Draft-Fiscal Impact Analysis of Union Square and Boynton Yards

Prepared for:

City of Somerville, Massachusetts

November 16, 2015

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FISCAL IMPACT ANALYSIS REPORT FOR UNION SQUARE AND BOYNTON YARDS

City of Somerville, Massachusetts

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EXECUTIVE SUMMARY

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

Many of the assumptions on which the analysis is based can be viewed as policy-making decision points, which if modified, would affect the overall results. For example, the level of capital expenditures for Union Square and Boynton Yards development assumed in the analysis, and the resulting costs, are projected independent of the current city Capital Investment Plan, which covers all citywide infrastructure needs. Rather, the capital costs projected in this analysis reflect the true costs to serve growth, regardless of whether the resources are available to cover the costs. Obviously, the City will continue to balance its budget each year, considering financial guidelines and policies, applicable operating impacts, and available resources.

DEVELOPMENT PROGRAMS

Union Square and Boynton Yards are approximately 2.5 miles northwest of downtown Boston. The neighborhood is located at the southern end the City of Somerville, abutting the City of Cambridge to the south and west. Located at the foot of Prospect Hill, Union Square has historically been a center of commerce, rail, manufacturing, and industry.

As shown in Figure 1 on the following page, the Union Square land use plan calls for a net increase of 1,084 housing units over a 20-year period, with the 217 of these units qualifying as affordable units. The population increase associated with these units is 2,049 persons. There is a net increase of 1.38 million square feet of nonresidential space projected with office use comprising the greatest share at 1.1 million square feet, followed by retail space (166,455). Employment associated with this nonresidential development is estimated at 4,829.

Figure 1. Summary of Union Square Development Program

Key Development Assumptions

Union Square

Residential		Assessed Value*	Persons Per HU**	Pupils per HU***
Population	2,049 Persons			
Residential Units	867 Units	$190,000 Per Unit	1.89	0.13
Affordable Units	217 Units	$91,200 Per Unit	1.89	0.13
Nonresidential		**Assessed Value***	**Jobs/ 1,000 SF#**	
Jobs	4,829 Jobs			
Retail	166,455 Sq. Ft.	$340 Per Sq. Ft.	2.50	
Creative Enterprise	103,864 Sq. Ft.	$200 Per Sq. Ft.	2.86	
Office	1,118,617 Sq. Ft.	$340 Per Sq. Ft.	3.63	
Hotel Rooms	175 Rooms	$290,000 Per Room	0.33	

*Provided by the City of Somerville. Hotel assumes a full service hotel.

**US Census Bureau ACS data

***US Census Bureau Public Use Mircosample data

#Based on information from the Institute of Transportation Engineers

As shown in Figure 2 on the following page, the Boynton Yards land use plan calls for a net increase of 1,762 housing units over a 20-year period, with the 352 of these units qualifying as affordable units. The population increase associated with these units is 3,330 persons. There is a net increase of 2.37 million square feet of nonresidential space projected with office use comprising the greatest share at approximately 2.0 million square feet, followed by retail space (193,080). Employment associated with this nonresidential development is estimated at 8,274.

Figure 2. Summary of Boynton Yards Development Program

Key Development Assumptions
Boynton Yards

Residential		Assessed Value*	Persons Per HU**	Pupils Per HU***
Population	3,330 Persons			
Residential Units	1,410 Units	$190,000 Per Unit	1.89	0.13
Affordable Units	352 Units	$91,200 Per Unit	1.89	0.13
Nonresidential		**Assessed Value***	**Jobs/ 1,000 SF#**	
Jobs	8,274 Jobs			
Retail	193,080 Sq. Ft.	$340 Per Sq. Ft.	2.50	
Creative Enterprise	181,134 Sq. Ft.	$200 Per Sq. Ft.	2.86	
Office	2,005,252 Sq. Ft.	$340 Per Sq. Ft.	0.00	

*Provided by the City of Somerville
**US Census Bureau ACS data
***US Census Bureau Public Use Mircosample data
#Based on information from the Institute of Transportation Engineers

CUMULATIVE NET FISCAL IMPACTS

Figure 3 below shows the ***cumulative*** results for each development area. The analysis includes all variable revenues generated by Union Square and Boynton Yards. All operating and capital costs attributable to each development are included in the analysis. Comparing available resources to projected costs reveals overall net surpluses or (net deficits). As shown in Figure 3, the fiscal impact analysis results show that revenues generated by development within both Union Square and Boynton Yards will be sufficient to cover the resulting operating *and* capital costs to the City. Boynton Yards generates the greatest cumulative surplus at $168 million, or $8.4 million annually. Union Square generates a cumulative net surplus of $44.2 million, or $2.2 million on an average annual basis.

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

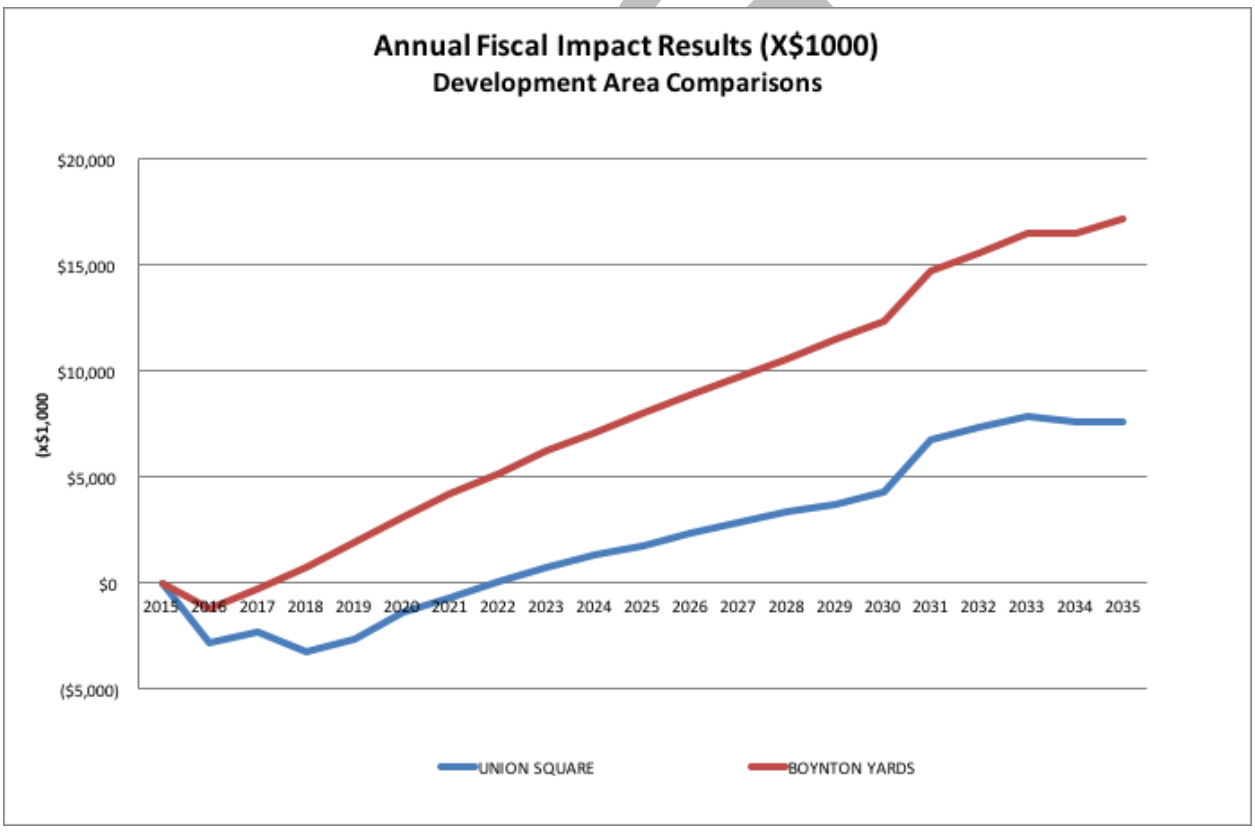
SUMMARY OF CUMULATIVE FISCAL IMPACTS WITH UTILITY/STREETS INFRASTRUCTURE COSTS UNION SQUARE AND BOYNTON YARDS FISCAL IMPACT ANALYSIS		
	SCENARIO	
REVENUE	**UNION SQUARE**	**BOYNTON YARDS**
Total General Fund Revenue	$200,785,951	$270,810,381
Total Special Revenue	$128,973	$182,298
TOTAL REVENUE	**$200,914,924**	**$270,992,679**
EXPENDITURES		
Total City General Fund Operating Expenditures	$60,402,277	$45,638,079
Total City Special Revenue Fund Expenditures	$0	$0
Total Public Schools Operating Expenditures	$4,544,788	$7,050,966
Total City Capital Expenditures	$91,726,251	$50,227,089
TOTAL EXPENDITURES	**$156,673,317**	**$102,916,133**
NET CUMULATIVE FISCAL IMPACT	**$44,241,607**	**$168,076,546**
AVERAGE ANNUAL IMPACT	**$2,212,080**	**$8,403,827**

ANNUAL NET FISCAL IMPACTS

Figure 4 below shows the ***annual*** (year-to-year) net fiscal results for the Union Square and Boynton Yards projects over the 20-year analysis period. Each year reflects total revenues generated minus total expenditures incurred in the same year. Both capital and operating costs are included. By showing the results annually, the magnitude, rate of change, and timeline of deficits and revenues can be observed over time. Data points above the $0 line represent annual net surpluses; points below the $0 line represent annual net deficits. Each year's net surplus or deficit is *not* carried forward into the next year in this graphic. This enables a comparison from year-to-year of the net results without distorting the revenue or cost side of the equation.

