

***Fiscal Impact Analysis
of the Proposed Somerville Zoning Code Overhaul***

Prepared for:
City of Somerville, Massachusetts

December 21, 2016

Prepared by:

TischlerBise
FISCAL | ECONOMIC | PLANNING

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



TischlerBise
4701 Sangamore Road
Suite S240
Bethesda, Maryland 20816
800.424.4318

www.tischlerbise.com

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FISCAL IMPACT ANALYSIS REPORT FOR PROPOSED ZONING CODE REVISION

City of Somerville, Massachusetts

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EXECUTIVE SUMMARY

TischlerBise is under contract with the City of Somerville to conduct a fiscal impact analysis of the proposed zoning code revision. A fiscal impact evaluation analyzes revenue generation and operating and capital costs to a jurisdiction associated with the provision of public services and facilities to serve new development—residential, commercial, industrial, or other. It includes all direct revenues and costs associated with a specific project. Unlike an economic impact analysis, it does not include spin-off, or indirect, impacts from development but rather identifies whether sufficient revenues will be generated from the new development to cover all related direct costs. For the Union Square and Boynton Yards fiscal impact analysis, all tax-supported Funds (General Fund and Community Preservation Fund) services and facilities are included in the analysis.

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 for both scenarios assumed in the analysis, and the resulting costs, are projected independent of the current city Capital Improvement Plan, which covers all citywide infrastructure needs. Rather, the capital costs projected in this analysis reflect the true costs to serve growth, regardless of whether the resources are available to cover the costs. Obviously, the City will continue to balance its budget each year, considering financial guidelines and policies, applicable operating impacts, and available resources.

SCENARIOS

The City of Somerville proposed a new zoning code in the Winter of 2014/2015 (referred to in this report as the 2014 Zoning scenario) that incorporated the values of SomerVision and subsequent neighborhood planning efforts in Gilman Square and the Lowell Street Station Area. When the code was proposed, the Board of Aldermen asked for six additional analyses to inform the adoption of any potential code, including a fiscal impact analysis. However, over the last year and a half, the City has continued their neighborhood planning efforts. Therefore, the 2016 Zoning scenario reflects how the city plans to propose the zoning code which incorporates the completed Union Square Neighborhood Plan that requires more commercial development than originally proposed in the 2014 zoning.

As shown in Figure 1 on the following page, the 2014 Zoning scenario calls for a net increase of 5,323 housing units over a 14-year period, with the majority of units (4,651) being in mixed-use areas. The population increase associated with these units is 9,420 persons. There is a net increase of 5.4 million square feet of nonresidential space projected with office use comprising the greatest share at 4.7 million square feet, followed by retail space (751,828). Employment associated with this scenario is estimated at 18,885.

Figure 1. Summary of 2014 Zoning Scenario Development Program

Key Development Assumptions

2014 Zoning

Residential		Assessed Value*	Persons Per HU**	Pupils Per HU***
Population	9,420 Persons			
Neighborhood Residential Units	140 Units	\$438,633 Per Unit	2.38	0.25
Urban Residential Units	532 Units	\$205,000 Per Unit	2.17	0.25
Mixed Use Residential Units	4,651 Units	\$163,700 Per Unit	1.71	0.08

Nonresidential		Assessed Value*	Jobs/ 1,000 SF#
Jobs	18,885 Jobs		
Retail	751,828 Sq. Ft.	\$340 Per Sq. Ft.	2.50
Office	4,735,803 Sq. Ft.	\$340 Per Sq. Ft.	3.63
Hotel Rooms	613 Rooms	\$290,000 Per Room	0.33

*Provided by the City of Somerville. Hotel assumes a full service hotel. Does not include 35% residential exemption

**US Census Bureau ACS data

***US Census Bureau Public Use Microsample data

#Based on information from the Institute of Transportation Engineers

As shown in Figure 2 on the following page, the 2016 Zoning scenario calls for a net increase of 4,516 housing units over a 14-year period, with the majority of units (3,844) being in mixed-use areas. This scenario assumes the same number of neighborhood and urban residential units. The population increase associated with these units is 8,044 persons. There is a net increase of 6.4 million square feet of nonresidential space projected with office use comprising the greatest share at approximately 5.6 million square feet, followed by retail space (751,828). Employment associated with this scenario is estimated at 22,062.

Figure 2. Summary of 2016 Zoning Scenario Development Program

Key Development Assumptions

2016 Zoning

Residential		Assessed Value*	Persons Per HU**	Pupils Per HU***
Population	8,044 Persons			
Neighborhood Residential Units	140 Units	\$438,633 Per Unit	2.38	0.25
Urban Residential Units	532 Units	\$205,000 Per Unit	2.17	0.25
Mixed Use Residential Units	3,844 Units	\$163,700 Per Unit	1.71	0.08
Nonresidential		Assessed Value*	Jobs/ 1,000 SF#	
Jobs	22,062 Jobs			
Retail	751,828 Sq. Ft.	\$340 Per Sq. Ft.	2.50	
Office	5,668,160 Sq. Ft.	\$340 Per Sq. Ft.	3.63	
Hotel Rooms	613 Rooms	\$290,000 Per Room	0.33	

*Provided by the City of Somerville. Hotel assumes a full service hotel. Does not include 35% residential exemption

**US Census Bureau ACS data

***US Census Bureau Public Use Microsample data

#Based on information from the Institute of Transportation Engineers

CUMULATIVE NET FISCAL IMPACTS

Figure 3 below shows the *cumulative* results for each scenario. The analysis includes all revenues generated by new development over the next 14 years. All operating and capital costs attributable to each scenario are included in the analysis. Comparing available resources to projected costs reveals overall net surpluses or (net deficits). As shown in Figure 3, the fiscal impact analysis results show that revenues generated by development for both scenarios will be sufficient to cover the resulting operating *and* capital costs to the City. The 2014 Zoning scenario generates the greatest cumulative surplus at \$156.5 million, or \$11.1 million annually. The 2016 Zoning scenario generates a cumulative net surplus of \$151.1 million, or \$10.7 million on an average annual basis.

Figure 3. Summary of Cumulative Net Fiscal Impact Results (in \$1,000's)

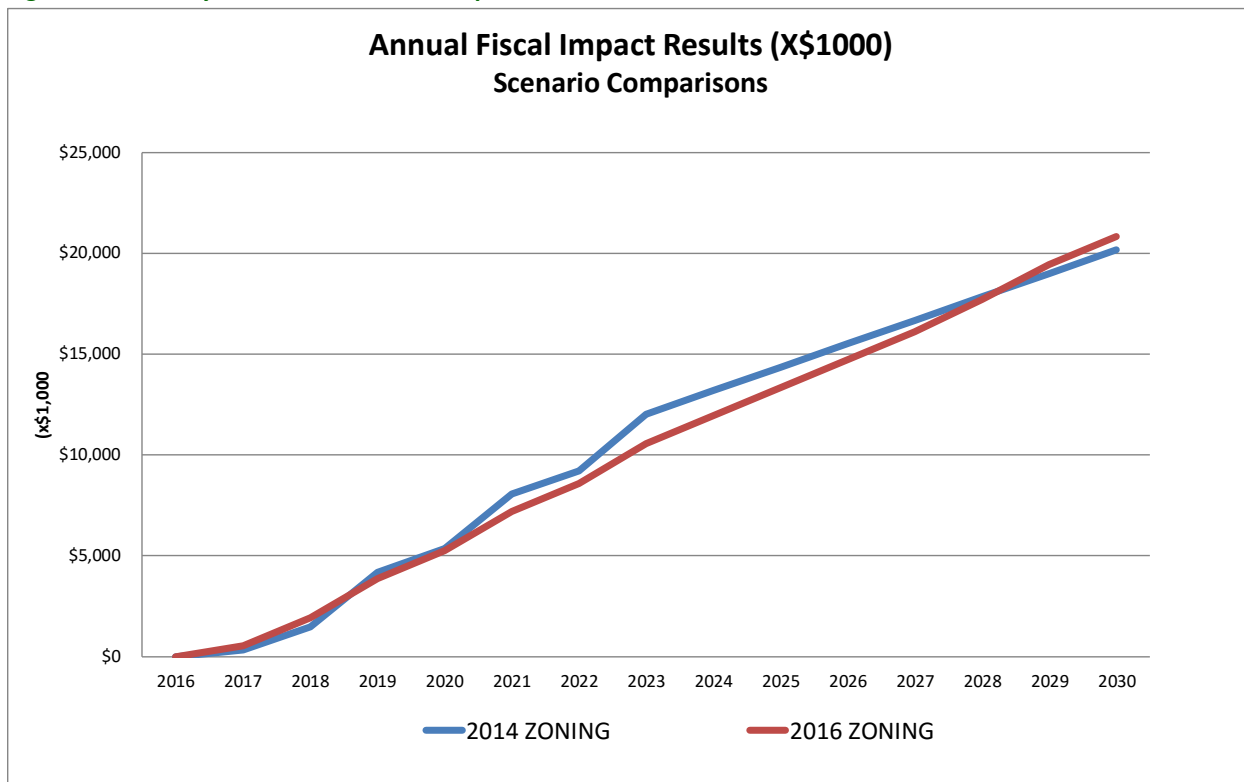
SUMMARY OF CUMULATIVE FISCAL IMPACTS CITY OF SOMERVILLE ZONING SCENARIO FISCAL IMPACT ANALYSIS	SCENARIO	
	2014 ZONING	2016 ZONING
REVENUE		
Total General Fund Revenue	\$490,107,399	\$499,930,669
Total Special Revenue	\$337,579	\$343,192
TOTAL REVENUE	\$490,444,979	\$500,273,862
EXPENDITURES		
Total City General Fund Operating Expenditures	\$294,147,203	\$311,431,706
Total City Special Revenue Fund Expenditures	\$0	\$0
Total Public Schools Operating Expenditures	\$26,344,279	\$25,592,051
Total City Capital Expenditures	\$13,450,925	\$12,090,321
TOTAL EXPENDITURES	\$333,942,407	\$349,114,077
NET CUMULATIVE FISCAL IMPACT	\$156,502,572	\$151,159,784
AVERAGE ANNUAL IMPACT	\$11,178,755.14	\$10,797,127.44

ANNUAL NET FISCAL IMPACTS

Figure 4 on the next page shows the *annual* (year-to-year) net fiscal results for both scenarios over the 14-year analysis period. 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. Data points above the \$0 line represent annual net surpluses; points below the \$0 line represent annual net deficits. Each year's net surplus or deficit is *not* carried forward into the next year in this graphic. This enables a comparison from year-to-year of the net results without distorting the revenue or cost side of the equation.

As shown below, net surpluses are generated throughout the 14-year development timeline. Capital expenditures are assumed to be pay-as-you-go expenditures in this analysis. Assuming debt financing, however, potentially masks the "full cost of growth" because there will be outstanding debt on improvements built to serve growth—and accompanying debt service payments—after the end of the 14-year projection period. That is, the expenses shown in the above results reflect debt service payments (principal and interest) for those facilities assumed to be built or purchased. If a facility is built in year 14, the only expense shown is the first year of debt service. An additional 19 years' worth of debt service payments are not reflected.

Figure 4. Summary of Annual Net Fiscal Impact Results



CONCLUSIONS

The following major conclusions can be drawn from the analysis:

- The 2014 and 2016 Zoning scenarios each generate net surpluses to the City over the 14-year analysis period, with the 2014 Zoning scenario producing slightly better fiscal benefits. Due to the marginal cost methodology employed as part of this analysis, each scenario benefits from existing economies of scale from a service delivery perspective, as well as existing K-8 school capacity.
- Another reason for the positive results is the assumed mix of development in each scenario, which is heavily weighted towards nonresidential uses. As shown in the table below, the tax base at the end of the 14-year analysis period is 73% nonresidential under the 2016 Zoning scenario and 67% under the 2014 Zoning scenario.

