| Pine View | 20.37 | 107,633 | 114,091 | 600 | 624 | 96% |
| Quail Hollow | 20.00 | 64,849 | 68,740 | 456 | 692 | 66% |
| Rodney B. Cox | 19.18 | 77,962 | 82,640 | 475 | 510 | 93% |
| Richey | 17.67 | 120,593 | 127,829 | 674 | 852 | 79% |
| San Antonio | 18.66 | 92,000 | 97,520 | 668 | 776 | 86% |
| Schrader | 12.80 | 144,601 | 153,277 | 662 | 770 | 86% |
| Shady Hills | 15.00 | 74,537 | 79,009 | 502 | 520 | 97% |
| Sanders Memorial | 11.51 | 122,561 | 129,915 | 749 | 804 | 93% |
| Seven Oaks | 14.01 | 117,633 | 124,691 | 836 | 674 | 124% |
| Sand Pine | 26.27 | 86,401 | 91,585 | 532 | 525 | 101% |
| Sunray | 10.52 | 98,044 | 103,927 | 541 | 629 | 86% |
| Seven Springs | 18.56 | 92,004 | 97,524 | 493 | 636 | 78% |
| Trinity | 18.56 | 103,015 | 109,196 | 618 | 621 | 100% |
| Trinity Oaks | 14.28 | 116,943 | 123,960 | 729 | 762 | 96% |
| Veterans | 12.25 | 100,601 | 106,637 | 859 | 762 | 113% |
| Wesley Chapel | 21.10 | 111,704 | 118,406 | 621 | 613 | 101% |
| Wiregrass | 17.80 | 79,071 | 83,815 | 532 | 882 | 60% |
| Woodland | 16.70 | 97,781 | 103,648 | 949 | 652 | 146% |
| Watergrass | 22.43 | 102,854 | 109,025 | 659 | 762 | 86% |
| West Zephyrhills | 40.10 | 99,886 | 105,879 | 893 | 740 | 121% |
| **TOTALS** | **999** | **4,843,687** | **5,134,308** | **31,576** | **33,104** | **95%** |

| ***Elementary School Levels of Service*** | *Site Acreage* | *Building SF* |
|---|---|---|
| LOS per Student (current enrollment) | 0.032 | 162.60 |
| LOS per Student (permanent capacity) | 0.030 | 155.10 |

### *Middle Schools (Grades 6-8)*

The inventory and current levels of service for middle schools (grades 6-8) are shown below in Figure 8. As indicated below, middle school buildings have a total of 2,711,707 square feet of gross floor area on approximately 434 acres. Total enrollment in all middle schools on October 15, 2016 is 15,290 and total permanent capacity 16,806. Utilization percentages for individual schools are calculated by dividing enrollment by capacities. Overall, middle schools are operating at 91 percent capacity for the 2016-2017 school year; utilization rates range from a low of 51 percent at Crews Lake to a high of 143 percent at Dr. John Long.

Levels of service are shown for buildings and land for middle schools at the bottom of Figure 8. Levels of service are calculated by dividing the amount of infrastructure by capacity, since total enrollment is less than overall capacity. (For example, 2,711,707 square feet of school building space is divided by middle school total capacity of 15,290 students to arrive at 161.36 square feet per student.)

Current levels of service are:

Land: 0.026 acres per student
Buildings: 161.36 square feet per student

***Figure 8. Inventory and Levels of Service for District Middle Schools***

| **MIDDLE SCHOOLS (Grades 6-8)**<br>**Inventory, Enrollment, and Utilization**<br>*Facility* | *Site Acreage* | *Building Net SF* | *Building Square Footage* | *Official Enrollment Fall 2016* | *Permanent Capacity* | *Utilization* |
|---|---|---|---|---|---|---|
| Bayonet Point | 28.90 | 137,528 | 145,780 | 769 | 920 | 84% |
| Centennial | 25.04 | 121,763 | 129,069 | 594 | 617 | 96% |
| Chasco | 22.20 | 136,228 | 144,402 | 689 | 850 | 81% |
| Crews Lake | 34.40 | 199,819 | 211,808 | 706 | 1,384 | 51% |
| Charles S. Rushe | 22.00 | 200,801 | 212,849 | 1,418 | 1,345 | 105% |
| Gulf | 20.00 | 167,622 | 177,679 | 883 | 1,411 | 63% |
| Hudson | 35.00 | 148,745 | 157,670 | 706 | 1,015 | 70% |
| Dr. John Long | 29.16 | 205,026 | 217,328 | 1,892 | 1,328 | 143% |
| Pasco | 7.79 | 146,427 | 155,213 | 915 | 959 | 95% |
| Paul R. Smith | 44.72 | 187,602 | 198,858 | 935 | 1,287 | 73% |
| Pine View | 16.41 | 142,504 | 151,054 | 968 | 1,152 | 84% |
| Raymond B. Stewart | 15.80 | 184,224 | 195,277 | 898 | 1,076 | 83% |
| River Ridge | 56.90 | 178,614 | 189,331 | 1,064 | 1,138 | 93% |
| Seven Springs | 44.90 | 230,171 | 243,981 | 1,666 | 1,350 | 123% |
| Thomas E. Weightman | 30.50 | 171,140 | 181,408 | 1,187 | 975 | 122% |
| **TOTALS** | **434** | **2,558,214** | **2,711,707** | **15,290** | **16,806** | **91%** |

