

# **BUDGET WORKSHOP GENERAL OPERATING FUND AND CAPITAL FUNDS**

**JUNE 16, 2026**

# WORKSHOP AGENDA

- I. Call to Order
- II. Superintendent's Comments
- III. Legislative Update
- IV. General Operating Fund Budget
- V. Capital Long-Range Plan and Sales Tax Gen 4 Update
- VI. Impact Fee Study
- VII. Board Discussion
- VIII. Adjourn

# LEGISLATIVE UPDATE 2026-27

- The FEFP Base Student allocation increased from 5,372.60 to 5,457.60 (\$85 or 1.58%).
- For SCPS the FEFP funding per student for 2026-27 is \$9,076.06 (an increase of \$130.91 or 1.46%).
- The preliminary SCPS Required Local Effort from 2026-27 is reduced from 3.001 to 2.975.
- The Academic Accelerations Options Supplement was maintained at the prior year State-wide fixed amount with no increase, appropriated at \$18.4 million for SCPS.
- The Teacher Salary Increase Allocation for the district is \$4,291,984, funded from 1.06% of the district's FEFP base funding. The SCPS portion of the allocation is \$4,020,901, after adjusting for the charter schools portion of the allocation. The prior year total allocation was \$2,194,146.
- The FEFP funding for SCPS is being reduced compared to the prior year by \$6.2 million (\$7.6 million increase due to the funding per student increase, offset by a reduction of \$13.8 million due to the reduction in FTE students).
- The recent Florida Legislature Special Session 2026F passed a proposed amendment to the Florida Constitution providing for new homestead exemptions for non-school property taxes. If the amendment is approved by 60% of the voters, cities and counties are expected to experience significant losses in property tax revenue. Their capacity to share costs or provide the current levels of support for various services relied upon by school districts may be affected.

# MILLAGE RATES

Description	2025-26 SCPS Approved Rates	2026-27 SCPS Preliminary Rates
Required Local Effort <sup>(1)</sup> a.k.a. "RLE"	2.998	2.975
RLE Prior-Period Adjustment	0.003	0.000
Supplemental Discretionary	0.748	0.748
Local Capital Improvement	1.500	1.500
Total	5.249	5.223

<sup>(1)</sup>Set annually by Legislative action



# **GENERAL OPERATING FUND BUDGET**

# 2026-27 GENERAL OPERATING FUND

	FY 2025-26 Beginning	Difference	FY 2025-26 Revised *	Difference	FY 2026-27 Beginning Estimates**
SCPS UFTE	60,599	(766)	59,833	(1,543)	58,291
Per UFTE	8,889.05	56.10	8,945.15	130.91 1.46%	9,076.06
Beginning Unassigned Fund Balance	60,769,738		60,769,738		59,453,486
FEFP State Funding	316,252,396	(3,449,350)	312,803,046	(14,931,643)	297,871,403
FEFP Local Property Taxes	222,415,206	-	222,415,206	8,762,990	231,178,196
Total FEFP	538,667,602	(3,449,350)	535,218,252	(6,168,653)	529,049,599
Other Revenue	17,731,022	482,364	18,213,386	-	18,213,386
Transfers In	16,560,000	-	16,560,000	500,000	17,060,000
Total Revenue and Transfers In	572,958,624	(2,966,986)	569,991,638	(5,668,653)	564,322,985
Expenditures/Appropriations	575,616,550	(1,937,166)	573,679,384	(6,414,202)	567,265,182
<b>Net Income (Deficit)</b>	(2,657,926)	(1,029,820)	(3,687,746)	745,549	(2,942,197)
Non-Recurring Adjustments			2,371,494		1,000,000
Ending Unassigned Fund Balance	\$ 58,111,812	\$ 1,341,674	\$ 59,453,486	\$ (1,942,197)	\$ 57,511,289
	10.4%		10.7%		10.5%

\*Revised FEFP based upon 4th Calculation for FY2025-26

\*\*FEFP 1st Calculation for FY2026-27

# FY 2026-27 BUDGET ADJUSTMENTS

Included in the preliminary Operating Fund budget for fiscal year 2026-27 is a net reduction in expenditures of \$6.4M (included on the prior page). The listed projected cost increases total to \$20.7, offset by the listed \$27.1M in savings initiatives, resulting in the net reduction in expenditures.