Tax Base Split by Scenario

	2014 Zoning	2016 Zoning
Residential	33%	27%
Nonresidential	67%	73%

- In summary, there is very little fiscal difference between the two scenarios, as they assume similar development. Although the 2016 Zoning scenario is “trading” 807 residential units for an increase in 932,357 square feet of office development, there are no shifts in physical development and/or density that creates a more “cost effective” development pattern. Each scenario benefits from existing infrastructure and staffing capacity within the City, which is largely built out.
- The 2014 Zoning scenario generates the best result, with a cumulative net surplus of \$157.3 million, or \$11.2 million annually. Although the 2016 Zoning scenario generates almost \$9.3 million more in cumulative property tax revenue due to the greater amount of office development (932,357 more office space), with one exception, operating expenditures are greater as well due to the increased employment (3,177 more jobs). Somerville Schools expenditures are less under the 2016 Zoning scenario, as this scenario generates 67 fewer public school students.
- Both scenarios areas generate cumulative net deficits to the capital fund, as the City has no dedicated capital revenue other than grants and bond proceeds. However, the net surpluses to the General Fund for operations are more than enough to offset the capital deficits.
- From a land use policy perspective, it is important to acknowledge that fiscal issues are only one concern. Community goals include but are not limited to: environmental, housing affordability, jobs/housing balance, traffic and other issues must also be taken into consideration when making final assessments on what is best for the City.

MAJOR ASSUMPTIONS

A fiscal impact analysis determines whether revenues generated by development/redevelopment in the City of Somerville are sufficient to cover the resulting costs for service and facility demands placed on the City. 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. Therefore, available facility capacity determines the need for additional capital facilities and associated operating costs. Many of the administrative/general government costs that are impacted by general growth in the City, 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 following major assumptions regarding the fiscal impact methodology should be noted.

Marginal, Growth-Related Costs and Revenues: For this analysis, costs and revenues that are directly attributable to new development/redevelopment in the City of Somerville are included. Some costs and revenues are not expected to be impacted by demographic changes, and are considered as fixed costs and revenues in this analysis. To determine fixed costs and revenues, TischlerBise reviewed the FY2017 budget and all available supporting documentation. Funds evaluated as part of this analysis include the City's tax-supported funds (e.g., General Fund and Community Preservation Act Fund). Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate City department representatives. In some cases, a determination was made based on TischlerBise's extensive national experience conducting public sector fiscal impact analyses.

Level of Service: The cost projections are based on the "snapshot approach" in which it is assumed the current level of service, as funded in the City's FY2017 budget, will continue through the 14-year analysis period. 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 14 years. Instead, it evaluates the fiscal impact to the City as it currently conducts business under the present budget.

Revenue Structure and Tax Rates: Revenues are projected assuming that the current revenue structure and tax rates, as defined by the FY2017 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 2016 dollars. This assumption is in accord with current 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.

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. Community goals include but are not limited to: environmental, social and public safety issues, for example, should also be considered when making planning and policy decisions.

FISCAL IMPACT ANALYSIS RESULTS AND FINDINGS

Fiscal impact analysis results from development/redevelopment under the 2014 Zoning and 2016 Zoning scenarios on the City of Somerville are presented in this section.

Fiscal impact results are derived using annual development projections and levels of service for revenues and costs, which are discussed elsewhere in this document. Results are shown in three ways:

1. **Cumulative** results are shown reflecting total revenues, expenditures, and net fiscal results over the development timeframe.
2. **Annual** net results are discussed and show the fiscal impacts (annual revenues minus annual expenditures) from one year to the next over the projection period.
3. **Average annual** results are shown for 14-year time periods to provide an easy way to understand the magnitude of projected average annual fiscal impacts.

CUMULATIVE NET RESULTS

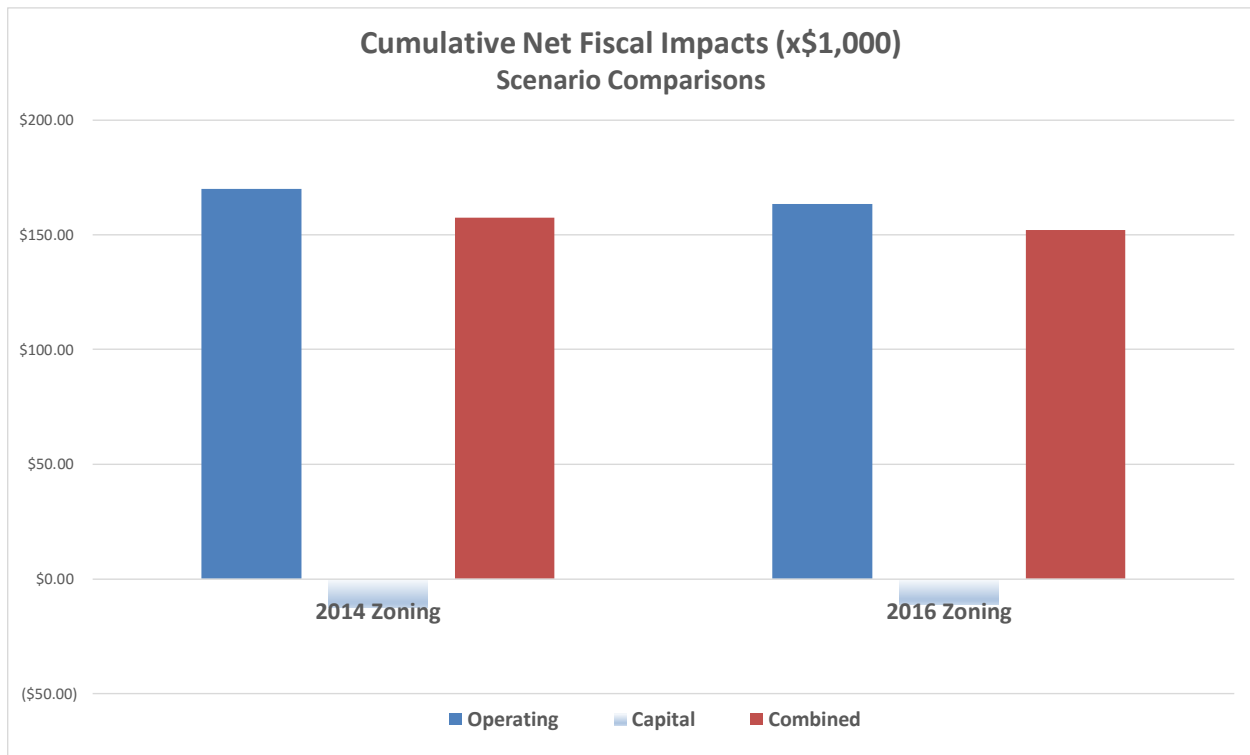
Cumulative figures reflect total revenues generated minus projected operating and capital expenditures over the 14-year development timeframe. The analysis includes all revenues generated by new development over the next 14 years. All operating and capital costs attributable to each scenario are included in the analysis. Comparing available resources to projected costs reveals overall net surpluses or (net deficits). As shown in Figure 5, the fiscal impact analysis results show that revenues generated by development for both scenarios will be sufficient to cover the resulting operating *and* capital costs to the City. The 2014 Zoning scenario generates the greatest cumulative surplus at \$156.5 million, or \$11.1 million annually. The 2016 Zoning scenario generates a cumulative net surplus of \$151.1 million, or \$10.7 million on an average annual basis.

Figure 5. Summary of Cumulative Net Fiscal Impact Results (in 1,000's)

REVENUE	SCENARIO	
	2014 ZONING	2016 ZONING
Total General Fund Revenue	\$490,107,399	\$499,930,669
Total Special Revenue	\$337,579	\$343,192
TOTAL REVENUE	\$490,444,979	\$500,273,862
EXPENDITURES		
Total City General Fund Operating Expenditures	\$294,147,203	\$311,431,706
Total City Special Revenue Fund Expenditures	\$0	\$0
Total Public Schools Operating Expenditures	\$26,344,279	\$25,592,051
Total City Capital Expenditures	\$13,450,925	\$12,090,321
TOTAL EXPENDITURES	\$333,942,407	\$349,114,077
NET CUMULATIVE FISCAL IMPACT	\$156,502,572	\$151,159,784
AVERAGE ANNUAL IMPACT	\$11,178,755.14	\$10,797,127.44

Cumulative results are shown graphically as well in Figure 6.

Figure 6. Summary of Cumulative Net Fiscal Impact Results



As shown above, both development areas generate cumulative net deficits to the capital fund, as the City has no dedicated capital revenue other than grants, bond proceeds and transfers of cash from the General

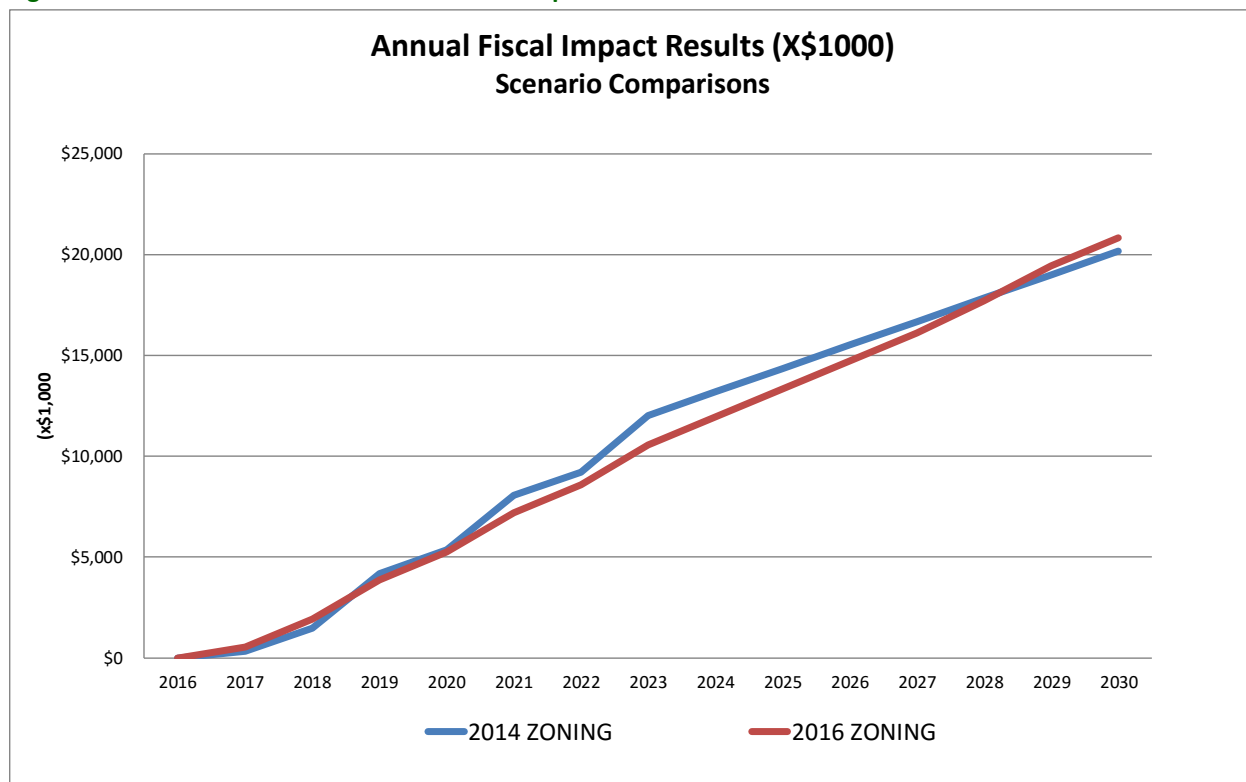
Fund. However, the net surpluses to the General Fund for operations are more than enough to offset the capital deficits.

