Date of Council Meeting: April 23, 2013

TOWN OF LEESBURG
TOWN COUNCIL WORK SESSION

To: Mayor and Council

From: John Wells, Town Manager

Subject: Annexation Discussion

Date: April 19, 2013

In anticipation of a meeting of the Annexation Area Development Policies (AADP) Committee between Loudoun County and the Town of Leesburg, Town staff will be bringing to a future meeting of the Town Council information from previous work by the AADP regarding zoning issues. In addition, the Town has conducted a Fiscal Impact Analysis of the potential annexation areas. That work is attached. Since this work has been completed, other areas for potential annexation or a boundary line adjustment may need to be directed by the Town Council. No formal action is needed by Council.

Issues for discussion:

- Geographic areas under consideration for Boundary Line Adjustment or Annexation
- Fiscal Impact Analysis
- Timing of AADP meeting with the County
- Timing of Joint Town/County Meeting
- Status/review of previous planning issues considered by last meetings of the AADP (future meeting)

Fiscal Impact Analysis of Town Growth and Annexation

Town of Leesburg, Virginia

Submitted to:

Town of Leesburg, Virginia

FINAL

April 10, 2013

Prepared by:

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April 2013

FISCAL IMPACT ANALYSIS OF TOWN GROWTH AND ANNEXATION

Town of Leesburg, Virginia

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EXECUTIVE SUMMARY

BACKGROUND

TischlerBise is under contract with the Town of Leesburg, Virginia, to conduct a fiscal impact analysis of growth scenarios for future Town growth and potential annexation. This report provides fiscal impact results and findings from all scenarios. An Appendix is provided under separate cover with level of service and cost and revenue assumptions (*Level of Service Document).*

A fiscal impact analysis determines whether revenues generated by development are sufficient to cover the resulting costs from that development for service and facility demands placed on the Town under current levels of service. It is intended to be used to help guide policy decisions regarding levels of service and revenue enhancements. It should not be viewed as a budget-forecasting document or a definitive roadmap depicting a future course of action. A fiscal analysis essentially looks at revenues and expenditures separately. It does not project expenditures based on revenues available—unlike the annual budget process where a budget is balanced with the resources available.

Many of the assumptions on which the analysis is based can be viewed as policy-making decision points, which if modified would affect the overall results. For example, in some cases the level of capital expenditures assumed in the analysis, and the resulting costs (both debt service and pay-go), are projected independent of the current Town capital improvement program and debt capacity guidelines. Rather, the capital costs projected in this analysis ***reflect the costs to serve new growth, regardless of whether the resources are available to cover the costs***. The Town will continue to balance its budget each year, considering financial guidelines and policies, applicable operating impacts, and available resources.

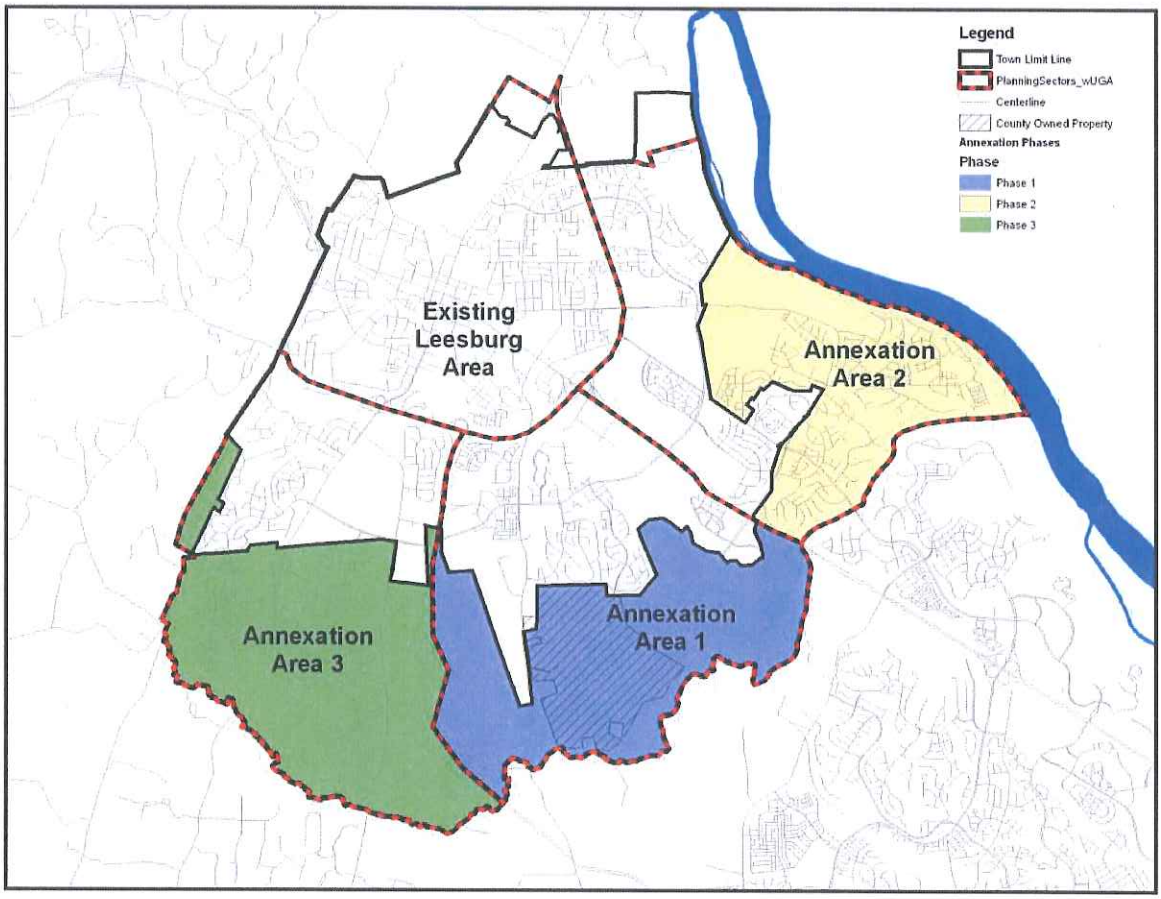
The first step of the fiscal impact analysis is to determine current service levels and capacities and associated revenues and costs. This was based on our previous fiscal impact analysis work for the Town as well as through discussions with Town of Leesburg staff and a review of applicable budgets and other relevant documents. Additionally, our local fiscal experience with Virginia jurisdictions as well as our national experience conducting over 700 fiscal impact analyses was beneficial. The results of the level of service/capacity analysis were used to update the fiscal impact models for the Town as well as make additional changes to reflect the new questions to be addressed in this analysis. This report details the findings of the fiscal impact analysis. (The *Level of Service (LOS) Document* issued under separate cover provides additional information on assumptions for the analysis.)

GROWTH SCENARIOS

Four growth scenarios are analyzed in this study reflecting different combinations of projected growth in the Town and Annexation Areas over 20 years. (See the map in Figure 1 for Annexation Area identification.)

- Scenario A. Town Growth with No Annexation
- Scenario B: Town Growth plus Annexation Area 1
- Scenario C: Town Growth plus Annexation Area 2
- Scenario D: Town Growth plus Annexation Areas 1 and 2

Figure 1. Map of Town and Annexation Areas



The Fiscal Impact Analysis includes analysis of Annexation Areas 1 and 2 only. However, the three annexation areas (shown in Figure 1) comprise the Town's total Utility Service Area. This same area was also designated as the Town's "Urban Growth Area" (UGA) in the 1991 Loudoun County General Plan and in the 1997 Leesburg Town Plan. In 2001, Loudoun County revised its General Plan, re-designating the UGA as the "Joint Land Management Area" (JLMA). At the same time, the area that is shown in Figure 1 as Annexation Area 3 was removed from the newly designated JLMA. The 2005 Leesburg Town Plan continued to designate the entire area as the Urban Growth Area. Annexation Area 3 has experienced very low density development, with primarily large-lot rural residential uses. The Town did not include Annexation Area 3 in its evaluation of the Lower Sycolin sewer project, given the high cost of infrastructure and low potential revenue generation based on the type of development in this area. Accordingly, even though Annexation Area 3 remains part of the Town's Utility Service Area, it is not included in any of the annexation scenarios in this Fiscal Impact Analysis.

Projections of growth within the Town and the Annexation Areas were developed using the Town's Transportation Model. This model divides the Town and the Annexation Areas into Traffic Analysis Zones (TAZ). Town staff reviewed each TAZ to determine existing residential units and nonresidential square footage and the potential for new development on vacant and underdeveloped parcels. New development projections are based on approved or submitted site plans, planned land use, existing zoning, and recent development trends within the Town. A summary comparison of pertinent demand factors (e.g., population, housing units, etc.) for the scenarios and base year data is shown in Figure 2. It should be noted that the data for Annexation Areas include figures for existing development as well growth. (For further detail on each scenario, see the *LOS Document*.)

Figure 2. Summary of Scenarios

	Existing Town Base *2012*	Scenario A *Town Growth* *Total by 2032*	Scenario B *Town + Area 1* *Total by 2032*	Scenario C *Town + Area 2* *Total by 2032*	Scenario D *Town + Areas 1 + 2* *Total by 2032*
Population	44,400	49,106	51,566	58,608	61,069
Residential Units	15,041	16,802	17,571	19,766	20,535
Nonres. Floor Area (SF)	10,825,377	15,903,644	20,914,784	15,958,415	20,969,555
Jobs	19,359	29,849	37,092	29,949	37,192

Residential growth is projected in the Town at a total of approximately 12 percent over the 20-year period. Existing development and growth in Annexation Area 2 adds approximately 31 percent more housing units to the Town's base. Of all the scenarios, Scenario D reflects the maximum amount of residential development (both existing and future growth).

The majority of *nonresidential development* is projected to occur within current Town boundaries as well as in Annexation Area 1. Of all the scenarios, Scenario D reflects the maximum amount of nonresidential development (both existing and future growth).

FISCAL IMPACT RESULTS

The fiscal impact of growth within current Town boundaries and from annexation under each scenario yields **positive net fiscal results**. Results are shown below in the following two figures.

Figure 3. Cumulative Net Fiscal Results: 2012-2032 (x$1,000)

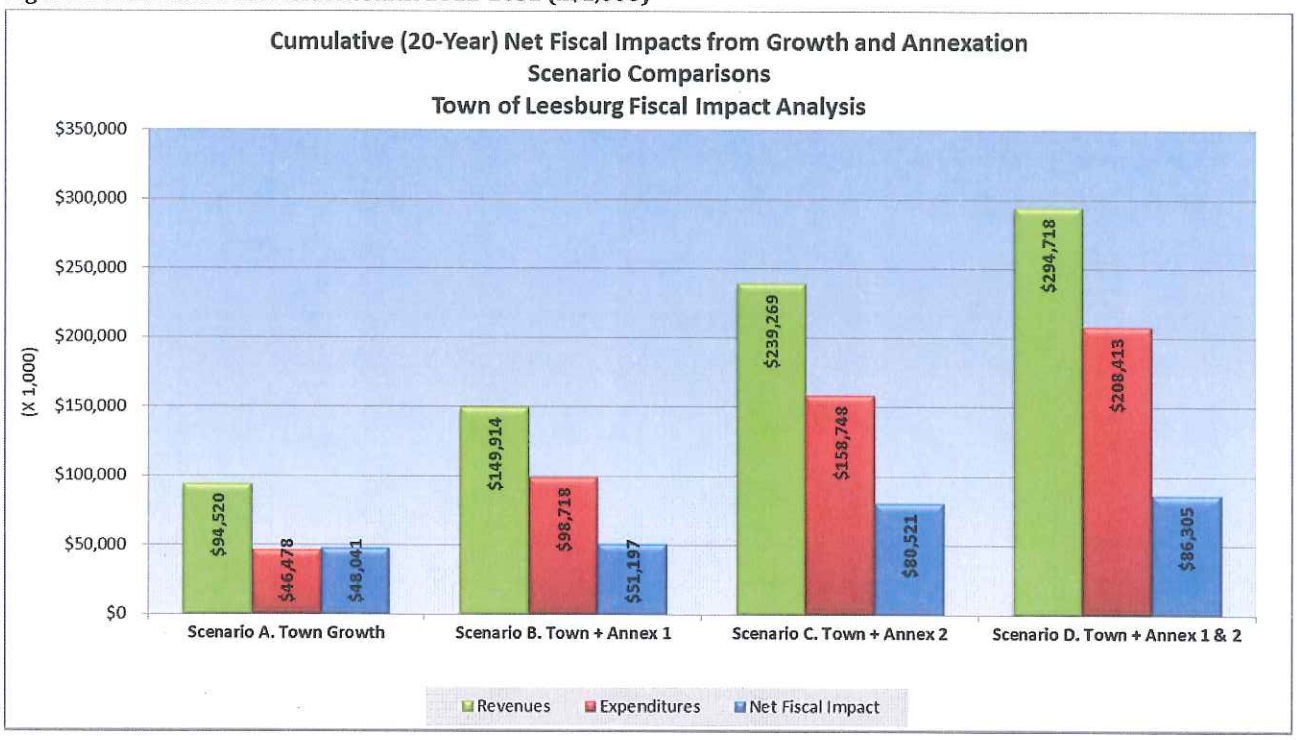


Figure 4. Cumulative Net Fiscal Results: 2012-2032 (x$1,000) (Table)

Cumulative Net Fiscal Results (x$1,000)
SCENARIO COMPARISONS
Town of Leesburg, Virginia, Fiscal Impact Analysis

Category	SCENARIO			
	Scenario A. Town Growth	Scenario B. Town + Annex Area 1	Scenario C. Town + Annex Area 2	Scenario D. Town + Annex Areas 1 & 2
TOTAL REVENUES	***$94,520***	***$149,914***	***$239,269***	***$294,718***
Operating Expenditures	$35,009	$67,045	$116,638	$148,433
Capital Expenditures	$11,469	$31,673	$42,111	$59,980
TOTAL EXPENDITURES	***$46,478***	***$98,718***	***$158,748***	***$208,413***
NET FISCAL IMPACT	**$48,041**	**$51,197**	**$80,521**	**$86,305**
Average Annual NET FISCAL IMPACT	**$2,402**	**$2,560**	**$4,026**	**$4,315**

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OVERVIEW

BACKGROUND

TischlerBise is under contract with the Town of Leesburg, Virginia, to conduct a Fiscal Impact study of development scenarios for Town growth and potential annexation. A fiscal impact analysis analyzes revenue generation and operating and capital costs to the Town associated with the provision of public services and facilities under a set of assumptions.

The development scenarios evaluated in this analysis are represented by numerical projections of population, housing units, employment, and nonresidential building area and are based on the projections through the year 2032.

A fiscal impact analysis determines whether revenues generated by development are sufficient to cover the resulting costs from that development for service and facility demands placed on the Town under current levels of service. It is intended to be used to help guide policy decisions regarding levels of service and revenue enhancements. It should not be viewed as a budget-forecasting document or a definitive roadmap depicting a future course of action. A fiscal analysis essentially looks at revenues and expenditures separately. It does not project expenditures based on revenues available—unlike the annual budget process where the budget will be balanced with the resources available.

Many of the assumptions on which the analysis is based can be viewed as policy-making decision points, which if modified would affect the overall results. For example, the level of capital expenditures assumed in the analysis, and the resulting costs (both debt service and pay-go), are projected independent of the resources available and debt capacity guidelines. Rather, the capital costs projected in this analysis ***reflect the costs to serve new growth, regardless of whether the resources are available to cover the costs***.

The first step of the fiscal impact analysis is to determine current service levels and capacities and associated revenues and costs. This was done through on-site interviews and follow-up discussions with Town of Leesburg staff and a review of applicable budgets and other relevant documents. Additionally, our local fiscal experience with Virginia jurisdictions as well as our national experience conducting over 700 fiscal impact analyses was beneficial. The results of the level of service/capacity analysis are issued under separate cover in the *Level of Service (LOS) Document.* This information was used to develop a fiscal impact model for the Town.

SCENARIOS

Four growth scenarios are analyzed in this study reflecting different combinations of projected growth in the Town and Annexation Areas over 20 years. (See the map in Figure 1 for Annexation Area identification.) The scenarios analyzed are as follows:

- Scenario A. Town Growth with No Annexation
- Scenario B: Town Growth plus Annexation Area 1 (excluding County-owned Land)
- Scenario C: Town Growth plus Annexation Area 2 (excluding County-owned Land)
- Scenario D: Town Growth plus Annexation Areas 1 and 2 (excluding County-owned Land)

Projections of growth within the Town and the Annexation Areas were developed using the Town's Transportation Model. This model divides the Town and the Annexation Areas into Traffic Analysis Zones (TAZ). Town staff reviewed each TAZ to determine existing residential units and nonresidential square footage and the potential for new development on vacant and underdeveloped parcels. New development projections are based on approved or submitted site plans, planned land use, existing zoning, and recent development trends within the Town. A summary comparison of pertinent demand factors (e.g., population, housing units, etc.) for the scenarios and base year data is shown below. It should be noted that the data for Annexation Areas include figures for existing development as well growth. See Figures 6 and 7 below for a summary of existing development in the Annexation Areas. (For further detail on each scenario, see the *LOS Document*.)

Figure 5. Summary of Growth Scenarios

	Existing Town Base	Scenario A. Town Growth		Scenario B. Town + Area 1		Scenario C. Town + Area 2		Scenario D. Town + Areas 1 & 2	
		Growth	*Total by 2032*	*Area + Growth*	*Total by 2032*	*Area + Growth*	*Total by 2032*	*Area + Growth*	*Total by 2032*
Population	44,400	4,706	49,106	7,166	51,566	14,208	58,608	16,669	61,069
Residential Units	15,041	1,761	16,802	2,530	17,571	4,725	19,766	5,494	20,535
Nonres. Floor Area (SF)	10,825,377	5,078,267	15,903,644	10,089,407	20,914,784	5,133,038	15,958,415	10,144,178	20,969,555
Jobs	19,359	10,490	29,849	17,733	37,092	10,590	29,949	17,833	37,192

Notes:
"Area" = Annexation Area
"Growth" = Future growth in Town and respective Annexation Area

Residential growth is projected in the Town at a total of approximately 12 percent over the 20-year period. Existing development and growth in Annexation Area 2 adds approximately 31 percent more housing units to the Town's base. Of all the scenarios, Scenario D reflects the maximum amount of residential development (both existing and future growth).

The majority of nonresidential development is projected to occur within current Town boundaries as well as in Annexation Area 1. Of all the scenarios, Scenario D reflects the maximum amount of nonresidential development (both existing and future growth).

Annexation Areas

Two Annexation Areas are included in the analysis. Existing land uses are shown below first for number of housing units followed by nonresidential development. Annexation Area 1 is largely undeveloped at this time except for approximately 700,000 square feet of nonresidential space. Annexation Area 2 is predominantly developed as a residential area.

Figure 6. Town and Annexation Areas Existing Development: Housing Units

	EXISTING DEVELOPMENT			
	Single Family	*Townhomes*	*Multifamily*	*Total*
Town	6,686	4,204	4,151	15,041
Annexation Area 1	19	0	0	19
Annexation Area 2	1,621	1,294	0	2,915
Grand Total	8,326	5,498	4,151	17,975

Source: Town of Leesburg

Figure 7. Town and Annexation Areas Existing Development: Nonresidential Square Footage

	EXISTING DEVELOPMENT				
	Retail	*Office**	*Industrial*	*Institutional*	*Total*
Town	4,233,342	3,010,875	601,268	2,979,892	10,825,377
Annexation Area 1	0	309,926	21,214	372,261	703,401
Annexation Area 2	0	54,771	0	0	54,771
Grand Total	4,233,342	3,375,572	622,482	3,352,153	11,583,549

** Includes "Other" category from property database.*
Source: Town of Leesburg

APPROACH AND MAJOR ASSUMPTIONS

A fiscal impact analysis determines whether revenues generated by development are sufficient to cover the resulting costs for service and facility demands placed on the Town. The fiscal impact analysis conducted by TischlerBise incorporates the case study-marginal cost approach wherever possible. The case study-marginal methodology is the most realistic method for evaluating fiscal impacts. This methodology takes site or geographic-specific information into consideration. Therefore, any unique demographic or locational characteristics of new development are accounted for, as well as the extent to which a particular infrastructure or service operates under, over, or close to capacity. Available facility capacity determines the need for additional capital facilities and associated operating costs.

Many of the costs that are impacted by general growth or annexation, regardless of location, are projected using a marginal/average cost hybrid methodology that attempts to determine capacity and thresholds for staffing but projects non-salary operating costs using an average cost approach.

The service level, revenue, and cost assumptions are based on TischlerBise's previous fiscal impact work for the Town as well as on-site interviews and follow-up discussions with Town of Leesburg staff, a detailed analysis of the *Fiscal Year 2012 Town of Leesburg Adopted Budget and Capital Improvements Program* and other relevant documents. Additionally, our local fiscal experience with Virginia jurisdictions as well as our national experience conducting over 700 fiscal impact analyses was beneficial.

The assumptions outlined below are utilized along with the growth projections developed for this analysis to calculate the fiscal impact to the Town over the 20-year projection period. Calculations are performed using a customized fiscal impact model designed specifically for this assignment. [1]

The following major assumptions regarding the fiscal impact methodology should be noted. (See the *Level of Service (LOS) Document,* issued under separate cover, for further detail on projection methodologies.)

[1] A general note on rounding: Calculations throughout this report are based on an analysis conducted using Excel software. Results are discussed in the report using one-and two-digit places (in most cases), which represent rounded figures. However, in some cases 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 rounding).

Marginal, Growth-Related Costs and Revenues

For this analysis, all costs and revenues directly attributable to development—by type of development—are included. Personnel and other operating costs are projected, as are expenditures for capital improvements. Indirect, or spin-off, impacts are not included in this analysis. For example, meals tax revenue is generated from nonresidential development as opposed to residential development. Although additional residents will likely eat at restaurants, the revenue is generated from the restaurant site itself and not directly from residential development.