## Preliminary Operating Budget Cost Increases:

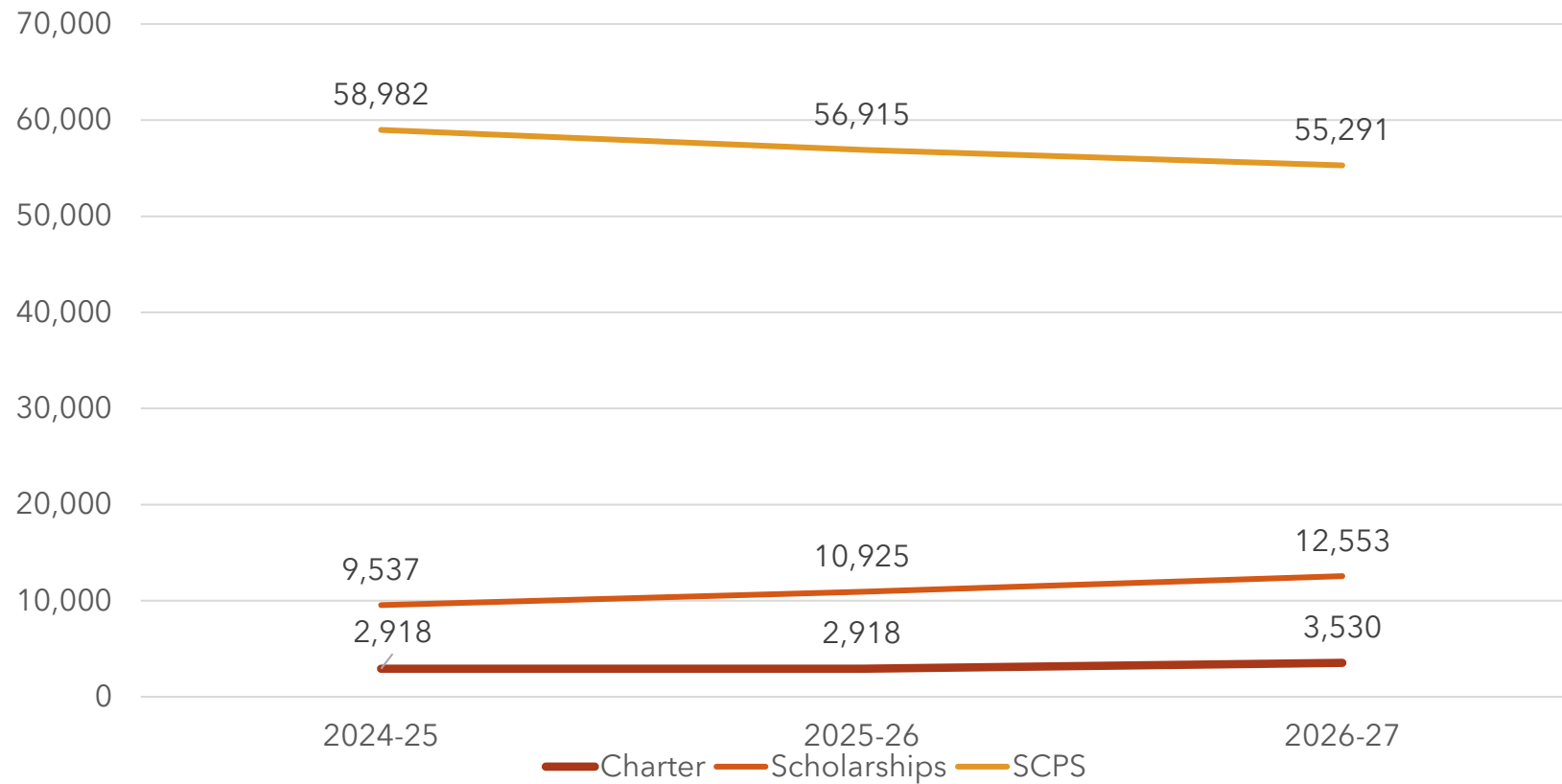
- **\$4.3M** – TSIA (Teacher Salary Increase Allocation)
- **\$4.7M** – Charter school budget increases
- **\$0.4M** – Fuel cost Increase
- **\$11.3M** – Other preliminary estimated cost Increases

## Cost Reductions

- **-\$18.8M** – School level reductions including 190 instructional and 52 support positions
- **-\$ 5.2M** – District level reductions including 72 positions
- **-\$ 1.75M** – Projected reduction of costs due to new Energy Savings Program.
- **-\$ 1.1M** – Projected reduction in costs due to net reduction in State retirement rates
- **-\$ 0.3M** – Decrease of the special allocation for the re-fingerprinting program

