

# **Fiscal Impact Analysis of the Isle of Wight County Comprehensive Plan Alternative Development Scenarios**

*Isle of Wight County, Virginia*

*Prepared for:*  
***Isle of Wight County, VA***

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## EXECUTIVE SUMMARY

TischlerBise is under contract with Isle of Wight County, Virginia, to conduct a Fiscal Impact Analysis of future residential and non-residential growth/development under three scenarios as part of the County's Comprehensive Plan update—the County's current land use plan, Scenario 1, and Scenario 2. A summary of each scenario is shown below in Figure 1. This report provides findings and detail on the Fiscal Impact Analysis.

**Figure 1. Summary of Alternative Development Scenarios**

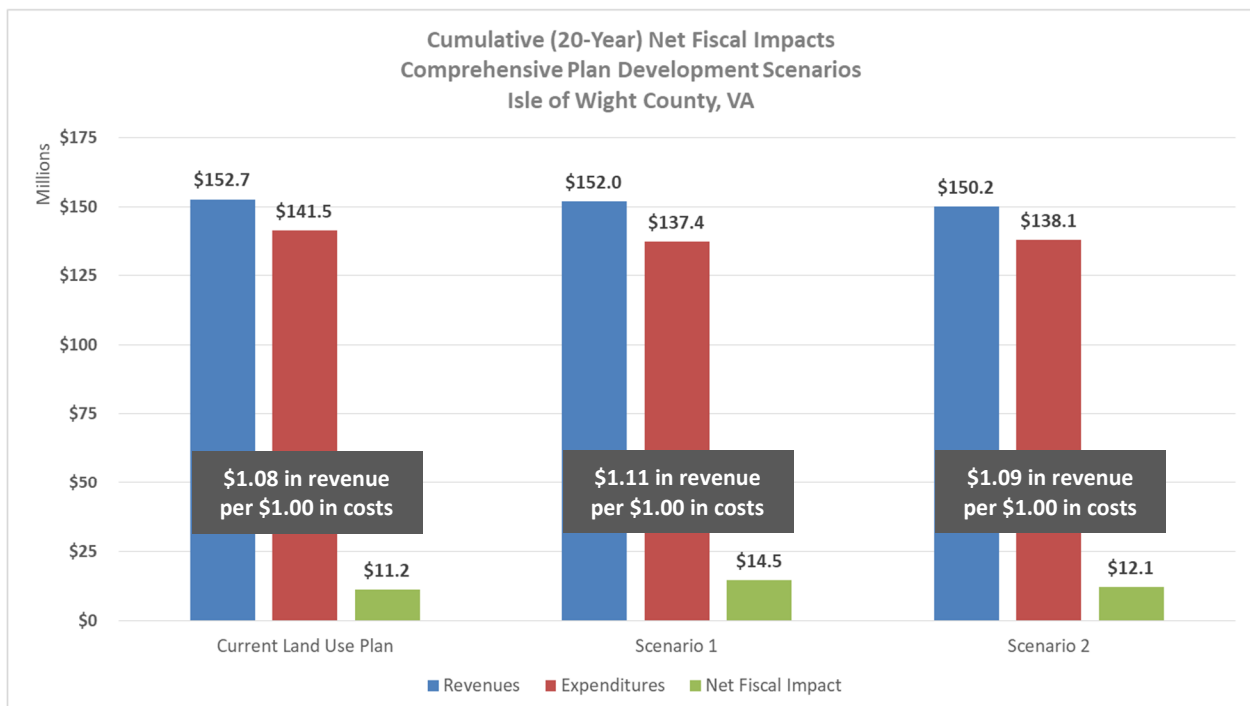
Scenario	Development	Existing Development (2018)	2018-2040 Development	Total at 2040
Current Land Use Plan	<i>Residential Development</i>			
	Total Housing Units	15,715	3,144	18,859
	<i>Population</i>	37,643	7,518	45,161
	<i>Students</i>	5,481	1,057	6,538
	<i>Nonresidential Development (SF)</i>			
	Total (SF)	9,705,518	1,629,881	11,335,399
	<i>Employment</i>	10,546	2,106	12,652
	<i>Job to Resident ratio</i>	0.28	0.28	0.28
Scenario 1	<i>Residential Development</i>			
	Total Housing Units	15,715	3,122	18,837
	<i>Population</i>	37,643	7,518	45,161
	<i>Students</i>	5,481	1,003	
	<i>Nonresidential Development (SF)</i>			
	Total (SF)	9,705,518	1,629,881	11,335,399
	<i>Employment</i>	10,546	2,106	12,652
	<i>Job to Resident ratio</i>	0.28	0.28	0.28
Scenario 2	<i>Residential Development</i>			
	Total Housing Units	15,715	3,133	18,848
	<i>Population</i>	37,643	7,518	45,161
	<i>Students</i>	5,481	1,011	
	<i>Nonresidential Development (SF)</i>			
	Total (SF)	9,705,518	1,629,881	11,335,399
	<i>Employment</i>	10,546	2,106	12,652
	<i>Job to Resident ratio</i>	0.28	0.28	0.28

^ Includes Institutional square footage in the base year.

The overall finding is that all three scenarios are fiscally positive to the County. The analysis factors in all variable revenues generated by future growth/development. All operating and capital costs attributable to future development are included in the analysis. Comparing available resources to projected costs reveals sufficient revenues to cover the projected expenditures for each of the scenarios. Operating and capital costs are projected separately to identify specific capital costs attributed to the development.

The 20-year cumulative net fiscal impact is an \$11.2-million surplus with an average annual net surplus of \$561,000 under the current land use plan, a \$14.5-million surplus with an average annual net surplus of \$727,000 under Scenario 1, and a \$12.1-million surplus with an average annual net surplus of \$607,000 under Scenario 2.

Figure 2. Cumulative Net Fiscal Impact Results: All Revenues and Costs



## BACKGROUND

TischlerBise is under contract with Isle of Wight County, Virginia, to conduct a fiscal impact analysis of three alternative growth/development scenarios for the County's Comprehensive Plan update, assessing the current land use plan as a baseline and evaluating the impacts of two other development scenarios. This report reflects TischlerBise's analysis of the fiscal impacts of each alternative development scenario.

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, office, or industrial. It includes all direct revenues and costs associated with new growth/development. 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 Comprehensive Plan fiscal impact analysis, all General Fund services and facilities are included in the analysis.

This report intends to provide information to Isle of Wight County related to the fiscal impact of each development scenario to identify how best to accommodate future growth while minimizing costs to the County.

## DEVELOPMENT SCENARIOS

Each of the three scenarios examined in this analysis allow population and employment capacities far exceeding what could be absorbed, and in turn developed, during the 20-year period from 2020 to 2040 examined in this study.<sup>1</sup> Thus, absorption assumptions based on population projections generated by UVA's Weldon Cooper Center for Public Service determine each scenario's development program through 2040, grounding development assumptions in market conditions.

**The Weldon Cooper Center projects that Isle of Wight County will be home to 45,161 residents by 2040, resulting in a 0.83% compound annual growth rate from 2018 to 2040.** Employment is projected through 2040 by assuming that current ratio of 0.28 jobs per resident remains unchanged. **Under this methodology, employment growth will keep pace with population growth, resulting in a compound annual growth rate of 0.83% from 2018 to 2040.** Isle of Wight County will be home to 12,652 jobs in 2040. A summary of the development that will occur within the 20-year timeframe for each alternative development scenario is shown below in Figure 3. With population and employment projections set, a market-supportable development program for each scenario was calculated, as shown in Figure 3.<sup>2</sup>

**The current land use plan scenario projects an additional 3,144 residential units** – 1,574 single-family detached residential units, 830 single-family attached residential units, and 740 multifamily residential units. Additionally, **the current land use plan scenario projects 1,629,881 square feet of additional nonresidential development** – 332,914 square feet of office space, 165,166 square feet of retail space, and 1,131,800 square feet of industrial space.

**Scenario 1 projects growth of 3,122 residential units** – 1,452 single-family detached residential units, 1,134 single-family attached residential units, and 536 multifamily residential units. Additionally, **Scenario 1 projects 1,629,881 square feet of additional nonresidential development** – 332,914 square feet of office space, 165,166 square feet of retail space, and 1,131,800 square feet of industrial space.

**Scenario 2 projects growth of an additional 3,133 residential units** – 1,377 single-family detached residential units, 1,122 single-family attached residential units, and 634 multifamily residential units. Additionally, **Scenario 2 projects 1,629,881 square feet of additional nonresidential development** – 332,914 square feet of office space, 165,166 square feet of retail space, and 1,131,800 square feet of industrial space.

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<sup>1</sup> This fiscal impact analysis uses 2020 as the "Base Year" with projections over a 20-year period, with years shown throughout the study as "Years 1-20," however development projected for 2021 includes development projected to occur from 2018 to 2021.

<sup>2</sup> A full explanation of the methodology underpinning the market-supportable, 20-year development scenarios examined in this analysis can be found in TischlerBise's accompanying Market & Economic Report.



**Figure 3. Development Scenarios**

Scenario	Development	Existing Development (2018)	2018-2040 Development	Total at 2040	% Distribution		
Current Land Use Plan	<b>Residential Development</b>				% of Base	% of Net Inc.	% of Total
	Single-family detached units	13,544	1,574	15,117	86%	50%	80%
	Single-family attached units	950	830	1,780	6%	26%	9%
	Multifamily units	1,221	740	1,962	8%	24%	10%
	<b>Total Housing Units</b>	<b>15,715</b>	<b>3,144</b>	<b>18,859</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>Population</b>	<b>37,643</b>	<b>7,518</b>	<b>45,161</b>			
	<b>Students</b>	<b>5,481</b>	<b>1,057</b>	<b>6,538</b>			
	<b>Nonresidential Development (SF)</b>				% of Base	% of Net Inc.	% of Total
	Office (SF)^	1,388,845	332,914	1,721,759	14%	20%	15%
	Retail (SF)	770,100	165,166	935,266	8%	10%	8%
	Industrial (SF)	7,546,573	1,131,800	8,678,374	78%	69%	77%
	<b>Total (SF)</b>	<b>9,705,518</b>	<b>1,629,881</b>	<b>11,335,399</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>Employment</b>	<b>10,546</b>	<b>2,106</b>	<b>12,652</b>			
	<b>Job to Resident ratio</b>	<b>0.28</b>	<b>0.28</b>	<b>0.28</b>			
Scenario 1	<b>Residential Development</b>				% of Base	% of Net Inc.	% of Total
	Single-family detached units	13,544	1,452	14,995	86%	46%	80%
	Single-family attached units	950	1,134	2,084	6%	36%	11%
	Multifamily units	1,221	536	1,758	8%	17%	9%
	<b>Total Housing Units</b>	<b>15,715</b>	<b>3,122</b>	<b>18,837</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>Population</b>	<b>37,643</b>	<b>7,518</b>	<b>45,161</b>			
	<b>Students</b>	<b>5,481</b>	<b>1,003</b>				
	<b>Nonresidential Development (SF)</b>				% of Base	% of Net Inc.	% of Total
	Office (SF)^	1,388,845	332,914	1,721,759	14%	20%	15%
	Retail (SF)	770,100	165,166	935,266	8%	10%	8%
	Industrial (SF)	7,546,573	1,131,800	8,678,374	78%	69%	77%
	<b>Total (SF)</b>	<b>9,705,518</b>	<b>1,629,881</b>	<b>11,335,399</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>Employment</b>	<b>10,546</b>	<b>2,106</b>	<b>12,652</b>			
	<b>Job to Resident ratio</b>	<b>0.28</b>	<b>0.28</b>	<b>0.28</b>			
Scenario 2	<b>Residential Development</b>				% of Base	% of Net Inc.	% of Total
	Multifamily units	13,544	1,377	14,921	86%	44%	79%
	Total Housing Units	950	1,122	2,072	6%	36%	11%
	Population	1,221	634	1,855	8%	20%	10%
	<b>Total Housing Units</b>	<b>15,715</b>	<b>3,133</b>	<b>18,848</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>Population</b>	<b>37,643</b>	<b>7,518</b>	<b>45,161</b>			
	<b>Students</b>	<b>5,481</b>	<b>1,011</b>				
	<b>Nonresidential Development (SF)</b>				% of Base	% of Net Inc.	% of Total
	Office (SF)^	1,388,845	332,914	1,721,759	14%	20%	15%
	Retail (SF)	770,100	165,166	935,266	8%	10%	8%
	Industrial (SF)	7,546,573	1,131,800	8,678,374	78%	69%	77%
	<b>Total (SF)</b>	<b>9,705,518</b>	<b>1,629,881</b>	<b>11,335,399</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>Employment</b>	<b>10,546</b>	<b>2,106</b>	<b>12,652</b>			
	<b>Job to Resident ratio</b>	<b>0.28</b>	<b>0.28</b>	<b>0.28</b>			

^ Includes Institutional square footage in the base year.

As a further refinement of how future development is modeled, residential development is divided between the north and the south portions of the County based on existing and planned development patterns, as shown in Figure 4. The majority of existing housing stock is in the north portion of the County and is planned to remain through the near future. Thus, it is assumed that development through 2040 will retain the same north-south distribution by typology.

**Figure 4. Isle of Wight County North-South Development Distribution**

	Existing Units			
	North	South	North	South
Single-family detached	4,682	1,332	78%	22%
Single-family attached	691	26	96%	4%
Multifamily	1,077	196	85%	15%
<b>Total</b>	<b>6,450</b>	<b>1,554</b>	<b>81%</b>	<b>19%</b>

By modeling development in the north separately from development in the south, it is possible to isolate additional enrollment in schools in the north, which generally have higher utilization rates, from additional enrollment in schools in the south, which generally have lower utilization rates. Figure 5 presents development in light of the north-south residential development split.