| ***Middle School Levels of Service*** | *Site Acreage* | *Building SF* |
|---|---|---|
| LOS per Student (current enrollment) | 0.028 | 177.35 |
| LOS per Student (permanent capacity) | 0.026 | 161.36 |

### *High Schools (Grades 9-12)*

The inventory and current levels of service for high schools (grades 9-12) are shown in Figure 9. As indicated below, high school buildings have a total of 3,211,359 square feet of gross floor area on

approximately 721 acres. Total enrollment in all high schools on October 15, 2016 is 21,166 and total capacity is 21,032. Utilization percentages for individual schools are calculated by dividing enrollment by capacities. Overall, high schools are at 101 percent capacity for the 2016-2017 school year; utilization rates range from a low of 72 percent at Fivay to a high of 154 percent at Wiregrass Ranch.

Levels of service are shown for buildings and land for high schools at the bottom of Figure 9. Levels of service are calculated by dividing the amount of infrastructure by enrollment, since total enrollment is more than overall capacity. (For example, 3,211,359 square feet of school building space is divided by current high school enrollment of 21,166 students to arrive at 151.72 square feet per student.).

Current levels of service are:

Land: 0.034 acres per student
Buildings: 151.72 square feet per student

***Figure 9. Inventory and Levels of Service for District High Schools***

| **HIGH SCHOOLS (Grades 9-12)**<br>**Inventory, Enrollment, and Utilization**<br>*Facility* | *Site Acreage* | *Building Net SF* | *Building Square Footage* | *Official Enrollment Fall 2016* | *Permanent Capacity* | *Utilization* |
|---|---|---|---|---|---|---|
| Anclote | 64.01 | 226,852 | 240,463 | 1,347 | 1,684 | 80% |
| Fivay | 48.01 | 278,342 | 295,043 | 1,307 | 1,826 | 72% |
| Gulf | 37.59 | 246,909 | 261,724 | 1,308 | 1,560 | 84% |
| Hudson | 41.70 | 186,684 | 197,885 | 1,194 | 1,609 | 74% |
| James W. Mitchell | 72.80 | 231,931 | 245,847 | 2,194 | 1,853 | 118% |
| Land O'Lakes | 84.30 | 219,809 | 232,998 | 1,786 | 1,530 | 117% |
| Pasco | 63.46 | 252,150 | 267,279 | 1,760 | 1,491 | 118% |
| Ridgewood | 26.22 | 198,730 | 210,654 | 1,060 | 1,465 | 72% |
| River Ridge | 64.70 | 268,272 | 284,368 | 1,601 | 1,877 | 85% |
| Sunlake | 56.80 | 218,643 | 231,762 | 1,946 | 1,698 | 115% |
| Wesley Chapel | 58.30 | 225,353 | 238,874 | 1,678 | 1,506 | 111% |
| Wiregrass Ranch | 62.12 | 244,277 | 258,934 | 2,515 | 1,633 | 154% |
| Zephyrhills | 40.90 | 231,632 | 245,530 | 1,470 | 1,300 | 113% |
| **TOTALS** | **721** | **3,029,584** | **3,211,359** | **21,166** | **21,032** | **101%** |

| ***High School Levels of Service*** | *Site Acreage* | *Building SF* |
|---|---|---|
| LOS per Student (current enrollment) | 0.034 | 151.72 |
| LOS per Student (permanent capacity) | 0.034 | 144.05 |

## SCHOOL CONSTRUCTION COSTS

To derive average school construction costs, TischlerBise obtained the total plant cost per student station (the cost of the entire school complex for each student station) for recent school construction projects by type of school. The weighted average school construction cost is $26,333 total plant cost per student station for elementary schools. For middle schools, TischlerBise used the total plant cost per student station for Crews Lake Middle School, constructed in 2008 and considered the prototype for future middle school construction, and adjusted the cost to current dollars using the Turner Building Index, a price index for nonresidential construction. The resulting cost was $29,235 for middle schools. Finally, a projected cost for High School "GGG" on Old Pasco Road of $31,399 total plant student station cost is used for high schools (Figure 10). These costs include the cost for access improvements that may be required.