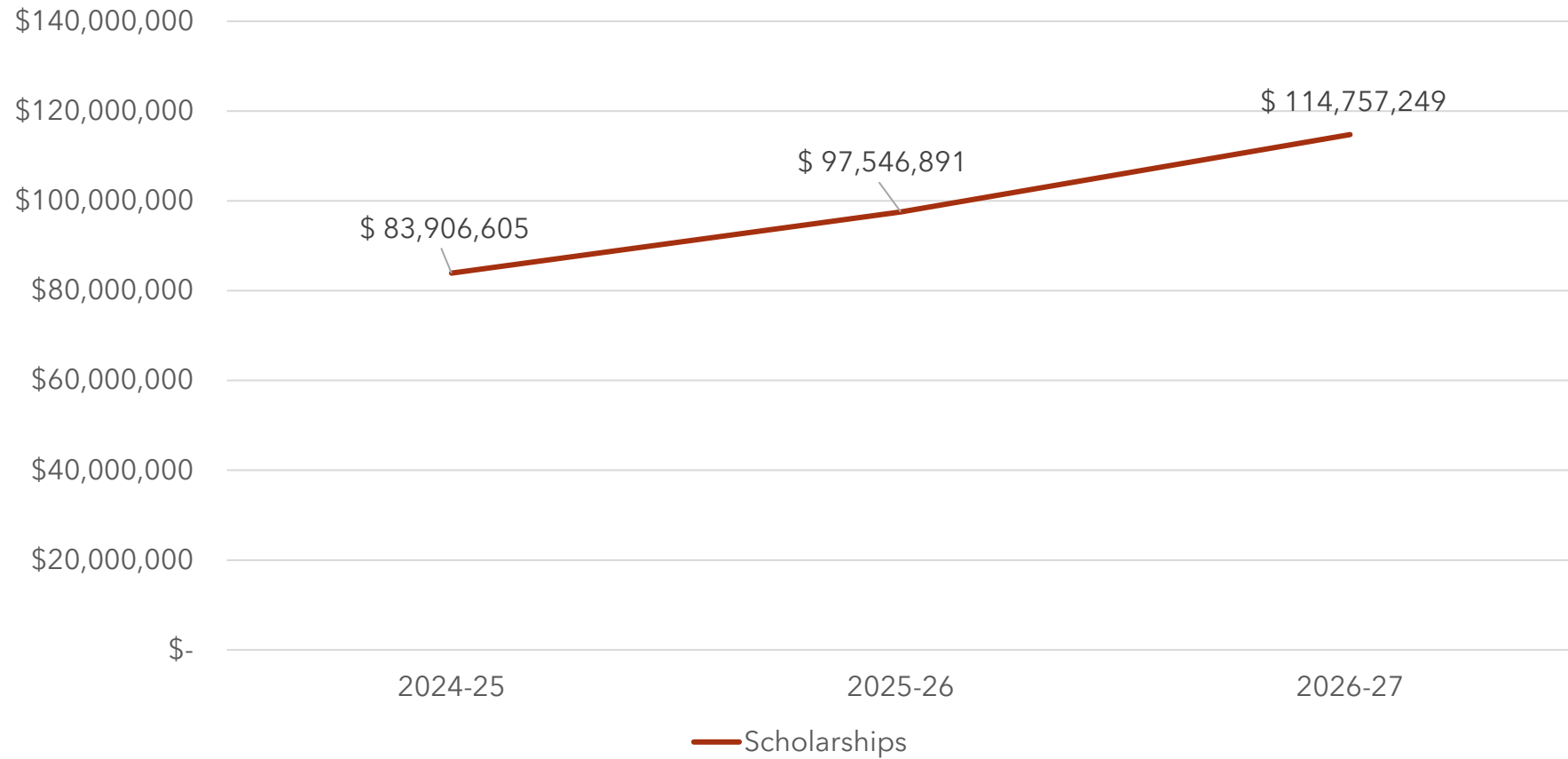
# SCPS ENROLLMENT TRENDS

Unweighted FTE by Type



# SCHOLARSHIP FUNDING HISTORY

Revenue Holdback - FES Scholarships



# **CAPITAL LONG-RANGE PLAN AND SALES TAX GEN 4 UPDATE**

Seminole County Public Schools

Capital Long Range Plan - 5 Year

Fiscal Year 2026-27 Through 2030-31

ESTIMATED REVENUE	2026-27	2027-28	2028-29	2029-30	2030-31
CO&DS	1,711,987	1,711,987	1,711,987	1,711,987	1,711,987
IMPACT FEES	8,000,000	8,000,000	8,000,000	-	-
1.5 MILLAGE CAP OUTLAY PROPERTY TAX	94,404,746	100,069,031	106,073,172	109,255,368	112,533,029
CHARTER SCHOOLS CAPITAL OUTLAY	1,845,327	1,845,327	1,845,327	-	-
GASOLINE TAX REFUND	60,000	60,000	60,000	60,000	60,000
1/4 CENT SALES TAX - 3RD GEN	-	-	-	-	-
1/4 CENT SALES TAX - 4TH GEN	27,895,006	29,335,864	30,745,434	32,222,733	33,771,016
SALES TAX REVENUE BOND PROCEEDS - 4TH GEN (INCL. PREMIUM)	-	-	-	-	-
GRANTS	-	-	-	-	-
INVESTMENT INCOME (As of 03.31.2026) - Millage	2,000,000	1,500,000	1,500,000	-	-
INVESTMENT INCOME (As of 03.31.2026) - Sales Tax - 3rd Gen	750,000	-	-	-	-
INVESTMENT INCOME (As of 03.31.2026) - Sales Tax - 4th Gen	500,000	500,000	500,000	-	-
INVESTMENT INCOME (As of 03.31.2026) - Impact Fees	454,015	454,015	454,015	-	-
INVESTMENT INCOME (As of 03.31.2026) - Other	152,017	152,017	152,017	-	-
<b>TOTAL EST. REVENUES</b>	<b>\$ 137,773,097</b>	<b>\$ 143,628,240</b>	<b>\$ 151,041,951</b>	<b>\$ 143,250,088</b>	<b>\$ 148,076,032</b>
BEGINNING FUND BALANCE	162,586,670	117,370,682	106,835,506	132,269,916	151,551,658
<b>TOTAL EST. REVENUES AND BEGINNING FUND BALANCE</b>	<b>\$ 300,359,767</b>	<b>\$ 260,998,921</b>	<b>\$ 257,877,457</b>	<b>\$ 275,520,004</b>	<b>\$ 299,627,690</b>