ANNUAL NET RESULTS

The following figure shows the *annual* (year to year) net fiscal results for both scenarios over the 14-year analysis period. 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 generally represents capital costs being incurred.

On the following figure, data points above the \$0 line represent annual net surpluses; points below the \$0 line represent annual net deficits. Each year’s net surplus or deficit is *not* carried forward into the next year in this graphic. This enables a comparison from year-to-year of the net results without distorting the revenue or cost side of the equation.

Figure 7. Annual Net Fiscal Results: Scenario Comparisons



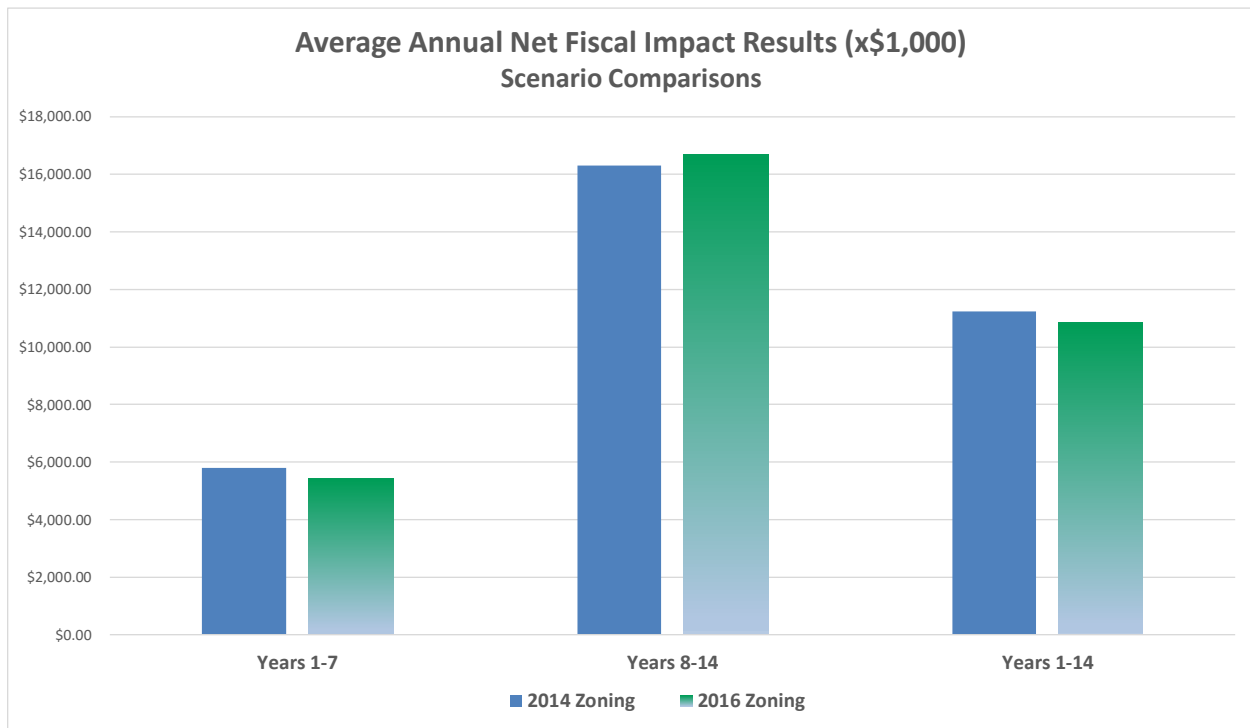
As shown above, net surpluses are generated throughout the 14-year development timeline. Capital expenditures are assumed to be pay-as-you-go expenditures in this analysis. Assuming debt financing, however, potentially masks the “full cost of growth” because there will be outstanding debt on improvements built to serve growth—and accompanying debt service payments—after the end of the 14-

year projection period. That is, the expenses shown in the above results reflect debt service payments (principal and interest) for those facilities assumed to be built or purchased. If a facility is built in year 14, the only expense shown is the first year of debt service. An additional 19- years' worth of debt service payments are not reflected. These capital expenditures are discussed in more detail in the next section of this report.

AVERAGE ANNUAL RESULTS

For further information, *average annual* results are shown graphically below in Figure 8 for three time periods for the two scenarios. As shown in Figure 8, both scenarios generate average annual net surpluses in each of the three time periods

Figure 8. Average Annual Net Fiscal Impacts by Time Period



REVENUE AND COST SUMMARY

A summary of projected revenues and costs generated by 2014 and 2016 Zoning Scenarios to the City of Somerville are provided below. These figures are based on the revenue and cost factors described in Appendix B.

GENERAL FUND REVENUE PROJECTIONS

Cumulative General Fund revenue to the City generated over the 14-year projection period under the 2014 Zoning and 2016 Zoning scenarios is shown below in Figure 9. As Figure 9 illustrates, cumulative General Fund revenue totals \$499.9 million for the 2016 Zoning scenario compared to \$490.1 million for the 2014 Zoning scenario. Revenue is greater under the 2016 Zoning scenario due to the greater amount of office development assumed.

Figure 9. Cumulative General Fund Revenues from New Growth

Cumulative Revenue - Scenario Comparisons
City of Somerville Zoning Scenario Fiscal Impact Analysis

Category	SCENARIO			
	2014 ZONING	%	2016 ZONING	%
Property Taxes	\$402,583,007	82%	\$411,917,751	82%
Excise Taxes	\$28,248,153	6%	\$29,315,625	6%
Penalties & Interest on Taxes	\$0	0%	\$0	0%
PILOT Payments	\$0	0%	\$0	0%
Charges - Trash	\$140,092	0%	\$151,131	0%
Fees	\$1,096,181	0%	\$1,203,850	0%
Rentals	\$0	0%	\$0	0%
Other Department Revenue	\$253,574	0%	\$278,481	0%
Licenses and Permits	\$4,573,922	1%	\$4,660,798	1%
Fines and Forfeits	\$12,656,530	3%	\$13,097,637	3%
Investment Income	\$0	0%	\$0	0%
Misc Recurring	\$661,602	0%	\$682,604	0%
State Revenue	\$39,894,338	8%	\$38,622,792	8%
Other Financing Source	\$0	0%	\$0	0%
TOTAL	\$490,107,399	100%	\$499,930,669	100%

As Figure 9 above indicates, Property Taxes is overwhelmingly the largest growth-related revenue source generated by both scenarios, comprising 82 percent of total revenue. State Revenue is the second largest growth-related revenue source, totaling \$39.8 million for the 2014 Zoning scenario and \$38.6 million for the 2016 Zoning scenario. State Revenue is higher under the 2014 Zoning scenario because the two primary sources, School Aid Chapter 70 and Unrestricted General Government Aid, generally increase with population in the case of Unrestricted General Government Aid and school enrollment with School Aid, and the 2014 Zoning scenario assumes greater residential development. The third largest source of

General Fund revenue is Excise Taxes, which are greater under the 2016 Zoning scenario, \$29.3 million compared to \$28.2 million under the 2014 Zoning scenario. Excise Tax revenue is greater for the 2016 Zoning scenario due the greater Local Meals and Motor Vehicle Excise Tax revenue accruing from greater population and job growth.

OPERATING EXPENDITURE PROJECTIONS

Cumulative operating expenditures generated over the 14-year projection period are shown in Figure 10 below. As Figure 10 illustrates, cumulative operating expenditures are highest under the 2016 Zoning scenario at \$337 million, compared to \$320.4 million under the 2014 Zoning scenario.

Figure 10. Cumulative Operating Expenditures from New Growth

**Cumulative Operating Expenditures - Scenario Comparisons
City of Somerville Zoning Scenario Fiscal Impact Analysis**

Category	SCENARIO			
	2014 ZONING	%	2016 ZONING	%
General Government	\$32,827,810	10%	\$35,648,828	11%
Public Safety	\$100,013,480	31%	\$101,814,728	30%
Culture & Recreation	\$2,876,267	1%	\$2,777,363	1%
Public Works	\$47,690,681	15%	\$50,708,763	15%
Other Items	\$110,738,965	35%	\$120,482,024	36%
Somerville Schools	\$26,344,279	8%	\$25,592,051	8%
TOTAL	\$320,491,482	100%	\$337,023,757	100%

As Figure 10 above indicates, the greatest operating expenditures are for Other Items under both scenarios. The Other Items category includes expenditures for employee benefits, insurance, debt service and State assessments. These expenditures total \$120.4 million under the 2016 Zoning scenario and \$110.7 million under the 2014 Zoning scenario, a \$9.9 million difference. Expenditures are greatest under the 2016 Zoning scenario due to the larger amount of overall growth, which generates the need for more City employees. The second largest category of expenditures is for Public Safety, which represent between 31 percent and 30 percent of cumulative expenditures, respectively. Public Safety expenditures are slightly higher (\$101.8 million) under the 2016 Zoning scenario, due to additional 932,357 square feet of office development assumed under this scenario, as the amount residential growth is less under this and retail development is the same under both scenarios. Somerville Schools expenditures are less under the 2016 Zoning scenario, as this scenario generates 67 fewer public school students.

CAPITAL EXPENDITURE PROJECTIONS

Cumulative capital expenditures generated over the 14-year projection period are shown in Figure 11 below.

Figure 11. Cumulative Capital Expenditures from New Growth**Cumulative Capital Expenditures - Scenario Comparisons
City of Somerville Zoning Scenario Fiscal Impact Analysis**

Category	SCENARIO			
	2014 ZONING	%	2016 ZONING	%
Parks and Recreation	\$0	0%	\$0	0%
Required Street/Public Utility Improvements	\$0	0%	\$0	0%
Police	\$850,000	6%	\$875,000	7%
Fire	\$0	0%	\$0	0%
Somerville Public Schools	\$12,600,925	94%	\$11,215,321	93%
TOTAL	\$13,450,925	100%	\$12,090,321	100%

Cumulative capital expenditures for the 2014 Zoning scenario total \$13.4 million over the 14-year analysis period, compared to cumulative capital expenditures of \$12.09 million for the 2016 Zoning scenario. The primary capital cost is for additional high school student seats in the Somerville School System, which total \$12.6 million under the 2014 Zoning scenario, compared to \$11.2 million under the 2016 Zoning scenario. With more residential units assumed under the 2014 Zoning scenario, it is no surprise that School capital costs are greater. Conversely, capital costs for Police vehicles are slightly greater under the 2016 Zoning scenario, which assumes greater population and employment growth overall.

APPENDIX A

BASE YEAR DEMOGRAPHIC DATA

Base year data is used to determine current levels of service, which are used to project future costs. The following summarizes base year demographic data for the City of Somerville.

Figure A1. Base Year Demographic Data

	Base
POPULATION*	2015
	75,754
HOUSING UNITS**	
SINGLE FAMILY-DETACHED	3,670
SINGLE FAMILY-ATTACHED	1,538
MULTIFAMILY	29,167
TOTAL UNITS	34,375
*US Census, Suburbanstats.org	
**2013 U.S. Census, American Community Survey, 1-Year Estimates Table B25024	
JOBS***	
RETAIL JOBS	6,640
OFFICE JOBS	7,391
INDUSTRIAL JOBS	2,899
INSTITUTIONAL JOBS	8,016
TOTAL JOBS	24,946
***Total jobs from Massachusetts Office of Labor and Workforce Development, 2014	

APPENDIX B

This section provides supporting detail on projection factors used in the Zoning Scenario Fiscal Impact Analysis.

OVERVIEW

Annual costs and revenues attributable to new development are projected using the methodologies described below.

Per Capita (population)

If a cost or revenue is assumed to be allocated on a per capita basis, the budget item is divided by base year population to arrive at the current level-of-service factor.

