
COST OF LAND USE FISCAL IMPACT ANALYSIS REPORT

Anne Arundel County, Maryland

April 15, 2024

Prepared By:



COST OF LAND USE FISCAL IMPACT ANALYSIS

Anne Arundel County, Maryland

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BACKGROUND

TischlerBise conducted a Fiscal Impact Analysis Study (FIAS) of future growth scenarios for Anne Arundel County, Maryland. Documentation for the Fiscal Impact Analysis has been provided to the county in multiple reports: (1) *Fiscal Impact Analysis Report*, (2) *Appendix A: Revenue and Expenditure Detail of the Fiscal Impact Analysis*, and (3) *Appendix B: Level of Service / Cost & Revenue Assumptions*.

The FIAS is a marginal fiscal analysis with a blend of growth (residential and nonresidential) and costs modeled based on reaching thresholds of growth (combining amount, timing, location, etc.). A fiscal impact evaluation analyzes revenue generation and operating and capital costs to the County associated with the provision of public services and facilities. The fiscal impact shows direct revenues and costs from new development only and does not include revenues or costs generated from existing development.

The County is interested in further exploring fiscal impacts of land use changes to help address questions regarding the potential fiscal impact of periodic land use and zoning legislation.

TischlerBise used the foundation of the FIAS to conduct a separate fiscal impact analysis of discrete land uses (e.g., a single family housing unit), referred to as a **Cost of Land Use Study**. In this type of study, most costs and revenues are converted to averages—and then applied to land use types. Timing or marginal impacts are not modeled. The foundation of this data is from the FIAS, but additional modifications were made to average personnel and operating costs and annualize capital costs (converted from a marginal approach).

COST OF LAND USE FISCAL IMPACT ANALYSIS

A Cost of Land Use Fiscal Impact Analysis evaluates land use prototypes for their direct fiscal impact to a local government. In this type of analysis, the characteristics of various residential (i.e., single family, single family attached, multifamily) and nonresidential (i.e., retail, industrial, office, institutional) prototype land uses are defined to determine average annual costs and revenues for each land use prototype to the jurisdiction. The factors used to define these prototypes typically include household size, market values, employees per square foot, and vehicle trips.

A Cost of Land Use Fiscal Impact Analysis uses a “snapshot” approach to determine the average costs and revenues for specific land use prototypes to better understand the fiscal impacts each land use has independently on a jurisdiction. It is meant to be a planning study that tests how characteristics of land uses affect a government’s fiscal condition. Like all planning analyses, it is based on a range of assumptions. Changes to any of these assumptions would affect the results.

The analysis does not make any judgments regarding the economic or market factors that led to land use characteristics. Instead, the study analyzes land uses and their current revenue and cost profiles—for example, direct revenues generated from a residential unit include a range of revenue sources including property taxes and income taxes by place of residence. The Cost of Land Use Analysis does not connect residential units with place of employment—which may or may not be within the respective jurisdiction being analyzed. Because of this and due to the revenue structure in Maryland, some fiscal results may seem counterintuitive. For example, local income tax in Maryland is levied by place of residence, therefore the location of the job from which local income tax is derived is immaterial in this type of analysis.

Similarly, Maryland counties do not receive direct retail sales tax revenue from retail sales, therefore fiscal impacts for retail land uses may not generate sufficient revenues to offset their costs in Maryland.¹

Likewise, non-revenue generating land uses such as parkland and institutional uses, are important to a community’s overall well-being. These uses do not contribute direct revenues to a jurisdiction—while generating costs—but are crucial to the health and quality of life of a community.

That said, regardless of fiscal impacts, employment, retail, and entertainment options are **important to a community’s overall economic health as well as the ingredients of a complete community providing necessary services, amenities, and opportunities for the local population.**

¹ It should be noted that a Cost of Land Use Fiscal Impact Study for a locality in Colorado or Arizona, for example, where the main source of revenue for municipalities is direct retail sales tax, would yield different fiscal results for retail land uses.

Organization of the Report

This report includes the following major sections:

1. Land Use Prototypes: Descriptions of the Land Uses Evaluated
2. Description of the Approach
3. Cost of Land Use Fiscal Impact Findings
4. Appendix A: Revenue and Expenditure Methodologies
5. Appendix B: Detailed Cost of Land Use Fiscal Results

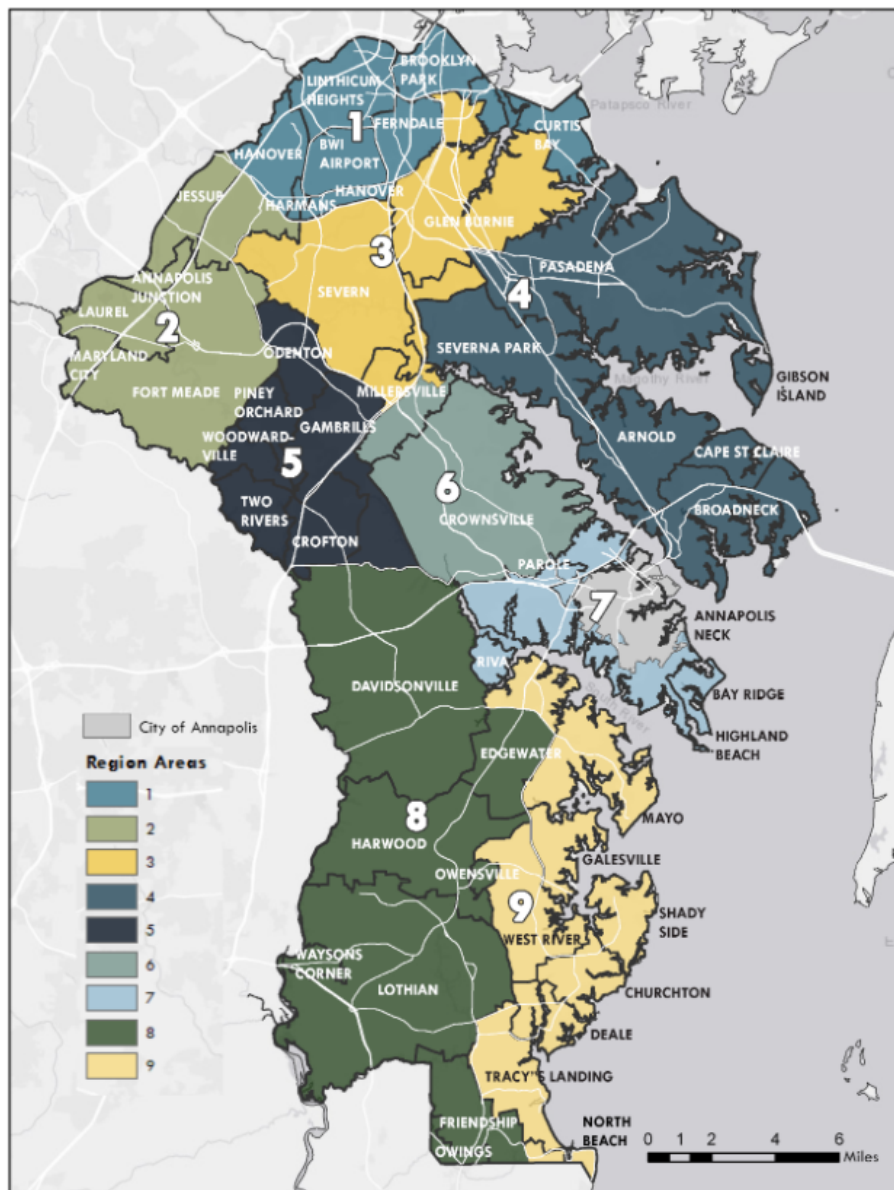
LAND USES EVALUATED

The land uses included are from the FIAS and reflect residential and nonresidential development in each Region Plan Area (RPA). Several assumptions are made to provide definition and parameters to evaluate the land uses in the study, with those assumptions based on data as sourced and noted throughout. As with any analysis of this type, changing any of the assumptions has the potential to change the results accordingly. This section provides a summary of the characteristics of the land use prototypes and related assumptions.

Geographic Areas

The Fiscal Impact Analysis uses subareas to model differences in property values as well as to model certain capital facilities to account for existing capacity. The Fiscal Analysis Zones (FAZ) used are the County's Region Plan Areas (RPA).

Figure 1. Region Plan Areas / Fiscal Analysis Zones



In the marginal fiscal analysis, a portion of growth in RPAs 2 and 7 was allocated to Ft. Meade and the City of Annapolis, respectively, and modeled accordingly where some revenues and costs were adjusted to reflect the applicable jurisdiction. For the Cost of Land Use Study, land uses in RPAs 2 and 7 are assumed as County development (outside Ft. Meade and the City of Annapolis).

Real Property Values

Real property values are for new development from the marginal fiscal analysis and vary by Fiscal Analysis Zone (FAZ). Residential values are shown below in Figure 2.

Figure 2. Residential Real Property Market Values by Fiscal Analysis Zones

	2021 AA County*	% of County	Median Sales Price^ (2023)						Assessed Values**		
			SFD		SFA		MF^^		SFD	SFA	MF^^
	Median All Units	Median	\$560,000	Median	\$425,000	Median	\$280,000	Median			
Countywide	\$389,397		Scaled to County Median						86% of Market Value		
RPA 1	\$279,843	72%	\$402,448	\$400,000	\$305,429	\$310,000	\$201,224	\$200,000	\$344,000	\$266,600	\$172,000
RPA 2	\$360,226	93%	\$518,049	\$520,000	\$393,162	\$390,000	\$259,024	\$260,000	\$447,200	\$335,400	\$223,600
RPA 3	\$325,832	84%	\$468,586	\$470,000	\$355,623	\$360,000	\$234,293	\$230,000	\$404,200	\$309,600	\$197,800
RPA 4	\$450,680	116%	\$648,132	\$650,000	\$491,886	\$490,000	\$324,066	\$320,000	\$559,000	\$421,400	\$275,200
RPA 5	\$376,711	97%	\$541,756	\$540,000	\$411,154	\$410,000	\$270,878	\$270,000	\$464,400	\$352,600	\$232,200
RPA 6	\$583,407	150%	\$839,010	\$840,000	\$636,749	\$640,000	\$419,505	\$420,000	\$722,400	\$550,400	\$361,200
RPA 7	\$473,173	122%	\$680,480	\$680,000	\$516,436	\$520,000	\$340,240	\$340,000	\$584,800	\$447,200	\$292,400
RPA 8	\$579,111	149%	\$832,832	\$830,000	\$632,060	\$630,000	\$416,416	\$420,000	\$713,800	\$541,800	\$361,200
RPA 9	\$443,882	114%	\$638,356	\$640,000	\$484,467	\$480,000	\$319,178	\$320,000	\$550,400	\$412,800	\$275,200

*Source: AA County (Values by RPA under "Constituent Services")

<https://gis.aacounty.org/portal/apps/MapSeries/index.html?appid=0eeae7fd35a04b85abb33203fc519bcd>

Produced by: Research & GIS, Anne Arundel County Office of Planning and Zoning.

Source: 2021 ESRI Enrichment data, 2010 Decennial Census Data, 2000 Decennial Census Data. Esri develops annual demographic estimates using a variety of sources, beginning with the latest U.S. Census five-year American Community Survey base, then adding a mixture of administrative records and private sources to capture changes.

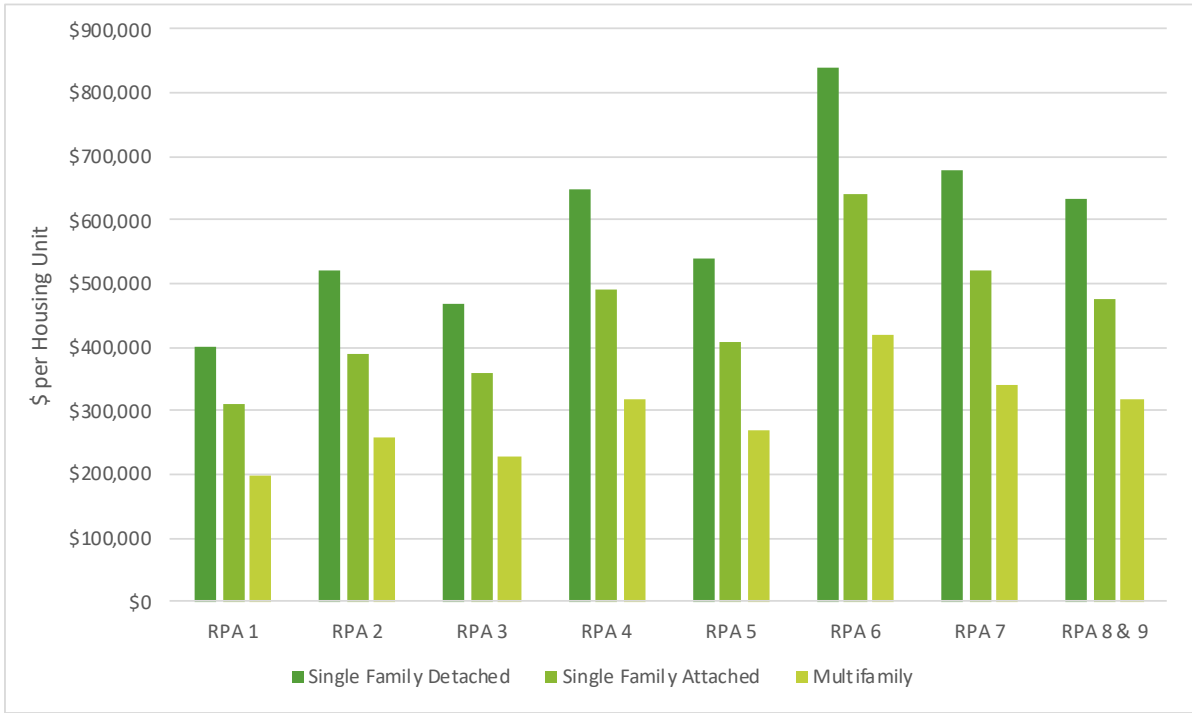
^ Source: Data from Redfin.com, Realtor.com, Trulia.com for median values and sales prices countywide by type of unit.

^^ Maryland Department of Assessment and Taxation; average assessment value for apartments and condos converted to value with current assessment ratio.

** Residential assessment value to market value is 86%; source: State Dept of Assessment and Taxation (SDAT), Assessment Ratios Survey Report 2022

For the marginal fiscal analysis, RPA 8 and 9 were combined for capital modeling purposes and continue to be combined for the Cost of Land Use Study, and therefore average values for RPA 8 and 9 are used. Median market rate real property values for residential land uses used in the Cost of Land Use Study are shown in Figure 3.

Figure 3. Residential Median Real Property Market Values by Fiscal Analysis Zones



Nonresidential real property values are shown in Figure 4 and graphically in Figure 5. As with the residential approach, nonresidential land uses are combined for RPA 8 and 9 and an average value is used, which affects only industrial land uses as the same market value is used for retail and office development in both RPAs.

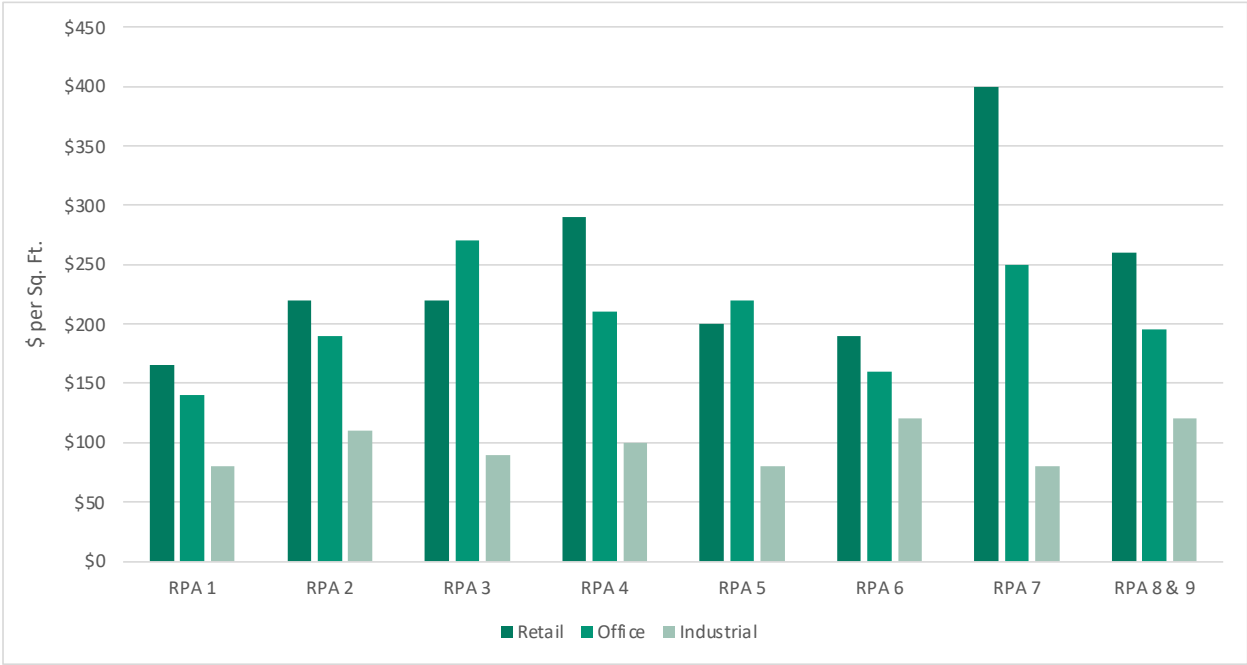
Figure 4. Nonresidential Real Property Values by Fiscal Analysis Zones

	Average Mkt Value (per Sq. Ft.) [^]			88%		
	Retail	Office	Industrial	Assessed Values (88% of Market Value) (per Sq. Ft.) [*]		
				Retail	Office	Industrial
RPA1	\$165	\$140	\$80	\$145	\$123	\$70
RPA2	\$220	\$190	\$110	\$194	\$167	\$97
RPA3	\$220	\$270	\$90	\$194	\$238	\$79
RPA4	\$290	\$210	\$100	\$255	\$185	\$88
RPA5	\$200	\$220	\$80	\$176	\$194	\$70
RPA6	\$190	\$160	\$120	\$167	\$141	\$106
RPA7	\$400	\$250	\$80	\$352	\$220	\$70
RPA8	\$260	\$195	\$70	\$229	\$172	\$62
RPA9	\$260	\$195	\$170	\$229	\$172	\$150

[^] Maryland Department of Planning: MDProperty View (2022), accessed at <https://planning.maryland.gov/Pages/OurProducts/downloadFiles.aspx> TischlerBise analysis by RPA.