As shown below, net surpluses are generated in each year. Capital improvements and expenditures are assumed to be debt financed in this analysis, which has a "smoothing effect" on the results. That is, debt service payments are spread over 20 -30 years, depending on expenditure, as opposed to a large expenditure in one or two years.

Figure 4. Summary of Annual Net Fiscal Impact Results



CONCLUSIONS

The following major conclusions can be drawn from the analysis:

- Union Square and Boynton Yards each generate net surpluses to the City over the 20-year analysis period, with Boynton Yards producing the greatest fiscal benefits. Due to the marginal cost methodology employed as part of this analysis, Union Square and Boynton Yards each benefit from existing economies of scale from a service delivery perspective, as well as existing infrastructure capacity in certain areas since the City already serves each study area.

- Boynton Yards generates the best results, with a cumulative net surplus of $168 million, or $8.4 million annually. The reason for greater fiscal results in two fold. First, because of the marginal nature of this analysis, there is much less infrastructure required for the development of Boynton Yards. Second, Boynton Yards assumes substantially more development, which generates greater property tax over the 20-year analysis. This additional $63 million in property tax, combined with the required infrastructure costs that are almost half that of Union Square, equal greater fiscal benefits.

- Both development areas generate cumulative net deficits to the capital fund, as the City has dedicated no capital revenue other than grants and bond proceeds to the projects at this time. However, the net surpluses to the General Fund for operations are more than enough to offset the capital deficits. Capital Reserve Fund transfers and value-capture techniques, such as DIF and I-Cubed are not factored into the analysis.

- Because of the upfront infrastructure requirements, both Union Square and Boynton Yards generate net deficits in the initial years. Because of the required infrastructure for Union Square, the annual net deficits are incurred for the first six years compared to the first two years for Boynton Yards. As a result, the City is not "made whole" until years 11-20 of the 20-year analysis period. This is reflected in the average annual results.

- An interesting finding is that the amount of infrastructure required for Union Square or Boynton Yards doesn't necessarily correspond to the relative amount of new development assumed. For example, Boynton Yards assumes approximately 1 million additional square feet of nonresidential development and 678 additional residential units. However, required infrastructure needs total $91.7 million for Union Square, compared to $50.2 million for Boynton Yards.

- Significant capital investment in street and public utility infrastructure is required for each development plan, with significantly more required for Union Square. Debt service for street and public utility infrastructure totals $66.9 million for Union Square, compared to $43.4 million for Boynton Yards. Since it is assumed the debt issue for public utility infrastructure is for a 30-year term, not all costs are shown in this fiscal impact analysis. A 15-year bond term is assumed for streetscape infrastructure, so all costs are incurred in the 20-year analysis

period. Another significant capital cost required for Union Square is a preliminary estimate of $20.5 million in principal and interest for the relocation of the existing Fire Station. There are no Fire-related capital costs assumed for Boynton Yards.

- From a land use policy perspective, it is important to acknowledge that fiscal issues are only one concern. Environmental, housing affordability, jobs/housing balance, traffic and other issues must also be taken into consideration when making final assessments on what is best for the City.

MAJOR ASSUMPTIONS

A fiscal impact analysis determines whether revenues generated by development/redevelopment in Union Square and Boynton Yards are sufficient to cover the resulting costs for service and facility demands placed on the City of Somerville. The fiscal impact analysis conducted by TischlerBise incorporates the case study-marginal cost approach wherever possible. The case study-marginal methodology is the most realistic method for evaluating fiscal impacts. This methodology takes site or geographic-specific information into consideration. Therefore, any unique demographic or locational characteristics of new development are accounted for, as well as the extent to which a particular infrastructure or service operates under, over or close to capacity. Therefore, available facility capacity determines the need for additional capital facilities and associated operating costs. Many of the administrative/general government costs that are impacted by general growth in the City, regardless of location, are projected using a marginal/average cost hybrid methodology that attempts to determine capacity and thresholds for staffing but projects non-salary operating costs using an average cost approach.

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

Marginal, Growth-Related Costs and Revenues: For this analysis, costs and revenues that are directly attributable to new development/redevelopment in Union Square and Boynton Yards are included. Some costs and revenues are not expected to be impacted by demographic changes, and are considered as fixed costs and revenues in this analysis. To determine fixed costs and revenues, TischlerBise reviewed the FY2015 budget and all available supporting documentation. Funds evaluated as part of this analysis include the City's tax-supported funds (e.g., General Fund and Community Preservation Act Fund). Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate City department representatives. In some cases, a determination was made based on TischlerBise's extensive national experience conducting public sector fiscal impact analyses.

Level of Service: The cost projections are based on the "snapshot approach" in which it is assumed the current level of service, as funded in the City's FY2015 budget, will continue through the 20-year analysis period. Current demand base data was used to calculate unit costs and service level thresholds. Examples of demand base data include population, dwelling units, employment by type, vehicle trips, etc. In summary, the "snapshot" approach does not attempt to speculate about how levels of service, costs, revenues and other factors will change over 20 years. Instead, it evaluates the fiscal impact to the City as it currently conducts business under the present budget.

Revenue Structure and Tax Rates: Revenues are projected assuming that the current revenue structure and tax rates, as defined by the FY2015 budget, will not change during the analysis period.

Inflation Rate: The rate of inflation is assumed to be zero throughout the projection period, and cost and revenue projections are in constant 2015 dollars. This assumption is in accord with current budget

data and avoids the difficulty of speculating on inflation rates and their effect on cost and revenue categories. It also avoids the problem of interpreting results expressed in inflated dollars over an extended period of time.

Non-Fiscal Evaluations: It should be noted that while a fiscal impact analysis is an important consideration in planning decisions, it is only one of several issues that should be considered. Environmental, social and public safety issues, for example, should also be considered when making planning and policy decisions.

FISCAL IMPACT ANALYSIS RESULTS AND FINDINGS

Fiscal impact analysis results from development/redevelopment of Union Square and Boynton Yards to the City of Somerville are presented in this section.

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

1. ***Cumulative*** results are shown reflecting total revenues, expenditures, and net fiscal results over the development timeframe.
2. ***Annual*** net results are discussed and show the fiscal impacts (annual revenues minus annual expenditures) from one year to the next over the projection period.
3. ***Average annual*** results are shown for 20-year time periods to provide an easy way to understand the magnitude of projected average annual fiscal impacts.

CUMULATIVE NET RESULTS

Cumulative figures reflect total revenues generated minus projected operating and capital expenditures over the 20-year development timeframe. The analysis includes all variable revenues generated by Union Square and Boynton Yards. All operating and capital costs attributable to each development are included in the analysis. Comparing available resources to projected costs reveals overall net surpluses or (net deficits). As shown in Figure 3, the fiscal impact analysis results show that revenues generated by development within both Union Square and Boynton Yards will be sufficient to cover the resulting operating *and* capital costs to the City. Boynton Yards generates the greatest cumulative surplus at $190.8 million, or $9.5 million annually. Union Square generates a cumulative net surplus of $74.5 million, or $3.7 million on an average annual basis.

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

SUMMARY OF CUMULATIVE FISCAL IMPACTS WITH UTILITY/STREETS INFRASTRUCTURE COSTS UNION SQUARE AND BOYNTON YARDS FISCAL IMPACT ANALYSIS		
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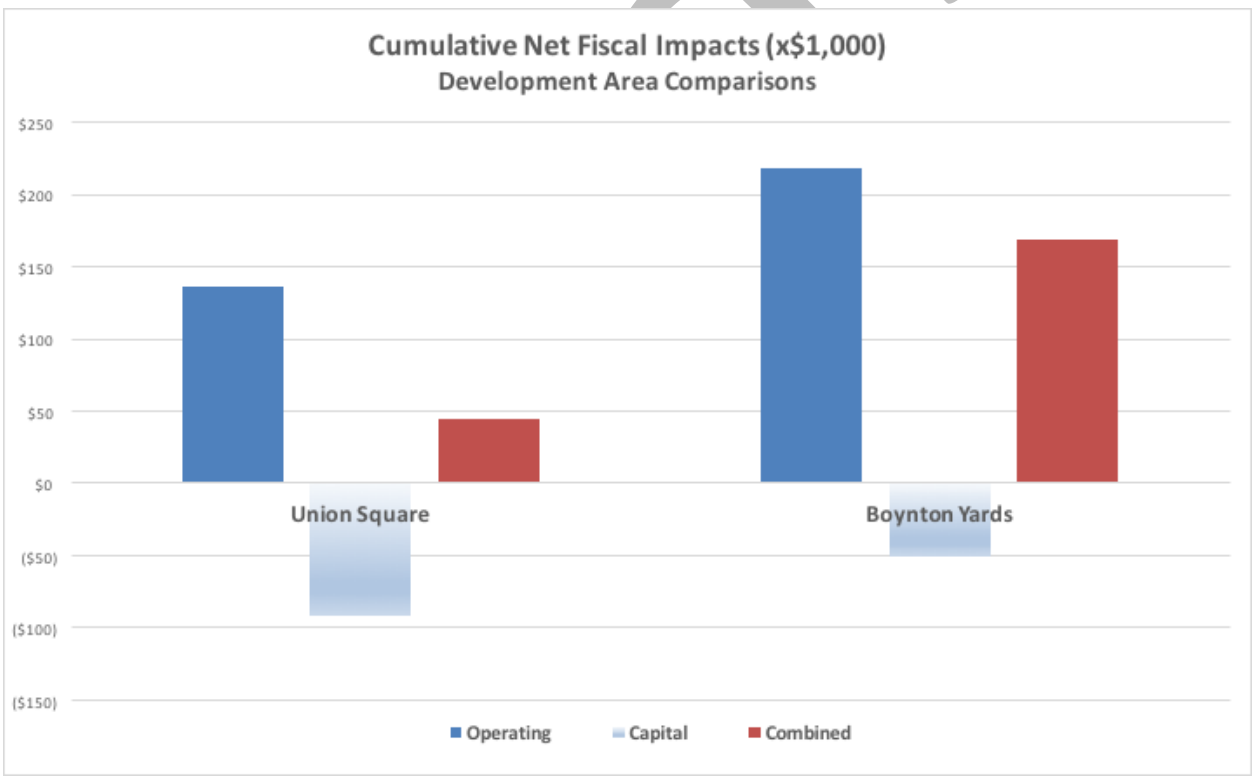
AVERAGE ANNUAL IMPACT	**$2,212,080**	**$8,403,827**

Cumulative results are shown graphically as well in Figure 6.