Per Capita and Employee (Population and Jobs)

Some costs and revenues use both a *per capita and employee (job)* approach. If a cost or revenue is assumed to be allocated on a *per capita and job* basis, it is divided by the population and job estimate to determine the current level-of-service factor.

Custom/Marginal

A marginal cost approach identifies factors that will be impacted by demographic or land use changes and allocates the changes on a marginal basis. These variable factors are determined through a detailed examination of the applicable budgets and conversations with appropriate staff. In these instances, the projection factor is identified as *Direct Entry* or by specific factor (e.g., cumulative assessed value for property tax calculations). Further description is provided in this document where appropriate.

Fixed

Revenue and cost factors that are directly attributable to new development are included in the fiscal impact analysis. Some factors—or a portion—are not expected to be impacted by demographic changes and are fixed in the analysis. As with the variable factors, fixed factors are determined through a detailed examination of applicable budgets and conversations with staff.

GENERAL FUND REVENUE FACTORS

Property Taxes

City General Fund Property Tax revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C1. The table shows revenue category, specific revenue type, base year (FY1) budget amount, projection methodology and the level of service (LOS) standard/dollar per demand unit.

Figure C1. General Fund Property Tax Level of Service Factors/Projection Methodologies

Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Property Taxes-Residential	\$135,768,130	CUM RES AV	\$12.53
Property Taxes-Nonresidential		CUM NONRES AV	\$20.18
Tax Title Redeemed	\$0	FIXED	\$0.00
Tax Foreclosure	\$0	FIXED	\$0.00

Customized/Marginal Calculations and Notes

- Property tax revenue is calculated by multiplying the assessed values for each land use type by the appropriate tax rate shown above in Figure C1. Figure C2 shows the assumptions for assessed value assumptions for both scenarios.

Figure C2: Assessed Value Assumptions

Residential	Assessed Value*
Population	
Neighborhood Residential Units	\$438,633 Per Unit
Urban Residential Units	\$205,000 Per Unit
Mixed Use Residential Units	\$163,700 Per Unit
Nonresidential	Assessed Value*
Jobs	
Retail	\$340 Per Sq. Ft.
Office	\$340 Per Sq. Ft.
Hotel Rooms	\$290,000 Per Room

*Provided by the City of Somerville.

Excise Taxes

City General Fund Excise Tax revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C3. For example, Motor Vehicle Excise Tax revenue is projected to increase with population and employment generated within the Study Area. Therefore, the FY2017 revenue (\$6,639,901) is divided by the current estimate of population and jobs (100,700) for a revenue factor of \$65.94. A similar methodology is used for the Local Meals Excise Tax. For those items that are custom calculated—other than population, population and jobs, total units, total nonresidential square footage, and fixed—further detail is provided below the figure.

Figure C3: General Fund Excise Tax Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Excise Taxes	Motor Vehicle Excise Tax	\$6,639,901	POP AND JOBS	\$65.94
	Urban Excise	\$132,000	FIXED	\$0.00
	Local Meals Excise	\$1,823,121	POP AND JOBS	\$18.10
	Local Option Room Excise	\$1,106,678	HOTEL REVENUE	4.0%

Customized/Marginal Calculations and Notes

- The Local Option Room Tax is calculated using a marginal methodology using the following assumptions. An annual occupancy rate of 81.6% and an average room rental rate of \$239 per room. This information is based on 2014 data compiled by Pinnacle Advisory Group for the Somerville/Cambridge area.

Penalties and Interest on Taxes

City General Fund Penalties and Interest on Taxes revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C4. It is assumed in this analysis that all taxes are collected at a 100% rate. Therefore, it is assumed there is no increase in Penalties and Interest on Taxes as a result of the zoning overhaul.

Figure C4: General Fund Penalties & Interest on Taxes Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Penalties & Interest on Tax	Interest - Personal Pro	\$5,000	FIXED	\$0.00
	Interest - Real Estate	\$200,000	FIXED	\$0.00
	Interest - Excise Tax	\$16,000	FIXED	\$0.00
	Interest - Tax Title	\$175,000	FIXED	\$0.00
	Penalties Tax Title	\$0	FIXED	\$0.00
	Demand & Penalties	\$350,000	FIXED	\$0.00
	Penalties Non Criminal	\$30,000	FIXED	\$0.00
	Penalties Non Criminal	\$32,000	FIXED	\$0.00

PILOT Payments

City General Fund PILOT Payments revenue and projection factors used in the Fiscal Impact Analysis are shown in Figure C5. It is assumed no increase in PILOT Payments as a result of the zoning overhaul.

Figure C5: General Fund PILOT Payments Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
PILOT Payments	Payments in Lieu of Taxes	\$1,273,599	FIXED	\$0.00

Charges-Trash

City General Fund Charges-Trash revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C6. For example, discussions with City staff indicate that residential trash fees are likely to increase with additional population growth in the City. Therefore, the FY2017 revenue (\$22,000) is divided by the current estimate of population (75,754) for a revenue factor of \$0.29. A similar methodology is used for Sanitation Fees, which is assumed to increase with population and jobs.

Figure C6: General Fund Charges-Trash Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Charges - Trash	Residential Trash Fee	\$22,000	POPULATION	\$0.29
	Royalty Fees Vendor	\$0	FIXED	\$0.00
	Sanitation Fees	\$56,586	POP AND JOBS	\$0.56

Fees

City General Fund Fees revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C7. For example, it is expected that Copies of Records are likely to increase with additional population and employment growth in the City. Therefore, the FY2017 revenue (\$90,300) is divided by the current

estimate of population and jobs (100,700) for a revenue factor of \$0.90. A similar methodology is used for several of the other Fee revenues.

Figure C7: General Fund Fees Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Fees	Advertising	\$900	FIXED	\$0.00
	Bus Certificate	\$24,000	FIXED	\$0.00
	Cert of Liens	\$145,000	POP AND JOBS	\$1.44
	Condo Appl Fee	\$75,000	FIXED	\$0.00
	Constable Fees	\$1,500	FIXED	\$0.00
	Copies of Records	\$90,300	POP AND JOBS	\$0.90
	Police Detail Surcharge	\$234,435	FIXED	\$0.00
	Fire Detail Surcharge	\$36,747	FIXED	\$0.00
	Miscellaneous Fire Fees	\$32,450	POP AND JOBS	\$0.32
	Custodial Detail	\$8,018	FIXED	\$0.00
	False Alarm Fee	\$30,000	POP AND JOBS	\$0.30
	Fingerprinting Fees	\$2,000	FIXED	\$0.00
	Fire Alarm reimb	\$170,000	POP AND JOBS	\$1.69
	Misc Fees	\$175	FIXED	\$0.00
	Notarization	\$200	FIXED	\$0.00
	White Goods Fee	\$4,000	FIXED	\$0.00
	Police Cruiser Fees	\$14,000	FIXED	\$0.00
	Returned Check Fee	\$2,000	FIXED	\$0.00
	Smoke Detector Insp.	\$51,000	POP AND JOBS	\$0.51
	SPGA Fees	\$1,500	FIXED	\$0.00
	Witness Fees	\$50	FIXED	\$0.00
	Curb Cut Fee	\$35,000	FIXED	\$0.00
	Temporary No Parking	\$57,200	FIXED	\$0.00
	Gas Stations	\$7,500	FIXED	\$0.00
	Canoe/Boat Rental	\$750	FIXED	\$0.00
	Park Light Fee	\$15,000	FIXED	\$0.00
	Newspaper Fees	\$900	FIXED	\$0.00
	Hearing Fees	\$4,000	FIXED	\$0.00
	Pool Fees	\$10,000	FIXED	\$0.00
	Oil Trucks	\$3,500	FIXED	\$0.00
	Bus Shelter Advertising	\$21,253	FIXED	\$0.00
	Scales	\$9,000	FIXED	\$0.00
	Bike Advertising Fee	\$15,180	FIXED	\$0.00
	Taxi Meters	\$3,500	FIXED	\$0.00

Rentals

City General Fund Rental revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C8. Conversations with City staff indicate both of these revenue sources are not likely to be

impacted by new development within the City, and will be considered fixed within the fiscal impact analysis.

Figure C8: General Fund Rental Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Rentals	Rental Income	\$28,600	FIXED	\$0.00
	Building Use Revenue	\$62,244	FIXED	\$0.00

Other Department Revenue

City General Fund Other Department revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C9. It is expected that Planning and Zoning fees will likely increase with additional population growth in the City. Therefore, the FY2017 revenue (\$120,000) is divided by the current estimate of population and jobs (100,700) for a revenue factor of \$1.19. Commission on Machines revenue is assumed to remain fixed relative to new development.

Figure C9: General Fund Other Department Revenue Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Other Department Revenue	Board of Appeals	\$120,000	POP AND JOBS	\$1.19
	Commission on Machines	\$500	FIXED	\$0.00

License and Permit Revenue

City General Fund License and Permit revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C10. Several revenues are considered variable in this analysis and are projected to increase with population or additional population and employment.

Figure C10: General Fund License and Permit Revenue Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Licenses and Permits	Club Restr LIC-7 Day	\$26,000	FIXED	\$0.00
	Common Victuallers	\$75,000	FIXED	\$0.00
	Medical Marijuana	\$14,000	FIXED	\$0.00
	Innholder License	\$3,750	FIXED	\$0.00
	Malt & Wines EDC Int	\$3,500	FIXED	\$0.00
	Malt Bev & Wine Store	\$22,500	POP AND JOBS	\$0.22
	Malt Bev/Wine Restrtn	\$32,000	POP AND JOBS	\$0.32
	Package Store LLC	\$70,000	FIXED	\$0.00
	Restaurant LIC-Liquor	\$302,100	POP AND JOBS	\$3.00
	Spec Alcohol License	\$10,200	FIXED	\$0.00
	Auto Amusement Device	\$330	FIXED	\$0.00
	Bill/Pool/Bowl/LIC	\$1,320	FIXED	\$0.00
	Builders License	\$200	FIXED	\$0.00
	BOA Mobile Food Vendor	\$660	FIXED	\$0.00
	Constables License	\$1,455	FIXED	\$0.00
	Farmer Pourer	\$10,000	FIXED	\$0.00
	Dog License	\$46,200	POPULATION	\$0.61
	Drainlayer License	\$13,750	FIXED	\$0.00
	Entertainment LIC	\$52,500	FIXED	\$0.00
	Funeral Direct LICs	\$380	FIXED	\$0.00
	Hawker/Peddler Lion	\$990	FIXED	\$0.00
	Junk Dealther License	\$2,750	FIXED	\$0.00
	Livery/Limousine	\$330	FIXED	\$0.00
	Lodging License	\$24,200	FIXED	\$0.00
	Milk License	\$7,500	FIXED	\$0.00
	Moving Vans & Pods	\$62,500	POPULATION	\$0.83
	Outdoor Parking Space	\$17,500	FIXED	\$0.00
	Outdoor Seating	\$6,930	FIXED	\$0.00
	Physical Therapy Lic	\$10,000	FIXED	\$0.00
	Physicians/Osteopth	\$120	FIXED	\$0.00
	Signs and Awning	\$2,200	FIXED	\$0.00
	Swim Pool Lic	\$1,800	FIXED	\$0.00
	Taxi Stand Lic	\$4,290	FIXED	\$0.00
	Taxicab Medallion	\$28,365	FIXED	\$0.00
	Used Car Dealer Lic	\$30,250	FIXED	\$0.00
	Fortune Teller	\$550	FIXED	\$0.00
	Urban Agriculture	\$375	FIXED	\$0.00
	BOA Mobile Food Venor	\$660	FIXED	\$0.00
	Burial Permits	\$3,100	FIXED	\$0.00
	Dumpster Contractors	\$4,290	FIXED	\$0.00
	Explosive Stor Flamb	\$8,500	FIXED	\$0.00
	Extended Retail Hour	\$10,890	FIXED	\$0.00
	Flammable Permit	\$24,200	FIXED	\$0.00
	Garage Permits	\$57,475	FIXED	\$0.00
	Marriage Permit	\$23,500	FIXED	\$0.00
	Police Revolver Permit	\$5,000	FIXED	\$0.00
	Raffle/Bazaar Permit	\$300	FIXED	\$0.00
	Resident Park Permit	\$2,182,793	POPULATION	\$28.81
	Retail & Food Permit	\$187,000	POPULATION	\$2.47
	Underground Tank Removal	\$600	FIXED	\$0.00
	Building Permit	\$4,760,000	POP AND JOBS	\$47.27
	Dumpster Permit	\$60,000	FIXED	\$0.00
	Electrical Permit	\$260,000	POP AND JOBS	\$2.58
	Gas Permit	\$60,000	FIXED	\$0.00
	Grant of Location	\$19,360	FIXED	\$0.00
	Housing Certificate	\$250	FIXED	\$0.00
	Inspection	\$55,000	POP AND JOBS	\$0.55
	Occupancy Permit	\$40,000	POP AND JOBS	\$0.40
	Plumbing Permit	\$120,000	POP AND JOBS	\$1.19
	Sidewalk Opening	\$140,000	FIXED	\$0.00
	Field Usage Permit	\$40,000	POPULATION	\$0.53

Fines and Forfeitures

City General Fund Fines and Forfeitures revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C11. For example, it is expected that parking violation-related revenue is a function of increased vehicular traffic. Library fines are projected to increase with population. Ordinance violations are expected to increase with additional population and job growth. Several revenue categories are considered fixed relative to new growth.

