

# Total Accounting

Can we stop pretending?

**CITY OF AUSTIN  
POWER PLANT**





**WebLOCI Fiscal Analysis**  
**City of Austin / AthenaHealth, Inc.**  
**Major Category Report**  
**1/23/2014**

	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Total
<b>BENEFITS</b>												
Total Sales Taxes	\$0	\$71,316	\$32,717	\$49,809	\$72,390	\$102,900	\$130,366	\$165,328	\$204,551	\$255,406	\$310,732	\$1,395,515
Total Property Taxes	\$0	\$12,394	\$23,695	\$48,941	\$71,971	\$111,519	\$150,892	\$202,380	\$252,142	\$322,099	\$393,361	\$1,589,394 *
Total Franchise Fee Revenue	\$0	\$2,042	\$5,843	\$11,732	\$18,803	\$27,832	\$38,158	\$49,119	\$60,972	\$74,594	\$90,280	\$379,375
Total Alcoholic Beverage Tax Revenue	\$0	\$72	\$206	\$413	\$661	\$979	\$1,342	\$1,728	\$2,145	\$2,624	\$3,176	\$13,346
Total Revenues from Fines	\$0	\$190	\$544	\$1,092	\$1,750	\$2,591	\$3,552	\$4,573	\$5,676	\$6,944	\$8,404	\$35,316
Total Revenues from Permits	\$0	\$273	\$781	\$1,568	\$2,513	\$3,719	\$5,099	\$6,564	\$8,148	\$9,969	\$12,065	\$50,699
Total Miscellaneous Fees	\$124,068	\$638	\$1,826	\$3,667	\$5,877	\$8,698	\$11,926	\$15,351	\$19,056	\$23,313	\$28,215	\$242,635
Total Water Revenues	\$0	\$3,421	\$5,961	\$11,954	\$16,679	\$24,770	\$31,670	\$41,597	\$49,518	\$61,767	\$72,250	\$319,587
Total Wastewater Revenues	\$0	\$2,250	\$4,231	\$8,487	\$12,174	\$18,066	\$23,450	\$30,646	\$36,826	\$45,705	\$53,883	\$235,718
Total Electric Power Revenues	\$0	\$31,565	\$39,681	\$80,219	\$95,319	\$139,513	\$161,564	\$218,019	\$243,332	\$312,070	\$345,567	\$1,666,849
<b>TOTAL BENEFITS</b>	<b>\$124,068</b>	<b>\$124,161</b>	<b>\$115,485</b>	<b>\$217,882</b>	<b>\$298,137</b>	<b>\$440,587</b>	<b>\$558,019</b>	<b>\$735,305</b>	<b>\$882,366</b>	<b>\$1,114,491</b>	<b>\$1,317,933</b>	<b>\$5,928,434</b>
<b>COSTS</b>												
Total Support	\$0	\$8,750	\$16,000	\$25,000	\$38,750	\$54,250	\$68,750	\$85,250	\$104,500	\$126,500	\$151,750	\$679,500
Total Recreation/Libraries	\$0	\$862	\$2,466	\$4,951	\$7,935	\$11,746	\$16,103	\$20,729	\$25,731	\$31,480	\$38,099	\$160,102
Total Court System	\$0	\$152	\$435	\$873	\$1,399	\$2,070	\$2,839	\$3,654	\$4,536	\$5,549	\$6,716	\$28,223
Total General Government	\$0	\$373	\$1,067	\$2,143	\$3,435	\$5,084	\$6,970	\$8,972	\$11,137	\$13,626	\$16,491	\$69,298
Total Health Services	\$0	\$325	\$929	\$1,866	\$2,990	\$4,426	\$6,068	\$7,811	\$9,696	\$11,862	\$14,356	\$60,329
Total Social Welfare	\$0	\$189	\$539	\$1,083	\$1,736	\$2,569	\$3,522	\$4,534	\$5,628	\$6,886	\$8,334	\$35,020
Total Public Safety	\$0	\$5,378	\$15,389	\$30,902	\$49,526	\$73,307	\$100,504	\$129,373	\$160,593	\$196,472	\$237,786	\$999,230
Total Other Costs	\$0	\$1,066	\$3,049	\$6,123	\$9,814	\$14,526	\$19,915	\$25,636	\$31,822	\$38,931	\$47,118	\$198,000
Total Water Costs	\$0	\$3,019	\$5,051	\$10,128	\$13,908	\$20,663	\$26,185	\$34,483	\$40,821	\$51,052	\$59,439	\$264,749
Total Wastewater Costs	\$0	\$2,054	\$3,832	\$7,686	\$10,995	\$16,319	\$21,150	\$27,652	\$33,199	\$41,220	\$48,559	\$212,666
Total Electric Power Production Cost	\$0	\$29,072	\$36,637	\$73,370	\$87,445	\$130,425	\$150,979	\$204,057	\$227,652	\$292,279	\$323,502	\$1,555,418
<b>TOTAL COSTS</b>	<b>\$0</b>	<b>\$51,240</b>	<b>\$85,394</b>	<b>\$164,125</b>	<b>\$227,933</b>	<b>\$335,385</b>	<b>\$422,985</b>	<b>\$552,151</b>	<b>\$655,315</b>	<b>\$815,857</b>	<b>\$952,150</b>	<b>\$4,262,535</b>
<b>NET BENEFITS</b>	<b>\$124,068</b>	<b>\$72,921</b>	<b>\$30,091</b>	<b>\$53,757</b>	<b>\$70,204</b>	<b>\$105,202</b>	<b>\$135,034</b>	<b>\$183,154</b>	<b>\$227,051</b>	<b>\$298,634</b>	<b>\$365,783</b>	<b>\$1,665,899</b>