***Figure 10. School Building Costs: District School Board of Pasco County***

| School | Student Stations | Cost Per Student Station | Total Plant SS Cost* | Total Plant Cost |
|---|---|---|---|---|
| Odessa Elementary | 762 | $18,303 | $19,962 | $15,211,044 |
| Connerton Elementary | 762 | $21,088 | $24,157 | $18,407,634 |
| Richey Elementary | 762 | $20,135 | $22,863 | $17,421,606 |
| Sanders Elementary | 762 | $29,707 | $33,726 | $25,699,212 |
| Elementary "W" (Wiregrass Ranch) | 882 | $26,651 | $30,185 | $26,623,170 |
| Elementary "B" (Bexley Ranch) | 886 | $22,648 | $26,475 | $23,456,850 |
| *Total* | *4,816* | *$138,532* | *$157,368* | *$126,819,516* |
| | | | **$26,333** | |
| Middle School** | 1,447 | $28,916 | **$29,235** | $42,303,121 |
| High School "GGG" (Old Pasco Rd.) | 1,949 | $28,616 | **$31,399** | $61,196,651 |

*Total Plant Student Station (SS) Cost is a weighted average for elementary schools

**Crews Lake Middle School (2008) costs adjusted to 2015 prices using Turner Building Index

## LAND COSTS

The District School Board will need to purchase land for future school sites to accommodate school capital needs brought about by growth in the County. As shown below, the District has acquired 111.81 acres since 2010 at a total cost of $5,741,277. This results in a current average cost per acre of $51,349. Figure 11 provides further detail on land costs.

***Figure 11. Cost of Land: District School Board of Pasco County***

| School Site | Year Purchased | Original Cost | Acres | Total Cost Per Acre |
|---|---|---|---|---|
| Bexley South (Impact fee credit) | 2016 | $963,277 | 18.09 | $53,249 |
| Elementary "A" (Scheublein Property) | 2015 | $1,650,000 | 20.22 | $81,602 |
| Elementary "Q" (Smith 54) | 2013 | $2,233,000 | 22.00 | $101,500 |
| Clark Property (Adjacent land west of Bus Garage | 2014 | $385,000 | 18.50 | $20,811 |
| High School "III" (Handcart Rd.) | 2010 | $510,000 | 33.00 | $15,455 |
| | ***Total*** | **$5,741,277** | **111.81** | **$51,349** |

## BUS COSTS

Another infrastructure component included in the impact fee is buses. The District owns its fleet and new buses will be purchased to accommodate increased enrollment. The District's current fleet includes 129 ESE buses, 30 clean natural gas buses, 46 propane buses and 442 diesel buses. Total current value of the fleet is estimated at approximately $88.1 million, which equates to a current cost per student of $833.75. Levels of service and costs are provided below in Figure 12 for the bus fleet.

***Figure 12. Buses Levels of Service and Costs: District School Board of Pasco County***

| Type of Bus | Number of Units | Cost/Bus | Total Cost |
|---|---|---|---|
| Lift Bus (ESE) | 129 | $103,484 | $13,349,436 |
| CNG Bus | 30 | $128,780 | |
| Propane Bus | 46 | $102,371 | |
| Diesel Bus | 442 | $98,871 | $43,700,982 |
| *Total* | 647 | $88,176.84 | $57,050,418 |
| | | Fall 2016 Enrollment | 68,426 |
| | | Buses per Student | 0.009 |
| | | **Cost per Student** | **$833.75** |

## CREDITS FOR STATE AND LOCAL REVENUES DEDICATED TO SCHOOL CONSTRUCTION

As discussed previously in this report, the District School Board's portion of the County's local option sales tax, commonly referred to as the Penny for Pasco, is now primarily designated for technology improvements and the remodeling and renovation of aging schools, and not as a significant funding source for construction to meet the demands of new growth. It is estimated that these remodeling and renovation projects will create 756 additional student stations. With the exception of sales tax for these limited expansions, the District School Board is totally reliant on its capital outlay millage of 1.5 mills to fund school capacity projects. This revenue source is used to service payments on Certificates of Participation for new school construction. Therefore, TischlerBise recommends a credit for principle payments for existing Certificates of Participation. We also recommend a sales tax credit for the 756 additional student seats constructed with Penny for Pasco proceeds.