Figure C11: General Fund Fines and Forfeitures Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Fines and Forfeits	Court Fines	\$11,200	FIXED	\$0.00
	Mass Court Moving	\$325,000	TOTAL TRIPS	\$2.04
	Farking Fines	\$4,830,000	TOTAL TRIPS	\$30.35
	Parking Fine Surcharge	\$15,744	TOTAL TRIPS	\$0.10
	Library Fines	\$10,000	FIXED	\$0.00
	Landcourt/Recording	\$3,500	FIXED	\$0.00
	Ordinance Violations	\$280,000	POP AND JOBS	\$2.78
	Restitution	\$2,000	FIXED	\$0.00
	RMV Non Renewal	\$45,500	FIXED	\$0.00
	Delinquent Parking	\$300,000	TOTAL TRIPS	\$1.89
	Expired Reg & Safety Insp.	\$200,000	FIXED	\$0.00
	Towing Charges	\$50,000	FIXED	\$0.00

Investment Income

General Fund Investment Income totals \$210,000 in FY2017. This revenue source is not considered a growth-related revenue source in the Fiscal Impact Analysis.

Miscellaneous Recurring Revenue

Miscellaneous Recurring revenue and projection factors used in the Fiscal Impact Analysis are shown in Figure C12. This revenue source is not considered a growth-related revenue source in the Fiscal Impact Analysis.

Figure C12: General Fund Miscellaneous Recurring Revenue Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Misc Recurring	Medicare Reimbursement	\$775,000	FIXED	\$0.00
	C of M reimb COLA	\$3,870	FIXED	\$0.00
	C of M reimbursement	\$0	FIXED	\$0.00
	Reimbursement - Misc.	\$25,000	FIXED	\$0.00
	Sale of Vehicles	\$0	FIXED	\$0.00
	Miscellaneous revenue	\$18,000	FIXED	\$0.00
	Prior Year	\$0	FIXED	\$0.00
	Bank Revenue Share	\$100,000	FIXED	\$0.00

State Revenue

Revenue from State sources to the General Fund projection factors used in the Fiscal Impact Analysis are shown in Figure C13. School Aid Chapter 70 revenue is projected to increase with enrollment. Unrestricted General Government revenue is projected to increase with population. The remaining revenue sources are considered fixed relative to new development.

Figure C13: General Fund State Revenue Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
State Revenue	Reim Abate surv/Elderly	\$291,544	FIXED	\$0.00
	School Aid Chapter 70	\$20,010,098	TOTAL ENROLLMENT	\$4,183.59
	Construction of School	\$3,547,977	FIXED	\$0.00
	Charter School	\$1,525,309	FIXED	\$0.00
	Unrestricted General Governm	\$24,226,179	POPULATION	\$319.80
	Veterans and Benefits	\$376,309	FIXED	\$0.00

Other Financing Sources

Revenue from Other Financing Sources consist of Transfers from the Parking Fund, transfers for indirect costs, as well as free cash. For purposes of this analysis, these revenue sources are not considered growth related.

Figure C13: General Fund Other Financing Sources Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Other Financing Source	Bond Premium	\$300,000	FIXED	\$0.00
	Transfers from Parking	\$1,929,054	FIXED	\$0.00
	Overlay Surplus	\$200,000	FIXED	\$0.00
	Indirectr Costs/Enterprise	\$1,287,397	FIXED	\$0.00
	Free Cash	\$2,500,000	FIXED	\$0.00
	Sale of Buildings	\$1,652,918	FIXED	\$0.00

OPERATING EXPENDITURES

Board of Aldermen

Figure C14 provides an inventory of the City’s General Fund *Board of Alderman* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C14 all operating expenditures are considered fixed relative to new development.

Figure C14: General Alderman Expenditures - Level of Service Factors/Projection Methodologies

Board of Alderman				LOS Std
Expenditure	FY2017	Project Using		\$ per
Name	Budget Amount	Which Demand Base?		Demand Unit
Salaries and Wages	\$517,317	FIXED		\$0.00
Ordinary Maintenance	\$40,660	FIXED		\$0.00

Clerk of Committees

Figure C15 provides an inventory of the City’s General Fund *Clerk of Committees* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C15 non-personnel operating expenditures are projected based on an increase in population and jobs. For personnel, discussions with staff indicate these positions are not impacted by additional development within the City.

Figure C15: Clerk of Committees Expenditures - Level of Service Factors/Projection Methodologies

Clerk of Committees			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$74,244	SEE BELOW	\$0.00
Ordinary Maintenance	\$1,000	POP AND JOBS	\$0.01
TOTAL	\$75,244		
Clerk of Committees STAFFING INPUT			
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Clerk of Committees	1.0	FIXED	0
Asst. Clerk of Committees	1.0	FIXED	0
Asst. Clerk of Committees	1.0	FIXED	0

Office of Sustainability

Figure C16 provides an inventory of the City’s General Fund *Office of Sustainability* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C16 discussions with staff indicate these expenditures are expected to be impacted by population and employment growth.

Figure C16: Office of Sustainability Expenditures - Level of Service Factors/Projection Methodologies

Office of Sustainability and Environment			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$233,146	POP AND JOBS	\$2.32
Ordinary Maintenance	\$103,550	POP AND JOBS	\$1.03

Communications and Community Engagement

Figure C17 provides an inventory of the City’s General Fund *Communications and Community Engagement* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C17 non-personnel operating expenditures are projected based on an increase in population or population and jobs. One staff position is considered variable related to new development, and is projected based on additional population growth.

Figure C17: Communications and Community Engagement Expenditures - Level of Service Factors/Projection Methodologies

Communications and Community Engagement				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$353,596	POP AND JOBS	✓	\$3.51
Ordinary Maintenance	\$23,125	POP AND JOBS	✓	\$0.23

Personnel

Figure C18 provides an inventory of the City’s General Fund *Personnel* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C18 an average cost approach is used to personnel and operating costs that assumes *general development* in the City, represented by both population and jobs, will impact the department.

Figure C18: Personnel Expenditures - Level of Service Factors/Projection Methodologies

Personnel				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$802,046	POP AND JOBS	✓	\$7.96
Ordinary Maintenance	\$318,700	POP AND JOBS	✓	\$3.16
Personnel Special ITE	\$60,000	POP AND JOBS	✓	\$0.60

Information Technology

Figure C19 provides an inventory of the City’s General Fund *Information Technology* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C19 operating expenditures are projected based on an increase in *general development* in the City, represented by both population and jobs.

Figure C19: Information Technology Expenditures - Level of Service Factors/Projection Methodologies

Information Technology				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$733,595	POP AND JOBS	✓	\$7.28
Ordinary Maintenance	\$1,593,934	POP AND JOBS	✓	\$15.83

Elections

Figure C20 provides an inventory of the City’s General Fund *Elections* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C20 some of the *personnel and operating* expenditures are projected to increase with population growth in the City.

Figure C20: Elections Expenditures - Level of Service Factors/Projection Methodologies

Elections		FY2017	Project Using	LOS Std
Expenditure	Budget Amount	Which Demand Base?	\$ per	
Name			Demand Unit	
Salaries and Wages	\$506,774	POPULATION	▲	\$6.69
Ordinary Maintenance	\$120,145	POPULATION	▲	\$1.59

Veterans Services

Figure C21 provides an inventory of the City’s General Fund *Veterans Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C21 *personnel* expenditures are considered fixed relative to new development. *Operating* expenditures are projected to increase with population growth in the City.

Figure C21: Veterans Services Expenditures - Level of Service Factors/Projection Methodologies

Veterans Services		FY2017	Project Using	LOS Std
Expenditure	Budget Amount	Which Demand Base?	\$ per	
Name			Demand Unit	
Salaries and Wages	\$121,294	FIXED	▲	\$0.00
Ordinary Maintenance	\$634,035	POPULATION	▲	\$8.37

Treasurer/Collector

Figure C22 provides an inventory of the City’s General Fund *Treasurer/Collector* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C22 operating and personnel expenditures are projected based on an increase in *general development* in the City, represented by both population and jobs.

Figure C22: Treasurer/Collector Expenditures - Level of Service Factors/Projection Methodologies

Finance - Treasurer/Collector		FY2017	Project Using	LOS Std
Expenditure	Budget Amount	Which Demand Base?	\$ per	
Name			Demand Unit	
Salaries and Wages	\$662,214	POP AND JOBS	▲	\$6.58
Ordinary Maintenance	\$264,990	POP AND JOBS	▲	\$2.63

Auditing

Figure C23 provides an inventory of the City’s General Fund *Auditing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C23 operating expenditures are projected to increase with additional population and employment growth.

Figure C23: Auditing Expenditures - Level of Service Factors/Projection Methodologies

Finance - Auditing			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$790,935	POP AND JOBS	\$7.85
Ordinary Maintenance	\$112,325	POP AND JOBS	\$1.12

Purchasing

Figure C24 provides an inventory of the City’s General Fund *Purchasing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C24 *personnel* expenditures are considered fixed relative to new development. *Operating* expenditures are projected to increase with population and job growth in the City.

Figure C24: Purchasing Expenditures - Level of Service Factors/Projection Methodologies

Finance - Purchasing			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$395,044	FIXED	\$0.00
Ordinary Maintenance	\$38,050	POP AND JOBS	\$0.38

Board of Assessors

Figure C25 provides an inventory of the City’s General Fund *Board of Assessors* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C25 operating expenditures are projected to increase with additional population and employment growth.

Figure C25: Board of Assessors Expenditures - Level of Service Factors/Projection Methodologies

<i>Finance - Board of Assessors</i>			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$538,953	POP AND JOBS	\$5.35
Ordinary Maintenance	\$121,890	POP AND JOBS	\$1.21

Grants

Figure C26 provides an inventory of the City’s General Fund *Grants* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C26 operating and personnel expenditures are considered fixed relative to new development in the City.

Figure C26: Grants Expenditures - Level of Service Factors/Projection Methodologies

<i>Finance - Grants</i>			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$149,299	FIXED	\$0.00
Ordinary Maintenance	\$5,776	FIXED	\$0.00

City Clerk

Figure C27 provides an inventory of the City’s General Fund *City Clerk* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C27 operating expenditures are projected to increase with additional population and employment growth.

