

APPENDIX

Level of Service Document (LOS)/ Revenue and Cost Assumptions

April 30, 2007

As part of our Work Scope, TischlerBise, Inc. has prepared documentation on the levels of service and revenue and cost assumptions to be used in the next phase of the City of Dublin, Ohio fiscal impact analysis—Fiscal Impact Analysis of Development Scenarios. This document outlines the revenues and expenditure levels of service and projection methodologies used in the analysis for the City of Dublin.

General information is covered in Sections 1-3 and Section 6. The remainder of the document covers the General Fund, Special Funds, and Capital Fund.

- General Fund: Pages 9-17
- Special Funds: Pages 18-21
- Capital Fund: Pages 21-23

APPENDIX: Level of Service Document/ Revenue & Cost Assumptions

~ City of Dublin, Ohio ~

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I. BACKGROUND

TischlerBise is under contract with the City of Dublin, Ohio, to conduct a fiscal impact study of two growth scenarios for development in the existing City limits and possible annexation areas. This analysis examines the fiscal impacts of different paces of growth on the City and its' annexation areas.

A fiscal analysis analyzes revenue generation and operating and capital costs associated with the provision of public services and facilities under each development scenario. The fiscal impact shows direct revenues and costs from new development.

Two development scenarios are analyzed in this fiscal analysis: (1) development per the **Land Use Assumptions** (Trends) based on current growth trends; and (2) a (Preferred) **Mixed Use Growth** in the Sawmill area and possible annexation areas in the southwest and northwest.

The first step of the analysis is to determine current service levels and capacities and associated revenues and costs. This was done through on-site interviews with the City staff and other relevant personnel as well as a review of applicable budgets and other relevant documents. This *Level of Service Document / Revenue and Cost Assumptions (LOS Document)* contains the revenue and cost projection assumptions that are used in the fiscal impact model developed for this analysis.

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

II. APPROACH AND MAJOR ASSUMPTIONS

This LOS Document discusses services and facilities provided by the City that will be impacted by new development in the Sawmill area and land annexation to the southwest and northwest areas of the City. The service level, revenue, and cost assumptions are based on TischlerBise's on-site interviews with staff, a detailed analysis of the current fiscal year budget and other documents, and information received from McBride Dale Clarion (MDC), Burgess and Niple, and ACP-Visioning & Planning, Ltd. (ACP). The assumptions outlined below are utilized along with growth scenario projections to calculate the fiscal impact on the City's budget—including operating and capital expenditures—over a 23-year period. Calculations are performed using a fiscal impact model designed specifically for this assignment.¹

A. Major Assumptions

This fiscal impact analysis can be regarded as a snapshot of the current budget. The Fiscal Year 2007 Budget has been used to represent a "snapshot" of the City's current costs, revenues and levels of service. In summary, the "snapshot" approach does not attempt to speculate about how services, costs, revenues and other factors such as productivity will change over 23 years. Instead, it evaluates the fiscal impact to the City as it currently conducts business under the present budget.

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

1. Variable versus Fixed Costs and Revenues

For this analysis, costs and revenues that are directly attributable to new development are included. Some costs and revenues are not expected to be impacted by demographic changes, and may be fixed in this analysis. To determine fixed costs and revenues, TischlerBise reviewed in detail the FY2007 budget and all available supporting documentation. Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate City department representatives.

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

- Salaries and benefits of department heads

¹ A general note on rounding: calculations throughout this report are based on an analysis conducted using Excel software. Results are discussed in the report using one-and two-digit places (in most cases), which represent rounded figures. However, in some cases the analysis itself uses figures carried to their ultimate decimal places; therefore the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to rounding).

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

2. 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 FY2007 budget, will continue through the 23-year analysis period. The current level of spending is referred to as the current level of service (LOS) in this type of analysis.

3. Revenue Structure and Tax Rates

Revenues are projected assuming that the current revenue structure and tax rates, as defined by the FY2007 budget, will not change during the analysis period. However, if it is known that a particular revenue source will change in the near-term, it has been noted and reflected in the fiscal model.

4. Inflation Rate

The rate of inflation is assumed to be zero throughout the projection period, and cost and revenue projections are in constant 2007 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.

B. General Methodology for Operating Costs

Annual costs attributable to new development will be projected by applying the applicable cost factors to new development. In general, four different methodologies are used to determine how various City services are impacted by new development. For example, some City services have a clearly defined relationship to a particular land use or have workload measure that indicate different service/cost requirements for specific types of development. Other services have a more general relationship and are impacted proportionately by all types of development. And other services are essentially administrative or are provided in support of other City departments and have an indirect relationship to new development. With this in mind, the following cost distribution methods have been used to determine the applicable cost and revenue factors:

- ***General Land Use Distribution Method*** – Costs are distributed to both residential and nonresidential land use. When it is determined that operating costs are impacted by

general growth within the City, including both residential and nonresidential land uses, costs are allocated to both population and jobs.

- ***Proportionate Share Distribution Method*** – Costs are distributed to each land use based upon the proportion of total workload or demand for service that is attributable to each land use. This distribution is typically based on an analysis of available records. Examples include Police costs that are distributed to land uses based on actual calls for service data.
- ***Direct Relationship Distribution*** – Costs are distributed to each land use based upon a known, direct relationship to one or more land uses. An example would be parks and recreation costs distributed directly to residential land uses.
- ***Indirect Relationship Distribution*** – This method is used for departments that provide services that correlate to overall increases in other department's services. An example of this method is a support department such as personnel. Personnel management and administration costs are typically tied to the number of employees within the organization rather than to development

Custom/Marginal

Where possible, a customized marginal approach is used. A marginal cost approach identifies factors that will be impacted by demographic or land use changes and allocates the changes on a marginal basis. This provides a more accurate analysis than an average cost approach. These variable factors are determined through a detailed examination of the applicable budgets and conversations with appropriate staff. Custom calculations are used for staffing components of many of the departments. Further description is provided where appropriate.

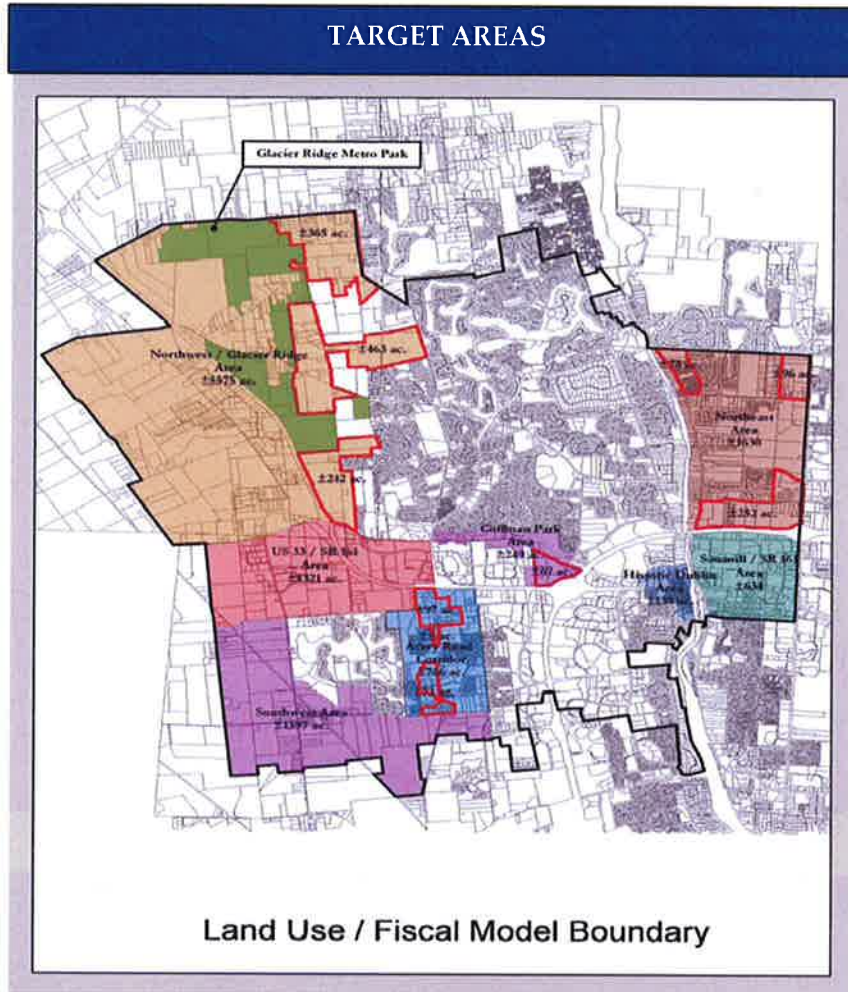
Direct Entered

Some factors are directly entered into the model. Examples include costs that are incurred as part of a capital improvement or revenues that are received under special circumstances. Also, for the analysis and discussion on higher levels of service (than what is provided today), some positions are directly entered. However, those positions will only be included in the discussion on higher levels of service and will not be assumed in the analysis of current levels of service.