Figure 5. Alternative Development Scenarios 2040 Growth Projections North vs. South

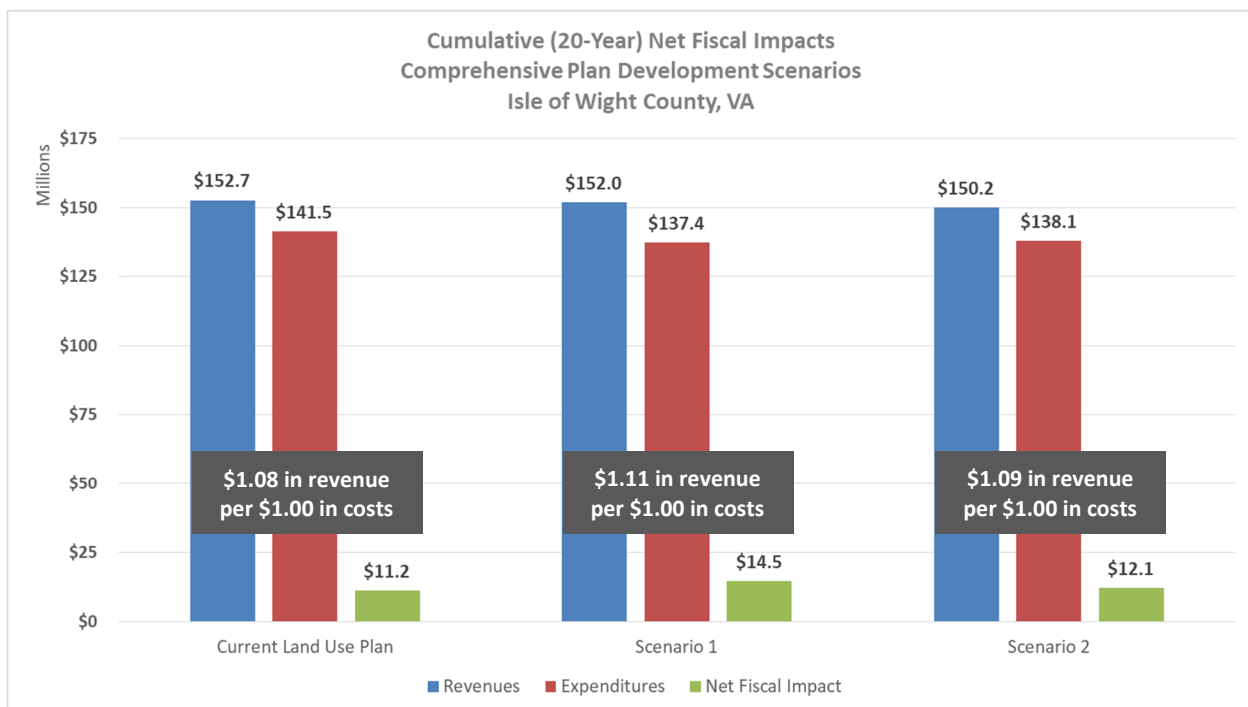
Scenario	Development	Existing Development (2018)	2018-2040 Development	2018-2040 North Development	2018-2040 South Development	Total at 2040
Current Land Use Plan	<b>Residential Development</b>					
	Single-family detached units	13,544	1,574	1,225	349	15,117
	Single-family attached units	950	830	800	30	1,780
	Multifamily units	1,221	740	626	114	1,962
	<b>Total Housing Units</b>	<b>15,715</b>	<b>3,144</b>	<b>2,651</b>	<b>493</b>	<b>18,859</b>
	<b>Population</b>	<b>37,643</b>	<b>7,518</b>	<b>6,339</b>	<b>1,178</b>	<b>45,161</b>
	<b>Students</b>	<b>5,481</b>	<b>1,057</b>	<b>878</b>	<b>179</b>	<b>6,538</b>
	<b>Nonresidential Development (SF)</b>					
	Office (SF)^	1,388,845	332,914			1,721,759
	Retail (SF)	770,100	165,166			935,266
	Industrial (SF)	7,546,573	1,131,800			8,678,374
	<b>Total (SF)</b>	<b>9,705,518</b>	<b>1,629,881</b>			<b>11,335,399</b>
	<b>Employment</b>	<b>10,546</b>	<b>2,106</b>			<b>12,652</b>
	<b>Job to Resident ratio</b>	<b>0.28</b>	<b>0.28</b>			<b>0.28</b>
Scenario 1	<b>Residential Development</b>					
	Single-family detached units	13,544	1,452	1,130	322	14,995
	Single-family attached units	950	1,134	1,093	41	2,084
	Multifamily units	1,221	536	454	83	1,758
	<b>Total Housing Units</b>	<b>15,715</b>	<b>3,122</b>	<b>2,677</b>	<b>445</b>	<b>18,837</b>
	<b>Population</b>	<b>37,643</b>	<b>7,518</b>	<b>6,447</b>	<b>1,070</b>	<b>45,161</b>
	<b>Students</b>	<b>5,481</b>	<b>1,003</b>	<b>843</b>	<b>160</b>	
	<b>Nonresidential Development (SF)</b>					
	Office (SF)^	1,388,845	332,914			1,721,759
	Retail (SF)	770,100	165,166			935,266
	Industrial (SF)	7,546,573	1,131,800			8,678,374
	<b>Total (SF)</b>	<b>9,705,518</b>	<b>1,629,881</b>			<b>11,335,399</b>
	<b>Employment</b>	<b>10,546</b>	<b>2,106</b>			<b>12,652</b>
	<b>Job to Resident ratio</b>	<b>0.28</b>	<b>0.28</b>			<b>0.28</b>
Scenario 2	<b>Residential Development</b>					
	Multifamily units	13,544	1,377	1,072	305	14,921
	Total Housing Units	950	1,122	1,081	41	2,072
	Population	1,221	634	536	98	1,855
	<b>Total Housing Units</b>	<b>15,715</b>	<b>3,133</b>	<b>2,689</b>	<b>443</b>	<b>18,848</b>
	<b>Population</b>	<b>37,643</b>	<b>7,518</b>	<b>6,456</b>	<b>1,062</b>	<b>45,161</b>
	<b>Students</b>	<b>5,481</b>	<b>1,011</b>	<b>851</b>	<b>159</b>	
	<b>Nonresidential Development (SF)</b>					
	Office (SF)^	1,388,845	332,914			1,721,759
	Retail (SF)	770,100	165,166			935,266
	Industrial (SF)	7,546,573	1,131,800			8,678,374
	<b>Total (SF)</b>	<b>9,705,518</b>	<b>1,629,881</b>			<b>11,335,399</b>
	<b>Employment</b>	<b>10,546</b>	<b>2,106</b>			<b>12,652</b>
	<b>Job to Resident ratio</b>	<b>0.28</b>	<b>0.28</b>			<b>0.28</b>

## SUMMARY OF FISCAL IMPACT ANALYSIS FINDINGS

The fiscal impact analysis determines that all three of the growth scenarios generate sufficient revenues to offset projected costs. The current land use plan yields \$1.08 in revenue for every \$1.00 of costs, while Scenario 1 yields \$1.11 in revenue for every \$1.00 of costs and Scenario 2 generates \$1.09 in revenue for every \$1.00 of costs. General Fund revenues are projected along with operating and capital impacts from future growth/development under each scenario.

Capital improvements to serve new development are funded from the General Fund. The County has no dedicated capital revenues for non-utility capital improvements. Capital improvements are modeled primarily on an incremental basis and triggered when capacity is needed. A few capital facility categories are based on current or short-term planned improvements from which future growth/development will benefit. All combined, projected revenues are sufficient to cover operating and capital impacts from future development for each alternative development scenario.

Figure 6. Cumulative Net Fiscal Impact Results: All Revenues and Costs



The current land use plan produces the highest revenues of the three scenarios, \$152.7 million, but also the highest expenditures, \$141.5 million. These results yield a net fiscal impact of \$11.2 million, a positive impact, but the lowest of the three scenarios. Higher revenues can be attributed to higher property tax revenue from the greater proportion of single-family detached homes, the highest value residential

typology modeled in this study, relative to the other two typologies. While single-family detached homes generate higher property tax revenue, they also generate the highest school operating and capital costs by generating a higher number of students relative to the other typologies. The combination of these two impacts ultimately produces the lowest net fiscal impact on the County.

Scenario 1 yields a net surplus of \$14.5 million, generating \$152 million in revenue and \$137.4 million in expenditures. A larger share of single-family attached housing units is included in this scenario, which are a relatively higher value typology compared to single-family detached and multifamily residential homes, enabling the County to generate strong revenue from property taxes. On the cost side, the greater share of single-family attached homes results in the fewest students of any scenario, thereby minimizing school operating and capital costs. These impacts result in the highest net fiscal impact on the County.

Scenario 2 results in the least revenue to the County, but the largest total expenditure of the two scenarios proposed as alternatives to the current land use plan. Scenario 2 yields a \$12.1-million net surplus, producing \$150.2 million in revenue and \$138.1 million in expenditures over the 20-year projection period. The impacts of Scenario 2 are primarily due to the larger share of multifamily residences compared to the other scenarios. Multifamily residences generate the least revenue from property taxes, yet they generate the greatest number of students, thereby pushing up school operating and capital costs.

## SUMMARY OF APPROACH AND ASSUMPTIONS

A fiscal impact analysis determines whether revenues generated by new growth are sufficient to cover the resulting costs for service and facility demands placed on the County. It is based on cost and revenue assumptions that reflect a community's current level of service. TischlerBise analyzed the fiscal impacts of three alternative development scenarios based on current countywide levels of service and any additional known infrastructure or service needs. A projection timeline of 20 years is used to show long-term trends.

The fiscal impact analysis conducted by TischlerBise incorporates a hybrid average/marginal cost approach wherever possible. Under the marginal cost approach, growth triggers facilities and other infrastructure needs that are “built” once a threshold is reached, resulting in “lumpier” fiscal impact results. There are a few exceptions in this analysis, namely for current or planned improvements that are known to be needed due to capacity needs and will serve future growth/development.

The assumptions outlined below are utilized along with the development projections to determine the potential fiscal impact to the County over the 20-year projection period. Calculations are performed using a customized fiscal impact model designed specifically for this assignment.

For this analysis, only costs to serve new growth are included. Both operating and capital costs are modeled. Some costs are not expected to be impacted by demographic changes and may be fixed in this analysis. For example, this is true for some functions included under the Board of Supervisors budget. Other general items to note in the analysis:

- Operating costs are generally projected on an average basis with demand factors specific to the service being modeled. Personnel costs are modeled to reflect the fact that some types of positions (e.g., directors) are fixed and would not increase regardless of growth.
- Capital costs are projected on an incremental basis for most categories where capacity is needed with the exception of facilities currently planned in the short-term.
- Debt financing is assumed for capital improvements that are projected to serve growth.

### LEVELS OF SERVICE

Cost projections are based on the “snapshot approach” in which it is assumed the current level of service, as funded in the County's FY2018 budget, will continue through the projection 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 industry type, and jobs. In summary, the “snapshot” approach does not attempt to speculate about how levels of service, costs, revenues, and other factors

will change over 20 years. Instead, it evaluates the fiscal impact to the County as it currently conducts business under the present budget.

Revenues are projected assuming that the current revenue structure and tax rates, as defined by the FY18 budget, will not change during the analysis period. Of particular note are the following:

- County property tax is modeled based on the cumulative assessed value of projected residential growth. The County's FY18 adopted tax rate of \$.85 per \$100 in property value is used to project property tax revenue.
- Personal property taxes are projected on a per capita and per job basis, dependent on the subcategory (e.g., vehicles, machinery and tools, equipment).

Enterprise operations such as the County's **water and wastewater utilities are included in this analysis reflecting the portion of utility operating costs that are funded through the General Fund.** The fiscal impact analysis assumes the level of operating subsidy continues into the future. Utility capital expenditures are assumed to be covered by private developers and therefore not included as a cost to the County.

Specific assumptions pertaining to any unique treatment of revenue and cost factors are discussed where relevant throughout the body of this report.

## **INFLATION RATE**

The rate of inflation is assumed to be zero throughout the projection period, and cost and revenue projections are in constant 2018 dollars. This assumption is in accord with current budget data and avoids the difficulty of forecasting as well as interpreting results expressed in inflated dollars. In general, including inflation is complicated and unpredictable. This is particularly the case given that some costs, such as salaries, increase at different rates than other operating and capital costs such as contractual and building construction costs. These costs, in turn, almost always increase in variation to the appreciation of real estate. Using constant 2018 dollars reinforces the snapshot approach and avoids these problems.

## **NON-FISCAL EVALUATIONS**

It should be noted that while a fiscal impact analysis is an important consideration in planning decisions, it is only one of several issues that should be considered. Environmental and social issues, for example, should also be considered when making planning and policy decisions. In addition, economic development goals such as the ability to provide suitable locations for future employment growth should be taken into consideration when making land use decisions. The above notwithstanding, this analysis will enable interested parties to understand the fiscal implications of future development in Isle of Wight County.

## **PROJECTION FACTORS**

Projection methodologies and factors are based on our previous fiscal studies for the County and discussed where applicable in the body of this report. All variable operating costs and revenues are projected. Detail is provided in the Appendix.



## FISCAL IMPACT RESULTS

Results of the fiscal impact analysis are provided in this chapter. The fiscal results include revenues and costs to serve future growth/development only. Revenues and expenditures are not included from existing development.

Our results are summarized in several ways:

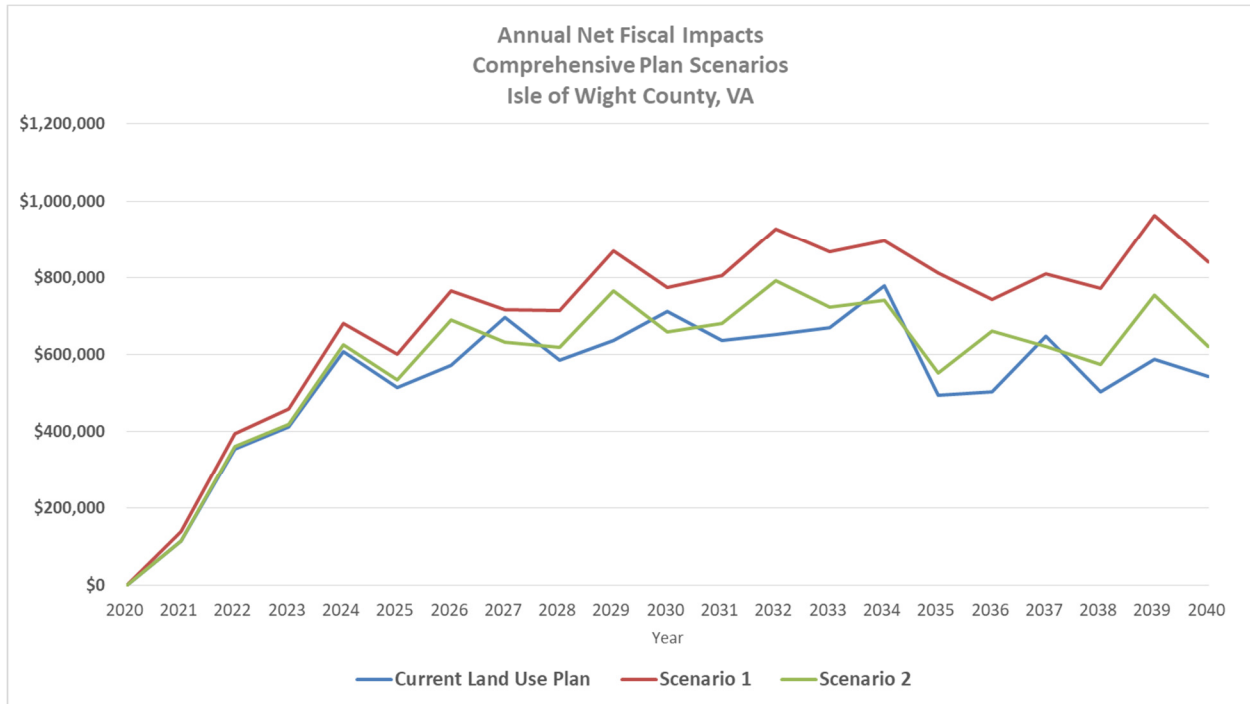
- **Annual** net fiscal results are shown first that include all revenues and costs in the funds included in the analysis in each year. Two charts are provided:
  - Combined operating and capital from future growth/development
  - Revenue compared to operating and capital impacts
- Results are then shown in a series of bar charts depicting **cumulative** net fiscal impact results.
  - Cumulative net fiscal impact results convey the projected grand total revenues minus grand total expenditures over the 20-year period from future growth/development.
- The third section provides **average annual** fiscal impact results.
  - The average annual net result conveys an average impact over three time periods (Years 1-10, Years 11-20, and over the entire 20-year period).

### ANNUAL NET FISCAL IMPACTS

The charts below show the annual net fiscal results to the County for the three scenarios over the 20-year development period. By showing annual results, the magnitude, rate of change, and timeline of deficits and revenues can be observed over time. The “bumpy” nature of the annual results during particular years represents the opening of capital facilities and/or major operating costs being incurred.

Net fiscal results are **revenues minus costs in each year**, including operating and capital costs. Data points above the \$0 line represent annual surpluses; points below the \$0 line represent annual deficits. Surpluses in any one year are not carried forward to the next year.

Figure 7. Annual Net Fiscal Impact Results: Combined Results



- Revenues are sufficient to cover operating and capital impacts from the projected development in each year of the projection period.
- Capital improvements are assumed to be debt financed with several that are incurred in each year. Those yearly capital expenditures include:
  - Education: Elementary, Middle, and High Schools; School Administration Facility; School Fleet Bus Garage Addition
  - General Government and Sheriff Vehicles
  - Parks and Recreation facilities
  - Fire and Rescue facilities and equipment
  - Transportation projects

For further detail, the analysis segregates operating and capital impacts compared to projected revenue generation. The following figure illustrates the comparison between revenues and operating and capital expenditures.