Figure C27: City Clerk Expenditures - Level of Service Factors/Projection Methodologies

<i>City Clerk</i>			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$432,782	POP AND JOBS	\$4.30
Ordinary Maintenance	\$153,737	POP AND JOBS	\$1.53

Law

Figure C28 provides an inventory of the City’s General Fund *Law* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C28 operating

and personnel expenditures are projected based on an increase in *general development* in the City, represented by both population and jobs.

Figure C28: Law Expenditures - Level of Service Factors/Projection Methodologies

Law	Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
	Salaries and Wages	\$696,862	POP AND JOBS	\$6.92
	Ordinary Maintenance	\$175,275	POP AND JOBS	\$1.74

OSPDC-Administration

Figure C29 provides an inventory of the City’s General Fund *OSPDC-Administration* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C29 personnel expenditures are considered fixed relative to new development, while operating expenditures are projected to increase with population and employment growth.

Figure C29: OSPDC Administration Expenditures - Level of Service Factors/Projection Methodologies

OSPDC - Administration	Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
	Salaries and Wages	\$357,298	FIXED	\$0.00
	Ordinary Maintenance	\$23,550	POP AND JOBS	\$0.23

OSPDC-Planning and Zoning

Figure C30 provides an inventory of the City’s General Fund *OSPDC-Planning and Zoning* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C30 non-personnel *operating* expenditures are projected to increase with additional population and employment growth. However, the Planner position is considered variable and is projected to increase with population and employment growth.

Figure C30: OSPCD Planning and Zoning Expenditures - Level of Service Factors/Projection Methodologies

OSPDCD - Planning and Zoning				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$810,819	SEE BELOW		\$0.00
Ordinary Maintenance	\$302,338	POP AND JOBS		\$3.00
TOTAL	\$1,113,157			
OSPDCD - Planning and Zoning STAFFING INPUT				Estimated Service Capacity
Category	FY2017 FTE Positions	Project Using Which Demand Base?		Per Position
Director of P & Z	1.0	FIXED		0
Planners	4.0	POP AND JOBS		20,895
Community Outreach Coordinator	0.0	FIXED		0
Administrative Assistant	1.0	FIXED		0
Director of Historic Pres.	1.0	FIXED		0
Planner Historic Pres.	1.0	FIXED		0
Board Member Planning	7.0	FIXED		0
Board Member ZBA	5.0	FIXED		0
Assoc. Board Member ZBA	2.0	FIXED		0

OSPDCD-Housing

Figure C31 provides an inventory of the City’s General Fund *OSPDCD-Housing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C31 personnel and operating expenditures are projected to increase with population growth.

Figure C31: OSPCD Housing Expenditures - Level of Service Factors/Projection Methodologies

OSPDCD - Housing				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$467,359	POPULATION		\$6.17
Ordinary Maintenance	\$54,450	POPULATION		\$0.72

OSPDCD-Economic Development

Figure C32 provides an inventory of the City’s General Fund *OSPDCD-Economic Development* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C32 personnel and operating expenditures are projected to increase with population and employment growth.

Figure C32: OSPCD Economic Development Expenditures - Level of Service Factors/Projection Methodologies

OSPCD - Economic Development			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$411,798	POP AND JOBS	\$4.09
Ordinary Maintenance	\$151,300	POP AND JOBS	\$1.50

OSPCD-Transportation and Infrastructure

Figure C33 provides an inventory of the City’s General Fund *OSPCD-Transportation and Infrastructure* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C33 non-personnel *operating* expenditures are projected to increase with additional population and employment growth. However, the Planner positions are considered variable and is projected to increase with population and employment growth.

Figure C33: OSPCD Transportation and Infrastructure Expenditures - Level of Service Factors/Projection Methodologies

OSPCD - Transportation & Infrastructure			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$394,509	SEE BELOW	\$0.00
Ordinary Maintenance	\$313,280	POP AND JOBS	\$3.11
TOTAL	\$707,789		
OSPCD - Transportation & Infrastructure STAFFING INPUT			Estimated Service Capacity
	FY2017 FTE Positions	Project Using Which Demand Base?	Per Position
Director Trans & Infrastructre	1.0	FIXED	0
Director of Parks & Open Space	1.0	FIXED	0
Senior Planner Landscape	1.0	FIXED	0
Planners	3.0	POP AND JOBS	29,371

Inspectional Services

Figure C34 provides an inventory of the City’s General Fund *Inspectional Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C34 personnel and operating expenditures are projected to increase with population and employment growth. However, since these expenditures are related to development review, they are one-time costs that occur annually. In other words, they do not increase on a cumulative basis.

Figure C34: Inspectional Services Expenditures - Level of Service Factors/Projection Methodologies

<i>OSPCD - Inspection Services</i>			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$1,985,805	POP AND JOBS	\$19.72
Ordinary Maintenance	\$300,800	POP AND JOBS	\$2.99

Emergency Management

Figure C35 provides an inventory of the City’s General Fund *Emergency Management* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C35 operating expenditures are projected to increase with population and employment growth. Personnel expenditures are assumed to be fixed relative to new development.

Figure C35: Emergency Management Expenditures - Level of Service Factors/Projection Methodologies

<i>Emergency Management</i>			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$20,747	FIXED	\$0.00
Ordinary Maintenance	\$5,700	POP AND JOBS	\$0.06

Fire

Figure C36 provides an inventory of the City’s General Fund *Fire* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C36 operating expenditures are projected to increase with additional fire calls for service generated by new development. Conversations with City staff indicate additional fire companies will not be added as a result of new development.

Figure C36: Fire Expenditures - Level of Service Factors/Projection Methodologies

<i>Fire</i>			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$15,629,168	FIXED	\$0.00
Ordinary Maintenance	\$458,600	TOTAL FIRE CALLS	\$38.00

Fire Alarm

Figure C37 provides an inventory of the City’s General Fund *Fire Alarm* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C37 operating expenditures are projected to increase with additional fire calls for service.

Figure C37: Fire Alarm Expenditures - Level of Service Factors/Projection Methodologies

Fire Alarm			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$996,523	TOTAL FIRE CALLS	\$82.58
Ordinary Maintenance	\$0	FIXED	\$0.00

Police E-911

Figure C38 provides an inventory of the City’s General Fund *Police E-911* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C38 non-personnel operating expenditures are projected to increase with additional public safety (police and fire) calls for service. Additional E-911 operators are projected based on total public safety calls for service.

Figure C38: Police E-911 Expenditures - Level of Service Factors/Projection Methodologies

Police E-911			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$0	SEE BELOW	\$0.00
Ordinary Maintenance	\$0	FIXED	\$0.00
TOTAL	\$0		
Police E-911 STAFFING INPUT			Estimated Service Capacity
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Per Position
E-911 Operator	14.0	TOTAL PUBLIC SAFETY CALLS	3,354

Police

Figure C39 provides an inventory of the City’s General Fund *Police* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C39 non-personnel *operating* expenditures are projected to increase with additional increases in police calls for service. Most of the supervisory positions are assumed to remain fixed relative to new development.

Lieutenant, Sergeant and Patrol Officer positions are projected to increase additional police calls for service.

Figure C39: Police Expenditures - Level of Service Factors/Projection Methodologies

Police		FY2017	Project Using	LOS Std
Expenditure	Budget Amount	Which Demand Base?	\$ per	Demand Unit
Name				
Salaries and Wages	\$14,408,496	SEE BELOW		\$0.00
Ordinary Maintenance	\$667,616	TOTAL POLICE CALLS		\$18.28
Rental - Buildings	\$51,314	TOTAL POLICE CALLS		\$1.41
TOTAL	\$15,127,426			
Police STAFFING INPUT				Estimated
	FY2017	Project Using		Service
	FTE	Which Demand Base?		Capacity
Category	Positions			Per Position
Chief	1.0	FIXED		0
Deputy Chief	2.0	FIXED		0
Captain	4.0	FIXED		0
Lieutenant	11.0	TOTAL POLICE CALLS		3,112
Sergeant	16.0	TOTAL POLICE CALLS		2,182
Patrol Officers	97.0	TOTAL POLICE CALLS		373

Animal Control

Figure C40 provides an inventory of the City’s General Fund *Animal Control* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C40 non-personnel *operating* expenditures are projected to increase with additional population growth in the City. Animal Control Officers are projected to also increase with additional population growth.

Figure C40: Animal Control Expenditures - Level of Service Factors/Projection Methodologies

Police - Animal Control			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$104,581	SEE BELOW	\$0.00
Ordinary Maintenance	\$19,050	POPULATION	\$0.25
TOTAL	\$123,631		
Police - Animal Control STAFFING INPUT			
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Animal Control Officer	2.0	POPULATION	31,564

Traffic and Parking

Figure C41 provides an inventory of the City’s General Fund *Traffic and Parking* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C41 non-personnel *operating* expenditures are projected to increase with additional vehicle trips within the City. Discussions with staff indicate many of the positions in this department are not likely to be impacted by additional development. However, several positions are projected to be impacted by additional need for parking enforcement on new streets, generated by additional vehicle trips.

Figure C41: Traffic and Parking Expenditures - Level of Service Factors/Projection Methodologies

Traffic and Parking			LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	\$ per Demand Unit
Salaries and Wages	\$2,561,981	SEE BELOW	\$0.00
Ordinary Maintenance	\$1,543,701	TOTAL TRIPS	\$9.70
TOTAL	\$4,105,682		
Traffic and Parking STAFFING INPUT			Estimated Service Capacity
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Per Position
Director	1.0	FIXED	0
PT Hearing Officer	2.0	TOTAL TRIPS	66,310
Accountant	1.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Head Clerk	2.0	FIXED	0
Principal Clerk	2.0	FIXED	0
Junior Clerk	6.0	TOTAL TRIPS	23,758
Repairman	4.0	TOTAL TRIPS	33,420
Senior Engineer	1.0	FIXED	0
PCO Working Supervisor	2.0	FIXED	0
Parking Control Officer	27.0	TOTAL TRIPS	5,738
Special Projects Manager	1.0	FIXED	0

Human and Human Services

Figure C42 provides an inventory of the City’s General Fund *Health and Human Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C42 operating expenditures are projected to increase with additional population growth within the City.

Figure C42: Health and Human Services Expenditures - Level of Service Factors/Projection Methodologies

Health and Human Services			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$2,088,207	POPULATION	\$27.57
Ordinary Maintenance	\$371,942	POPULATION	\$4.91
TOTAL	\$2,460,149		

Library

Figure C43 provides an inventory of the City’s General Fund *Library* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C43 non-personnel *operating* expenditures are projected to increase with additional population growth within the City. Discussions with staff indicate many of the positions in this department are not likely to be impacted by additional development. However, Librarians and Library Technicians are projected to increase with additional population growth.

Figure C43: Library Expenditures - Level of Service Factors/Projection Methodologies

Libraries			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$1,804,138	POPULATION	\$23.82
Ordinary Maintenance	\$339,911	POPULATION	\$4.49
TOTAL	\$2,144,049		
Libraries STAFFING INPUT			Estimated Service Capacity
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Per Position
Library Director	1.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Branch Librarian	2.0	FIXED	0
Librarians	11.0	POPULATION	6,600
Library Technicians	13.0	POPULATION	5,619

Recreation

Figure C44 provides an inventory of the City’s General Fund *Recreation* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C44 non-personnel *operating* expenditures are projected to increase with additional population growth within the City. Discussions with staff indicate many of the positions in this department are not likely to be impacted

by additional development. However, Outreach Coordinators are projected to increase with additional population growth.