<b>APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
<b>SUPPORT GENERAL FUND 100</b>					
ANNUAL MAINTENANCE & OPERATING SUPPORT	13,125,239	13,764,214	13,764,214	13,764,214	13,764,214
BUS DRIVER SALARY	15,500,000	15,500,000	15,500,000	15,500,000	15,500,000
DISTRICT OPERATING SYSTEM SOFTWARE/Qualtrics	5,217,190	5,217,190	5,217,190	4,500,000	4,500,000
PROPERTY & CASUALTY INSURANCE	5,754,208	6,329,629	6,962,592	7,658,851	8,424,736
PORTABLE CLASSROOM LEASING & MOVES	250,000	250,000	250,000	250,000	250,000
CHARTER SCHOOLS CAPITAL OUTLAY 1.5 MILLAGE SHARE	1,626,368	2,032,960	2,032,960	2,032,960	2,032,960
CHARTER SCHOOLS CAPITAL OUTLAY	1,845,327	1,845,327	1,845,327	1,730,313	1,730,313
<b>RECURRING DISTRICT WIDE CAPITAL PROJECTS - MAINTENANCE</b>					
RISK MANAGEMENT & SAFETY RELATED REPAIRS	300,000	300,000	325,000	325,000	325,000
STADIUM IMPROVEMENTS	96,000	96,000	96,000	96,000	96,000
HYDRANT/BACKFLOW PREVENTER INSPECTIONS & REPAIRS	286,225	286,225	286,225	286,225	286,225
BLEACHER UPGRADES & REPAIRS (Interior)	175,000	175,000	175,000	175,000	175,000
CUSTODIAL EQUIPMENT REPAIRS	171,735	171,735	171,735	171,735	171,735
PLAYGROUND EWF & MULCH REPLACEMENT	175,000	175,000	175,000	175,000	175,000
FENCING REPAIRS	228,980	228,980	228,980	228,980	228,980
DIST - FIRE/HEALTH/SAFETY INSPECTIONS & REPAIRS	900,000	1,000,000	1,100,000	1,100,000	1,100,000
FLOOR REPAIRS	57,245	57,245	57,245	57,245	57,245
GYMNASIUM FLOORS	75,907	75,907	75,907	75,907	75,907
HVAC REPAIRS	4,500,000	5,000,000	5,000,000	5,000,000	5,000,000
IRRIGATION MAINTENANCE & REPAIRS D/W	85,000	85,000	85,000	85,000	85,000
LIGHTNING PROTECTION SYSTEM MAINTENANCE	50,500	75,000	75,000	100,000	100,000
MAINT - WORK ORDER SYSTEM	57,985	57,985	57,985	57,985	57,985