Figure 13 provides the credit calculation for existing District School Board Certificate of Participation debt. To account for the time value of money, annual principle payments per student are discounted using a net present value formula based on a current interest rate of 2.67 percent. Annual principle payments are divided by projected COFTE enrollment from the State of Florida each year to get a per student credit. For example, in the 2016-2017 school year, the principle payment for Certificates of Participation ($15,812,687) is divided by the projected enrollment of 64,063 for a total credit of $247 per student. The total net present value per student for existing Certificates of Participation is $4,027.

***Figure 13. Credits for Existing Principle Payments***

| *Fiscal Year* | *COPS Payments* | *Total Students** | *Payment Per Student* |
|---|---|---|---|
| 2017 | $15,812,687 | 64,063 | $247 |
| 2018 | $17,284,743 | 64,600 | $268 |
| 2019 | $20,692,583 | 64,582 | $320 |
| 2020 | $15,271,257 | 64,582 | $236 |
| 2021 | $15,862,516 | 64,778 | $245 |
| 2022 | $16,497,804 | 65,028 | $254 |
| 2023 | $17,086,872 | 65,242 | $262 |
| 2024 | $17,069,593 | 65,563 | $260 |
| 2025 | $17,714,466 | 65,623 | $270 |
| 2026 | $29,402,115 | 65,905 | $446 |
| 2027 | $19,056,917 | 66,449 | $287 |
| 2028 | $19,900,000 | 66,666 | $299 |
| 2029 | $21,305,000 | 66,883 | $319 |
| 2030 | $22,255,000 | 67,100 | $332 |
| 2031 | $23,470,000 | 67,317 | $349 |
| 2032 | $24,775,000 | 67,534 | $367 |
| 2033 | $25,940,000 | 67,751 | $383 |
| **TOTAL** | **$339,396,553** | | **$2,808** |
| | | Discount Rate** | 2.67% |
| | | **Net Present Value** | **$4,027** |

*Projection of students is from State COFTE projections
**Interest rate at which the District has recently or could presently issue debt

The District School Board does receive a nominal amount of Capital Outlay & Debt Service revenue from the State of Florida that is used to fund capacity projects, so a revenue credit is required. A credit is also given for the portion of projected capital outlay millage that is not used to service payments for debt and Certificates of Participation, since this remaining millage could be used to construct additional school capacity. **It is recognized that this approach provides more credit than what is legally required, as this approach credits new development for capital outlay millage that covers the interest costs for the Certificates of Participation, yet the interest costs have not been factored into the impact fee.**

Figure 14 provides the revenue credit calculation for Capital Outlay & Debt Service revenue, as well as net capital outlay millage after a reduction for payments on existing Certificates of Participation. To account for the time value of money, annual revenue projections per student are discounted using a net present value formula based on a current interest rate of 2.67 percent. Annual revenue projections are divided by projected COFTE enrollment from the State of Florida each year to get a per student credit. For example, in the 2016-2017 school year, the capital outlay millage is $36,350,733. This is reduced by $15,812,687 for payments to existing Certificates of Participation, for a net amount of $20,538,046. This is divided by the projected enrollment of 64,063 for a total credit of $321 per student. The total net present value per student for capital outlay millage is $3,891. The same calculation is made for Capital Outlay & Debt Service revenue, which results in a credit of $18 per student.