As shown, all three alternative development scenarios generate enough revenue to cover operating and capital costs across all 20 years examined.

Figure 8. Annual Net Fiscal Impact Results (Current Land Use Plan): Revenues Compared to Expenditures

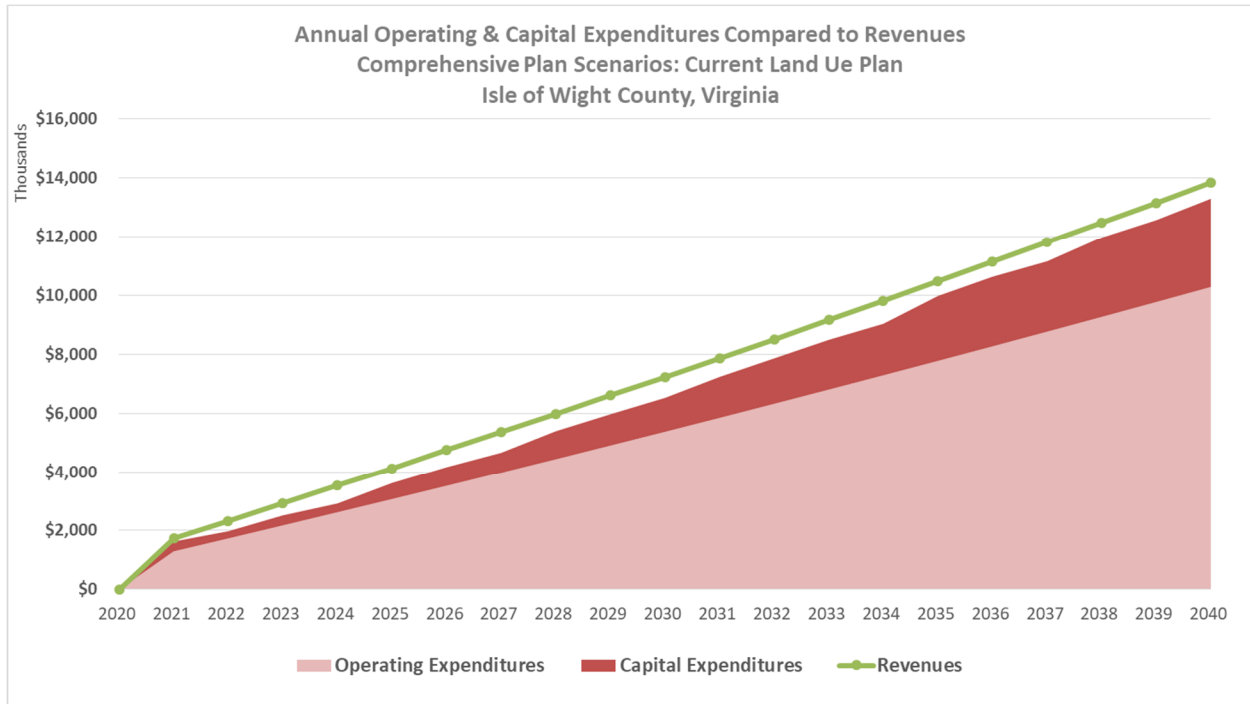


Figure 9. Annual Net Fiscal Impact Results (Scenario 1): Revenues Compared to Expenditures

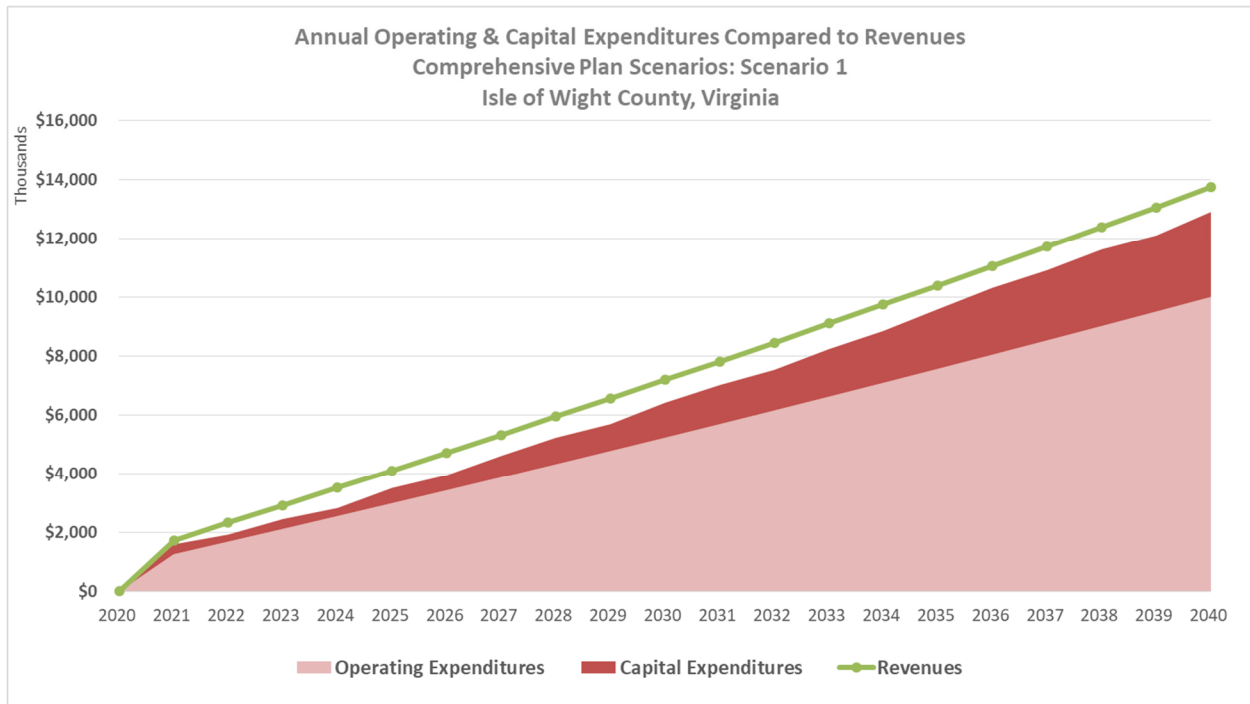
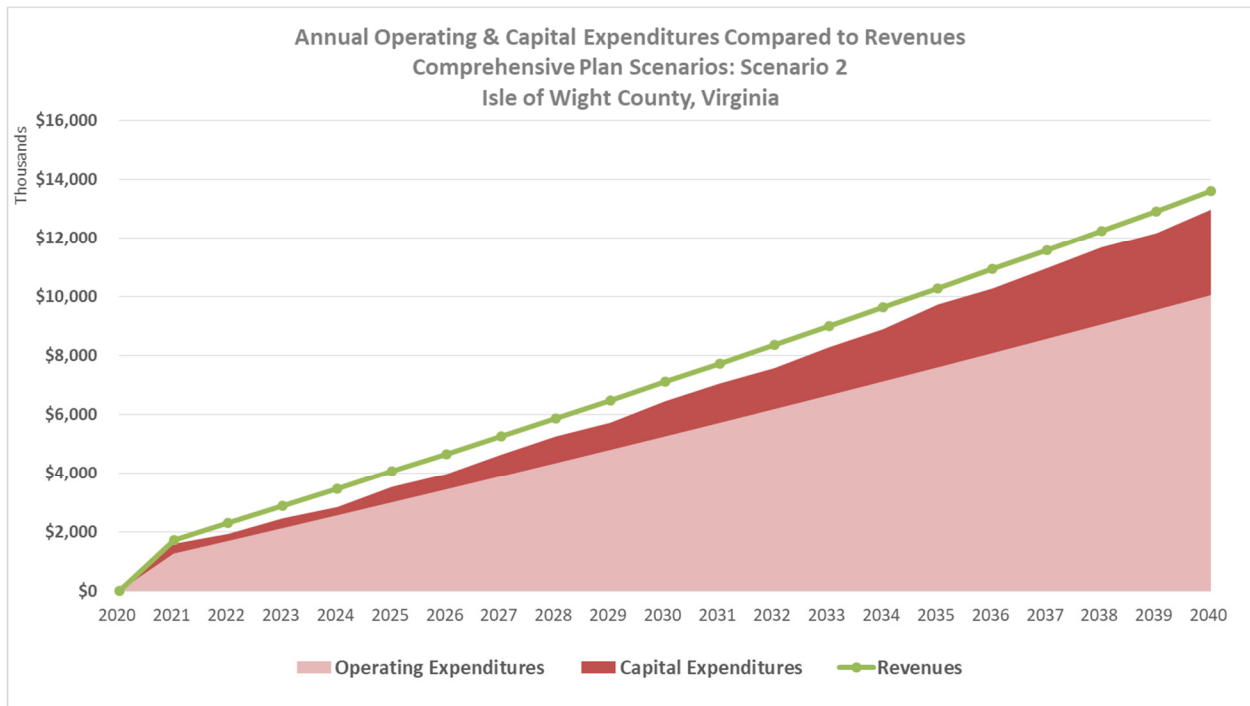


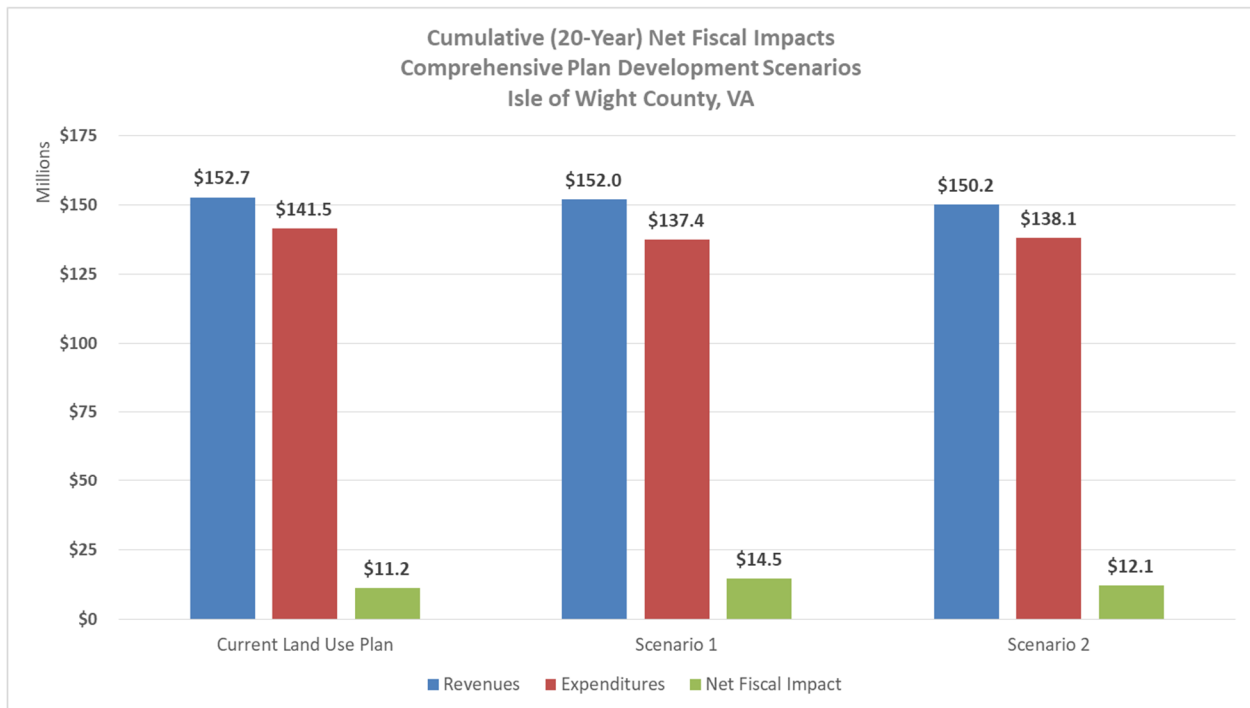
Figure 10. Annual Net Fiscal Impact Results (Scenario 2): Revenues Compared to Expenditures



## CUMULATIVE NET FISCAL IMPACTS

Results are presented on a **cumulative** basis reflecting grand total revenues over the 20-year period minus grand total expenditures over the 20-year period.

Figure 11. Cumulative Net Fiscal Impact Results



- Under the current land use plan, \$152.7 million in revenue is projected, compared to \$141.5 million in expenditures over the 20-year projection period. This generates an \$11.2-million net surplus – a positive net fiscal impact, yet the smallest surplus produced by any of the scenarios. The current land use plan yields the least positive results due to the larger share of single-family detached homes compared to the overall distribution of residential typologies. Single-family detached homes generally generate new students in significant numbers and generate the most trips of any residential typology, thereby pushing up school-related operating and school- and transportation-related capital costs which are projected based on enrollment.
- Scenario 1 generates \$152.0 million in revenue compared to \$137.4 million in expenditures over the 20-year projection period. This generates a \$14.5-million net surplus – the largest surplus produced by any of the scenarios. Scenario 1 yields the most positive results due to a greater share of new homes being single-family attached homes. These homes generate, on average, the fewest students of the three residential typologies, thereby minimizing school operating and capital costs. Further, single-family attached homes have lower values on average than single-family detached homes, but

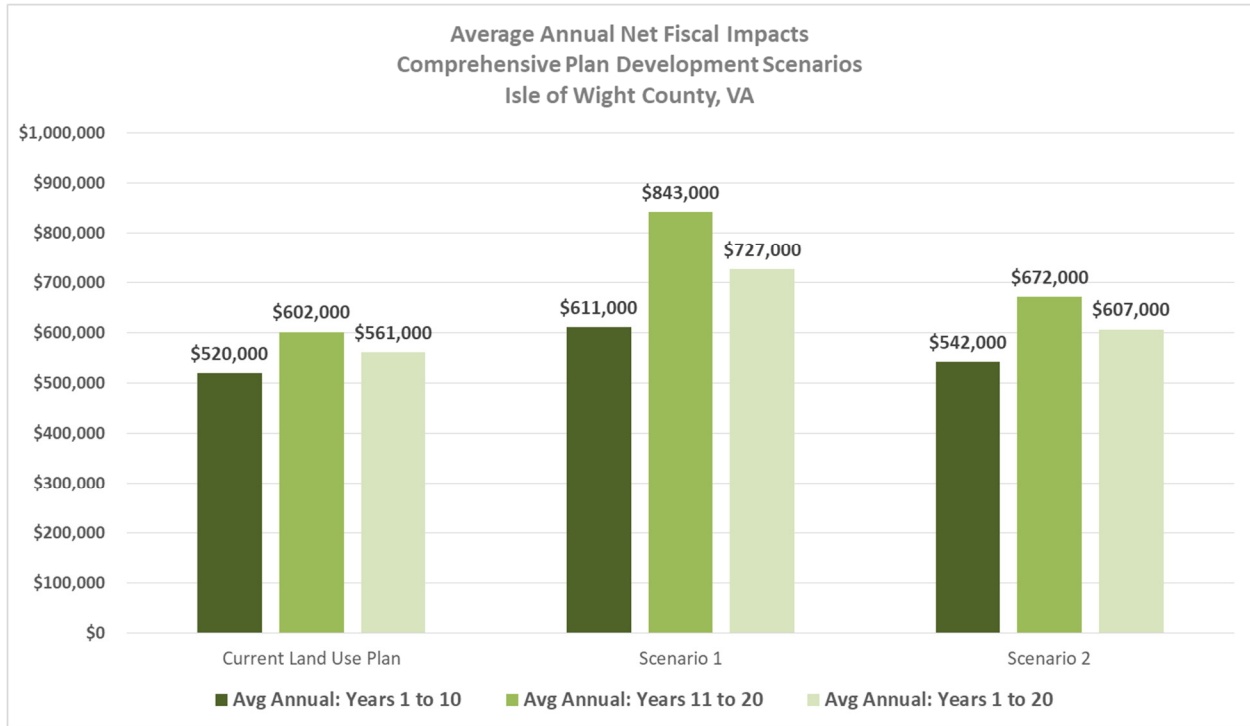
higher values than multifamily residences. Thus, the County is still able to generate strong revenue from taxes on residential property.