APPROPRIATIONS AND ENDING FUND BALANCE	2026-27	2027-28	2028-29	2029-30	2030-31
OVERHEAD DOOR DROP TESTING & REPAIR	54,383	54,383	54,383	54,383	54,383
PAVEMENT	228,980	228,980	228,980	228,980	228,980
PE PAVILLION REFURBISHMENT	182,500	182,500	182,500	182,500	182,500
POOL REPAIRS	133,750	133,750	133,750	133,750	133,750
RETENTION POND REFURBISHMENT	115,000	120,000	120,000	120,000	120,000
ROOF CLEANING MAINTENANCE & REPAIR	115,000	115,000	115,000	115,000	115,000
WINDOW REPLACEMENT & REPAIRS	550,000	655,398	655,398	655,398	655,398
TERMITE TREATMENT	40,072	40,072	40,072	40,072	40,072
MAINT - VEHICLE / WHITE FLEET	450,000	450,000	500,000	540,000	540,000
MAINT - PD TRAINING & CERTIFICATION	29,674	29,674	29,674	29,674	29,674
GENERATORS	57,245	57,245	57,245	57,245	57,245
TRACK & OUTDOOR COURT REFURBISHMENT	150,000	150,000	150,000	150,000	150,000
PAINTING (Interior)	1,000,000	1,175,000	1,175,000	1,175,000	1,175,000
PAINTING (Exterior)	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
DIST - ENVIRONMENTAL TESTING & INSPECTIONS	400,000	400,000	415,000	415,000	415,000
ELEVATOR REFURBISHMENT & MODERNIZATION	750,000	800,000	800,000	800,000	800,000
HOT WATER HEATERS	120,000	120,000	120,000	120,000	120,000
TRANSP - INFORMATION MANAGEMENT SOFTWARE	76,815	76,815	76,815	76,815	76,815
DIST - VEHICLES & MATL HANDLING EQUIPT	-	-	-	-	-
HVAC CONTROLS	950,000	1,000,000	1,860,462	1,860,462	1,860,462
DRINKING FOUNTAINS	100,000	100,000	100,000	100,000	120,000
TRANSP - BUS GPS/VIDEO/ MISC. EQUIPMENT	150,000	150,000	150,000	150,000	150,000
TRANSP - BUS REPLACEMENT	2,000,000	3,000,000	4,000,000	5,000,000	6,206,000
HVAC REPLACEMENTS	9,000,000	12,000,000	16,000,000	16,400,692	16,400,692
FLOORING REPLACEMENT	650,000	650,000	650,000	650,000	650,000
ROOF REPLACEMENT & REPAIRS	1,711,987	1,711,987	1,711,987	1,711,987	1,711,987
ROOF REPLACEMENT & REPAIRS	2,000,000	6,000,000	8,000,000	8,000,000	10,000,000
LIGHTING UPGRADES (LED & Occupancy Sensors)	500,000	500,000	500,000	500,000	500,000
ELECTRICAL UPGRADES	445,000	445,000	445,000	445,000	445,000
SPORT FIELD LIGHTING	300,000	400,715	400,715	400,715	400,715
SEWER LINE REPLACEMENTS & PLUMBING UPGRADES	300,000	500,000	750,000	750,000	750,000
BLEACHER UPGRADES & REPAIRS (Exterior)	375,000	375,000	375,000	375,000	375,000
DIST - FACILITY ASSESSMENT	85,000	85,000	85,000	85,000	85,000
TRANSP - STUDENT TRANSPORTATION SOFTWARE	213,050	213,050	213,050	213,050	213,050
DIST - SCHOOL CAPITAL OUTLAY FUNDS	-	-	-	-	300,000
PA PAGING SYSTEM REPLACEMENT	150,000	200,000	200,000	200,000	350,000
FIRE ALARM - Upgrades/replacements	1,100,000	1,250,000	1,500,000	1,750,000	2,000,000
ELECTRONIC LOCKS	-	-	-	-	-
DIST - CUSTODIAL EQUIPMENT	228,980	228,980	228,980	228,980	228,980
DIST - ESE CLASSROOM UPGRADES	130,000	130,000	130,000	130,000	130,000
DIST - SAFETY INITIATIVES	500,000	1,000,000	1,000,000	1,000,000	1,000,000