^{*} Nonresidential assessment value to market value is 88%; source: State Dept of Assessment and Taxation (SDAT), Assessment Ratios Survey Report 2022

Figure 5. Nonresidential Real Property Market Values by Fiscal Analysis Zones



Moderately Priced Dwelling Units

County staff is interested in understanding the fiscal impact of Moderately Priced Dwelling Units (MPDU). For the MPDU analysis, TischlerBise determined the market value affordable at 80% Area Median Income (AMI) for a 4-person household per direction from the County. Based on current housing market conditions, an income of \$94,650 (reflecting 80% AMI) would be able to afford a residential unit at \$310,000. It is assumed that a single family attached unit is a likely type of owner-occupied residential unit to satisfy an MPDU requirement in this income category. A single family attached unit is assumed because the unit needs to be large enough to house a 4-person household and this type of housing is likely to be more cost-effective to satisfy an owner-occupied MPDU requirement compared to a single family detached product. It should be noted that there are several RPAs where market-rate multifamily units also meet this price threshold. Further detail is provided in Figure 8.

The calculation to derive an owner-occupied market value is shown below:

Figure 6. Owner-Occupied Moderately Priced Dwelling Unit (MPDU) Sale Price Estimate at 80% AMI

		MPDU (80% AMI)
Affordability Calculation: Ownership Units		
100% Anne Arundel County 4-Person AMI ¹		\$121,700
80% AMI Household Income ¹		\$94,650
 <u>Affordable Sale Price</u>		
Income Available for Housing ²	30%	\$28,395
HOA Expense ²	\$100	(\$1,200)
Taxes ³	\$0.93	(\$3,965)
Insurance ²	0.03%	(\$1,530)
Income Available for Mortgage		\$21,700
 Mortgage ⁴	 7.50%	 \$258,600
Downpayment ²	20.00%	\$51,720
Supported Sale Price		\$310,320
Supported Sale Price (Rounded)		\$310,000

1. <https://dhcd.maryland.gov/HousingDevelopment/Documents/prhp/2023-MD-Income-Limits.pdf>

Source: DHCD – Housing Economic Research Office, U.S. Department of HUD

2. Estimated based on industry standards and current conditions.

3. Anne Arundel County property tax rate per \$100 assessed value (based on County median house value)

4. 30-year fixed rate mortgage as of March 2024.

For renter-occupied, the prototype unit assumed is a multifamily unit housing a 4-person household at 75 percent AMI. The calculation considers maximum rent set by HUD, utility allowance per federal regulations and documented by the Anne Arundel Housing Commission, and current real estate market conditions. This results in a market value of \$130,000 per unit. The calculation is provided in Figure 7.

Figure 7. Renter-Occupied Moderately Priced Dwelling Unit (MPDU) Market Value Estimate at 75% AMI

		<u>MPDU (75% AMI)</u>
Affordability Gap: Rental Units		
100% Anne Arundel County 4-Person AMI ¹		\$121,700
75% AMI Household Income ¹		\$77,000
 <u>Affordable Rental Unit for 4-Person HH</u>		
Monthly Rent ¹		\$1,925
Utility Allowance ²		\$300
Net Monthly Rent		<u>\$2,225</u>
 <u>Operating Income</u>		
Annual Rental Income		<u>\$26,700</u>
Annual Rental Income		<u>\$26,700</u>
 <u>Operating Expenditures</u>		
Vacancy Loss ³	5%	(\$10,680)
Operating Expenses ⁴	40%	(\$10,680)
Total Expenditures		<u>(\$21,360)</u>
Net Operating Income (NOI) (Annual)		<u>\$5,340</u>
Supportable Debt Service ⁵	1.2	<u>(\$4,450)</u>
Cash Flow After Debt		\$890
Supported Private Debt Expense ⁶	7.50%	\$133,500
Rounded Market Value per Unit		\$130,000

1. <https://dhcd.maryland.gov/HousingDevelopment/Documents/prhp/2023-MD-Income-Limits.pdf>
Source: DHCD – Housing Economic Research Office, U.S. Department of HUD

2. Housing Commission of Anne Arundel County, Fair Market Rents and Utility Allowances, FY23.
<https://www.hcaac.com/post/fair-market-rents>

3. Industry standard.

4. Estimated percent of rental income for operations, maintenance, taxes, insurance, and reserves.

5. Industry standard of debt coverage ratio of 1.2 applied to NOI.

6. Present value of supportable debt service for a 30-year loan.

For the Cost of Land Use analysis, additional residential units are added to test the fiscal impacts of MPDUs as follows:

- The Single Family Attached unit in RPA 1 meets this valuation threshold, therefore the fiscal impact result for a SFA unit in RPA 1 can be used for RPA MPDU. A SFA with a market value of \$310,000 is analyzed as a SFA MPDU in all other RPAs.
- It should be noted that some multifamily units in the analysis meet the owner-occupied threshold of \$310,000 per unit so theoretically could be assumed to meet the MPDU parameters. However, what is not known is whether these units are large enough to house a 4-person household. Therefore, additional multifamily units are included in the analysis.
- MPDU renter-occupied multifamily units are analyzed as a separate category (Multifamily MPDU).

Figure 8. Residential Value Assumptions with MPDUs by RPA

	Single Family Detached	Single Family Attached	Single Family Attached MPDU	Multifamily	Multifamily Rental MPDU
RPA1	\$400,000	\$310,000	\$310,000	\$200,000	\$130,000
RPA2	\$520,000	\$390,000	\$310,000	\$260,000	\$130,000
RPA3	\$470,000	\$360,000	\$310,000	\$230,000	\$130,000
RPA4	\$650,000	\$490,000	\$310,000	\$320,000	\$130,000
RPA5	\$540,000	\$410,000	\$310,000	\$270,000	\$130,000
RPA6	\$840,000	\$640,000	\$310,000	\$420,000	\$130,000
RPA7	\$680,000	\$520,000	\$310,000	\$340,000	\$130,000
RPA8	\$830,000	\$630,000	\$310,000	\$420,000	\$130,000
RPA9	\$640,000	\$480,000	\$310,000	\$320,000	\$130,000

Meets MPDU estimated owner-occupied value of \$310,000.

Note: Additional Multifamily MPDUs are modeled to reflect renter-occupied units.

Household Size

Household size is used to allocate population to each land use type. Population and household projections used in the Fiscal Impact Analysis are from Baltimore Metropolitan Council (BMC) Round 10 projections. Based on this data by RPA, household sizes can be derived to reflect conditions specific to each RPA. Figure 9 provides the summary.

Figure 9. Household Size

	Single Family Detached	Single Family Attached	Multifamily
RPA1	2.29	2.14	1.47
RPA2	2.74	2.56	1.77
RPA3	2.37	2.22	1.53
RPA4	2.73	2.55	1.76
RPA5	2.50	2.34	1.61
RPA6	2.64	2.46	1.70
RPA7	2.55	2.38	1.64
RPA8	3.45	3.22	2.23
RPA9	4.01	3.75	2.59
Countywide Average	2.64	2.46	1.70

Source: Derived from Round 10 Baltimore Metropolitan Council (BMC) projections data. Data available at the TAZ level and aggregated up to RPA geography. Household sizes specific to RPAs and calibrated to countywide average by type of housing unit.

Student Generation Rates

Student Generation Rates (SGR) are from Anne Arundel County Public Schools Educational Facilities Master Plan.

Figure 10. Anne Arundel County Student Generation Rates

	SFD	SFA	MF
Elementary	0.169	0.189	0.113
Middle	0.083	0.085	0.047
High	0.109	0.100	0.054
Total	0.361	0.374	0.214

Source: Data from AACPS, 2023 Educational Facilities Master Plan; TischlerBise Impact Fee Study

OVERVIEW OF THE COST OF LAND USE FISCAL IMPACT APPROACH

Fiscal impact for each land use prototype have been determined by subtracting the costs necessary to serve these land uses from the revenues generated by each land use. The cost and revenue factors are based on the County Fiscal Impact Analysis study. The analysis includes operating and capital budgets in the General Fund and the component units of Education, Community College, and Library.

To derive costs, revenues, and service levels in the original study, TischlerBise interviewed department staff and reviewed current budgets and other financial and demographic data with the resulting assumptions reviewed with County staff. For this modified analysis, marginal methodologies were shifted to an average cost approach—for both operating and capital—and applied to each land use. Detail on the revenue and cost methodologies and assumptions are provided in Appendix A.

COST OF LAND USE FISCAL IMPACT FINDINGS

The following figures present the results of the Cost of Land Use Fiscal Impact Analysis for the land use prototypes in the study. Results shown reflect the net fiscal impact for each land use on an average basis—annual revenues generated minus annual expenditures. Capital revenues and expenditures, which are one-time amounts in the model, are averaged over the projection period to reflect an annualized value.

Residential results shown are **per housing unit**. Nonresidential development results shown are **per 1,000 square feet of floor area**. Data points above the \$0 line represent annual net surpluses; data points below the \$0 line represent annual net deficits. Note that both figures use the same y-axis (vertical axis) scale.

Figure 11. Residential Development Fiscal Impact Results per Housing Unit

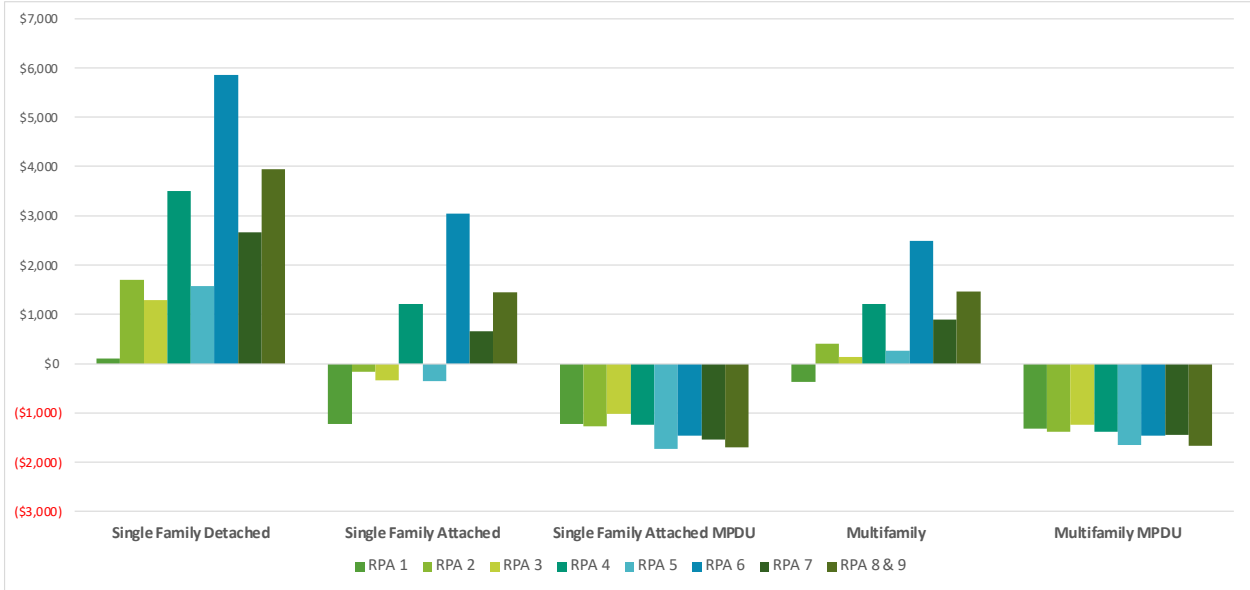
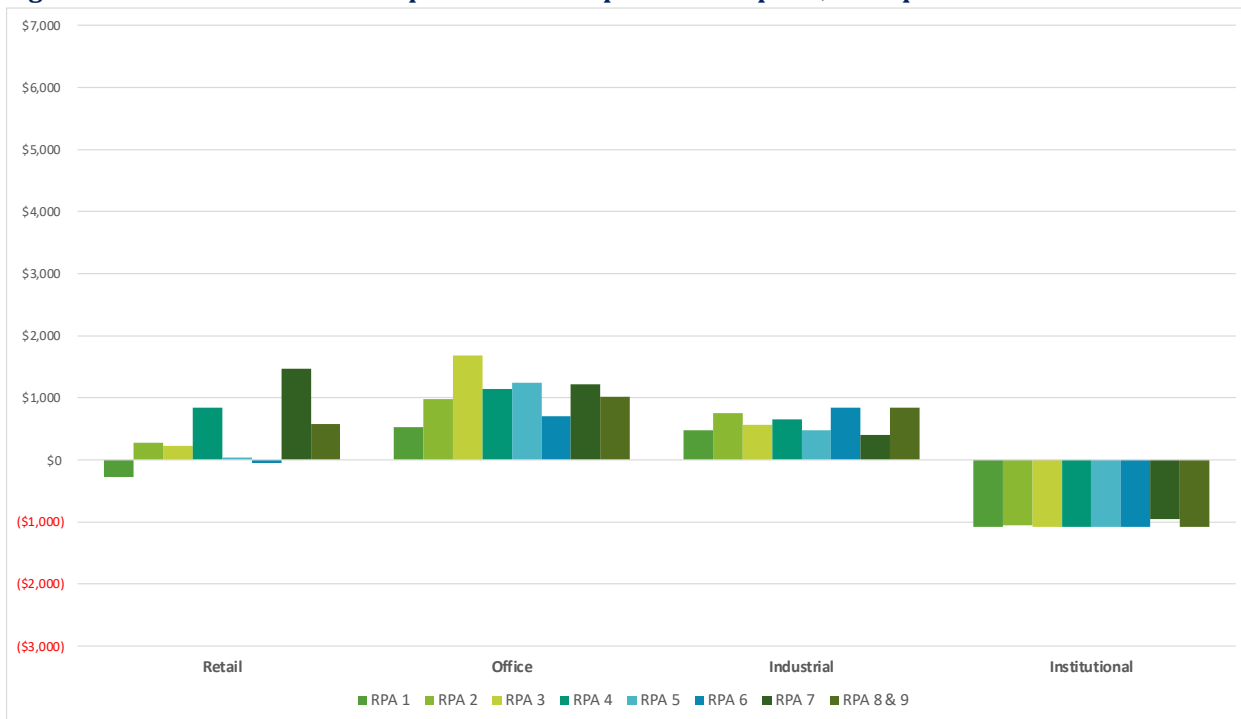


Figure 12. Nonresidential Development Fiscal Impact Results per 1,000 Square Feet



Further detail is provided in the following figure for both residential and nonresidential development. The dollar figures are shaded to help visualize the results with darker shades of green reflecting better fiscal results to brighter yellow indicating worse fiscal results.

Figure 13. Cost of Land Use Fiscal Impact Results by RPA (Residential per Housing Unit; Nonresidential per 1,000 Square Feet)

	RPA 1	RPA 2	RPA 3	RPA 4	RPA 5	RPA 6	RPA 7	RPA 8 & 9
Single Family Detached	\$97	\$1,699	\$1,282	\$3,496	\$1,566	\$5,857	\$2,667	\$3,944
Single Family Attached	(\$1,231)	(\$173)	(\$335)	\$1,209	(\$359)	\$3,043	\$663	\$1,445
Single Family Attached MPDU	(\$1,231)	(\$1,264)	(\$1,017)	(\$1,246)	(\$1,723)	(\$1,458)	(\$1,540)	(\$1,699)
Multifamily	(\$372)	\$396	\$131	\$1,216	\$256	\$2,490	\$894	\$1,456
Multifamily MPDU	(\$1,327)	(\$1,377)	(\$1,233)	(\$1,375)	(\$1,653)	(\$1,465)	(\$1,438)	(\$1,667)
Retail	(\$270)	\$272	\$226	\$841	\$43	(\$48)	\$1,474	\$579
Office	\$522	\$985	\$1,684	\$1,148	\$1,239	\$704	\$1,212	\$1,017
Industrial	\$474	\$755	\$565	\$656	\$474	\$838	\$398	\$838
Institutional	(\$1,075)	(\$1,057)	(\$1,075)	(\$1,075)	(\$1,075)	(\$1,075)	(\$959)	(\$1,075)

The above findings are organized differently to provide results by land use type and are shown in Figure 14.