Figure 6. Summary of Cumulative Net Fiscal Impact Results (Graph)



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

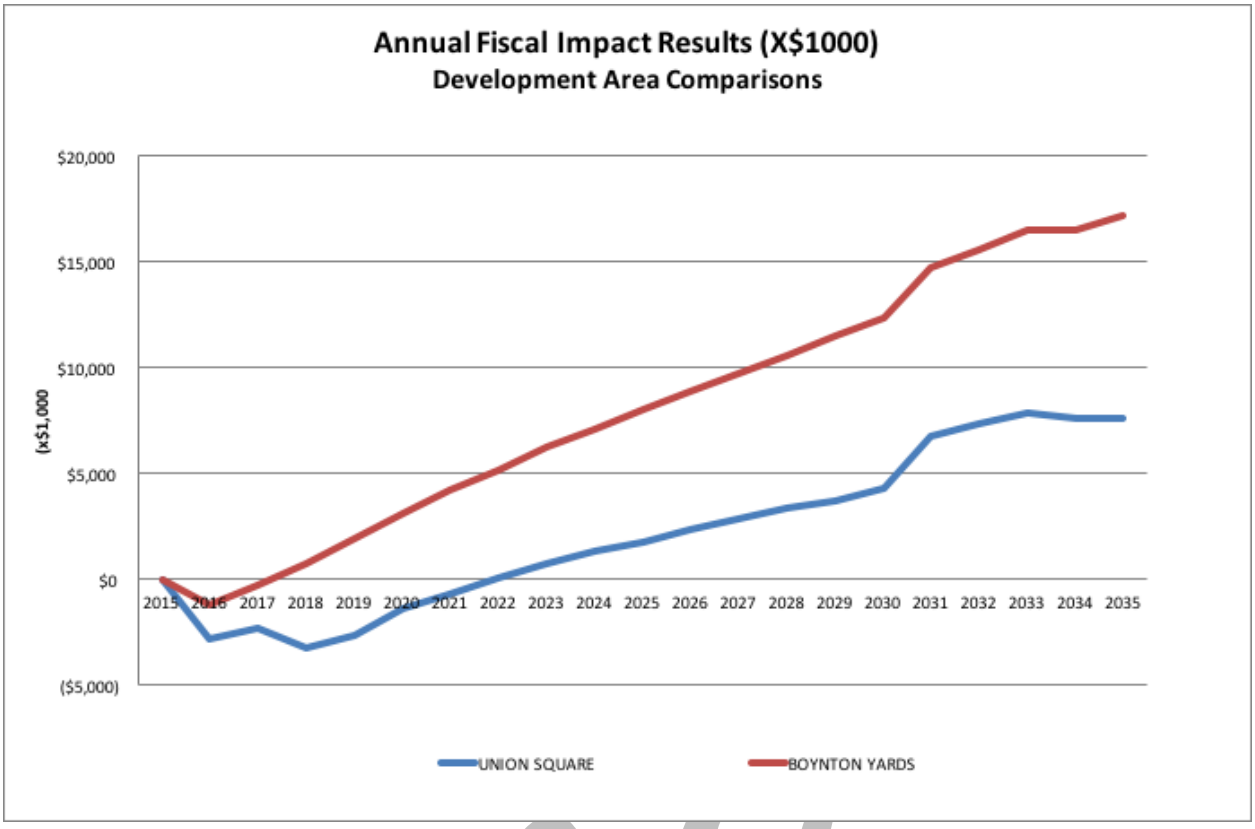
General Fund. However, the net surpluses to the General Fund for operations are more than enough to offset the capital deficits. As discussed in more detail later on this report, capital expenditures required for Union Square are more than twice what is required for Boynton Yards, although Boynton Yards assumes more development. This is primarily due to the the amount of public utility and streetscape infrastructure required to facilitate redevelopment in Union Square.

ANNUAL NET RESULTS

The following figure shows the ***annual*** (year to year) net fiscal results for Union Square and Boynton Yards over the 20-year analysis period. Each year reflects total revenues generated minus total expenditures incurred in the same year. Both capital and operating costs are included. By showing the results annually, the magnitude, rate of change, and timeline of deficits and revenues can be observed over time. The "bumpy" nature of the annual results during particular years generally represents capital costs being incurred.

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

Figure 7. Annual Net Fiscal Results: Union Square and Boynton Yards

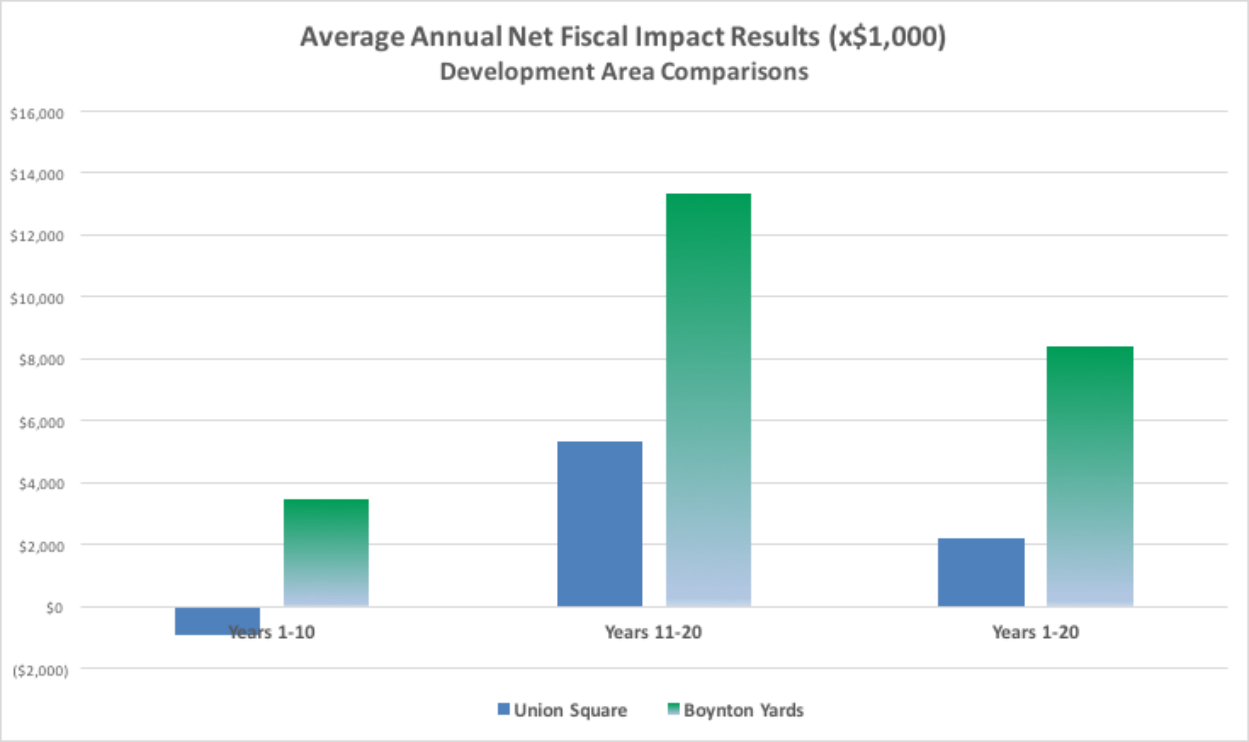


As shown above, initial net deficits are incurred in the initial years for both Union Square and Boynton Yards. Most of the expenditures for capital improvements are assumed to be debt financed in this analysis, which has a "smoothing effect" on the results. That is, debt service payments are spread over 15-30 years, depending on the expenditure, as opposed to a large expenditure in one or two years. Because of the required infrastructure for Union Square, the annual net deficits are incurred for the first six years compared to the first two years for Boynton Yards. These capital expenditures are discussed in more detail in the next section of this report.

AVERAGE ANNUAL RESULTS

For further information, ***average annual*** results are shown graphically below in Figure 8 for three time periods for Union Square and Boynton Yards. As shown in Figure 8, Boynton Yards generates average annual net surpluses in each of the three time periods. Average annual net deficits are generated in years 1-10 in Union Square due to the amount of upfront infrastructure needs. Average annual net surpluses are not generated until years 11-20, when enough development is online and generating sufficient revenue to offset the operating and capital costs.

Figure 8. Average Annual Net Fiscal Impacts by Time Period



REVENUE AND COST SUMMARY

A summary of projected revenues and costs generated by Union Square and Boynton Yards to the City of Somerville are provided below. These figures are based on the revenue and cost factors described in Appendix B.

GENERAL FUND REVENUE PROJECTIONS

Cumulative operating revenue to the City generated over the 20-year projection period for Union Square and Boynton Yards is shown below in Figure 9. As Figure 9 illustrates, cumulative General Fund revenue totals $270.8 million for Boynton Yards compared to $200.7 million for Union Square. Revenue is generally greater for Boynton Yards due to the greater amount of development assumed.