### *Figure 14. Credits for Dedicated Revenue*

| *Fiscal Year* | *Local Capital Imp. Millage* | *Less COPS Payments* | *Net Local Cap. Imp. Millage* | *Total Students** | *Payment Per Student* |
|---|---|---|---|---|---|
| 2017 | $36,350,733 | $15,812,687 | $20,538,046 | 64,063 | $321 |
| 2018 | $40,076,684 | $17,284,743 | $22,791,941 | 64,600 | $353 |
| 2019 | $42,080,518 | $20,692,583 | $21,387,935 | 64,582 | $331 |
| 2020 | $44,184,544 | $15,271,257 | $28,913,287 | 64,582 | $448 |
| 2021 | $46,393,771 | $15,862,516 | $30,531,255 | 64,778 | $471 |
| 2022 | $48,713,459 | $16,497,804 | $32,215,655 | 65,028 | $495 |
| 2023 | $51,149,132 | $17,086,872 | $34,062,260 | 65,242 | $522 |
| 2024 | $53,706,589 | $17,069,593 | $36,636,996 | 65,563 | $559 |
| 2025 | $56,391,918 | $17,714,466 | $38,677,452 | 65,623 | $589 |
| 2026 | $59,211,514 | $29,402,115 | $29,809,399 | 65,905 | $452 |
| **TOTAL** | **$478,258,862** | **$182,694,636** | **$295,564,226** | | **$4,542** |
| | | | | Discount Rate** | 2.67% |
| | | | | **Net Present Value** | **$3,891** |

| *Fiscal Year* | *CO & DS Total* | *Total Students** | *Payment Per Student* |
|---|---|---|---|
| 2017 | $298,524 | 64,063 | $5 |
| 2018 | $233,319 | 64,600 | $4 |
| 2019 | $233,319 | 64,582 | $4 |
| 2020 | $233,319 | 64,582 | $4 |
| 2021 | $233,319 | 64,778 | $4 |
| TOTAL | $1,231,800 | | $19 |
| | | Discount Rate** | 2.67% |
| | | **Net Present Value** | **$18** |

*Projection of students is from State COFTE projections
**Interest rate at which the District has recently or could presently issue debt

Figure 15 provides the revenue credit calculation for 756 student seats at the high school level that will be created through remodeling projects funded through the recent renewal of the Penny for Pasco. To determine the cost of these student seats, TischlerBise multiplied the 756 student seats by the cost per high school student seat found in Figure 10 ($31,399 per seat), which totals $23,737,644. To derive the credit, the total cost of capacity ($23,737,644) is divided by the FY2021 COFTE projection of 64,778, for a credit per student of $366.

### *Figure 15. Credits for Penny for Pasco*

| *Fiscal Year* | *Cost of Capacity** | *Students in 2021* | *Credit Per Student* |
|---|---|---|---|
| 2021 | $23,737,644 | 64,778 | $366 |

*Funds from Penny for Pasco estimated by multilying 756 students by the cost per High School seat ($31,399)

## SCHOOL FACILITY FEE INPUT VARIABLES

Factors used to derive the school impact fee are summarized in Figure 16. Impact fees for schools are based on student generation rates (i.e., public school students per housing unit) and are only assessed on residential development. Level of service standards are based on current costs per student for school buildings, land, and buses as described in the previous sections and summarized below. Using elementary schools as an example, the total gross capital cost per student is the sum of the boxed cost components as follows: costs per student of $26,333 [building construction cost] + $1,550 [land cost] + $834 [bus cost] = $28,717 gross cost per student. The credits for existing debt service payments ($4,027), Penny for Pasco ($366) and future revenue ($3,909) revenues are then subtracted to derive the net capital cost per student ($20,415) for elementary schools. The same approach is followed for middle and high schools.

***Figure 16. Schools Facility Fee Input Variables: District School Board of Pasco County***

**INPUT VARIABLES: District School Board of Pasco County**

| ***Public School Students per Housing Unit*** | **School Level** *Elementary (K-5)* | *Middle School (6-8)* | *High (9-12)* | ***TOTAL*** |
|---|---|---|---|---|
| Single Family Detached 1500 or less | 0.160 | 0.076 | 0.098 | **0.334** |
| Single Family Detached 1501-2499 | 0.188 | 0.104 | 0.138 | **0.430** |
| Single Family Detached 2500 or more | 0.238 | 0.128 | 0.164 | **0.530** |
| Single Family Attached (Townhome) | 0.077 | 0.037 | 0.047 | **0.161** |
| Multifamily | 0.115 | 0.052 | 0.068 | **0.235** |
| Mobile Home | 0.120 | 0.055 | 0.071 | **0.246** |