III. GROWTH SCENARIOS

A. Introduction

The City of Dublin initially developed three growth scenarios for this analysis, however after discussions with the planning staff and City Council review two scenarios were chosen; they are the Trends scenario and the Preferred scenario, and will be referred to as such in the LOS document. The growth scenarios were developed to analyze the impact of two different patterns of growth on the City' operating and capital budgets. Two scenarios were analyzed for ten target areas: Avery Road, Coffman Park, Historic Dublin, Northeast, Northwest/Glacier Ridge West (Glacier Ridge West), Northwest/Glacier Ridge East (Glacier Ridge East), Sawmill, Southwest, US 33/161, and the Infill (within current city limits). These target areas are shown in the map below.



Note: The Northwest/Glacier Ridge target area is split along US 33.

B. Scenario 1: Trends

The first scenario, Trends, is based on a trend analysis of existing zoning and the 1999 Land Use Plan for the City of Dublin as well as the City's intentions for developing the land in the Northwest/Glacier Ridge annexation area, the Southwest, and more of a mixed-use development in the Sawmill area. The Trends scenario is broken into ten target areas to analyze costs to the City based on 23-years of development and growth. This is done to determine the costs to the City based on a certain type of development in each target area, which will assist the City in determining if it can maintain its current level-of-service based on anticipated growth.

Data was provided for the base year and 2030 population, housing units, households, and employment type by target area. Based on this data multipliers were added to the employment by type to determine current and future nonresidential square footage by type for the base year and 2030. Housing units were provided for the base year and the 2000 US Census housing type was used to allocate the housing units by single family, two-family, and multifamily housing units. An occupied-household split by type was provided for 2030. Finally, a housing unit vacancy multiplier was used to transform occupied-households into housing units. The assumptions used to derive the data in the Trends scenario are also used in the Preferred scenario.

Table 1 summarizes the net increases in the target areas using the land use assumptions from the Trends scenario. All ten target areas are expected to have an increase in population with the Southwest and Glacier Ridge East target areas experiencing more than half, 55 percent, of the City's net increase in population. The same two target areas will also experience a majority of the increase in housing units, about 58 percent of the City's approximately 8,100 unit increase from 2007 to 2030. Of this 8,100 unit increase about 87 percent will be single family attached and detached housing. The Southwest and Glacier Ridge East target areas will undertake most of the residential growth while the US 33/161, Sawmill, and Glacier Ridge West target areas will take on most of the employment and nonresidential square footage increases. These three target areas will account for about 68 percent of the employment increase and approximately 82 percent of the nonresidential increase from 2007 to 2030. Overall there is a loss of 700 industrial jobs despite a significant gain in the Glacier Ridge West target area. In spite of the loss of jobs in one employment sector there is still an overall increase of around 31,300 jobs.

Table 1: Scenario 1 - Trends
 Net Increases by Target Area, 2007-2030

Characteristics	TARGET AREA										
	Avery	Coffman	Historic	North-east	Glacier West	Glacier East	Sawmill	South-west	US 33/161	Infill	Total
Population	300	208	201	2,392	1,809	4,524	433	6,693	564	3,363	20,487
Housing Units											
Single Family	91	64	65	608	591	2,336	74	2,050	184	994	7,058
Two Family	12	7	0	13	0	0	64	44	0	0	140
Multifamily	0	0	0	374	0	0	69	250	0	238	931
Total	103	71	65	996	591	2,336	206	2,345	184	1,232	8,130
Employment											
Retail	106	124	32	323	-422	24	230	475	2,258	2,513	5,663
Office	1,159	905	23	1,866	2,320	150	6,644	2,171	7,091	4,047	26,376
Industrial	-185	-79	-143	-439	3,186	26	-261	-113	166	-2,862	-704
Total	1,080	950	-88	1,750	5,084	200	6,613	2,533	9,515	3,698	31,335
Nonresidential KSF											
Retail	40	47	12	123	-160	9	87	181	858	955	2,152
Office	382	299	8	616	766	50	2,193	716	2,340	1,336	8,704
Industrial	-144	-62	-112	-342	2,485	20	-204	-88	129	-2,232	-549
Total KSF	278	284	-92	396	3,090	79	2,076	809	3,328	58	10,307

C. Scenario 2: Preferred

The second scenario, Preferred, is based on more of a mixed use type of development taking place in the Sawmill area as well as the Southwest, US 33/161, and southern portion of the Glacier Ridge West target areas. Compared to the Trends scenario the Preferred scenario plans for a mixture of uses in each area while the Trends had more segregated uses (conventional suburban development) in all of its areas except for Sawmill. The second scenario is known as the Preferred because the City Council is leaning more towards this option and type of development recognizing that the City has been and will continue to experience steady growth as it is an employment hub in the region.

As in the Trends scenario the Preferred scenario is broken into ten target areas and analyzed over a 23-year period. The same assumptions are used in the Preferred scenario that were used in the Trends.

As shown in Table 2, the Preferred scenario has net population increases spread out more evenly across the target areas compared to the Trends scenario. There are five target areas that have a net increase in population above 2,000 people and account for 86 percent of the increase in population in the Preferred scenario. There are six target areas that will have an increase of over 1,000 housing units between 2007 and 2030 accounting for 95 percent of the net increase. The housing unit distribution is spread more evenly among the three types of housing unlike like the Trends scenario where most of the net increase in housing was for single family units. In the Preferred scenario single family housing is 39 percent of the net increase while multifamily housing is 37 percent. As in the Trends scenario the Preferred scenario will experience most of the employment increase in the same three target areas; Glacier Ridge West, Sawmill, and US 33/161 containing approximately 72 percent of the total net increase. Compared to the Trends the Preferred scenario will lose more industrial jobs primarily because

Glacier Ridge West is not expected to absorb as many industrial jobs as in the Trends scenario. However, despite the loss of more industrial jobs employment in the Preferred scenario is expected to increase by more than double in the Trends scenario, to around 70,000 jobs. Most of the job increase will be located in the office sector about 75 percent of the total increase. The same three target areas, Glacier Ridge West, Sawmill, and US 33/161, will also account for 78 percent of the net increase in nonresidential square footage.

**Table 2: Scenario 2 - Preferred
 Net Increases by Target Area, 2007-2030**

Characteristics	TARGET AREA										
	Avery	Coffman	Historic	North-east	Glacier West	Glacier East	Sawmill	South-west	US 33/161	Infill	Total
Population	344	287	201	3,409	3,095	2,438	1,866	5,138	156	3,595	20,529
Housing Units											
Single Family	25	59	65	690	632	736	88	549	2	903	3,749
Two Family	77	58	0	265	220	319	83	1,032	14	315	2,383
Multifamily	96	0	0	608	159	121	1,073	1,189	91	198	3,536
Total	198	118	65	1,563	1,010	1,177	1,243	2,770	108	1,415	9,668
Employment											
Retail	442	53	881	1,605	2,230	398	5,166	1,413	2,491	3,854	18,533
Office	4,097	592	-102	4,440	15,153	3,212	10,575	1,539	12,835	697	53,038
Industrial	-917	-79	-268	-439	2,112	0	-261	-113	339	-1,886	-1,512
Total	3,622	566	511	5,606	19,495	3,610	15,480	2,839	15,665	2,665	70,059
Nonresidential KSF											
Retail	168	20	335	610	847	151	1,963	537	947	1,465	7,043
Office	1,352	195	-34	1,465	5,000	1,060	3,490	508	4,236	230	17,503
Industrial	-715	-62	-209	-342	1,647	0	-204	-88	264	-1,471	-1,179
Total KSF	805	154	92	1,733	7,495	1,211	5,249	957	5,447	223	23,366

D. Scenario Summary

A summary comparison of the two development scenarios is shown in Table 3. The table shows the total for each scenario and their rates of growth over the time period, 2007-2030.