Figure 9. Cumulative General Fund Revenues from Union Square and Boynton Yards

Cumulative Revenue - Scenario Comparisons
City of Somerville, MA
Union Square and Boynton Yards Fiscal Impact Analysis

Category	SCENARIO			
	UNION SQUARE	%	BOYNTON YARDS	%
Property Taxes	$158,335,643	79%	$221,668,718	82%
Excise Taxes	$11,410,504	6%	$5,463,429	2%
Penalties & Interest on Taxes	$0	0%	$0	0%
PILOT Payments	$0	0%	$0	0%
Charges - Trash	$66,326	0%	$105,043	0%
Fees	$392,491	0%	$624,805	0%
Rentals	$0	0%	$0	0%
Other Department Revenue	$8,196	0%	$13,828	0%
Licenses and Permits	$12,281,011	6%	$15,160,821	6%
Fines and Forfeits	$4,492,005	2%	$6,364,215	2%
Investment Income	$0	0%	$0	0%
Misc Recurring	$0	0%	$0	0%
State Revenue	$13,799,776	7%	$21,409,523	8%
Other Financing Source	$0	0%	$0	0%
TOTAL	**$200,785,951**	**100%**	**$270,810,381**	**100%**

As Figure 9 above indicates, Property Taxes is overwhelmingly the largest growth-related revenue source generated by both Union Square and Boynton Yards, comprising 79 percent and 82 percent of total revenue, respectively. State Revenue is the second largest growth-related revenue source, totaling $21.4 million for Boynton Yards and $13.7 million for Union Square. The third largest source of General Fund revenue is License and Permits, which is comprised primarily of development-related revenue (e.g., building permits). The fourth largest General Fund revenue source is Excise Taxes, which are actually greater for Union Square, $11.4 million compared to $5.4 million for Boynton Yards. Revenue is greater for Union Square due to the hotel development assumed, which generates $7.9 million in Local Room Excise Tax.

OPERATING EXPENDITURE PROJECTIONS

Cumulative operating expenditures generated over the 20-year projection period are shown in Figure 10 below. As Figure 10 illustrates, cumulative operating expenditures are highest for Union Square at $64.9 million, compared to $52.6 million for Boynton Yards. Although there is more development assumed in Boynton Yards, as explained in more detail below, Public Safety costs are approximately $28.5 million higher for Union Square.

Figure 10. Cumulative Operating Expenditures from Union Square and Boynton Yards

Cumulative Operating Expenditures - Scenario Comparisons
City of Somerville, MA
Union Square and Boynton Yards Fiscal Impact Analysis

Category	SCENARIO			
	UNION SQUARE	%	BOYNTON YARDS	%
General Government	$5,932,580	9%	$9,872,206	19%
Public Safety	$36,094,092	56%	$7,480,867	14%
Culture & Recreation	$651,223	1%	$1,145,346	2%
Public Works	$14,004,937	22%	$21,502,719	41%
Other Items	$3,719,445	6%	$5,636,942	11%
Community Preservation Fund	$0	0%	$0	0%
Somerville Schools	$4,544,788	7%	$7,050,966	13%
TOTAL	**$64,947,065**	**100%**	**$52,689,045**	**100%**

As Figure 10 above indicates, the greatest operating expenditures differ for each development area. For example, in Union Square the greatest operating expenditures are for Public Safety, at $36 million (56 percent of total expenditures). In Boynton Yards the greatest operating expenditures are for Public Works, at $21.5 million (41 percent of total expenditures). The large Public Safety expenditures in Union Square are due to the assumption that additional Police space is required because of the demolition of the existing building as part of the redevelopment of Union Square. It is assumed the City will need to lease space at a cost of $1.7 million annually. For all other operating expenditures, the ranking of total expenditures by category track closely with the amount of new development assumed. Therefore, expenditures are greater for each category under Boynton Yards.

CAPITAL EXPENDITURE PROJECTIONS

Cumulative capital expenditures generated over the 20-year projection period are shown in Figure 11 below.

Figure 11. Cumulative Capital Expenditures from Union Square and Boynton Yards

Cumulative Capital Expenditures - Scenario Comparisons
City of Somerville, MA
Union Square and Boynton Yards Fiscal Impact Analysis

Category	SCENARIO			
	UNION SQUARE	%	BOYNTON YARDS	%
Parks and Recreation	$0	0%	$0	0%
Required Street/Public Utility Improvements	$66,905,440	73%	$43,433,052	86%
Police	$400,000	0%	$500,000	1%
Fire	$20,548,657	22%	$0	0%
Somerville Public Schools	$3,872,154	4%	$6,294,037	13%
TOTAL	**$91,726,251**	**100%**	**$50,227,089**	**100%**

Cumulative capital expenditures for Union Square total $91.7 million over the 20-year analysis period, compared to cumulative expenditures of $50.2 million for Boynton Yards. Significant capital investment in street and public utility infrastructure is required for each development plan, with significantly more required for Union Square. Debt service for street and public utility infrastructure totals $66.9 million for Union Square, compared to $43.4 million for Boynton Yards. Since it is assumed the debt issue for public utility infrastructure is for a 30-year term, not all costs are shown in this fiscal impact analysis. A 15-year bond term is assumed for streetscape infrastructure, so all costs are incurred in the 20-year analysis period. Another significant capital cost required for Union Square is a preliminary estimate of $20.5 million in principal and interest for the relocation of the existing Fire Station. The Carlson Group of Andover, Massachusetts, is conducting a fire department evaluation and strategic planning study to determine specific fire department needs and costs. There are no Fire-related capital costs assumed for Boynton Yards. The modest capital expenditures for Police for each area reflect the need for additional police cars due to new development and their continued replacement after their two-year life cycle. Projected costs for additional student seats in the Somerville School System total $6.2 million for Boynton Yards, compared to $3.8 million for Union Square. With more residential units in Boynton Yards versus Union Square, it is no surprise that School capital costs are greater. There are no assumed Parks and Recreation costs resulting from Union Square and Boynton Yards. Public space proposed in Union Square and Boynton Yards is assumed to be paid for and built by private development.

APPENDIX A

BASE YEAR DEMOGRAPHIC DATA

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

Figure A1. Base Year Demographic Data

	Base 2015
POPULATION*	75,754
*HOUSING UNITS***	
SINGLE FAMILY-DETACHED	3,670
SINGLE FAMILY-ATTACHED	1,538
MULTIFAMILY	29,167
TOTAL UNITS	34,375

*US Census, Suburbanstats.org

**2013 U.S. Census, American Community Survey, 1-Year Estimates Table B25024

*JOBS****	
RETAIL JOBS	6,640
OFFICE JOBS	7,391
INDUSTRIAL JOBS	2,899
INSTITUTIONAL JOBS	8,016
TOTAL JOBS	24,946

***Total jobs from Massachussets Office of Labor and Workforce Development, 2014

APPENDIX B

This section provides supporting detail on projection factors used in the Union Square and Boynton Yards Fiscal Impact Analysis.

OVERVIEW

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

Per Capita (population)

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

Per Capita and Employee (Population and Jobs)

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

Custom/Marginal

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

Fixed

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

GENERAL FUND REVENUE FACTORS

Property Taxes

City General Fund Property Tax revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C1. The table shows revenue category, specific revenue type, base year (FY15) budget amount, projection methodology and the level of service (LOS) standard/dollar per demand unit.

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Property Taxes	Property Taxes-Residential	$123,015,413	CUM RES AV	$12.61
	Property Taxes-Nonresidential		CUM NONRES AV	$20.38
	Tax Title Redeemed	$0	FIXED	$0.00
	Tax Foreclosure	$0	FIXED	$0.00

Customized/Marginal Calculations and Notes

- Property tax revenue is calculated by multiplying the assessed values for each land use type by the appropriate tax rate shown above in Figure C1. Figure C2 shows the assumptions for assessed value in the Union Square and Boynton Yard areas.

Figure C2: Assessed Value Assumptions

Residential	Assessed Value*
Residential Units	$190,000 Per Unit
Affordable Units	$91,200 Per Unit
Nonresidential	**Assessed Value***
Retail	$340 Per Sq. Ft.
Creative Enterprise	$200 Per Sq. Ft.
Office	$340 Per Sq. Ft.

*Provided by the City of Somerville

Excise Taxes

City General Fund Excise Tax revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C3. For example, Motor Vehicle Excise Tax revenue is projected to increase with population and employment generated within the Study Area. Therefore, the FY2015 revenue ($5,600,000) is divided by the current estimate of population and jobs (100,700) for a revenue factor of $55.61. A similar methodology is used for the Local Meals Excise Tax. For those items that are custom calculated—other than population, population and jobs, total units, total nonresidential square footage, and fixed—further detail is provided below the figure.

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Excise Taxes	Motor Vehicle Excise Tax	$5,600,000	POP AND JOBS	$55.61
	Urban Excise	$125,000	FIXED	$0.00
	Local Meals Excise	$1,437,448	POP AND JOBS	$14.27
	Local Option Room Excise	$703,556	HOTEL REVENUE	4.0%

Customized/Marginal Calculations and Notes

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

Penalties and Interest on Taxes

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

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Penalties & Interest on Taxes	Interest - Personal Pro	$5,000	FIXED	$0.00
	Interest - Real Estate	$200,000	FIXED	$0.00
	Interest - Excise Tax	$16,000	FIXED	$0.00
	Interest - Tax Title	$175,000	FIXED	$0.00
	Penalities Tax Title	$0	FIXED	$0.00
	Demand & Penalties	$350,000	FIXED	$0.00
	Penalties Non Criminal	$44,485	FIXED	$0.00
	Penalties Non Criminal	$65,145	FIXED	$0.00

PILOT Payments

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

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
PILOT Payments	Payments in Lieu of Taxes	$280,000	FIXED	$0.00

Charges-Trash

City General Fund Charges-Trash revenues and projection factors used in the Fiscal Impact Analysis are shown in Figure C6. For example, discussions with City staff indicate that residential trash fees are likely to increase with additional population growth in the City. Therefore, the FY2015 revenue ($30,000) is divided by the current estimate of population (75,754) for a revenue factor of $0.40. A similar methodology is used for Sanitation Fees, which is assumed to increase with population and jobs.