The General Fund and Capital Projects Fund are included in this analysis. The Utilities Fund is not included in this analysis as it is an Enterprise Fund and assumed to be self-sufficient. The Airport Fund is also excluded from the analysis. Airport Fund operations are currently self-sufficient. However, the General Fund is paying a portion of the Airport's debt service starting in FY2012. While this is a General Fund expense, because the costs are due to past expenditures and are not growth-related costs they are excluded from the model. (Put another way, if growth stopped, the Town would still be obligated to pay the debt service.)

Some costs and revenues are not expected to be impacted by demographic changes, and are therefore considered "fixed" in this analysis. To determine those costs and revenues that should be considered fixed, TischlerBise reviewed the FY2012 Budget and available supporting documentation as well as interviewed staff. Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate staff.

Level of Service

The cost projections are based on a "snapshot approach" in which it is assumed the current level of service, as funded in the Town budget and as provided in current capital facilities, will continue through the 20-year analysis period. The current demand base data was used to calculate unit costs and service level thresholds. Examples of demand base data include population, dwelling units, employment by type, vehicle trips, etc. In summary, the "snapshot" approach does not attempt to speculate about how levels of service, costs, revenues and other factors will change over time. Instead, it evaluates the fiscal impact of new growth to the Town as conducted under the budget used in this analysis.

Revenue Structure

Revenues are projected assuming that the current revenue structure, as defined by the Town FY2012 Budget, will not change during the analysis period.

Inflation Rate

The rate of inflation is assumed to be zero throughout the projection period, and cost and revenue projections are in constant 2012 dollars. This assumption is in accord with budget data and avoids the difficulty of speculating on inflation rates and their effect on cost and revenue categories. It also avoids the problem of interpreting results expressed in inflated dollars over an extended period of time. In general, including inflation is complicated and unpredictable. This is particularly the case given that some costs, such as salaries, increase at different rates than other operating and capital costs such as contractual and building construction costs. And these costs, in turn, almost always increase in variation to the appreciation of real estate, thus affecting the revenue side of the equation. Using constant dollars avoids these issues.

Non-Fiscal Evaluations

It should be noted that while a fiscal impact analysis is an important consideration in planning decisions, it is only one of several issues that should be considered. Environmental and social issues, for example, should also be considered when making planning and policy decisions. The above notwithstanding, this analysis will enable interested parties to understand the fiscal implications of future development.

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FISCAL IMPACT RESULTS

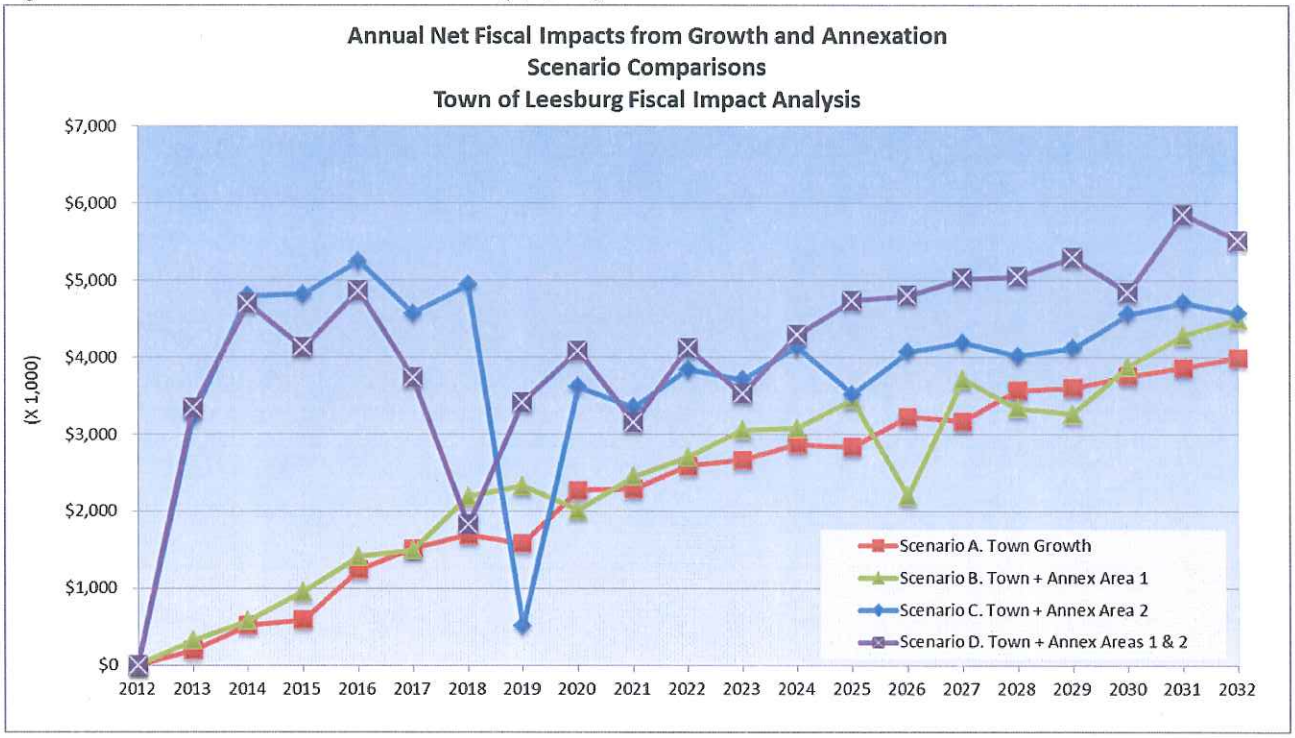
FISCAL IMPACT ANALYSIS RESULTS

Fiscal impact results for growth and annexation are shown in a number of different ways. First, ***annual*** net results are discussed and show the fiscal impacts from one year to the next. Next, ***cumulative*** results are shown reflecting total revenues, expenditures, and net fiscal results over the 20-year development timeframe. Finally, ***average annual*** results are then shown over different time intervals to provide an easy way to compare multiple scenarios and summarize the general fiscal impacts over time.

ANNUAL NET RESULTS

The ***annual*** (year to year) net results to the Town for each of the scenarios over the study time horizon are shown in Figure 8. Each year reflects total revenues generated minus total expenditures incurred in the same year. Both capital and operating costs are included. By showing the results annually, the magnitude, rate of change, and timeline of deficits and revenues can be observed over time. The "bumpy" nature of the annual results during particular years represents the opening of capital facilities and/or major operating costs being incurred. Data points above the $0 line represent annual surpluses; points below the $0 line represent annual deficits. Each year's surplus or deficit is *not* carried forward into the next year. This enables a comparison from year-to-year of the net results without distorting the revenue or cost side of the equation. In reality, those surpluses would be carried forward or deficits would be funded through other revenue sources or means, such as debt financing for capital improvements, or levels of service would decrease. Figures are shown in $1,000s.

Figure 8. Annual Net Fiscal Results: 2012-2032 (x$1,000)



As shown in Figure 8, all scenarios produce annual net revenues to the Town in all years. The annual net revenues can be attributed to sufficient property and other local taxes generated in all scenarios, mostly from projected nonresidential development. In addition, road capital costs have been directly entered in the analysis due to known planned road improvement projects with costs that reflect local funding. Finally, it is assumed that a portion of the cost of capital improvements (non-vehicles/equipment) are debt financed, which spreads costs over the projection period.

- Growth within the Town as well as the scenario that assumes annexation of Area 1 (Scenario B) produces similar fiscal impact results with steady increases in net surpluses over the projection period.

- Scenarios C and D produce more marked fluctuations mainly due to Parks and Recreation capital costs (due to annexation of Area 2) and to a lesser extent General Government capital needs.

Annual Operating and Capital Expenditures Compared to Revenues

Further detail is provided in the following figures, depicting annual expenditures delineated between operating and capital along with annual revenues for the Town Growth Scenario (Scenario A) in Figure 9 and for Town Growth plus Annexation Areas 1 and 2 (Scenario D) in Figure 10.

As shown in the figures, revenues are sufficient to cover both operating and capital expenditures in all years in both scenarios. Overall, operating costs range from 68 to 76 percent of total expenditures depending on the scenario but total expenditures are well within the revenues projected. Some operating expenditures are tied directly to the opening of capital facilities. That is, when a new capital facility is "built" by the model, annual operating expenditures for that facility are triggered. Further detail is provided in the Revenue and Cost section of this report.

Figure 9. Annual Operating and Capital Expenditures Compared to Revenues: Scenario A—Town Growth (x$1,000)

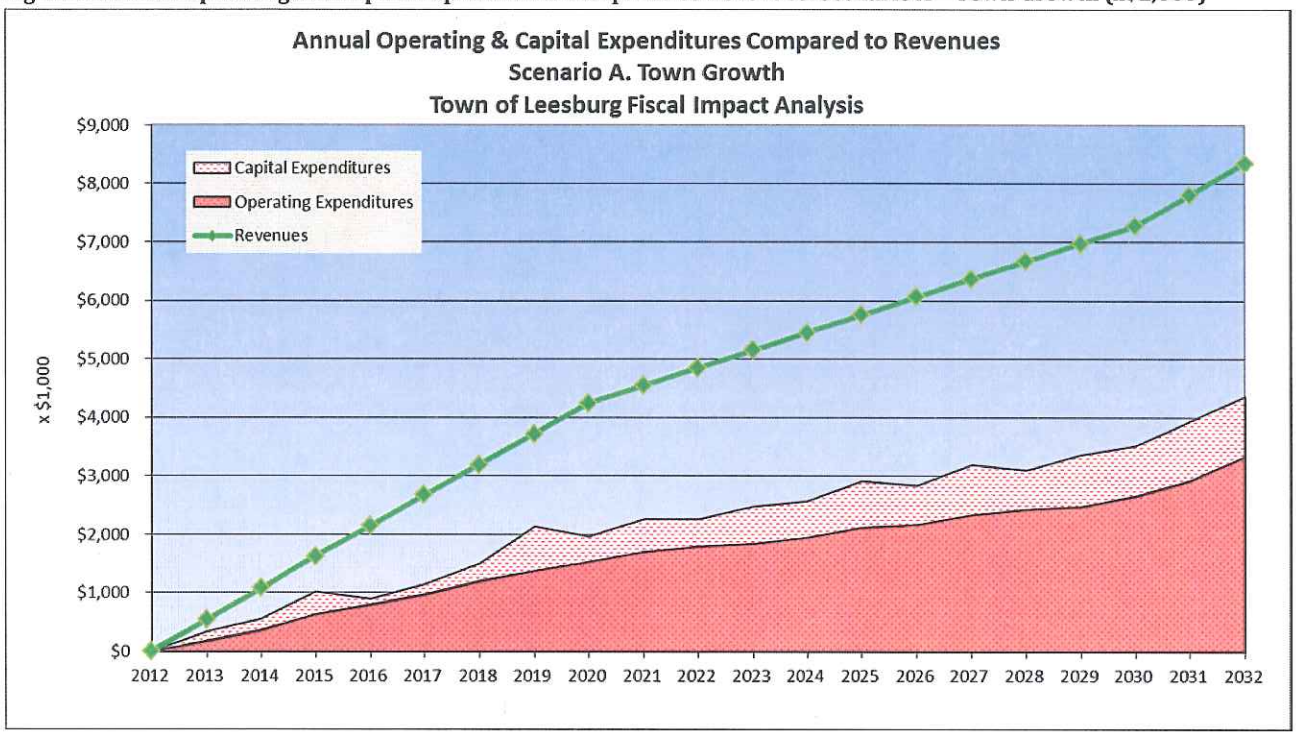
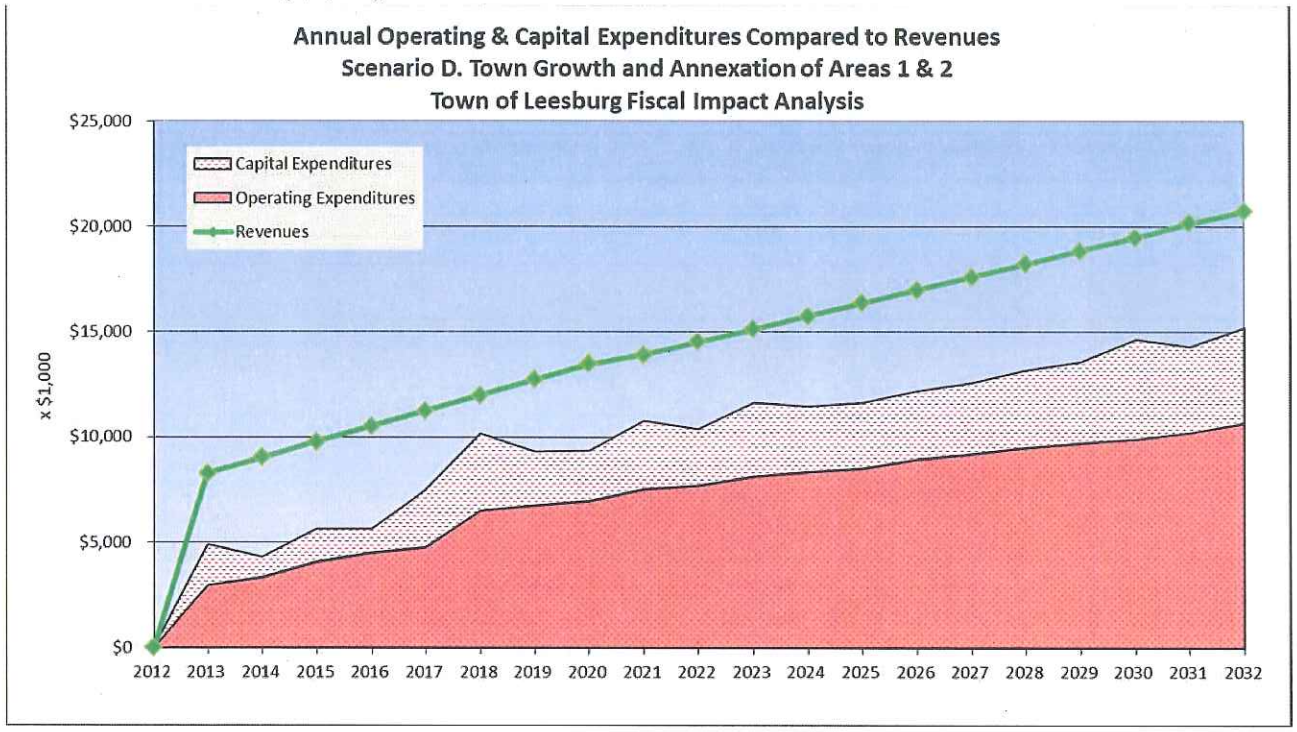


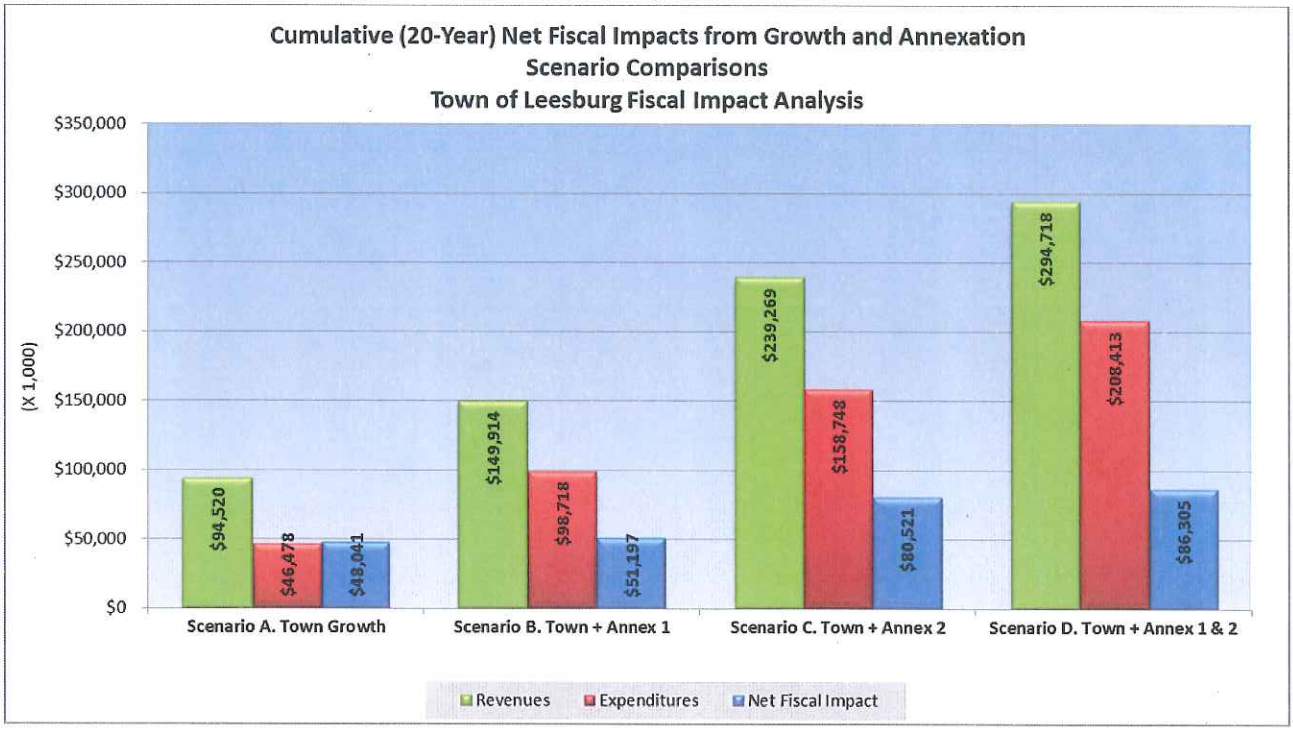
Figure 10. Annual Operating and Capital Expenditures Compared to Revenues: Scenario D—Town Growth and Annexation Areas 1 and 2 (x$1,000)



CUMULATIVE NET RESULTS

Cumulative figures reflect total revenues generated minus total operating and capital expenditures over the 20-year development timeframe. Results are shown in Figure 11. Figures are shown in $1,000s.

Figure 11. Cumulative Net Fiscal Results: 2012-2032 (x$1,000)

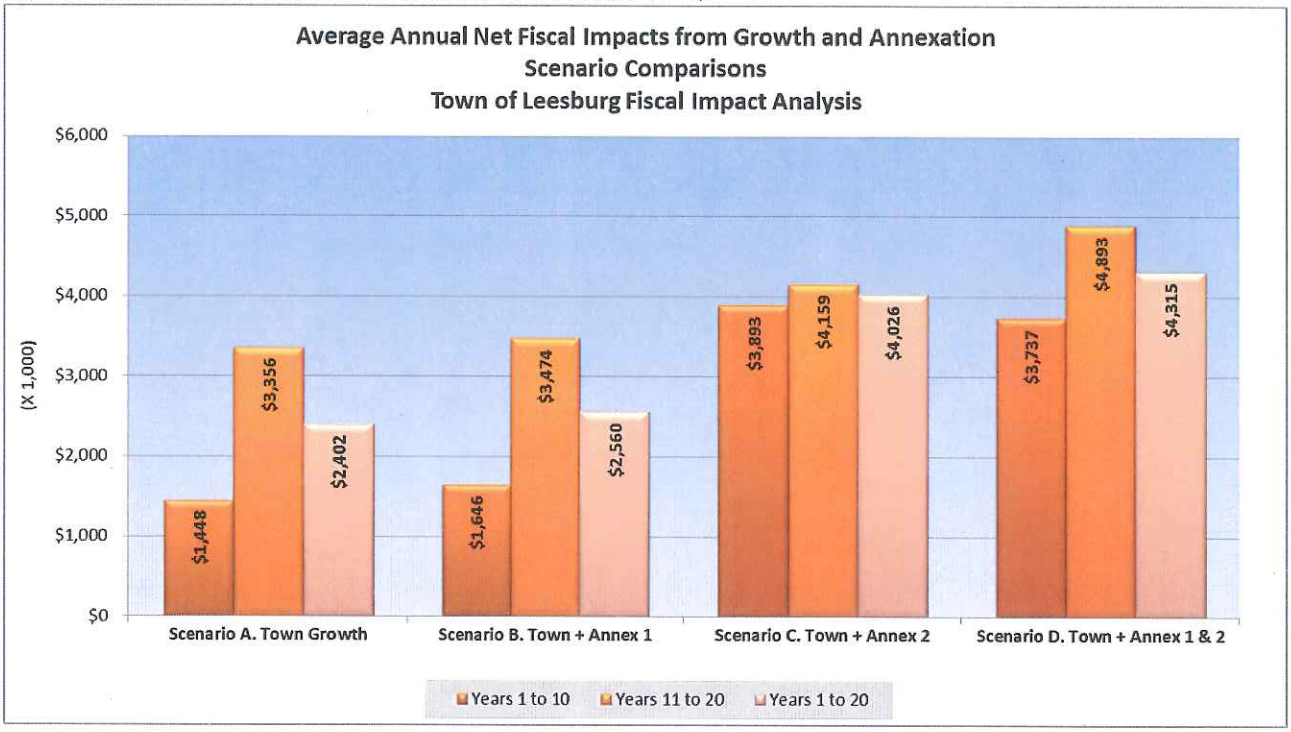


Cumulative 20-year net surpluses are generated in all scenarios with Scenario D (Town plus Annexation Areas 1 and 2) generating the highest cumulative amount at approximately $86 million. Scenario A generates the lowest level of cumulative net surplus at $48 million. Total revenues generated from new development and annexation over the projection period are sufficient to cover the resulting costs for operating and capital needs.