Figure C44: Recreation Expenditures - Level of Service Factors/Projection Methodologies

Recreation				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$652,334	SEE BELOW		\$0.00
Ordinary Maintenance	\$261,550	POPULATION		\$3.45
Field Maintenance	\$26,000	POPULATION		\$0.34
TOTAL	\$939,884			
Recreation STAFFING INPUT				Estimated Service Capacity
	FY2017 FTE Positions	Project Using Which Demand Base?		Per Position
Recreation Superintendent	1.0	FIXED		0
Program Developer	1.0	FIXED		0
Outreach Coordinator	4.0	POPULATION		15,302
Administrative Assistant	1.0	FIXED		0
Operations Director-Field Maintenance	1.0	FIXED		0

Public Works-Administration

Figure C45 provides an inventory of the City’s General Fund *Public Works-Administration* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C45 operating expenditures are assumed to increase with *general* growth in the City, represented by population and jobs.

Figure C45: DPW-Administration Expenditures - Level of Service Factors/Projection Methodologies

DPW - Administration				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$621,347	FIXED		\$0.00
Ordinary Maintenance	\$921,600	POP AND JOBS		\$9.15

Public Works- Electrical

Figure C46 provides an inventory of the City’s General Fund *Public Works-Electrical* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown in Figure C46 non-personnel *operating* expenditures are projected to increase with additional vehicle trips

within the City. Discussions with staff indicate some positions in this department are not likely to be impacted by additional development. However, Signal Maintainers and Electricians are projected to increase with additional vehicle trips within the City.

Figure C46: DPW-Electrical Expenditures - Level of Service Factors/Projection Methodologies

DPW - Electrical				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$344,924	TOTAL TRIPS		\$2.17
Ordinary Maintenance	\$233,500	TOTAL TRIPS		\$1.47
TOTAL	\$578,424			
DPW - Electrical STAFFING INPUT				Estimated Service Capacity
Category	FY2017 FTE Positions	Project Using Which Demand Base?		Per Position
PV Foreman	1.0	FIXED		0
Electrician	2.0	TOTAL TRIPS		53,048
Signal Maintainer	2.0	TOTAL TRIPS		55,701

Public Works-Engineering

Figure C47 provides an inventory of the City’s General Fund *Public Works-Engineering* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C47 operating expenditures are assumed to increase with *general* growth in the City, represented by population and jobs. Personnel are assumed to be fixed relative to new development.

Figure C47: DPW-Engineering Expenditures - Level of Service Factors/Projection Methodologies

DPW - Engineering				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$178,757	FIXED		\$0.00
Ordinary Maintenance	\$255,588	POP AND JOBS		\$2.54

Public Works-Highways

Figure C48 provides an inventory of the City’s General Fund *Public Works-Highways* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C48 non-personnel *operating* expenditures are projected to increase with additional vehicle trips within the City. Discussions with staff indicate several of the positions in this department are not likely to

be impacted by additional development. However, three positions are projected to increase with additional vehicle trips within the City.

Figure C48: DPW-Highway Expenditures - Level of Service Factors/Projection Methodologies

DPW - Highway			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$2,323,363	TOTAL TRIPS	\$14.60
Ordinary Maintenance	\$1,353,095	TOTAL TRIPS	\$8.50
TOTAL	\$3,676,458		
DPW - Highway STAFFING INPUT			
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Highway Superintendent	1.0	FIXED	0
Fleet Manager	1.0	FIXED	0
Yard Foreman	1.0	FIXED	0
Motor Equipment Foreman	1.0	FIXED	0
Waste Collection Inspector	3.0	FIXED	0
PW Laborer-Other	4.0	TOTAL TRIPS	33,023
Motor Equipment Repairman	3.0	TOTAL TRIPS	41,776
Public Works Laborer	18.0	TOTAL TRIPS	8,446
HMEO\PWL	1.0	FIXED	0
Temporary Laborer	1.0	FIXED	0
Watchman	1.0	FIXED	0

Public Works-Snow Removal

Figure C49 provides an inventory of the City’s General Fund *Public Works-Snow Removal* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C49 snow removal is provided on a contract basis. Since the increase in new lane miles resulting from new development is minimal when compared to the amount of existing lane mileage citywide, these expenditures are considered fixed in the fiscal impact analysis.

Figure C49: DPW-Snow Removal Expenditures - Level of Service Factors/Projection Methodologies

Snow Removal			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Salaries and Wages	\$0	FIXED	\$0.00
Ordinary Maintenance	\$0	FIXED	\$0.00
Snow Removal	\$1,250,000	FIXED	\$0.00
Police Detail	\$36,000	FIXED	\$0.00

Public Works-Solid Waste

Figure C50 provides an inventory of the City’s General Fund *Public Works-Solid Waste* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C50 solid waste collection is provided to primarily residential properties and schools. Therefore, these expenditures are projected to increase with additional population growth.

Figure C50: Public Works-Solid Waste Expenditures - Level of Service Factors/Projection Methodologies

Solid Waste			LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	\$ per Demand Unit
Salaries and Wages		FIXED	\$0.00
Ordinary Maintenance	\$5,675,208	POPULATION	\$74.92

Public Works-Buildings and Grounds

Figure C51 provides an inventory of the City’s General Fund *Public Works-Buildings and Grounds* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C51 buildings and grounds expenditures are expected to increase with additional square footage of City building space.

Figure C51: Public Works-Buildings and Grounds Expenditures - Level of Service Factors/Projection Methodologies

DPW - Buildings and Grounds			LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	\$ per Demand Unit
Salaries and Wages	\$2,161,895	FACILITY SF	\$5.30
Ordinary Maintenance	\$8,989,531	FACILITY SF	\$22.03

Public Works-School Custodians

Figure C52 provides an inventory of the City’s General Fund *Public Works-School Custodians* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C52 non-personnel *operating* expenditures are projected to increase with additional school building square footage. Discussions with staff indicate many of the positions in this department are not likely to be impacted by additional development.

Figure C52: DPW-School Custodians Expenditures - Level of Service Factors/Projection Methodologies

School Custodians				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Salaries and Wages	\$1,871,198	SEE BELOW		\$0.00
Ordinary Maintenance	\$888,502	POPULATION		\$11.73
TOTAL	\$2,759,700			
School Custodians STAFFING INPUT				Estimated
	FY2017			Service
	FTE	Project Using		Capacity
Category	Positions	Which Demand Base?		Per Position
Facilities Supervisor	1.0	FIXED		0
Asst. Super of Night Constodians	1.0	FIXED		0
Sr. Custodian 1	2.0	FIXED		0
Sr. Custodian 2	5.0	FIXED		0
Jr. Bldg Custodian	24.0	SCHOOL SF		52,111

School Committee

Figure C53 provides an inventory of the City’s General Fund *School Committee* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C53 expenditures for the School Committee are assumed to be fixed relative to new growth.

Figure C53: School Committee Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS				
School Committee				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Staff	\$73,549	FIXED		\$0.00
Services	\$0	FIXED		\$0.00
Supplies	\$0	FIXED		\$0.00
Other	\$15,700	FIXED		\$0.00
Equipment	\$0	FIXED		\$0.00

School Administration

Figure C54 provides an inventory of the City’s General Fund *School Administration* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C54 operating expenditures are expected to increase with additional enrollment.

Figure C54: School Administration Expenditures - Level of Service Factors/Projection Methodologies

School Administration				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Staff	\$1,291,348	TOTAL ENROLLMENT	✓	\$269.99
Districtwide Administration	\$56,400	TOTAL ENROLLMENT	✓	\$11.79
Business, Finance and HR	\$243,172	TOTAL ENROLLMENT	✓	\$50.84
Operations and Maintenance	\$7,500	TOTAL ENROLLMENT	✓	\$1.57
Insurance and Fixed Assets	\$45,000	TOTAL ENROLLMENT	✓	\$9.41

Curriculum

Figure C55 provides an inventory of the City’s General Fund *Curriculum* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C55 operating expenditures are expected to increase with additional enrollment.

Figure C55: Curriculum Expenditures - Level of Service Factors/Projection Methodologies

Curriculum				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Staff	\$1,404,923	TOTAL ENROLLMENT	✓	\$293.73
Districtwide Administration	\$2,000	TOTAL ENROLLMENT	✓	\$0.42
Curriculum	\$32,304	TOTAL ENROLLMENT	✓	\$6.75
Professional Development	\$181,500	TOTAL ENROLLMENT	✓	\$37.95
Instruction	\$281,500	TOTAL ENROLLMENT	✓	\$58.85

Student Services

Figure C56 provides an inventory of the City’s General Fund *Student Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C56 operating expenditures are expected to increase with additional enrollment.

Figure C56: Student Services Expenditures - Level of Service Factors/Projection Methodologies

Student Services				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Staff	\$482,868	TOTAL ENROLLMENT	✓	\$100.96
Districtwide Administration	\$62,500	TOTAL ENROLLMENT	✓	\$13.07
Professional Development	\$9,900	TOTAL ENROLLMENT	✓	\$2.07
Attendance and Parent Liaison Services	\$33,500	TOTAL ENROLLMENT	✓	\$7.00
Medical/Health Services	\$117,500	TOTAL ENROLLMENT	✓	\$24.57
Student Transportation Services	\$330,280	TOTAL ENROLLMENT	✓	\$69.05
School Security	\$315,250	TOTAL ENROLLMENT	✓	\$65.91
Operations and Maintenance	\$2,500	TOTAL ENROLLMENT	✓	\$0.52

Technology

Figure C57 provides an inventory of the City’s General Fund *Technology* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C57 operating expenditures are expected to increase with additional enrollment.

Figure C57: Technology Expenditures - Level of Service Factors/Projection Methodologies

Technology		FY2017	Project Using	LOS Std
Expenditure Name	Budget Amount	Which Demand Base?	\$ per Demand Unit	
Staff	\$460,768	TOTAL ENROLLMENT	▲	\$96.33
Districtwide Administration	\$1,537	TOTAL ENROLLMENT	▲	\$0.32
Professional Development	\$9,301	TOTAL ENROLLMENT	▲	\$1.94
Instruction	\$243,986	TOTAL ENROLLMENT	▲	\$51.01
Operations and Maintenance	\$131,676	TOTAL ENROLLMENT	▲	\$27.53

Facilities

Figure C58 provides an inventory of the City’s General Fund *Facilities* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C58 operating expenditures are expected to increase with additional square footage of school space.

Figure C58: Facilities Expenditures - Level of Service Factors/Projection Methodologies

Facilities		FY2017	Project Using	LOS Std
Expenditure Name	Budget Amount	Which Demand Base?	\$ per Demand Unit	
Staff	\$263,000	SCHOOL SF	▲	\$0.20
Operations and Maintenance	\$268,500	SCHOOL SF	▲	\$0.21
Supplies	\$249,453	SCHOOL SF	▲	\$0.19

Early Childhood

Figure C59 provides an inventory of the City’s General Fund *Early Childhood* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C59 operating expenditures are expected to increase with additional enrollment.

Figure C59: Early Childhood Expenditures - Level of Service Factors/Projection Methodologies

Early Childhood		Early Childhood School Day Programs & Re:		LOS Std
Expenditure	FY2017	Project Using		\$ per
Name	Budget Amount	Which Demand Base?		Demand Unit
Staff	\$0	FIXED		\$0.00
Curriculum	\$1,500	K-8 ENROLLMENT		\$0.43
Professional Development	\$8,000	K-8 ENROLLMENT		\$2.30
Instruction	\$3,000	K-8 ENROLLMENT		\$0.86

Somerville Family Learning Collaborative

Figure C60 provides an inventory of the City’s General Fund *Somerville Family Learning Collaborative* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C60 operating expenditures are expected to increase with additional enrollment.