<b>FACILITIES PLANNING</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
MISC. PLANNING	-	-	-	220,000	220,000
DISTRICT WIDE RENOVATIONS	-	-	-	675,000	675,000
EMERGENCY RADIO IMPROVEMENTS	-	-	-	-	-
PROJECT MANAGEMENT SOFTWARE	-	-	-	-	-
DIST - IMPACT FEE STUDY & FISH AUDIT	-	-	110,000	-	-
OLD MIDWAY RENOVATION	-	-	-	-	-
<b>TECHNOLOGY PROJECTS</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
IS - TECHNOLOGY UPGRADES/AUGMENTATION	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
IS - MAGNET SCHOOL EQUIPMENT	50,000	50,000	50,000	50,000	50,000
IS - CROOMS TECHNOLOGY REPLACEMENT	100,000	100,000	100,000	100,000	100,000
<b>BUILDING ADDITIONS/REMODELING/RENOVATIONS (1.5 Millage)</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
DIST - STADIUM STRUCTURES	-	-	-	-	-
BEAR LAKE ELEMENTARY-REPLACEMENT/REMODELING (1962/1988)	9,000,000	5,000,000	-	-	-
RENOVATION - LAWTON ELEM	-	-	-	-	-
Misc - Transportation WS Tank Replacement	-	-	-	-	-
ERP IMPLEMENTATION	750,000	750,000	-	-	-
ERP SOFTWARE	531,000	340,000	-	-	-
BLANK - MILLAGE	-	-	-	-	-
BLANK - MILLAGE	-	-	-	-	-
<b>DEBT SERVICE</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29</b>	<b>2029-30</b>	<b>2030-31</b>
COP DEBTE P&I - MILLAGE	5,812,990	5,812,095	5,814,795	1,830,978	1,835,702
COP DEBTE P&I - IMPACT FEES	-	-	-	-	-
SALES TAX REVENUE BOND P&I - SALES TAX 4TH GEN	18,774,750	18,759,375	18,747,375	18,727,250	18,712,375
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 182,989,085</b>	<b>\$ 154,163,416</b>	<b>\$ 125,607,541</b>	<b>\$ 123,968,346</b>	<b>\$ 128,650,080</b>
ENDING FUND BALANCE	115,787,926	103,575,028	127,231,054	144,681,060	162,220,324
<b>TOTAL APPROPRIATIONS AND ENDING FUND BALANCE</b>	<b>\$ 298,777,011</b>	<b>\$ 257,738,444</b>	<b>\$ 252,838,595</b>	<b>\$ 268,649,406</b>	<b>\$ 290,870,403</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$3,527,693</b>	<b>\$5,692,662</b>	<b>\$5,487,244</b>	<b>\$7,979,180</b>	<b>\$13,604,016</b>
<b>TOTAL REVENUE (+)</b>	<b>\$94,821,990</b>	<b>\$99,891,309</b>	<b>\$105,794,788</b>	<b>\$107,423,631</b>	<b>\$110,646,340</b>
<b>PRIOR-YEAR C/F EXPENDITURES (-)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>NEW YEAR EXPENDITURES (-)</b>	<b>92,657,021</b>	<b>100,096,727</b>	<b>103,302,852</b>	<b>101,798,796</b>	<b>106,495,405</b>
<b>ENDING FUND BALANCE (=)</b>	<b>\$ 5,692,662</b>	<b>\$ 5,487,244</b>	<b>\$ 7,979,180</b>	<b>\$ 13,604,016</b>	<b>\$ 17,754,952</b>

# SALES TAX UPDATE - GEN 4 (2025-2035)

School/Project	Description of Work	Potential Budget	Status	Actual Expenditure
School-based Security	Security Cameras, Access Control, Single Point of Access, radio upgrades and communication upgrades	\$10,305,000	In Progress	
School-based (Student) Technology	One-to-one device initiative for Secondary Schools	\$18,000,000	In Progress	
School-based HVAC Upgrades	Replace/upgrade obsolete HVAC controls and mechanical systems to improve operational and energy efficiency. Schools included: Altamonte ES, Carillon ES, Early Learning Center, Eastbrook ES, Goldsboro ES, Idyllwilde ES, Milwee MS, Sabal Point ES, Sanford MS, Seminole HS, South Seminole MS, Spring Lake ES, Winter Springs ES.	\$76,000,000	In Planning	
School-based Roof Replacement	Replace/upgrade deteriorated roofs and/or roof drainage systems. Schools included: Eastbrook ES, Forest City ES, Sabal Point ES, Milwee MS, Lyman HS, and Seminole HS.	\$25,200,000	In Progress	
School Buses	Purchase buses to reduce average age of fleet to <10 years to improve operational and fuel efficiency.	\$10,000,000	Complete	\$10,000,000
Athletic Facility Improvements	Replace existing gym bleachers through the district that are broken and/or obsolete.	\$2,900,000	In Progress	
School Improvements (see projects below)	Replace/Refurbish/Refresh Seminole County Public Schools.	\$182,652,282	See Below	
<b>TOTAL</b>		<b>\$325,057,282</b>		
Altamonte ES	Refresh Building 4. Site Work/erosion prevention.	\$1,195,452		
Eastbrook ES	Refresh Building 2, 4 and 5.	\$1,497,394		
Geneva ES	Replace Building 15.	\$1,820,775		
Keeth ES	Remodel Building 1 and building addition of ~10,000 S.F.	\$17,860,200		
Lake Howell HS	Replace auditorium; includes performing arts enhancements and cyber security program classrooms and/or arena.	\$24,000,000	In Progress	
Lake Orienta ES	Refresh Building 3, 5, 6 and 7. Site work.	\$1,798,320		
Milwee MS	Replace Building 2 and 9. Remodel Building 5, 7, 10 and 11. Refresh Media Center.	\$32,294,376	In Planning	
Old Midway ES	Refurbish/refresh campus buildings.	\$3,500,000		
Red Bug ES	Refresh Buildings 2 and 3 and expand Building 3 (cafeteria).	\$3,058,095		
Rock Lake MS	Refresh building 1. Site Work.	\$10,054,141	In Planning	
Sanford MS	Refresh Building 1, 2, 11, 12 and 13. Remodel portion of Building 2 and 4. Add ~13,000 S.F. classroom building.	\$25,803,279	In Progress	
South Seminole MS	Refresh Buildings 3 and 4 and remodel building 8 and replace Building 1 and 7 (cafeteria). Site Work.	\$17,116,020	In Progress	
Spring Lake ES	Refresh Buildings 2, 3 and 4.	\$3,511,460		
Sterling Park ES	Remodel Building 3 and refresh to Building 4, 5 and 6. Site Work/Drainage.	\$2,271,504		
Wilson ES	Replace Building 1 and Refresh Buildings 2, 3, 4 and 5.	\$11,653,210		
Winter Springs ES	Refresh Buildings 3, 5, 6 and 7.	\$1,513,840		
Winter Springs HS	Refresh to Building 1, 2, 3, 4, 5, 6, 7, 8 and 9; remodel window wall on Building 8 and 9.	\$23,704,216	In Planning (Phased)	
<b>TOTAL</b>		<b>\$325,057,282</b>		
<b>Projected Revenue</b>		<b>\$325,100,000</b>		