AVERAGE ANNUAL NET RESULTS

Figure 12 below shows ***average annual*** net fiscal results (average revenues minus average operating and capital expenditures) for all scenarios. The results shown are for three time periods—(1) Years 1-10; (2) Years 11-20; and (3) Years 1-20, representing the entire 20-year development timeline. The costs and revenues included are those that are defined and discussed throughout this report (and the *LOS Document)*. Figures are shown in $1,000s.

Figure 12. Average Annual Net Fiscal Results: 2012-2032 (x$1,000)



As shown in Figure 12, average annual results show net surpluses over each time period with the first time period generating the lowest amount for all scenarios. Over the 20-year time frame, Scenario A produces the lowest overall net surplus of approximately $2.4 million per year on average. Scenario B produces similar results with an overall net surplus of an average of approximately $2.6 million per year over the 20 years. Scenarios C and D generate higher average annual net surpluses of $4 million and $4.3 million respectively. Smaller net surpluses are generated in the first 10 years of all scenarios, albeit to a lesser extent for Scenario C, due to a tax base that is not as robust as it is in the later years due to the aggregating nature of the primary revenue sources (e.g., property and other annual taxes).

SUMMARY OF FINDINGS

- All Growth and Annexation Scenarios produce net surpluses to the Town. This occurs in each year of the projection period.

- ***Cumulative*** net fiscal results—total revenues minus total operating and capital costs over the 20-year development timeline—are positive for all scenarios with a net surplus of approximately $48 million for Scenario A to a maximum of $86 million in Scenario D. The results for Scenarios that include Annexation Area 2 see a large jump in net surpluses. The addition of Annexation Area 2 increases the current assessable base by almost 30 percent over the current Town value, but increases costs due to annexation by only 10 percent. The analysis includes both annexation of existing development and future growth, therefore the results reflect that.

- ***Average annual*** fiscal results show net surpluses over each time period with the first time period generating the lowest average amount for all scenarios. Over the 20-year time frame, Scenario D produces the highest net surplus of approximately $4.3 million per year on average. Scenarios C and D produce similar results with net surpluses on average of $4 million and $4.3 million respectively. Smaller net surpluses are generated in the first 10 years of both scenarios due to the capital needs generated from annexation and growth and a tax base that is not as robust as it is in the later years due to the aggregating nature of the primary revenue sources (e.g., property and other annual taxes).

- Roads capital costs are a major expenditure for the Town. Cumulatively, projected roads *capital* costs represent approximately 11 to 20 percent of total operating and capital costs, depending on the scenario. This reflects known and planned road improvement projects and outside funding from state and federal sources. Road capital costs (non-vehicles/equipment) are assumed to be debt financed at 75 percent of total costs.

- All major capital expenditures are assumed to be debt financed. It should be noted that debt capacity goals are not a limiting factor in this analysis. As stated above, revenues and expenditures are projected separately and independent of the Town's debt capacity goals. (Those goals are: (1) Debt service expenditures as a percentage of total expenditures should not exceed 15 percent; and (2) Bonded debt shall not exceed 2.5 percent of the total assessed value of taxable property in the Town nor 3.5 percent of the total personal income of Town residents.) Rather, the capital costs are projected regardless of whether the resources are available to cover the costs or if the fiscal policy goals are met.

- Results include both operating and capital expenditures from new development over the 20-year period. Capital expenditures generated from the scenarios represent approximately 24 to 32 percent

of total expenditures in each scenario. As noted in this report, most of this is due to significant projected roads costs.

- "Other Local Taxes" (including Business and Professional Occupancy Licenses (BPOL) and Meals Taxes) are a primary revenue source particularly for Scenarios A (Town Growth) and Scenario B (Town plus Annexation Area 1 (which is primarily nonresidential growth)). These revenues are driven by nonresidential development. These two scenarios generate a higher level of "Other Local Taxes" than Real Estate Taxes—and represent a higher proportion of revenue than is currently generated (from 35 to 39 percent compared to 25 percent today). This is due to a projected higher proportion of nonresidential development relative to residential development than there is today. The Town is approaching *residential* buildout but has remaining capacity and development potential for future *nonresidential* development. Given this future development potential, the growth scenarios project an increase in the *jobs to housing unit ratio*—from 1.33 today to 1.77 by 2032. Retail square footage per capita is also projected to increase over the projection period affecting the Meals Tax revenue, which is included in the Other Local Tax category.

- As discussed throughout this report and as detailed in the *LOS Document*, the costs assumed are based on *current levels of service* for services and infrastructure. This assumes continuation of that level of service to serve new growth and annexation.

- It is important to acknowledge that fiscal issues are only one way to evaluate development and growth trends. Environmental, land use, housing, jobs/housing balance, transportation, and other issues should also be taken into consideration when determining what is best for the Town.

REVENUE AND COST DETAIL

Further details on revenue and cost projections for the Town of Leesburg are presented and discussed in this section. (For additional detail on projection methodologies and revenue and expenditure components, see the *LOS Document,* issued separately.)

REVENUES

All General Fund and Capital Projects Fund revenues were evaluated. Some revenues are not expected to increase with growth and are considered "fixed" in the analysis. Likewise, current Town revenues in the Capital Projects Fund are not expected to increase due to growth but are instead dependent on other factors (e.g., state and federal funding). (See the *Level of Service Document* issued under separate cover for assumptions.)

For comparison purposes, we provide the FY2012 Town of Leesburg operating revenue summary along with share by type.

Figure 13. Town of Leesburg FY2012 Revenues by Type (x$1,000)

Town of Leesburg, Virginia, Current Revenue Summary		
Category	**FY2012**	**%**
Real Estate Taxes	$11,415	24.5%
Personal Property Taxes	$1,528	3.3%
Other Local Taxes	$11,606	24.9%
Permits and Fees	$600	1.3%
Fines and Forfeitures	$533	1.1%
Use of Money and Property	$316	0.7%
Charges for Services	$5,033	10.8%
Donations, Receipts & Transfers	$3,076	6.6%
Intergovernmental	$12,544	26.9%
Other Financing Sources	$0	0.0%
TOTAL	**$46,651**	**100.0%**

Cumulative revenues over the 20-year development timeline for each scenario are shown in Figure 14. Revenues are from new growth in the Town, annexed areas, and new growth in the annexed areas. Revenues shown do not include base year Town revenues. Figures are in constant 2012 dollars and are shown in thousands.

Figure 14. Cumulative Revenues: 2012-2032 (x$1,000)

Cumulative Revenue from Growth and Annexation (x$1,000)
SCENARIO COMPARISONS
Town of Leesburg, Virginia, Fiscal Impact Analysis

	SCENARIO							
Category	Scenario A. Town Growth	%	Scenario B. Town + Annex Area 1	%	Scenario C. Town + Annex Area 2	%	Scenario D. Town + Annex Areas 1 & 2	%
Real Estate Taxes	$28,351	30.0%	$52,774	35.2%	$92,522	38.7%	$116,945	39.7%
Personal Property Taxes	$3,902	4.1%	$6,034	4.0%	$8,455	3.5%	$10,588	3.6%
Other Local Taxes	$36,949	39.1%	$52,445	35.0%	$50,320	21.0%	$65,816	22.3%
Permits and Fees	$1,405	1.5%	$2,172	1.4%	$3,043	1.3%	$3,811	1.3%
Fines and Forfeitures	$625	0.7%	$908	0.6%	$2,246	0.9%	$2,530	0.9%
Use of Money and Property	$255	0.3%	$395	0.3%	$553	0.2%	$693	0.2%
Charges for Services	$8,161	8.6%	$11,863	7.9%	$29,349	12.3%	$33,051	11.2%
Donations, Receipts & Transfers	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%
Intergovernmental	$14,871	15.7%	$23,323	15.6%	$52,780	22.1%	$61,286	20.8%
Other Financing Sources	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%
TOTAL	**$94,520**	**100.0%**	**$149,914**	**100.0%**	**$239,269**	**100.0%**	**$294,718**	**100.0%**

*Note: Figures do **not** include current Town revenues.*

As shown, the majority of revenues generated in each scenario are from Real Estate Taxes, Other Local Taxes (which includes Business and Occupational Tax (BPOL), Meals Tax, Transient Occupancy Taxes) Intergovernmental Funding, and Charges for Services.

The Town Growth scenario (Scenario A) generates a higher level of "Other Local Taxes" than Real Estate Taxes and represents a higher proportion of revenue than is currently generated (at 39 percent compared to 25 percent today). As noted elsewhere, this is due to a higher proportion of nonresidential development relative to residential development than there is today due to future capacity and potential for nonresidential growth. Given this future development potential, the growth scenarios project an increase in the *jobs to housing unit ratio*—from 1.33 today to 1.77 by 2032. Also, the projections indicate that retail square footage per capita will increase from 98 square feet today to approximately 115 square feet by 2032. This impacts the Meals Tax revenue, which is included in the Other Local Tax category.

The other major source of revenue is from Real Estate Taxes, which is generally the largest share of revenue generated (with the exception of Scenario A). Real estate tax revenue is projected using assessed values for both residential and nonresidential development. For existing development in the Annexation Areas, the current assessable base is used to estimate real estate tax revenues to the Town. For future growth in the Town and Annexation Areas, average assessed values for new development are assumed for residential and nonresidential development.

Assessed values by area and type of land use are shown below in Figure 15. Where "na" is indicated, those land uses are not anticipated in the respective area in the growth scenarios.

Figure 15. Assumed Assessed Values for Growth (Current 2012 $)

	Town	Annex Area 1	Annex Area 2
Residential ($/unit)			
Single Family Detached	$405,000	$480,000	$630,000
Single Family Attached	$250,000	$250,000	$425,000
Multifamily	$105,000	$105,000	$105,000
Nonresidential ($/SF)			
RETAIL	$175	$75	na
OFFICE	$195	$135	na
INDUSTRIAL	$85	$100	na
INSTITITUTIONAL*	$0	$0	na
HOTEL	$115	$115	na

**Uses projected are assumed tax exempt.*
Sources: Town of Leesburg

Current actual assessed valuations in each Annexation Area are shown below.

Figure 16. Assessed Values in Annexation Areas (Current 2012 $)

	Annex Area 1	*Annex Area 2*
Residential	$32,742,300	$1,619,386,000
Nonresidential	$96,692,600	$14,439,200
	$129,434,900	$1,633,825,200

Source: Town of Leesburg, VA

Another significant source of revenue is Intergovernmental revenue. The majority of the revenue in this category is from the State from: Sales and Use Taxes (based on school-age population), Communication Taxes and Law Enforcement Assistance (both based on population), and Highway Maintenance funds (based on lane mileage).

Revenues from Donations, Receipts, and Transfers and Other Financing Sources are not assumed to increase due to growth and are therefore shown as $0.

EXPENDITURES

Operating Expenditures

Operating expenditures are modeled for the General Fund and Capital Projects Fund. We model operating and capital expenditures separately.

For comparison purposes, we provide a summary of FY2012 Town of Leesburg operating expenditures along with share by type in Figure 17. Operating expenditures are slightly different in this report than the Town Budget document:

- The Town's General Fund includes Debt Service (at $6.2 million in the FY2012 Budget). Debt service is not shown as a line-item expenditure here under operating expenditures because we project capital expenditures separately and assume debt service expenditures under capital costs.
- Related, we include operations costs for Capital Projects Management under general operating expenditures here (in contrast to including in the Capital Projects Fund as is done in the Town budget).
- Two other line items in the FY2012 General Fund are not shown here: "Pooled Training Funds" ($147,538) and "Personnel Services Adjustment" ($476,940). These costs are not growth-related and therefore not modeled.

Figure 17. Town of Leesburg FY2012 Operating Expenditures by Type (x$1,000)

Town of Leesburg, Virginia, Current Expenditure Summary		
Category	**FY2012**	**%**
Direction and Support Services	$6,483	15.5%
Public Safety	$11,698	28.0%
Public Works	$11,166	26.8%
Leisure Services	$7,422	17.8%
Community Development	$2,660	6.4%
Capital Projects Management	$2,294	5.5%
TOTAL	**$41,723**	**100.0%**

Note: FY2012 Town General Fund budget totals $46.3 million and Capital Projects Fund is $12.5 million.

Projected cumulative operating expenditures are detailed below in Figure 18 for each scenario. The figure shows *cumulative* expenditures over the 20-year development timeline from: new growth, to serve the annexed areas, and new growth in the annexed areas per respective scenario. Figures are in current 2012 dollars and in thousands.

Figure 18. Cumulative Operating Expenditures: 2012-2032 (x$1,000)

Cumulative Operating Expenditures from Growth and Annexation (x$1,000)
SCENARIO COMPARISONS
Town of Leesburg, Virginia, Fiscal Impact Analysis

	SCENARIO							
Category	Scenario A. Town Growth	%	Scenario B. Town + Annex Area 1	%	Scenario C. Town + Annex Area 2	%	Scenario D. Town + Annex Areas 1 & 2	%
Direction and Support Services	$5,466	15.6%	$8,314	12.4%	$10,751	9.2%	$13,764	9.3%
Public Safety	$12,682	36.2%	$27,565	41.1%	$31,458	27.0%	$45,488	30.6%
Public Works	$11,340	32.4%	$20,685	30.9%	$37,007	31.7%	$46,737	31.5%
Leisure Services	$2,111	6.0%	$3,068	4.6%	$26,351	22.6%	$28,648	19.3%
Community Development	$1,605	4.6%	$4,078	6.1%	$6,473	5.5%	$7,778	5.2%
Capital Projects Management	$1,805	5.2%	$3,335	5.0%	$4,597	3.9%	$6,018	4.1%
TOTAL	**$35,009**	**100.0%**	**$67,045**	**100.0%**	**$116,638**	**100.0%**	**$148,433**	**100.0%**

*Note: Figures do **not** include current Town expenditures.*

As shown in Figure 18, the largest share of projected operating expenditures is for Public Safety and Public Works, depending on the scenario. In scenarios that include Annexation Area 2 (Scenarios C and D), Leisure Services is also a primary expenditure mainly due to assumed increased costs for the Recreation Center operating impact. Public Works costs include road maintenance, modeled based on additional lane miles taken into the Town system, as well as trash collection, modeled on additional single family housing units to be served. Again, these expenditures reflect net new costs to the Town—from new growth within the Town boundaries and to serve Annexation Areas both for current development and future growth—and do not include current Town expenditures.

Further Discussion by Department

This section provides more detail on operating expenditures by Town department. In general, non-personnel operating expenditures are assumed to be impacted by growth. Personnel expenditures, on the other hand, vary due to specific departmental needs and circumstances. Further discussion is provided below as well as in the *Level of Service Document*.

- **Direction and Support Services** includes expenditures for the Town Council; Executive Administration; Town Attorney; Clerk of the Council; Finance; Human Resources; Information Technology; Economic Development and Tourism; and Commissions on Economic Development, Public Art, and Technology and Communications. General operating and personnel costs are projected for those positions that are assumed to be needed due to growth.

- Included in the Town Council expenditures is support for Leesburg Volunteer Fire Company and Loudoun County Rescue, which is assumed to increase with growth.
- Most positions are assumed to be fixed with a few exceptions for administrative positions.

- **Public Safety** operating expenditures includes all Police operations and personnel costs. Additional sworn personnel are projected based on a projected increase in calls for service due to new growth and annexation. The projections are based on current levels of service (and therefore may differ from the assumptions set forth in the Police Department's 2010 space needs study). The Town Growth Scenario (Scenario A) projects a need for an additional 19 personnel (14 officers and 5 non-sworn positions). The maximum number of Police personnel projected for the highest level of growth (Scenario D for Town growth and all Annexation Areas) is 40 additional personnel (29 sworn). Furthermore, an annual operating impact of a new Police station is projected when the demand threshold is met for a new Police station. Per Town staff, it is assumed that the Police station is staffed for 12 hours, which results in an annual operating cost of $240,000. This cost reflects building staff and one lieutenant. (See the *Level of Service Document* for further detail.)

- **Public Works** operating expenditures include administration, engineering and inspections, streets and grounds maintenance, building maintenance, fleet maintenance, refuse collection and recycling, and traffic management and street lights. The largest shares of projected operating expenditures are either refuse collection or streets and grounds maintenance, depending on scenario.

  - For streets and grounds maintenance, costs are apportioned between road-related costs and brush and leaf collection. Per Town staff, road-related costs are projected based on lane mileage increase and brush and leaf collection is projected on increase in residential units.
  - Refuse and recycling contractual services is apportioned based on residential and nonresidential services. The majority (96 percent) of the current expenditure is for residential collection (non-multifamily), and this is anticipated to continue in the future and is projected based on an increase in single family housing units.
  - Building maintenance costs are projected based on an increase in Town facility square footage (e.g., additional office space for Town government).
  - Traffic management and street lights are projected based on the projected increase in vehicle trips.

- **Leisure Services** operating expenditures are primarily projected based on an increase in population with a few exceptions. Parks grounds maintenance costs are projected on an increase in park acreage (projected by the model for each scenario). The operating impact of the Recreation Center expansion is triggered when the demand threshold for the Recreation Center is reached. The annual operating impact of the Recreation Center expansion is $1.34 million.

- **Community Development** includes Planning and, Zoning, and Development, Plan Review, and related boards and commissions. Variable expenditures are generally projected on growth in population and jobs.

- **Capital Projects Management** oversees the implementation of the Town's Capital Improvement Plan. Operating expenditures will increase with growth in population and employment.

Capital Expenditures

Cumulative capital expenditures are detailed below in Figure 19 for each scenario. The figure shows *cumulative* expenditures over the 20-year development timeline from: new growth, to serve the annexed areas, and new growth in the annexed areas per respective scenario. Existing Town debt service is not shown as those expenditures are for improvements to serve current development. Figures are in current 2012 dollars and in thousands.

Figure 19. Cumulative Capital Expenditures: 2012-2032 (x$1,000)

Cumulative Capital Expenditures from Growth and Annexation (x$1,000)
SCENARIO COMPARISONS
Town of Leesburg, Virginia, Fiscal Impact Analysis

	SCENARIO							
Category	Scenario A. Town Growth	%	Scenario B. Town + Annex Area 1	%	Scenario C. Town + Annex Area 2	%	Scenario D. Town + Annex Areas 1 & 2	%
General Government	$40	0.3%	$2,074	6.5%	$3,378	8.0%	$5,050	8.4%
Public Safety	$760	6.6%	$3,649	11.5%	$3,695	8.8%	$5,671	9.5%
Public Works	$1,245	10.9%	$3,249	10.3%	$2,879	6.8%	$4,402	7.3%
Roads	$8,282	72.2%	$19,817	62.6%	$17,718	42.1%	$29,253	48.8%
Parks and Recreation	$1,143	10.0%	$2,885	9.1%	$14,442	34.3%	$15,604	26.0%
Thomas Balch Library	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%
TOTAL	**$11,469**	**100.0%**	**$31,673**	**100.0%**	**$42,111**	**100.0%**	**$59,980**	**100.0%**

*Note: Figures do **not** include current Town capital expenditures or debt service.*

As shown in Figure 19, road improvements generally represent the largest single capital cost item for the Town in each scenario. The share of road capital costs of total projected capital costs range from a low of 42 percent in Scenario C to a high of 72 percent in Scenario A. Road improvements within existing Town boundaries and in the Annexation Areas are entered directly into the model based on known needs and projects. Other major projected capital expenditures are for Parks and Recreation and to a lesser extent Public Safety. Additional detail on infrastructure needs is provided in the following section.

Capital expenditures (non-vehicle/equipment) are assumed to be 75 percent debt financed and 25 percent cash (i.e., pay-go). Debt is assumed at 5 percent interest for a 20-year term. The assumption of both debt and pay-go funding generates initial spikes in expenditures for some categories followed by level costs thereafter. In some cases debt service continues beyond the end of the 20-year scenario projection period.

Further Discussion by Infrastructure Category

Further detail by type of capital facility is provided in this section. For level of service assumptions and cost factors, see the *LOS Document* issued under separate cover.

General Government: Projected capital expenditures under the General Government category include office space and vehicles. (General Government includes Direction and Support Services, Community Development, and Capital Projects Management.) Figure 20 shows the cumulative needs for facilities and vehicles under each scenario. Future needs are projected based on current levels of service. The scenarios that include annexation require additional Town government office space to maintain the Town's current level of service. The scenarios assuming annexation of one area (Scenarios B and C) require 10,000 square feet and the scenario assuming annexation of more than one area requires a total of 20,000 square feet. Town-funded public parking is not assumed in this analysis.

Figure 20. General Government Cumulative Capital Needs and Costs: 2012-2032

	SCENARIO							
Category	Scenario A. Town Growth	Cost x$1,000	Scenario B. Town + Annex Area 1	Cost x$1,000	Scenario C. Town + Annex Area 2	Cost x$1,000	Scenario D. Town + Annex Areas 1 & 2	Cost x$1,000
General Government (sf)	0	$0	10,000	$2,014	10,000	$3,278	20,000	$4,930
General Government Vehicles	2	$40	3	$60	5	$100	6	$120
Parking Garage (sf)	0	$0	0	$0	0	$0	0	$0

Public Safety: Public Safety capital expenditures include Police station space, vehicles, and equipment. Projected capital needs are shown in Figure 21.[2] No additional station space is projected for the Town Growth Scenario. For the scenarios that include annexation, additional station space is projected at 10,000 and 15,000 square feet depending on the Scenario. It is assumed, given the space limitations of the current station, that this would be a satellite facility. It is further assumed that the Town would build and own this new station therefore capital costs are reflected in the analysis. The Town may lease space for a new station, which would be reflected as an operating cost. However, to properly reflect the *capital* impacts of growth, this analysis assumes construction of a new facility. Assuming debt financing, total costs range from approximately $2.3 million to $3.7 million.