**Table 3
 Summary of Scenario Totals, 2007-2030**

Scenario Totals	Base Year 2007	Net Change		Ann. # Change		Ann. Growth Rate	
		Trends	Preferred	Trends	Preferred	Trends	Preferred
Population	45,507	20,487	20,529	891	893	1.6%	1.6%
Housing Units	19,378	8,130	9,668	353	420	1.5%	1.8%
Employment	54,145	31,335	70,059	1,362	3,046	2.0%	3.7%
Nonresidential KSF	21,661	10,307	23,365	448	1,016	1.7%	3.2%

IV. THE CITY OF DUBLIN, OHIO REVENUE AND COST FACTORS

A. General Fund Revenues

Table 4 provides an inventory of City General Fund revenue factors used in the fiscal impact analysis. The table shows revenue category, specific revenue type, base year budget amount, projection methodology, and current level of service standard. For instance, for those categories projected based on "POP AND JOBS," the current budget amount is divided by the current estimated total population and jobs in the City. Specifically, Court Fines and Forfeitures: the current budget of \$360,000 is divided by 99,652 to yield a level of service standard of \$3.61, which is then used to project future Court Fines and Forfeitures from new growth. Fixed revenue items are those that are one-time only or are not projected to increase due to new development. 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.

Table 4: General Fund Revenues: Level of Service Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std S per Demand Unit
Taxes	Income taxes	\$46,363,500	GF INCOME TAXES	\$1.00
Intergovernmental Revenue	Personal Property Reimbursement	\$6,880	FIXED	\$0.00
	Local Government	\$1,329,475	TOTAL JOBS	\$24.55
	Estate Taxes	\$25,000	FIXED	\$0.00
	Cigarette Taxes	\$500	FIXED	\$0.00
	Liquor and Beer Permits	\$35,000	FIXED	\$0.00
	Grants-State and Federal	\$0	FIXED	\$0.00
Charges for Services	General Fees and Charges	\$1,500	FIXED	\$0.00
	Sale of Fuel	\$475,000	FIXED	\$0.00

Table 4 Con't: General Fund Revenues: 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, Licenses, and Permits	Court Fines and Forfeitures	\$360,000	POP AND JOBS	\$3.61
	Cable Fees	\$240,000	POPULATION	\$5.27
	Wireless Fees	\$115,000	POP AND JOBS	\$1.15
	Garage Sale Permits	\$2,500	FIXED	\$0.00
	Vendor Licenses	\$750	FIXED	\$0.00
	Sign Plan Review/Insp.	\$17,500	POP AND JOBS	\$0.18
	Certificate/Zoning Comp.	\$870	POP AND JOBS	\$0.01
	Home Occupation Permit	\$400	TOTAL UNITS	\$0.02
	Seasonal Business review	\$200	TOTAL NR SF	\$0.00
	Special Permit Review	\$8,750	TOTAL UNITS	\$0.45
	Weed Abatement Fee	\$390	TOTAL UNITS	\$0.02
	Zoning Inquiry Response	\$1,800	POP AND JOBS	\$0.02
	PUD-Concept Plan Review	\$2,480	TOTAL UNITS	\$0.13
	PUD-Preliminary Plan Review	\$2,080	TOTAL UNITS	\$0.11
	PUD-Final Plan Review	\$10,800	TOTAL UNITS	\$0.56
	PUD-Minor Revision	\$1,800	FIXED	\$0.00
	Corridor Dev. Review	\$1,600	FIXED	\$0.00
	Conditional Use Fee	\$5,440	TOTAL UNITS	\$0.28
	Preliminary Plat Review	\$600	TOTAL UNITS	\$0.03
	Final Plat Review	\$1,300	FIXED	\$0.00
	Lot Split/Min. Dubd. Review	\$1,840	FIXED	\$0.00
	Variance Appl. Review	\$3,190	FIXED	\$0.00
	Miscellaneous-Planning	\$100	FIXED	\$0.00
	Flood Plain Dev. Review	\$670	FIXED	\$0.00
	R-O-W Plan Review/Insp.	\$24,300	TOTAL UNITS	\$1.25
	Miscellaneous-Engineering	\$2,500	FIXED	\$0.00
	Plan Review	\$50,000	TOTAL UNITS	\$2.58
	Inspection	\$175,000	TOTAL UNITS	\$9.03
	Sewer Inspection Fees	\$33,000	POP AND JOBS	\$0.33
	Contractor Registration	\$72,000	TOTAL UNITS	\$3.72
	Cond Occup-Proc Fee	\$42,000	TOTAL UNITS	\$2.17
	Residential Plan Review	\$125,000	TOTAL UNITS	\$6.45
	Commercial Plan Review	\$125,000	TOTAL NR SF	\$0.01
	Inspection-Residential	\$100,000	TOTAL UNITS	\$5.16
	Inspection-Commercial	\$90,000	TOTAL NR SF	\$0.00
	Permit Extension	\$240	FIXED	\$0.00
	Plumbing Review/Insp	\$165,000	POP AND JOBS	\$1.66
	Fire Protection Permit	\$5,000	POP AND JOBS	\$0.05
	Special Bldg. Inspection	\$1,300	FIXED	\$0.00
	Bldg. Reinspection Fees	\$25,000	POP AND JOBS	\$0.25
	Gas Line Permits	\$21,000	POP AND JOBS	\$0.21
	Fence Permits	\$480	FIXED	\$0.00
	Deck/Accessory Permit	\$9,600	POP AND JOBS	\$0.10
	HVAC-Residential	\$50,000	TOTAL UNITS	\$2.58
	Residential Elec Inspect.	\$75,000	TOTAL UNITS	\$3.87
	Commercial Elec Inspect.	\$65,000	TOTAL NR SF	\$0.00
	Residential Low Voltage	\$40,000	TOTAL UNITS	\$2.06
Commercial Low Voltage	\$30,000	TOTAL NR SF	\$0.00	
HVAC-Commercial	\$20,000	TOTAL NR SF	\$0.00	
Miscellaneous-Building	\$3,000	FIXED	\$0.00	
Other Revenues	Interest Income	\$642,000	FIXED	\$0.00
	Other Revenues	\$135,000	FIXED	\$0.00
Non-Operating Revenue	Transfers/Advances	\$6,231,000	FIXED	\$0.00
	TOTAL	\$57,374,335		

Customized/Marginal Calculations and Notes

- Only 75 percent of the income tax revenue is reflected in the General Fund revenues. The remaining 25 percent is dedicated towards the Capital Improvements Fund, which will be shown later in the LOS Document.
- The composition of income tax collections consists of withholdings (78.9%), net profits from corporations (13.0%), and individuals (8.1%). See Table 5 below.
 - Withholding: The City collects 2% of all wages for people who work in Dublin before deductions. Based on discussions with City staff and prior fiscal analyses for Dublin, the best proxy for forecasting the increase in income tax in this category due to growth is the type of nonresidential square footage. An employment factor by type is used (McBride Dale Clarion) to show withholdings per employee by type. Then the total jobs by target area for each scenario are multiplied by the withholdings per employee to project the total income tax for the withholdings portion.
 - Net Profits: The same methodology is used for this category that is used for withholdings.
 - Individuals: This category covers sales people and others who work out of their home. Individuals will be projected using housing units. Housing units are used as the methodology because as the housing supply increases there will be more individuals working at home.

Table 5: Methodology and Factors used to project Income Taxes. (Tax information from 2006, the most current year for which tax information was available.)