Figure 14. Cost of Land Use Fiscal Impact Results by Land Use Type (Residential per Housing Unit; Nonresidential per 1,000 Square Feet)

	Single Family Detached	Single Family Attached	Single Family Attached MPDU	Multifamily	Multifamily MPDU	Retail	Office	Industrial	Institutional
RPA 1	\$97	(\$1,231)	(\$1,231)	(\$372)	(\$1,327)	(\$270)	\$522	\$474	(\$1,075)
RPA 2	\$1,699	(\$173)	(\$1,264)	\$396	(\$1,377)	\$272	\$985	\$755	(\$1,057)
RPA 3	\$1,282	(\$335)	(\$1,017)	\$131	(\$1,233)	\$226	\$1,684	\$565	(\$1,075)
RPA 4	\$3,496	\$1,209	(\$1,246)	\$1,216	(\$1,375)	\$841	\$1,148	\$656	(\$1,075)
RPA 5	\$1,566	(\$359)	(\$1,723)	\$256	(\$1,653)	\$43	\$1,239	\$474	(\$1,075)
RPA 6	\$5,857	\$3,043	(\$1,458)	\$2,490	(\$1,465)	(\$48)	\$704	\$838	(\$1,075)
RPA 7	\$2,667	\$663	(\$1,540)	\$894	(\$1,438)	\$1,474	\$1,212	\$398	(\$959)
RPA 8 & 9	\$3,944	\$1,445	(\$1,699)	\$1,456	(\$1,667)	\$579	\$1,017	\$838	(\$1,075)

Two key findings are useful in a Cost of Land Use study: (1) The direction of the fiscal result—i.e., positive or negative; and (2) the relative magnitude of the result—i.e., how much more/less positive or negative is the result relative to other land uses.

Given that, one can see that the darker shades of green in Figure 14 indicate a better fiscal result—positive and higher relative to other land uses and locations. For example, a single family detached unit in RPA 6 provides the best fiscal result—positive and higher relative to other residential land uses at \$5,857 surplus per unit (reflecting revenues generated by minus expenditures to serve this land use).

Findings include:

- All single family detached units generate positive fiscal results albeit single family detached units in RPA 1 are essentially fiscally neutral. This is due to the County’s revenue structure with multiple revenue sources generated from residential development including property taxes, local income taxes, impact fees, and recordation and transfer taxes.
- Single family attached units generate a mix of fiscal results with units at high enough values and lower capital costs generating positive results. The RPAs generating deficits for single family attached units (RPAs 1, 2, 3, and 5) have lower values relative to other RPAs as well as school capacity needs (with the exception of RPA 2) that in combination generate deficits. While RPA 2 generates a net deficit for single family attached units, the amount is much closer to breaking even than the results in the other RPAs. It is also important to note that the student generation rate for single family attached units is higher than the single family detached rate—therefore generating higher school operating costs than single family detached units.
- Single family attached MPDUs assuming a maximum property value do not generate sufficient revenues to cover resulting costs in any area of the County. This follows from the fiscal results from market-rate single family attached units—with relatively higher school operating and capital costs—compared to revenues constrained by a property value that is at or lower than market value in all areas of the County. The revenue generated at this assumed property value (from all sources) is insufficient to cover the costs to serve this type of unit at this value.

- Multifamily market rate units generate a range of results from a deficit in RPA 1, to lower relative positive results in RPAs 2, 3, and 5 and higher relative positive results in RPAs 4, 6, 7, and 8 & 9. The results are driven by household sizes for multifamily units (lower than single family units) as well as property values and capital costs triggered. It should be noted that minimal multifamily units are likely to be built in RPAs 6 and 8 due to current zoning in those areas, but that they are included in the analysis to provide a complete fiscal picture of land uses throughout the County.
- For nonresidential land uses, all office and industrial development generates sufficient revenues to offset respective cost impacts.
- Retail land uses in RPA 1 and 6 generate deficits due to property valuations as well as cost impacts from police services and transportation impacts. Retail uses generate higher public safety calls and transportation costs relative to other land uses resulting in a relatively higher cost impact.
- Institutional uses generate deficits as these land uses are assumed to be tax-exempt and therefore do not generate property tax revenues.

APPENDIX A: REVENUE AND EXPENDITURE ASSUMPTIONS

This section provides detail on projection methodologies for the Cost of Land Use Study, which is modified from the marginal fiscal impact analysis (and documented in the series of Fiscal Impact Analysis reports dated October 20, 2023).

The modifications from the marginal Fiscal Impact Analysis Study generally relate to averaging revenues and costs that were modeled as one-time amounts such as:

- Impact fee payments, averaged over the projection period;
- Capital costs, converted to average costs as a proportionate share serving the applicable land use; and
- Operating costs that were triggered by a capital facility in the marginal cost approach are averaged based on proportionate share for the applicable land use.

All General Fund and Capital Projects Fund revenues (including impact fees) are included. In the General Fund, only those revenues that are affected by growth are included in this analysis.

General Fund Revenues

Overview

Annual 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 (E.g., Other Factor)

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., retail sales for sale tax revenue 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.

Anne Arundel Revenue Projection Factors and Methodologies

An inventory of County General Fund revenues is shown in Figure 15. The table shows revenue category, specific revenue type, base year (FY23) budget amount, projection methodology, and the level of service (LOS) standard, or dollar per demand unit.

For instance, for those categories projected based on “POPULATION,” the current budget amount is divided by the current estimated total population in County. For example, Animal Control License and Permits in the amount of \$206,000 is divided by current estimated population (599,090) to yield a per person cost factor of \$.34, which is then used to project future revenue from population growth. For some revenue sources, level of service is based on a subset of the County. The primary example is County property tax from the City of Annapolis. The County assessed a differential rate on properties in the City of Annapolis to account for duplicative services. The model was developed to account for this and assessable base within the City of Annapolis FAZ is used along with the Annapolis property tax rate to project property tax revenue.

This section provides excerpts from the model on revenue methodologies and base year factors. The tables show:

- *Revenue Category*
- *Revenue Name*
- *Base Year Budget Amount:* FY23 budget amount
- *Project Using Which Demand Base?* Identifies the projection methodology as described above.
- *Demand Unit Multiplier:* The portion (or scale) the source is factored at. Most are at a scale of 1; assessed and market values are expressed differently and expressed as such. E.g., tax rates are expressed as dollars per \$100 in value, with assessed values expressed in the model in millions, therefore the demand unit multiplier is $1,000,000/100 = 10,000$.
- *Projection Methodology:* All revenues are projected based on constant dollars (“CONSTANT”) with no annual change (e.g., linear increase) (works with “Annual Change” input). Not typically modified.
- *Annual Change:* This allows for annual increase or decrease in revenues, if applicable. All revenues are in current dollars with no assumed inflation (“0%”) (works with “Projection Methodology” input). Not typically modified.

- LOS Std \$ per Demand Unit: The calculated level of service factor used to project revenues.

Figure 15. General Fund Revenues

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit
Property Taxes	REAL PROPERTY TAX-OUTSIDE ANNAP	\$836,266,000	CUMUL AV OUTSIDE ANNAPOLIS	10,000	CONSTANT	0%	0.933
	REAL PROPERTY TAX-ANNAPOLIS		CUMUL AV ANNAPOLIS	10,000	CONSTANT	0%	0.559
	CORPORATE PROPERTY TAX	\$61,364,000	TOTAL JOBS NON-FT. MEADE	1.00	CONSTANT	0%	\$202.18
	PERSONAL PROPERTY TAX	\$612,000	TOTAL JOBS NON-FT. MEADE	1.00	CONSTANT	0%	\$2.02
	OTHER REVENUE	\$4,292,900	FIXED	1.00	CONSTANT	0%	\$0.00
	CREDITS	(\$91,002,000)	FIXED	1.00	CONSTANT	0%	\$0.00
	INTEREST, PENALTIES, CHRGS	\$1,100,000	FIXED	1.00	CONSTANT	0%	\$0.00
Income Tax	LOCAL INCOME TAX	\$714,700,000	CUMUL RES MV	1,000,000	CONSTANT	0%	\$0.0039
State Shared Revenue	HIGHWAY USER REVENUE	\$7,037,900	FIXED	1.00	CONSTANT	0%	\$0.00
	ADMISSIONS & AMUSE TAX	\$7,800,000	POPULATION	1.00	CONSTANT	0%	\$13.02
	OTHER FEES	\$5,000	FIXED	1.00	CONSTANT	0%	\$0.00
	TABLE GAMES	\$10,250,000	FIXED	1.00	CONSTANT	0%	\$0.00
Recordation & Transfer Taxes	RECORDATION TAX-RES	\$64,000,000	ANNUAL RES MV	1,000	CONSTANT	0%	\$7.00
	RECORDATION TAX-NONRES		ANNUAL NONRES MV	1,000	CONSTANT	0%	\$7.00
	TRANSFER TAX-RES	\$67,000,000	ANNUAL RES MV	1,000,000	CONSTANT	0%	\$0.01
	TRANSFER TAX-NONRES		ANNUAL NONRES MV	1,000,000	CONSTANT	0%	\$0.01
Local Sales Taxes	ELECTRICITY	\$4,680,000	TOTAL JOBS	1.00	CONSTANT	0%	\$12.95
	GAS	\$790,000	TOTAL JOBS	1.00	CONSTANT	0%	\$2.19
	TELEPHONE	\$4,300,000	POP AND JOBS	1.00	CONSTANT	0%	\$4.48
	FUEL	\$48,000	FIXED	1.00	CONSTANT	0%	\$0.00
	HOTEL/MOTEL	\$13,000,000	FIXED	1.00	CONSTANT	0%	\$0.00
	PARKING	\$5,200,000	FIXED	1.00	CONSTANT	0%	\$0.00
	HEAVY EQUIPMENT	\$450,000	FIXED	1.00	CONSTANT	0%	\$0.00
	Licenses and Permits	AMUSEMENTS	\$142,000	FIXED	1.00	CONSTANT	0%
SPECIAL EVENTS		\$5,000	FIXED	1.00	CONSTANT	0%	\$0.00
BEER, WINE, AND LIQUOR		\$1,100,000	FIXED	1.00	CONSTANT	0%	\$0.00
TRADE LICENSES		\$261,500	FIXED	1.00	CONSTANT	0%	\$0.00
TRADERS		\$780,000	FIXED	1.00	CONSTANT	0%	\$0
PERMITS		\$10,511,500	FIXED	1.00	CONSTANT	0%	\$0.00
FINES		\$45,400	FIXED	1.00	CONSTANT	0%	\$0.00
MOBILE HOME PARKS		\$31,600	FIXED	1.00	CONSTANT	0%	\$0.00
TAXICABS		\$53,500	FIXED	1.00	CONSTANT	0%	\$0.00
ANIMAL CONTROL		\$206,000	POPULATION	1.00	CONSTANT	0%	\$0.34
OTHER		\$2,556,800	POP AND JOBS	1.00	CONSTANT	0%	\$2.66
HEALTH		\$1,036,000	POP AND JOBS	1.00	CONSTANT	0%	\$1.08
PUBLIC SPACE PERMIT FEES		\$978,700	FIXED	1.00	CONSTANT	0%	\$0.00
Investment Income		INVESTMENT INCOME	\$830,000	FIXED	1.00	CONSTANT	0%
Fees for Service and Other Revenues	FEES FOR SERVICE AND OTHER REVS	\$165,000	FIXED	1.00	CONSTANT	0%	\$0.00
	REIMBURSEMENTS	\$30,906,600	NON-CITY POPULATION	0.61	CONSTANT	0%	\$56.51
	RENTAL INCOME	\$1,774,100	FIXED	1.00	CONSTANT	0%	\$0.00
	SHERIFF FEES	\$65,000	FIXED	1.00	CONSTANT	0%	\$0.00
	ADMINISTRATIVE FEES	\$19,476,000	NON-CITY POPULATION	1.00	CONSTANT	0%	\$35.61
	HEALTH DEPARTMENT FEES	\$3,866,800	FIXED	1.00	CONSTANT	0%	\$0.00
	CERTIFICATION OF LIENS	\$115,000	FIXED	1.00	CONSTANT	0%	\$0.00
	SALE OF SURPLUS PROPERTY	\$0	FIXED	1.00	CONSTANT	0%	\$0.00
	DEVELOPER FEES-STREET LIGHTING	\$35,000	FIXED	1.00	CONSTANT	0%	\$0.00
	SUB-DIVISION	\$900,000	FIXED	1.00	CONSTANT	0%	\$0.00
	CABLE FEES	\$8,000,000	FIXED	1.00	CONSTANT	0%	\$0.00
	GOLF COURSE	\$6,270,000	FIXED	1.00	CONSTANT	0%	\$0.00
	RECREATION AND PARKS	\$6,616,400	NON-CITY POPULATION	1.00	CONSTANT	0%	\$12.10
	SEIZED/FORFEITED FUNDS	\$250,000	FIXED	1.00	CONSTANT	0%	\$0.00
	FINES AND FEES	\$329,500	FIXED	1.00	CONSTANT	0%	\$0.00
	MISCELLANEOUS "OTHER"	\$8,064,800	FIXED	1.00	CONSTANT	0%	\$0.00
	Interfund Reimbursements	ENTERPRISE RECOVERIES	\$21,102,800	FIXED	1.00	CONSTANT	0%
INTERNAL SERVICE RECOVERIES		\$1,729,500	FIXED	1.00	CONSTANT	0%	\$0.00
CAPITAL PROJECTS RECOVERIES		\$9,347,100	FIXED	1.00	CONSTANT	0%	\$0.00
SPECIAL REVENUE RECOVERIES		\$2,825,600	FIXED	1.00	CONSTANT	0%	\$0.00
TAX INCREMENT RECOVERIES		\$42,066,200	FIXED	1.00	CONSTANT	0%	\$0.00
FIDUCIARY RECOVERIES		\$673,000	FIXED	1.00	CONSTANT	0%	\$0.00
ER CONTRIBUTION		\$68,300	FIXED	1.00	CONSTANT	0%	\$0.00
Fund Balance	FUND BALANCE	\$262,372,000	FIXED	1.00	CONSTANT	0%	\$0.00
	TOTAL	\$2,157,450,500					

NOTES TO TABLE:

AV = Assessed Value

MV = Market Value

NON-CITY = County minus Annapolis

NON-FT. MEADE = County minus Ft. Meade

Customized/Marginal Calculations

- Real Property Taxes are projected based on assessed value of real property for each land use type (see below) multiplied by the current County tax rate of \$.933 per \$100 valuation for properties outside of Annapolis. For the Cost of Land Use Study, only development outside the City of Annapolis is modeled. Property tax revenue is calculated at 99 percent collection rate.
- Local Income Tax: Income tax revenues are calculated as a function of the market value of housing. It is assumed that housing costs comprise no more than 30 percent of adjustable gross income. This is a typical mortgage industry standard which measures the affordability of the principal, interest, taxes, and insurance on a mortgage representing 80 percent of market value. It is estimated that about 70 percent of an adjustable gross income represents the net taxable income, accounting for typical homeowner income tax deductions of 30 percent. This net amount is then multiplied by the weighted income tax rate accounting for the first \$50,000 in income not being taxed. (The calculation is 80% income spent on housing cost x 30% max for mortgage x 70% disposable income x 2.3% weighted income tax rate from projections and based on median household income with the first \$50,000 not taxed.)
- Recordation Taxes: This source is a one-time revenue and is projected on Annual Market Values (MV) outside of Ft. Meade. The current rate of \$7.00 per \$1,000 Market Value is used. Based on research from the Anne Arundel County Office of Planning, it is assumed that residential units will transfer ownership on average every 9 years. Therefore, for the Cost of Land Use Study this revenue source is annualized over 9 years for residential property; revenue from nonresidential property is annualized over the model's projection period (22 years). Residential and nonresidential are shown separately for modeling purposes.
- Transfer Tax: This is also a one-time revenue that is projected on Annual Market Values (MV) outside of Ft. Meade. The current rate of one percent of Market Value is used. It is assumed that residential units will transfer ownership on average every 9 years. Therefore, for the Cost of Land Use Study this revenue source is annualized over 9 years for residential property; revenue from nonresidential property is annualized over the model's projection period (22 years). Residential and nonresidential are shown separately for modeling purposes.
- Licenses and Permits: Most Inspection and Permit-related revenues, while generated by growth, are considered fixed in the analysis because it is assumed that the revenues generated cover the associated expenditures. Likewise, expenditures for Inspections and Permits are considered fixed.

Revenues identified as "FIXED" are not anticipated to increase with growth or driven by factors unrelated to growth.

Capital Projects Funds

The County’s Capital Projects Fund includes impact fees, contributions from the State for schools, community college, and parks (through Program Open Space), as well as a number of revenues that are not considered to increase with growth.