- Scenario 2 creates \$150.2 million in revenue compared to \$138.1 million in expenditures over the 20-year projection period. This generates a \$12.1 million net surplus. Scenario 2 yields the lowest revenue to the County yet incurs the largest total expenditure of the two scenarios proposed as alternatives to the current land use plan. Like the current land use plan and Scenario 1, the residential mix explains Scenario 2's fiscal results. The middling fiscal impact of Scenario 2 is primarily due to the increased share of multifamily residences among new residential development compared to the other scenarios. Multifamily residences generally have the lowest assessed values of any of the typologies, therefore increased multifamily residential development yields significantly lower revenues from property taxes. Additionally, multifamily residences have the highest student generation rates, thereby pushing up school operating and capital costs which are projected based on enrollment.
- Costs include ongoing annual operating expenditures and capital costs that include debt financing with payments that continue beyond the last year in the model projection period.

## AVERAGE ANNUAL NET FISCAL IMPACTS

For further information, results are also presented on an **average annual** basis—in three time-period increments (First ten years, second ten years, and then over the total projection period, Years 1-20.)

Figure 12. Average Annual Net Fiscal Impact Results



- Under the current land use plan, average annual fiscal results average approximately \$561,000 per year over the projection period with the second period generating slightly better fiscal results than the first. The relatively steady nature of fiscal impacts across the first and second halves of the 20-year timeframe is primarily the result of capital costs being split evenly between the two periods. Since the mix of residential typologies under the current land use plan generates the greatest number of students, excess capacity that currently exists in elementary, middle, and high schools is filled earlier on in the 20-year timeframe than under Scenarios 1 and 2.
- Under Scenario 1, average annual fiscal results are approximately \$727,000 per year over the 20-year projection period with the second half of the timeframe generating considerably better fiscal results. Due to the relative larger share of single-family attached homes, Scenario 1 results in the fewest number of students. While capital costs are more concentrated in the second half of the 20-year timeframe, higher property tax revenues in the second half of the timeframe accompanied by low school-related operating and capital costs overall from relatively low growth in enrollment, offset the uneven distribution of capital costs.

- Under Scenario 2, average annual fiscal results average approximately \$607,000 per year over the projection period with the second period generating better fiscal results. Like the current land use plan and Scenario 1, fiscal performance is stronger during the second half of the 20 years examined. Despite the concentration of capital costs in the second half of the timeframe, stronger fiscal results after Year 10 are primarily the result of high tax revenues in the second half of the timeframe and low school-related operating and capital costs.



## REVENUE AND EXPENDITURE PROJECTIONS

A summary of projected revenues and costs from future growth/development to the County are provided below. These figures are based on the development projections as summarized above along with the revenue and cost factors described elsewhere in this report.

### Revenues

#### REVENUE PROJECTION METHODOLOGIES

County General Fund revenues are projected from future growth. A summary of projection methodologies is shown in Figure 14. Other items to note regarding revenue projections are:

- Property taxes are projected based on average assessed values per new housing unit shown below:

**Figure 13. Market Value Assumptions for New Development**

Land Use	Units/SF			Market Value
	Current Land Use Plan	Scenario 1	Scenario 2	
Single-family detached	3,856 units	6,357 units	7,326 units	\$350,000 Per Unit
Single-family attached	2,034 units	4,968 units	5,966 units	\$180,000 Per Unit
Multifamily	1,813 units	2,349 units	3,370 units	\$100,000 Per Unit
<b>TOTAL RESIDENTIAL</b>	<b>7,703 units</b>	<b>13,675 units</b>	<b>16,662 units</b>	<b>N/A</b>
Office	6,398,084 sf	4,020,516 sf	5,188,297 sf	\$165 Per Sq. Ft.
Retail	6,398,084 sf	4,020,516 sf	5,188,297 sf	\$165 Per Sq. Ft.
Industrial	65,852,558 sf	55,252,424 sf	56,763,503 sf	\$40 Per Sq. Ft.
<b>TOTAL NON-RESIDENTIAL</b>	<b>78,648,727 sf</b>	<b>63,293,455 sf</b>	<b>67,140,097 sf</b>	<b>N/A</b>

Source: Zillow; TischlerBise

- Other revenues from future development are projected on a per capita or per job basis.
- Some revenues are not affected by growth and are considered “fixed” in this analysis as shown in Figure 14.

**Figure 14. Revenue Projection Methodologies**

Revenue Category	Revenue Name	FY18 Budget \$	% of Total	ALLOCATION APPROACH			
				RESIDENTIAL (Per Capital)	NONRESIDENTIAL (Per Job)	CUSTOM	FIXED
Property Taxes	Real property	\$37,987,714	51%			X (Assessed Value)	
	Public service property	\$1,570,000	2%				X
	Personal property - vehicles	\$8,390,000	11%	X			
	Personal property - mobile homes	\$151,000	0%				X
	Personal property - boats & airplanes	\$97,000	0%				X
	Personal property - machinery & tools	\$4,510,000	6%		X		
	Personal property - equipment	\$1,901,000	3%		X		
	Penalty & interest on taxes	\$580,000	1%			X (Assessed Value)	
Other Local Taxes	Local sales & use	\$2,548,000	3%	X	X		
	Communications sales & use tax	\$738,000	1%	X	X		
	Consumer utility tax	\$950,000	1%	X	X		
	Consumption tax	\$130,000	0%	X	X		
	Business license tax	\$873,000	1%		X		
	Lodging tax	\$69,000	0%				X
	Meals tax	\$463,000	1%	X	X		
	Motor vehicles license tax/fee	\$1,140,000	2%	X			
	Cable franchise fees	\$0	0%				X
	Bank stock tax	\$9,000	0%				X
	Recordation & probate tax	\$650,000	1%	X	X		
	Penalty & interest on taxes	\$11,000	0%				X
	Animal license	\$41,000	0%	X			
	Land use application fee	\$1,000	0%	X	X		
Licenses, Permits & Fees	Zoning use & subdiv. Ord. fee	\$65,000	0%	X	X		
	Building permits & fees	\$350,000	0%	X	X		
	Concealed weapon permit fee	\$25,000	0%	X			
	Land transfer fees	\$1,000	0%	X	X		
	Inspections technology fee	\$15,000	0%	X	X		
	Solid waste franchise fee	\$20,000	0%	X	X		
Fines & Forfeitures	Court fines & forfeitures	\$145,000	0%	X			
	Interest - court fine & forfe.	\$3,000	0%				X
	County code violations	\$10,000	0%	X	X		
Use of Money & Property	Interest revenue	\$220,555	0%				X
	Property rental	\$180,000	0%				X
	Gain/loss on investments (PACE)	\$0	0%				X
Charges for Services	Set off collection feeds	\$60,000	0%	X	X		
	Finance administration fee	\$1,000	0%	X	X		
	Court security fee	\$65,000	0%	X	X		
	Sheriff's fee	\$4,000	0%	X	X		
	Sheriff extradition revenue	\$5,000	0%	X	X		
	Law library fees	\$7,000	0%	X	X		
	Building const. court fees	\$17,000	0%	X	X		
	Courthouse construction fees	\$27,000	0%	X	X		
	Reimb. For court appointed atty.	\$2,000	0%	X	X		
	Commonwealth attorney's fees	\$2,400	0%	X	X		
	Criminal check & incident report	\$1,800	0%	X	X		
	Fingerprinting	\$1,000	0%	X	X		
	Animal adoption fees	\$30,000	0%	X			
	Miscellaneous charges for srvc.	\$1,000	0%	X	X		
	EMS revenue recovery	\$860,000	1%			X (Fire and EMS Calls)	
	Walking tours income	\$0	0%				X
	Recreation and special event fees	\$342,208	0%	X			
	Treasurer admin. Fees	\$217,890	0%	X	X		
	Tourism	\$10,900	0%	X	X		

**Fiscal Impact Analysis Report: Comprehensive Plan Alternative Development Scenarios**  
*Isle of Wight County, VA*

<b>Recovered Cost</b>	Insurance reimbursements	\$65,000	0%				X
	DSS indirect cost allocation	\$100,000	0%				X
	Smithfield tourism recovered cost	\$255,499	0%				X
	Smithfield debt service	\$53,610	0%				X
	PU indirect cost	\$155,239	0%				X
	SW indirect cost	\$65,629	0%				X
<b>Miscellaneous Services</b>	Miscellaneous	\$85,000	0%				X
	Borrow pit contribution	\$50,000	0%				X
	Treasurer admin. Fees	\$0	0%				X
	RAD-Emergency program	\$0	0%				X
	Gifts and donations	\$500	0%				X
	Animal control donations	\$0	0%				X
	Sale of photocopies/maps	\$0	0%				X
	P-card rebate	\$20,500	0%				X
	Miscellaneous	\$0	0%				X
	Sale of recyclables	\$30,000	0%				X
	E-payables rebate	\$10,500	0%				X
	Farmer's market fees	\$57,500	0%				X
	Farmer's market sponsors	\$4,500	0%				X
	Build America Subsidy 2010C	\$210,496	0%				X
<b>Noncategorical Aid</b>	2011 QSCB Subsidy	\$338,000	0%				X
	Auto rental tax	\$40,000	0%	X	X		
	Rolling stock tax	\$46,000	0%	X	X		
	Mobile home tilting tax	\$40,000	0%				X
	Grantor's tax	\$130,000	0%	X	X		
	State PPTR	\$5,115,890	7%	X			
<b>Shared Expenses</b>	Commonwealth attorney shared expenses	\$387,000	1%				X
	Sheriff shared expenses	\$1,096,330	1%				X
	Commissioner shared expenses	\$141,400	0%				X
	Treasurer shared expenses	\$120,100	0%				X
	Registrar/electoral board shared expenses	\$41,000	0%				X
	Clerk of Circuit Court shared expenses	\$267,200	0%				X
	Technology trust funds	\$15,000	0%				X
<b>State Aid</b>	LOVEworks VTC grant	\$0	0%				X
	Crush Friday VTC grant	\$0	0%				X
	Fire Programs Fund	\$0	0%				X
	Four for Life	\$0	0%				X
	Local Government Challenge grant	\$4,500	0%				X
<b>Federal Aid</b>	Federal grant revenue (Hurricane Matthew)	\$0	0%				X
	Homeland Security grant	\$15,000	0%				X
<b>TOTAL</b>		<b>\$74,460,860</b>	<b>100%</b>				

## REVENUE PROJECTIONS

Cumulative revenues to the County generated by future growth/development are shown for a 20-year cumulative period. The revenues shown in Figure 15 reflect all revenues (for operating and capital purposes) projected from growth.

**Figure 15. Cumulative County Revenues (Years 1-20)**

Cumulative General Fund Revenue Detail (Years 1-20)						
Comp Plan: Isle of Wight County, Virginia, Fiscal Impact Analysis						
Category	SCENARIO					
	Current Land Use Plan	%	Scenario 1	%	Scenario 2	%
Property Taxes	\$118,937,190	78%	\$118,143,811	78%	\$116,379,511	77%
Other Local Taxes	\$16,708,544	11%	\$16,708,544	11%	\$16,708,544	11%
Licenses, Permits & Fees	\$1,154,153	1%	\$1,154,153	1%	\$1,154,153	1%
Fines & Forfeitures	\$344,693	0%	\$344,693	0%	\$344,693	0%
Use of Money & Property	\$0	0%	\$0	0%	\$0	0%
Charges for Services	\$3,747,261	2%	\$3,747,261	2%	\$3,747,261	2%
Recovered Cost	\$0	0%	\$0	0%	\$0	0%
Miscellaneous Services	\$0	0%	\$0	0%	\$0	0%
Noncategorical Aid	\$11,856,526	8%	\$11,856,526	8%	\$11,856,526	8%
Shared Expenses	\$0	0%	\$0	0%	\$0	0%
State Aid	\$0	0%	\$0	0%	\$0	0%
Federal Aid	\$0	0%	\$0	0%	\$0	0%
<b>TOTAL</b>	<b>\$152,748,367</b>	<b>100%</b>	<b>\$151,954,988</b>	<b>100%</b>	<b>\$150,190,687</b>	<b>100%</b>

Revenues that are dependent on population and employment growth remain constant across the three scenarios since the same population and employment projections underpin each scenario. The one variable revenue category is property taxes. Since the current land use includes the largest share of single-family detached homes, the most valuable residential typology, it yields the highest property tax revenue. Scenario 1 includes the largest combined share of single-family detached and single-family attached homes, the most valuable and second most valuable residential typologies, thus Scenario 1 generates the second highest property tax revenue of the three scenarios. Scenario 2, which includes the largest share of multifamily homes, the least valuable residential typology, produces the least property tax revenue. **Thus, the current land use plan generates the most County revenue, with \$152.7 million in revenue, followed by Scenario 1, with \$152.0 million, then Scenario 2, with \$150.2 million.**

## Expenditures

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### EXPENDITURE PROJECTION METHODOLOGIES

County operating and capital expenditures are projected from the future growth/development. Projection methodologies are shown below in Figure 16 . Other items to note regarding expenditure projections are:

- School operating expenditures are projected in **Transfers (Schools)** and based on an increase in enrollment from future growth/development. The Appendix includes student generation rate assumptions.
- School costs reflect the **funding provided by Isle of Wight County to the Isle of Wight Public Schools only and does not include state or federal funding** that comprises the full amount of the Public Schools’ budget. Funding from the County equals approximately 42 percent of the School District’s Operating expenditures.<sup>3</sup>
- Public Safety expenditures are projected based on a projection of calls for service from new development. See the Appendix for further detail.
- Some expenditures are not affected by growth and are considered “fixed” in this analysis as shown in Figure 16.

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<sup>3</sup> Note, in other fiscal impact analyses in Virginia (and other states funded similarly to Virginia), TischlerBise may include the total school system’s budget. This would include the full cost of school operations as well as the full revenue available, including state and federal revenue.