WITHHOLDINGS 78.87%

Land Use	Methodology	2007		Factors \$/SF	Employment Factors	Withholding per Employee
		Withholdings	Inventory SF			
Commercial	Square Feet	\$963,652	3,466,360	\$0.28	380	\$105.64
Office	Square Feet	\$42,905,289	12,410,640	\$3.46	330	\$1,140.86
Industrial	Square Feet	\$4,886,912	5,783,700	\$0.84	780	\$659.06
Total		\$48,755,853	21,660,700			

NET PROFITS 12.98%

Land Use	Methodology	2007		Factors \$/SF	Employment Factors	Withholding per Employee
		Net Profits	Inventory SF			
Commercial	Square Feet	\$158,593	3,466,360	\$0.05	380	\$17.39
Office	Square Feet	\$7,061,121	12,410,640	\$0.57	330	\$187.76
Industrial	Square Feet	\$804,262	5,783,700	\$0.14	780	\$108.46
Total		\$8,023,976	21,660,700			

INDIVIDUALS 8.15%

Land Use	Methodology	2007		Factors \$/HH
		Ind. Profits	Housing Units	
Residential	Total Housing Units	\$5,038,167	19,378	\$259.99

- There is a portion of income tax withholding paid by residents of Dublin who may work in the few other communities in which an income tax of less than 2% is exacted. The difference between the 2% and what is collected in the other community would revert to Dublin. However, the majority of Dublin residents working outside the City work in Columbus, which collects 2% for its income tax, therefore the amount collected by other communities is considered negligible and not included.

B. General Fund Expenditures

1. General Government

Table 6 provides an inventory of the City's General Fund *General Government* 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 Table 6 most *operating* expenditures are projected based on an increase in population or population and jobs. For *personal services*, a majority of the projections are customized based on position type and existing capacities. For example, no matter the growth in the City and the annexation areas, the City will not hire an additional Human Resources Director. However the growth will precipitate a need for additional support staff in the Human Resources' office under the City Manager. A majority of the personal services are projected separately and the approach is described below.

Table 6: General Government Expenditures - Level of Service Factors/Projection Methodologies

Department	Expenditure Name	Base Year Budget Amount	Projected Expenditure Calculation Based On	LOS Standard (\$ Per Demand Unit)
CITY COUNCIL	Personal Services	\$413,225	POPULATION	\$9.08
	Capital Outlay	\$5,000	FIXED	\$0.00
	Other	\$174,675	POPULATION	\$3.84
OFFICE of CITY MANAGER	Personal Services	\$509,125	POP AND JOBS	\$5.11
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$70,500	POP AND JOBS	\$0.71
CITY MANAGER- MISC. & CONTINGENCIES	Personal Services	\$0	FIXED	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$859,925	POP AND JOBS	\$8.63
HUMAN RESOURCES	Personal Services	\$832,075	MARGINAL	\$0.00
	Capital Outlay	\$2,900	FIXED	\$0.00
	Other	\$669,575	POP AND JOBS	\$6.72
COMMUNITY RELATIONS	Personal Services	\$530,525	MARGINAL	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$502,650	POP AND JOBS	\$5.04
LEGAL SERVICES	Personal Services	\$0	FIXED	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$1,610,000	POP AND JOBS	\$16.16
FINANCE- OFFICE of DIRECTOR	Personal Services	\$503,850	MARGINAL	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$19,250	FIXED	\$0.00
FINANCE- PROCUREMENT	Personal Services	\$67,750	MARGINAL	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$133,700	POP AND JOBS	\$1.34
FINANCE- TRANSFER & ADVANCES	Personal Services	\$0	FIXED	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$22,800,000	FIXED	\$0.00
FINANCE- MISC. ACCOUNTS	Personal Services	\$0	FIXED	\$0.00
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$376,604	POP AND JOBS	\$3.78

Table 6 Con't: General Government Expenditures - Level of Service Factors/Projection Methodologies

Department	Expenditure Name	Base Year Budget Amount	Projected Expenditure Calculation Based On	LOS Standard (\$ Per Demand Unit)
ACCOUNTING & AUDITING	Personal Services	\$530,750	MARGINAL	\$0.00
	Capital Outlay	\$2,500	FIXED	\$0.00
	Other	\$62,475	POP AND JOBS	\$0.63
TAXATION	Personal Services	\$463,325	MARGINAL	\$0.00
	Capital Outlay	\$1,500	FIXED	\$0.00
	Other	\$2,090,875	POP AND JOBS	\$20.98
PUBLIC SERVICE- OFFICE of DIRECTOR	Personal Services	\$320,775	MARGINAL	\$0.00
	Capital Outlay	\$1,000	FIXED	\$0.00
	Other	\$38,050	POPULATION	\$0.84
SOLID WASTE MANAGEMENT	Personal Services	\$772,900	MARGINAL	\$0.00
	Capital Outlay	\$1,500	FIXED	\$0.00
	Other	\$1,938,050	TOTAL UNITS	\$100.01
FLEET MANAGEMENT	Personal Services	\$635,300	MARGINAL	\$0.00
	Capital Outlay	\$22,000	FIXED	\$0.00
	Other	\$1,351,750	POP AND JOBS	\$13.56
ENGINEERING	Personal Services	\$2,364,900	MARGINAL	\$0.00
	Capital Outlay	\$18,000	FIXED	\$0.00
	Other	\$496,600	POP AND JOBS	\$4.98
ENGINEERING- MISC. EXPENDITURES	Personal Services	\$0	FIXED	\$0.00
	Capital Outlay	\$5,000	FIXED	\$0.00
	Other	\$309,000	POP AND JOBS	\$3.10
BUILDING STANDARDS	Personal Services	\$1,191,750	MARGINAL	\$0.00
	Capital Outlay	\$5,000	FIXED	\$0.00
	Other	\$358,450	POP AND JOBS	\$3.60
PLANNING	Personal Services	\$2,180,325	MARGINAL	\$0.00
	Capital Outlay	\$500	FIXED	\$0.00
	Other	\$360,775	POP AND JOBS	\$3.62
PARKS AND OPEN SPACE- RIGHT-OF-WAY	Personal Services	\$406,647	MARGINAL	\$2,946.72
	Capital Outlay	\$0	FIXED	\$0.00
	Other	\$682,109	CITY LANE MILES	\$4,942.82
PARKS AND OPEN SPACE- PARKS	Personal Services	\$3,487,253	MARGINAL	\$3,636.49
	Capital Outlay	\$293,150	FIXED	\$0.00
	Other	\$1,076,016	PARK ACRES	\$1,122.07
ECONOMIC DEVELOPMENT	Personal Services	\$307,775	MARGINAL	\$0.00
	Capital Outlay	\$1,500	FIXED	\$0.00
	Other	\$3,482,050	TOTAL JOBS	\$64.31
ADMINISTRATIVE SERVICES- OFFICE of DIRECTOR	Personal Services	\$347,275	MARGINAL	\$0.00
	Capital Outlay	\$800	FIXED	\$0.00
	Other	\$45,000	POP AND JOBS	\$0.45
INFORMATION TECHNOLOGY	Personal Services	\$1,039,850	MARGINAL	\$0.00
	Capital Outlay	\$2,000	FIXED	\$0.00
	Other	\$1,244,825	POP AND JOBS	\$12.49
COURT SERVICES	Personal Services	\$352,350	MARGINAL	\$0.00
	Capital Outlay	\$2,500	FIXED	\$0.00
	Other	\$112,900	POP AND JOBS	\$1.13
RECORDS MANAGEMENT	Personal Services	\$116,200	POP AND JOBS	\$1.17
	Capital Outlay	\$500	FIXED	\$0.00
	Other	\$108,500	POP AND JOBS	\$1.09
FACILITIES	Personal Services	\$1,334,125	MARGINAL	\$0.00
	Capital Outlay	\$35,625	FIXED	\$0.00
	Other	\$944,925	FACILITY SF	\$9.15

Customized/Marginal Calculations and Notes

- For those items marked “MARGINAL” on the above figure, namely personal services, expenditures are projected based on a per position basis accounting for existing staffing levels, capacities, and the likelihood of additional staff due to new development. Staff projections are shown below in Table 7.
- In Departments where no staff was assigned such as Engineering-Miscellaneous Contingencies personal services were fixed. However, in other cases such as Records Management where no staff was assigned personal services were projected based on population and jobs. This was done to account for an increase in records management services due to costs associated with population and jobs increases.
- The Parks and Open Space Department was split into Parks and Right-of-Way to reflect the cost associated with both divisions of the Parks Department. The majority of staff positions will be kept under the general heading of Parks and Open Space reflected in Table 7. However, half of the maintenance workers have been allocated to the Parks and Open Space – Right-of-Way department.