Figure 16. Capital Projects Funds

Revenue Category	Revenue Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
Capital Projects Funds	Bonds	\$64,275,482	FIXED	1.00	CONSTANT	0%	\$0.00	
	General Fund PayGO	\$204,980,000	FIXED	1.00	CONSTANT	0%	\$0.00	
	Impact Fees-Base Year	\$16,498,000	SEE BELOW	1.00	CONSTANT	0%	\$0.00	
	<i>Grants & Aid</i>	Federal Grants (Misc)	\$13,160,341	FIXED	1.00	CONSTANT	0%	\$0.00
		Program Open Space (POS)-Acquisition	\$4,612,000	FIXED	1.00	CONSTANT	0%	\$0.00
		Program Open Space (POS)-Development	\$5,071,000	FIXED	1.00	CONSTANT	0%	\$0.00
		MDE Erosion & Water Quality	\$0	FIXED	1.00	CONSTANT	0%	\$0.00
		MD Waterway Impr	(\$57,500)	FIXED	1.00	CONSTANT	0%	\$0.00
		Maryland Higher Education	(\$1,200,000)	FIXED	1.00	CONSTANT	0%	\$0.00
		Inter-Agency Committee (State for Schools)	\$36,305,000	FIXED	1.00	CONSTANT	0%	\$0.00
	<i>Other</i>	BTL Built to Learn	\$131,443,000	FIXED	1.00	CONSTANT	0%	\$0.00
		Other State Grants	\$35,972,177	FIXED	1.00	CONSTANT	0%	\$0.00
		Other	\$45,444,656	FIXED	1.00	CONSTANT	0%	\$0.00
		Cable Fees	\$1,800,000	FIXED	1.00	CONSTANT	0%	\$0.00
Impact Fees	School Impact Fees	\$0	DIRECT ENTRY	1.00	CONSTANT	0%		
	Transportation Impact Fees	\$0	DIRECT ENTRY	1.00	CONSTANT	0%		
	Public Safety Impact Fees	\$0	DIRECT ENTRY	1.00	CONSTANT	0%		
TOTAL		\$558,304,156						

All base year capital funds are assumed to be fixed or directly entered as described below.

Customized/Marginal Calculations

- **Impact fees:**
 - The analysis uses the impact fee schedule effective July 1, 2023, to June 30, 2024.
 - Residential impact fee rates are assessed by size of unit. The rates used in this analysis are for median size units in the County to correlate to our scenario inputs which are by type of unit. Nonresidential rates are based on prototype development types and sizes shown below.
 - Rates are shown below.
 - For the Cost of Land Use Study, impact fee revenue is annualized over 22 years.

Figure 17. Impact Fees By Type of Land Use (As of July 1, 2023)

SCHOOL IMPACT FEES (Countywide, outside Ft. Meade)		IF Amt
<i>Residential</i>	Land Use Abbrev*	per unit
Single Family Detached	SFD	\$10,253
Single Family Attached	SFA	\$9,213
Multifamily	MF	\$7,820
TOTAL		

=====

TRANSPORTATION IMPACT FEES (Outside of Annapolis & Ft. Meade)		
<i>Residential</i>		per unit
Single Family Detached	SFD	\$5,591
Single Family Attached	SFA	\$5,066
Multifamily	MF	\$4,366
Subtotal		
<i>Nonresidential</i>		per KSF
RETAIL KSF	RET	\$10,097
OFFICE KSF	OFC	\$8,394
INDUSTRIAL KSF	IND	\$5,993
OFFICE/INSTIT KSF	NA	\$0
Subtotal		
Total		

=====

PUBLIC SAFETY IMPACT FEES (Outside of Annapolis & Ft. Meade)		
<i>Residential</i>		per unit
Single Family Detached	SFD	\$373
Single Family Attached	SFA	\$339
Multifamily	MF	\$293
Subtotal		
<i>Nonresidential</i>		per KSF
RETAIL KSF	RET	\$1,347
OFFICE KSF	OFC	\$472
INDUSTRIAL KSF	IND	\$221
OFFICE/INSTIT KSF	NA	\$0
Subtotal		
Total		

=====

- State Funding:
 - Capital revenues are shown as “FIXED” in the model as the approach is to adjust respective capital costs to the County’s share of the cost. This aligns with the Impact Fee Study being conducted by TischlerBise concurrently.

General Government Operating Expenditures

All General Fund operating expenditures are modeled—including personnel and operating costs—and discussed in this section. Capital expenditures are included in a separate section.

Overview

Annual operating expenditures attributable to new development are projected using the methodologies described below.

Per Capita (population)

If a cost is assumed to be affected by population growth, 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 are modeled based on impacts from both residential and nonresidential development and therefore are projected on a *per capita and employee (job)* approach. If a cost 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 (E.g., Other Factor)

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. Further description is provided in this document where appropriate.

Fixed

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.

Approach

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

- **Expenditure Name:** Current budget year line item expenditures are shown for: Personal services, contractual services, supplies and materials, business and travel, capital outlay, and grants and contributions.
- **Base Year Budget Amount:** FY23 budget amount
- **Project Using Which Demand Base:** Identifies the projection methodology. For example, “POP AND JOBS” means that the expenditure is projected to increase based on the growth in population and employment in the County. For those services that are only provided outside of Annapolis, it is indicated as such. For expenditures labeled as “FIXED,” it may mean either: (1) expenditures will not be affected by growth or (2) expenditures are projected separately; e.g., under the Staffing Input section or as a “Direct Entry” item. (Sometimes indicated as “SEE BELOW.”) Personal services are projected separately where applicable (and shown by position) and capital outlay is generally shown as “FIXED.” Capital expenditures are projected separately and included in a subsequent section.
- **Demand Unit Multiplier:** The percentage of the expenditure that is variable (applicable to variable expenditures). Most are assumed at “1” or 100 percent. However, in some instances such as when staff positions are not projected separately, the multiplier reflects this.
- **LOS Std / \$ Per Demand Unit:** This represents the level of service, or cost per demand factor. *This is used to project future costs from growth.* Where expenditures are identified as “FIXED,” the LOS standard is shown as \$0. Where identified as “DIRECT ENTRY” further description is provided in the text of this document. **This factor is multiplied by the demand unit multiplier, which is then multiplied by the projected demand in each scenario.**

****Note:** Capital expenditures affected by growth are addressed separately (and align with impact fee approaches where applicable). **

Operating Expenditure Projection detail

Additional detail on departmental operating expenditure projection approach is provided below. The Office of Planning, Administration Division, is used as an example

Base year (FY23) budgeted amount.

Area of the model identifies costs that are affected by growth.

Portion of the operating cost that is considered affected by growth. Most are included as "1" or 100% of costs.

Model language and model calculated.

ADMINISTRATION						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit
7001-Personal Services	3,319,200	SEE BELOW	1.00	CONSTANT	0%	\$0.00
7200-Contractual Services	519,600	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$0.58
8000-Supplies & Materials	154,000	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$0.17
8400-Business & Travel	27,300	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$0.03
8500-Capital Outlay	11,200	FIXED	1.00	CONSTANT	0%	\$0.00
8700-Grants, Contributions & Other	151,300	FIXED	1.00	CONSTANT	0%	\$0.00
Direct Entry 1	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$0
Direct Entry 2	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$0
TOTAL	\$4,182,600					

Staffing / Personnel Expense

In the marginal Fiscal Impact Analysis, some departmental personnel costs were modeled based on impacts to positions. For the Cost of Land Use Study, this is modified in the model as a percentage (listed as a decimal under “Demand Unit Multiplier”) of personnel costs that is affected by development. The percentage indicated is the share of personnel costs for those positions that were identified as affected by growth in the marginal fiscal analysis. The changed portions of the model are included in this chapter and highlighted in light green.

Legislative Branch

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

Figure 18. County Council

COUNTY COUNCIL					LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Demand Unit	\$ per Demand Unit
7001-Personal Services	\$2,424,200	FIXED	1.00		\$0.00
7200-Contractual Services	\$87,400	POP AND JOBS	1.00		\$0.09
8000-Supplies & Materials	\$23,800	POP AND JOBS	1.00		\$0.02
8400-Business & Travel	\$69,300	POP AND JOBS	1.00		\$0.07
8500-Capital Outlay	\$55,000	FIXED	1.00		\$0.00

Figure 19. County Auditor

COUNTY AUDITOR					LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Demand Unit	\$ per Demand Unit
7001-Personal Services	\$1,825,200	FIXED	1.00		\$0.00
7200-Contractual Services	\$325,000	POP AND JOBS	1.00		\$0.34
8000-Supplies & Materials	\$10,700	POP AND JOBS	1.00		\$0.01
8400-Business & Travel	\$28,000	POP AND JOBS	1.00		\$0.03
Grants and Contributions	\$5,000	FIXED	1.00		\$0.00

Figure 20. Board of Appeals

BOARD OF APPEALS					LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Demand Unit	\$ per Demand Unit
7001-Personal Services	331,400	FIXED	1.00		\$0.00
7200-Contractual Services	155,000	POP AND JOBS	1.00		\$0.16
8000-Supplies & Materials	8,200	POP AND JOBS	1.00		\$0.01
8400-Business & Travel	1,000	POP AND JOBS	1.00		\$0.00
8500-Capital Outlay	0	FIXED	1.00		\$0.00

Executive Branch

The following figures show methodologies for operating and staffing for the County Executive, Law and Administrative Hearings offices. In general, operating costs are variable on growth in Countywide population and jobs along with some positions. As indicated above, “Fixed” expenditures are assumed to not be affected by growth.

County Executive

Figure 21. County Executive

COUNTY EXECUTIVE							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	2,965,700	POP AND JOBS	0.28	CONSTANT	0%	\$3.09	
7200-Contractual Services	50,500	POP AND JOBS	1.00	CONSTANT	0%	\$0.05	
8000-Supplies & Materials	59,500	POP AND JOBS	1.00	CONSTANT	0%	\$0.06	
8400-Business & Travel	39,400	POP AND JOBS	1.00	CONSTANT	0%	\$0.04	
CAPITAL OUTLAY	2,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 22. Economic Development

ECONOMIC DEVELOPMENT [County Funded separate entity]							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	246,700	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	2,627,500	FIXED	1.00	CONSTANT	0%	\$0.00	
Direct Entry Cost Type 1	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$0	
Direct Entry Cost Type 2	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$0	
TOTAL	\$2,874,200						

Law Office

Figure 23. Law Office

OFFICE OF LAW							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	4,896,900	POP AND JOBS	0.29	CONSTANT	0%	\$5.10	
7200-Contractual Services	103,000	POP AND JOBS	1.00	CONSTANT	0%	\$0.11	
8000-Supplies & Materials	43,000	POP AND JOBS	1.00	CONSTANT	0%	\$0.04	
8400-Business & Travel	58,300	POP AND JOBS	1.00	CONSTANT	0%	\$0.06	
8500-Capital Outlay	1,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	16,300	FIXED	1.00	CONSTANT	0%	\$0.00	

Administrative Hearings

Figure 24. Administrative Hearings

OFFICE OF ADMINISTRATIVE HEARINGS							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$405,700	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$43,700	POP AND JOBS	1.00	CONSTANT	0%	\$0.05	
8000-Supplies & Materials	\$11,000	POP AND JOBS	1.00	CONSTANT	0%	\$0.01	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$500	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

Administrative Core Group²

Methodologies for operating and staffing for the offices under the Administrative Core Group are shown below. In general, operating costs are variable on growth in Countywide population and jobs along with some positions. As indicated above, “Fixed” expenditures are assumed to not be affected by growth. Also as noted above, most personal services costs are analyzed and shown separately by position (shown below under “Staffing Input”).

Chief Administrative Officer (CAO)

Operating expenditures for the CAO’s office are expecting to increase with a growth in population and employment in the County. Staffing costs are assumed to be fixed.

Figure 25. Police Accountability Board

POLICE ACCOUNTABILITY BOARD							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$213,300	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$500,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

² The Executive Branch departments are organized around “Core Groups” used in the FY23 Budget.

Figure 26. Chief Administrative Officer: Management and Control

MANAGEMENT AND CONTROL							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	\$1,857,400	FIXED	1.00	CONSTANT	0%		\$0.00	
7200-Contractual Services	\$138,000	POP AND JOBS	1.00	CONSTANT	0%		\$0.14	
8000-Supplies & Materials	\$42,500	POP AND JOBS	1.00	CONSTANT	0%		\$0.04	
8400-Business & Travel	\$41,000	POP AND JOBS	1.00	CONSTANT	0%		\$0.04	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8700-Grants, Contributions & Other	\$1,600,000	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 27. Other General Fund Chief Administrative Officer Expenditures

OTHER GF CAO EXPENDITURES							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
CONTINGENCY//GRANTS, CONTRIB	\$12,000,000	FIXED	1.00	CONSTANT	0%		\$0.00	
COMM DEV SERVICES //GRANTS, CONTRIB	\$4,787,500	FIXED	1.00	CONSTANT	0%		\$0.00	
WORKFORCE DEVELOPMENT CORP//GRANT	\$469,700	FIXED	1.00	CONSTANT	0%		\$0.00	

Central Services

The divisions under Central Services are shown below.

Figure 28. Central Services: Administration

ADMINISTRATION							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	\$997,800	FIXED	1.00	CONSTANT	0%		\$0.00	
7200-Contractual Services	\$88,700	POP AND JOBS	1.00	CONSTANT	0%		\$0.09	
8000-Supplies & Materials	\$5,100	POP AND JOBS	1.00	CONSTANT	0%		\$0.01	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	\$2,000	FIXED	1.00	CONSTANT	0%		\$0.00	
8700-Grants, Contributions & Other	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 29. Central Services: Purchasing

PURCHASING							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	\$3,185,500	POP AND JOBS	0.28	CONSTANT	0%		\$3.32	
7200-Contractual Services	\$81,000	POP AND JOBS	1.00	CONSTANT	0%		\$0.08	
8000-Supplies & Materials	\$59,700	POP AND JOBS	1.00	CONSTANT	0%		\$0.06	
8400-Business & Travel	\$40,200	POP AND JOBS	1.00	CONSTANT	0%		\$0.04	
8500-Capital Outlay	\$5,100	FIXED	1.00	CONSTANT	0%		\$0.00	

For the Facilities Management Division, costs are projected on increase in square footage “built” by the model to accommodate growth in each scenario. For instance, if additional General Government office space is projected to be needed and built, facilities-related costs are then generated. As the model builds new facilities, a running tally is maintained and associated operating costs are incurred. This also includes utility costs, which are included under contractual services.

Figure 30. Central Services: Facilities Management

FACILITIES MANAGEMENT						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit
7001-Personal Services	6,837,400	FACILITY SF	0.64	CONSTANT	0%	\$2.21
7200-Contractual Services	13,986,600	FACILITY SF	1.00	CONSTANT	0%	\$4.51
8000-Supplies & Materials	1,279,400	FACILITY SF	1.00	CONSTANT	0%	\$0.41
8400-Business & Travel	8,300	FIXED	1.00	CONSTANT	0%	\$0.00
8500-Capital Outlay	159,100	FIXED	1.00	CONSTANT	0%	\$0.00

Figure 31. Central Services: Real Estate

REAL ESTATE						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit
7001-Personal Services	434,900	POP AND JOBS	0.47	CONSTANT	0%	\$0.45
7200-Contractual Services	2,490,100	POP AND JOBS	1.00	CONSTANT	0%	\$2.59
8000-Supplies & Materials	2,900	POP AND JOBS	1.00	CONSTANT	0%	\$0.00

Office of Finance

The divisions under Office of Finance are shown below.

Figure 32. Accounting and Control

ACCOUNTING AND CONTROL						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit
7100- Personal Services	\$3,525,100	POP AND JOBS	0.40	CONSTANT	0%	\$3.67
7200-Contractual Services	\$1,822,500	POP AND JOBS	1.00	CONSTANT	0%	\$1.90
8000-Supplies & Materials	\$42,600	POP AND JOBS	1.00	CONSTANT	0%	\$0.04
8400-Business & Travel	\$13,200	POP AND JOBS	1.00	CONSTANT	0%	\$0.01
8500-Capital Outlay		FIXED	1.00	CONSTANT	0%	\$0

Figure 33. Billings and Customer Service

BILLINGS AND CUSTOMER SERVICE						
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit
7001-Personal Services	\$4,773,700	POP AND JOBS	0.40	CONSTANT	0%	\$4.97
7200-Contractual Services	\$468,900	POP AND JOBS	1.00	CONSTANT	0%	\$0.49
8000-Supplies & Materials	\$647,100	POP AND JOBS	1.00	CONSTANT	0%	\$0.67
8400-Business & Travel	\$6,000	POP AND JOBS	1.00	CONSTANT	0%	\$0.01
8500-Capital Outlay	\$3,200	FIXED	1.00	CONSTANT	0%	\$0.00

Finance – Non-Departmental

Most Non-Departmental items are assumed to be fixed because they are either projected elsewhere, as is the case for capital related costs (“pay as you go” and debt service) or they are not assumed to increase with growth. Self-insurance costs are assumed to increase with growth and are projected using overall growth in the County as a proxy for increased costs.

Figure 34. Finance (Non-Departmental)

FINANCE NON-DEPARTMENTAL//GENERAL FUND ONLY							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	\$ per Demand Unit		
PAY AS YOU GO	\$204,980,000	FIXED	1.00	CONSTANT	0%	\$0.00		
DEBT SERVICE	\$153,278,600	FIXED	1.00	CONSTANT	0%	\$0.00		
MANDATED GRANTS	\$3,110,900	FIXED	1.00	CONSTANT	0%	\$0.00		
CONTRIB TO PARKING GARAGE	\$170,000	FIXED	1.00	CONSTANT	0%	\$0.00		
Contrib-IPA Fund	\$738,300	FIXED	1.00	CONSTANT	0%	\$0.00		
Contrib-Self Insurance	\$20,089,900	POP AND JOBS	1.00	CONSTANT	0%	\$20.91		
Contrib to Revenue Reserve	\$23,500,000	FIXED	1.00	CONSTANT	0%	\$0.00		

FINANCE NON-DEPARTMENTAL (cont'd)							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	\$ per Demand Unit		
Contrib-Retiree Health Ins	\$61,357,800	FIXED	1.00	CONSTANT	0%	\$0.00		
Contrib to Comm Dev	\$270,000	FIXED	1.00	CONSTANT	0%	\$0.00		
Contrib to Other Funds	\$49,561,200	FIXED	1.00	CONSTANT	0%	\$0.00		

Office of the Budget

Office of the Budget operating expenditures and personnel are shown below.