| **Current Level of Service Standards** | *Elementary* | *Middle* | *High* |
|---|---|---|---|
| Permanent Building Square Feet per Student | 155.10 | 161.36 | 151.72 |
| Total Cost per Square Foot | $170 | $181 | $207 |
| Total Building Construction Cost per Student | $26,333 | $29,235 | $31,399 |
| | | | |
| Acreage per Student | 0.030 | 0.026 | 0.034 |
| Land Cost per Acre | $51,349 | $51,349 | $51,349 |
| Land Cost per Student | $1,550 | $1,325 | $1,760 |
| | | | |
| Buses per Student | 0.009 | 0.009 | 0.009 |
| Cost per Bus | $88,177 | $88,177 | $88,177 |
| Bus Cost per Student | $834 | $834 | $834 |
| | | | |
| **Total Gross Capital Cost per Student** | **$28,717** | **$31,394** | **$33,993** |
| Credit for Existing Debt | ($4,027) | ($4,027) | ($4,027) |
| Credit for Penny for Pasco | ($366) | ($366) | ($366) |
| Credit for Future Revenue | ($3,909) | ($3,909) | ($3,909) |
| **Total Net Local Capital Cost per Student** | **$20,415** | **$23,092** | **$25,691** |

## RECOMMENDED IMPACT FEES FOR THE DISTRICT SCHOOL BOARD OF PASCO COUNTY

Figure 17 shows the schedule of recommended impact fees for the District School Board of Pasco County. The fees are calculated by multiplying the student generation rate by the net capital cost per student for each type of school by type of housing. Each component is then added together to derive the total public school impact fee. For example, for a single family detached unit 1,500 square feet or less in size, the elementary school portion of the fee is calculated by multiplying the student generation rate of 0.160 by the net capital cost per elementary student of $20,415, which results in $3,266 per housing unit. This is repeated for the other school levels. The three portions of the fee are added together to calculate the total fee by type of residential unit.

***Figure 17. Recommended School Impact Fees: District School Board of Pasco County***

| Recommended School Impact Fees: District School Board of Pasco County | | | | |
|---|---|---|---|---|
| | *Elementary (K-5)* | *Middle School (6-8)* | *High (9-12)* | ***TOTAL*** |
| Single Family Detached 1500 or less | $3,266 | $1,755 | $2,519 | **$7,540** |
| Single Family Detached 1501-2499 | $3,838 | $2,402 | $3,545 | **$9,785** |
| Single Family Detached 2500 or more | $4,859 | $2,956 | $4,213 | **$12,028** |
| Single Family (Townhome) | $1,572 | $854 | $1,206 | **$3,633** |
| Multifamily | $2,348 | $1,201 | $1,747 | **$5,295** |
| Mobile Home | $2,450 | $1,270 | $1,824 | **$5,544** |

## RECOMMENDED IMPACT FEES BY COMPONENT

Figure 18 shows the schedule of recommended impact fees for the District School Board of Pasco County by component (e.g. land, buses, construction).

### *Figure 18. Recommended School Impact Fees: By Component*

| Recommended School Impact Fees: District School Board of Pasco County, Construction Component | | | | |
|---|---|---|---|---|
| | *Elementary (K-5)* | *Middle School (6-8)* | *High (9-12)* | ***TOTAL*** |
| Single Family Detached 1500 or less | $2,995 | $1,634 | $2,327 | **$6,956** |
| Single Family Detached 1501-2499 | $3,519 | $2,236 | $3,275 | **$9,031** |
| Single Family Detached 2500 or more | $4,455 | $2,753 | $3,892 | **$11,100** |
| Single Family (Townhome) | $1,441 | $796 | $1,114 | **$3,352** |
| Multifamily | $2,153 | $1,118 | $1,614 | **$4,885** |
| Mobile Home | $2,246 | $1,183 | $1,685 | **$5,114** |

| Recommended School Impact Fees: District School Board of Pasco County, Land Component | | | | |
|---|---|---|---|---|
| | *Elementary (PK-5)* | *Middle School (6-8)* | *High (9-12)* | ***TOTAL*** |
| Single Family Detached 1500 or less | $178 | $75 | $130 | **$384** |
| Single Family Detached 1501-2499 | $209 | $103 | $185 | **$497** |
| Single Family Detached 2500 or more | $264 | $127 | $220 | **$611** |
| Single Family (Townhome) | $86 | $37 | $62 | **$185** |
| Multifamily | $128 | $52 | $90 | **$270** |
| Mobile Home | $133 | $55 | $95 | **$283** |

| Recommended School Impact Fees: District School Board of Pasco County, Bus Component | | | | |
|---|---|---|---|---|
| | *Elementary (PK-5)* | *Middle School (6-8)* | *High (9-12)* | ***TOTAL*** |
| Single Family Detached 1500 or less | $95 | $43 | $62 | **$200** |
| Single Family Detached 1501-2499 | $111 | $59 | $87 | **$257** |
| Single Family Detached 2500 or more | $141 | $72 | $103 | **$317** |
| Single Family (Townhome) | $46 | $21 | $30 | **$96** |
| Multifamily | $68 | $29 | $43 | **$140** |
| Mobile Home | $71 | $31 | $45 | **$147** |

# APPENDIX: DEMOGRAPHIC AND LAND USE ANALYSIS

As part of our Work Scope, TischlerBise prepared documentation on demographic data and development projections. The development projections are used solely for the purpose of having an understanding of the possible future pace of service demands, impact fee revenues, and capital expenditures. The data herein are for Pasco County's school impact fees.