General Government Staff Levels of Service

Table 7 shows General Government positions by department, position, salaries, current FTEs, and projection methodologies. The majority of positions projected to be variable due to growth are assumed at a *current* level of service at a remaining capacity of 50 percent. (For example, for those positions projected based on population and jobs (“POP AND JOBS”), a position with 50 percent remaining capacity could handle growth of an additional 49,826 persons and jobs in the city of Dublin before another position would need to be hired.) This approach assumes that although the City needs more personnel to adequately address increasing service demands, this is not likely to happen immediately.

Table 7: General Government Staff - Levels of Service/Projection Methodologies

Department	Position	Salary	Base Year FTEs	Projected Expenditure Calculation Based On
CITY COUNCIL	Mayor	\$0	1.0	FIXED
	Vice-Mayor	\$0	1.0	FIXED
	Council Member	\$0	3.0	FIXED
	Clerk of Council	\$66,383	1.0	FIXED
	Deputy Clerk of Council	\$55,586	1.0	FIXED
	Office Assistant II	\$42,615	1.0	FIXED
OFFICE OF CITY MANAGER	City Manager	\$145,676	1.0	FIXED
	Senior Project Manager	\$69,123	1.0	FIXED
	Executive Assistant	\$53,448	1.0	FIXED
	Office Assistant	\$39,068	1.0	FIXED
	Intern	\$0	1.0	FIXED
	OFFICE OF CITY MANAGER- HUMAN RESOURCES	Director, HR	\$86,205	1.0
HR Manager		\$68,803	1.0	FIXED
HR Coordinator		\$45,000	3.0	POP AND JOBS
HR Technician		\$51,119	1.0	POP AND JOBS
Safety Administrator/Risk Manager		\$68,428	1.0	POP AND JOBS
Risk Management Specialist		\$47,958	1.0	FIXED
Administrative Assistant		\$46,007	1.0	POP AND JOBS
OFFICE OF CITY MANAGER- COMMUNITY RELATIONS	Director	\$89,205	1.0	FIXED
	Public Information Officer	\$54,000	3.0	POPULATION
	Website Editor	\$58,178	1.0	POPULATION
	Administrative Assistant	\$44,662	1.0	POPULATION
	Office Assistant	\$38,639	1.0	POPULATION
	Community Relations Assistant	\$46,169	1.0	POPULATION
	Intern	\$22,880	1.0	FIXED
	Office Assistant - Seasonal	\$0	1.0	FIXED
LEGAL SERVICES	Director of Law	\$0	1.0	FIXED
	Assistant Director of Law	\$0	2.0	FIXED
FINANCE- OFFICE OF DIRECTOR	Director, Finance/Deputy City Manager	\$106,209	1.0	FIXED
	Director, Fiscal Administration	\$86,205	1.0	FIXED
	Financial Analyst	\$60,641	1.0	POP AND JOBS
	Budget Analyst	\$60,641	1.0	POP AND JOBS
	Procurement Assistant	\$43,812	1.0	POP AND JOBS
	Administrative Assistant	\$48,755	1.0	POP AND JOBS
ACCOUNTING & AUDITING	Director	\$86,205	1.0	FIXED
	Accountant	\$60,641	1.0	POP AND JOBS
	Payroll Specialist	\$53,774	1.0	POP AND JOBS
	Accounting Specialist	\$47,403	2.0	POP AND JOBS
	Accounting Assistant	\$40,170	1.0	POP AND JOBS
	Accounting Specialist (part-time)	\$47,499	1.0	POP AND JOBS
	TAXATION	Director	\$84,609	1.0
Accounting Specialist		\$44,560	4.0	POP AND JOBS
Office Assistant (part-time)		\$34,986	2.0	POP AND JOBS
PUBLIC SERVICE- OFFICE OF DIRECTOR	Director, Public Service	\$0	1.0	FIXED
	Administrative Assistant	\$53,448	1.0	POPULATION
	Software Support Analyst	\$55,758	1.0	POPULATION
	Intern	\$0	1.0	FIXED
SOLID WASTE MANAGEMENT	Operations Administrator	\$61,890	1.0	FIXED
	Maintenance Workers	\$40,113	7.0	TOTAL UNITS
	Seasonal Maintenance Workers	\$20,800	3.0	TOTAL UNITS
	Crew Supervisor	\$48,500	1.0	TOTAL UNITS
	Office Assistant	\$36,404	1.0	TOTAL UNITS
FLEET MANAGEMENT	Office Administrator	\$64,448	1.0	FIXED
	Automotive Mechanic I	\$51,101	6.0	POP AND JOBS
	Office Assistant	\$37,500	1.0	POP AND JOBS
PUBLIC SERVICE- ENGINEERING	Director	\$90,405	1.0	FIXED
	Engineering Manager	\$75,348	3.0	POP AND JOBS
	Civil Engineer	\$59,380	7.0	POP AND JOBS
	Engineering Assistant	\$34,327	1.0	FIXED
	Traffic Signal Technician	\$34,890	1.0	LANE MILES
	Electrical Worker	\$34,890	4.0	POP AND JOBS
	Engineering Project Coordinator	\$55,586	2.0	FIXED
	Engineering Project Inspector (Road)	\$42,000	3.0	POP AND JOBS
	Engineering Project Inspector (Capital)	\$42,000	3.0	FIXED
	ROW/Easement Survey Specialist	\$60,641	1.0	LANE MILES
	Administrative Assistant	\$48,990	1.0	POP AND JOBS
	Office Assistant	\$36,559	2.0	POP AND JOBS
	Staff Assistant	\$43,306	1.0	POP AND JOBS

Department	Position	Salary	Base Year FTEs	Projected Expenditure Calculation Based On
BUILDING STANDARDS	Director	\$86,205	1.0	FIXED
	Commercial Plans Examiner	\$66,383	1.0	TOTAL NR SF
	Building Inspector	\$51,550	4.0	POP AND JOBS
	Electrical Inspector	\$60,641	1.0	POP AND JOBS
	Electrical Inspector (part-time)	\$60,641	1.0	POP AND JOBS
	Residential Plans Examiner	\$55,435	1.0	TOTAL UNITS
	Staff Assistant	\$47,234	1.0	POP AND JOBS
	Office Assistant	\$36,000	4.0	POP AND JOBS
	Senior Building Inspector	\$51,550	1.0	POP AND JOBS
PLANNING	Director	\$105,000	1.0	FIXED
	Planning Manager	\$79,016	1.0	FIXED
	Planner	\$46,933	10.0	POP AND JOBS
	Code Enforcement Supervisor	\$59,475	1.0	POP AND JOBS
	Code Enforcement Officer	\$42,869	2.0	POP AND JOBS
	Landscape Architect	\$57,294	1.0	POP AND JOBS
	Landscape Inspector	\$39,893	2.0	POP AND JOBS
	Development Review Specialist	\$48,429	3.0	POP AND JOBS
	Administrative Assistant	\$46,793	2.0	POP AND JOBS
	Office Assistant	\$37,500	4.0	POP AND JOBS
	Planning Intern	\$27,040	6.0	FIXED
PARKS & OPEN SPACE - ROW	Maintenance Worker	\$37,810	10.0	FIXED
PARKS & OPEN SPACE -PARKS	Director	\$98,785	1.0	FIXED
	City Horticulturist	\$53,825	1.0	FIXED
	City Forester	\$57,004	1.0	FIXED
	Landscape Architect	\$58,939	1.0	FIXED
	Contract Specialist	\$0	1.0	FIXED
	Operations Administrator	\$51,500	1.0	FIXED
	Crew Supervisor	\$41,212	7.0	FIXED
	Maintenance Worker	\$37,810	10.0	FIXED
	Assistant Horticulturist	\$37,000	5.0	FIXED
	Assistant Forester	\$40,410	5.0	FIXED
	Office Assistant	\$37,658	1.0	FIXED
	Administrative Assistant	\$44,191	1.0	FIXED
	Nature Education Coordinator	\$48,753	1.0	FIXED
	Seasonal Maintenance Worker	\$20,800	41.0	FIXED
	Office Assistant (part-time)	\$30,014	1.0	FIXED
	Intern	\$0	1.0	FIXED
ECONOMIC DEVELOPMENT	Director	\$106,209	1.0	FIXED
	Administrative Specialist	\$49,080	1.0	TOTAL JOBS
	Economic Development Administrator	\$57,903	1.0	TOTAL JOBS
ADMINISTRATIVE SERVICES- OFFICE OF DIRECTOR	Director	\$78,053	1.0	FIXED
	Volunteer Administrator	\$69,273	1.0	FIXED
	Administrative Specialist	\$53,263	1.0	POP AND JOBS
	Administrative Assistant	\$46,143	1.0	POP AND JOBS
	Intern	\$20,800	1.0	FIXED
INFORMATION TECHNOLOGY	Director	\$97,051	1.0	FIXED
	IT Project Leader	\$61,285	3.0	POP AND JOBS
	Network Operations Manager	\$72,424	1.0	POP AND JOBS
	Network Administrator	\$60,030	1.0	POP AND JOBS
	IT Analyst	\$45,584	2.0	POP AND JOBS
	GIS Coordinator	\$62,328	1.0	POP AND JOBS
	Administrative Assistant	\$42,128	1.0	POP AND JOBS
	GIS Analyst	\$43,500	2.0	POP AND JOBS
	Intern (GIS/PC Analyst)	\$0	1.0	FIXED
COURT SERVICES	Court Administrator	\$58,460	1.0	FIXED
	Court Clerk	\$46,221	2.0	POPULATION
	Records Management Technician	\$38,505	1.0	POPULATION
	Staff Assistant	\$39,440	1.0	POPULATION
	Community Justice Officer	\$32,754	1.0	POPULATION
	Community Justice Officer (part-time)	\$32,754	1.0	POPULATION
	Facilities Manager	\$74,000	1.0	FIXED
ADMINISTRATIVE SERVICES- FACILITIES	Operations Administrator	\$64,784	1.0	FACILITY SF
	Crew Supervisor	\$48,552	3.0	FACILITY SF
	Maintenance Worker	\$42,556	6.0	FACILITY SF
	Custodians	\$29,597	5.0	FACILITY SF
	Office Assistant	\$42,631	1.0	FACILITY SF
	Seasonal Maintenance Worker	\$20,800	6.0	FACILITY SF
	Office Assistant (seasonal)	\$0	1.0	FIXED