Figure 35. Office of the Budget

OFFICE OF THE BUDGET							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	\$ per Demand Unit		
7001-Personal Services	1,680,800	POP AND JOBS	0.20	CONSTANT	0%	\$1.75		
7200-Contractual Services	100,300	POP AND JOBS	1.00	CONSTANT	0%	\$0.10		
8000-Supplies & Materials	14,300	POP AND JOBS	1.00	CONSTANT	0%	\$0.01		
8400-Business & Travel	9,000	POP AND JOBS	1.00	CONSTANT	0%	\$0.01		
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00		

Office of Personnel

Operating expenditures under the Office of Personnel are shown below.

Figure 36. Office of Personnel

OFFICE OF PERSONNEL							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$6,015,600	POP AND JOBS	0.40	CONSTANT	0%	\$6.26	
7200-Contractual Services	\$1,892,400	POP AND JOBS	1.00	CONSTANT	0%	\$1.97	
8000-Supplies & Materials	\$64,700	POP AND JOBS	1.00	CONSTANT	0%	\$0.07	
8400-Business & Travel	\$210,600	POP AND JOBS	1.00	CONSTANT	0%	\$0.22	

Information Technology

Operating costs for Information Technology are assumed to increase with growth in County employees.

Figure 37. Information Technology

OFFICE OF INFORMATION TECHNOLOGY							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$13,093,500	POP AND JOBS	0.39	CONSTANT	0%	\$13.63	
7200-Contractual Services	\$17,436,800	POP AND JOBS	1.00	CONSTANT	0%	\$18.15	
8000-Supplies & Materials	\$92,500	POP AND JOBS	1.00	CONSTANT	0%	\$0.10	
8400-Business & Travel	\$79,600	POP AND JOBS	1.00	CONSTANT	0%	\$0.08	
8500-Capital Outlay	\$84,900	POP AND JOBS	1.00	CONSTANT	0%	\$0.09	
8700-Grants	(\$1,000)	FIXED	1.00	CONSTANT	0%	\$0.00	

Office of Transportation

Operating expenditures and staffing for the Office of Transportation is shown below.

Figure 38. Office of Transportation

OFFICE OF TRANSPORTATION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$1,406,600	POP AND JOBS	0.19	CONSTANT	0%	\$1.46	
7200-Contractual Services	\$5,500,000	POP AND JOBS	1.00	CONSTANT	0%	\$5.73	
8000-Supplies & Materials	\$15,100	POP AND JOBS	1.00	CONSTANT	0%	\$0.02	
8400-Business & Travel	\$10,900	POP AND JOBS	1.00	CONSTANT	0%	\$0.01	
8700-Grants	\$992,400	FIXED	1.00	CONSTANT	0%	\$0.00	

Board of Education, Community College, and Libraries

Board of Education, Community College, and Libraries are included in the Anne Arundel Budget Administrative Core Group. Each area is discussed in its own chapter to address dedicated revenues and expenditure methodologies.

Land Use and Environment Core Group

The Land Use and Environment Core Group consists of the Office of Planning and Zoning, the Department of Inspections and Permits, and the Department of Public Works.

Office of Planning and Zoning

The divisions under Planning and Zoning are included below: Administration, Zoning Division, Planning Division, and Development. Services provided are to the County outside the City of Annapolis therefore where costs are variable, the demand unit is typically Non-City Population and Jobs.

Figure 39. Planning and Zoning-Administration

ADMINISTRATION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	3,319,200	NON-CITY POP AND JOBS	0.25	CONSTANT	0%	\$3.78	
7200-Contractual Services	519,600	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$0.59	
8000-Supplies & Materials	154,000	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$0.18	
8400-Business & Travel	27,300	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$0.03	
8500-Capital Outlay	11,200	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	151,300	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 40. Planning and Zoning-Zoning Division

ZONING DIVISION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	1,957,000	NON-CITY POP AND JOBS	0.25	CONSTANT	0%	\$2.23	
7200-Contractual Services	69,300	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	2,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$57,400	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 41. Planning and Zoning-Planning Division

PLANNING DIVISION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$1,988,600	NON-CITY POP AND JOBS	0.25	CONSTANT	0%	\$2.26	
7200-Contractual Services	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	\$3,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$75,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 42. Planning and Zoning-Development

DEVELOPMENT							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$2,523,400	NON-CITY POP AND JOBS	1.00	CONSTANT	0%	\$2.87	
7200-Contractual Services	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

Department of Inspections and Permits

Two divisions of Inspections and Permits are included below: Permits Applications and Inspection Services. All costs under this department are considered fixed because it is assumed based on discussions with staff that the revenues generated through related fees cover the associated expenses. (On the revenue side, those fees are considered fixed as well.)

Figure 43. Inspections and Permits-Permits Applications

PERMITS APPLICATION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	2,837,400	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	31,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	40,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	1,800	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	0	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 44. Inspections and Permits-Inspection Services

INSPECTION SERVICES							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	13,235,100	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	592,800	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	107,200	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$28,300	FIXED	1.00	CONSTANT	0%	\$0.00	
CAPITAL OUTLAY	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
GRANTS	\$760,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Department of Public Works

Three divisions are included under Public Works: Director’s Office, Bureau of Engineering, and Bureau of Highways. Public Works provides services outside the City of Annapolis (Non-City). Different demand factors are assumed for different functions. Detail is provided below.

Figure 45. Public Works-Director's Office

DIRECTOR'S OFFICE							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	Change	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit	\$ per	
7001-Personal Services	654,400	FIXED	1.00	CONSTANT	0%		\$0.00	
7200-Contractual Services	11,400	FIXED	1.00	CONSTANT	0%		\$0.00	
8000-Supplies & Materials	6,400	FIXED	1.00	CONSTANT	0%		\$0.00	
8400-Business & Travel	6,000	FIXED	1.00	CONSTANT	0%		\$0.00	

Where costs are variable due to growth for the Bureau of Engineering, they are projected based on overall growth in residential and nonresidential development in the County outside of Annapolis.

Figure 46. Public Works-Bureau of Engineering

BUREAU OF ENGINEERING							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	Change	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit	\$ per	
7001-Personal Services	6,112,100	NON-CITY POP AND JOBS	0.07	CONSTANT	0%		\$6.96	
7200-Contractual Services	145,200	NON-CITY POP AND JOBS	1.00	CONSTANT	0%		\$0.17	
8000-Supplies & Materials	61,900	NON-CITY POP AND JOBS	1.00	CONSTANT	0%		\$0.07	
8400-Business & Travel	17,800	NON-CITY POP AND JOBS	1.00	CONSTANT	0%		\$0.02	
8500-Capital Outlay	47,800	FIXED	1.00	CONSTANT	0%		\$0.00	

For the Bureau of Highways, increases in costs are linked with increases in infrastructure built to serve new growth. The Fiscal Analysis projects capital costs (discussed later) for new road miles needed to serve growth. As the model “builds” those lane miles, operating costs are projected based on the levels of service outlined below. The lane miles constructed reflect roads outside of the City of Annapolis as well as only County maintained roads.

Figure 47. Public Works-Bureau of Highways

BUREAU OF HIGHWAYS							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	Change	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit	\$ per	
7001-Personal Services	14,836,100	LANE MILES	0.54	CONSTANT	0%		\$4,155.77	
7200-Contractual Services	9,909,400	LANE MILES	1.00	CONSTANT	0%		\$2,775.74	
8000-Supplies & Materials	1,635,600	LANE MILES	1.00	CONSTANT	0%		\$458.15	
8400-Business & Travel	23,800	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	1,690,500	FIXED	1.00	CONSTANT	0%		\$0.00	
8700-Grants, Contributions & Other	0	FIXED	1.00	CONSTANT	0%		\$0.00	

Human Services Core Group

The Human Services Core Group includes: Aging and Disabilities, Recreation and Parks, Health, Social Services, and Partnership for Children, Youth & Families. Typically, where costs are variable, the demand factor is Countywide population

Department of Aging and Disabilities

Where costs are variable in the Department of Aging and Disabilities, future costs are projected based on Countywide population growth.

Figure 48. Dept. of Aging-Direction/Administration

DIRECTION/ADMINISTRATION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$1,743,000	POPULATION	0.61	CONSTANT	0%	\$2.91	
7200-Contractual Services	\$83,600	POPULATION	1.00	CONSTANT	0%	\$0.14	
8000-Supplies & Materials	\$77,900	POPULATION	1.00	CONSTANT	0%	\$0.13	
8400-Business & Travel	\$6,800	POPULATION	1.00	CONSTANT	0%	\$0.01	
8500-Capital Outlay	\$1,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$24,800	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 49. Dept. of Aging-ADA

ADA							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	175,200	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	7,300	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	6,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	1,300	FIXED	1.00	CONSTANT	0%	\$0.00	

For Senior Centers, the Fiscal Analysis projects new Senior Center space needs based on today's level of service (the assumptions for which are shown in the Capital Expenditures section of this document). When the model "builds" a portion of a facility to serve development, the annual operating impact of \$25.64 per square foot (shown below) is modeled (current personal costs (\$2.05 million) divided by current senior center square footage (approximately 80,000 square feet) equals \$25.64 per square foot).

Figure 50. Dept. of Aging-Senior Centers

SENIOR CENTERS							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$2,051,500	SEE BELOW	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$392,700	POPULATION	1.00	CONSTANT	0%	\$0.66	
8000-Supplies & Materials	\$227,600	POPULATION	1.00	CONSTANT	0%	\$0.38	
8400-Business & Travel	\$5,100	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$202,700	FIXED	1.00	CONSTANT	0%	\$0.00	
SENIOR CENTER OP IMPACT	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$25.64	

Figure 51. Dept. of Aging-Aging and Disability Resource Center

AGING AND DISABILITY RESOURCE CENTER							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	1,933,700	FIXED	1.00	CONSTANT	0%		\$0.00	
7200-Contractual Services	180,900	POPULATION	1.00	CONSTANT	0%		\$0.30	
8000-Supplies & Materials	69,700	POPULATION	1.00	CONSTANT	0%		\$0.12	
8400-Business & Travel	8,400	POPULATION	1.00	CONSTANT	0%		\$0.01	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 52. Dept. of Aging-Long Term Care

LONG TERM CARE							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	1,804,400	POPULATION	0.61	CONSTANT	0%		\$3.01	
7200-Contractual Services	332,100	POPULATION	1.00	CONSTANT	0%		\$0.55	
8000-Supplies & Materials	27,400	POPULATION	1.00	CONSTANT	0%		\$0.05	
8400-Business & Travel	8,400	POPULATION	1.00	CONSTANT	0%		\$0.01	

It should be noted that the Aging Department receives significant funding from federal and state grants from the Older Americans Act. Per staff, the County is reaching the ceiling for the grants (without any changes to the program) and it is anticipated that to maintain levels of service, the County will need to transition to County-funded positions if grant funding decreases. This analysis does not assume this transition—as this would require a policy and financial change. However, it is noted for future pressures on Aging services.

Department of Recreation and Parks

Recreation and Parks includes: Director's Office, Recreation, and Parks. Services are provided to the County outside of Annapolis. Where costs are variable, they are typically projected on growth in non-city population.

Figure 53. Recreation and Parks-Director's Office

DIRECTOR'S OFFICE							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$2,925,200	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$825,100	NON-CITY POPULATION	1.00	CONSTANT	0%	\$1.48	
8000-Supplies & Materials	\$173,200	NON-CITY POPULATION	1.00	CONSTANT	0%	\$0.31	
8400-Business & Travel	\$15,600	NON-CITY POPULATION	1.00	CONSTANT	0%	\$0.03	
8500-Capital Outlay	\$1,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$557,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 54. Recreation and Parks-Recreation

RECREATION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$6,122,900	NON-CITY POPULATION	0.55	CONSTANT	0%	\$11.19	
7200-Contractual Services	\$2,079,100	NON-CITY POPULATION	1.00	CONSTANT	0%	\$3.80	
8000-Supplies & Materials	\$395,200	NON-CITY POPULATION	1.00	CONSTANT	0%	\$0.72	
8400-Business & Travel	\$3,400	NON-CITY POPULATION	1.00	CONSTANT	0%	\$0.01	
8500-Capital Outlay	\$9,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$808,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 55. Recreation and Parks-Parks

PARKS							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$8,583,500	PARK ACRES	0.55	CONSTANT	0%	\$1,088.96	
7200-Contractual Services	\$2,698,400	NON-CITY POPULATION	1.00	CONSTANT	0%	\$4.93	
8000-Supplies & Materials	\$632,000	NON-CITY POPULATION	1.00	CONSTANT	0%	\$1.16	
8400-Business & Travel	\$6,000	FIXED	1.00	CONSTANT	0%	\$0.00	
CAPITAL OUTLAY	\$468,000	FIXED	1.00	CONSTANT	0%	\$0.00	
GRANTS	\$302,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 56. Recreation and Parks-Part-Time/Temporary Staffing

PART-TIME/TEMPORARY STAFF							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$24,250,000	NON-CITY POPULATION	0.90	CONSTANT	0%	\$44.34	

Recreation and Parks uses part-time/temporary staff for operations. On an annual basis, the department employs approximately 900 part-time positions at an estimated cost of \$24,500,000 of which 90 percent is funded by the General Fund. This cost is modeled based on increase in non-city population.

Health Department

The Health Department is funded by both the County and the State. General Fund expenditures are shown here, regardless of funding source. Divisions included under the Health Department are: Administration and Operations, Disease Prevention and Management, Environmental Health, School Health and Support, Behavioral Health Services, and Mental Health Agency. Services are provided Countywide.

Figure 57. Health-Administration and Operations

ADMINISTRATION AND OPERATIONS							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit		
7001-Personal Services	4,362,900	POPULATION	0.30	CONSTANT	0%	\$7.28		
7200-Contractual Services	406,000	POPULATION	0.30	CONSTANT	0%	\$0.68		
8000-Supplies & Materials	125,700	POPULATION	0.30	CONSTANT	0%	\$0.21		
8400-Business & Travel	23,000	POPULATION	0.30	CONSTANT	0%	\$0.04		
8500-Capital Outlay	5,000	FIXED	1.00	CONSTANT	0%	\$0.00		
8700-Grants, Contributions	\$942,200	FIXED	1.00	CONSTANT	0%	\$0.00		

Figure 58. Health-Disease Prevention and Management

DISEASE PREVENTION AND MANAGEMENT							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit		
7001-Personal Services	1,958,600	POPULATION	1.00	CONSTANT	0%	\$3.27		
7200-Contractual Services	148,900	POPULATION	1.00	CONSTANT	0%	\$0.25		
8000-Supplies & Materials	36,300	POPULATION	1.00	CONSTANT	0%	\$0.06		
8400-Business & Travel	5,100	FIXED	1.00	CONSTANT	0%	\$0.00		
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00		

Environmental Health provides restaurant inspections, therefore costs are projected based on an increase in residential and nonresidential development.

Figure 59. Health-Environmental Health

ENVIRONMENTAL HEALTH							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit		
7001-Personal Services	6,751,100	POP AND JOBS	0.38	CONSTANT	0%	\$7.03		
7200-Contractual Services	796,400	POP AND JOBS	1.00	CONSTANT	0%	\$0.83		
8000-Supplies & Materials	240,600	POP AND JOBS	1.00	CONSTANT	0%	\$0.25		
8400-Business & Travel	27,400	FIXED	1.00	CONSTANT	0%	\$0.00		
8500-Capital Outlay	2,700	FIXED	1.00	CONSTANT	0%	\$0.00		

Figure 60. Health- School Health and Support

SCHOOL HEALTH AND SUPPORT							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit		
7001-Personal Services	15,651,200	TOTAL ENROLLMENT	1.00	CONSTANT	0%	\$191.21		
7200-Contractual Services	327,900	TOTAL ENROLLMENT	1.00	CONSTANT	0%	\$4.01		
8000-Supplies & Materials	156,700	TOTAL ENROLLMENT	1.00	CONSTANT	0%	\$1.91		
8400-Business & Travel	91,200	FIXED	1.00	CONSTANT	0%	\$0.00		
8500-Capital Outlay	27,000	FIXED	1.00	CONSTANT	0%	\$0.00		

Figure 61. Health-Behavioral Health Services

BEHAVIORAL HEALTH SERVICES							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	4,501,500	POPULATION	1.00	CONSTANT	0%		\$7.51	
7200-Contractual Services	2,167,000	POPULATION	1.00	CONSTANT	0%		\$3.62	
8000-Supplies & Materials	112,300	POPULATION	1.00	CONSTANT	0%		\$0.19	
8400-Business & Travel	35,500	FIXED	1.00	CONSTANT	0%		\$0.00	
Capital	\$10,500	FIXED	1.00	CONSTANT	0%		\$0.00	
Grants	\$477,900	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 62. Health-Family Health Services

FAMILY HEALTH SERVICES							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	2,419,900	POPULATION	0.38	CONSTANT	0%		\$4.04	
7200-Contractual Services	682,800	POPULATION	1.00	CONSTANT	0%		\$1.14	
8000-Supplies & Materials	39,600	POPULATION	1.00	CONSTANT	0%		\$0.07	
8400-Business & Travel	36,000	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	7,500	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 63. Health-Mental Health Agency

MENTAL HEALTH AGENCY							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
7200-Contractual Services	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8000-Supplies & Materials	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8700-Grants, Contributions	\$2,326,400	FIXED	1.00	CONSTANT	0%		\$0.00	

Department of Social Services

The Social Services Department includes Adult Services, Family and Youth Services, and Family Preservation. These services are provided Countywide and where costs are variable, the demand factor is Countywide population.