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Charges - Trash	Residential Trash Fee	$30,000	POPULATION	$0.40
	Sanitation Fees	$70,000	POP AND JOBS	$0.70

Fees

City General Fund Fees revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C7. For example, it is expected that Copies of Records are likely to increase with additional population and employment growth in the City. Therefore, the FY2015 revenue ($90,000) is divided by the current estimate of population and jobs (100,700) for a revenue factor of $0.90. A similar methodology is used for several of the other Fee revenues.

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Fees	Advertising	$12,000	FIXED	$0.00
	Bus Certificate	$30,000	FIXED	$0.00
	Cert of Liens	$160,000	POP AND JOBS	$1.59
	Condo Appl Fee	$65,000	FIXED	$0.00
	Constable Fees	$1,500	FIXED	$0.00
	Copies of Records	$90,300	POP AND JOBS	$0.90
	Police Detail Surcharge	$160,000	FIXED	$0.00
	Fire Detail Surcharge	$20,000	FIXED	$0.00
	Custodial Detail	$8,000	FIXED	$0.00
	False Alarm Fee	$45,000	POP AND JOBS	$0.45
	Fingerprinting Fees	$2,000	FIXED	$0.00
	Fire Alarm reimb	$125,000	POP AND JOBS	$1.24
	Misc Fees	$32,625	FIXED	$0.00
	Notarization	$400	FIXED	$0.00
	Parking Fine CC Fee	$145	FIXED	$0.00
	Police Cruiser Fees	$18,000	FIXED	$0.00
	Returned check Fee	$3,000	FIXED	$0.00
	Smoke Detector Insp.	$50,000	POP AND JOBS	$0.50
	SPGA Fees	$1,125	FIXED	$0.00
	Witness Fees	$100	FIXED	$0.00
	Curb Cut Fee	$12,000	FIXED	$0.00
	Temporary No Parking	$45,625	FIXED	$0.00
	Taxicab Reinspection Fee	$150	FIXED	$0.00
	Pool Fees	$7,500	FIXED	$0.00
	Bus routes revenue	$0	FIXED	$0.00
	Bus Shelter Advertising	$20,000	FIXED	$0.00
	E-Rate Reimbursement	$3,500	FIXED	$0.00
	Bike Advertising Fee	$70,800	FIXED	$0.00
	Sealing Fees	$22,000	FIXED	$0.00

Rentals

City General Fund Rental revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C8. Conversations with City staff indicate both of these revenue sources are not likely to be impacted by new development within the City, and will be considered fixed within the fiscal impact analysis.

Figure C8: General Fund Rental Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Rentals	Rental Income	$18,400	FIXED	$0.00
	Building Use Revenue	$57,000	FIXED	$0.00

Other Department Revenue

City General Fund Other Department revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C9. It is expected that Planning and Zoning fees will likely increase with additional population growth in the City. Therefore, the FY2015 revenue ($120,000) is divided by the current estimate of population and jobs (100,700) for a revenue factor of $1.19. Commission on Machines revenue is assumed to remain fixed relative to new development.

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

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

License and Permit Revenue

City General Fund License and Permit revenue and projection factors used in the Fiscal Impact Analysis is shown in Figure C10. Several revenues are considered variable in this analysis and are projected to increase with population or additional population and employment. Development permit-related revenue are Direct Entries in the fiscal impact model, based on projections of this revenue provided by City staff. Projected one-time revenue generated by Union Square is estimated at $11,437,168. Boynton Yards is estimated at $13,842,330.

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Licenses and Permits	Club Restr LIC-7 Day	$20,800	FIXED	$0.00
	Common Victuallers	$55,000	FIXED	$0.00
	Innholder License	$1,500	FIXED	$0.00
	Malt & Wines EDC Int	$3,200	FIXED	$0.00
	Malt Bev & Wine Store	$22,500	POP AND JOBS	$0.22
	Malt Bev/Wine Restrn	$32,000	POP AND JOBS	$0.32
	Package Store LLC	$64,000	FIXED	$0.00
	Restaurant LIC-Liqur	$250,000	POP AND JOBS	$2.48
	Spec Alcohol License	$2,500	FIXED	$0.00
	Auto Amusement Device	$0	FIXED	$0.00
	Bill/Pool/Bowl/LIC	$1,500	FIXED	$0.00
	Builders License	$350	FIXED	$0.00
	Close out Sale	$0	FIXED	$0.00
	Constables License	$3,750	FIXED	$0.00
	Dog Kennel License	$0	FIXED	$0.00
	Dog License	$42,000	POPULATION	$0.55
	Drainlayer License	$10,000	FIXED	$0.00
	Entertainment LIC	$32,800	FIXED	$0.00
	Funeral Direct LICS	$380	FIXED	$0.00
	Hawker/Peddler Lion	$1,800	FIXED	$0.00
	Junk Dealther License	$3,750	FIXED	$0.00
	Livery/Limousine	$300	FIXED	$0.00
	Lodging License	$22,000	FIXED	$0.00
	Milk License	$7,500	FIXED	$0.00
	Moving Vans & Pods	$50,000	POPULATION	$0.66
	Outdoor Parking Space	$14,000	FIXED	$0.00
	Outdoor Seating	$5,100	FIXED	$0.00
	Physical Therapy Lic	$8,500	FIXED	$0.00
	Physicians/Osteopth	$0	FIXED	$0.00
	signs and Awning	$5,000	FIXED	$0.00
	Swim Pool Lic	$1,440	FIXED	$0.00
	Taxi Stand Lic	$4,500	FIXED	$0.00
	Taxicab Medallion	$30,250	FIXED	$0.00
	Used Car Dealer Lic	$30,250	FIXED	$0.00
	Fortune Teller	$500	FIXED	$0.00
	Urban agriculture	$200	FIXED	$0.00
	BOA Mobile Food Venor	$600	FIXED	$0.00
	Burial Permits	$3,100	FIXED	$0.00
	Dumpster Contractors	$5,280	FIXED	$0.00
	Explosive Stor Flamb	$13,000	FIXED	$0.00
	Extended Retail Hour	$8,250	FIXED	$0.00
	Flammable Permit	$24,750	FIXED	$0.00
	Garage Permits	$60,500	FIXED	$0.00
	Marriage Permit	$27,500	FIXED	$0.00
	Police Revolver Permit	$6,500	FIXED	$0.00
	Raffle/Bazaar Permit	$250	FIXED	$0.00
	Residnet Park Permit	$1,596,000	POPULATION	$21.07
	Retail&Food Permit	$190,000	POPULATION	$2.51
	Sworn Weigher	$0	FIXED	$0.00
	Building Permit	$3,838,660	DIRECT ENTRY	$0.00
	Dumpster Permit	$48,000	FIXED	$0.00
	Electrical Permit	$250,000	DIRECT ENTRY	$0.00
	Gas Permit	$63,000	FIXED	$0.00
	Grant of Location	$11,000	FIXED	$0.00
	Housing certificate	$330	FIXED	$0.00
	Inspection	$60,000	DIRECT ENTRY	$0.00
	Occupancy Permit	$31,500	DIRECT ENTRY	$0.00
	Plumbing Permit	$120,000	DIRECT ENTRY	$0.00
	Sidewalk Opening	$100,000	FIXED	$0.00
	Open air Vendor	$0	FIXED	$0.00

Fines and Forfeitures

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

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Fines and Forfeits	Court Fines	$5,000	FIXED	$0.00
	Mass Court Moving	$370,000	TOTAL TRIPS	$2.60
	Farking Fines	$5,187,507	TOTAL TRIPS	$36.47
	Parking Fine Surcharge	$66,000	TOTAL TRIPS	$0.46
	Library Fines	$20,000	FIXED	$0.00
	Landcourt/Recording	$10,000	FIXED	$0.00
	Ordinance Violations	$283,660	POP AND JOBS	$2.82
	Restitution	$500	FIXED	$0.00
	RMV Non Renewal	$66,000	FIXED	$0.00
	Tobacco Fines	$1,200	FIXED	$0.00
	Delinquent Parking	$30,000	TOTAL TRIPS	$0.21
	Expired Reg & Safety Insp.	$170,000	FIXED	$0.00
	Towing Charges	$45,000	FIXED	$0.00

Investment Income

General Fund Investment Income totals $200,000 in FY2015. This revenue source is not considered a growth-related revenue source in the Fiscal Impact Analysis.

Miscellaneous Recurring Revenue

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

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Misc Recurring	Medicare Reimbursement	$500,000	FIXED	$0.00
	Medicad Reimbursement	$700,100	FIXED	$0.00
	Bank Revenue Share	$100,000	FIXED	$0.00

State Revenue

Revenue from State sources to the General Fund projection factors used in the Fiscal Impact Analysis are shown in Figure C13. School Aid Chapter 70 revenue is projected to increase with enrollment.

Unrestricted General Government revenue is projected to increase with population. The remaining revenue sources are considered fixed relative to new development.