C. Special Revenue Funds

This section reflects and discusses levels of service related to the following Special Revenue Funds:

- Street Maintenance and Repair Fund
- State Highway Improvements Fund
- Recreation Fund
- Safety Fund
- Swimming Pool Fund, and
- Permissive Tax Fund

The Special Revenue Funds excluded from the analysis are assumed to be either: (1) self-sustaining (i.e., generating sufficient revenue to offset costs); or (2) not provided and/or unaffected by growth in Dublin (e.g., Hotel/Motel Tax and Accrued Leave Reserves). The special revenue funds that were excluded from the analysis were done after discussion with City staff. Capital revenues and expenditures are addressed in a subsequent section.

Revenues

The revenue name for each special fund, budget amount, projection methodologies, and levels of service factors for the Special Revenue Funds are reflected in Table 8.

Table 8: Special Fund Revenues - Level of Service Factors/Projection Methodologies

Special Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std \$ per Demand Unit
Street Maint. and Repair Fund (210)	MVL Local Government Fees	\$249,400	POP AND JOBS	\$2.50
	Gasoline Taxes	\$1,135,000	POP AND JOBS	\$11.39
	General Fees and Charges	\$21,000	FIXED	\$0.00
	Interest Income	\$11,150	FIXED	\$0.00
	Other Revenue	\$0	FIXED	\$0.00
	Transfers	\$2,000,000	FIXED	\$0.00
State Highway Fund (211)	MVL Local Government Fees	\$118,195	POP AND JOBS	\$1.19
	Interest Income	\$2,450	FIXED	\$0.00
	Other Revenue	\$0	FIXED	\$0.00
Recreation Fund (213)	Charges for Services	\$820,000	POPULATION	\$18.02
	Rec. Center Charges/Fees	\$2,147,400	POPULATION	\$47.19
	Interest Income	\$16,600	FIXED	\$0.00
	Other Revenue	\$126,620	FIXED	\$0.00
	Transfers	\$4,000,000	FIXED	\$0.00
Safety Fund (214)	Local Government-Property Taxes	\$345,500	POP AND JOBS	\$3.47
	Local Government-Personal Property	\$154,965	FIXED	\$0.00
	Homestead/Rollback	\$47,700	FIXED	\$0.00
	Charges for Services	\$405,851	TOTAL POLICE CALLS	\$7.52
	Interest Income	\$16,000	FIXED	\$0.00
	Other Revenue	\$2,500	FIXED	\$0.00
	Transfers	\$8,600,000	FIXED	\$0.00
Swimming Pool Fund (215)	Charges for Services	\$432,500	POPULATION	\$9.50
	Interest Income	\$2,900	FIXED	\$0.00
	Other Revenue	\$0	FIXED	\$0.00
	Transfers	\$550,000	FIXED	\$0.00
Permissive Tax Fund (216)	Permissive Tax	\$104,800	POP AND JOBS	\$1.05
	TOTAL	\$21,310,531		

Customized/Marginal Calculations

- There are no customized calculations for the Special Revenue Funds.

D. Special Revenue Fund Expenditures

Expenditure projection methodologies and levels of service factors for Special Revenue Funds are reflected in Table 9.

Table 9: Special Fund Expenditures - Level of Service Factors/Projection Methodologies

Special Revenue Fund	Department	Expenditure Name	Base Year Budget Amount	Projected Expenditure Calculation Based On	LOS Standard (\$ Per Demand Unit)	
Street Maintenance and Repair Fund (210)	Streets and Utilities	Personal Services	\$1,815,950	MARGINAL	\$0.00	
		Capital Outlay	\$27,450	FIXED	\$0.00	
		Other	\$852,400	LANE MILES	\$1,853.04	
	Engineering	Personal Services	\$346,700	MARGINAL	\$0.00	
		Capital Outlay	\$44,300	FIXED	\$0.00	
		Other	\$440,750	LANE MILES	\$958.15	
State Highway Improvement Fund (211)	Streets and Utilities	Personal Services	\$0	FIXED	\$0.00	
		Capital Outlay	\$225,000	FIXED	\$0.00	
		Other	\$0	FIXED	\$0.00	
	Engineering	Personal Services	\$0	FIXED	\$0.00	
		Capital Outlay	\$0	FIXED	\$0.00	
		Other	\$25,000	FIXED	\$0.00	
Recreation Fund (213)	Recreation Services	Personal Services	\$1,289,800	MARGINAL	\$0.00	
		Capital Outlay	\$1,000	FIXED	\$0.00	
		Other	\$628,650	POPULATION	\$13.81	
	Community Rec. Center-Facilities	Personal Services	\$1,042,425	MARGINAL	\$22.91	
		Capital Outlay	\$138,200	FIXED	\$0.00	
		Other	\$415,950	REC CENTER SF	\$3.31	
	Community Rec. Center	Personal Services	\$2,238,025	MARGINAL	\$49.18	
		Capital Outlay	\$41,725	FIXED	\$0.00	
		Other	\$1,382,950	POPULATION	\$30.39	
	Safety Fund (214)	Police	Personal Services	\$9,391,400	MARGINAL	\$0.00
			Capital Outlay	\$19,550	FIXED	\$0.00
			Other	\$672,175	TOTAL POLICE CALLS	\$12.46
Swimming Pools Fund (215)	Pools	Personal Services	\$559,300	POPULATION	\$12.29	
		Capital Outlay	\$143,800	FIXED	\$0.00	
		Other	\$353,300	POPULATION	\$7.76	

Customized/Marginal Calculations

- For those items marked "MARGINAL" on the above figure, namely personal services, expenditures are projected based on a per position basis accounting for existing staffing levels, capacities, and the likelihood of additional staff due to new development. Staff projections are shown below in Tables 10-12.