Also included are vehicles and communications equipment. Vehicles are projected based on the current practice of two officers per car. The model projects both new and replacement vehicles, with cars being replaced at the end of a five-year useful life. Communications equipment is projected based on a flat cost per new officer. As with vehicles, new and replacement equipment is purchased.

[2] It should be noted that the projections here are based on the fiscal model developed for this analysis and are based on current levels of service. They are intended to be used for planning purposes. The outputs here differ from the Police Department's 2010 space needs study, which assumed changes to levels of service.

Figure 21. Public Safety Cumulative Capital Needs and Costs: 2012-2032

	SCENARIO							
Category	Scenario A. Town Growth	Cost x$1,000	Scenario B. Town + Annex Area 1	Cost x$1,000	Scenario C. Town + Annex Area 2	Cost x$1,000	Scenario D. Town + Annex Areas 1 & 2	Cost x$1,000
Police Station (sf)	0	$0	10,000	$2,285	10,000	$2,285	15,000	$3,743
Police Vehicles	16	$640	29	$1,160	30	$1,200	41	$1,640
Police Communications Equip.	20	$120	34	$204	35	$210	48	$288

Public Works: Capital expenditures include new office space and vehicles. Road-related vehicles/equipment are projected and shown separately. As shown, for Town growth only (Scenario A), no additional facility space is projected. For the other scenarios, an additional 10,000 square feet of office space is projected along with a range of new and replacement vehicles to meet the combined needs of growth and annexation to maintain current levels of service.

Figure 22. Public Works Cumulative Capital Needs and Costs: 2012-2032

	SCENARIO							
Category	Scenario A. Town Growth	Cost x$1,000	Scenario B. Town + Annex Area 1	Cost x$1,000	Scenario C. Town + Annex Area 2	Cost x$1,000	Scenario D. Town + Annex Areas 1 & 2	Cost x$1,000
Public Works Bldg (sf)	0	$0	10,000	$854	10,000	$1,134	10,000	$1,507
Public Works Vehicles (Non-Roads	5	$125	9	$225	11	$275	15	$375

Roads: Roads capital costs represent the single largest capital expenditure for the Town in all scenarios. Shown below in Figure 23 is the projected lane mileage needed to serve growth in the Town and Annexation Areas as well as the costs to improve existing roads in the Annexation Areas to Town standards. Road improvement needs are directly entered by scenario based on information provided by Town staff according to capital improvement plans and estimated improvements to serve the Annexation Areas.

Per the Town, costs are adjusted to reflect **local costs** where outside funding is known. For out-year estimates, we assume 20 percent of the costs are locally funded based on past road funding (which is rounded up from a 16 percent historical trend). As with other capital improvements, roads capital costs are assumed to be 75 percent debt financed and 25 percent pay-go.

Figure 23. Roads Cumulative Capital Needs and Costs: 2012-2032

	SCENARIO							
Category	Scenario A. Town Growth	Cost x$1,000	Scenario B. Town + Annex Area 1	Cost x$1,000	Scenario C. Town + Annex Area 2	Cost x$1,000	Scenario D. Town + Annex Areas 1 & 2	Cost x$1,000
Roads Vehicles/Equip.	16.0	$1,120	31	$2,170	21	$1,470	36	$2,520
Roads [Town New Ln. Mi.]	10.7	$8,282	10.7	$8,282	10.7	$8,282	10.7	$8,282
Roads [Annex Areas New Ln. Mi.]	0.0	$0	3.3	$4,410	0.0	$0	3.3	$4,410
Roads [Annex Areas Improve Existing Ln. Mi.]	0.0	$0	3.6	$7,125	28.8	$9,436	32.4	$16,562

Leisure Services: These capital expenditures include Parks (improvements and land) and the Recreation Center. Growth within the existing Town boundaries generates a need for additional parkland but does not trigger the need for other Town-funded Leisure Service facilities. Scenarios that include the Annexation Areas generate a range of needs dependent on the projected population in each Area. Capital costs (non-vehicle) are assumed to be 75 percent debt financed. For those facilities that are triggered earlier in the projection period, total costs will be higher given accumulated interest costs.

It is assumed that the Town will be responsible for Town and Community Park development but that new Neighborhood Parks will be constructed by developers. However, once built, they will be turned over to the Town to maintain. Therefore, the fiscal impact analysis projects new Neighborhood Park acreage and adds it to the inventory to capture the operational impact.

Figure 24. Leisure Services Cumulative Capital Needs and Costs: 2012-2032

	SCENARIO							
Category	Scenario A. Town Growth	Cost x$1,000	Scenario B. Town + Annex Area 1	Cost x$1,000	Scenario C. Town + Annex Area 2	Cost x$1,000	Scenario D. Town + Annex Areas 1 & 2	Cost x$1,000
Recreation Center (sf)	0	$0	0	$0	20,000	$6,555	20,000	$6,916
Town Park (ac)	0	$0	20	$1,141	40	$4,329	40	$4,533
Community Park (ac)	0	$0	10	$456	20	$1,303	20	$1,333
Neighborhood Park (ac)	5	$0	10	$0	10	$0	10	$0
Parkland (ac)	10	$1,093	10	$1,213	20	$2,005	20	$2,546
Park & Rec Vehicles	2	$50	3	$75	10	$250	11	$275
Balch Library (sf)	0	$0	0	$0	0	$0	0	$0

APPENDIX: Level of Service Document for the Fiscal Impact Analysis of Town Growth and Annexation

Town of Leesburg, Virginia

Submitted to:

Town of Leesburg, Virginia

FINAL

April 10, 2013

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April 2013

LEVEL OF SERVICE (LOS) / COST & REVENUE ASSUMPTIONS

APPENDIX to the Fiscal Impact Analysis of Town Growth and Annexation
Town of Leesburg, Virginia

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INTRODUCTION

TischlerBise is under contract with the Town of Leesburg, Virginia, to conduct a Fiscal Impact analysis of development scenarios for Town growth and potential annexation. Four scenarios have been evaluated through the year 2032. The scenarios are combinations of growth in the Town plus annexation areas as follows:

1. Scenario A: Growth in the Town only
2. Scenario B: Growth in Town plus Annexation Area 1
3. Scenario C: Growth in Town plus Annexation Area 2
4. Scenario D: Growth in Town plus Annexation Areas 1 & 2

See the "Scenarios" chapter for a map of the Annexation Areas.

A fiscal impact evaluation analyzes revenue generation and operating and capital costs to the Town associated with the provision of public services and facilities under a set of assumptions. For the Town Growth Scenario, the fiscal impact shows direct revenues and costs from *new development only* and does not include revenues or costs generated from existing development. For the Scenarios that include Annexation Areas, revenues and costs reflect both existing development—that is, what already exists in those areas today—as well as projected growth. The development scenarios evaluated in the analysis are represented by numerical projections of population, housing units, employment, and nonresidential building area through the year 2030.

The first step of the fiscal impact analysis is to determine current service levels and capacities and associated revenues and costs. This was done through on-site interviews and follow-up discussions with Town of Leesburg staff and a review of applicable budgets and other relevant documents. Additionally, our local fiscal experience with Virginia jurisdictions as well as our national experience conducting over 700 fiscal impact analyses was beneficial. The results of the level of service/capacity analysis were used to

develop a fiscal impact model for the Town to determine the fiscal impact of the Town Growth Scenarios and Annexation.

The information herein establishes the baseline standards on which revenue and cost projections are based. For example, when the methodology calls for projections based on population growth, the current level of service standard is based on the current spending divided by the current population served. Future costs will then be projected based on the population projected under each scenario by this per person cost. Further detail is provided below.

MAJOR ASSUMPTIONS AND METHODOLOGY

This fiscal impact analysis can be regarded as a snapshot of the current budget. The Fiscal Year 2012 Budget has been used to represent a "snapshot" of the Town's current costs, revenues and levels of service. In summary, the "snapshot" approach does not attempt to speculate about how services, costs, revenues and other factors such as productivity will change over time. Instead, it evaluates the fiscal impact to the Town as it currently conducts business under the present budget.

The following major assumptions regarding the fiscal methodology should be noted.

Variable versus Fixed Costs and Revenues

For this analysis, costs and revenues that are directly attributable to development are included. (Costs and revenues from only *new* development are included in the Town Growth Scenario and from *existing and new* development for the Annexation Area analysis.) Some costs and revenues are not expected to be impacted by demographic changes, and may be fixed in this analysis. To determine fixed costs and revenues, TischlerBise reviewed in detail the FY2012 budget and all available supporting documentation. Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate Town department representatives.

Examples of budget items that have generally been allocated as fixed, or non-growth related include:

- Salaries and benefits of department heads
- Salaries and benefits for certain support personnel (varies by department)
- One-time costs for services unrelated to growth and development
- Revenue sources that are not growth-related

Marginal, Growth-Related Costs and Revenues

For this analysis, all costs and revenues directly attributable to new development—by type of development—are included. Personnel and other operating costs are projected, as are expenditures for capital improvements. Indirect, or spin-off, impacts are not included in this analysis. For example, meals tax revenue is generated from nonresidential development as opposed to residential development. Although additional residents will likely eat at restaurants, the revenue is generated from the restaurant site itself and not residential development.

The General Fund and Capital Projects Fund are included in this analysis. The Utilities Fund is not included in this analysis as it is an Enterprise Fund and assumed to be self-sufficient. The Airport Fund is also

excluded from the analysis. Airport Fund operations are currently self-sufficient. However, the General Fund is paying a portion of the Airport's debt service starting in FY2012. While this is a General Fund expense, because the costs are due to past expenditures and are not growth-related costs they are excluded from the model. (Put another way, if growth stopped, the Town would still be obligated to pay the debt service.)

Some costs and revenues are not expected to be impacted by demographic changes, and are therefore considered "fixed" in this analysis. To determine those costs and revenues that should be considered fixed, TischlerBise reviewed the FY2012 Budget and available supporting documentation as well as interviewed staff. Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate staff.

Level of Service

The cost projections are based on a "snapshot approach" in which it is assumed the current level of service, as funded in the Town budget and as provided in current capital facilities, will continue through the 20-year analysis period. The current demand base data was used to calculate unit costs and service level thresholds. Examples of demand base data include population, dwelling units, employment by type, vehicle trips, etc. In summary, the "snapshot" approach does not attempt to speculate about how levels of service, costs, revenues and other factors will change over time. Instead, it evaluates the fiscal impact of new growth to the Town as conducted under the budget used in this analysis.

Revenue Structure and Tax Rates

Revenues are projected assuming that the current revenue structure and tax rates, as defined by the FY2012 budget, will not change during the analysis period.

Inflation Rate

The rate of inflation is assumed to be zero throughout the projection period, and cost and revenue projections are in constant 2012 dollars. This assumption is in accord with budget data and avoids the difficulty of speculating on inflation rates and their effect on cost and revenue categories. It also avoids the problem of interpreting results expressed in inflated dollars over an extended period of time. In general, including inflation is complicated and unpredictable. This is particularly the case given that some costs, such as salaries, increase at different rates than other operating and capital costs such as contractual and building construction costs. And these costs, in turn, almost always increase in variation to the appreciation of real estate, thus affecting the revenue side of the equation. Using constant dollars avoids these issues.

SCENARIOS

Four growth scenarios are analyzed in this study reflecting different combinations of Town and Annexation Area projected growth over 20 years. (See the map in Figure 2 for Annexation Area identification.)

- Scenario A. Town Growth with No Annexation
- Scenario B: Town Growth plus Annexation Area 1 (excluding County-owned Land)
- Scenario C: Town Growth plus Annexation Area 2 (excluding County-owned Land)
- Scenario D: Town Growth plus Annexation Areas 1 and 2 (excluding County-owned Land)

Projections of growth within the Town and the Annexation Areas were developed using the Town's Transportation Model. This model divides the Town and the Annexation Areas into Traffic Analysis Zones (TAZ). Town staff reviewed each TAZ to determine existing residential units and nonresidential square footage and the potential for new development on vacant and underdeveloped parcels. New development projections are based on approved or submitted site plans, planned land use, existing zoning, and recent development trends within the Town. A summary comparison of pertinent demand factors (e.g., population, housing units, etc.) for the scenarios and base year data is shown below. It should be noted that the data for Annexation Areas include figures for existing development as well growth.

Figure 1. Summary of Growth Scenarios

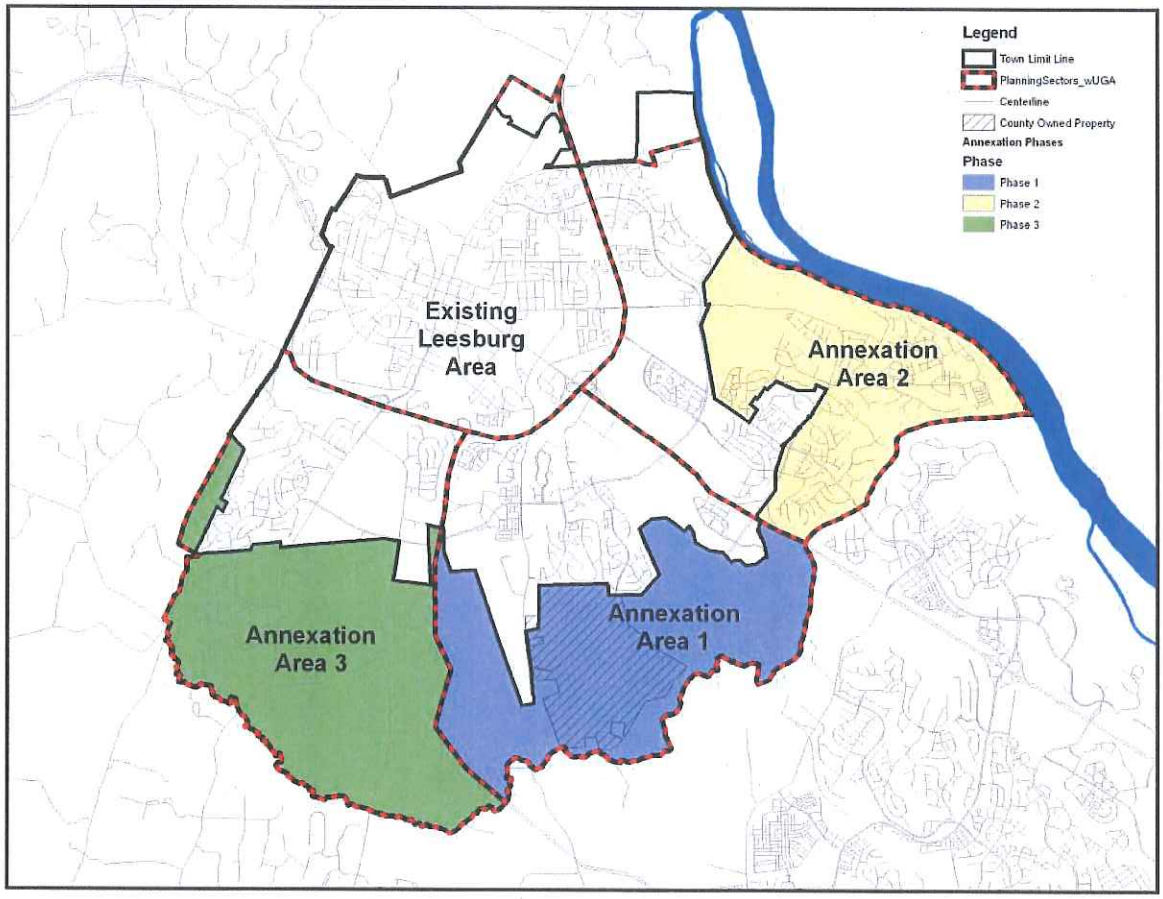
	Existing Town Base	Scenario A. Town Growth		Scenario B. Town + Area 1		Scenario C. Town + Area 2		Scenario D. Town + Areas 1 & 2	
		Growth	*Total by 2032*	*Area + Growth*	*Total by 2032*	*Area + Growth*	*Total by 2032*	*Area + Growth*	*Total by 2032*
Population	44,400	4,706	49,106	7,166	51,566	14,208	58,608	16,669	61,069
Residential Units	15,041	1,761	16,802	2,530	17,571	4,725	19,766	5,494	20,535
Nonres. Floor Area (SF)	10,825,377	5,078,267	15,903,644	10,089,407	20,914,784	5,133,038	15,958,415	10,144,178	20,969,555
Jobs	19,359	10,490	29,849	17,733	37,092	10,590	29,949	17,833	37,192

Notes:
"Area" = Annexation Area
"Growth" = Future growth in Town and respective Annexation Area

Residential growth is projected in the Town at a total of approximately 12 percent over the 20-year period. Existing development and growth in Annexation Area 2 adds approximately 31 percent more housing units to the Town's base. Of all the scenarios, Scenario D reflects the maximum amount of residential development (both existing and future growth).

The majority of nonresidential development is projected to occur within current Town boundaries as well as in Annexation Area 1. Of all the scenarios, Scenario D reflects the maximum amount of nonresidential development (both existing and future growth).

Figure 2. Map of Town and Annexation Areas



The Fiscal Impact Analysis includes analysis of Annexation Areas 1 and 2 only. However, the three annexation areas (shown in Figure 2) comprise the Town's total Utility Service Area. This same area was also designated as the Town's "Urban Growth Area" (UGA) in the 1991 Loudoun County General Plan and in the 1997 Leesburg Town Plan. In 2001, Loudoun County revised its General Plan, re-designating the UGA as the "Joint Land Management Area" (JLMA). At the same time, the area that is shown in Figure 2 as Annexation Area 3 was removed from the newly designated JLMA. The 2005 Leesburg Town Plan continued to designate the entire area as the Urban Growth Area. Annexation Area 3 has experienced very low density development, with primarily large-lot rural residential uses. The Town did not include Annexation Area 3 in its evaluation of the Lower Sycolin sewer project, given the high cost of infrastructure and low potential revenue generation based on the type of development in this area. Accordingly, even though Annexation Area 3 remains part of the Town's Utility Service Area, it is not included in any of the annexation scenarios in this fiscal impact analysis.

REVENUES AND COSTS

REVENUE FACTORS

This chapter provides detail on projection methodologies for General Fund revenues. All General Fund and Capital Projects Fund revenues were evaluated.

General Fund Revenues

A summary of base year Town General Fund revenues is shown in Figure 3.

Figure 3. Town of Leesburg FY2012 Revenues by Type (x$1,000)

Town of Leesburg, Virginia, Current Revenue Summary		
Category	**FY2012**	**%**
Real Estate Taxes	$11,415	24.5%
Personal Property Taxes	$1,528	3.3%
Other Local Taxes	$11,606	24.9%
Permits and Fees	$600	1.3%
Fines and Forfeitures	$533	1.1%
Use of Money and Property	$316	0.7%
Charges for Services	$5,033	10.8%
Donations, Receipts & Transfers	$3,076	6.6%
Intergovernmental	$12,544	26.9%
Other Financing Sources	$0	0.0%
TOTAL	**$46,651**	**100.0%**

Figure 4 provides revenue detail and projection methodologies. The table shows revenue category, specific revenue type, base year (FY2012) budget amount, projection methodology, and the level of service (LOS) standard, or dollar per demand unit. For instance, for those categories projected based on "TOTAL JOBS," the current budget amount is divided by the current estimated total number of jobs located in Town. For example, Business and Occupational Tax amount of $2,900,000 is divided by current estimated number of jobs, 19,359, to yield a per job cost factor of $149.80, which is then used to project future revenue from growth. (Shadings are for modeling purposes.)