Calculations herein are based on analysis conducted using Excel software. Results are discussed in the memo using one-and two-digit places (in most cases), which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

## POPULATION AND HOUSING CHARACTERISTICS

According to the U.S. Census Bureau, a household is a housing unit that is occupied by year-round residents. Impact fees often use per capita standards and persons per housing unit or persons per household to derive proportionate-share fee amounts. When persons per housing unit are used in the fee calculations, infrastructure standards are derived using year-round population.

As shown in the bottom portion of Figure A1, in 2013, dwellings with a single unit per structure (detached and attached) averaged 2.28 persons per unit. Dwellings in structures with multiple units averaged 1.50 year-round residents per unit. Mobile homes averaged 1.50 year-round residents per unit.

**Figure A1. Pasco County, FL Persons per Housing Unit**

Pasco County, FL Population and Housing Characteristics in 2013

| *Units in Structure* | *Renter & Owner* | | | *Housing Units* | *Persons Per Hsg Unit* | *Vacancy Rate* |
|---|---|---|---|---|---|---|
| | Persons | Households | Persons per Household | | | |
| Single Family | 353,798 | 130,721 | 2.71 | 155,477 | 2.28 | 15.9% |
| Mobile Homes | 67,160 | 30,959 | 2.17 | 44,918 | 1.50 | 31.1% |
| Multifamily | 39,265 | 19,953 | 1.97 | 27,691 | 1.42 | 27.9% |
| Total | 460,223 | 181,633 | 2.53 | 228,086 | | |
| | | | Vacant/Seasonal HU | 46,453 | | |

| ***2013 Summary by Type of Housing*** | *Persons* | *House-holds* | *Persons per Household* | *Housing Units* | *Persons Per Hsg Unit* | *Housing Mix* |
|---|---|---|---|---|---|---|
| Single Family | 353,798 | 130,721 | 2.71 | 155,477 | **2.28** | 68% |
| Mobile Homes | 67,160 | 30,959 | 2.17 | 44,918 | **1.50** | 20% |
| Multifamily | 39,265 | 19,953 | 1.97 | 27,691 | **1.42** | 12% |
| Subtotal | 460,223 | 181,633 | 2.53 | 228,086 | **2.02** | *Vacancy* |
| Group Quarters | 6,136 | | | | | *Rate* |
| TOTAL | 466,359 | 181,633 | | 228,086 | | 20.4% |

*Source: 2009-2013 American Community Survey 5-year Estimates, U.S. Census Bureau*

## RECENT RESIDENTIAL CONSTRUCTION

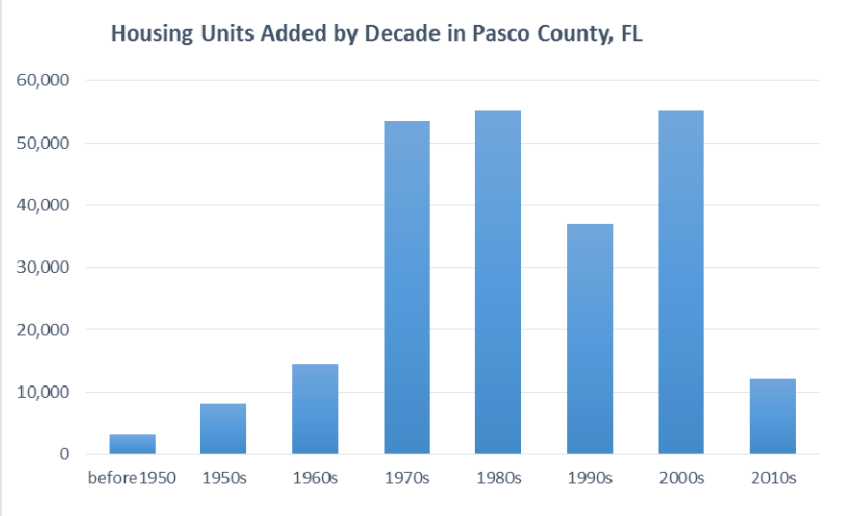
From 2000 to 2010, Pasco increased by an average of 5,521 housing units per year. The chart at the bottom of Figure A2 indicates the estimated number of housing units added by decade in Pasco. Housing units constructed per decade were at their height 1970s and 1980s, slowed in the 1990s, and picked up once more prior to the Great Recession. However, since the mid- to late-2000s, construction has slowed. In fact, from 2011 to 2015, Pasco County added an average of only 2,075 housing units per year (Figure A3). However, as the County has emerged from the great recession, residential construction activity has increased substantially, and is expected to continue an increasing trend.