Special Revenue Fund Staff Levels of Service

Tables 10-12 show Special Revenue Fund positions by department, salary, current FTEs, and projection methodologies. The majority of positions projected to be variable due to growth are assumed at a current level of service at a remaining capacity of 50 percent. The State Highway Improvements Fund is not shown below because there is no staff assigned to the fund. The staffs that handle the money in the State Highway Improvements Fund are located under the Street Maintenance and Repair Fund. Also, the Pool Fund staff is not shown because all staff are seasonal and there is no staff assigned to the Permissive Tax Fund.

Table 10: Special Revenue Funds Staff (Street Maintenance and Repair) - Level of Service/Projection Methodologies

Department	Position	Salary	Base Year FTEs	Projected Expenditure Calculation Based On
Street Utilities and Repair	Director, Streets and Utilities	\$75,000	1.0	FIXED
	Operations Administrator	\$51,500	1.0	FIXED
	Crew Supervisor	\$48,500	3.0	LANE MILES
	Maintenance Worker	\$37,810	15.0	LANE MILES
	Seasonal Maintenance Worker	\$20,800	7.0	LANE MILES
	Administrative Assistant	\$47,433	1.0	FIXED
	Office Assistant	\$39,447	1.0	FIXED
	Office Assistant (seasonal)	\$26,916	1.0	FIXED
Engineering	Maintenance Worker	\$37,810	4.0	LANE MILES
	Sign Worker	\$42,556	1.0	LANE MILES

Table 11: Special Revenue Funds Staff (Recreation) - Level of Service/Projection Methodologies

Department	Position	Salary	Base Year FTEs	Projected Expenditure Calculation Based On
Recreation Services	Recreation Services Administrator	\$72,424	1.0	FIXED
	Recreation Program Supervisor	\$43,912	4.0	POPULATION
	Recreation Program Coordinator	\$43,517	1.0	POPULATION
	Seasonal Staff	\$21,230	22.7	POPULATION
Community Rec. Center-Facilities	Maintenance Crew Leader	\$41,212	2.0	REC CENTER SF
	Maintenance Worker	\$37,810	3.0	REC CENTER SF
	Custodians	\$29,597	10.0	REC CENTER SF
	Seasonal Maintenance Worker	\$20,800	3.0	FIXED
Community Rec. Center	Director	\$73,500	1.0	FIXED
	Recreation Service Administrator	\$65,678	3.0	POPULATION
	Recreation Program Supervisor	\$42,500	3.0	POPULATION
	Membership Services Supervisor	\$49,884	1.0	FIXED
	Facility Reservations Supervisor	\$0	1.0	FIXED
	Theater Supervisor	\$59,197	1.0	FIXED
	Recreation Program Coordinator	\$46,739	2.0	POPULATION
	Recreation Operations Coordinator	\$43,323	2.0	POPULATION
	Facility Reservations Coordinator	\$46,000	1.0	POPULATION
	Administrative Assistant	\$42,859	1.0	POPULATION
	Manager on Duty (part-time)	\$0	1.0	POPULATION
Seasonal Staff	\$22,654	47.3	FIXED	

Table 12: Special Revenue Funds Staff (Safety) - Level of Service/Projection Methodologies

Department	Position	Salary	Base Year FTEs	Projected Expenditure Calculation Based On
Police	Chief, Police	\$106,339	1.0	FIXED
	Police Lieutenant	\$82,761	2.0	TOTAL POLICE CALLS
	Civilian Bureau Commander	\$78,907	1.0	FIXED
	Police Sergeant	\$78,702	7.0	TOTAL POLICE CALLS
	Police Corporal	\$73,129	6.0	TOTAL POLICE CALLS
	Police Officer	\$45,340	53.0	TOTAL POLICE CALLS
	Administrative Specialist	\$51,829	1.0	TOTAL POLICE CALLS
	Office Assistant	\$39,822	4.0	TOTAL POLICE CALLS
	Property Technician	\$47,069	1.0	TOTAL POLICE CALLS
	Communications Technician	\$39,541	15.0	TOTAL POLICE CALLS
Communications Supervisor	\$51,500	2.0	TOTAL POLICE CALLS	

E. Capital Revenues and Expenditures

This section provides information on City revenues earmarked for capital needs and the associated levels of service/projection methodologies for capital improvements. Capital improvements are based on current levels of service and projected for each scenario by target area except for Roads and General Government Capital Facilities. Road Capital will be shown by target area because every item is a "Direct Entry" based on a list of needed road improvement projects prepared by Burgess and Niple for the Preferred scenario and the existing transportation plan for Trends scenario. General Government is also a "Direct Entry" based on discussions with city staff and timelines for when building square footage will be added to the existing inventory.

1. Revenues

Income and property taxes are Dublin's major source of dedicated capital revenue. The City of Dublin has changed the allocation of the property tax (inside millage, which is currently 1.75 mills). Starting in 2007, 45 percent (.80 mills) will be dedicated for retiring a portion of the debt issued for the US33/SR 161/Post Road interchange and 55 percent (.95 mills) will be dedicated for the Parkland Acquisition Fund. This is a change from past years in which all of the City's inside millage went to the Parkland Acquisition Fund. A summary of the levels of service and projection methodologies is provided below in Table 13.

The inside millage for the City is a special calculation. It is based off the cumulative assessed property values (CUM AV). This will change from year to year based on the assessed values. The cumulative assessed value is approximately 35 percent of the appraised market value of the property.

Table 13: Capital Improvement Tax Revenue - Level of Service Factors/ Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	LOS Std \$ per Demand Unit
Capital Improvements Tax	Income Taxes	\$15,454,495	CF INCOME TAXES	1.00	\$1.00
	Local Government Property Tax	\$1,303,050	POPULATION	1.00	\$28.63
	Homestead/Rollback	\$101,900	FIXED	1.00	\$0.00
	School Districts	\$166,100	FIXED	1.00	\$0.00
	Interest Income	\$235,000	FIXED	1.00	\$0.00
	Other Revenue	\$0	FIXED	1.00	\$0.00
	Transfers	\$7,580,000	FIXED	1.00	\$0.00
Property Tax	Park Acquisition Fund	\$0	CUM AV	1,000.00	\$0.95
	Capital Improvements Fund	\$0	CUM AV	1,000.00	\$0.80
TOTAL		\$24,840,545			

Customized/Marginal Calculations and Notes

- The remaining 25 percent of the Income Taxes are located in this fund. Please see General Fund Revenue for explanation of the calculations used.
- The Inside Millage has customized calculations to reflect the separation of the property tax for the Road Interchange debt and for Parkland Acquisition Fund. The projection methodology of cumulative assessed value (CUM AV) is used to project property taxes based on future residential and nonresidential development by target area for each scenario.

2. Expenditures

Capital expenditures included in the Fiscal Impact Analysis are shown in Table 14. The table shows current inventory, projection methodologies, level of service standards on which needed improvements are based, costs per adding an additional unit, and the funding method to be assumed in the analysis.

Table 14: Capital Expenditures - Level of Service Factors/Projection Methodologies

Capital Improvement Category	Base Year Inventory	Unit	Need for Facility Based On	LOS per Capital Facility	Cost/ Additional Unit	Funding Method
Roads-Avery TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Coffman TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Historic Dublin TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Northeast TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Glacier Ridge TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Sawmull TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Southwest TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-US 53/161 TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Roads-Infill TA	N/A	Lane Miles	Direct Entry	N/A	Varies by Scenario	TIF/Debt
Pool	26,250	SF	Population	0.58 SF/Person	\$325	Debt
City Hall	21,381	SF	Direct Entry	New City Hall 2017 (70,000 SF)	\$201	Debt
Justice Center	20,376	SF	Direct Entry	Add Space 2017 (950 SF)	\$378	Pay-go
City Government	61,532	SF	Direct Entry	Add Space 2012 (2,200 SF)	\$478	Pay-go
Neighborhood Park	379.35	Acres	Population	0.008 Acres/Person	\$95,384	Pay-go
Community Park	579.64	Acres	Population	0.013 Acres/Person	\$194,611	Debt/Pay-go

- Roads: Project improvements for the roads capital facility have been broken out by target area. These projects will take place between 2007 and 2030. The improvements

have been priced out by year with associated lane miles being added based on the City's current Transportation Plan for the Trends scenario and a Thoroughfare Plan prepared by Burgess and Niple for the Preferred scenario. The road facilities are calculated based on a 20-year debt financing method with a 4.5% bond rate for the Preferred scenario. For road projects where Tax Increment Financing (TIF) has been identified, the lane miles are added to the inventory, but the pricing is left out because an alternative funding source not associated with tax supported funds has been cited.