**Figure 16. Expenditure Projection Methodologies**

Expenditure Category	Expenditure Name	FY18 Budget \$	% of Total	ALLOCATION APPROACH			
				RESIDENTIAL (Per Capita)	NONRESIDENTIAL (Per Job)	CUSTOM	FIXED
General Administration	Board of Supervisors	\$332,474	0.4%				X
	County Administrator	\$458,701	0.6%	X	X		X
	County Attorney	\$703,265	0.9%	X	X		X
	Human Resources	\$405,829	0.5%				X
	Registrar	\$289,238	0.4%	X			X
Financial Administration	Commissioner of Revenue	\$675,022	0.9%	X	X		
	Real Estate Assessment	\$315,100	0.4%	X	X		X
	Treasurer	\$738,671	1.0%	X	X		X
	Budget and Finance	\$675,422	0.9%	X	X		X
	Purchasing	\$97,052	0.1%				X
Judicial	Circuit Court	\$75,758	0.1%	X			X
	General District Court	\$14,536	0.0%	X			
	Western Tidewater Community Corrections	\$22,432	0.0%	X			
	Juvenile Accountability Program	\$16,581	0.0%	X			
	Juvenile Domestic Relations Court	\$8,416	0.0%	X			
	Clerk of Circuit Court	\$538,901	0.7%	X			X
	Fifth District Court Services	\$210,660	0.3%	X	X		
	Commonwealth Attorney	\$780,517	1.0%	X	X		
Public Safety	Sheriff	\$4,738,863	6.4%			X (Sheriff Calls for Service)	
	Emergency Services	\$487,809	0.7%			X (Fire & EMS Calls for Service)	
	Fire & Rescue	\$4,058,799	5.5%			X (Fire & EMS Calls for Service)	
	Western Tidewater Jail	\$948,013	1.3%	X			
	Inspections	\$512,964	0.7%	X	X		
	Animal Control	\$516,088	0.7%	X			
Public Works	Public Works Administration	\$277,393	0.4%	X	X		
	Public Works Transportation	\$266,739	0.4%	X	X		
	Public Works Refuse	\$2,490,029	3.3%	X	X		
	Public Works Buildings & Grounds	\$1,280,009	1.7%	X	X		
	Public Works Capital Program Inspection	\$76,613	0.1%				X
Parks, Recreation, Grounds & Cultural	Parks & Recreation Administration	\$275,613	0.4%	X			
	Parks & Recreation Gateways & Grounds	\$830,984	1.1%	X			
	Parks & Recreation Programs	\$690,965	0.9%	X			
	Library	\$815,184	1.1%	X			
Community Development	Planning & Zoning	\$911,275	1.2%	X	X		
	Economic Development	\$645,862	0.9%		X		
	Tourism	\$521,898	0.7%	X	X		X
	Farmers Market	\$62,569	0.1%				X
	Communications	\$60,615	0.1%	X	X		
	Cooperative Extension Service	\$87,320	0.1%				X
Non-Departmental	Non-Departmental	\$2,172,630	2.9%				X
	Transfers (Non-Schools)	\$5,283,359	7.1%	X	X		
	Transfers (Schools)	\$26,422,734	35.5%	X (Enrollment)			
Debt Service	Debt Service	\$11,882,653	16.0%				X^
Other Public Services	Other Public Services	\$1,785,305	2.4%	X	X		X
<b>TOTAL</b>		<b>\$74,460,860</b>	<b>100.0%</b>				

\* If "FIXED" marked along with other columns, a portion of the departmental expenditure is assumed to not be affected by the development; this is typically personnel costs.

^ Capital expenditures projected separately.

## EXPENDITURE PROJECTIONS

Cumulative County expenditures generated by future growth/development are shown below cumulatively for Years 1-20. Operating expenditures are shown in Figure 17; capital expenditures are shown in Figure 18.

**Figure 17. Cumulative County Operating Expenditures**

Cumulative Operating Expenditures (Years 1-20)						
Comp Plan: Isle of Wight County, Virginia, Fiscal Impact Analysis						
Category	SCENARIO					
	Current Land Use Plan	%	Scenario 1	%	Scenario 2	%
General Administration	\$379,480	0.3%	\$379,480	0.3%	\$379,480	0.3%
Financial Administration	\$1,298,856	1.1%	\$1,298,856	1.2%	\$1,298,856	1.2%
Judicial	\$1,784,368	1.6%	\$1,784,368	1.6%	\$1,784,368	1.6%
Public Safety	\$22,980,183	20.3%	\$22,980,183	20.8%	\$22,980,183	20.7%
Public Works	\$8,621,394	7.6%	\$8,621,394	7.8%	\$8,621,394	7.8%
Education	\$56,276,866	49.6%	\$53,403,233	48.3%	\$53,801,471	48.5%
Parks, Recreation, Grounds & Cultural	\$5,580,753	4.9%	\$5,580,753	5.0%	\$5,580,753	5.0%
Community Development	\$3,292,189	2.9%	\$3,292,189	3.0%	\$3,292,189	3.0%
Other Public Services	\$1,568,932	1.4%	\$1,568,932	1.4%	\$1,568,932	1.4%
Debt Service*	\$0	0.0%	\$0	0.0%	\$0	0.0%
Non-Departmental^	\$11,675,981	10.3%	\$11,675,981	10.6%	\$11,675,981	10.5%
<b>TOTAL</b>	<b>\$113,459,002</b>	<b>100%</b>	<b>\$110,585,369</b>	<b>100%</b>	<b>\$110,983,608</b>	<b>100%</b>

\* Capital expenses projected separately

^ Includes transfer to Public Utilities

Operating expenditures based on population or employment growth are equal across the three scenarios since the same population and employment projections guided each scenario's market-supportable development program. The only variable operating expenditure is the cost of operating schools. The school operating costs vary according to the number of school children each scenario generates, which, in turn, depends on each scenario's unique mix of single-family detached, single-family attached, and multifamily homes. Since the current land use plan produces the most students, it has the highest school-related operating expenditures, followed by Scenario 2, which generated the second most students, then Scenario 1, which generated the least students. **Thus, the current land use plan generates the highest overall operating costs, with \$113.5 million in operating costs, followed by Scenario 2, with \$111.0 million, then Scenario 1, with \$110.6 million.**

**Figure 18. Cumulative County Capital Expenditures**

20-Year Cumulative Total Capital Expenditures						
Comp Plan: Isle of Wight County, Virginia, Fiscal Impact Analysis						
Category	SCENARIO					
	Current Land Use Plan	%	Scenario 1	%	Scenario 2	%
Education	\$19,757,034	70%	\$18,532,813	69%	\$18,787,252	69%
General Government	\$472,500	2%	\$472,500	2%	\$472,500	2%
Parks and Recreation	\$2,774,115	10%	\$2,774,115	10%	\$2,774,115	10%
Sheriff	\$1,656,021	6%	\$1,656,021	6%	\$1,656,021	6%
Fire	\$1,268,635	5%	\$1,268,635	5%	\$1,268,635	5%
Transportation	\$2,142,987	8%	\$2,120,377	8%	\$2,115,917	8%
<b>TOTAL</b>	<b>\$28,071,293</b>	<b>100%</b>	<b>\$26,824,462</b>	<b>100%</b>	<b>\$27,074,441</b>	<b>100%</b>

Like operating expenditures, capital expenditures based on population or employment growth are equal across the three scenarios. School-related capital costs, which depend on increased enrollment, represent one of two categories of variable capital costs. Since the current land use plan produces the most students, it has the highest overall capital expenditures to schools, followed by Scenario 2, which generates the second most students, and finally Scenario 1, which generates the least students.

Transportation-related capital costs are also variable. These transportation-related capital costs vary based on trip generation rates which vary across land use typology. Since each scenario has a different mix of residential typologies, vehicle trips originating from residential development vary across the three scenarios. Single-family detached homes generate the most trips, followed by single-family attached homes, then multifamily residential homes. The current land use plan, which includes the largest share of single-family detached homes, produces the most trips and, in turn, highest transportation-related capital costs. Scenario 1, featuring the largest combined share of single-family detached and single-family attached homes, produces the second most trips and second highest transportation-related capital costs. Lastly, Scenario 2, with its larger share of multifamily residential development, generates the fewest trips and the lowest transportation-related capital costs.

**Overall, the current land use plan generates the highest overall capital costs, with \$28.1 million in capital costs, followed by Scenario 2, with \$27.1 million, then Scenario 1, with \$26.8 million.**



## Approach to Modeling Capital Impacts

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Capital expenditures are modeled using the following criteria:

- Future growth/development creates new demand for additional capacity.
- The County does not currently have capacity to accommodate the additional demand.
- There are current/future plans by the County to build or purchase the capital improvements needed to provide additional capacity.
- The current or planned capital expenditure is anticipated to be funded by the County (as opposed to being provided by private development or funded from other sources).

A summary of the projected capital improvements and costs are shown below in Figure 19. Additional detail is provided below the figure.

**Figure 19. Summary of Capital Needs and Cost**

	20-Year Cumulative Total Capital Needs and Costs Comp Plan: Isle of Wight County, Virginia, Fiscal Impact Analysis													
	Category	SCENARIO												
		Current Land Use Plan				Scenario 1				Scenario 2				
		Unit of Measure	Demand	Capacity Needed	Cost (\$000s)*	Unit of Measure	Demand	Capacity Needed	Cost (\$000s)*	Unit of Measure	Demand	Capacity Needed	Cost (\$000s)*	
EDUCATION	Elementary School	Seat	582.9	369.7	\$9,240,996	Seat	551.1	349.1	\$8,602,302	Seat	559.6	357.0	\$8,848,979	
	Middle School	Seat	146.0	74.3	\$1,279,267	Seat	140.7	71.4	\$1,211,385	Seat	139.5	70.6	\$1,194,268	
	High School	Seat	328.4	230.9	\$7,634,462	Seat	311.5	220.0	\$7,220,404	Seat	311.6	220.6	\$7,243,816	
	School Buses	\$			\$1,395,000	\$			\$1,302,000	\$			\$1,302,000	
	School Admin Facilities	\$			\$118,462	\$			\$112,413	\$			\$113,251	
	School Fleet Bus Garage Addition	\$			\$88,846	\$			\$84,309	\$			\$84,938	
GEN GOVT	General Government	Sq. Ft.	n/a	0.0	\$0	Sq. Ft.	n/a	0.0	\$0	Sq. Ft.	n/a	0.0	\$0	
	Court Facility	Sq. Ft.	n/a	0.0	\$0	Sq. Ft.	n/a	0.0	\$0	Sq. Ft.	n/a	0.0	\$0	
	County Vehicles	Vehicle	10.3	10.0	\$472,500	Vehicle	10.3	10.0	\$472,500	Vehicle	10.3	10.0	\$472,500	
	Capital Maintenance (Growth Share)	\$			\$0	\$			\$0	\$			\$0	
PARKS & REC / CULTURAL	Improved Park Land	Acre	38.7	38.7	\$262,553	Acre	38.7	38.7	\$262,553	Acre	38.7	38.7	\$262,553	
	Improved Park Improvements	Acre	38.7	38.7	\$2,133,245	Acre	38.7	38.7	\$2,133,245	Acre	38.7	38.7	\$2,133,245	
	Recreation Facilities	Sq. Ft.	937.6	937.6	\$378,317	Sq. Ft.	937.6	937.6	\$378,317	Sq. Ft.	937.6	937.6	\$378,317	
	Trails	\$			\$0	\$			\$0	\$			\$0	
	Vehicles/Equipment	Vehicle	n/a	0.0	\$0	Vehicle	n/a	0.0	\$0	Vehicle	n/a	0.0	\$0	
SHERIFF	Sheriff Buildings	Sq. Ft.	n/a	0.0	\$0	Sq. Ft.	n/a	0.0	\$0	Sq. Ft.	n/a	0.0	\$0	
	Animal Control	Sq. Ft.	0.0	0.0	\$0	Sq. Ft.	0.0	0.0	\$0	Sq. Ft.	0.0	0.0	\$0	
	Sheriff Vehicles/Equipment	Vehicle	10.0	9.0	\$501,171	Vehicle	10.0	9.0	\$501,171	Vehicle	10.0	9.0	\$501,171	
	E-911 Comm System	\$			\$1,154,850	\$			\$1,154,850	\$			\$1,154,850	
FIRE & RESCUE	Fire Stations & Rescue Stations	Sq. Ft.	1	1.0	\$1,049,573	Sq. Ft.	1.0	1.0	\$1,049,573	Sq. Ft.	1.0	1.0	\$1,049,573	
	Fire Apparatus/Equipment	Vehicle	1.0	1.0	\$153,103	Vehicle	1.0	1.0	\$153,103	Vehicle	1.0	1.0	\$153,103	
	Rescue Apparatus/Equipment	Vehicle	1.0	1.0	\$65,959	Vehicle	1.0	1.0	\$65,959	Vehicle	1.0	1.0	\$65,959	
TRANSP.O.	Transportation Projects	\$			\$2,142,987	\$			\$2,120,377	\$			\$2,115,917	
TOTAL					\$28,071,293	TOTAL				\$26,824,462	TOTAL			\$27,074,441

\* Reflects cumulative capital costs from growth over the 20-year projection period, including principal and interest.

## Education

Additional school capacity needed to serve future development is projected based on the above criteria. Schools in the north portion of the County which will serve a larger share of development are highlighted below. Schools in the north generally have the highest utilization rates compared to schools in the south since recent growth has occurred primarily in the north, affecting northern schools.

**Figure 20. Isle of Wight Public Schools Capital Needs (Current Land Use Plan)**

	North/South	2017-18 Enrollment	School Capacity	School Utilization	Seats Avail	PROJ. by Scen	\$ per Seat [1]	Seats Needed
<b>Elementary School</b>	<b>N/A</b>	<b>2,727</b>	<b>3,024</b>	<b>90%</b>	<b>117</b>	<b>583</b>	<b>\$38,250</b>	<b>370</b>
<b>North</b>	<b>N/A</b>	<b>1,899</b>	<b>2,016</b>	<b>94%</b>	<b>117</b>	<b>487</b>	<b>\$38,250</b>	<b>370</b>
Carrollton Elem (PreK-3)	North	642	672	96%	30			
Hardy Elem (PreK-5)	North	446	576	77%	130			
Westside Elem (4-6)	North	811	768	106%	-43			
<b>South</b>	<b>N/A</b>	<b>828</b>	<b>1,008</b>	<b>82%</b>	<b>180</b>	<b>96</b>	<b>\$38,250</b>	<b>0</b>
Carrsville Elem (PreK-5)	South	274	312	88%	38			
Windsor Elem (PreK-5)	South	554	696	80%	142			
<b>Middle School</b>	<b>N/A</b>	<b>984</b>	<b>1,200</b>	<b>82%</b>	<b>46</b>	<b>146</b>	<b>\$32,317</b>	<b>74</b>
<b>North</b>	<b>N/A</b>	<b>578</b>	<b>624</b>	<b>93%</b>	<b>46</b>	<b>120</b>	<b>\$32,317</b>	<b>74</b>
Smithfield Middle (7-8)	North	578	624	93%	46			
<b>South</b>	<b>N/A</b>	<b>406</b>	<b>576</b>	<b>70%</b>	<b>170</b>	<b>26</b>	<b>\$32,317</b>	<b>0</b>
Georgie Tyler Middle (6-8)	South	406	576	70%	170			
<b>High School</b>	<b>N/A</b>	<b>1,770</b>	<b>2,112</b>	<b>84%</b>	<b>342</b>	<b>328</b>	<b>\$45,206</b>	<b>231</b>
<b>North</b>	<b>N/A</b>	<b>1,256</b>	<b>1,296</b>	<b>97%</b>	<b>40</b>	<b>271</b>	<b>\$45,206</b>	<b>231</b>
Smithfield High (9-12)	North	1,256	1,296	97%	40			
<b>South</b>	<b>N/A</b>	<b>514</b>	<b>816</b>	<b>63%</b>	<b>302</b>	<b>57</b>	<b>\$45,206</b>	<b>0</b>
Windsor High (9-12)	South	514	816	63%	302			
<b>Total</b>		<b>5,481</b>	<b>6,336</b>	<b>87%</b>	<b>855</b>	<b>1,057</b>		<b>675</b>

Source: Isle of Wight County Schools Long Range Facility Planning Report, Feb. 2018

[1] Isle of Wight current cost estimates (\$2018)