Figure 4. General Fund Revenues

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Taxes	Real Estate Tax-RES	$11,414,723	CUM RES AV	0.195
	Real Estate Tax-NONRES		CUM NONRES AV	0.195
	Public Service Corporation Taxes	$227,000	FIXED	$0.00
	Personal Property Tax-RES	$1,064,054	POPULATION	$23.97
	Personal Property Tax-NONRES	$463,946	TOTAL JOBS	$23.97
Other Local Taxes	Business and Occupational Tax	$2,900,000	TOTAL JOBS	$149.80
	Transient Occupancy Tax	$575,000	HOTEL SF	$1.64
	Meals Tax	$3,467,720	RETAIL SF	$0.82
	Bank Franchise Tax	$765,000	TOTAL JOBS	$39.52
	Daily Rental Tax	$17,230	FIXED	$0.00
	Utility Consumption Tax-RES	$1,023,664	POPULATION	$23.06
	Utility Consumption Tax-NONRES	$446,336	TOTAL JOBS	$23.06
	Cable TV Frachise Tax	$104,000	POPULATION	$2.34
	Cigarette Tax	$1,150,000	POPULATION	$25.90
	Right of Way Use Tax	$150,000	FIXED	$0.00
	Motor Vehicle Licenses	$780,000	POPULATION	$17.57
Permits and Fees	Zoning and Development Fees-RES	$383,004	POPULATION	$8.63
	Zoning and Development Fees-NONRES	$166,996	TOTAL JOBS	$8.63
	Misc Permits, Fee, and Licenses	$50,000	FIXED	$0.00
Fines and Forfeitures	Traffic Fines	$300,000	POPULATION	$6.76
	Parking Ticket Fines	$83,000	POPULATION	$1.87
	False Alarm Fees	$150,000	FIXED	$0.00
Use of Money and Property	Interest	$100,000	FIXED	$0.00
	Parking Meters	$60,000	FIXED	$0.00
	Parking Garage-RES	$69,637	POPULATION	$1.57
	Parking Garage-NONRES	$30,363	TOTAL JOBS	$1.57
	Sale of Surplus Property	$30,000	FIXED	$0.00
	Balch Library	$16,000	FIXED	$0.00
	Recoveries	$10,000	FIXED	$0.00
Charges for Services	Publications	$4,000	FIXED	$0.00
	Police Reports/Fingerprints	$4,500	FIXED	$0.00
	Misc Revenue	$5,000	FIXED	$0.00
Parks and Rec Fees	Admissions and Membership Passes	$1,963,000	POPULATION	$44.21
	Tennis Fees	$740,000	POPULATION	$16.67
	Aquatic Classes	$531,000	POPULATION	$11.96
	Sports Programs	$140,000	POPULATION	$3.15
	Recreation Classes	$235,620	POPULATION	$5.31
	Preschool/Camps	$356,492	POPULATION	$8.03
	Personal Trainers/Fitness Class	$270,000	POPULATION	$6.08
	Special Events	$197,000	POPULATION	$4.44
	Parks & Special Services	$31,000	POPULATION	$0.70
	Reimbursement for Services	$15,000	FIXED	$0.00
	Outdoor Pool	$510,000	POPULATION	$11.49
	Miscellaneous	$30,000	POPULATION	$0.68
Donations, Receipts & Transfers	Utilities Fund Transfer	$1,703,651	FIXED	$0.00
	Airport Fund Transfer	$448,992	FIXED	$0.00
	Capital Projects Fund	$861,232	FIXED	$0.00
	Developer Contributions	$55,000	FIXED	$0.00
	Private Contributions	$7,000	FIXED	$0.00
	Miscellaneous Revenue	$0	FIXED	$0.00
Intergovtl Revenue *State*	Sales and Use Tax	$4,047,180	POPULATION	$91.15
	Personal Property Tax Relief (State)	$1,468,941	FIXED	$0.00
	Car Rental Tax-RES	$67,548	POPULATION	$1.52
	Car Rental Tax-NONRES	$29,452	TOTAL JOBS	$1.52
	ABC Profits Distribution	$0	POPULATION	$0.00
	Wine Tax Distribution	$0	POPULATION	$0.00
	VA Commission for the Arts Grant	$5,000	FIXED	$0.00
	Communication Taxes	$2,265,000	POPULATION	$51.01
	Highway Maintenance	$2,822,586	LANE MILES	$11,454
	State Fireman's Fund	$80,000	FIXED	$0.00
	Law Enforcement Assistance	$829,288	POPULATION	$18.68
	Misc State Grants and Revenue	$25,000	FIXED	$0.00
County Source	County Gas Tax	$20,000	FIXED	$0.00
	Family Crimes Investigator	$32,000	FIXED	$0.00
	School Resource Officrs	$462,796	FIXED	$0.00
Federal	Gang Officer Grant	$90,000	FIXED	$0.00
	Homeland Security	$0	FIXED	$0.00
	Other Federal Grants	$299,560	FIXED	$0.00
Other Financing Sources	Other (Bond proceeds; fund balance)	$0	FIXED	$0.00
	TOTAL	**$46,650,511**		

NOTES TO TABLE:

CUM RES AV = Cumulative assessed value from Residential Development

CUM NONRES AV = Cumulative assessed value from Nonresidential Development

Customized/Marginal Calculations:

- Real Estate Taxes are projected based on assessed value of real property for each land use type (see below) multiplied by the current Town tax rate of $.195 per $100 valuation. As shown, residential and nonresidential assessed values were projected separately to allow for comparison by type of development.
- Transient Occupancy Tax: Projected based on projected increase in Hotel square footage.
- Meals Tax: Projected based on the projected increase in Retail square footage, under the assumption that the ratio of restaurant square footage to overall retail space in the Town will remain constant.
- Intergovernmental Revenue-State
    - Sales and Use Taxes: The Town receives funding from the State based on school-age population. This revenue source is projected on population on the assumption that the ratio of school-age population to overall population will stay constant over time.
    - Communication Taxes and Law Enforcement Assistance are both distributed from the State based on population.
    - Highway Maintenance funds are based on lane mileage in the Town system. As the model "builds" roads, the number of new lane miles added to the system is tracked. This amount of new lane mileage for the Town Growth scenarios and the amount of existing plus new lane mileage for the Annexation Areas is used to project additional Highway Maintenance revenue.

Revenues identified as "FIXED" are not anticipated to increase with growth.

Assessed and Market Values

Assessed values by area and type of land use are shown below in Figure 5. Where "na" is indicated, those land uses are not anticipated in the respective area in the growth scenarios.

Figure 5. Assumed Assessed Values for Growth (Current 2012 $)

	Town	Annex Area 1	Annex Area 2
Residential ($/unit)			
Single Family Detached	$405,000	$480,000	$630,000
Single Family Attached	$250,000	$250,000	$425,000
Multifamily	$105,000	$105,000	$105,000
Nonresidential ($/SF)			
RETAIL	$175	$75	na
OFFICE	$195	$135	na
INDUSTRIAL	$85	$100	na
INSTITITUTIONAL*	$0	$0	na
HOTEL	$115	$115	na

**Uses projected are assumed tax exempt.*
Sources: Town of Leesburg

Current actual assessed valuations in each Annexation Areas are shown below in Figure 6.

Figure 6. Assessed Values in Annexation Areas (Current 2012 $)

	Annex Area 1	*Annex Area 2*
Residential	$32,742,300	$1,619,386,000
Nonresidential	$96,692,600	$14,439,200
	$129,434,900	$1,633,825,200

Source: Town of Leesburg, VA

Capital Projects Funds

The Town's Capital Projects Fund includes a number of revenues that do not necessarily increase with growth. Funding for transportation projects is accounted for in the costs where only the **local portion of the cost is modeled** therefore State funding is considered "fixed."

Figure 7. Capital Projects Funds

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Capital Projects Funds	General Obligation Bonds	$4,892,753	FIXED	$0.00
	Trust Funds	$0	FIXED	$0.00
	Capital Projects Fund Cash	$2,509,722	FIXED	$0.00
	General Fund Cash	$800,000	FIXED	$0.00
	Proffers	$909,282	FIXED	$0.00
	Loudoun County-Gas Tax	$350,000	FIXED	$0.00
	Loudoun County-Other	$380,000	FIXED	$0.00
	State-Dept of Transportation	$1,575,000	FIXED	$0.00
	Federal Transportation	$700,000	FIXED	$0.00
	Federal -CDBG	$280,000	FIXED	$0.00
	Utilities Fund	$47,866	FIXED	$0.00
	Airport Fund	$36,378	FIXED	$0.00
	TOTAL	**$12,481,001**		

OPERATING EXPENDITURES

All variable operating expenditures are projected—including personnel and operating costs—and discussed in this section. Capital expenditures are discussed in a separate section.

For most departments, operations and personnel costs are projected separately. Figures are provided detailing each Town General Fund department on the following pages. The top portion of each figure shows the following:

- *Expenditure Name*: Current budget year line item expenditures are shown for: Personal services, contractual services, materials and supplies, transfer payments, continuous charges, and capital outlay. Personal services are projected separately where applicable (and shown separately by position) and capital outlay is generally shown as "FIXED." Capital expenditures are projected separately and discussed in a subsequent section.
- *Base Year Budget Amount:* FY12 budget amount
- *Project Using Which Demand Base*: Identifies the projection methodology. For example, "POP AND JOBS" means that the expenditure is projected to increase based on the increase in population and employment in the Town. For "FIXED" expenditures, it may mean either: (1) expenditures will not be affected by growth or (2) expenditures are projected separately; e.g., under the Staffing Input section or as a "Direct Entry" item.
- *Demand Unit Multiplier*: The percentage of the expenditure that is variable (applicable to variable expenditures). All are assumed at "1" or 100 percent.
- *Projection Methodology*: All expenditures are projected based on constant dollars ("CONSTANT").
- *Annual Change*: This allows for annual increase or decrease in costs, if applicable. All costs are in current dollars with no assumed inflation ("0%").
- *LOS Std / $ Per Demand Unit*: This represents the level of service, or cost per demand factor. Where expenditures are identified as "FIXED," the LOS standard is shown as $0.

The bottom portion of some of the figures shows **personnel,** and is labeled "Staffing Input." Headings are as follows:

- *Category*: Position titles.
- *Base Year FTE Positions*: Number of staff in each position in base year (FY12).
- *Project Using Which Demand Base:* The demand factor to be used to project future positions (e.g., population, population and jobs), if the position is affected by growth.

- *Current Demand Units Serviced per Position*: Number of demand units served by existing staff (e.g., number of persons and jobs served per position).
- *Percent Estimate of Available Capacity:* Estimate of available capacity of the position, expressed as a percentage. For example, 0% capacity means existing staff cannot handle any additional workload.
- *Remaining Capacity/Initial Hire Threshold*: The number of additional demand units the existing staff can serve; e.g., how many more persons and jobs in the Town would trigger hiring of another position.
- *Estimated Service Capacity Per Position*: The number of demand units each position serves, which considers existing service levels plus the trigger for the next hire.

Salaries are based on entry level salary by position per the Salary Schedule as adopted in the Town FY2012 Budget (see Appendix). Further detail on staffing projection methodology is provided in the box below.

STAFFING PROJECTION DETAIL

Additional detail on Staffing projection approach is provided below. The Planning Department is used as an example.

This column identifies those positions that will be hired due to growth and the factor on which to project. (I.e., increase in population and jobs.) "Fixed" positions are those that are not likely to be hired no matter what happens with growth in the Town.

This column identifies the amount of additional workload the position can handle. E.g., a 100% capacity may mean a position was just hired and/or can handle substantial additional work. For example, another Zoning Inspector (with 1 current position) at 20% capacity and projected on an increase in Population and Jobs, will need to be hired when an additional 12,532 persons and jobs are added. (See next column.) Overall capacity per position is 37,597 persons and jobs (62,662 [base year population and jobs] + 12,532 [additional population and jobs served] / 2 total positions).

PLANNING, ZONING AND DEVELOPMENT STAFFING INPUT

Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director, Planning, Zoning, and Dev	1.0	FIXED	0	0%	0	0
Deputy Director, Planning and Zoning	1.0	FIXED	0	0%	0	0
Zoning Administrator	1.0	FIXED	0	0%	0	0
Deputy Zoning Administrator	1.0	FIXED	0	0%	0	0
Senior Planner	4.0	POP AND JOBS	15,940	30%	4,782	13,708
GIS Technician	0.0	FIXED	0	0%	0	0
Planner	0.0	FIXED	0	0%	0	0
Planning Analyst	1.0	POP AND JOBS	63,759	20%	12,752	38,256
Zoning Inspector	1.0	POP AND JOBS	63,759	20%	12,752	38,256
Planning and Zoning Assistant	0.0	FIXED	0	0%	0	0
Executive Associate II	1.0	FIXED	0	0%	0	0
Administrative Associate II	0.0	FIXED	0	0%	0	0

DIRECTION AND SUPPORT SERVICES

The following figures show methodologies for operating and staffing for departments within Direction and Support Services. In general, operating costs are variable on growth in population and jobs along with some positions. As indicated above, "Fixed" expenditures are assumed to not be affected by growth. Also as noted above, most personal services costs are analyzed and shown separately by position (shown below under "Staffing Input"). Unique elements such as "Direct Entry" items are discussed where appropriate.

Figure 8. Town Council

TOWN COUNCIL Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$60,820	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$102,914	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$1,200	POP AND JOBS	1.00	CONSTANT	0%	$0.02
Transfer Payments (non Fire/Rescue)	$90,000	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$23,900	POP AND JOBS	1.00	CONSTANT	0%	$0.37
Transfer Payments (Fire and Rescue	$530,098	POP AND JOBS	1.00	CONSTANT	0%	$8.31

Also included in the Town Council expenditures are Transfer Payments, generally to non-governmental organizations provided services in the Town. Given the fluctuating nature of this expenditure, non-Fire/Rescue payments are assumed to be fixed. Fire/Rescue payments are projected to increase with growth.

Figure 9. Executive Administration

EXECUTIVE ADMINISTRATION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$905,058	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$33,612	POP AND JOBS	1.00	CONSTANT	0%	$0.53
Materials and Supplies	$7,776	POP AND JOBS	1.00	CONSTANT	0%	$0.12
Transfer Payments	$20,232	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$11,347	POP AND JOBS	1.00	CONSTANT	0%	$0.18
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00
Transfer to VA Regl Transit Authority	$622,000	FIXED	1.00	CONSTANT	0%	$0.00

EXECUTIVE ADMINISTRATION STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Town Manager	1.0	FIXED	0	0%	0	0
Deputy Town Manager	1.0	FIXED	0	0%	0	0
Assistant to Town Manager	1.0	FIXED	0	0%	0	0
Research and Communications Mana	1.0	FIXED	0	0%	0	0
Executive Office Associate II	1.0	FIXED	0	0%	0	0
Executive Office Associate I	1.0	FIXED	0	0%	0	0

The Town's current annual contribution to Virginia Regional Transit (VRT) (bus service) is shown above at $622,000. This amount is considered a fixed cost, as the Town doesn't envision expanding the bus service to the annexation areas.

Figure 10. Town Attorney

TOWN ATTORNEY Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$380,062	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$39,181	POP AND JOBS	1.00	CONSTANT	0%	$0.61
Materials and Supplies	$4,500	POP AND JOBS	1.00	CONSTANT	0%	$0.07
Capital Outlay	$2,758	FIXED	1.00	CONSTANT	0%	$0.00

TOWN ATTORNEY STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Town Attorney	1.0	FIXED	0	0%	0	0
Deputy Town Attorney	1.0	POP AND JOBS	63,759	50%	31,880	47,819
Senior Legal Secretary	1.0	FIXED	0	0%	0	0

Figure 11. Clerk of the Council

CLERK OF THE COUNCIL Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$102,910	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$3,119	POP AND JOBS	1.00	CONSTANT	0%	$0.05
Materials and Supplies	$1,500	POP AND JOBS	1.00	CONSTANT	0%	$0.02
Continuous Charges	$1,401	POP AND JOBS	1.00	CONSTANT	0%	$0.02

CLERK OF THE COUNCIL STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Clerk of The Council	1.0	FIXED	0	0%	0	0

Figure 12. Finance

FINANCE Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,658,733	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$415,714	POP AND JOBS	1.00	CONSTANT	0%	$6.52
Materials and Supplies	$28,650	POP AND JOBS	1.00	CONSTANT	0%	$0.45
Continuous Charges	$14,966	POP AND JOBS	1.00	CONSTANT	0%	$0.23
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

FINANCE STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director of Finance	1.0	FIXED	0	0%	0	0
Deputy Director of Finance	1.0	FIXED	0	0%	0	0
Assistant Director Fince/Operations	1.0	FIXED	0	0%	0	0
Purchasing Officer	1.0	FIXED	0	0%	0	0
Senior Management/Budget Analyst	2.0	FIXED	0	0%	0	0
Senior Accountant	1.0	FIXED	0	0%	0	0
Staff Accountant	1.0	FIXED	0	0%	0	0
Payroll Specialist	1.0	FIXED	0	0%	0	0
Administrative Associate II	1.0	FIXED	0	0%	0	0
Accounting Associate I - II	4.0	FIXED	0	0%	0	0
Office Associate I (moved from HR)	1.0	FIXED	0	0%	0	0
Office Associate I (moved from HR)	0.3	FIXED	0	0%	0	0
Customer Service Technician	1.0	FIXED	0	0%	0	0
Parking Attendant/Officer (RPT)	1.5	FIXED	0	0%	0	0

Per Town Finance staff, all positions are considered "fixed" due to the fact that the Finance department currently provides utility billing services to a demand base that exceeds the Town's current and future demand base.

Figure 13. Human Resources

HUMAN RESOURCES Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$390,779	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$88,690	POP AND JOBS	1.00	CONSTANT	0%	$1.39
Materials and Supplies	$4,341	POP AND JOBS	1.00	CONSTANT	0%	$0.07
Continuous Charges	$5,885	POP AND JOBS	1.00	CONSTANT	0%	$0.09
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

HUMAN RESOURCES STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director of Human Resources	1.0	FIXED	0	0%	0	0
Benefits Administrator	1.0	FIXED	0	0%	0	0
Human Resources Specialist II	1.0	FIXED	0	0%	0	0
Administrative Associate II	1.0	POP AND JOBS	63,759	30%	19,128	41,443

Figure 14. Information Technology

INFORMATION TECHNOLOGY Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$612,774	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$364,837	POP AND JOBS	1.00	CONSTANT	0%	$5.72
Materials and Supplies	$18,800	POP AND JOBS	1.00	CONSTANT	0%	$0.29
Continuous Charges	$3,116	POP AND JOBS	1.00	CONSTANT	0%	$0.05
Capital Outlay	$4,460	FIXED	1.00	CONSTANT	0%	$0.00

INFORMATION TECHNOLOGY STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director, Information Technology	1.0	FIXED	0	0%	0	0
GIS Analyst (Moved from Town Manag	1.0	FIXED	0	0%	0	0
IT Project Manager II	1.0	FIXED	0	0%	0	0
Network Administrator II	1.0	FIXED	0	0%	0	0
Administrative Technician	1.0	POP AND JOBS	63,759	5%	3,188	33,474

Figure 15. Economic Development and Tourism

ECONOMIC DEVELOPMENT AND TOURISM Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$182,955	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$96,646	TOTAL JOBS	1.00	CONSTANT	0%	$4.99
Materials and Supplies	$17,400	TOTAL JOBS	1.00	CONSTANT	0%	$0.90
Transfer Payments	$0	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$3,800	TOTAL JOBS	1.00	CONSTANT	0%	$0.20

ECONOMIC DEVELOPMENT AND TOURISM STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Economic Development Manager	1.0	FIXED	0	0%	0	0
Business Retention Manager	1.0	FIXED	0	0%	0	0

Figure 16. Direction and Support Services Commissions

Economic Development Commission Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$1,200	POPULATION	1.00	CONSTANT	0%	$0.03
Materials and Supplies	$0	POPULATION	1.00	CONSTANT	0%	$0.00

COMMISSION ON PUBLIC ART Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$1,850	POPULATION	0.25	CONSTANT	0%	$0.04
Materials and Supplies	$150	POPULATION	1.00	CONSTANT	0%	$0.00

TECHNOLOGY AND COMMUNICATIONS COMMISSION						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$1,900	POP AND JOBS	1.00	CONSTANT	0%	$0.03
Materials and Supplies	$100	POP AND JOBS	1.00	CONSTANT	0%	$0.00

PUBLIC SAFETY

The following figures show methodologies for operating and staffing for divisions within Public Safety. In general, operating costs are projected based on growth in Police Calls for Service along with some positions. As indicated above, "Fixed" expenditures are assumed to not be affected by growth. Also as noted above, most personal services costs are analyzed and shown separately by position (shown below under "Staffing Input"). Unique elements such as "Direct Entry" items are discussed where appropriate.

Figure 17. Administrative and Operational Support

ADMINISTRATIVE AND OPERATIONAL SUPPORT						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$917,288	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$413,542	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$8.14
Materials and Supplies	$77,550	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$1.53
Continuous Charges	$180,875	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$3.56
Capital Outlay	$212,500	FIXED	1.00	CONSTANT	0%	$0.00

ADMINISTRATIVE AND OPERATIONAL SUPPORT STAFFING INPUT						
Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Chief of Police	1.0	FIXED	0	0%	0	0
Captain	1.0	FIXED	0	0%	0	0
Lieutenant	1.0	FIXED	0	0%	0	0
Police Officer III	0.0	FIXED	0	0%	0	0
Police Academy Instructor	1.0	FIXED	0	0%	0	0
Administrative Services Coordinator	1.0	FIXED	0	0%	0	0
Executive Associate I	1.0	FIXED	0	0%	0	0
Administrative Associate I	1.0	FIXED	0	0%	0	0

Figure 18. Patrol Operations

PATROL OPERATIONS Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$5,146,358	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$15,860	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.31
Materials and Supplies	$115,850	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$2.28
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00
Operating Impact -Satellite Station	$0	DIRECT ENTRY	1.00	CONSTANT	0%	$240,000

PATROL OPERATIONS STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Captain	1.0	FIXED	0	0%	0	0
Lieutenant	3.0	FIXED	0	0%	0	0
Sergeant	6.0	TOTAL POLICE CALLS	8,472	100%	8,472	8,472
Police Officer I-Master Police Ofcr	31.5	TOTAL POLICE CALLS	1,612	70%	1,128	1,597
Police Officer I-Master Police Ofcr	9.5	FIXED	0	0%	0	0

Patrol operating costs are projected on an increase in calls for service. It is assumed that additional patrol officers (Police Officer I) and supervisors (Sergeants) will be needed to handle increased calls. (To maintain the methodology from previous Town fiscal impact analyses, the same percentage of Police Officer I is assumed as the previous analysis and then used to project future Patrol needs. Past analyses included levels of Police Officers (I-III) and only Police Officer I positions were projected.) It is anticipated that these officers will be shifted where needed to meet the increased demand. In addition, the annual operating impact of a new Police station is projected when the demand threshold is met for a new Police station. Consistent with previous assumptions, it is assumed that the Police station is staffed for 12 hours, which results in an annual operating cost of $240,000. This cost reflects building staff and one lieutenant.

Figure 19. Criminal Investigations

CRIMINAL INVESTIGATIONS Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,417,997	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$16,810	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.33
Materials and Supplies	$14,500	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.29
Continuous Charges	$50,652	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$1.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0

CRIMINAL INVESTIGATIONS STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Lieutenant	1.0	FIXED	0	0%	0	0
Sergeant	1.0	FIXED	0	0%	0	0
Crime Scene Technician	1.0	TOTAL POLICE CALLS	50,832	70%	35,582	43,207
Police Officer II - Master Police Officer	3.8	TOTAL POLICE CALLS	13,555	70%	9,489	12,699
Police Officer II - Master Police Officer	6.3	FIXED	0	0%	0	0
Family Crimes Investigator	1.0	FIXED	0	0%	0	0

Per the Town, additional Crime Scene Technicians and Police Officer II positions will be needed to serve new growth. (Current Police Officer II positions are separated into two groups to be consistent with previous Town fiscal impact analyses where some positions (Police Officer III) were considered "fixed" and Police Officer II positions were projected.)