- Pool: A new pool was recently built in the City in 2004. A new pool is projected based on population with a debt financing method for 20 years at a 4.5% rate.
- Municipal Building (City Hall): A new Municipal Building will be built, which will house the departments of the old Municipal Building as well as additional departments, such as the mayor's court. The maximum square footage of the new building will be 70,000 square feet at a cost of \$14,098,464. The building is a "Direct Entry" because it will have to be built regardless of population and job increases, which normally projects the construction of a new government building. The building is assumed to be constructed in 2017 using debt financing of a 20 year bond with a rate of 4.5%.
- Justice Center: The building will be expanded at the same time that the Municipal Building is built, to accommodate Police space needs. This facility is a "Direct Entry" because it will also be constructed regardless of population and employment. The renovation will add 950 square feet at a cost of \$359,100. This facility is also debt financed over 20 years with a rate of 4.5%.
- City Government: This encompasses the remainder of the useable City office space. An addition of 2,200 square feet will be added in the next five years also based on a "Direct Entry" with a cost of \$443,102. This additional office square footage will be for Fleet Maintenance. Again, this facility will be debt finance over 20 years at a 4.5% bond rate.
- Neighborhood Parks: Neighborhood parks are projected based on population. The expenditure includes a per acre development cost of \$25,773. The development costs are paid in full at the time the parks are triggered to be built. There is no land acquisition cost for neighborhood parks because the land is dedicated. The average neighborhood park is 9.7 acres based on existing inventory and classifications. There is no debt financing associated with neighborhood park costs.
- Community Park: Community parks are projected based on population. The cost to acquire one acre of land is \$69,610 with a development cost of \$125,000 per acre. The average park size 41.4 acres. The costs were assumed based on discussions with park staff and a weighted average of park purchases provided by the City. The acquisition cost is debt finance over 20 years with a 4.5% rate and the development costs are pay-go.

V. SUPPORTING DOCUMENTATION: DATA ASSUMPTIONS

The following section summarizes the demographic and data assumptions to be used in the Fiscal Impact Analysis of Development Scenarios. The data reflect the assumptions used for the scenarios by target areas and will therefore be used in the Growth Scenarios' FIA.

A. Major Data Assumptions

Major data used in the analysis such as current population, employment levels, residential and nonresidential vehicle trips, and total police calls are shown below and used to calculate unit costs and service level thresholds.

Table 15: Major Data Assumptions

	POPULATION	45,507	
	POP AND JOBS	99,652	
Housing Units by Type	SINGLE FAMILY	14,675	
	TWO FAMILY	143	
	MULTIFAMILY	4,560	
	TOTAL UNITS	19,378	
Jobs by Type	RETAIL JOBS	9,122	
	OFFICE JOBS	37,608	
	INDUSTRIAL JOBS	7,415	
	TOTAL JOBS	54,145	
Non-Residential Floor Area	RETAIL SF	3,466,360	
	OFFICE SF	12,410,640	
	INDUSTRIAL SF	5,783,700	
	TOTAL NR SF	21,660,700	
Public Works Factors	RESIDENTIAL TRIPS	85,664	
	NONRES TRIPS	211,706	
	VEHICLE TRIPS	297,370	
	LANE MILES	460	
	PARK ACRES	959	
	CITY LANE MILES	138	
	REC CENTER SF	125,609	
	FACILITY SF	103,289	
	Police Factors	RES POLICE CALLS	13,824
		NONRES POLICE CALLS	26,151
TRAFFIC CALLS		13,968	
TOTAL POLICE CALLS		53,943	
Income Tax Factors	GF INCOME TAXES	\$46,363,500	
	CF INCOME TAXES	\$15,454,495	

B. Police Calls for Service

1. Calls for Service Data

There were 57,978 calls for service to the City of Dublin Police Department, and of these total calls 4,035 were for Washington Fire and Township service. Therefore the 4,035 calls for service were factored out of the total police calls for service to obtain true calls for service for the City of Dublin Police Department.

2. Proportionate Share Factors

To allocate costs between residential and nonresidential land uses and traffic incidents, proportionate share factors are used. The City was able to provide calls for service by type of land use.

Table 16: Proportion Share Factors

Police Calls for Service Data (1)		
Land Use	2007	Percent
Residential	13,824	25.6%
Nonresidential	26,151	48.5%
Traffic	13,968	25.9%
TOTAL CALLS FOR SERVICE	53,943	100.0%

3. Police Calls for Service Projection Factors

To project future Police calls for service, the above data is used to determine a call per capita, call per nonresidential trip, and a call per total vehicle trips. Growth projections for each scenario by target area are then used in conjunction with the calls for service factors to project future calls for service.

Table 17: Calls for Service Projection Factors

Calls for Service Projection Factors	
Current Population	45,507
Current Nonresidential Vehicle Trips	211,706
Current Citywide Vehicle Trips	297,370
Calls per Capita	0.30
Calls per Nonres. Trip	0.12
Calls per Vehicle Trip	0.05

(1) Based on information provided by the Police Department. Includes only calls that can be classified by land use.

C. Trip Generation Rates

Average Weekday Vehicle Trip Ends by type of development (or trip generation rates) are from the reference book, *Trip Generation, 7TH Edition*, published by the Institute of Transportation Engineers (ITE), in 2003. A "trip end" represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip rates have been adjusted to avoid overestimating the number of actual trips because one vehicle trip is counted in the trip rates of both the origination and destination points. A simple factor of 50 percent has been applied to the Office and Industrial categories. The Retail category has a trip factor of less than 50 percent (33 percent) because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination. The ITE Manual indicates that on average 34 percent of the vehicles entering shopping centers are passing by on the way to some other primary destination. ITE's formula to calculate the adjusted trip factor of 33 percent is $(0.50 \times (1-.34))$.

Table 18: Nonresidential Trip Rates and Adjustments Factors

<i>Average Weekday Vehicle Trip Ends per 1,000 Sq. Ft.**</i>	<i>Trip Factors</i>	
Retail	67.91	33%
Office	18.35	50%
Industrial	6.97	50%

**Trip rates are from the Institute of Transportation Engineers(ITE) Trip Generation Manual (2003)

Residential development has an adjustment factor of 50 percent, which is normal for places that have a relatively equal balance of residents and workers. A summary of trip generation rates and adjustments for residential land uses in this analysis are shown in Table 19.

Table 19: Residential Trip Generation Rates

<i>Average Weekday Vehicles Trip Ends Per Unit**</i>	<i>Trip Factors</i>	
Single Family	9.57	50%
Two Family	5.86	50%
Multifamily	6.59	50%

**Trip rates are from the Institute of Transportation Engineers(ITE) Trip Generation Manual (2003)

D. Real Property Market and Assessed Values

To project property tax revenues for the FIA of Growth Scenarios, market and assessed values will be used as well as a millage rate. The City calculates an assessed value based on 35 percent of the market rate for residential and nonresidential. Based on the assessed value the City then levies a property tax of 1.75 mills (.00175) which is multiplied by the assessment value. Detail is provided below.

For *residential* development:

- Single family detached unit: Market value in 2006 of \$382,813 and an assessed value of \$133,985 will be used. The assessed value multiplied by the mill levy has the property tax for a single family detached home of \$234.47.
- Two family unit (duplex): Market value in 2006 of \$278,854 and an assessed value of \$97,599 will be used. The property tax for a two family unit is \$170.80.
- Multifamily unit: Market value is \$175,494 and assessed value of \$61,423 will be used. The property tax for multifamily unit is \$107.49.

For *nonresidential* development:

- Retail: Market value -- \$60/sq. ft.; assessed value -- \$21/sq. ft.;
property tax -- \$0.03675/ sq. ft.
- Office: Market value -- \$85/sq. ft.; assessed value -- \$29.75/sq. ft.;
property tax -- \$0.05206/ sq. ft.
- Industrial: Market value -- \$50/sq. ft.; assessed value -- \$17.50/sq. ft.;
property tax -- \$0.03063/ sq. ft.