Figure 64. Social Services-Adult Services

ADULT SERVICES							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	1,414,900	POPULATION	1.00	CONSTANT	0%	\$2.36	
7200-Contractual Services	39,900	POPULATION	1.00	CONSTANT	0%	\$0.07	
8000-Supplies & Materials	22,400	POPULATION	1.00	CONSTANT	0%	\$0.04	
8400-Business & Travel	2,500	POPULATION	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	1,815,700	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 65. Social Services-Family and Youth Services

FAMILY & YOUTH SERVICES							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	2,776,700	POPULATION	0.50	CONSTANT	0%	\$4.63	
7200-Contractual Services	92,200	POPULATION	0.50	CONSTANT	0%	\$0.15	
8000-Supplies & Materials	29,000	POPULATION	0.50	CONSTANT	0%	\$0.05	
8400-Business & Travel	10,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	112,800	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 66. Social Services-Family Preservation

FAMILY PRESERVATION							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	163,400	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	1,100	FIXED	1.00	CONSTANT	0%	\$0.00	

Partnership for Children, Youth, and Families

Figure 67. Partnership for Children, Youth, and Families

PARTNERSHIP FOR CHILDREN, YOUTH AND FAMILIES							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions	\$370,200	FIXED	1.00	CONSTANT	0%	\$0.00	

Public Safety Core Group

The following figures show methodologies for operating and staffing for divisions within the Public Safety Core Group, which includes Police, Fire, and Detention Facilities.

Police

In general, operating costs are variable on growth in Police Calls for Service along with some positions. (Further discussion on Police Calls for Service is provided in the Demographic and Data section.) As indicated above, “Fixed” expenditures are assumed to not be affected by growth.

Variable operating costs are projected on an increase in calls for service. It is assumed that additional patrol officers and supervisors (corporals and sergeants) will be needed to handle increased calls. These costs are reflected in the personal services line item and reflect the share of staffing costs identified as being affected by growth in the marginal fiscal analysis. In addition, the annual operating impact of a new Police station is modeled on a per square foot basis applied to new Police station space allocated to each type of land use. Per County staff, the annual operating cost is estimated at \$1 million, which reflects one captain, 5 lieutenants, 6 civilians, and one custodial/maintenance worker. This is divided by an average County station size of 14,000 square feet to get an operating cost of \$74.00 per square foot.

Figure 68. Police-Field Operations

PATROL SERVICES							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	77,764,400	TOTAL POLICE CALLS	0.80	CONSTANT	0%		\$207.03	
7200-Contractual Services	26,900	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$0.07	
8000-Supplies & Materials	167,100	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$0.44	
8400-Business & Travel	20,400	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%		\$0.00	
8700-Grants, Contributions & Other	0	FIXED	1.00	CONSTANT	0%		\$0.00	
Station Operating Impact	\$0	DIRECT ENTRY	1.00	CONSTANT	0%		\$74.00	

Figure 69. Police-Community Services

COMMUNITY SERVICES							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	15,399,400	TOTAL POLICE CALLS	0.80	CONSTANT	0%		\$41.00	
7200-Contractual Services	683,300	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$1.82	
8000-Supplies & Materials	97,800	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$0.26	
8400-Business & Travel	2,900	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 70. Police-Operations and Investigations

OPERATIONS AND INVESTIGATIONS							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$32,764,300	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$1,485,800	TOTAL POLICE CALLS	1.00	CONSTANT	0%	\$3.96	
8000-Supplies & Materials	\$709,400	TOTAL POLICE CALLS	1.00	CONSTANT	0%	\$1.89	
8400-Business & Travel	\$84,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$202,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$140,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Figure 71. Police-Admin Services

ADMIN SERVICES							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$32,489,100	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	\$13,816,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	\$2,538,600	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	\$449,300	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$3,504,700	FIXED	1.00	CONSTANT	0%	\$0.00	

Fire

In general, operating costs are variable on growth in Fire Calls for Service while staffing costs are a function of the construction of new Stations. (Further discussion on Fire Calls for Service is provided in the Demographic and Data section.) As indicated above, “Fixed” expenditures are assumed to not be affected by growth. Unique elements such as “Direct Entry” items are discussed where appropriate.

For Fire Planning and Logistics, an adjustment is made to the base year personal services cost to reflect funding shifting from grants to the General Fund. Personal costs are modeled through operating costs per Fire Station (see Figure 73).

Figure 72. Fire-Planning and Logistics

PLANNING AND LOGISTICS							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	25,135,400	TOTAL FIRE CALLS	0.03	CONSTANT	0%	\$324.48	
7200-Contractual Services	9,704,700	TOTAL FIRE CALLS	1.00	CONSTANT	0%	\$125.28	
8000-Supplies & Materials	3,458,800	TOTAL FIRE CALLS	1.00	CONSTANT	0%	\$44.65	
8400-Business & Travel	252,100	TOTAL FIRE CALLS	1.00	CONSTANT	0%	\$3.25	
8500-Capital Outlay	6,376,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	0	FIXED	1.00	CONSTANT	0%	\$0.00	

The annual operating impact for a new Fire station is estimated at approximately \$4.3 million per the County, or \$425 per square foot (based on an average-sized fire station of 10,000 square feet). This reflects the positions required to staff the required apparatus and leadership positions as well as personal equipment costs. This cost is triggered when the model projects the need for a new Fire station. One-time costs for firefighter and paramedic training is included at approximately \$1.5 million, or \$148 per square

foot, and is captured as square feet of station space is allocated to land uses). Personal costs are modified from FY23 base to reflect funding from non-General Fund sources (however, this cost estimate is not used in the analysis). Costs for apparatus are included in the capital cost section.

Figure 73. Fire-Operations

OPERATIONS							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	\$ per Demand Unit		
7001-Personal Services	112,784,600	FIXED	0.03	CONSTANT	0%	\$0.00		
7200-Contractual Services	737,900	TOTAL FIRE CALLS	1.00	CONSTANT	0%	\$9.53		
8000-Supplies & Materials	678,300	TOTAL FIRE CALLS	1.00	CONSTANT	0%	\$8.76		
8400-Business & Travel	68,000	TOTAL FIRE CALLS	1.00	CONSTANT	0%	\$0.88		
8500-Capital Outlay	5,221,500	FIXED	1.00	CONSTANT	0%	\$0.00		
8700-Grants, Contributions & Other	4,821,400	FIXED	1.00	CONSTANT	0%	\$0.00		
FIRE STATION OPERATING IMPACT: Annual	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$425		
FIRE STATION OPERATING IMPACT: Year 1	\$0	DIRECT ENTRY	1.00	CONSTANT	0%	\$148		

Detention Facilities

The budget for Detention Facilities is divided into the two detention facilities: Jennifer Road-Pretrial and Ordinance Road-Inmates as well as general administrative costs and the Central Holding and Processing Center. Operating expenditures are generally projected on an increase in population in the County, which is a proxy for inmate growth from new development. Detention Centers are currently under capacity; therefore, the fiscal analysis does not anticipate Detention Center expansions.

Figure 74. Detention-Jennifer Road

JENNIFER ROAD-PRETRIAL							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	\$ per Demand Unit		
7001-Personal Services	25,654,700	FIXED	1.00	CONSTANT	0%	\$0.00		
7200-Contractual Services	4,184,100	POPULATION	1.00	CONSTANT	0%	\$6.98		
8000-Supplies & Materials	1,038,700	POPULATION	1.00	CONSTANT	0%	\$1.73		
8400-Business & Travel	0	POPULATION	1.00	CONSTANT	0%	\$0.00		
8500-Capital Outlay	37,900	FIXED	1.00	CONSTANT	0%	\$0.00		

Figure 75. Detention-Ordinance Road

ORDNANCE ROAD-INMATES							Annual	LOS Std
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	\$ per Demand Unit		
7001-Personal Services	15,166,500	FIXED	1.00	CONSTANT	0%	\$0.00		
7200-Contractual Services	2,824,000	POPULATION	1.00	CONSTANT	0%	\$4.71		
8000-Supplies & Materials	713,900	POPULATION	1.00	CONSTANT	0%	\$1.19		
8400-Business & Travel	0	FIXED	1.00	CONSTANT	0%	\$0.00		
8500-Capital Outlay	99,500	FIXED	1.00	CONSTANT	0%	\$0.00		
8700-Grants, Contributions & Other	0	FIXED	1.00	CONSTANT	0%	\$0.00		

Figure 76. Detention-Admin/Support Services

ADMIN/SUPPORT SERVICES							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	2,571,600	FIXED	1.00	CONSTANT	0%		\$0.00	
7200-Contractual Services	164,800	POPULATION	1.00	CONSTANT	0%		\$0.28	
8000-Supplies & Materials	625,600	POPULATION	1.00	CONSTANT	0%		\$1.04	
8400-Business & Travel	39,400	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%		\$0.00	

Figure 77. Detention-Central Holding and Processing Center (CHPC)

CENTRAL HOLDING AND PROCESSING CENTER (CHPC)							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	\$3,735,200	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$9.94	
7200-Contractual Services	\$600	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$0.00	
8000-Supplies & Materials	\$11,300	TOTAL POLICE CALLS	1.00	CONSTANT	0%		\$0.03	
8400-Business & Travel	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	
8500-Capital Outlay	\$6,700	FIXED	1.00	CONSTANT	0%		\$0.00	
8700-Grants, Contributions & Other	\$0	FIXED	1.00	CONSTANT	0%		\$0.00	

Office of Emergency Management

Emergency Management costs are assumed to increase with population and employment growth, including a portion of staffing costs (assumed at 20 percent).

Figure 78. Office of Emergency Management

OFFICE OF EMERGENCY MANAGEMENT							Annual	LOS Std
Expenditure	Base Year	Project Using	Demand Unit	Projection	Change		\$ per	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	(+/-)	Demand Unit		
7001-Personal Services	976,200	POP AND JOBS	0.20	CONSTANT	0%		\$1.02	
7200-Contractual Services	232,200	POP AND JOBS	1.00	CONSTANT	0%		\$0.24	
8000-Supplies & Materials	43,500	POP AND JOBS	1.00	CONSTANT	0%		\$0.05	
8400-Business & Travel	17,700	POP AND JOBS	1.00	CONSTANT	0%		\$0.02	
8500-Capital Outlay	25,000	FIXED	1.00	CONSTANT	0%		\$0.00	

State Agencies

State Agencies include: Circuit Court, Orphans’ Court, State’s Attorney, Office of the Sheriff, License Commissioners, Supervisors of Elections, and Cooperative Extension Services.

Circuit Court

Figure 79. Circuit Court

<i>CIRCUIT COURT-Disposition of Litigation</i>							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	6,096,100	POPULATION	0.44	CONSTANT	0%	\$10.18	
7200-Contractual Services	760,200	POPULATION	1.00	CONSTANT	0%	\$1.27	
8000-Supplies & Materials	93,000	POPULATION	1.00	CONSTANT	0%	\$0.16	
8400-Business & Travel	86,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	0	FIXED	1.00	CONSTANT	0%	\$0.00	

Orphans’ Court

Figure 80. Orphans’ Court

<i>ORPHANS’ COURT</i>							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	127,100	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	100	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	2,100	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	5,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

State’s Attorney

Figure 81. State’s Attorney

<i>OFFICE OF STATE’S ATTORNEY</i>							
Expenditure Name	Base Year Budget Amount	Project Using Which Demand Base?	Demand Unit Multiplier	Projection Methodology	Annual Change (+/-)	LOS Std \$ per Demand Unit	
7001-Personal Services	14,557,900	POP AND JOBS	0.78	CONSTANT	0%	\$15.15	
7200-Contractual Services	208,300	POP AND JOBS	1.00	CONSTANT	0%	\$0.22	
8000-Supplies & Materials	116,100	POP AND JOBS	1.00	CONSTANT	0%	\$0.12	
8400-Business & Travel	69,000	POP AND JOBS	1.00	CONSTANT	0%	\$0.07	
8500-Capital Outlay	16,800	FIXED	1.00	CONSTANT	0%	\$0.00	
GRANTS	\$136,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Office of the Sheriff

Increase in Sheriff costs and staffing needs will be due to Countywide population growth. Detail is provided below.

Figure 82. Office of the Sheriff

OFFICE OF THE SHERIFF							
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	Change (+/-)	\$ per Demand Unit	
7001-Personal Services	12,301,700	POPULATION	0.67	CONSTANT	0%	\$20.53	
7200-Contractual Services	875,800	POPULATION	1.00	CONSTANT	0%	\$1.46	
8000-Supplies & Materials	315,700	POPULATION	1.00	CONSTANT	0%	\$0.53	
8400-Business & Travel	26,600	POPULATION	1.00	CONSTANT	0%	\$0.04	
8500-Capital Outlay	329,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions	\$160,000	FIXED	1.00	CONSTANT	0%	\$0.00	

Board of License Commissioners

Figure 83. Board of License Commissioners

BOARD OF LICENSE COMMISSIONERS							
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	Change (+/-)	\$ per Demand Unit	
7001-Personal Services	896,400	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	110,900	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	39,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	23,400	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

Supervisor of Elections

Figure 84. Supervisors of Elections

BOARD OF ELECTION SUPERVISORS							
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	Change (+/-)	\$ per Demand Unit	
7001-Personal Services	2,783,600	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	4,378,300	POPULATION	1.00	CONSTANT	0%	\$7.31	
8000-Supplies & Materials	294,800	POPULATION	1.00	CONSTANT	0%	\$0.49	
8400-Business & Travel	37,500	POPULATION	1.00	CONSTANT	0%	\$0.06	
8500-Capital Outlay	15,000	FIXED	1.00	CONSTANT	0%	\$0.00	
8700-Grants, Contributions & Other	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

Cooperative Extension Services

Figure 85. Cooperative Extension Services

COOPERATIVE EXTENSION SERVICE							
Expenditure	Base Year	Project Using	Demand Unit	Projection	Annual	LOS Std	
Name	Budget Amount	Which Demand Base?	Multiplier	Methodology	Change (+/-)	\$ per Demand Unit	
7001-Personal Services	9,600	FIXED	1.00	CONSTANT	0%	\$0.00	
7200-Contractual Services	233,500	FIXED	1.00	CONSTANT	0%	\$0.00	
8000-Supplies & Materials	3,200	FIXED	1.00	CONSTANT	0%	\$0.00	
8400-Business & Travel	9,800	FIXED	1.00	CONSTANT	0%	\$0.00	
8500-Capital Outlay	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	

BOARD OF EDUCATION REVENUES & EXPENDITURES

Education operating revenues and expenditures are discussed in this chapter.

The recommended approach is to determine the County-funded portion of AAPS operating cost per student based on current levels of service and apply that cost to increase in enrollment from new growth. This focuses the analysis on local funding for schools and does not require modeling of non-local funds.

- AAPS estimates the FY23 operating cost per pupil at \$17,271³
- Funding from Anne Arundel County includes matching funds and additional county appropriation at 63 percent of AAPS General Fund revenues.⁴
- The resulting County-funded operating cost per student assumed is \$10,881.

Education Revenues

Revenues for Education from all sources are shown below. The approach for the fiscal impact analysis is to model the County's cost for Education. Therefore, revenues from non-County sources are considered fixed and will continue at the current share. County revenues are modeled under County General Fund revenues. As indicated below, 63 percent of the Schools' budget is funded by the County General Fund.

³ FY2023 Approved Operating and Capital Budgets, Anne Arundel County Public Schools, p. 399.

⁴ Ibid., p. 19.