Figure 20. Community Services

COMMUNITY SERVICES Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,550,108	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$7,300	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.14
Materials and Supplies	$24,950	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.49
Continuous Charges	$48,588	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.96
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

COMMUNITY SERVICES STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Lieutenant	1.0	FIXED	0	0%	0	0
Sergeant (One Position moved from Inform	2.0	FIXED	0	0%	0	0
Police Officer I - Master Police Officer	4.1	TOTAL POLICE CALLS	12,323	50%	6,161	11,121
Police Officer I - Master Police Officer	6.9	FIXED	0	0%	0	0

Per the Town, additional Police Officer I positions will be needed to serve new growth. (As discussed above, current Police Officer I positions are separated into two groups to be consistent with previous Town fiscal impact analyses where there were levels of Police Officers and some positions (Police Officer I and III) were considered "fixed.")

Figure 21. Information Services

INFORMATION SERVICES Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,211,289	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$158,230	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$3.11
Materials and Supplies	$9,650	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.19
Continuous Charges	$20,064	TOTAL POLICE CALLS	1.00	CONSTANT	0%	$0.39
Capital Outlay	$4,250	FIXED	1.00	CONSTANT	0%	$0.00

INFORMATION SERVICES STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Information Systems Supervisor	0.0	FIXED	0	0%	0	0
Police IT Specialist	1.0	FIXED	0	0%	0	0
Commun. Tech. I -Commun. Tech. Supervisc	11.0	TOTAL POLICE CALLS	4,621	40%	1,848	4,390
Police Records Assistant	2.0	TOTAL POLICE CALLS	25,416	40%	10,166	20,333

Per the Town, additional Communications Technicians and Police Records Assistant positions will be needed to serve new growth.

Figure 22. Citizen's Support Team

CITIZEN'S SUPPORT TEAM Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Contractual Services	$1,060	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$1,545	POPULATION	1.00	CONSTANT	0%	$0.03
Continuous Charges	$1,588	POPULATION	1.00	CONSTANT	0%	$0.04
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

PUBLIC WORKS

The following figures show methodologies for operating and staffing for divisions within Public Works. In general, operating costs are projected on growth in population and jobs along with some positions. As indicated above, "Fixed" expenditures are assumed to not be affected by growth. Also as noted above, most personal services costs are analyzed and shown separately by position (shown below under "Staffing Input"). Unique elements are discussed where appropriate.

Figure 23. Administration

ADMINISTRATION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$521,469	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$6,838	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$2,900	POP AND JOBS	1.00	CONSTANT	0%	$0.05
Continuous Charges	$23,108	POP AND JOBS	1.00	CONSTANT	0%	$0.36
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

ADMINISTRATION STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director Public Works	1.0	FIXED	0	0%	0	0
Deputy Director, Eng and Public Work:	1.0	FIXED	0	0%	0	0
Executive Associate I	1.0	FIXED	0	0%	0	0
Administrative Associate II	1.0	FIXED	0	0%	0	0

Figure 24. Engineering and Inspections

ENGINEERING AND INSPECTIONS Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$498,758	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$46,228	POP AND JOBS	1.00	CONSTANT	0%	$0.73
Materials and Supplies	$4,935	POP AND JOBS	1.00	CONSTANT	0%	$0.08
Continous Charges	$0	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

ENGINEERING AND INSPECTIONS STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Chief of Engineering	0.0	FIXED	0	0%	0	0
Senior Engineer	1.0	FIXED	0	0%	0	0
Construction Inspector Supervisor	1.0	FIXED	0	0%	0	0
Construction Inspector	2.0	FIXED	0	0%	0	0

Figure 25. Streets and Grounds Maintenance

STREETS AND GROUNDS MAINTENANCE Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$2,164,160	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$1,096,029	LANE MILES	1.00	CONSTANT	0%	$4,447.63
Materials and Supplies	$198,405	LANE MILES	1.00	CONSTANT	0%	$805.12
Continuous Charges	$115,480	LANE MILES	1.00	CONSTANT	0%	$468.61
Capital Outlay	$435,400	FIXED	1.00	CONSTANT	0%	$0.00

STREETS AND GROUNDS MAINTENANCE STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Superintendent	1.0	FIXED	0	0%	0	0
Assistant Superintendent	1.0	FIXED	0	0%	0	0
Maintenance Supervisor	1.6	LANE MILES	154	50%	77	124
Heavy Equipment Operator	0.8	LANE MILES	308	50%	154	222
Maintenance Worker (I-IV)	17.6	LANE MILES	14	50%	7	14
Admininstrative Associate II	0.8	LANE MILES	308	50%	154	222
Staff Type 7	0.0	FIXED	0	0%	0	0
Staff Type 8	0.0	FIXED	0	0%	0	0
Staff Type 9	0.0	FIXED	0	0%	0	0
Maintenance Supervisor	0.4	TOTAL UNITS	37,603	50%	18,801	24,173
Heavy Equipment Operator	0.2	TOTAL UNITS	75,205	50%	37,603	43,870
Maintenance Worker (I-IV)	4.4	TOTAL UNITS	3,418	50%	1,709	3,102
Admininstrative Associate II	0.2	TOTAL UNITS	75,205	50%	37,603	43,870

Variable operating expenditures are projected on an increase in lane miles built and included in the Town's system. Three types of roads are tracked by the model:

1. Arterials and collectors assumed to be "built" by the Town both in the Town and Annexation Areas to accommodate growth;
2. Roads projected to be built by entities other than the Town but that are added to the Town's inventory to be maintained by the Town; (an estimated 65 feet of front footage is assumed per each new single family detached unit); and
3. Existing roads in the Annexation Areas that are adopted into the Town's system (in the scenarios that include annexations).

Per Town staff, workload is allocated 80 percent to an increase in lane miles and 20 percent to households (for brush and leaf pickup). Allocation is shown above.

Figure 26. Building Maintenance

BUILDING MAINTENANCE Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$366,829	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$377,805	FACILITY SF	1.00	CONSTANT	0%	$1.43
Materials and Supplies	$51,100	FACILITY SF	1.00	CONSTANT	0%	$0.19
Continuous Charges	$149,340	FACILITY SF	1.00	CONSTANT	0%	$0.56
Capital Outlay	$20,000	FIXED	1.00	CONSTANT	0%	$0.00

BUILDING MAINTENANCE STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Superintendent	1.0	FIXED	0	0%	0	0
Maintenance Supervisor	1.0	FIXED	0	0%	0	0
Maintenance Worker I-II	2.0	FACILITY SF	132,398	30%	39,719	101,505

Variable expenditures are projected on an increase in facility square footage that is maintained by the Town. New facility space that is "built" by the model to serve development is tracked by the model (e.g., new office space for Town general government purposes).

Figure 27. Fleet Maintenance

FLEET MAINTENANCE Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$628,130	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$38,859	POP AND JOBS	1.00	CONSTANT	0%	$0.61
Materials and Supplies	$186,810	POP AND JOBS	1.00	CONSTANT	0%	$2.93
Insurance Claim Repl.	$10,000	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$616,436	POP AND JOBS	1.00	CONSTANT	0%	$9.67
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

FLEET MAINTENANCE STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Superintendent	1.0	FIXED	0	0%	0	0
Asst. Superintendent	1.0	FIXED	0	0%	0	0
Fleet Maintenance Technician I-III	4.0	POP AND JOBS	15,940	50%	7,970	14,346

Figure 28. Refuse Collection and Recycling

REFUSE COLLECTION AND RECYCLING Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Contractual Services-RES	$2,576,128	SF UNITS	1.00	CONSTANT	0%	$236.56
Contractual Services-NONRES	$103,556	TOTAL JOBS	1.00	CONSTANT	0%	$5.35
Materials and Supplies	$9,000	FIXED	1.00	CONSTANT	0%	$0.00

Town staff provided information on the Town's current refuse collection and recycling contract, namely service to residential versus nonresidential development. It is assumed that the Town will provide collection under its current policies (to non-multifamily units) and is therefore projected as such based on single family housing units and jobs.

Figure 29. Traffic Management and Street Lights

TRAFFIC MANAGEMENT AND STREET LIGHTS Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$324,267	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$71,451	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$29,300	VEHICLE TRIPS	1.00	CONSTANT	0%	$0.15
Continuous Charges	$446,919	VEHICLE TRIPS	1.00	CONSTANT	0%	$2.22
Capital Outlay	$46,000	FIXED	1.00	CONSTANT	0%	$0.00

TRAFFIC MANAGEMENT AND STREET LIGHTS STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Transportation Engineer	1.0	FIXED	0	0%	0	0
Engineer	1.0	VEHICLE TRIPS	201,649	50%	100,825	151,237
Traffic Technician	1.0	VEHICLE TRIPS	201,649	50%	100,825	151,237

Variable expenditures are projected based on an increase in vehicle trips. Further information on trip calculations is provided in a subsequent section of this document.

LEISURE SERVICES

The following figures show methodologies for operating and staffing for divisions within Leisure Services. In general, operating costs are projected on growth in population along with some positions. As indicated above, "Fixed" expenditures are assumed to not be affected by growth. However as noted above, most personal services costs are analyzed and shown separately by position (shown below under "Staffing Input"). Unique elements such as "Direct Entry" items are discussed where appropriate.

Figure 30. Parks and Recreation Administration

PARKS AND RECREATION ADMINISTRATION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$522,317	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$16,126	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$4,000	POPULATION	1.00	CONSTANT	0%	$0.09
Continuous Charges	$31,855	POPULATION	1.00	CONSTANT	0%	$0.72
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

PARKS AND RECREATION ADMINISTRATION STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director, Parks & Recreation	1.0	FIXED	0	0%	0	0
Deputy Directory, Parks & Recreation	1.0	FIXED	0	0%	0	0
Park Planner (.6 FTE Moved to Cap. Proj. Mngmt	0.2	FIXED	0	0%	0	0
Recreation Projs Coord (RPT) w/Benefits	0.0	FIXED	0	0%	0	0
Recreation Projs Coord (.25 and benefits elim)	0.25	POPULATION	177,600	10%	17,760	49,728
Executive Associate I	1.0	FIXED	0	0%	0	0
Administrative Associate II	1.0	FIXED	0	0%	0	0

Figure 31. Parks

PARKS Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$761,123	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$66,123	POPULATION	0.25	CONSTANT	0%	$1.49
Materials and Supplies	$128,820	POPULATION	1.00	CONSTANT	0%	$2.90
Continous Charges	$145,000	POPULATION	1.00	CONSTANT	0%	$3.27
Capital Outlay	$22,000	FIXED	1.00	CONSTANT	0%	$0.00

PARKS STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Assistant Director for Parks	0.0	FIXED	0	0%	0	0
Parks and Grounds Supervisor	1.0	FIXED	0	0%	0	0
Outdoor Facilities Supervisor	1.0	FIXED	0	0%	0	0
Lead Groundskeeper	2.0	PARK ACRES	186	50%	93	155
Groundskeeper I-II	5.0	PARK ACRES	74	100%	74	74
Maintenance Worker	1.0	FIXED	0	0%	0	0
Park Attendant (RPT)	0.0	FIXED	0	0%	0	0
Park Attendant (Flex PT) .25 FTE Eliminated	1.25	POPULATION	35,520	30%	10,656	24,469

Groundskeeper positions are projected on an increase in Park acreage. The model keeps a running total of additional park acreage as parks are "built" by the model.

Figure 32. Recreation

RECREATION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$3,910,354	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$721,681	POPULATION	1.00	CONSTANT	0%	$16.25
Materials and Supplies	$245,634	POPULATION	1.00	CONSTANT	0%	$5.53
Continuous Charges	$406,995	POPULATION	1.00	CONSTANT	0%	$9.17
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00
Recreation Center Expansion Operating Cost	$0	DIRECT ENTRY	1.00	CONSTANT	0%	$1,340,000

RECREATION STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Assistant Director for Recreation	0.0	FIXED	0	0%	0	0
Aquatics Manager	1.0	FIXED	0	0%	0	0
Recreation & Events Program Mngr	1.0	FIXED	0	0%	0	0
Building Services Mngr	1.0	FIXED	0	0%	0	0
Fitness and Sports Mngr	0.0	FIXED	0	0%	0	0
Maintenance Supervisor	1.0	FIXED	0	0%	0	0
Outreach Programs Supervisor	0.0	FIXED	0	0%	0	0
Recreation Supervisor	3.0	FIXED	0	0%	0	0
Aquatics Supervisor	1.0	FIXED	0	0%	0	0
Fitness Supervisor	1.0	FIXED	0	0%	0	0
Systems Technician I	1.0	FIXED	0	0%	0	0
Head Tennis Professional	1.0	FIXED	0	0%	0	0
Head Preschool Teacher	1.0	FIXED	0	0%	0	0
Assistant Aquatics Supervisor	1.0	FIXED	0	0%	0	0
Front Desk Supervisor	2.0	FIXED	0	0%	0	0
Maintenance Worker I-III	5.0	FIXED	0	0%	0	0
Regular Part-Time Staff (RPT)	2.0	FIXED	0	0%	0	0
Flexible Part-Time Staff (FPT) 0.72 FTE Eliminated	67.4	FIXED	0	0%	0	0

The operating impact of a Recreation Center expansion is estimated at $1.34 million. This cost is triggered when the Recreation Center expansion is built by the model. Also per Town staff, because this operating impact captures related personnel costs, all other staff positions are assumed as fixed in the analysis.

Figure 33. Parks and Recreation Advisory Commission

PARKS AND RECREATION ADVISORY COMMISSION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$0	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$0	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$0	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

Figure 34. Thomas Balch Library

THOMAS BALCH LIBRARY Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$327,377	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$39,243	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$39,172	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$23,603	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

THOMAS BALCH LIBRARY STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Library Director	1.0	FIXED	0	0%	0	0
Library Specialist	1.0	FIXED	0	0%	0	0
Library Archives Specialist (position frozen/unfroz	1.0	FIXED	0	0%	0	0
Library Assistant	1.0	FIXED	0	0%	0	0
Flexible Part-Time Staff	1.2	FIXED	0	0%	0	0

Figure 35. Thomas Balch Library Commission

THOMAS BALCH LIBRARY COMMISSION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$1,000	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$350	FIXED	1.00	CONSTANT	0%	$0.00

COMMUNITY DEVELOPMENT

The following figures show methodologies for operating and staffing for divisions within Community Development. In general, operating costs are projected on growth in population and employment along with some positions. As indicated above, "Fixed" expenditures are assumed to not be affected by growth. Also as noted above, most personal services costs are analyzed and shown separately by position (shown below under "Staffing Input"). Unique elements such as "Direct Entry" items are discussed where appropriate.

Figure 36. Planning, Zoning and Development

PLANNING, ZONING AND DEVELOPMENT Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,295,818	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$28,715	POP AND JOBS	1.00	CONSTANT	0%	$0.45
Materials and Supplies	$7,255	POP AND JOBS	1.00	CONSTANT	0%	$0.11
Continuous Charges	$11,366	POP AND JOBS	1.00	CONSTANT	0%	$0.18
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

PLANNING, ZONING AND DEVELOPMENT STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director, Planning, Zoning, and Dev	1.0	FIXED	0	0%	0	0
Deputy Director, Planning and Zoning	1.0	FIXED	0	0%	0	0
Zoning Administrator	1.0	FIXED	0	0%	0	0
Deputy Zoning Administrator	1.0	FIXED	0	0%	0	0
Senior Planner	4.0	POP AND JOBS	15,940	30%	4,782	13,708
GIS Technician	0.0	FIXED	0	0%	0	0
Planner	0.0	FIXED	0	0%	0	0
Planning Analyst	1.0	POP AND JOBS	63,759	20%	12,752	38,256
Zoning Inspector	1.0	POP AND JOBS	63,759	20%	12,752	38,256
Planning and Zoning Assistant	0.0	FIXED	0	0%	0	0
Executive Associate II	1.0	FIXED	0	0%	0	0
Administrative Associate II	0.0	FIXED	0	0%	0	0

Figure 37. Board of Architectural Review

BOARD OF ARCHITECTURAL REVIEW Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$22,775	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$2,000	FIXED	0.25	CONSTANT	0%	$0.00
Materials and Supplies	$500	FIXED	1.00	CONSTANT	0%	$0.00
Continous Charges	$0	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

Figure 38. Board of Zoning Appeals

BOARD OF ZONING APPEALS Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$3,230	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$500	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$0	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$0	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

Figure 39. Environmental Advisory Commission

ENVIRONMENTAL ADVISORY COMMISSION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$2,000	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$500	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$0	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

Figure 40. Planning Commission

PLANNING COMMISSION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$22,775	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$3,000	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$250	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$0	FIXED	1.00	CONSTANT	0%	$0.00
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

Figure 41. Tree Commission

TREE COMMISSION Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$4,520	FIXED	1.00	CONSTANT	0%	$0.00
Contractual Services	$5,000	FIXED	1.00	CONSTANT	0%	$0.00
Materials and Supplies	$0	FIXED	1.00	CONSTANT	0%	$0.00

Figure 42. Plan Review

PLAN REVIEW Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,170,457	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$56,165	POP AND JOBS	1.00	CONSTANT	0%	$0.88
Materials and Supplies	$8,430	POP AND JOBS	1.00	CONSTANT	0%	$0.13
Transfer Payments	$9,552	FIXED	1.00	CONSTANT	0%	$0.00
Continuous Charges	$1,000	POP AND JOBS	1.00	CONSTANT	0%	$0.02
Capital Outlay	$0	FIXED	1.00	CONSTANT	0%	$0.00

PLAN REVIEW STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Director	1.0	FIXED	0	0%	0	0
Project Manager	2.0	FIXED	0	0%	0	0
Senior Engineer	3.0	POP AND JOBS	21,253	70%	14,877	19,659
Senior Planner	1.0	POP AND JOBS	63,759	50%	31,880	47,819
CPI Counter Manager	0.0	FIXED	0	0%	0	0
CPI Counter Tech	1.0	POP AND JOBS	63,759	50%	31,880	47,819
Executive Associate	1.0	FIXED	0	0%	0	0

CAPITAL PROJECTS MANAGEMENT

The following figure shows methodologies for operating and staffing for the Capital Projects Management department. In general, operating costs are projected on growth in population and employment along with some positions. As indicated above, "Fixed" expenditures are assumed to not be affected by growth. However as noted above, most personal services costs are analyzed and shown separately by position (shown below under "Staffing Input").

Figure 43. Capital Projects Management

CAPITAL PROJECTS MANAGEMENT Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std $ per Demand Unit
Personal Services	$1,319,891	SEE BELOW	1.00	CONSTANT	0%	$0.00
Contractual Services	$91,466	POP AND JOBS	1.00	CONSTANT	0%	$1.43
Materials and Supplies	$12,460	POP AND JOBS	1.00	CONSTANT	0%	$0.20
Continuous Charges	$861,232	POP AND JOBS	1.00	CONSTANT	0%	$13.51
Capital Outlay	$8,917	FIXED	1.00	CONSTANT	0%	$0.00

CAPITAL PROJECTS MANAGEMENT STAFFING INPUT Category	Base Year FTE Positions	Project Using Which Demand Base?	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Deputy Director OCPM	1.0	FIXED	0	0%	0	0
Assistant Director OCPM	0.0	FIXED	0	0%	0	0
Project Mngr for Design & Engineering	1.0	FIXED	0	0%	0	0
Senior Eng. (1 position from Plan Rev.)	4.0	POP AND JOBS	15,940	5%	797	12,911
Park & Public Space Planner (.6 FTE from Pks Admin)	0.6	FIXED	0	0%	0	0
Senior Planner (position from Plan Review)	1.0	POP AND JOBS	63,759	30%	19,128	41,443
Land Acquisition Manager	1.0	FIXED	0	0%	0	0
Engineer	0.0	FIXED	0	0%	0	0
Inspector	1.0	POP AND JOBS	63,759	30%	19,128	41,443
Executive Associate I	1.0	POP AND JOBS	63,759	30%	19,128	41,443
Administrative Associate II	0.0	FIXED	0	0%	0	0

CAPITAL EXPENDITURES

This section provides further detail on capital cost assumptions used in the fiscal impact analysis. Non-vehicle capital expenditures are assumed to be debt financed at the Town's current policy of 75 percent debt (assumed at a 5 percent interest rate and 20-year term) with the remainder paid in cash (pay-go).

General Government

Projected capital expenditures under the General Government category include office space and vehicles for General Government purposes. (For purposes of this analysis, General Government includes Direction and Support Services, Community Development, and Capital Projects Management.) Parking Garage space is considered fixed in this analysis.

Additional General Government space is projected on a marginal basis, based on the current level of service for office space as well as vehicles. The Town currently has an inventory of 41,546 square feet dedicated to General Government activities. Conversations with staff indicate that additional space will be needed if the Town is to continue to provide the same level of service to new residents in the future. Additional General Government space is projected based on the current level of service of .65 square feet per person and job (41,546 square feet divided by current estimate of population and jobs of 63,759). The cost per square foot is assumed at $300, for a capital cost of $3 million per 10,000 square feet. Vehicles are projected as well per the demand factors and average costs as shown. Figure 44 shows capital factors for General Government.

Figure 44. General Government LOS and Costs

Facility	Current Inventory	Project Using Which Demand Base?	Current LOS	Facility Prototype	Cost
General Government (sf)	41,546 Sq. Ft.	Population and Jobs	0.65 SF per Pop and Job	10,000 Sq. Ft.	$3,000,000
Parking Garage (sf)	159,708 Sq. Ft.	FIXED	n/a SF per Pop and Job	40,000 Sq. Ft.	$4,000,000
General Government Vehicles	7	Population and Jobs	0.11 Veh per 1,000 Pop and Jobs	1 vehicle	$20,000

Public Safety

Public Safety capital expenditures reflect Police facilities, vehicles, and equipment. For the Police Station, it is assumed given the space limitations of the current station, that a new facility would be a satellite facility. It is further assumed that the Town would build and own this new station therefore capital costs are reflected in the analysis. The Town may instead lease space for a new station, which would be reflected as an operating cost. However, to properly reflect the *capital* impacts of growth, this analysis assumes construction of a new facility.