**Figure 21. Isle of Wight Public Schools Capital Needs (Scenario 1)**

	North/South	2017-18 Enrollment	School Capacity	School Utilization	Seats Avail	PROJ. by Scen	\$ per Seat [1]	Seats Needed
<b>Elementary School</b>	<b>N/A</b>	<b>2,727</b>	<b>3,024</b>	<b>90%</b>	<b>117</b>	<b>551</b>	<b>\$38,250</b>	<b>349</b>
<b>North</b>	<b>N/A</b>	<b>1,899</b>	<b>2,016</b>	<b>94%</b>	<b>117</b>	<b>466</b>	<b>\$38,250</b>	<b>349</b>
Carrollton Elem (PreK-3)	North	642	672	96%	30			
Hardy Elem (PreK-5)	North	446	576	77%	130			
Westside Elem (4-6)	North	811	768	106%	-43			
<b>South</b>	<b>N/A</b>	<b>828</b>	<b>1,008</b>	<b>82%</b>	<b>180</b>	<b>85</b>	<b>\$38,250</b>	<b>0</b>
Carrsville Elem (PreK-5)	South	274	312	88%	38			
Windsor Elem (PreK-5)	South	554	696	80%	142			
<b>Middle School</b>	<b>N/A</b>	<b>984</b>	<b>1,200</b>	<b>82%</b>	<b>46</b>	<b>141</b>	<b>\$32,317</b>	<b>71</b>
<b>North</b>	<b>N/A</b>	<b>578</b>	<b>624</b>	<b>93%</b>	<b>46</b>	<b>117</b>	<b>\$32,317</b>	<b>71</b>
Smithfield Middle (7-8)	North	578	624	93%	46			
<b>South</b>	<b>N/A</b>	<b>406</b>	<b>576</b>	<b>70%</b>	<b>170</b>	<b>23</b>	<b>\$32,317</b>	<b>0</b>
Georgie Tyler Middle (6-8)	South	406	576	70%	170			
<b>High School</b>	<b>N/A</b>	<b>1,770</b>	<b>2,112</b>	<b>84%</b>	<b>342</b>	<b>312</b>	<b>\$45,206</b>	<b>220</b>
<b>North</b>	<b>N/A</b>	<b>1,256</b>	<b>1,296</b>	<b>97%</b>	<b>40</b>	<b>260</b>	<b>\$45,206</b>	<b>220</b>
Smithfield High (9-12)	North	1,256	1,296	97%	40			
<b>South</b>	<b>N/A</b>	<b>514</b>	<b>816</b>	<b>63%</b>	<b>302</b>	<b>52</b>	<b>\$45,206</b>	<b>0</b>
Windsor High (9-12)	South	514	816	63%	302			
<b>Total</b>		<b>5,481</b>	<b>6,336</b>	<b>87%</b>	<b>855</b>	<b>1,003</b>		<b>640</b>

Source: Isle of Wight County Schools Long Range Facility Planning Report, Feb. 2018

[1] Isle of Wight current cost estimates (\$2018)

**Figure 22. Isle of Wight Public Schools Capital Needs (Scenario 2)**

	North/South	2017-18 Enrollment	School Capacity	School Utilization	Seats Avail	PROJ. by Scen	\$ per Seat [1]	Seats Needed
<b>Elementary School</b>	<b>N/A</b>	<b>2,727</b>	<b>3,024</b>	<b>90%</b>	<b>117</b>	<b>560</b>	<b>\$38,250</b>	<b>357</b>
<b>North</b>	<b>N/A</b>	<b>1,899</b>	<b>2,016</b>	<b>94%</b>	<b>117</b>	<b>474</b>	<b>\$38,250</b>	<b>357</b>
Carrollton Elem (PreK-3)	North	642	672	96%	30			
Hardy Elem (PreK-5)	North	446	576	77%	130			
Westside Elem (4-6)	North	811	768	106%	-43			
<b>South</b>	<b>N/A</b>	<b>828</b>	<b>1,008</b>	<b>82%</b>	<b>180</b>	<b>86</b>	<b>\$38,250</b>	<b>0</b>
Carrsville Elem (PreK-5)	South	274	312	88%	38			
Windsor Elem (PreK-5)	South	554	696	80%	142			
<b>Middle School</b>	<b>N/A</b>	<b>984</b>	<b>1,200</b>	<b>82%</b>	<b>46</b>	<b>139</b>	<b>\$32,317</b>	<b>71</b>
<b>North</b>	<b>N/A</b>	<b>578</b>	<b>624</b>	<b>93%</b>	<b>46</b>	<b>117</b>	<b>\$32,317</b>	<b>71</b>
Smithfield Middle (7-8)	North	578	624	93%	46			
<b>South</b>	<b>N/A</b>	<b>406</b>	<b>576</b>	<b>70%</b>	<b>170</b>	<b>23</b>	<b>\$32,317</b>	<b>0</b>
Georgie Tyler Middle (6-8)	South	406	576	70%	170			
<b>High School</b>	<b>N/A</b>	<b>1,770</b>	<b>2,112</b>	<b>84%</b>	<b>342</b>	<b>312</b>	<b>\$45,206</b>	<b>221</b>
<b>North</b>	<b>N/A</b>	<b>1,256</b>	<b>1,296</b>	<b>97%</b>	<b>40</b>	<b>261</b>	<b>\$45,206</b>	<b>221</b>
Smithfield High (9-12)	North	1,256	1,296	97%	40			
<b>South</b>	<b>N/A</b>	<b>514</b>	<b>816</b>	<b>63%</b>	<b>302</b>	<b>51</b>	<b>\$45,206</b>	<b>0</b>
Windsor High (9-12)	South	514	816	63%	302			
<b>Total</b>		<b>5,481</b>	<b>6,336</b>	<b>87%</b>	<b>855</b>	<b>1,011</b>		<b>648</b>

Source: Isle of Wight County Schools Long Range Facility Planning Report, Feb. 2018

[1] Isle of Wight current cost estimates (\$2018)

- Two support facilities for Isle of Wight Public Schools are included in the County FY2016-2025 CIP—Administration Offices and Bus Garage addition. Costs to serve future growth/development are based on the cost per student for the County’s contribution for the capital project.
  - Administration Building: \$1 million divided by 7,586 (i.e. planned capacity of the system over the life of the CIP (current capacity of 6,336 plus 1,250 additional seats = 7,586)) = \$132 per student.
  - Fleet Bus Garage: \$750,000 divided by 7,586 (i.e. planned capacity of the system over the life of the CIP (current capacity of 6,336 plus 1,250 additional seats = 7,586)) = \$99 per student.

### General Government

- Additional County vehicles are projected based on current levels of service of 1 vehicle per 1,000 residents and jobs (51 vehicles / 47,678 residents and jobs x 1,000). The cost per vehicle is \$31,500 (inflated to 2018 dollars).

### Parks and Recreation

Additional park and recreation improvements are projected to serve future growth/development. The projection is based on the County’s current levels of service as follows:

- 5.1 acres per 1,000 persons of active parks (192 acres active parks / 37,333 population x 1,000) at \$73,000 per acre for land and improvements.
- 125 square feet per 1,000 persons of recreation facility space (4,656 / 37,333 population x 1,000) at \$475 per square foot for recreational facility expansion.

- Trails expansions are not included as a County cost as projects in the latest County Capital Improvement Program (FY2016-2025) are identified as being funded from private entities.

### ***Sheriff***

- Additional sheriff vehicles are projected based on current levels of service of 5 vehicles per 1,000 calls for service (48 sheriff vehicles / 9,099 Sheriff calls x 1,000). The cost per vehicle is \$57,300 (inflated to 2018 dollars from Isle of Wight Cash Proffer Study, 2012).
- New development's share of cost for the County's current E-911 project is included. The County's cost is identified in the FY2016-2025 CIP as \$6.93 million. This cost is allocated over Countywide projected population and employment in the year 2040 (57,813 per the Weldon Cooper Center's 2040 population projection and TischlerBise's forecast for 2040 employment countywide) to reflect the system being built with excess capacity to serve future growth. The cost per person and job is \$120.

### ***Fire and Rescue***

- Fire & Rescue stations are projected based on current levels of service of 11,873 square feet per 1,000 calls for service (65,544 square feet / 5,426 Fire & Rescue calls x 1,000). The cost per square foot is \$218 (inflated to 2018 dollars). Fire & Rescue station construction is triggered when there is demand for at least 10,000 square feet of additional space.
- Additional Fire Apparatus/Equipment is triggered when a new station is constructed. The cost per apparatus is \$318,000 (inflated to 2018 dollars).
- Additional Rescue Apparatus/Equipment is triggered when a new station is constructed. The cost per apparatus is \$137,000 (inflated to 2018 dollars).

### ***Transportation***

The County FY2016-2025 CIP identifies anticipated local expenditures of \$12.725 million on future system level capacity transportation improvements. To determine future growth/development's share of the costs, TischlerBise analyzed future countywide growth (based on our 2012 Cash Proffer Study) and identified that 60 percent of the costs are due to growth, or \$7.6 million. This cost is allocated to future increase in vehicle trips throughout the County (base year trips are 98,907; a 60 percent increase equals 59,344). The cost per trip allocated to new development is \$128 (truncated) (\$7.6 million / 59,344).

## APPENDIX: DEMOGRAPHIC & DATA ASSUMPTIONS

### BASE YEAR DATA

The table below summarizes estimates of the base year population, housing units, employment, nonresidential space, and facility factors in Isle of Wight County. These estimated values serve as the basis for the fiscal impact analysis and are used to determine the cost and revenue factors used in the analysis.

Figure 23. Base Year Input Data

	Base Year->	2018
<b>Population [1]</b>	POPULATION	37,333
	POP AND JOBS	47,678
<b>Housing Units by Type [2]</b>	SINGLE FAMILY	11,590
	TOWNHOUSE	950
	APARTMENTS	1,221
	MOBILE HOME	1,954
	TOTAL HOUSING	15,715
	SF UNITS	14,494
<b>Jobs by Type [3]</b>	OFFICE JOBS	3,460
	RETAIL JOBS	1,675
	INDUSTRIAL JOBS	3,895
	INSTITUTIONAL JOBS	1,169
	HOTEL JOBS	137
	SELF-EMPLOYED JOBS	9
	TOTAL JOBS	10,345

<b>Nonresidential Floor Area [2]</b>	OFFICE SF	1,041,543
	RETAIL SF	837,500
	INDUSTRIAL SF	1,687,650
	INSTITUTIONAL SF	1,530,556
	HOTEL SF	120,832
	<b>TOTAL NR KSF</b>	<b>5,218,081</b>
<b>Vehicle Trips [4]</b>	RESIDENTIAL TRIPS	70,725
	NONRES TRIPS	28,182
	<b>VEHICLE TRIPS</b>	<b>98,907</b>
<b>Facility Factors</b>		
	[5] PARK ACRES	3,068
	[5] FACILITY SF	321,287
<b>Public Safety Factors</b>	[5] TOTAL SHERIFF CALLS	9,099
	[5] TOTAL FIRE CALLS	5,436
	TOTAL EMS CALLS	0
	[5] TOTAL FIRE AND EMS CALLS	5,436
<b>School Factors [9]</b>	ELEM ENROLLMENT	2,727
	MS ENROLLMENT	984
	HS ENROLLMENT	1,770
	<b>TOTAL ENROLLMENT</b>	<b>5,481</b>
<b>Fiscal Factors</b>	[6] CUMUL AV	\$4,646,536,085

[1] Weldon Cooper Center, July 1, 2017 estimate.

[2] Weldon Cooper Center, July 1, 2017 estimate; percentage distribution from US Census ACS, 2012-2016

[3] QCEW - Bureau of Labor Statistics, 2016 Annual Averages, All establishment sizes.

[4] TischlerBise; ITE.

[5] Isle of Wight County

[6] Isle of Wight County, CAFR FY17

[7] Isle of Wight County Public Schools

## HOUSEHOLD SIZE

Household size is used to project population over the planning horizon. Figure 24 shows household size assumptions by type of unit, categorized by type of unit included in the analysis.

**Figure 24. Household Size**

Land Use	Housing Units			PPHU	Households			PPHH
	Current Land Use Plan	Scenario 1	Scenario 2		Current Land Use Plan	Scenario 1	Scenario 2	
Single-family detached	3,856	6,357	7,326	2.45	3,663	6,039	6,960	2.58
Single-family attached	2,034	4,968	5,966	2.45	1,932	4,720	5,667	2.58
Multifamily	1,813	2,349	3,370	2.19	1,723	2,232	3,201	2.31
<b>TOTAL RESIDENTIAL</b>	<b>7,703</b>	<b>13,675</b>	<b>16,662</b>	<b>N/A</b>	<b>7,318</b>	<b>12,991</b>	<b>15,829</b>	<b>N/A</b>

## PUBLIC SCHOOL STUDENTS PER HOUSING UNIT

Student generation rates for Isle of Wight Public Schools are from the study, "Isle of Wight County Schools Student Yield & Subdivision Analysis" conducted for the school district by Cooperative Strategies in April 2018. Rates are shown in Figure 25.

**Figure 25. Isle of Wight County Public Schools Pupil Yields per Housing Unit**

Land Use	Elem (PK-3)	Elem (4-6)	Mid (7-8)	High (9-12)	TOTAL
Single-family detached	0.104	0.080	0.059	0.125	0.368
Single-family attached	0.086	0.048	0.031	0.065	0.230
Multifamily	0.156	0.090	0.037	0.105	0.388

*Note: Figures may not sum to totals shown due to rounding.*

*Source: Cooperative Strategies, "Isle of Wight County Schools Student Yield & Subdivision Analysis," April 2018.*



## VEHICLE TRIPS

Vehicle trips are used to project some operating and capital expenditures in the fiscal impact analysis. Average Weekday Vehicle Trip Ends by type of development (or trip generation rates) are from the reference book, *Trip Generation, 10<sup>TH</sup> Edition*, published by the Institute of Transportation Engineers (ITE), in 2017. A “trip end” represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip rates have been adjusted to avoid overestimating the number of actual trips because one vehicle trip is counted in the trip rates of both the origination and destination points. A simple factor of 50 percent has been applied to Residential and the Office and Industrial categories. The Retail category has a trip factor of less than 50 percent because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

Trip rates and adjustment factors are shown in the Figure 26. Using trips generated from single family units as an example, the formula is as follows: 11,590 units x 9.44 vehicle trips per unit x 50% adjustment = 54,703. As shown in Figure 26, residential development accounts for an estimated 72 percent of total daily trips and nonresidential development accounts for the additional 28 percent.

**Figure 26. Vehicle Trips**

<b>Residential Vehicle Trips on an Average Weekday</b>		
<i>Residential Units</i>		<i>Assumptions</i>
Single Family	11,590	
Townhouse	950	
Apartments	1,221	
Mobile Home	1,954	
<i>Average Weekday Vehicles Trip Ends Per Unit [1]</i>		<i>Trip Factor</i>
Single Family	9.44	50%
Townhouse	7.32	50%
Apartments	5.44	50%
Mobile Home	9.44	50%
<i>Residential Vehicle Trip Ends on an Average Weekday</i>		
Single Family	54,703	
Townhouse	3,477	
Apartments	3,322	
Mobile Home	9,223	
<b>TOTAL RESIDENTIAL TRIPS</b>	<b>70,725</b>	<b>72%</b>
<b>Nonresidential Vehicle Trips on an Average Weekday</b>		
<i>Nonresidential Gross Floor Area (1,000 sq. ft.) [2]</i>		<i>Assumptions</i>
Office	1,042	
Retail	838	
Industrial	1,688	
Institutional	1,531	
Hotel	121	
<i>Average Weekday Vehicle Trip Ends per 1,000 Sq. Ft. [1]</i>		<i>Trip Factors</i>
Office	9.74	50%
Retail	37.75	34%
Industrial	4.96	50%
Institutional	9.74	50%
Hotel	11.94	50%
<i>Nonresidential Vehicle Trips on an Average Weekday</i>		
Office	5,072	
Retail	10,749	
Industrial	4,185	
Institutional	7,454	
Hotel	722	
<b>TOTAL NONRESIDENTIAL TRIPS</b>	<b>28,182</b>	<b>28%</b>
<b>TOTAL TRIPS</b>	<b>98,907</b>	<b>100%</b>
[1] Trip rates are from the Institute of Transportation Engineers (ITE) Trip Generation Manual, 2017.		

## PUBLIC SAFETY COST ALLOCATION APPROACH

Public safety costs are allocated to residential and nonresidential development using a proportionate share methodology.

### *Proportionate Share Calculation*

A proportionate share calculation allocates demand from residential and nonresidential development based on characteristics of population, labor force, and jobs in the County. Based on this analysis and shown in Figure 27, 78 percent of demand is from residential development and 22 percent from nonresidential development.