Figure 86. Board of Education Operating Revenues

SCHOOLS GENERAL FUND REVENUES INPUT							
Revenue Name	Base Year Budget Amount	Revenue Calculation Based On:	Demand Unit Multiplier	Revenue Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	
Impact Aid	\$3,250,000	FIXED	1.00	CONSTANT	0%	\$3,250,000	
Misc Federal	\$0	FIXED	1.00	CONSTANT	0%	\$0	\$3,250,000
State Share of Foundation Program	\$269,742,082	FIXED	1.00	CONSTANT	0%	\$269,742,082	
Geographical Cost of Educ Index	\$11,648,498	FIXED	1.00	CONSTANT	0%	\$11,648,498	
Compensatory Education	\$74,813,850	FIXED	1.00	CONSTANT	0%	\$74,813,850	
Special Educ-Formula	\$27,355,857	FIXED	1.00	CONSTANT	0%	\$27,355,857	
Special Educ-Non Public	\$10,900,000	FIXED	1.00	CONSTANT	0%	\$10,900,000	
Transportation	\$29,584,581	FIXED	1.00	CONSTANT	0%	\$29,584,581	
Transportation Special Ed Hold Harmle	\$0	FIXED	1.00	CONSTANT	0%	\$0	
English Learner	\$25,089,552	FIXED	1.00	CONSTANT	0%	\$25,089,552	
Career Ladder	\$1,075,978	FIXED	1.00	CONSTANT	0%	\$1,075,978	
College and Career Ready	\$1,598,583	FIXED	1.00	CONSTANT	0%	\$1,598,583	
Concentration of Poverty-Personnel / f	\$4,750,247	FIXED	1.00	CONSTANT	0%	\$4,750,247	
Pre-K	\$7,799,860	FIXED	1.00	CONSTANT	0%	\$7,799,860	
Teacher Salary Incentove	\$0	FIXED	1.00	CONSTANT	0%	\$0	
Transitional Supplementatl Instruction	\$3,197,364	FIXED	1.00	CONSTANT	0%	\$3,197,364	
Out of County Tuition	\$175,000	FIXED	1.00	CONSTANT	0%	\$175,000	
Quality Teacher Incentive Act	\$0	FIXED	1.00	CONSTANT	0%	\$0	
Misc State Programs	\$0	FIXED	1.00	CONSTANT	0%	\$0	\$467,731,452
Investment Interest Income	\$300,000	FIXED	1.00	CONSTANT	0%	\$300,000	
Proceeds from Sale of Scrap	\$200,000	FIXED	1.00	CONSTANT	0%	\$200,000	
Tuition Non-Resident Pupils	\$1,000,000	FIXED	1.00	CONSTANT	0%	\$1,000,000	
Evening HS Fees	\$145,000	FIXED	1.00	CONSTANT	0%	\$145,000	
Sujmmer School Fees	\$0	FIXED	1.00	CONSTANT	0%	\$0	
E-Rate	\$4,080,300	FIXED	1.00	CONSTANT	0%	\$4,080,300	
Revenue/refunds from outside orgs	\$400,000	FIXED	1.00	CONSTANT	0%	\$400,000	
Liquidation of Encumbrances	\$2,000,000	FIXED	1.00	CONSTANT	0%	\$2,000,000	
Misc Local Programs	\$1,000,000	FIXED	1.00	CONSTANT	0%	\$1,000,000	\$9,125,300
Fund Balance	\$15,000,000	FIXED	1.00	CONSTANT	0%	\$15,000,000	\$15,000,000
Foundation Program Match	\$406,729,313	FIXED	1.00	CONSTANT	0%	\$406,729,313	
Special Educ Match	\$41,033,786	FIXED	1.00	CONSTANT	0%	\$41,033,786	
Compensatory Education Match	\$98,483,657	FIXED	1.00	CONSTANT	0%	\$98,483,657	
English Learner Match	\$37,634,328	FIXED	1.00	CONSTANT	0%	\$37,634,328	
Career Ladder Match	\$1,490,022	FIXED	1.00	CONSTANT	0%	\$1,490,022	
Pre-K Match	\$5,364,149	FIXED	1.00	CONSTANT	0%	\$5,364,149	
College and Career Ready Match	\$2,298,057	FIXED	1.00	CONSTANT	0%	\$2,298,057	
Concentration of Poverty-Personnel / f	\$1,895,890	FIXED	1.00	CONSTANT	0%	\$1,895,890	
Transitional Supplemental Instruction l	\$5,409,066	FIXED	1.00	CONSTANT	0%	\$5,409,066	
Additional County Contribution	\$234,402,732	FIXED	1.00	CONSTANT	0%	\$234,402,732	62.77% \$834,741,000
TOTAL	\$1,329,847,752						\$1,329,847,752

Education Operating Expenditures

Education operating expenditures are detailed in this section. The full Board of Education budget is provided here. The recommended approach is to project education costs on projected enrollment based on the County-funded cost per student as shown below. The AACPS 2023 cost per student is \$17,271⁵ funded from all sources. As indicated in the Education revenue section, 63 percent of funding is from the County General Fund and operating impact is modeled to reflect the continuation of this level of funding.

Figure 87. Board of Education-School Performance

SCHOOLS EXPENDITURES AND ENCUMBRANCES							
Expenditure Name	Base Year Budget Amount	Project Expenditure Factor Using:	Demand Unit Multiplier	Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	Adj. LOS Std \$ per Demand Unit
Administration	\$46,795,200	FIXED	1.00	CONSTANT	0%	\$46,795,200	
Mid-Level Admin	\$82,156,500	FIXED	1.00	CONSTANT	0%	\$82,156,500	
Instructional Salaries and Wages	\$556,810,200	FIXED	1.00	CONSTANT	0%	\$556,810,200	
Textbooks and Classroom Supplies	\$40,551,400	FIXED	1.00	CONSTANT	0%	\$40,551,400	
Other Instructional Costs	\$32,437,200	FIXED	1.00	CONSTANT	0%	\$32,437,200	
PER STUDENT COST		TOTAL ENROLLMENT	0.63	CONSTANT	0%	\$17,271	\$10,881

SCHOOLS EXPENDITURES AND ENCUMBRANCES (CONT'D)							
Expenditure Name	Base Year Budget Amount	Project Expenditure Factor Using:	Demand Unit Multiplier	Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	
Special Education	\$177,600,100	FIXED	1.00	CONSTANT	0%	\$177,600,100	
Student Personnel Services	\$15,203,800	FIXED	1.00	CONSTANT	0%	\$15,203,800	
Health Services	\$1,822,000	FIXED	1.00	CONSTANT	0%	\$1,822,000	
Student Transportation Services	\$79,904,500	FIXED	1.00	CONSTANT	0%	\$79,904,500	
Operation of Plant	\$90,178,900	FIXED	1.00	CONSTANT	0%	\$90,178,900	
Maintenance of Plant	\$39,620,300	FIXED	1.00	CONSTANT	0%	\$39,620,300	
Fixed Charges	\$280,430,800	FIXED	1.00	CONSTANT	0%	\$280,430,800	
Food Services	\$483,200	FIXED	1.00	CONSTANT	0%	\$483,200	
Community Services	\$756,600	FIXED	1.00	CONSTANT	0%	\$756,600	
Capital Outlay	\$4,287,000	FIXED	1.00	CONSTANT	0%	\$4,287,000	
Debt Service	\$0	FIXED	1.00	CONSTANT	0%	\$0	
Less Outgoing transfers	(\$33,426,902)	FIXED	1.00	CONSTANT	0%	(\$33,426,902)	
Less Additional Equipment	(\$1,135,329)	FIXED	1.00	CONSTANT	0%	(\$1,135,329)	
Less Community Service	(\$756,600)	FIXED	1.00	CONSTANT	0%	(\$756,600)	

⁵ AACPS FY23 Budget, p. 399.

COMMUNITY COLLEGE REVENUES & EXPENDITURES

This chapter provides information on Anne Arundel Community College revenues and expenditures.

Revenues

The Community College receives revenues from the State, County, and tuition and fees. State funding is based on funding formula that considers FTE (full-time equivalent) enrollment from two years prior and University System funding per FTE. Funding can also be impacted by legislative action. The fiscal analysis assumes funding from the State and tuition and fees is related to growth in Community College enrollment (reflected by full-time equivalent students).

Figure 88. Community College Operating Revenues

COMMUNITY COLLEGE PROGRAM REVENUES INPUT							
Revenue Name	Base Year Budget Amount	Revenue Calculation Based On:	Demand Unit Multiplier	Revenue Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	
State of Maryland	\$40,988,100	COMM COLLEGE FTE	0.98	CONSTANT	0%	\$4,430	
VLT (Video Lottery) Impact Aid Fund	\$1,700,000	FIXED	1.00	CONSTANT	0%	\$1,700,000	
Tuition and Fees	\$31,700,500	COMM COLLEGE FTE	1.00	CONSTANT	0%	\$3,426	
Anne Arundel - New Funds	\$47,427,800	FIXED	1.00	CONSTANT	0%	\$47,427,800	
Anne Arundel - Debt Service	\$0	FIXED	1.00	CONSTANT	0%	\$0	
Other College	\$2,763,600	FIXED	1.00	CONSTANT	0%	\$2,763,600	
Auxiliary, Enterprise, and Restricted	\$37,526,700	FIXED	1.00	CONSTANT	0%	\$37,526,700.00	
Anne Arundel County Restricted	\$2,000,000	FIXED	1.00	CONSTANT	0%	\$2,000,000.00	
TOTAL	\$164,106,700						

Expenditures

Growth in the County will impact Community College expenditures. Growth-related costs are assumed to increase with an overall increase residential and nonresidential growth in the County. For Plant Operations, these expenditures are tied directly to new Community College space projected by the fiscal model.

Figure 89. Community College Operating Expenditures

COMMUNITY COLLEGE-ALL EXPS							
Expenditure Name	Base Year Budget Amount	Project Expenditure Factor Using:	Demand Unit Multiplier	Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	
Instruction	\$57,487,600	COMM COLLEGE FTE	1.00	CONSTANT	0%	\$6,212.86	
Academic Support	\$20,736,800	COMM COLLEGE FTE	0.80	CONSTANT	0%	\$2,241.09	
Student Services	\$13,526,800	COMM COLLEGE FTE	0.90	CONSTANT	0%	\$1,461.88	
Plant Operations	\$12,169,100	COMM COLLEGE SF	0.80	CONSTANT	0%	\$13.83	
Institutional Support	\$20,659,700	COMM COLLEGE FTE	0.80	CONSTANT	0%	\$2,232.76	
Debt Service	\$0	FIXED	1.00	CONSTANT	0%	\$0	
Auxiliary, Enterprise, and Restricted	\$39,526,700	FIXED	1.00	CONSTANT	0%	\$39,526,700	
TOTAL	\$164,106,700						

LIBRARIES REVENUES & EXPENDITURES

This chapter provides information on Libraries revenues and expenditures.

Revenues

The Library receives revenues from the State, County, and other sources (e.g., fines, donations). These sources are not directly related to growth and/or are unpredictable from year to year, therefore are considered fixed.

Figure 90. Library Operating Revenues

LIBRARY PROGRAM REVENUES INPUT							
Revenue Name	Base Year Budget Amount	Revenue Calculation Based On:	Demand Unit Multiplier	Revenue Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	
State Aid	\$2,730,000	FIXED	1.00	CONSTANT	0%	\$2,730,000	
Anne Arundel County	\$27,207,500	FIXED	1.00	CONSTANT	0%	\$27,207,500	
Laurel Race Track	\$21,500	FIXED	1.00	CONSTANT	0%	\$21,500	
VLT Impact Aid Rev	\$550,000	FIXED	1.00	CONSTANT	0%	\$550,000	
Fees, Fines, Collections	\$226,000	FIXED	1.00	CONSTANT	0%	\$226,000.00	
Use of Lib Fund Balance	\$657,200	FIXED	1.00	CONSTANT	0%	\$657,200	
TOTAL	\$31,392,200						

Expenditures

Growth in the County will impact Library expenditures. Growth-related costs are assumed to increase with an overall increase residential growth in the County. For staffing, based on discussion with the Library, it is assumed that future needs will be met with an increase in part-time staff. It should be noted that the fiscal model includes an analysis of additional Library space needs. The assumption is that the need for additional space will be addressed with expansions of existing space, therefore there will be no new free-standing facilities thus eliminating the need to include a marginal operating cost.

Figure 91. Library Operating Expenditures

PUBLIC LIBRARIES-ALL EXPENDITURES							
Expenditure Name	Base Year Budget Amount	Project Expenditure Factor Using:	Demand Unit Multiplier	Projection Methodology	Annual Change (pos. or neg.)	LOS Std \$ per Demand Unit	
7001-Personal Services	\$23,587,500	POPULATION	1.00	CONSTANT	0%	\$39.37	
7200-Contractual Services	\$2,022,600	POPULATION	1.00	CONSTANT	0%	\$3.38	
8000-Supplies & Materials	\$4,811,900	POPULATION	1.00	CONSTANT	0%	\$8.03	
8400-Business & Travel	\$146,500	POPULATION	1.00	CONSTANT	0%	\$0.24	
8500-Capital Outlay	\$390,700	FIXED	1.00	CONSTANT	0%	\$390,700	
Debt Service	\$0	FIXED	1.00	CONSTANT	0%	\$0.00	
Grants Contribs	\$433,000	FIXED	1.00	CONSTANT	0%	\$433,000.00	
TOTAL	\$31,392,200						

CAPITAL EXPENDITURES

This section provides further detail on capital cost assumptions used in the fiscal impact analysis. The approach is to project future capital needs based on *current levels of service* and to use the assumptions and approaches from the draft Impact Fee Study being conducted simultaneously with the fiscal impact study.

Using current levels of service means that no judgment is made as to whether the levels of service are adequate, inadequate, or better than adequate, nor are any assumptions made regarding future changes in levels of service. Where an approach uses a planned improvement, notations are provided herein as appropriate. Additionally, it should be noted that a fiscal impact analysis, while projecting specific capital facilities, is different from a facility plan. Particularly, the assumptions below and the results issued under separate cover reflect needs due to *new growth only*. This may be different from a facility plan where needs may be due to existing deficiencies, different policies, demographic shifts, technological changes, etc.

All capital costs included in the analysis are shown as pay go. By showing pay go funding for capital improvements, the true costs of capital impacts are depicted. If those facilities were bond financed, debt service would continue beyond the last projection year and therefore would not adequately be captured in this analysis. Furthermore, the interest cost associated with bond financing is largely offset by the time value of money gained by the County.

Capital costs reflect local costs only (i.e., excluding state and/or federal funding for schools, roads, and parks) and are based on cost impacts as of the September 2023 *Draft Development Impact Fee Study*, produced by TischlerBise for Anne Arundel County.

Schools

- The fiscal analysis groups existing Anne Arundel County Public Schools Feeder Areas into RPAs to model capacity needs by geographic area.
- Figure 92 shows current enrollments, capacities and utilization by RPA.

Figure 92. Enrollments and Capacities by RPA

	2022 Actual	Capacity	Utilization
RPA 1 North County			
Elementary	3,441	4,101	84%
Middle	1,953	2,647	74%
High	2,451	2,402	102%
RPA 2 Meade			
Elementary	4,441	5,910	75%
Middle	1,666	2,782	60%
High	2,330	2,538	92%
RPA 3 Glen Burnie, part of Northeast (Solley ES) Old Mill--except Millersville ES and South Shore ES			
Elementary	7,433	8,409	88%
Middle	3,119	4,052	77%
High	4,280	4,290	100%
RPA 4 Broadneck, Severna Park, Chesapeake, part of Northeast (High Point ES, Riviera Beach ES, Sunset ES, NE MS, Northeast HS)			
Elementary	9,131	10,469	87%
Middle	4,765	6,754	71%
High	6,856	8,309	83%
RPA 5 Arundel, Crofton			
Elementary	5,444	5,183	105%
Middle	2,660	2,643	101%
High	3,422	3,886	88%
RPA 6 Old Mill Partial (2 ES, 20% Old Mill MS total, 20% Old Mill HS)			
Elementary	659	804	82%
Middle	388	452	86%
High	489	474	103%
RPA 7 Annapolis			
Elementary	3,243	4,408	74%
Middle	1,561	2,626	59%
High	2,127	2,083	102%
RPA 8 & 9 South River and Southern			
Elementary	3,706	4,391	84%
Middle	2,054	2,770	74%
High	2,715	3,553	76%
TOTAL			
Elementary	37,498	43,675	86%
Middle	18,166	24,726	73%
High	24,670	27,535	90%
<i>Total</i>	<i>80,334</i>	<i>95,936</i>	<i>84%</i>

- Utilization assumptions: The capacity threshold used in the fiscal analysis is 100 percent. This is based on recent adequate public facilities ordinance changes where 100 percent is the capacity threshold for all levels of schools.
- To project school capital impact by subarea, enrollment is projected by school level (elementary, middle, and high) for each land use, and compared to capacity by level in that subarea (RPA). If the utilization percentage is over the 100 percent threshold today, the model “builds” the portion of the seat needed to serve the land use being analyzed.
- Local share of school capital costs is modeled and set at 64.5 percent, based on recent analysis in the impact fee study.
- Prototype schools/expansions in the model and the respective County costs (adjusted for 64.5 percent) (as of September 2023 *Draft Development Impact Fee Study*) are:
 - Elementary School: \$25.1 million (rounded) for 500 seat school, modeled at \$50,280 per seat
 - Middle School Addition: \$10.5 million (rounded) for 200 seats (expansion), modeled at \$52,315 per seat
 - High School Addition: \$26.2 million (rounded) for 500 seats (expansion), modeled at \$52,373 per seat.
- Buses: Regular transportation is contracted out. Activity / special education buses are projected based on current levels of service at a cost of \$126,000 per bus. Bus capital cost is attributed to each residential land use.

Libraries

- Capital projections are based on the need to expand Library square footage to accommodate growth. The analysis was done using the Libraries’ current level of service.

Figure 93. Library Capital LOS

Facility Type	Base Year Inventory		Need For Facility Based On:	LOS by Capital Facility
Library	Square Feet	252,500	POPULATION	0.42

- Projections for additional space are based on the countywide level of service of .42 square feet per person. (See above.)
- The Cost of Land Use Study projects library square footage for each residential land use based on persons per household at a cost of \$1,120 per square foot (Anne Arundel *Draft Development Impact Fee Study*, September 19, 2023, TischlerBise).

Transportation

- The methodology for projecting additional transportation capacity needs is consistent with the Anne Arundel County *Draft Development Impact Fee Study* (September 19, 2023, TischlerBise).
- The analysis projects infrastructure needs on arterial roadways.
- Anne Arundel County currently provides 443.14 lane miles of arterials to existing development and plans to expand its network to serve future development. Anne Arundel County’s existing LOS is 1.4058 lane miles per 10,000 VMT (443.14 lane miles / 3,152,233 VMT / 10,000). This level of service is applied to each land use based on the amount of VMTs generated by each land use.
- The average cost assumed to be funded by the County is \$6 million per lane mile.
- Local lane miles are also projected to account for the impact on preventative maintenance and operating costs.