Figure C13: General Fund State Revenue Factors/Projection Methodologies

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
State Revenue	Reim Abate surv/Elderly	$298,796	FIXED	$0.00
	School Aid Chapter 70	$19,582,488	TOTAL ENROLLMENT	$4,094.19
	Construction of School	$4,230,955	FIXED	$0.00
	Charter School	$1,504,680	FIXED	$0.00
	Unrestricted General Government	$22,420,271	POPULATION	$295.96
	Veterans and Benefits	$298,065	FIXED	$0.00
	State Qualified Bonds	$0	FIXED	$0.00

Other Financing Sources

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

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

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Other Financing	Transfers from Parking	$1,736,899	FIXED	$0.00
	Indirectr Costs/Enterprise	$1,105,382	FIXED	$0.00
	Free Cash	$3,500,000	FIXED	$0.00

OPERATING EXPENDITURES

Board of Alderman

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS

Board of Alderman

Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$284,922	FIXED	$0.00
Ordinary Maintenance	$40,660	FIXED	$0.00

Clerk of Committees

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Clerk of Committees			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$56,244	SEE BELOW	$0.00
Ordinary Maintenance	$1,000	POP AND JOBS	$0.01
TOTAL	$57,244		
Clerk of Committees STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Clerk of Committees	1.0	FIXED	0
Asst. Clerk of Committees	1.0	FIXED	0
Asst. Clerk of Committees	1.0	FIXED	0

Office of Sustainability

Figure C16 provides an inventory of the City's General Fund *Office of Sustainability* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C16 discussions with staff indicate these expenditures are not impacted by additional development within the City.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Office of Sustainability and Environment			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$155,867	FIXED	$0.00
Ordinary Maintenance	$4,500	FIXED	$0.00
TOTAL	$160,367		
Office of Sustainability and Environment STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Director	1.0	FIXED	0
Environmental Coordinator	1.0	FIXED	0

Communications and Community Engagement

Figure C17 provides an inventory of the City's General Fund *Communications and Community Engagement* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level

of service. As shown below in Figure C17 non-personnel operating expenditures are projected based on an increase in population or population and jobs. One staff position is considered variable related to new development, and is projected based on additional population growth.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Communications and Community Engagement			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$322,338	SEE BELOW	$0.00
Ordinary Maintenance	$24,825	POP AND JOBS	$0.25
TOTAL	$347,163		
Communications and Community Engagement STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Media Manager	1.0	FIXED	0
Social Media Specialist	1.0	FIXED	0
Principal Clerk	1.0	FIXED	0
Language Liaison	3.0	POPULATION	20,201

Personnel

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Personnel			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$716,337	POP AND JOBS	$7.11
Ordinary Maintenance	$277,775	POP AND JOBS	$2.76
Personnel Special ITE	$61,010	FIXED	$0.00
TOTAL	$1,055,122		

Information Technology

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

in the City, represented by both population and jobs. Conversations with staff indicate additional personnel are not expected as a result of Union Square and Boynton Yards.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Information Technology			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$682,828	FIXED	$0.00
Ordinary Maintenance	$1,239,380	POP AND JOBS	$12.31
TOTAL	$1,922,208		

Elections

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Elections			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$350,833	POPULATION	$4.63
Ordinary Maintenance	$98,370	POPULATION	$1.30
TOTAL	$449,203		

Veterans Services

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Veterans Services			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$114,878	FIXED	$0.00
Ordinary Maintenance	$606,669	POPULATION	$8.01
TOTAL	$721,547		

Treasurer/Collector

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Finance - Treasurer/Collector			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$633,094	POP AND JOBS	$6.29
Ordinary Maintenance	$286,740	POP AND JOBS	$2.85
TOTAL	$919,834		

Auditing

Figure C23 provides an inventory of the City's General Fund *Auditing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C23 non-personnel *operating* expenditures are projected to increase with additional population and employment growth. Most staff position are considered fixed relative to new development. However, the Principal Clerk position is considered variable and is projected to increase with population and employment growth.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Finance - Auditing			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$726,519	SEE BELOW	$0.00
Ordinary Maintenance	$107,095	POP AND JOBS	$1.06
TOTAL	$833,614		
Finance - Auditing STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Finance Director/City Auditor	1.0	FIXED	0
Deputy City Auditor	1.0	FIXED	0
Internal Auditor	1.0	FIXED	0
Accounting Analyst	1.0	FIXED	0
Accounts Payable Supervisor	1.0	FIXED	0
Systems Accountant	1.0	FIXED	0
Grant Accountant	1.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Principal Clerk I	2.0	POP AND JOBS	35,581
Senior Clerk	1.0	FIXED	0

Purchasing

Figure C24 provides an inventory of the City's General Fund *Purchasing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C24 operating and personnel expenditures are projected based on an increase in *general development* in the City, represented by both population and jobs.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Finance - Purchasing			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$372,717	POP AND JOBS	$3.70
Ordinary Maintenance	$34,570	POP AND JOBS	$0.34

Board of Assessors

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

However, several positions are considered variable and is projected to increase with population and employment growth.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Finance - Board of Assessors			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$511,594	SEE BELOW	$0.00
Ordinary Maintenance	$68,100	POP AND JOBS	$0.68
TOTAL	$579,694		
Finance - Board of Assessors STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Chief Assessor/Chairman of Board	1.0	FIXED	0
Board Member/Assessor	2.0	FIXED	0
Dir. Of Comm assessments	1.0	FIXED	0
Mgr of Residential Assessments	1.0	FIXED	0
Sales/Personal Prop. Analyst	1.0	POP AND JOBS	65,455
Assessor Analyst	1.0	POP AND JOBS	62,938
Administrative Assistant	1.0	FIXED	0
Principal Clerk II	1.0	POP AND JOBS	62,938
Jr. Clerk II	1.0	POP AND JOBS	65,455

Grants

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Finance - Grants			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$127,364	FIXED	$0.00
Ordinary Maintenance	$5,776	FIXED	$0.00

City Clerk

Figure C27 provides an inventory of the City's General Fund *City Clerk* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C27

non-personnel *operating* expenditures are projected to increase with additional population and employment growth. Several staff position are considered fixed relative to new development. However, the Principal Clerk position is considered variable and is projected to increase with population and employment growth.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS

City Clerk

Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$423,855	SEE BELOW	$0.00
Ordinary Maintenance	$167,617	POP AND JOBS	$1.66
TOTAL	$591,472		

City Clerk STAFFING INPUT

Category	FY2015 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
City Clerk	1.0	FIXED	0
Archivist	1.0	FIXED	0
Admin. Assisstant	1.0	FIXED	0
Executive Secretary	1.0	FIXED	0
Head Clerk	1.0	FIXED	0
Principal Clerk II	2.0	POP AND JOBS	39,105

Law

Figure C28 provides an inventory of the City's General Fund *Law* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C28 operating and personnel expenditures are projected based on an increase in *general development* in the City, represented by both population and jobs.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS

Law

Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$671,778	POP AND JOBS	$6.67
Ordinary Maintenance	$175,275	POP AND JOBS	$1.74
TOTAL	$847,053		

OSPCD-Administration

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
OSPCD - Administration			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$246,407	FIXED	$0.00
Ordinary Maintenance	$21,550	POP AND JOBS	$0.21
TOTAL	$267,957		

OSPCD-Planning and Zoning

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
OSPCD - Planning and Zoning			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$601,928	SEE BELOW	$0.00
Ordinary Maintenance	$285,558	POP AND JOBS	$2.84
TOTAL	$887,486		
OSPCD - Planning and Zoning STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Director of P & Z	1.0	FIXED	0
Planners	2.0	POP AND JOBS	36,084
Planner	0.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Senior Planner - Station area	1.0	FIXED	0
Senior Planner - Zoning	1.0	FIXED	0
Planner - Plan & Historic Pres.	1.0	FIXED	0
Director of Historic Pres.	1.0	FIXED	0
Planner Historic Pres.	1.0	FIXED	0
Board Member Planning	7.0	FIXED	0
Board Member ZBA	5.0	FIXED	0
Assoc. Board Member ZBA	2.0	FIXED	0

OSPCD-Housing

Figure C31 provides an inventory of the City's General Fund *OSPCD-Housing* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure

type, budget amount, projection methodology, and current level of service. As shown below in Figure C31 personnel and operating expenditures are projected to increase with population growth.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
OSPCD - Housing			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$220,398	POPULATION	$2.91
Ordinary Maintenance	$2,000	POPULATION	$0.03
TOTAL	$222,398		

OSPCD-Economic Development

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
OSPCD - Economic Development			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$244,394	POP AND JOBS	$2.43
Ordinary Maintenance	$90,417	POP AND JOBS	$0.90
TOTAL	$334,811		

OSPCD-Transportation and Infrastructure

Figure C32 provides an inventory of the City's General Fund *OSPCD-Transportation and Infrastructure* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C32 non-personnel *operating* expenditures are projected to increase with additional population and employment growth. However, the Planner positions are considered variable and is projected to increase with population and employment growth.

Figure C32: COSPCD Transportation and Infrastructure Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
OSPCD - Transportation & Infrastructure			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$231,272	SEE BELOW	$0.00
Ordinary Maintenance	$197,080	POP AND JOBS	$1.96
TOTAL	$428,352		
OSPCD - Transportation & Infrastructure STAFFING INPUT			Estimated Service
Category	FY2015 FTE Positions	Project Using Which Demand Base?	Capacity Per Position
Director Trans & Infrastructre	1.0	FIXED	0
Director of Parks & Open Space	1.0	FIXED	0
Seniro Planner Landscape	1.0	FIXED	0
Planners	3.0	POP AND JOBS	29,371

OSPCD-Inspection Services

Figure C33 provides an inventory of the City's General Fund *OSPCD-Inspection Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C33 personnel and operating expenditures are projected to increase with population and employment growth. However, since these expenditures are related to development review, they are one-time costs that occur annually. In other words, they do not increase on a cumulative basis.