# IMPACT FEE STUDY UPDATE

# Impact Fee Status

- The County implemented an impact fee program for educational facilities in 1992 (Ordinance 92-14)
- The Impact Fee Study updates were done in 2006 (Ordinance 2007-41) and 2017 (Ordinance 2018-1)
- Benesch (formerly Tindale Oliver) provided the update for 2017 and the current 2026 Impact Fee Update Study

# The CAG (Citizen Advisory Group)

## Role of the Committee

- The CAG serves as the Seminole County Education System Advisory Committee and provides recommendations to the School Board regarding the Impact Fee Study Update.
- The draft 2026 Impact Fee Study was submitted to the CAG on March 27, 2026.
- The CAG met twice to review and discuss the updated study.
- Following its review, the CAG provided a recommendation to the School Board.

# CAG Membership Representation

- **PTA, Principals & Parents**
- Business Advisory Board
- **Greater Orlando Builders Association**
- **Seminole Chamber of Commerce**
- **City Representatives (Altamonte Springs, Winter Springs)**
- **Seminole County Government**
- **School Board Representative**
- Associated Builders & Contractors
- American Institute of Architects
- Apartment Association of Greater Orlando
- Private Business Association of Seminole

# Impact Fee Updated Schedule

*Seminole County School Impact Fee Update Study -- 2025*  
*Study Schedule ( **PROPOSED NEW SCHEDULE** )*

5/7/2026

Task	Group	Date
Technical Analysis	Benesch	June 2025 - March, 2026
Submittal of Initial Results (tables/charts)	Benesch	December 5, 2025
<b>Initial Results Review Meeting</b>	<b>Benesch &amp; SCPS</b>	<b>Early January 2026</b>
Submit Draft Report to CAG Members for Review	SCPS	Friday, March 27, 2026
CAG Meeting #1 -- Review of Draft Report	Benesch & SCPS	Wednesday, April 15, 2026
Receipt of CAG Draft Report Comments	CAG/SCPS	Wednesday, April 22, 2026
Submittal of Comment Response to CAG	Benesch	Thursday, May 7, 2026
CAG Meeting #2 - Review of Draft Report	Benesch & SCPS	Wednesday, May 27, 2026
Submittal of Final Report	Benesch	Monday, June 3, 2026
<b>School Board Work Session</b>	<b>Benesch &amp; SCPS</b>	<b>Mid June 2026</b>
School Board Meeting to Provide Recommendations to BCC	SCPS	End of June 2026
Presentation to the Board of County Commissioners	Benesch & SCPS	Early to Mid July 2026
County Ordinance Approval	SCPS	End of July 2026

# Calculated and Current Adopted School Impact Fee

**Table ES-1** presents the calculated school impact fees along with a comparison to the current adopted fees, and the maximum allowable fees per F.S. 163.31801.

**Table ES-1**

**Calculated and Current Adopted School Impact Fee**

Residential Category	Impact Unit	Calculated Impact Fee <sup>(1)</sup>	Current Adopted Impact Fee <sup>(2)</sup>	Percent Change <sup>(3)</sup>	F.S. 163.31801 Maximum Impact Fee <sup>(4)</sup>	Percent Change <sup>(5)</sup>
<i>Traditional Schools</i>						
Single Family (detached)	du	\$19,296	\$9,000	114%	\$13,500	50%
Townhome/Condo/Duplex	du	\$10,801	\$5,000	116%	\$7,500	50%
Multi-Family: 850 sf or less	du	\$9,620	\$4,900	96%	\$7,350	50%
Multi-Family: 851 to 1,500 sf	du	\$11,532	\$7,100	62%	\$10,650	50%
Multi-Family: Greater than 1,500 sf	du	\$15,020	\$8,700	73%	\$13,050	50%
Mobile Home	du	\$8,945	\$4,700	90%	\$7,050	50%

1) Source: Table 10

2) Source: Seminole County Development Services Department. Fees were adopted at 73% of the full calculated rates presented in the Seminole County Public Schools Impact Fee Update Study, October 2017.