Parks and Recreation

- Capital components are projected based on current levels of service and costs as identified in Anne Arundel County *Draft Development Impact Fee Study* (September 19, 2023, TischlerBise).
- The figure details the current inventory in the County’s system, population served, and resulting Level of Service (LOS), the amount of infrastructure assumed per capita.
- Cost shown is total cost for the infrastructure. The model assumes the County funds 97 percent of the cost due to funding received from other sources namely from Maryland Program Open Space.

Figure 94. Recreation and Parks Capital LOS

	Unit	#	Demand	LOS	Cost	
Land	Acre	7882.3	599,090	0.013	\$79,283.00	per acre
Amenities	Unit	991	599,090	0.002	\$269,016.00	per unit
Recreation Facilities	SF	104,720	599,090	0.175	\$400.00	per SF

Police

- Level of service for Police facilities is based on planned facilities (approximately 313,000 square feet net of existing space to be available by 2053) serving demand by 2053, consistent with the assumptions in the Anne Arundel County *Draft Development Impact Fee Study* (September 19, 2023, TischlerBise).
 - Projected police calls for service are based on trend population and nonresidential vehicle trip projections by 2053 per the *Development Impact Fee Study*.
- Police station cost is \$710 per square foot (*Draft Development Impact Fee Study*).
- Police vehicle cost is \$58,000 for a fully loaded/equipped car.
- The Cost of Land Use Study projects Police capital needs for each land use based on projected police calls for service estimated from each type of land use.

Figure 95. Police Capital LOS

Facility Type	Base Year Inventory	Need For Facility Based On:	LOS by Capital Facility
Police Station	Square Feet	TOTAL POLICE CALLS	0.6527
Police Vehicles	Vehicles	825 TOTAL POLICE CALLS	0.0022

Note: Other Police Space is crime lab, criminal evidence storage, and criminal investigation division

Fire

- Fire calls for service (CFS) are projected for each scenario based on current number of calls by residential and nonresidential development
- The need for additional station square footage is projected using the RPA as Fiscal Analysis Zones (FAZ). Growth by RPA is grouped into fire battalions, stations are grouped in battalions, calls for service are estimated by area, and resulting levels of service are determined. New station square footage is “built” by the fiscal model for each land use. County level of service is consistent with the Anne Arundel County *Draft Development Impact Fee Study* (September 19, 2023, TischlerBise).

Figure 96. LOS for Fire Stations

STATION	Current LOS (County owned only)
SQ. FT. PER CAPITA	0.2585
SQ. FT. PER NONRES TRIP	0.0889

- Fire Station prototype is assumed at 10,000 sf at a capital cost of \$14 million, or approximately \$1,400 per square foot (per Anne Arundel County *Draft Development Impact Fee Study* (September 19, 2023, TischlerBise).
- Other capital costs included are: Non-station facilities (administration, training, and public safety center set at projected growth in 2053) and apparatus. Level of service from *Draft Development Impact Fee Study* are as follows:

Figure 97. LOS for Other Fire Capital Improvements

FACILITIES		Planned LOS
SQ. FT. PER CAPITA		0.1329
SQ. FT. PER NONRES TRIP		0.0413
APPARATUS		Planned LOS
VEHICLE PER CAPITA		0.0001
VEHICLE PER NONRES TRIP		0.0001

- Non-station facilities are estimated at \$1,778 per square foot; apparatus estimated at a weighted average of \$765,000 per unit (*Draft Development Impact Fee Study*).

Detention Facilities

- No additional capacity is assumed for County Detention Facilities.

General County

- Capital facilities are projected on impact from population and jobs. (This varies from the marginal Fiscal Impact Study where impact was projected based on County employee growth, which is not projected in the Cost of Land Use Study.) The current LOS is .70 square feet per person and job in the County.

Figure 98. General County Facilities Capital LOS

Facility Type	Base Year Inventory	Need For Facility Based On:	LOS by Capital Facility
General Government Office Space	Square Feet 675,433	POP AND JOBS	0.7031

- Cost is assumed at \$600 per square foot and is applied to the amount of square footage projected for each land use.

Courts

- Per the County, facilities are assumed to be adequate and therefore no additional space is projected.

Health

- Capital facilities projected on current LOS for Health Centers.

Figure 99. Health Centers Capital LOS

Facility Type	Base Year Inventory		Need For Facility Based On:	LOS by Capital Facility
Health Centers	Square Feet	109,555	POPULATION	0.1829

- Cost is assumed at \$1,120 per square foot and is applied to the amount of square footage projected for each residential land use.

Aging

- Capital facilities projected on current LOS for Senior Centers.

Figure 100. Senior Centers Capital LOS

Facility Type	Base Year Inventory		Need For Facility Based On:	LOS by Capital Facility
Senior Centers	Square Feet	195,643	POPULATION	0.3266

- Cost is assumed at \$600 per square foot and is applied to the amount of square footage projected for each residential land use.

Community College

- Additional capacity projects are not included in the analysis as upcoming projects are renovations that likely would happen regardless of growth.

APPENDIX B: COST OF LAND USE FISCAL IMPACT RESULTS DETAIL

Detail is provided below for each land use in each RPA. Operating revenues are from the General Fund and Component Units. Capital revenues are from impact fees. Operating expenses are divided between the County General Fund and the County’s Component Units (Schools, Libraries, Community College). Capital expenditures are for all types of capital improvements modeled (schools included in this column). Net fiscal impacts are shown for operating, capital, and combined.

Figure 101. Cost of Land Use Fiscal Impact Results Detail

		RESIDENTIAL PER HOUSING UNIT // NONRESIDENTIAL PER 1,000 SQ. FT.									
		REVENUES			EXPENDITURES				NET FISCAL IMPACT		
RPA	Land Use	Operating	Capital	Total	Operating: Gen Fund	Operating: Schs., Libr., Comm. Coll.	Capital (All)	Total	Operating	Capital	Total
RPA 1	Single Family Detached	\$5,778	\$737	\$6,515	\$1,286	\$4,167	\$966	\$6,419	\$325	(\$229)	\$97
RPA 1	Single Family Attached	\$4,529	\$664	\$5,194	\$1,214	\$4,293	\$918	\$6,425	(\$977)	(\$254)	(\$1,231)
RPA 1	SFA Market/ SFA MPDU	\$4,529	\$664	\$5,194	\$1,214	\$4,293	\$918	\$6,425	(\$977)	(\$254)	(\$1,231)
RPA 1	Multifamily	\$2,936	\$567	\$3,503	\$788	\$2,483	\$605	\$3,875	(\$335)	(\$37)	(\$372)
RPA 1	Multifamily MPDU	\$1,981	\$567	\$2,548	\$788	\$2,483	\$605	\$3,875	(\$1,289)	(\$37)	(\$1,327)
RPA 1	Retail	\$1,594	\$520	\$2,115	\$1,372	\$114	\$900	\$2,385	\$109	(\$380)	(\$270)
RPA 1	Office	\$1,441	\$403	\$1,844	\$761	\$174	\$387	\$1,322	\$506	\$16	\$522
RPA 1	Industrial	\$803	\$282	\$1,085	\$352	\$84	\$175	\$611	\$367	\$108	\$474
RPA 1	Institutional	\$174	\$0	\$174	\$720	\$153	\$376	\$1,249	(\$699)	(\$376)	(\$1,075)
RPA 2	Single Family Detached	\$7,478	\$737	\$8,215	\$1,518	\$4,214	\$784	\$6,516	\$1,746	(\$47)	\$1,699
RPA 2	Single Family Attached	\$5,680	\$664	\$6,344	\$1,430	\$4,337	\$751	\$6,517	(\$87)	(\$86)	(\$173)
RPA 2	SFA MPDU	\$4,589	\$664	\$5,253	\$1,430	\$4,337	\$751	\$6,517	(\$1,178)	(\$86)	(\$1,264)
RPA 2	Multifamily	\$3,795	\$567	\$4,362	\$934	\$2,513	\$520	\$3,966	\$348	\$47	\$396
RPA 2	Multifamily MPDU	\$2,022	\$567	\$2,589	\$934	\$2,513	\$520	\$3,966	(\$1,425)	\$47	(\$1,377)
RPA 2	Retail	\$2,090	\$520	\$2,610	\$1,333	\$114	\$891	\$2,338	\$643	(\$370)	\$272
RPA 2	Office	\$1,886	\$403	\$2,289	\$746	\$174	\$383	\$1,304	\$965	\$20	\$985
RPA 2	Industrial	\$1,076	\$282	\$1,358	\$345	\$84	\$174	\$603	\$646	\$109	\$755
RPA 2	Institutional	\$174	\$0	\$174	\$705	\$153	\$373	\$1,231	(\$685)	(\$373)	(\$1,057)
RPA 3	Single Family Detached	\$6,745	\$737	\$7,482	\$1,306	\$4,176	\$718	\$6,200	\$1,262	\$19	\$1,282
RPA 3	Single Family Attached	\$5,222	\$664	\$5,887	\$1,231	\$4,301	\$690	\$6,222	(\$310)	(\$26)	(\$335)
RPA 3	SFA MPDU	\$4,540	\$664	\$5,205	\$1,231	\$4,301	\$690	\$6,222	(\$992)	(\$26)	(\$1,017)
RPA 3	Multifamily	\$3,353	\$567	\$3,920	\$815	\$2,488	\$485	\$3,788	\$49	\$83	\$131
RPA 3	Multifamily MPDU	\$1,989	\$567	\$2,556	\$815	\$2,488	\$485	\$3,788	(\$1,315)	\$83	(\$1,233)
RPA 3	Retail	\$2,090	\$520	\$2,610	\$1,372	\$114	\$899	\$2,384	\$604	(\$379)	\$226
RPA 3	Office	\$2,603	\$403	\$3,006	\$761	\$174	\$387	\$1,322	\$1,668	\$16	\$1,684
RPA 3	Industrial	\$894	\$282	\$1,176	\$352	\$84	\$175	\$611	\$458	\$108	\$565
RPA 3	Institutional	\$174	\$0	\$174	\$720	\$153	\$375	\$1,248	(\$699)	(\$375)	(\$1,075)
RPA 4	Single Family Detached	\$9,250	\$737	\$9,987	\$1,498	\$4,213	\$779	\$6,491	\$3,538	(\$42)	\$3,496
RPA 4	Single Family Attached	\$7,043	\$664	\$7,707	\$1,412	\$4,336	\$750	\$6,498	\$1,295	(\$86)	\$1,209
RPA 4	SFA MPDU	\$4,588	\$664	\$5,252	\$1,412	\$4,336	\$750	\$6,498	(\$1,160)	(\$86)	(\$1,246)
RPA 4	Multifamily	\$4,613	\$567	\$5,180	\$932	\$2,513	\$519	\$3,964	\$1,169	\$48	\$1,216
RPA 4	Multifamily MPDU	\$2,021	\$567	\$2,588	\$932	\$2,513	\$519	\$3,964	(\$1,423)	\$48	(\$1,375)
RPA 4	Retail	\$2,706	\$520	\$3,226	\$1,372	\$114	\$900	\$2,385	\$1,221	(\$380)	\$841
RPA 4	Office	\$2,068	\$403	\$2,471	\$761	\$174	\$387	\$1,322	\$1,132	\$16	\$1,148
RPA 4	Industrial	\$985	\$282	\$1,267	\$352	\$84	\$175	\$611	\$549	\$108	\$656
RPA 4	Institutional	\$174	\$0	\$174	\$720	\$153	\$376	\$1,249	(\$699)	(\$376)	(\$1,075)

Figure 102. Cost of Land Use Fiscal Impact Results Detail (continued)

		RESIDENTIAL PER HOUSING UNIT // NONRESIDENTIAL PER 1,000 SQ. FT.									
		REVENUES			EXPENDITURES				NET FISCAL IMPACT		
RPA	Land Use	Operating	Capital	Total	Operating: Gen Fund	Operating: Schs., Libr., Comm. Coll.	Capital (All)	Total	Operating	Capital	Total
RPA 5	Single Family Detached	\$7,717	\$737	\$8,455	\$1,369	\$4,189	\$1,330	\$6,888	\$2,159	(\$593)	\$1,566
RPA 5	Single Family Attached	\$5,921	\$664	\$6,586	\$1,290	\$4,314	\$1,341	\$6,945	\$318	(\$677)	(\$359)
RPA 5	SFA MPDU	\$4,557	\$664	\$5,222	\$1,290	\$4,314	\$1,341	\$6,945	(\$1,046)	(\$677)	(\$1,723)
RPA 5	Multifamily	\$3,910	\$567	\$4,477	\$857	\$2,497	\$867	\$4,221	\$556	(\$300)	\$256
RPA 5	Multifamily MPDU	\$2,000	\$567	\$2,568	\$857	\$2,497	\$867	\$4,221	(\$1,354)	(\$300)	(\$1,653)
RPA 5	Retail	\$1,908	\$520	\$2,428	\$1,372	\$114	\$900	\$2,385	\$423	(\$380)	\$43
RPA 5	Office	\$2,159	\$403	\$2,562	\$761	\$174	\$387	\$1,322	\$1,223	\$16	\$1,239
RPA 5	Industrial	\$803	\$282	\$1,085	\$352	\$84	\$175	\$611	\$367	\$108	\$474
RPA 5	Institutional	\$174	\$0	\$174	\$720	\$153	\$376	\$1,249	(\$699)	(\$376)	(\$1,075)
RPA 6	Single Family Detached	\$11,828	\$737	\$12,565	\$1,478	\$4,204	\$1,027	\$6,708	\$6,147	(\$289)	\$5,857
RPA 6	Single Family Attached	\$9,076	\$664	\$9,741	\$1,394	\$4,327	\$976	\$6,697	\$3,355	(\$312)	\$3,043
RPA 6	SFA MPDU	\$4,575	\$664	\$5,240	\$1,394	\$4,327	\$976	\$6,697	(\$1,146)	(\$312)	(\$1,458)
RPA 6	Multifamily	\$5,968	\$567	\$6,535	\$901	\$2,506	\$638	\$4,045	\$2,561	(\$71)	\$2,490
RPA 6	Multifamily MPDU	\$2,013	\$567	\$2,580	\$901	\$2,506	\$638	\$4,045	(\$1,394)	(\$71)	(\$1,465)
RPA 6	Retail	\$1,817	\$520	\$2,337	\$1,372	\$114	\$900	\$2,385	\$332	(\$380)	(\$48)
RPA 6	Office	\$1,623	\$403	\$2,026	\$761	\$174	\$387	\$1,322	\$688	\$16	\$704
RPA 6	Industrial	\$1,167	\$282	\$1,449	\$352	\$84	\$175	\$611	\$731	\$108	\$838
RPA 6	Institutional	\$174	\$0	\$174	\$720	\$153	\$376	\$1,249	(\$699)	(\$376)	(\$1,075)
RPA 7	Single Family Detached	\$8,551	\$737	\$9,288	\$1,413	\$4,194	\$1,014	\$6,621	\$2,944	(\$277)	\$2,667
RPA 7	Single Family Attached	\$6,600	\$664	\$7,264	\$1,331	\$4,318	\$952	\$6,601	\$950	(\$288)	\$663
RPA 7	SFA MPDU	\$3,992	\$566	\$4,558	\$997	\$4,318	\$782	\$6,098	(\$1,324)	(\$216)	(\$1,540)
RPA 7	Multifamily	\$4,327	\$567	\$4,895	\$872	\$2,500	\$629	\$4,000	\$956	(\$61)	\$894
RPA 7	Multifamily MPDU	\$1,744	\$483	\$2,226	\$657	\$2,500	\$508	\$3,665	(\$1,413)	(\$25)	(\$1,438)
RPA 7	Retail	\$3,035	\$520	\$3,555	\$1,125	\$114	\$842	\$2,081	\$1,796	(\$321)	\$1,474
RPA 7	Office	\$2,014	\$403	\$2,417	\$666	\$174	\$365	\$1,205	\$1,174	\$38	\$1,212
RPA 7	Industrial	\$673	\$282	\$956	\$309	\$84	\$165	\$558	\$280	\$118	\$398
RPA 7	Institutional	\$174	\$0	\$174	\$626	\$153	\$354	\$1,133	(\$605)	(\$354)	(\$959)
RPA 8 & 9	Single Family Detached	\$10,560	\$737	\$11,297	\$2,065	\$4,325	\$963	\$7,353	\$4,170	(\$226)	\$3,944
RPA 8 & 9	Single Family Attached	\$8,070	\$664	\$8,735	\$1,942	\$4,441	\$906	\$7,289	\$1,687	(\$242)	\$1,445
RPA 8 & 9	SFA MPDU	\$4,683	\$664	\$5,347	\$1,780	\$4,406	\$860	\$7,046	(\$1,504)	(\$195)	(\$1,699)
RPA 8 & 9	Multifamily	\$5,392	\$567	\$5,959	\$1,276	\$2,585	\$643	\$4,503	\$1,531	(\$75)	\$1,456
RPA 8 & 9	Multifamily MPDU	\$2,087	\$567	\$2,654	\$1,163	\$2,561	\$597	\$4,321	(\$1,638)	(\$30)	(\$1,667)
RPA 8 & 9	Retail	\$2,443	\$520	\$2,964	\$1,372	\$114	\$900	\$2,385	\$958	(\$380)	\$579
RPA 8 & 9	Office	\$1,936	\$403	\$2,339	\$761	\$174	\$387	\$1,322	\$1,001	\$16	\$1,017
RPA 8 & 9	Industrial	\$1,167	\$282	\$1,449	\$352	\$84	\$175	\$611	\$731	\$108	\$838
RPA 8 & 9	Institutional	\$174	\$0	\$174	\$720	\$153	\$376	\$1,249	(\$699)	(\$376)	(\$1,075)