Figure C33: OSPCD Inspection Services Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
OSPCD - Inspection Services			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$1,635,046	POP AND JOBS	$16.24
Ordinary Maintenance	$316,093	POP AND JOBS	$3.14
TOTAL	$1,951,139		

Emergency Management

Figure C34 provides an inventory of the City's General Fund *Emergency Management* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C34 operating expenditures are projected to increase with population and employment growth. Personnel expenditures are assumed to be fixed relative to new development.

Figure C34: Emergency Management Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Emergency Management			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$20,747	FIXED	$0.00
Ordinary Maintenance	$5,700	POP AND JOBS	$0.06
TOTAL	$26,447		

Fire

Figure C35 provides an inventory of the City's General Fund *Fire* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C35 operating expenditures are projected to increase with additional fire calls for service. Conversations with City staff indicate additional fire companies will not be added as a result of Union Square and Boynton Yards.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Fire			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$15,105,523	FIXED	$0.00
Ordinary Maintenance	$405,600	TOTAL FIRE CALLS	$33.61
TOTAL	$15,511,123		

Fire Alarm

Figure C36 provides an inventory of the City's General Fund *Fire Alarm* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C36 operating expenditures are assumed to remain fixed relative to development in Union Square and Boynton Yards.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Fire Alarm			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$914,540	FIXED	$0.00
Ordinary Maintenance	$0	FIXED	$0.00
TOTAL	$914,540		

Police E-911

Figure C37 provides an inventory of the City's General Fund *Police E-911* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C37 non-personnel operating expenditures are projected to increase with additional public safety (police and fire) calls for service. Conversations with City staff indicate additional E-911 operators will not be added as a result of Union Square and Boynton Yards.

Figure C37: Police E-911 Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Police E-911			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$495,500	SEE BELOW	$0.00
Ordinary Maintenance	$0	FIXED	$0.00
TOTAL	$495,500		
Police E-911 STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
E-911 Operator	14.0	TOTAL PUBLIC SAFETY CALLS	3,354

Police

Figure C38 provides an inventory of the City's General Fund *Police* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C38 non-personnel *operating* expenditures are projected to increase with additional increases in police calls for service. Most of the supervisory positions are assumed to remain fixed relative to new development. Lieutenant, Sergeant and Patrol Officer positions are projected to increase additional police calls for service.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Police			
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$14,277,463	SEE BELOW	$0.00
Ordinary Maintenance	$589,883	TOTAL POLICE CALLS	$16.15
Rental - Buildings	$51,314	TOTAL POLICE CALLS	$1.41
Station Lease	$0	DIRECT ENTRY	$1,734,000
TOTAL	$14,918,660		
Police STAFFING INPUT			
Category	FY2015 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Chief	1.0	FIXED	0
Deputy Chief	2.0	FIXED	0
Captain	4.0	FIXED	0
Lieutenant	11.0	TOTAL POLICE CALLS	3,112
Sergeant	16.0	TOTAL POLICE CALLS	2,182
Patrol Officers	97.0	TOTAL POLICE CALLS	373

Animal Control

Figure C39 provides an inventory of the City's General Fund *Animal Control* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C39 non-personnel *operating* expenditures are projected to increase with additional population growth in the City. Animal Control Officers are projected to also increase with additional population growth.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Police - Animal Control			
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$101,980	SEE BELOW	$0.00
Ordinary Maintenance	$16,395	POPULATION	$0.22
TOTAL	$118,375		
Police - Animal Control STAFFING INPUT			
Category	FY2015 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Animal Control Officer	2.0	POPULATION	31,564

Traffic and Parking

Figure C40 provides an inventory of the City's General Fund *Traffic and Parking* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure

C40 non-personnel *operating* expenditures are projected to increase with additional vehicle trips within the City. Discussions with staff indicate many of the positions in this department are not likely to be impacted by additional development. However, several positions are projected to be impacted by additional traffic in the City, represented by additional vehicle trips.

Figure C40: Traffic and Parking Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS

Traffic and Parking

Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$2,497,911	SEE BELOW	$0.00
Ordinary Maintenance	$1,363,918	TOTAL TRIPS	$8.57
TOTAL	$3,861,829		

Traffic and Parking STAFFING INPUT

Category	FY2015 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Department Leadership	5.0	FIXED	0
PT Hearing Officer	2.0	TOTAL TRIPS	66,310
PT Office Staff	1.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Head Clerk	2.0	FIXED	0
Principal Clerk	2.0	FIXED	0
Junior Clerk	6.0	TOTAL TRIPS	23,758
Repairman	4.0	TOTAL TRIPS	33,420
Foreman	1.0	FIXED	0
PCO Working Supervisor	2.0	FIXED	0
Parking Control Officer	27.0	TOTAL TRIPS	5,738
Sr. Projects Manager	1.0	FIXED	0

Human and Human Services

Figure C41 provides an inventory of the City's General Fund *Health and Human Services* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C41 non-personnel *operating* expenditures are projected to increase with additional population growth within the City. Discussions with staff indicate many of the positions in this department are not likely to be impacted by additional development. However, School Nurses are projected to be impacted by additional school enrollment. Public Health Nurses are projected to increase with additional population growth.

Figure C41: Health and Human Services Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS

Health and Human Services Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Salaries and Wages	$1,759,683	SEE BELOW	$0.00
Ordinary Maintenance	$160,330	POPULATION	$2.12
TOTAL	$1,920,013		

Health and Human Services STAFFING INPUT Category	FY2015 FTE Positions	Project Using Which Demand Base?	Estimated Service Capacity Per Position
Director of Health of Human Svcs	2.0	FIXED	0
Director of Commissions	1.0	FIXED	0
ADA Coordinator	1.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Public Health Nurse	2.0	POPULATION	27,145
School Nurse	17.0	TOTAL ENROLLMENT	270
Clinical Youth Specialist	1.0	FIXED	0
Sschool Nurse Leader	1.0	FIXED	0
Shape of Somerville Dir.	1.0	FIXED	0
Grants Administrator	1.0	FIXED	0
Director of Prevention Services	1.0	FIXED	0
SUS Coordinator	1.0	FIXED	0
Data Entry Clerk	1.0	FIXED	0
Hearing Vision Tester	1.0	FIXED	0
SCAP & Tobacco Control DIRECTOR	2.0	FIXED	0
Gay/Lesbian/Transgender	1.0	FIXED	0
Board of Health/Chair/Member	3.0	FIXED	0
Board of Health/Vision Tester	2.0	FIXED	0
	40.0		

Library

Figure C42 provides an inventory of the City's General Fund *Library* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C42 non-personnel *operating* expenditures are projected to increase with additional population growth within the City. Discussions with staff indicate many of the positions in this department are not likely to be impacted by additional development. However, Librarians and Library Technicians are projected to increase with additional population growth.

Figure C42: Library Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Libraries			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$1,643,651	SEE BELOW	$0.00
Ordinary Maintenance	$321,000	POPULATION	$4.24
TOTAL	$1,964,651		
Libraries STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Library Director	1.0	FIXED	0
Administrative Assistant	1.0	FIXED	0
Branch Librarian	2.0	FIXED	0
Librarians	11.0	POPULATION	6,600
Library Technicians	13.0	POPULATION	5,619

Recreation

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Recreation			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$340,515	SEE BELOW	$0.00
Ordinary Maintenance	$211,125	POPULATION	$2.79
Part-Time Help	$240,000	POPULATION	$3.17
TOTAL	$791,640		
Recreation STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Recreation Superintendent	1.0	FIXED	0
Program Developer	1.0	FIXED	0
Outreach Coordinator	2.0	POPULATION	25,756
Administrative Assistant	1.0	FIXED	0

Public Works-Administration

Figure C44 provides an inventory of the City's General Fund *Public Works-Administration* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C44 operating expenditures are assumed to increase with *general* growth in the City, represented by population and jobs.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
DPW - Administration			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$573,831	FIXED	$0.00
Ordinary Maintenance	$811,450	POP AND JOBS	$8.06
TOTAL	$1,385,281		

Public Works- Electrical

Figure C45 provides an inventory of the City's General Fund *Public Works-Electrical* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C45 non-personnel *operating* expenditures are projected to increase with additional vehicle trips within the City. Discussions with staff indicate several of the positions in this department are not likely to be impacted by additional development. However, Signal Maintainers are projected to increase with additional additional vehicle trips within the City.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
DPW - Electrical			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$291,079	FIXED	$0.00
Ordinary Maintenance	$229,000	TOTAL TRIPS	$1.44
TOTAL	$520,079		
DPW - Electrical STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
PV Foreman	1.0	FIXED	0
Electrician	1.0	FIXED	0
Signal Maintainer	2.0	TOTAL TRIPS	55,701

Public Works-Engineering

Figure C46 provides an inventory of the City's General Fund *Public Works-Engineering* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C46 operating expenditures are assumed to increase with *general* growth in the City, represented by population and jobs. Personnel are assumed to be fixed relative to new development.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
DPW - Engineering			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$156,834	FIXED	$0.00
Ordinary Maintenance	$207,100	POP AND JOBS	$2.06
TOTAL	$363,934		

Public Works-Highways

Figure C47 provides an inventory of the City's General Fund *Public Works-Highways* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C47 non-personnel *operating* expenditures are projected to increase with additional vehicle trips within the City. Discussions with staff indicate several of the positions in this department are not likely to be impacted by additional development. However, three positions are projected to increase with additional additional vehicle trips within the City.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
DPW - Highway			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$2,244,425	FIXED	$0.00
Ordinary Maintenance	$953,845	TOTAL TRIPS	$5.99
TOTAL	$3,198,270		
DPW - Highway STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Highway Superintendent	1.0	FIXED	0
Fleet Manager	1.0	FIXED	0
Yard Foreman	1.0	FIXED	0
Motor Equipment Foreman	1.0	FIXED	0
Waste Collection Inspector	3.0	FIXED	0
PW Laborer-Other	4.0	TOTAL TRIPS	33,023
Motor Equipment Repairman	3.0	TOTAL TRIPS	41,776
Public Works Laborer	18.0	TOTAL TRIPS	8,446
HMEO\PWL	1.0	FIXED	0
Temporary Laborer	1.0	FIXED	0
Watchman	1.0	FIXED	0

Public Works-Snow Removal

Figure C48 provides an inventory of the City's General Fund *Public Works-Snow Removal* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C48 snow removal is provided on a contract basis. Since Boynton Yards and Union Square will be adding private streets, these expenditures are considered fixed in the fiscal impact analysis.