**Figure A2. Housing Units by Decade**

| Pasco County, Florida | |
|---|---|
| US Census Bureau Population in 2010* | 464,697 |
| Housing Units in 2010* | 228,928 |
| Total Housing Units in 2000 | 173,717 |
| *New Housing Units* | 55,211 |

**2010 Census Summary*
*Table H1 from 2000 Census 100% Count data*

From 2000 to 2010, Pasco County added an average of 5,521 housing units per year. From 2011 to 2015, the County added an average of 2,075 units per year.




*Source for 1990s and earlier is Table B25034, American Community Survey, 2010.*
*Source for 2000s is U.S. Census Bureau*
*Source for 2010s is County permitting records*

**Figure A3. Housing Permitting from 2001-2015**

| Year | Single Family | Multifamily | Mobile Home | Total |
|---|---|---|---|---|
| 2001 | 3,860 | 3,095 | 889 | 7,844 |
| 2002 | 4,786 | 3,139 | 794 | 8,719 |
| 2003 | 5,883 | 4,279 | 795 | 10,957 |
| 2004 | 6,300 | 8,878 | 784 | 15,962 |
| 2005 | 7,252 | 5,329 | 722 | 13,303 |
| 2006 | 4,723 | 3,892 | 690 | 9,305 |
| 2007 | 1,955 | 1,995 | 452 | 4,402 |
| 2008 | 1,111 | 2,231 | 259 | 3,601 |
| 2009 | 937 | 982 | 159 | 2,078 |
| 2010 | 974 | 570 | 141 | 1,685 |
| 2011 | 884 | 802 | 98 | 1,784 |
| 2012 | 1,138 | 524 | 119 | 1,781 |
| 2013 | 1,449 | 908 | 111 | 2,468 |
| 2014 | 1,738 | 1,342 | 153 | 3,233 |
| 2015* | 1,924 | 1,502 | 159 | 3,585 |
| *Total* | 44,914 | 39,467 | 6,325 | 90,706 |

*Source: Pasco County, FL. *2015 Is estimated*

*From 2001 to 2010, Pasco County added an average of 3,778 single family units, 3,439 multifamily units, and 569 mobile home per year according to County building permit data.*

*From 2014 to 2015, Pasco County added an average of 1,831 single family units, 1,422 multifamily units, and 156 mobile home per year according to County building permit data.*

### *Current Estimate of Housing Units and Households*

There were 183,844 housing units in Pasco County, FL on April 1, 2010. Using building permit information for residential development from April 2010 to March 2015, TischlerBise estimates the number of housing units for April 1, 2015 is 239,425.

**Figure A4. April 2015 Estimate of Housing Units in Pasco County, FL**

| | | Building Permits Issued [2] | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | *April 1, 2010 Units [1]* | *2010 (April-Dec)* | *2011 (Jan-Dec)* | *2012 (Jan-Dec)* | *2013 (Jan-Dec)* | *2014 (Jan-Dec)* | *2015 (Jan-Mar)* | *Total Units Added* | *Estimated April 1, 2015 Units [3]* |
| Single Family | 156,051 | 730.5 | 884 | 1,138 | 1,449 | 1,738 | 468 | 5,940 | 161,990 |
| Multifamily | 27,793 | 428 | 802 | 524 | 908 | 1,342 | 626 | 4,003 | 31,796 |
| Mobile Home | 45,084 | 74 | 98 | 119 | 111 | 153 | 21 | 555 | 45,638 |
| *Totals* | *183,844* | 1,158 | 1,686 | 1,781 | 2,468 | 3,233 | 1,115 | *10,497* | ***239,425*** |

*[1] 2013 ACS 5-year data used to apply housing mix breakdown to 2010 Census housing unit count*
*[2] Pasco County, FL; units per multifamily permit are estimated by permitting category*
*[3] US 2010 Census units plus permitted units added*