**Figure 27. Proportionate Share Factors**

Demand Units				
Residential			Demand Hours/Day	Person Hours
Population	37,333			
Residents Not Working	21,927		20	438,540
Employed Residents	15,406			
Employed in Isle of Wight County	2,983	14		41,762
Employed outside Isle of Wight County	12,423	14		173,922
Residential Subtotal				654,224
<b>Residential Share</b>				<b>78%</b>
Nonresidential				
Non-working Residents	21,927	4		87,708
Jobs Located in Isle of Wight County	10,208			
Residents Employed in Isle of Wight County	2,983	10		29,830
Non-Resident Workers (inflow commuters)	7,225	10		72,250
Nonresidential Subtotal				189,788
<b>Nonresidential Share</b>				<b>22%</b>
Total				844,012

Source: US Census, OnTheMap Application and LEHD Origin-Destination Employment Statistics, 2015

## SHERIFF CALLS FOR SERVICE

Using the above proportionate share methodology, Sheriff calls for service per capita and per nonresidential trip are derived. For Sheriff calls for service, self-initiated calls are netted out of the total number both to derive the cost per call for service and to project future calls for service from the development program.

To project future Sheriff calls for service from new development, the data are used to determine a call per person and call per nonresidential trip. *Note: the development program only includes residential development; therefore, only the call per capita is used in the analysis.*

These factors are then applied to projected population from the development program to project demand for Sheriff services using calls for service. (E.g., for every new person in the County, it is estimated that .1901 Sheriff calls for service are generated.)

**Figure 28. Isle of Wight County Sheriff Calls for Service Projection Methodology**

SHERIFF DATA INPUT AREA

Sheriff Calls for Service Data [1]

		2017-2018		
TOTAL CALLS FOR SERVICE		9,099		
	% [2]		pop/nonres trips	Call per capita/nonres trip
Residential	78%	7,097	37,333	0.1901
Nonresidential	22%	2,002	28,182	0.0710

Calls per Capita

0.1901

Calls per Nonres. Trip

0.0710

[1] Based on information provided by the Isle of Wight Public Safety; Non-self initiated calls

[2] Proportionate share calculation; TischlerBise

## FIRE AND EMS CALLS FOR SERVICE

Using the above proportionate share methodology, Fire and EMS calls for service per capita and per nonresidential trip are derived.

To project future Fire and EMS calls for service from new development, the data are used to determine a call per person and call per nonresidential trip.

These factors are then applied to projected population from the development program to project demand for Fire and EMS services using calls for service. (E.g., for every new person in the County, it is estimated that .1136 Fire and EMS calls for service are generated.)

**Figure 29. Isle of Wight County Fire and EMS Calls for Service Projection Methodology**

FIRE/RESCUE DATA INPUT AREA				
Fire/Rescue Calls for Service Data [1]				
		2017-2018		
TOTAL CALLS FOR SERVICE		5,436		
	% [2]		pop/nonres trips	Call per capita/nonres trip
Residential	78%	4,240	37,333	0.1136
Nonresidential	22%	1,196	28,182	0.0424
Calls per Capita			0.1136	
Calls per Nonres. Trip			0.0424	
[1] Based on information provided by the Isle of Wight Public Safety				
[2] Proportionate share calculation; TischlerBise				

Figure 30. Detailed Demand Projections (Current Land Use Plan)

	Base Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Fiscal Year-->	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
POPULATION	0	946	1,267	1,590	1,916	2,245	2,577	2,911	3,248	3,588	3,931	4,276	4,624	4,976	5,330	5,687	6,047	6,410	6,776	7,145	7,518
POP AND JOBS	0	1,211	1,622	2,036	2,453	2,874	3,299	3,727	4,158	4,593	5,032	5,474	5,920	6,370	6,823	7,280	7,741	8,206	8,675	9,147	9,624
NORTH SINGLE-FAMILY DETACHED	0	154	206	259	312	366	420	474	529	585	641	697	754	811	869	927	985	1,045	1,104	1,164	1,225
NORTH SINGLE-FAMILY ATTACHED	0	101	135	169	204	239	274	310	346	382	418	455	492	529	567	605	644	682	721	760	800
NORTH MULTIFAMILY	0	79	106	132	160	187	215	242	271	299	327	356	385	414	444	474	504	534	564	595	626
SOUTH SINGLE-FAMILY DETACHED	0	44	59	74	89	104	119	135	151	166	182	198	214	231	247	264	280	297	314	331	349
SOUTH SINGLE-FAMILY ATTACHED	0	4	5	6	8	9	10	12	13	14	16	17	19	20	21	23	24	26	27	29	30
SOUTH MULTIFAMILY	0	14	19	24	29	34	39	44	49	54	60	65	70	75	81	86	92	97	103	108	114
TOTAL UNITS	0	396	530	665	801	939	1,078	1,217	1,358	1,500	1,644	1,788	1,934	2,081	2,229	2,378	2,529	2,681	2,834	2,988	3,144
OFFICE SF	0	41,908	56,110	70,430	84,869	99,429	114,109	128,911	143,836	158,885	174,060	189,360	204,788	220,343	236,028	251,844	267,791	283,870	300,083	316,431	332,914
RETAIL SF	0	20,791	27,837	34,942	42,106	49,329	56,612	63,956	71,360	78,827	86,355	93,946	101,600	109,317	117,099	124,945	132,857	140,834	148,878	156,988	165,166
INDUSTRIAL SF	0	142,473	190,756	239,440	288,528	338,025	387,932	438,255	488,996	540,158	591,746	643,762	696,211	749,095	802,420	856,187	910,401	965,065	1,020,184	1,075,761	1,131,800
TOTAL SF	0	205,173	274,703	344,812	415,503	486,782	558,653	631,121	704,192	777,870	852,160	927,068	1,002,598	1,078,756	1,155,547	1,232,976	1,311,048	1,389,770	1,469,145	1,549,180	1,629,881
OFFICE JOBS	0	119	159	200	240	282	323	365	408	450	493	537	580	624	669	714	759	804	850	897	943
RETAIL JOBS	0	46	62	78	94	110	127	143	160	176	193	210	227	244	262	279	297	315	333	351	369
INDUSTRIAL JOBS	0	100	134	168	202	237	272	307	343	379	415	451	488	525	563	600	638	677	715	754	794
TOTAL JOBS	0	265	355	446	537	629	722	816	910	1,005	1,101	1,198	1,296	1,394	1,493	1,593	1,694	1,796	1,898	2,002	2,106
RESIDENTIAL TRIPS	0	1,658	2,221	2,787	3,359	3,935	4,516	5,102	5,692	6,288	6,888	7,494	8,104	8,720	9,341	9,967	10,598	11,234	11,876	12,523	13,175
NONRES TRIPS	0	824	1,104	1,385	1,669	1,956	2,244	2,536	2,829	3,125	3,424	3,725	4,028	4,334	4,642	4,953	5,267	5,583	5,902	6,224	6,548
VEHICLE TRIPS	0	2,483	3,324	4,173	5,028	5,891	6,760	7,637	8,521	9,413	10,312	11,218	12,132	13,054	13,983	14,920	15,865	16,818	17,778	18,747	19,723
RES SHERIFF CALLS	0	180	241	302	364	427	490	553	617	682	747	813	879	946	1,013	1,081	1,150	1,219	1,288	1,358	1,429
NONRES SHERIFF CALLS	0	59	78	98	119	139	159	180	201	222	243	265	286	308	330	352	374	397	419	442	465
TOTAL SHERIFF CALLS	0	238	319	401	483	566	649	733	818	904	990	1,077	1,165	1,254	1,343	1,433	1,524	1,615	1,707	1,800	1,894
RES FIRE AND RESCUE CALLS	0	107	144	181	218	255	293	331	369	407	446	486	525	565	605	646	687	728	770	812	854
NONRES FIRE AND RESCUE CALLS	0	35	47	59	71	83	95	108	120	133	145	158	171	184	197	210	224	237	250	264	278
TOTAL FIRE AND EMS CALLS	0	142	191	239	288	338	388	438	489	540	592	644	696	749	802	856	910	965	1,020	1,076	1,132
ELEM ENROLLMENT	0	73	98	123	149	174	200	226	252	278	305	332	359	386	413	441	469	497	525	554	583
ELEM ENROLLMENT (PRE K-3)	0	44	59	74	89	105	120	136	151	167	183	199	216	232	249	265	282	299	316	333	351
ELEM ENROLLMENT (GR 4-6)	0	29	39	49	59	69	80	90	100	111	121	132	143	154	165	176	187	198	209	221	232
MS ENROLLMENT	0	18	25	31	37	44	50	57	63	70	76	83	90	97	103	110	117	124	132	139	146
HS ENROLLMENT	0	41	55	69	84	98	113	127	142	157	172	187	202	217	233	248	264	280	296	312	328
TOTAL ENROLLMENT	0	133	178	224	270	316	362	409	457	505	553	601	650	700	750	800	850	901	953	1,005	1,057
NORTH ELEM ENROLLMENT	0	61	82	103	124	145	167	188	210	232	254	277	299	322	345	368	391	415	439	463	487
NORTH ELEM ENROLLMENT (PRE K-3)	0	37	50	62	75	88	101	114	127	140	154	167	181	195	208	222	236	251	265	279	294
NORTH ELEM ENROLLMENT (GR 4-6)	0	24	32	41	49	58	66	75	83	92	101	110	119	128	137	146	155	164	174	183	193
NORTH MS ENROLLMENT	0	15	20	25	31	36	41	47	52	57	63	68	74	80	85	91	97	103	108	114	120
NORTH HS ENROLLMENT	0	34	46	57	69	81	93	105	117	129	142	154	167	179	192	205	218	231	244	257	271
NORTH TOTAL ENROLLMENT	0	111	148	186	224	262	301	340	379	419	459	499	540	581	622	664	706	749	791	834	878
SOUTH ELEM ENROLLMENT	0	12	16	20	25	29	33	37	42	46	50	55	59	64	68	73	77	82	87	91	96
SOUTH ELEM ENROLLMENT (PRE K-3)	0	7	10	12	14	17	19	22	24	27	30	32	35	37	40	43	46	48	51	54	57
SOUTH ELEM ENROLLMENT (GR 4-6)	0	5	7	8	10	12	14	15	17	19	21	23	24	26	28	30	32	34	36	38	40
SOUTH MS ENROLLMENT	0	3	4	5	7	8	9	10	11	12	13	15	16	17	18	19	21	22	23	24	26
SOUTH HS ENROLLMENT	0	7	10	12	15	17	20	22	25	27	30	33	35	38	41	43	46	49	52	55	57
SOUTH TOTAL ENROLLMENT	0	23	30	38	46	54	61	69	78	86	94	102	110	119	127	136	144	153	162	171	179
ANNUAL MV	\$0	\$113,505,968	\$38,465,930	\$38,785,607	\$39,107,941	\$39,432,954	\$39,760,668	\$40,091,105	\$40,424,288	\$40,760,241	\$41,098,985	\$41,440,545	\$41,784,943	\$42,132,203	\$42,482,349	\$42,835,406	\$43,191,396	\$43,550,345	\$43,912,277	\$44,277,217	\$44,645,189
CUMUL RES AV	\$0	\$97,461,643	\$130,490,327	\$163,793,501	\$197,373,447	\$231,232,464	\$265,372,871	\$299,797,008	\$334,507,232	\$369,505,921	\$404,795,472	\$440,378,302	\$476,256,849	\$512,433,570	\$548,910,943	\$585,691,468	\$622,777,662	\$660,172,068	\$697,877,245	\$735,895,777	\$774,230,269
CUMUL NONRES AV	\$0	\$16,044,324	\$21,481,570	\$26,964,004	\$32,491,999	\$38,065,936	\$43,686,196	\$49,353,164	\$55,067,229	\$60,828,781	\$66,638,215	\$72,495,929	\$78,402,325	\$84,357,807	\$90,362,783	\$96,417,664	\$102,522,865	\$108,678,805	\$114,885,904	\$121,144,589	\$127,455,287
CUMUL AV	\$0	\$113,505,968	\$151,971,898	\$190,757,505	\$229,865,446	\$269,298,400	\$309,059,068	\$349,150,172	\$389,574,461	\$430,334,701	\$471,433,686	\$512,874,231	\$554,659,174	\$596,791,377	\$639,273,726	\$682,109,132	\$725,300,528	\$768,850,873	\$812,763,149	\$857,040,366	\$901,685,555
NET CUMUL AV	\$0	\$113,505,968	\$38,465,930	\$38,785,607	\$39,107,941	\$39,432,954	\$39,760,668	\$40,091,105	\$40,424,288	\$40,760,241	\$41,098,985	\$41,440,545	\$41,784,943	\$42,132,203	\$42,482,349	\$42,835,406	\$43,191,396	\$43,550,345	\$43,912,277	\$44,277,217	\$44,645,189

Figure 31. Detailed Demand Projections (Scenario 1)