Police station space to serve new growth is projected on a marginal basis by determining the current level of service today (square feet per police call) and applying that factor to projected calls for service from new development and annexation. Current police station space in Leesburg is 26,150 square feet (which reflects the headquarters station, airport substation, and current expansion to the technical support building being constructed during fiscal year 2012). This results in a level of service of .51 square feet per call for service (26,150 square feet divided by current number of Police calls for service of 50,832). (Further detail on calls for service is provided in the "Supporting Documentation" section.) The future prototype station assumed for growth within the Town is 10,000 square feet; for Annexation Area needs, the assumption is increments of 5,000 square feet, as those areas are assumed to require less additional space to serve but with the potential for more locations. Costs for the station are estimated at $300 per square feet. It should be noted that this approach differs from the Police Department's recent space needs study, which included assumptions regarding changes to levels of service.

Also included are vehicles and communications equipment. Vehicles are projected based on the current practice of two officers per car. Current average cost is $40,000 per vehicle with an assumed useful life of 5 years (after 5 years of initial purchase, the model "buys" another car to replace it). Communications equipment is projected based on a flat cost per new officer of $6,000 with a useful life of 10 years. See Figure 45.

Figure 45. Public Safety LOS and Costs

Facility	Current Inventory	Project Using Which Demand Base?	Current LOS	Facility Prototype	Cost
Police Station (sf)	26,150 Sq. Ft.	Police Calls for Service	0.51 SF per Call for Service	10,000 Sq. Ft.*	$3,000,000
Police Vehicles	70	Direct Entry (2 officers per car)	0.50 Car per Officer	1 vehicle	$40,000
Police Communications Equip.	na	Direct Entry (cost per officer)	1.00 Set per Officer	1 set	$6,000

** For Town Growth scenarios, prototype facility is 10,000 sf; for Annexation Areas 1 and 2, 5,000 sf is assumed at cost of $1.5 million*

Public Works

Capital expenditures include new office space and vehicles. Road-related vehicles/equipment are projected and shown separately below. Office space is projected on a marginal basis on increase in population and jobs. The current Public Works building is 23,389 square feet, which results in a level of service of .37 square feet per person and job (23,389 square feet divided by current population and jobs of 63,759). A prototype office space is 10,000 square feet at $1.6 million. Vehicles are also projected based on the current level of service at an average cost of $25,000 per vehicle.

Figure 46. Public Works LOS and Costs

Facility	Current Inventory	Project Using Which Demand Base?	Current LOS	Facility Prototype	Cost
Public Works Bldg (sf)	23,389 Sq. Ft.	Population and Jobs	0.37 SF per Pop and Job	10,000 Sq. Ft.	$1,550,000
Public Works Vehicles (Non-Roads)	14	Population and Jobs	0.22 Veh per 1,000 Pop and Jobs	1 vehicle	$25,000

Roads

Road improvement projects and costs are projected based on a "Direct Entry" approach for new and upgraded roads inside Town boundaries and within the Annexation Areas. Figure 47 summarizes the current inventories, methodologies, and planned improvements and costs for Road improvements and Road-related vehicles and equipment.

Figure 47. Roads LOS and Costs

Facility	Current Inventory	Project Using Which Demand Base?	Current LOS	Facility Prototype**	Local Cost***	Total Cost
Town Arterials and Collectors	86.72 Ln Mi	Direct Entry	na	10.7 Ln Mi	$9,800,000	$60,600,000
Annexation Area Planned New Rds	na	Direct Entry	na	3.3 Ln Mi	$5,000,000	$25,000,000
Annexation Area Upgrade of Existing Rds	*	Direct Entry	na	32.4 Ln Mi^	$18,700,000	$18,700,000
Roads Vehicles/Equip.	28	Vehicle Trips	0.14 Veh per 1,000 Trips	1 vehicle	$70,000	$70,000

** Current lane miles in each Annexation Area: Area 1: 8.24; Area 2: 31.02; Area 3: 31.92.*
*** Planned lane miles*
**** Represents estimated Town share of total Road capital costs for all modeled improvements*
^ Reflects total lane miles to be upgraded for all Scenarios.

Town Road Assumptions

The Town is approaching buildout of its road network. The following road improvement projects are modeled to reflect Town needs over the timeframe indicated. These projects are included in all scenarios given that Town growth is included in each scenario. Additionally, given known funding from outside sources and historical funding patterns, an assumption can be made for the Town's portion of the cost. This is indicated below as well with an estimated $9.8 million Town funding assumed for the following improvements.

Figure 48. Future Road Improvement Needs within Town Limits (20-Year Needs)

Road	New Lane Miles	Total Estimated Cost	Estimated Town Cost	Timing
Sycolin Road	2.1	$15,500,000	$1,100,000	2018-2032
Evergreen Mill Road	2.0	$14,000,000	$7,000,000	2018-2032
South King Street	2.2	$16,900,000	$700,000	2015
Edwards Ferry Road	0.3	$1,000,000	$0	2018-2032
Miller Drive	0.7	$1,200,000	$0	2018-2032
Battlefield Parkway, Rte 15 to Greenway	3.4	$12,000,000	$1,000,000	2014
Total	**10.70**	**$60,600,000**	**$9,800,000**	

Source: Town of Leesburg

Annexation Area Road Assumptions

For the Annexation Areas, the same "Direct Entry" approach is taken for planned new roads as well as upgrades to existing roads in the Annexation Areas. A summary of current and future road improvement needs is provided below in Figure 49.

Figure 49. Annexation Area Road Improvement Needs Summary (20-Year Needs)

Annexation Area	Road	Type	Length in Feet	Existing Lanes	Ultimate Lanes	Existing Lane Miles	New Lane Miles	Current Condition	Avg Estd Cost
1	Sycolin Road/Shreve Mill	Arterial	8,782	2	4	3.33	3.33	Rural	$25,000,000
1	Cochran Mill	Collector	9,480	2	2	3.59	0.00	Rural	$8,000,000
1	Neighborhood Roads	Local	3,503	2	2	1.33	0.00	Rural	$0
2	Riverside Pkwy	Arterial	1,425	4	4	1.08	0.00	Divided	$300,000
2	Riverside Pkwy	Arterial	2,593	2	4	0.98	0.98	Rural	$400,000
2	River Creek Pkwy	Arterial	2,619	4	4	1.98	0.00	Divided	$5,000,000
2	River Creek Pkwy	Collector	4,364	2	2	1.65	0.00	Rural	$4,000,000
2	Edwards Ferry Road	Collector	5,869	2	2	2.22	0.00	Rural	$0
2	Neighborhood Roads	Local	60,986	2	2	23.10	0.00	Suburban	$1,000,000
					Totals	39.27	4.31		$43,700,000

Current County CIP to construct remaining 2 lanes, with curb & gutter
New Lane Miles
Source: Town of Leesburg

The above information has been segregated in order to model new lane miles separately from upgrades to existing roadways.

Figure 50 summarizes anticipated new roads needed in each Annexation Area. As shown, a total of 3.33 new lane miles are projected to be needed in Annexation Area 1 at a total estimated cost of $25 million of which $5 million is assumed as the Town's share based on historical patterns of outside funding. No additional lane miles are projected in Annexation Area 2.

Figure 50. Future New Road Needs within Annexation Areas (20-Year Needs)

Area	Existing Lane Miles	New Annex Area Lane Miles	Total Estimated Cost	Estimated Town Cost
Annex Area 1	8.24	3.33	$25,000,000	$5,000,000
Annex Area 2	31.02	0	$0	$0
Total	**39.27**	**3.33**	**$25,000,000**	**$5,000,000**

Source: Town of Leesburg

As noted above, it is assumed that some of the *existing* roads in the Annexation Areas will need to be upgraded to meet Town standards. These costs are spread over the 20-year projection period per the applicable scenario. Costs shown reflect estimated costs to the Town, reflecting 100 percent of the anticipated cost. Annexation Area 1 has 3.59 lane miles in need of upgrading. Annexation Area 2, currently residential, has a total of 28.8 lane miles in need of upgrading at a total estimated cost of $10.7 million. A summary is provided in Figure 51.

Figure 51. Road Upgrade Needs within Annexation Areas (20-Year Needs)

Area	Lane Miles to be Upgraded	Estimated Town Cost
Annex Area 1	3.59	$8,000,000
Annex Area 2	28.80	$10,700,000
Total	**32.39**	**$18,700,000**

Source: Town of Leesburg

Leisure Services

Leisure Service capital expenditures include Parks and Recreation. For Parks and Recreation, additional space is projected on a marginal basis, based on the current levels of service. The Town's current Recreation Center has 71,304 square feet. Conversations with staff indicate that additional space will be needed if the Town is to continue to provide the same level of service to new residents in the future. Additional Recreation Center space is projected based on the current level of service of 1.61 square feet per person (71,304 square feet divided by current population of 44,400). A prototype facility is assumed to be 20,000 square feet (reflecting growth-related space requirements) at a cost of $6 million.

Parks are also projected based on the current levels of service. Four park elements are projected:

- Town Parks: Prototype of 20 acres at a total cost to develop at $1.7 million ($85,000 per acre). (Land acquisition is projected separately.) Current level of service is 3.11 acres per 1,000 people. (Note: Ida Lee is a Town Park.)
- Community Parks: Prototype of 10 acres at a total cost to develop at $500,000 ($50,000 per acre). (Land acquisition is projected separately.) Current level of service is 1.58 acres per 1,000 people. (Note: Tuscarora Creek is an example of a Community Park.)
- Neighborhood Parks: Prototype of 5 acres. It is assumed that the Town will not be responsible for paying for new Neighborhood Park development. However, once built, they will be turned over to the Town to maintain. Therefore, the fiscal impact analysis tracks new Neighborhood Park acreage and adds it to the inventory to capture the operational impact. Current level of service is .78 acres per 1,000 people. (Note: Brandon Park is an example of a Neighborhood Park.)
- Parkland: Land acquisition is projected based on current levels of service. It is assumed that park development will draw from the Town's current inventory of undeveloped parkland. Parkland

acquisition is based on current level of service of 2.88 acres per 1,000 people. A current cost of $100,000 per acre for land is assumed.

Vehicles and equipment are also projected on current level of service. Average cost per vehicle/equipment is $25,000.

No growth-related needs are projected for the Thomas Balch Library. Shown below are Leisure Services projection factors and costs.

Figure 52. Leisure Services LOS and Costs

Facility	Current Inventory	Project Using Which Demand Base?	Current LOS	Facility Prototype	Cost
Recreation Center (sf)	71,304 Sq. Ft.	Population	1.61 SF per Person	20,000 Sq. Ft.	$6,000,000
Town Park (ac)	138 Acres	Population	3.11 Acres per 1,000 Persons	20 Acres	$1,700,000
Community Park (ac)	70 Acres	Population	1.58 Acres per 1,000 Persons	10 Acres	$500,000
Neighborhood Park (ac)	35 Acres	Population	0.78 Acres per 1,000 Persons	5 Acres	$0
Parkland (ac)	128 Acres	Population	2.88 Acres per 1,000 Persons	10 Acres	$1,000,000
Park & Rec Vehicles	12	Population	0.27 Vehicles per 1,000 Persons	1 vehicle	$25,000
Balch Library (sf)	8,100 Sq. Ft.	Fixed	n/a SF per Person	n/a	n/a

SUPPORTING DOCUMENTATION

DEMOGRAPHIC AND DATA ASSUMPTIONS

Other major data assumptions used in the Fiscal Impact Analysis are described below.

BASE YEAR DEMOGRAPHIC ESTIMATES

The table below summarizes estimates of the base year population[1], housing units, employment, nonresidential space, and facility factors in the Town of Leesburg. These estimated values serve as the basis for the fiscal impact analysis and are used to determine the cost and revenue factors used in the analysis. Estimated jobs and nonresidential floor area were provided by the Town. Vehicle trips from residential and nonresidential development are calculated based on vehicle trip rates from the Institute of Transportation Engineers (also discussed below).

Figure 53. Base Year Input Data

		Year->	Base 2012
Population[1]	POPULATION		44,400
	POP AND JOBS		63,759
Housing Units by Type [2]	SINGLE FAMILY DETACHED		6,686
	SINGLE FAMILY ATTACHED		4,204
	MULTIFAMILY		4,151
	TOTAL UNITS		15,041
Jobs by Type [2]	RETAIL JOBS		8,126
	OFFICE JOBS		5,340
	INDUSTRIAL JOBS		1,787
	INSTITUTIONAL JOBS		4,106
	HOTEL JOBS		636
	TOTAL JOBS		19,359
Non-Residential Floor Area [2]	RETAIL SF		4,233,342
	OFFICE SF		2,660,875
	INDUSTRIAL SF		601,268
	INSTITUTIONAL SF		2,979,892
	HOTEL SF		350,000
	TOTAL NR KSF		10,825,377
Vehicle Trips [3]	RESIDENTIAL TRIPS		58,007
	NONRES TRIPS		143,642
	VEHICLE TRIPS		201,649

[1] Population is 2011 Census estimate.

Facility Factors [2]	LANE MILES	246.43
	PARK ACRES	371
	FACILITY SF	264,796

[1] US Census, 2011 Population Estimate
[2] Town of Leesburg
[3] TischlerBise; ITE

HOUSEHOLD SIZE

Household size is used to project population over the planning horizon. Figure 54 shows household size assumptions by type of unit, categorized by type of unit included in the analysis. (Population and household figures reflect data collected over a 5-year period of time from the American Community Survey and therefore do not reflect the 2010 Census "point-in-time" estimate or the 2011 Census population estimate.)

Figure 54. Household Size

Units in Structure	*Persons*	*Households*	*PPHH*
Single family, detached	23,487	7,002	3.35
Single family, attached	10,380	3,439	3.02
MultiFamily	6,453	3,247	1.99
Total	40,320	13,688	2.95

Source: US Census 2000; Census American Community Survey 2006-2010; Town of Leesburg

EMPLOYEE DENSITY FACTORS

Employees per 1,000 square feet of nonresidential space are used to project future employment. Projected nonresidential square footage by type of development is converted to employment using the employee density figures shown in Figure 55. The highlighted land uses represent prototype future nonresidential development in Leesburg used in the analysis. (Also shown are trip rates, which are discussed in further detail below.)

Figure 55. Floor Area per Employee

Land Use	Wkdy Trip Ends Per 1,000 Sq Ft [1]	Wkdy Trip Ends Per Employee [1]	Emp Per 1,000 Sq Ft	Sq Ft Per Emp [2]
Commercial / Shopping Ctr (820)				
25K gross leasable area	110.32	na	3.03	330
50K gross leasable area	86.56	na	2.86	350
100K gross leasable area	67.91	na	2.50	400
200K gross leasable area	53.28	na	2.22	450
Average	42.94	na	2.00	500
Restaurant (831)	89.95	na	5.00	200
General Office (710)				
10K gross floor area	22.66	5.06	4.48	223
25K gross floor area	18.35	4.43	4.14	241
50K gross floor area	15.65	4.00	3.91	256
100K gross floor area	13.34	3.61	3.70	271
Average	11.01	3.32	3.32	302
Institutional				
Government Office Building (	68.93	11.95	5.77	173
Day Care Center (565)	79.26	31.19	2.54	394
School (Averaged)	12.65	16.56	0.76	1,309
Institutional (Averaged)	12.65	16.56	0.76	1,309
Industrial				
Business Park (770) [3]	12.76	4.04	3.16	317
Mini-Warehouse (151)	2.50	61.9	0.04	24,760
Light Industrial (110)	6.97	3.02	2.31	433
Warehousing (150)	3.56	3.89	0.92	1,093
Manufacturing (140)	3.82	2.13	1.79	558
Lodging	*per room*	*per employee*		
Hotel (310) [4]	8.17	14.34	1.80	556

[1] Trip Generation, Institute of Transportation Engineers, 2008.

[2] Square feet per employee calculated from trip rates except for Shopping Center data, which are derived from the Urban Land Institute's Development Handbook and Dollars and Cents of Shopping Centers.

[3] According to ITE, a Business Park is a group of flex-type buildings served by a common roadway system. The tenant space includes an average mix of 20-30% office/commercial and 70-80% industrial/warehousing.

[4] According to ITE, on average, a hotel will employ .9 employees per room. Assuming an average of 500 square feet per room (including common areas), employee density factors are calculated

VEHICLE TRIPS

Vehicle trips are used to project some operating and capital expenditures in the fiscal impact analysis. Average Weekday Vehicle Trip Ends by type of development (or trip generation rates) are from the reference book, *Trip Generation, 8TH Edition*, published by the Institute of Transportation Engineers (ITE), in 2008. A "trip end" represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip rates have been adjusted to avoid overestimating the number of actual trips because one vehicle trip is counted in the trip rates of both the origination and destination points. A simple factor of 50 percent has been applied to Residential and the Office and Industrial categories. The Retail category has a trip factor of less than 50 percent because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

Trip rates and adjustment factors are shown in the figure. Using trips generated from single family detached units as an example, the formula is as follows: 6,686 units x 9.57 vehicle trips per unit x 50% adjustment = 31,993. As shown in Figure 56, residential development accounts for an estimated 58,007 (29 percent) average daily trips and nonresidential development accounts for an additional 143,642 (71 percent) for a total number of average daily trips in 2012 of 201,649.

Figure 56. Vehicle Trips

Vehicle Trips on an Average Weekday	TOWN	
Residential Units	*Assumptions*	
Single Family Detached	6,686	
Single Family Attached	4,204	
Multifamily	4,151	
*Average Weekday Vehicles Trip Ends Per Unit***		*Trip Factor*
Single Family Detached	9.57	50%
Single Family Attached	5.81	50%
Multifamily	6.65	50%
Residential Vehicle Trip Ends on an Average Weekday		
Single Family Detached	31,993	
Single Family Attached	12,213	
Multifamily	13,802	
TOTAL RESIDENTIAL TRIPS	***58,007***	*29%*
Nonresidential Vehicle Trips on an Average Weekday		
*Nonresidential Gross Floor Area (1,000 sq. ft.)**	*Assumptions*	
Retail	4,233	
Office	2,661	
Industrial	601	
Institutional	2,980	
Hotel	350	
Average Weekday Vehicle Trip Ends per 1,000 Sq. Ft.**		*Trip Factors*
Retail	53.28	36%
Office	22.66	50%
Industrial	6.97	50%
Institutional***	18.35	50%
Hotel	16.34	50%
Nonresidential Vehicle Trips on an Average Weekday		
Retail	81,199	
Office	30,148	
Industrial	2,095	
Institutional	27,341	
Hotel	2,860	
TOTAL NONRESIDENTIAL TRIPS	***143,642***	*71%*
TOTAL TRIPS	**201,649**	*100%*

**Floor area estimates are from the Town of Leesburg*

***Trip rates are from the Institute of Transportation Engineers(ITE) Trip Generation Manual (2008)*

****Assume trip rate of 25,000 SF office*

POLICE CALLS FOR SERVICE

A custom methodology is used to allocate public safety costs based on an analysis of calls for service. A summary of calls for service in 2011 was obtained from the Town of Leesburg Police Department, "2011 Annual Report." Based on estimates of the percent of residential and nonresidential land use within each sector provided by the Police Department (as part of initial model development), it was determined that 57 percent of calls were to residential uses and the remainder (43 percent) were to nonresidential development.

To project future Police calls for service from new development and annexation, the above data is used to determine a call per person and call per nonresidential trip. This methodology seeks to capture demand for services from both residential and nonresidential development. Since specific records on calls for service by type of nonresidential land use is not available, *vehicle trips by type of nonresidential land use are utilized as a realistic proxy.* This methodology reflects that the greatest number of calls for service on a per square foot basis are for retail, then office and then industrial and flex uses. If calls for service were allocated on a per employee basis, office uses would generate the greatest number of calls due to its high employment density, which is contrary to actual experience.

To derive a call per demand unit factor, calls by type of land use are divided by the respective number of base year demand units. For example, calls per capita formula is: 28,974 [estimated residential calls for service] / 44,400 [population] = .65 calls per capita. The same approach is used to derive a call for service per non-residential trip.

These factors are then applied to projected population and nonresidential vehicle trips in each growth scenario to project new police calls for service. (E.g., for every new person in Town, it is estimated that .65 calls for service are generated.)

Figure 57. Police Calls for Service Projection Factors

Land Use	*2011*	*Percent*
Residential	28,974	57.0%
Nonresidential	21,858	43.0%
TOTAL CALLS FOR SERVICE	**50,832**	**100.0%**

Calls for Service Projection Factors	
Current Population	44,400
Current Nonresidential Vehicle Trips (Avg Daily)	143,642
Current Vehicle Trips (Avg Daily)	201,649
Calls per Capita	0.65
Calls per Nonres. Trip	0.15

(1) Based on information provided by the Police Department and 2011 Annual Report.

SALARY SCHEDULE

The Town of Leesburg Fiscal Year 2012 adopted salary schedule is shown below in Figure 58.