3) Percent change from the current adopted impact fee (Item 2) to the calculated impact fee (Item 1)

4) Maximum allowable impact fee in compliance with 50-percent increase limit per F.S. 163.31801

5) Percent change from the current adopted impact fee (Item 2) to the F.S. 163.31801 maximum allowable impact fee (Item 4)

# CAG Recommendation

The CAG voted unanimously to recommend that the Current Adopted School Impact Fee rates remain unchanged.

# Impact Fee Increase Limitations

- Up to 25% increase over 2 years
- 25 to 50% increase over 4 years
- Cannot increase over 50%
- Cannot increase more than once every four years

# School Impact Fee Comparison

County	District Grade <sup>(1)</sup>	Date of Last Update <sup>(2)</sup>	Adoption Percent <sup>(2)</sup>	Single Family (per du)	
				Adopted Fee <sup>(2)</sup>	Fee @ 100% <sup>(3)</sup>
Levy County	B	2008	100%	\$816	\$816
Indian River County	A	2020	28%	\$1,310	\$4,680
St. Johns County	A	2018	100%	\$6,082	\$4,725
Baker County	B	2005	52%	\$2,592	\$5,000
Citrus County	B	2025	100%	\$5,298	\$5,298
Nassau County	A	2017	100%	\$5,431	\$5,431
St. Lucie County	A	2005	100%	\$6,786	\$5,447
Lee County	B	2018	53%	\$2,879	\$5,484
Martin County	A	2007	100%	\$5,567	\$5,567
Sarasota County <sup>(4)</sup>	A	2022	Varies-SF @48%	\$3,048	\$6,306
Flagler County <sup>(5)</sup>	B	2021	Varies-SF @90%	\$5,950	\$7,175
Volusia County	A	2022	85%	\$7,023	\$8,262
Palm Beach County <sup>(6)</sup>	A	2022	Varies-SF 2,000 sf @95%	\$7,906	\$8,322
Hernando County	B	2022	70%	\$6,135	\$8,764
Broward County	A	2019	Varies-SF @97%	\$8,809	\$9,049
Miami-Dade County <sup>(7)</sup>	A	2025	N/A	N/A	\$9,210
Manatee County <sup>(8)</sup>	B	2023	Varies – 2,000 sf @96%	\$9,190	\$9,524
Orange County	A	2020	Varies-2,000 sf @100%	\$9,513	\$9,560
Brevard County	A	2015	50%	\$5,097	\$10,193

County	District Grade <sup>(1)</sup>	Date of Last Update <sup>(2)</sup>	Adoption Percent <sup>(2)</sup>	Single Family (per du)	
				Adopted Fee <sup>(2)</sup>	Fee @ 100% <sup>(3)</sup>
Marion County	B	2023	40%	\$4,307	\$10,768
Hendry County	B	2023	40%	\$4,531	\$11,328
Lake County <sup>(9)</sup>	A	2023	100%	\$12,021	\$12,021
Seminole County - Current Adopted <sup>(10)</sup>	A	2017	73%	\$9,000	\$12,322
Hillsborough County	B	2024	N/A	N/A	\$12,340
Clay County <sup>(11)</sup>	A	2022	Varies – SF @83%	\$10,551	\$12,680
Osceola County	B	2021	100%	\$12,923	\$12,923
Seminole County - Maximum <sup>(12)</sup>	A	2025	N/A	N/A	\$13,500
Pasco County <sup>(13)</sup>	B	2024	Varies-SF @91%	\$12,328	\$13,613
Polk County <sup>(14)</sup>	B	2024	85%	\$12,187	\$14,338
Collier County <sup>(15)</sup>	A	2025	Varies – 2,000 sf @84%	\$13,184	\$15,757

Note: Counties adjacent to Seminole County are highlighted

- 1) Source: Florida Department of Education, Florida District Grades 2025
- 2) Source: Published impact fee schedules and discussions with representatives from each jurisdiction
- 3) Represents the full calculated fee from each respective technical study
- 4) Fee shown reflects fully phased fee effective January 1, 2026
- 5) Source: Flagler County Municode, Chapter 17. Educational facilities impact fee increases for every additional 500 students (+\$500 for single family, +\$125 for multi-family, and +\$850 for mobile homes) with a maximum fee based on the addition of 2,000 students (\$7,175 for single family, \$1,774 for multi-family, and \$5,279 for mobile home).

Blue Shading: Neighboring School districts



**THANK YOU**