	Base Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Fiscal Year->	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
POPULATION	0	946	1,267	1,590	1,916	2,245	2,577	2,911	3,248	3,588	3,931	4,276	4,624	4,976	5,330	5,687	6,047	6,410	6,776	7,145	7,518
POP AND JOBS	0	1,211	1,622	2,036	2,453	2,874	3,299	3,727	4,158	4,593	5,032	5,474	5,920	6,370	6,823	7,280	7,741	8,206	8,675	9,147	9,624
NORTH SINGLE-FAMILY DETACHED	0	142	190	239	288	338	387	438	488	539	591	643	695	748	801	855	909	964	1,019	1,074	1,130
NORTH SINGLE-FAMILY ATTACHED	0	138	184	231	279	327	375	423	472	522	572	622	673	724	775	827	879	932	986	1,039	1,093
NORTH MULTIFAMILY	0	57	76	96	116	136	156	176	196	217	237	258	279	300	322	343	365	387	409	431	454
SOUTH SINGLE-FAMILY DETACHED	0	40	54	68	82	96	110	124	139	153	168	183	198	213	228	243	259	274	290	306	322
SOUTH SINGLE-FAMILY ATTACHED	0	5	7	9	10	12	14	16	18	20	22	23	25	27	29	31	33	35	37	39	41
SOUTH MULTIFAMILY	0	10	14	17	21	25	28	32	36	39	43	47	51	55	59	62	66	70	74	79	83
TOTAL UNITS	0	393	526	661	796	933	1,070	1,209	1,349	1,490	1,633	1,776	1,921	2,067	2,214	2,362	2,512	2,662	2,815	2,968	3,122
OFFICE SF	0	41,908	56,110	70,430	84,869	99,429	114,109	128,911	143,836	158,885	174,060	189,360	204,788	220,343	236,028	251,844	267,791	283,870	300,083	316,431	332,914
RETAIL SF	0	20,791	27,837	34,942	42,106	49,329	56,612	63,956	71,360	78,827	86,355	93,946	101,600	109,317	117,099	124,945	132,857	140,834	148,878	156,988	165,166
INDUSTRIAL SF	0	142,473	190,756	239,440	288,528	338,025	387,932	438,255	488,996	540,158	591,746	643,762	696,211	749,095	802,420	856,187	910,401	965,065	1,020,184	1,075,761	1,131,800
TOTAL SF	0	205,173	274,703	344,812	415,503	486,782	558,653	631,121	704,192	777,870	852,160	927,068	1,002,598	1,078,756	1,155,547	1,232,976	1,311,048	1,389,770	1,469,145	1,549,180	1,629,881
OFFICE JOBS	0	119	159	200	240	282	323	365	408	450	493	537	580	624	669	714	759	804	850	897	943
RETAIL JOBS	0	46	62	78	94	110	127	143	160	176	193	210	227	244	262	279	297	315	333	351	369
INDUSTRIAL JOBS	0	100	134	168	202	237	272	307	343	379	415	451	488	525	563	600	638	677	715	754	794
TOTAL JOBS	0	265	355	446	537	629	722	816	910	1,005	1,101	1,198	1,296	1,394	1,493	1,593	1,694	1,796	1,898	2,002	2,106
RESIDENTIAL TRIPS	0	1,632	2,185	2,743	3,306	3,873	4,445	5,021	5,602	6,189	6,780	7,376	7,976	8,582	9,193	9,809	10,430	11,057	11,688	12,325	12,967
NONRES TRIPS	0	824	1,104	1,385	1,669	1,956	2,244	2,536	2,829	3,125	3,424	3,725	4,028	4,334	4,642	4,953	5,267	5,583	5,902	6,224	6,548
VEHICLE TRIPS	0	2,457	3,289	4,129	4,975	5,828	6,689	7,557	8,431	9,314	10,203	11,100	12,004	12,916	13,836	14,763	15,698	16,640	17,590	18,549	19,515
RES SHERIFF CALLS	0	180	241	302	364	427	490	553	617	682	747	813	879	946	1,013	1,081	1,150	1,219	1,288	1,358	1,429
NONRES SHERIFF CALLS	0	59	78	98	119	139	159	180	201	222	243	265	286	308	330	352	374	397	419	442	465
TOTAL SHERIFF CALLS	0	238	319	401	483	566	649	733	818	904	990	1,077	1,165	1,254	1,343	1,433	1,524	1,615	1,707	1,800	1,894
RES FIRE AND RESCUE CALLS	0	107	144	181	218	255	293	331	369	407	446	486	525	565	605	646	687	728	770	812	854
NONRES FIRE AND RESCUE CALLS	0	35	47	59	71	83	95	108	120	133	145	158	171	184	197	210	224	237	250	264	278
TOTAL FIRE AND EMS CALLS	0	142	191	239	288	338	388	438	489	540	592	644	696	749	802	856	910	965	1,020	1,076	1,132
ELEM ENROLLMENT	0	69	93	117	140	165	189	213	238	263	288	313	339	365	391	417	443	470	497	524	551
ELEM ENROLLMENT (PRE K-3)	0	42	56	70	85	99	114	129	144	159	174	189	204	220	236	251	267	283	299	316	332
ELEM ENROLLMENT (GR 4-6)	0	28	37	46	56	65	75	85	95	104	114	124	135	145	155	166	176	187	197	208	219
MS ENROLLMENT	0	18	24	30	36	42	48	54	61	67	74	80	87	93	100	106	113	120	127	134	141
HS ENROLLMENT	0	39	53	66	79	93	107	121	135	149	163	177	192	206	221	236	251	266	281	296	312
TOTAL ENROLLMENT	0	126	169	212	256	300	344	388	433	479	525	571	617	664	711	759	807	855	904	954	1,003
NORTH ELEM ENROLLMENT	0	59	79	99	119	139	160	180	201	222	244	265	287	308	330	353	375	397	420	443	466
NORTH ELEM ENROLLMENT (PRE K-3)	0	36	48	60	72	84	97	109	122	135	148	161	174	187	200	214	227	241	255	268	282
NORTH ELEM ENROLLMENT (GR 4-6)	0	23	31	39	47	55	63	71	79	88	96	105	113	122	130	139	148	157	166	175	184
NORTH MS ENROLLMENT	0	15	20	25	30	35	40	45	51	56	61	67	72	78	83	89	94	100	106	112	117
NORTH HS ENROLLMENT	0	33	44	55	66	78	89	101	112	124	136	148	160	172	184	197	209	222	234	247	260
NORTH TOTAL ENROLLMENT	0	106	142	178	215	252	289	327	364	403	441	480	519	558	598	638	678	719	760	802	843
SOUTH ELEM ENROLLMENT	0	11	14	18	22	25	29	33	37	41	44	48	52	56	60	64	68	72	77	81	85
SOUTH ELEM ENROLLMENT (PRE K-3)	0	6	8	11	13	15	17	19	22	24	26	28	31	33	35	38	40	43	45	47	50
SOUTH ELEM ENROLLMENT (GR 4-6)	0	4	6	7	9	10	12	14	15	17	18	20	22	23	25	27	28	30	32	33	35
SOUTH MS ENROLLMENT	0	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	19	20	21	22	23
SOUTH HS ENROLLMENT	0	6	9	11	13	15	18	20	22	25	27	29	32	34	37	39	41	44	46	49	52
SOUTH TOTAL ENROLLMENT	0	20	27	34	41	48	55	62	69	76	84	91	98	106	113	121	129	136	144	152	160
ANNUAL MV	\$0	\$112,457,268	\$38,110,537	\$38,427,261	\$38,746,617	\$39,068,627	\$39,393,312	\$39,720,697	\$40,050,802	\$40,383,650	\$40,719,265	\$41,057,669	\$41,398,885	\$41,742,937	\$42,089,848	\$42,439,642	\$42,792,344	\$43,147,976	\$43,506,564	\$43,868,132	\$44,232,705
CUMUL RES AV	\$0	\$96,412,943	\$129,086,235	\$162,031,062	\$195,249,683	\$228,744,373	\$262,517,425	\$296,571,154	\$330,907,892	\$365,529,990	\$400,439,821	\$435,639,775	\$471,132,264	\$506,919,719	\$543,004,591	\$579,389,353	\$616,076,495	\$653,068,532	\$690,367,997	\$727,977,445	\$765,899,452
CUMUL NONRES AV	\$0	\$16,044,324	\$21,481,570	\$26,964,004	\$32,491,999	\$38,065,936	\$43,686,196	\$49,353,164	\$55,067,229	\$60,828,781	\$66,638,215	\$72,495,929	\$78,402,325	\$84,357,807	\$90,362,783	\$96,417,664	\$102,522,865	\$108,678,805	\$114,885,904	\$121,144,589	\$127,455,287
CUMUL AV	\$0	\$112,457,268	\$150,567,805	\$188,995,066	\$227,741,683	\$266,810,309	\$306,203,622	\$345,924,318	\$385,975,120	\$426,358,771	\$467,078,035	\$508,135,704	\$549,534,589	\$591,277,526	\$633,367,374	\$675,807,017	\$718,599,361	\$761,747,337	\$805,253,901	\$849,122,033	\$893,354,739
NET CUMUL AV	\$0	\$112,457,268	\$38,110,537	\$38,427,261	\$38,746,617	\$39,068,627	\$39,393,312	\$39,720,697	\$40,050,802	\$40,383,650	\$40,719,265	\$41,057,669	\$41,398,885	\$41,742,937	\$42,089,848	\$42,439,642	\$42,792,344	\$43,147,976	\$43,506,564	\$43,868,132	\$44,232,705

Figure 32. Detailed Demand Projections (Scenario 2)

	Base Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Fiscal Year->	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
POPULATION	0	946	1,267	1,590	1,916	2,245	2,577	2,911	3,248	3,588	3,931	4,276	4,624	4,976	5,330	5,687	6,047	6,410	6,776	7,145	7,518
POP AND JOBS	0	1,211	1,622	2,036	2,453	2,874	3,299	3,727	4,158	4,593	5,032	5,474	5,920	6,370	6,823	7,280	7,741	8,206	8,675	9,147	9,624
NORTH SINGLE-FAMILY DETACHED	0	135	181	227	273	320	368	415	463	512	561	610	660	710	760	811	863	914	967	1,019	1,072
NORTH SINGLE-FAMILY ATTACHED	0	136	182	229	276	323	371	419	467	516	565	615	665	715	766	818	870	922	974	1,027	1,081
NORTH MULTIFAMILY	0	67	90	113	137	160	184	208	232	256	280	305	330	355	380	406	431	457	483	509	536
SOUTH SINGLE-FAMILY DETACHED	0	38	51	65	78	91	105	118	132	146	160	174	188	202	216	231	245	260	275	290	305
SOUTH SINGLE-FAMILY ATTACHED	0	5	7	9	10	12	14	16	18	19	21	23	25	27	29	31	33	35	37	39	41
SOUTH MULTIFAMILY	0	12	16	21	25	29	33	38	42	47	51	55	60	65	69	74	78	83	88	93	98
TOTAL UNITS	0	394	528	663	799	936	1,074	1,213	1,353	1,495	1,638	1,782	1,927	2,073	2,221	2,370	2,520	2,671	2,824	2,978	3,133
OFFICE SF	0	41,908	56,110	70,430	84,869	99,429	114,109	128,911	143,836	158,885	174,060	189,360	204,788	220,343	236,028	251,844	267,791	283,870	300,083	316,431	332,914
RETAIL SF	0	20,791	27,837	34,942	42,106	49,329	56,612	63,956	71,360	78,827	86,355	93,946	101,600	109,317	117,099	124,945	132,857	140,834	148,878	156,988	165,166
INDUSTRIAL SF	0	142,473	190,756	239,440	288,528	338,025	387,932	438,255	488,996	540,158	591,746	643,762	696,211	749,095	802,420	856,187	910,401	965,065	1,020,184	1,075,761	1,131,800
TOTAL SF	0	205,173	274,703	344,812	415,503	486,782	558,653	631,121	704,192	777,870	852,160	927,068	1,002,598	1,078,756	1,155,547	1,232,976	1,311,048	1,389,770	1,469,145	1,549,180	1,629,881
OFFICE JOBS	0	119	159	200	240	282	323	365	408	450	493	537	580	624	669	714	759	804	850	897	943
RETAIL JOBS	0	46	62	78	94	110	127	143	160	176	193	210	227	244	262	279	297	315	333	351	369
INDUSTRIAL JOBS	0	100	134	168	202	237	272	307	343	379	415	451	488	525	563	600	638	677	715	754	794
TOTAL JOBS	0	265	355	446	537	629	722	816	910	1,005	1,101	1,198	1,296	1,394	1,493	1,593	1,694	1,796	1,898	2,002	2,106
RESIDENTIAL TRIPS	0	1,627	2,179	2,735	3,295	3,860	4,430	5,005	5,585	6,169	6,758	7,352	7,951	8,555	9,164	9,778	10,397	11,022	11,651	12,286	12,926
NONRES TRIPS	0	824	1,104	1,385	1,669	1,956	2,244	2,536	2,829	3,125	3,424	3,725	4,028	4,334	4,642	4,953	5,267	5,583	5,902	6,224	6,548
VEHICLE TRIPS	0	2,451	3,282	4,120	4,964	5,816	6,675	7,541	8,414	9,294	10,182	11,077	11,979	12,889	13,807	14,732	15,665	16,605	17,553	18,510	19,474
RES SHERIFF CALLS	0	180	241	302	364	427	490	553	617	682	747	813	879	946	1,013	1,081	1,150	1,219	1,288	1,358	1,429
NONRES SHERIFF CALLS	0	59	78	98	119	139	159	180	201	222	243	265	286	308	330	352	374	397	419	442	465
TOTAL SHERIFF CALLS	0	238	319	401	483	566	649	733	818	904	990	1,077	1,165	1,254	1,343	1,433	1,524	1,615	1,707	1,800	1,894
RES FIRE AND RESCUE CALLS	0	107	144	181	218	255	293	331	369	407	446	486	525	565	605	646	687	728	770	812	854
NONRES FIRE AND RESCUE CALLS	0	35	47	59	71	83	95	108	120	133	145	158	171	184	197	210	224	237	250	264	278
TOTAL FIRE AND EMS CALLS	0	142	191	239	288	338	388	438	489	540	592	644	696	749	802	856	910	965	1,020	1,076	1,132
ELEM ENROLLMENT	0	70	94	118	143	167	192	217	242	267	293	318	344	370	397	423	450	477	504	532	560
ELEM ENROLLMENT (PRE K-3)	0	43	57	72	86	101	116	131	146	162	177	193	208	224	240	256	272	289	305	322	339
ELEM ENROLLMENT (GR 4-6)	0	28	37	47	56	66	76	86	96	106	116	126	136	146	157	167	178	188	199	210	221
MS ENROLLMENT	0	18	24	30	36	42	48	54	60	67	73	79	86	92	99	106	112	119	126	133	139
HS ENROLLMENT	0	39	53	66	79	93	107	121	135	149	163	177	192	206	221	236	251	266	281	296	312
TOTAL ENROLLMENT	0	127	170	214	258	302	346	391	437	482	528	575	622	669	717	765	813	862	911	961	1,011
NORTH ELEM ENROLLMENT	0	60	80	100	121	142	162	184	205	226	248	270	292	314	336	359	381	404	427	451	474
NORTH ELEM ENROLLMENT (PRE K-3)	0	36	49	61	73	86	99	112	124	138	151	164	177	191	204	218	232	246	260	274	288
NORTH ELEM ENROLLMENT (GR 4-6)	0	23	31	39	47	56	64	72	80	89	97	106	114	123	132	141	150	159	168	177	186
NORTH MS ENROLLMENT	0	15	20	25	30	35	40	45	50	56	61	66	72	77	83	88	94	99	105	111	117
NORTH HS ENROLLMENT	0	33	44	55	66	78	89	101	113	124	136	148	160	172	185	197	210	222	235	248	261
NORTH TOTAL ENROLLMENT	0	107	143	180	217	254	292	330	368	406	445	484	524	563	604	644	685	726	767	809	851
SOUTH ELEM ENROLLMENT	0	11	14	18	22	26	29	33	37	41	45	49	53	57	61	65	69	73	77	81	86
SOUTH ELEM ENROLLMENT (PRE K-3)	0	6	9	11	13	15	17	20	22	24	26	29	31	33	36	38	41	43	45	48	50
SOUTH ELEM ENROLLMENT (GR 4-6)	0	4	6	7	9	10	12	14	15	17	18	20	22	23	25	27	28	30	32	33	35
SOUTH MS ENROLLMENT	0	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	20	21	22	23
SOUTH HS ENROLLMENT	0	6	9	11	13	15	17	20	22	24	27	29	31	34	36	39	41	44	46	48	51
SOUTH TOTAL ENROLLMENT	0	20	27	34	41	48	55	62	69	76	83	91	98	106	113	121	128	136	144	152	159
ANNUAL MV	\$0	\$110,125,189	\$37,320,221	\$37,630,377	\$37,943,110	\$38,258,442	\$38,576,395	\$38,896,990	\$39,220,250	\$39,546,196	\$39,874,851	\$40,206,237	\$40,540,377	\$40,877,294	\$41,217,012	\$41,559,552	\$41,904,939	\$42,253,197	\$42,604,348	\$42,958,419	\$43,315,431
CUMUL RES AV	\$0	\$94,080,865	\$125,963,840	\$158,111,784	\$190,526,899	\$223,211,404	\$256,167,539	\$289,397,561	\$322,903,747	\$356,688,391	\$390,753,807	\$425,102,330	\$459,736,311	\$494,658,124	\$529,870,159	\$565,374,830	\$601,174,568	\$637,271,825	\$673,669,074	\$710,368,808	\$747,373,541
CUMUL NONRES AV	\$0	\$16,044,324	\$21,481,570	\$26,964,004	\$32,491,999	\$38,065,936	\$43,686,196	\$49,353,164	\$55,067,229	\$60,828,781	\$66,638,215	\$72,495,929	\$78,402,325	\$84,357,807	\$90,362,783	\$96,417,664	\$102,522,865	\$108,678,805	\$114,885,904	\$121,144,589	\$127,455,287
CUMUL AV	\$0	\$110,125,189	\$147,445,411	\$185,075,788	\$223,018,898	\$261,277,340	\$299,853,735	\$338,750,726	\$377,970,976	\$417,517,171	\$457,392,022	\$497,598,259	\$538,138,636	\$579,015,931	\$620,232,942	\$661,792,494	\$703,697,433	\$745,950,630	\$788,554,978	\$831,513,397	\$874,828,828
NET CUMUL AV	\$0	\$110,125,189	\$37,320,221	\$37,630,377	\$37,943,110	\$38,258,442	\$38,576,395	\$38,896,990	\$39,220,250	\$39,546,196	\$39,874,851	\$40,206,237	\$40,540,377	\$40,877,294	\$41,217,012	\$41,559,552	\$41,904,939	\$42,253,197	\$42,604,348	\$42,958,419	\$43,315,431