Figure C60: Somerville Family Learning Collaborative Expenditures - Level of Service Factors/Projection Methodologies

Somerville Family Learning Collaborative				LOS Std
Expenditure	FY2017	Project Using		\$ per
Name	Budget Amount	Which Demand Base?		Demand Unit
Staff	\$4,374,763	TOTAL ENROLLMENT		\$914.65
Professional Development	\$0	FIXED		\$0.00
Community Services	\$27,100	TOTAL ENROLLMENT		\$5.67
Other	\$0	FIXED		\$0.00
Equipment	\$0	FIXED		\$0.00

Pre-K, Elementary & Middle Schools

Figure C61 provides an inventory of the City’s General Fund *Pre-K, Elementary & Middle School* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C61 non-personnel expenditures are expected to increase with additional enrollment. Additional teachers are hired based on the current ratio of one student per 24 students.

Figure C61: Pre-K, Elementary & Middle School Expenditures - Level of Service Factors/Projection Methodologies

Pre-K, Elementary, & Middle Schools				LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?		\$ per Demand Unit
Staff	\$12,966,422	SEE BELOW		\$0.00
Curriculum	\$31,841	K-8 ENROLLMENT		\$9.15
Professional Development	\$23,686	K-8 ENROLLMENT		\$6.81
Instruction	\$211,724	K-8 ENROLLMENT		\$60.84
Student Activities	\$20,100	K-8 ENROLLMENT		\$5.78
Operations and Maintenance	\$42,402	K-8 ENROLLMENT		\$12.18
Direct Entry Cost Type 2	\$0	DIRECT ENTRY		\$0
Direct Entry Cost Type 3	\$0	DIRECT ENTRY		\$0
TOTAL	\$13,296,175			
Pre-K, Elementary, & Middle Schools STAFFING INPUT				Estimated Service Capacity
	FY2017 FTE	Project Using Which Demand Base?		Per Position
Teacher	145.0	K-8 ENROLLMENT		24
Staff Type 2	0.0	FIXED		0

High School

Figure C62 provides an inventory of the City’s General Fund *High School* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C62 non-personnel expenditures are expected to increase with additional enrollment. Additional teachers are hired based on the current ratio of one student per 24 students.

Figure C62: High School Expenditures - Level of Service Factors/Projection Methodologies

High School			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Staff	\$7,001,984	SEE BELOW	\$0.00
Curriculum	\$68,000	HIGH ENROLLMENT	\$52.19
Professional Development	\$10,900	HIGH ENROLLMENT	\$8.37
Instruction	\$292,000	HIGH ENROLLMENT	\$224.10
Student Activities	\$54,000	HIGH ENROLLMENT	\$41.44
Operations and Maintenance	\$25,626	HIGH ENROLLMENT	\$19.67
Medical/Health Services	\$35,000	HIGH ENROLLMENT	\$26.86
Insurance/Acquisition	\$1,000	HIGH ENROLLMENT	\$0.77
Tuition	\$37,000	HIGH ENROLLMENT	\$28.40
Security	\$2,824	FIXED	\$0.00
TOTAL	\$7,528,334		
High School STAFFING INPUT			
Category	FY2017 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Teacher	54.3	HIGH ENROLLMENT	24

Alternative Schools

Figure C63 provides an inventory of the City’s General Fund *Alternative Schools* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C63 non-personnel expenditures are expected to increase with additional enrollment.

Figure C63: Alternative Schools Expenditures - Level of Service Factors/Projection Methodologies

Alternative Schools			
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Staff	\$262,474	FIXED	\$0.00
Curriculum	\$2,515	TOTAL ENROLLMENT	\$0.53
Professional Development	\$2,952	TOTAL ENROLLMENT	\$0.62
Instruction	\$16,000	TOTAL ENROLLMENT	\$3.35
Psychological Services	\$10,350	TOTAL ENROLLMENT	\$2.16
Student Activities	\$2,920	TOTAL ENROLLMENT	\$0.61
Operations and Maintenance	\$1,363	TOTAL ENROLLMENT	\$0.28

Alternative Schools

Figure C64 provides an inventory of the City’s General Fund *Alternative Schools* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C64 operating expenditures are expected to increase with additional enrollment.

Figure C64: Alternative Schools Expenditures - Level of Service Factors/Projection Methodologies

Alternative Schools				LOS Std
	Expenditure	FY2017	Project Using	\$ per
	Name	Budget Amount	Which Demand Base?	Demand Unit
Staff		\$262,474	FIXED	\$0.00
Curriculum		\$2,515	TOTAL ENROLLMENT	\$0.53
Professional Development		\$2,952	TOTAL ENROLLMENT	\$0.62
Instruction		\$16,000	TOTAL ENROLLMENT	\$3.35
Psychological Services		\$10,350	TOTAL ENROLLMENT	\$2.16
Student Activities		\$2,920	TOTAL ENROLLMENT	\$0.61
Operations and Maintenance		\$1,363	TOTAL ENROLLMENT	\$0.28

Athletics

Figure C65 provides an inventory of the City’s General Fund *Athletics* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C65 operating expenditures are expected to increase with additional enrollment.

Figure C65: Athletics Expenditures - Level of Service Factors/Projection Methodologies

Athletics				LOS Std
	Expenditure	FY2017	Project Using	\$ per
	Name	Budget Amount	Which Demand Base?	Demand Unit
Staff		\$1,694,616	TOTAL ENROLLMENT	\$354.30
Curriculum		\$2,500	TOTAL ENROLLMENT	\$0.52
Professional Development		\$2,500	TOTAL ENROLLMENT	\$0.52
Instruction		\$16,500	TOTAL ENROLLMENT	\$3.45
Student Activities		\$1,500	TOTAL ENROLLMENT	\$0.31
Operations and Maintenance		\$450	TOTAL ENROLLMENT	\$0.09
Athletics		\$280,550	TOTAL ENROLLMENT	\$58.66

Art/Music/Lib./Spanish/Other

Figure C66 provides an inventory of the City’s General Fund *Art/Music/Lib./Spanish/Other* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into

expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C66 operating expenditures are expected to increase with additional enrollment.

Figure C66: Art/Music/Lib./Spanish/Other Expenditures - Level of Service Factors/Projection Methodologies

<i>Art/Music/Lib./Spanish/Other</i>				LOS Std
Expenditure	FY2017	Project Using		\$ per
Name	Budget Amount	Which Demand Base?		Demand Unit
Staff	\$2,901,290	TOTAL ENROLLMENT		\$606.58
Curriculum	\$5,550	TOTAL ENROLLMENT		\$1.16
Professional Development	\$9,600	TOTAL ENROLLMENT		\$2.01
Instruction	\$94,825	TOTAL ENROLLMENT		\$19.83
Student Activities	\$8,900	TOTAL ENROLLMENT		\$1.86
Operations and Maintenance	\$1,625	TOTAL ENROLLMENT		\$0.34
Library	\$65,000	TOTAL ENROLLMENT		\$13.59

English Language Learners

Figure C67 provides an inventory of the City’s General Fund *English Language Learners* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C67 operating expenditures are expected to increase with additional enrollment.

Figure C67: English Language Learners Expenditures - Level of Service Factors/Projection Methodologies

<i>English Language Learners</i>				LOS Std
Expenditure	FY2017	Project Using		\$ per
Name	Budget Amount	Which Demand Base?		Demand Unit
Staff	\$3,169,311	FIXED		\$0.00
Curriculum	\$15,500	TOTAL ENROLLMENT		\$3.24
Professional Development	\$2,000	TOTAL ENROLLMENT		\$0.42
Instruction	\$12,000	TOTAL ENROLLMENT		\$2.51
Student Activities	\$0	FIXED		\$0.00
Operations and Maintenance	\$2,500	TOTAL ENROLLMENT		\$0.52

Guidance and Testing

Figure C68 provides an inventory of the City’s General Fund *Guidance and Testing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C68 operating expenditures are expected to increase with additional enrollment.

Figure C68: Guidance and Testing Expenditures - Level of Service Factors/Projection Methodologies

Guidance and Testing			LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	\$ per Demand Unit
Staff	\$1,904,332	TOTAL ENROLLMENT	\$398.15
Guidance Counseling	\$68,627	TOTAL ENROLLMENT	\$14.35
Professional Development	\$3,000	TOTAL ENROLLMENT	\$0.63
Testing and Assessment	\$26,850	TOTAL ENROLLMENT	\$5.61
Operations and Maintenance	\$5,915	TOTAL ENROLLMENT	\$1.24

Special Education Services

Figure C69 provides an inventory of the City’s General Fund *Special Education Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C69 operating expenditures are expected to increase with additional enrollment.

Figure C69: Special Education Services Expenditures - Level of Service Factors/Projection Methodologies

Special Education Services			LOS Std
Expenditure Name	FY2017 Budget Amount	Project Using Which Demand Base?	\$ per Demand Unit
Staff	\$8,723,551	TOTAL ENROLLMENT	\$1,823.87
Curriculum	\$175,000	TOTAL ENROLLMENT	\$36.59
Medical/ Therapeutic Services	\$275,000	TOTAL ENROLLMENT	\$57.50
Instruction	\$156,000	TOTAL ENROLLMENT	\$32.62
Equipment/Other	\$2,942	TOTAL ENROLLMENT	\$0.62
Psychological Services	\$265,000	TOTAL ENROLLMENT	\$55.40
Transportation Services	\$2,171,723	TOTAL ENROLLMENT	\$454.05
Tuition	\$5,914,035	TOTAL ENROLLMENT	\$1,236.47

CAPITAL EXPENDITURES

General Government

According to conversations with City staff, there will be no construction of additional general government space as a result of new development over the next fourteen years.

Police

According to conversations with City staff, there will be no construction of additional police space directly as a result of new development over the next fourteen years. The need for additional Police vehicles will be generated as new Police officers are hired by the fiscal impact model. The cost of these vehicles is assumed to be \$35,000, with a two-year useful life.

Parks

There are no assumed park acquisition and construction costs because the zoning strategy requires this of private development. New open space will continue to be acquired using strategies in use today – the City’s General Fund and Community Preservation Act.

Road/Streetscape

There are no assumed road/streetscape construction costs because the zoning strategy requires this of private development.

Fire

According to conversations with City staff, there will be no construction of additional fire station space as a result of new development over the next fourteen years.

Library

There are no assumed costs in this report for an expansion of the library as a result of new development over the next fourteen years.

Schools

It was decided with City and School District staff, that an average cost per student seat would be used to estimate impacts on high school facilities, as the City was successful passing a referendum for the construction of a new high school. Additional enrollment was projected using pupil generation rates calculated by TischlerBise, using the most recent US Census Bureau Public Use Microsample Data. The assumptions for multifamily units are highlighted in the shaded text.

Figure C70: Pupil Generation Rates

**Somerville Public School Students
Per Housing Unit**

K to 8 Students

	<i>0-2 Bdrms</i>	<i>3 Bdrms</i>	<i>4 Bdrms</i>	<i>5+ Bdrms</i>	<i>Wt Avg</i>
Single Unit	0.080	0.135	0.262	0.300	0.155
2+ Units	0.062	0.162	0.236	0.000	0.092

9 to 12 Students

	<i>0-2 Bdrms</i>	<i>3 Bdrms</i>	<i>4 Bdrms</i>	<i>5+ Bdrms</i>	<i>Wt Avg</i>
Single Unit	0.000	0.094	0.014	0.226	0.050
2+ Units	0.021	0.084	0.019	0.000	0.036

Total Students Per Housing Unit

	<i>0-2 Bdrms</i>	<i>3 Bdrms</i>	<i>4 Bdrms</i>	<i>5+ Bdrms</i>	<i>Wt Avg</i>
Single Unit	0.080	0.229	0.276	0.527	0.204
2+ Units	0.083	0.246	0.255	0.000	0.127

Source: TischlerBise estimates for Somerville using Census Bureau, 1-Year 2013 5% Public Use Microdata Sample for Massachusetts PUMA 00507 (calibrated to Somerville enrollment and 2013 ACS housing unit estimate).

The assumed capital cost per student seat for a high school was estimated at \$81,761. This is based on a cost per school of \$130,000,000 (City share of cost) divided by capacity of 1,590.