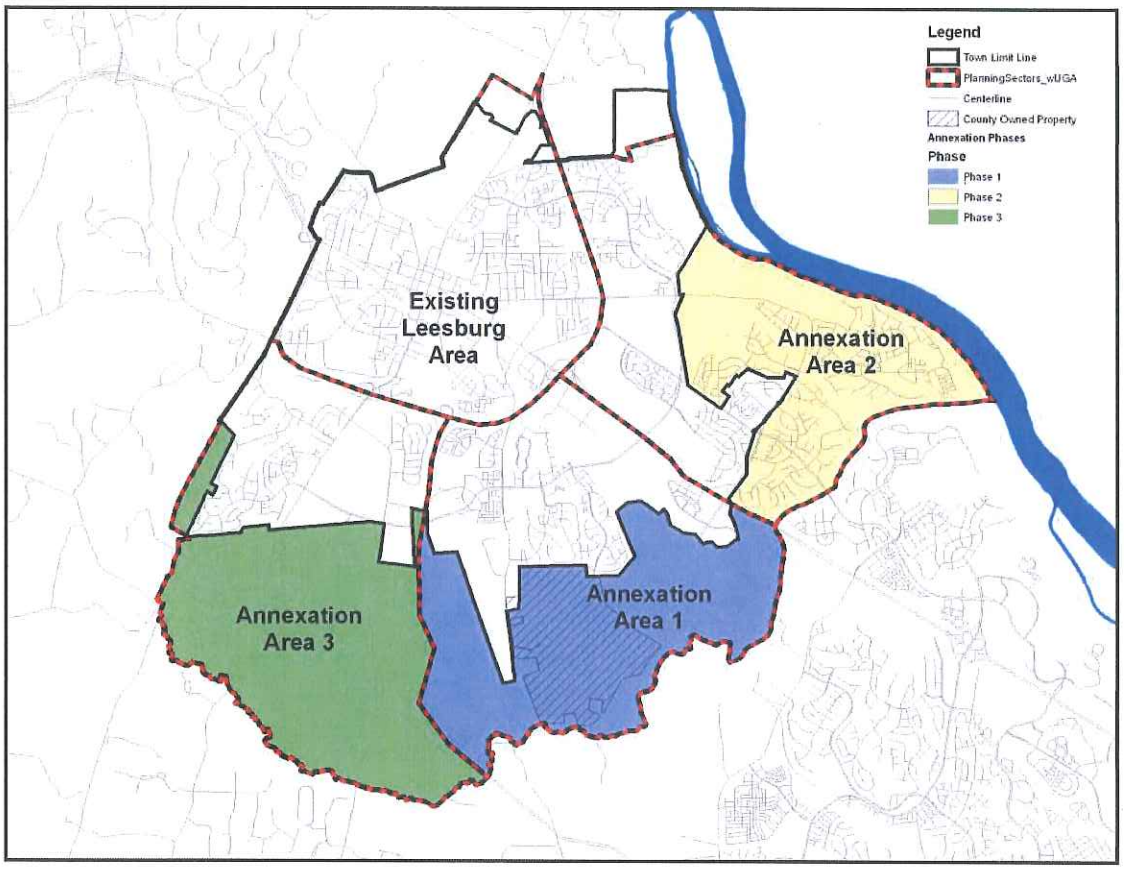
Figure 58. Salary Schedule (FY12)

	Grade	Beginning	Ending	Entry Level	Salary + Benefits	Additional Cost	TOTAL (for FIA)
General Government	1	$20,783	$34,884	$20,783	$26,394	$0	$26,394
	2	$22,572	$37,885	$22,572	$28,666	$0	$28,666
	3	$24,512	$41,143	$24,512	$31,130	$0	$31,130
	4	$26,621	$44,681	$26,621	$33,809	$0	$33,809
	5	$28,910	$48,523	$28,910	$36,716	$0	$36,716
	6	$31,396	$52,696	$31,396	$39,873	$0	$39,873
	7	$34,098	$57,228	$34,098	$43,304	$0	$43,304
	8	$37,027	$62,151	$37,027	$47,024	$0	$47,024
	9	$39,821	$67,166	$39,821	$50,573	$0	$50,573
	10	$43,246	$72,585	$43,246	$54,922	$0	$54,922
	11	$46,964	$78,828	$46,964	$59,644	$0	$59,644
	12	$51,004	$85,608	$51,004	$64,775	$0	$64,775
	13	$55,390	$92,969	$55,390	$70,345	$0	$70,345
	14	$60,153	$100,963	$60,153	$76,394	$0	$76,394
	15	$65,327	$109,647	$65,327	$82,965	$0	$82,965
	16	$70,945	$119,076	$70,945	$90,100	$0	$90,100
	17	$77,046	$129,317	$77,046	$97,848	$0	$97,848
	18	$83,673	$140,440	$83,673	$106,265	$0	$106,265
	19	$90,869	$152,515	$90,869	$115,404	$0	$115,404
Public Safety	P1	$46,089	$76,045	$46,089	$58,533	$2,000	$60,533
	P2	$48,393	$79,848	$48,393	$61,459	$2,000	$63,459
	P3	$50,813	$83,840	$50,813	$64,533	$2,000	$66,533
	P4	$53,353	$88,032	$53,353	$67,758	$2,000	$69,758
	P6	$56,021	$92,434	$56,021	$71,147	$2,000	$73,147
	P7	$66,615	$111,780	$66,615	$84,601	$2,000	$86,601
	P8	$72,344	$121,394	$72,344	$91,877	$2,000	$93,877
	P9	$78,565	$131,833	$78,565	$99,778	$2,000	$101,778
Communication Staff	CT1	$39,078	$64,477	$39,078	$49,629	$0	$49,629
	CT2	$41,032	$67,701	$41,032	$52,111	$0	$52,111
	CT3	$43,083	$71,088	$43,083	$54,715	$0	$54,715
	CT4	$45,237	$74,641	$45,237	$57,451	$0	$57,451
	ISM	$54,676	$90,215	$54,676	$69,439	$0	$69,439

Note: Additional Cost for Public Safety positions reflect annual uniform cost ($1,000) and annual membership in Academy ($1,000)
Source: Town of Leesburg Budget; Town of Leesburg Police Department

MAP OF TOWN AND ANNEXATION AREAS

Figure 59. Map of Town and Annexation Areas



The Fiscal Impact Analysis includes analysis of Annexation Areas 1 and 2 only. However, the three annexation areas (shown in Figure 2) comprise the Town's total Utility Service Area. This same area was also designated as the Town's "Urban Growth Area" (UGA) in the 1991 Loudoun County General Plan and in the 1997 Leesburg Town Plan. In 2001, Loudoun County revised its General Plan, re-designating the UGA as the "Joint Land Management Area" (JLMA). At the same time, the area that is shown in Figure 2 as Annexation Area 3 was removed from the newly designated JLMA. The 2005 Leesburg Town Plan continued to designate the entire area as the Urban Growth Area. Annexation Area 3 has experienced very low density development, with primarily large-lot rural residential uses. The Town did not include Annexation Area 3 in its evaluation of the Lower Sycolin sewer project, given the high cost of infrastructure and low potential revenue generation based on the type of development in this area. Accordingly, even though Annexation Area 3 remains part of the Town's Utility Service Area, it is not included in any of the annexation scenarios in this fiscal impact analysis.

DETAILED SCENARIO PROJECTIONS

The following figures provide further detail on development projections for the scenarios analyzed.

Growth Scenarios

Figure 60. Detailed Projections: Scenario A (Town Boundaries with No Annexation)

SCENARIO: *A(1). Town Boundaries (No Annexation)*
FISCAL ANALYSIS ZONE: TOTALS

		Fiscal Year->	Base 2012	1 2013	2 2014	3 2015	4 2016	5 2017	6 2018	7 2019	8 2020	9 2021	10 2022	15 2027	20 2032	Net Increase
												Five-year increments ==>				
		POPULATION	44,400	44,936	45,473	46,009	46,546	47,082	47,619	48,155	48,692	48,708	48,724	48,805	49,106	4,706
RESIDENTIAL UNIT PROJECTIONS																
BASE YR ANNEX AREA HU																
0		SINGLE FAMILY DETACHED	6,686	6,759	6,832	6,905	6,978	7,051	7,124	7,197	7,270	7,264	7,258	7,229	7,211	525
0		SINGLE FAMILY ATTACHED	4,204	4,255	4,306	4,357	4,408	4,458	4,509	4,560	4,611	4,615	4,619	4,639	4,678	474
0		MULTIFAMILY	4,151	4,221	4,290	4,360	4,429	4,499	4,568	4,638	4,707	4,719	4,731	4,791	4,913	762
0		TOTAL UNITS	15,041	15,234	15,428	15,621	15,815	16,008	16,201	16,395	16,588	16,598	16,608	16,659	16,802	1,761
NONRESIDENTIAL SQUARE FOOTAGE PROJECTIONS																
BASE YR ANNEX AREA SF																
0		RETAIL SF	4,233,342	4,300,447	4,367,552	4,434,656	4,501,761	4,568,866	4,635,971	4,703,075	4,770,180	4,831,750	4,893,320	5,201,170	5,544,080	1,310,738
0		OFFICE SF	2,660,875	2,768,214	2,875,553	2,982,892	3,090,231	3,197,570	3,304,909	3,412,248	3,519,587	3,702,457	3,885,327	4,799,677	5,938,887	3,278,012
0		INDUSTRIAL SF	601,268	589,118	576,968	564,818	552,668	540,518	528,368	516,218	504,068	504,068	504,068	504,068	504,068	(97,200)
0		INSTIT SF	2,979,892	3,010,928	3,041,965	3,073,001	3,104,037	3,135,073	3,166,110	3,197,146	3,228,182	3,244,025	3,259,867	3,339,081	3,386,609	406,717
0		HOTEL SF	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	361,000	372,000	427,000	530,000	180,000
0		TOTAL NR SF	10,825,377	11,018,707	11,212,037	11,405,367	11,598,697	11,792,027	11,985,357	12,178,687	12,372,017	12,643,300	12,914,582	14,270,996	15,903,644	5,078,267
JOBS PROJECTIONS	*Emp/1,000 Sq Ft*															
	2.00	RETAIL JOBS	8,467	8,601	8,735	8,869	9,004	9,138	9,272	9,406	9,540	9,664	9,787	10,402	11,088	2,621
	2.01	OFFICE JOBS	5,340	5,555	5,771	5,986	6,202	6,417	6,632	6,848	7,063	7,430	7,797	9,632	11,919	6,579
	2.31	INDUSTRIAL JOBS	1,388	1,360	1,332	1,304	1,276	1,247	1,219	1,191	1,163	1,163	1,163	1,163	1,163	(224)
	1.38	INSTITUTIONAL JOBS	4,106	4,149	4,192	4,234	4,277	4,320	4,363	4,405	4,448	4,470	4,492	4,601	4,666	560
	1.80	HOTEL JOBS	630	630	630	630	630	630	630	630	630	650	670	769	954	324
		TOTAL JOBS	19,930	20,295	20,659	21,023	21,388	21,752	22,116	22,481	22,845	23,377	23,909	26,568	29,790	10,490

Figure 61. Detailed Projections: Scenario B (Town plus Annexation Area 1 (no County-owned Land))

SCENARIO	B(2). TOWN PLUS ANNEX AREA 1 [minus County-owned land]														Five-year increments ==>
FISCAL ANALY	TOTALS	Fiscal Year->	Base	1	2	3	4	5	6	7	8	9	10	15	20	Net
			2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2027	2032	Increase
		POPULATION	44,400	45,000	45,765	46,530	47,295	48,060	48,825	49,590	50,355	50,451	50,547	51,027	51,566	7,166
RESIDENTIAL UNIT PROJECTIONS																
BASE YR ANNEX AREA HU																
19		SINGLE FAMILY DETACHED	6,686	6,778	6,890	7,001	7,113	7,224	7,336	7,447	7,559	7,566	7,573	7,609	7,630	944
0		SINGLE FAMILY ATTACHED	4,204	4,255	4,339	4,422	4,506	4,590	4,674	4,757	4,841	4,857	4,873	4,953	5,028	824
0		MULTIFAMILY	4,151	4,221	4,290	4,360	4,429	4,499	4,568	4,638	4,707	4,719	4,731	4,791	4,913	762
19		TOTAL UNITS	15,041	15,253	15,518	15,783	16,048	16,313	16,577	16,842	17,107	17,142	17,177	17,353	17,571	2,530
NONRESIDENTIAL SQUARE FOOTAGE PROJECTIONS																
BASE YR ANNEX AREA SF																
0		RETAIL SF	4,233,342	4,300,447	4,374,980	4,449,513	4,524,047	4,598,580	4,673,113	4,747,647	4,822,180	4,894,050	4,965,920	5,325,270	5,699,080	1,465,738
309,926		OFFICE SF	2,660,875	3,078,140	3,376,765	3,675,389	3,974,014	4,272,639	4,571,264	4,869,888	5,168,513	5,619,983	6,071,453	8,328,803	10,273,813	7,612,938
21,214		INDUSTRIAL SF	601,268	610,332	622,039	633,746	645,453	657,161	668,868	680,575	692,282	725,582	758,882	925,382	1,025,282	424,014
0		INSTIT SF	2,979,892	3,010,928	3,041,965	3,073,001	3,104,037	3,135,073	3,166,110	3,197,146	3,228,182	3,244,025	3,259,867	3,339,081	3,386,609	406,717
0		HOTEL SF	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	361,000	372,000	427,000	530,000	180,000
331,140		TOTAL NR SF	10,825,377	11,349,847	11,765,748	12,181,650	12,597,551	13,013,453	13,429,354	13,845,256	14,261,157	14,844,640	15,428,122	18,345,536	20,914,784	10,089,407
JOBS PROJECTIONS	*Emp/1,000 Sq Ft*															
	2.00	RETAIL JOBS	8,467	8,601	8,735	8,869	9,004	9,138	9,272	9,406	9,540	9,664	10,011	11,746	13,328	4,861
	2.01	OFFICE JOBS	5,340	6,134	6,349	6,564	6,780	6,995	7,211	7,426	7,642	8,009	8,809	12,810	16,830	11,490
	2.31	INDUSTRIAL JOBS	1,388	1,452	1,424	1,396	1,367	1,339	1,311	1,283	1,255	1,255	1,255	1,255	1,255	(132)
	1.38	INSTITUTIONAL JOBS	4,106	4,149	4,192	4,234	4,277	4,320	4,363	4,405	4,448	4,470	4,492	4,601	4,666	560
	1.80	HOTEL JOBS	630	630	630	630	630	630	630	630	630	650	670	769	954	324
		TOTAL JOBS	19,930	20,965	21,329	21,694	22,058	22,422	22,787	23,151	23,515	24,047	25,236	31,181	37,034	17,103

Figure 62. Detailed Projections: Scenario C (Town plus Annexation Area 2 (no County-owned Land))

SCENARIO	C(3). TOWN PLUS ANNEX AREA 2 [minus County-owned land]														Five-year increments ==>
FISCAL ANALYSIS	TOTALS	Fiscal Year->	Base	1	2	3	4	5	6	7	8	9	10	15	20	Net
			2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2027	2032	Increase
		POPULATION	44,400	54,275	54,811	55,348	55,884	56,421	56,957	57,494	58,030	58,063	58,095	58,258	58,608	14,208
RESIDENTIAL UNIT PROJECTIONS																
BASE YR ANNEX AREA HU																
1,621		SINGLE FAMILY DETACHED	6,686	8,380	8,453	8,526	8,599	8,672	8,745	8,818	8,891	8,890	8,889	8,884	8,881	2,195
1,294		SINGLE FAMILY ATTACHED	4,204	5,549	5,600	5,651	5,702	5,752	5,803	5,854	5,905	5,909	5,913	5,933	5,972	1,768
0		MULTIFAMILY	4,151	4,221	4,290	4,360	4,429	4,499	4,568	4,638	4,707	4,719	4,731	4,791	4,913	762
2,915		TOTAL UNITS	15,041	18,149	18,343	18,536	18,730	18,923	19,116	19,310	19,503	19,518	19,533	19,608	19,766	4,725
NONRESIDENTIAL SQUARE FOOTAGE PROJECTIONS																
BASE YR ANNEX AREA SF																
0		RETAIL SF	4,233,342	4,300,447	4,367,552	4,434,656	4,501,761	4,568,866	4,635,971	4,703,075	4,770,180	4,831,750	4,893,320	5,201,170	5,544,080	1,310,738
54,771		OFFICE SF	2,660,875	2,822,985	2,930,324	3,037,663	3,145,002	3,252,341	3,359,680	3,467,019	3,574,358	3,757,228	3,940,098	4,854,448	5,993,658	3,332,783
0		INDUSTRIAL SF	601,268	589,118	576,968	564,818	552,668	540,518	528,368	516,218	504,068	504,068	504,068	504,068	504,068	(97,200)
0		INSTIT SF	2,979,892	3,010,928	3,041,965	3,073,001	3,104,037	3,135,073	3,166,110	3,197,146	3,228,182	3,244,025	3,259,867	3,339,081	3,386,609	406,717
0		HOTEL SF	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	361,000	372,000	427,000	530,000	180,000
54,771		TOTAL NR SF	10,825,377	11,073,478	11,266,808	11,460,138	11,653,468	11,846,798	12,040,128	12,233,458	12,426,788	12,698,071	12,969,353	14,325,767	15,958,415	5,133,038
JOBS PROJECTIONS	*Emp/1,000 Sq Ft*															
	2.00	RETAIL JOBS	8,467	8,601	8,735	8,869	9,004	9,138	9,272	9,406	9,540	9,664	9,787	10,402	11,088	2,621
	2.01	OFFICE JOBS	5,340	5,655	5,871	6,086	6,301	6,517	6,732	6,948	7,163	7,530	7,897	9,732	12,018	6,678
	2.31	INDUSTRIAL JOBS	1,388	1,360	1,332	1,304	1,276	1,247	1,219	1,191	1,163	1,163	1,163	1,163	1,163	(224)
	1.38	INSTITUTIONAL JOBS	4,106	4,149	4,192	4,234	4,277	4,320	4,363	4,405	4,448	4,470	4,492	4,601	4,666	560
	1.80	HOTEL JOBS	630	630	630	630	630	630	630	630	630	650	670	769	954	324
		TOTAL JOBS	19,930	20,394	20,759	21,123	21,487	21,852	22,216	22,581	22,945	23,477	24,008	26,667	29,890	9,960

Figure 63. Detailed Projections: Scenario D (Town plus Annexation Areas 1 and 2 (no County-owned Land))

SCENARIO	***D(5). TOWN PLUS ANNEX AREAS 1 & 2 [minus County-owned land]***												*Five-year increments ==>*		
FISCAL ANALYSIS Zi	**TOTALS**	Fiscal Year->	Base	1	2	3	4	5	6	7	8	9	10	15	20	Net
			2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2027	2032	**Increase**
		POPULATION	44,400	54,338	55,103	55,868	56,633	57,398	58,163	58,928	59,693	59,805	59,918	60,480	61,069	**16,669**
RESIDENTIAL UNIT PROJECTIONS																
BASE YR ANNEX AREA HU																
1,621		SINGLE FAMILY DETACHED	6,686	8,399	8,511	8,622	8,734	8,845	8,957	9,068	9,180	9,192	9,204	9,264	9,300	**2,614**
1,294		SINGLE FAMILY ATTACHED	4,204	5,549	5,633	5,716	5,800	5,884	5,968	6,051	6,135	6,151	6,167	6,247	6,322	**2,118**
0		MULTIFAMILY	4,151	4,221	4,290	4,360	4,429	4,499	4,568	4,638	4,707	4,719	4,731	4,791	4,913	**762**
2,915		TOTAL UNITS	15,041	18,168	18,433	18,698	18,963	19,228	19,492	19,757	20,022	20,062	20,102	20,302	20,535	**5,494**
NONRESIDENTIAL SQUARE FOOTAGE PROJECTIONS																
BASE YR ANNEX AREA SF																
0		RETAIL SF	4,233,342	4,300,447	4,374,980	4,449,513	4,524,047	4,598,580	4,673,113	4,747,647	4,822,180	4,894,050	4,965,920	5,325,270	5,699,080	**1,465,738**
54,771		OFFICE SF	2,660,875	3,132,911	3,431,536	3,730,160	4,028,785	4,327,410	4,626,035	4,924,659	5,223,284	5,674,754	6,126,224	8,383,574	10,328,584	**7,667,709**
0		INDUSTRIAL SF	601,268	610,332	622,039	633,746	645,453	657,161	668,868	680,575	692,282	725,582	758,882	925,382	1,025,282	**424,014**
0		INSTIT SF	2,979,892	3,010,928	3,041,965	3,073,001	3,104,037	3,135,073	3,166,110	3,197,146	3,228,182	3,244,025	3,259,867	3,339,081	3,386,609	**406,717**
0		HOTEL SF	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	361,000	372,000	427,000	530,000	**180,000**
54,771		TOTAL NR SF	10,825,377	11,404,618	11,820,519	12,236,421	12,652,322	13,068,224	13,484,125	13,900,027	14,315,928	14,899,411	15,482,893	18,400,307	20,969,555	10,144,178
JOBS PROJECTIONS	*Emp/1,000 Sq Ft*															
	2.00	RETAIL JOBS	8,467	8,601	8,735	8,869	9,004	9,138	9,272	9,406	9,540	9,664	10,011	11,746	13,328	**4,861**
	2.01	OFFICE JOBS	5,340	6,233	6,449	6,664	6,880	7,095	7,310	7,526	7,741	8,108	8,909	12,910	16,929	**11,589**
	2.31	INDUSTRIAL JOBS	1,388	1,452	1,424	1,396	1,367	1,339	1,311	1,283	1,255	1,255	1,255	1,255	1,255	**(132)**
	1.38	INSTITUTIONAL JOBS	4,106	4,149	4,192	4,234	4,277	4,320	4,363	4,405	4,448	4,470	4,492	4,601	4,666	**560**
	1.80	HOTEL JOBS	630	630	630	630	630	630	630	630	630	650	670	769	954	**324**
		TOTAL JOBS	19,930	21,065	21,429	21,793	22,158	22,522	22,886	23,251	23,615	24,147	25,336	31,281	37,133	**17,203**