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Snow Removal			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$0	FIXED	$0.00
Ordinary Maintenance	$0	FIXED	$0.00
Snow Removal	$900,000	FIXED	$0.00
Police Detail	$36,000	FIXED	$0.00
TOTAL	$936,000		

Public Works-Solid Waste

Figure C49 provides an inventory of the City's General Fund *Public Works-Solid Waste* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C49 solid waste collection is provided to primarily residential properties and schools. Therefore, these expenditures are projected to increase with additional population growth.

Figure C49: Public Works-Solid Waste Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Solid Waste			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$0	FIXED	$0.00
Ordinary Maintenance	$4,607,000	POPULATION	$60.82

Public Works-Buildings and Grounds

Figure C50 provides an inventory of the City's General Fund *Public Works-Buildings and Grounds* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C50 buildings and grounds expenditures are expected to increase with additional square footage of City building space.

Figure C50: Public Works-Buildings and Grounds Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
DPW - Buildings and Grounds			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$2,072,503	FACILITY SF	$5.08
Ordinary Maintenance	$7,153,742	FACILITY SF	$17.53
TOTAL	$9,226,245		

Public Works-School Custodians

Figure C51 provides an inventory of the City's General Fund *Public Works-School Custodians* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C51 non-personnel *operating* expenditures are projected to increase with additional school building square footage. Discussions with staff indicate many of the positions in this department

are not likely to be impacted by additional development. However, Jr. Building Custodians are projected to increase with additional additional vehicle trips within the City.

Figure C51: DPW-School Custodians Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
School Custodians			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$1,697,651	SEE BELOW	$0.00
Ordinary Maintenance	$854,000	SCHOOL SF	$0.66
TOTAL	$2,551,651		
School Custodians STAFFING INPUT			Estimated Service Capacity Per Position
Category	FY2015 FTE Positions	Project Using Which Demand Base?	
Facilities Supervisor	1.0	FIXED	0
Asst. Super of Night Constodians	1.0	FIXED	0
Sr. Custodian 1	2.0	FIXED	0
Sr. Custodian 2	5.0	FIXED	0
Jr. Bldg Custodian	23.0	SCHOOL SF	54,301

Public Works-Weights and Measures

Figure C52 provides an inventory of the City's General Fund *Public Works-Weights and Measures and Grounds* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C52 weights and measures expenditures are assumed to be fixed relative to new growth.

Figure C52: Public Works-Weights and Measures Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Weights and Measures			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Salaries and Wages	$119,554	FIXED	$0.00
Ordinary Maintenance	$2,790	FIXED	$0.00

School Committee

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
School Committee			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$73,549	FIXED	$0.00
Services	$13,400	FIXED	$0.00
Supplies	$2,100	FIXED	$0.00
Other	$200	FIXED	$0.00
Equipment		FIXED	$0.00
TOTAL	$89,249		

School Administration

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
School Administration			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$1,291,348	FIXED	$0.00
Services	$280,500	TOTAL ENROLLMENT	$58.65
Supplies	$51,672	TOTAL ENROLLMENT	$10.80
Other	$47,900	TOTAL ENROLLMENT	$10.01
TOTAL	$1,671,420		

Curriculum

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Curriculum			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$1,404,923	FIXED	$0.00
Services	$212,300	TOTAL ENROLLMENT	$44.39
Supplies	$199,304	TOTAL ENROLLMENT	$41.67
Other	$16,200	TOTAL ENROLLMENT	$3.39
Equipment	$0	FIXED	$0.00
TOTAL	$1,832,727		

Student Services

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Student Services			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$482,868	FIXED	$0.00
Services	$724,280	TOTAL ENROLLMENT	$151.43
Supplies	$34,600	TOTAL ENROLLMENT	$7.23
Other	$900	TOTAL ENROLLMENT	$0.19
TOTAL	$1,242,648		

Technology

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Technology			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$460,768	FIXED	$0.00
Services	$75,300	TOTAL ENROLLMENT	$15.74
Supplies	$398,840	TOTAL ENROLLMENT	$83.39
Other	$2,360	TOTAL ENROLLMENT	$0.49
TOTAL	$937,268		

Facilities

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

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

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
Facilities			LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$263,000	FIXED	$0.00
Services	$5,500	SCHOOL SF	$0.00
Supplies	$185,453	SCHOOL SF	$0.14
Other	$64,000	SCHOOL SF	$0.05
TOTAL	$517,953		

PK-12 Programs

Figure C59 provides an inventory of the City's General Fund *PK-12 Programs* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C59 non-personnel expenditures are expected to increase with additional enrollment.

Figure C59: PK-12 Programs Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS			
PK-12 Programs	Early Childhood School Day Programs & Readi		LOS Std
Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	$ per Demand Unit
Staff	$0	FIXED	$0.00
Services	$416,258	K-8 ENROLLMENT	$119.61
TOTAL	$416,258		

District Programs

Figure C60 provides an inventory of the City's General Fund *District Programs* expenditure factors used in the fiscal impact analysis. The table provides the departmental budget broken down into expenditure type, budget amount, projection methodology, and current level of service. As shown below in Figure C60 non-personnel expenditures are expected to increase with additional enrollment.

Figure C60: PK-12 Programs Expenditures - Level of Service Factors/Projection Methodologies

BASE YEAR BUDGET AND FACTOR PROJECTION METHODOLOGY INPUTS

District Programs

Expenditure Name	FY2015 Budget Amount	Project Using Which Demand Base?	LOS Std $ per Demand Unit
Staff	$4,374,763	FIXED	$0.00
Services	$314,000	TOTAL ENROLLMENT	$65.65
Supplies	$0	FIXED	$0.00
Other	$230,000	TOTAL ENROLLMENT	$48.09
TOTAL	$4,918,763		

CAPITAL EXPENDITURES

General Government

According to conversations with City staff, there will be no construction of additional general government space as a result of Union Square or Boynton Yards.

Police

As documented elsewhere in this report, additional Police space will be needed as a result of demolition of the existing facility in Union Square. It is assumed this space will be leased, so it appears as an operating cost to the Police Department. The need for additional Police vehicles will be generated as new Police officers are hired by the fiscal impact model. The cost of these vehicles is assumed to be $35,000, with a two-year useful life.

Parks and Recreation

There are no assumed Parks and Recreation costs resulting from Union Square and Boynton Yards. Conversations with City staff indicate there is little room in the City for community park expansion. Green space associated with Union Square and Boynton Yards is assumed to be adequate to offset additional park needs.

Road/Streetscape

City staff provided cost assumptions for required streetscape improvements necessary for Union Square and Boynton Yards. The estimated cost for Union Square is $25 million. The estimated cost for Boynton Yards is $18.8 million. It is assumed these costs are incurred in year one through the issuance of a 15-year bond, with an interest rate of 2.5 percent.

Public Utilities

City staff provided cost assumptions for required public utility improvements necessary for Union Square and Boynton Yards. The estimated cost for Union Square is $35 million. The estimated cost for Boynton Yards is $21.2 million. The recently received $3,340,000 in grant revenue to offset these costs. It is assumed these costs are incurred in year one through the issuance of a 30-year bond, with an interest rate of 4.0 percent.

Fire

As documented elsewhere in this report, additional Fire Station space will be needed as a result of demolition of the existing facility in Union Square. City staff providing a cost estimate of $21 million. It is assumed these costs are incurred in year one through the issuance of a 20-year bond, with an interest rate of 2.0 percent.

Schools

It was decided with City and School District staff, that an average cost per student seat would be used to estimate impacts on school facilities. A primary reason for this approach is that it has not been determined if additional capacity needs would be provided through a new school or additions to existing schools. Additional enrollment was projected using pupil generation rates calculated by TischlerBise, using the most recent US Census Bureau Public Use Microsample Data. The assumptions for multifamily units are highlighted in the shaded text.

Figure C61: Pupil Generation Rates

Somerville Public School Students Per Housing Unit

K to 8 Students	*0-2 Bdrms*	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.08	0.14	0.26	0.30	0.15
2+ Units	0.06	0.16	0.24	0.00	0.092

9 to 12 Students	*0-2 Bdrms*	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.00	0.09	0.01	0.23	0.05
2+ Units	0.02	0.08	0.02	0.00	0.036

Total Students Per Housing	*0-2 Bdrms*	*3 Bdrms*	*4 Bdrms*	*5+ Bdrms*	*Wt Avg*
Single Unit	0.08	0.23	0.28	0.53	0.20
2+ Units	0.08	0.25	0.26	0.00	0.13

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

The assumed capital cost per student seat for a K-8 school was estimated at $18,462. This is based on a cost per school of $21,488,000 divided by capacity of 650. The assumed capital cost per student seat for a high school was estimated at $52,045. This is based on a cost per school of $57,2500,000 divided by capacity of 1,100.