\*Does not include an estimated \$199,826 in property tax revenues which would be contributed to the Seaholm TIF

End of  
Story?

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**Minus Capital Costs for Schools, Roads, Public Transportation, Parks, Libraries, Govt. Buildings, Water Treatment Plants & Transmission, Wastewater, Fire, Police, Solid Waste, EMS for 506 new households\***



# Growth-Related Costs

## Capital Costs for Public Facilities/Infrastructure

- Educational Facilities (K-12)
- Sanitary Sewers
- Storm Sewers
- Transportation System
- Water System
- Fire Protection & EMS
- Parkland & Rec. Facilities
- Police Facilities
- Open Space
- Library Facilities
- General Government Facilities
  - Government Administration
  - Essential Social Services
- Electric Power Generation/Dist.
- Solid Waste Disposal Facilities
- Affordable Housing Mitigation

## Environmental Costs and Other Impacts

- Air Quality Control
- Water Quality Control
- Natural Resource Consumption
- Lost Visual and Other Amenity Values
- Lost Wildlife Habitat
- Increased Noise
- Lost Mobility (traffic congestion delays/commute time)
- Higher Cost of Housing
- Higher Cost of Living
- Lost Sense of Community
- Costs to Future Generations

# Growth-Related Costs

## Other Cost to City & County Offices

- Economic Growth and Redevelopment Services Office
- Development & Plan Review Office
- Land Use Planning Office
- Developer Fee Waivers
- Tax Increment Financing Districts

## Property Tax Subsidies

- Appraisal Inequities
- Ag Exemptions
- Wildlife Exemptions
- Historical Exemptions

# Costs of Growth to local government manifested 5 ways

- Increased Taxes
- Increased Debt
- Infrastructure Deficit
- Deferred Maintenance
- Reduced Services



# **Cost of Infrastructure to Serve New Residential Development in Austin, Texas**



***If you get on the city council, hire an outside consultant to determine the Cost of Growth. It's never been done before this. The growth machine doesn't want you to know the answer.***

Originally Issued May 2010  
Updated January 2011

For Brian Rodgers

By Eben Fodor

**FODOR & ASSOCIATES** LLC

Community  
Planning Consulting

Eugene, Oregon

[www.FodorandAssociates.com](http://www.FodorandAssociates.com)

## Summary of Infrastructure Costs for Typical New Residential Unit

Categories	Gross Cost to Serve Typical New Housing Unit	Credit for Impact Fees or Other Payments <sup>1</sup>	Credit for Future Contribution via Tax and Utility Payments <sup>2</sup>	Net Cost to Serve Typical New Housing Unit
School Facilities	\$9,325	\$0	\$187	\$9,139
Road System	\$3,380	\$0	\$68	\$3,312
Water Service Facilities <sup>3</sup>	\$6,661	\$730	\$119	\$5,812
Wastewater System <sup>3</sup>	\$3,654	\$438	\$64	\$3,152
Storm Drainage System	\$3,296	\$0	\$66	\$3,230
Park Facilities	\$2,566	\$650	\$38	\$1,878
<b>Total Cost:</b>	<b>\$28,882</b>	<b>\$1,818</b>	<b>\$541</b>	<b>\$26,523</b>

1) Impact fees paid by new development are discussed in the section Impact Fees in Austin.

2) Crediting new development for future tax and utility payments that will go towards its infrastructure costs is addressed in the Methodology section.

3) The water and sewer system impact fees are based on the likely mix of single-family and multifamily housing constructed inside city limits in the desired development zone and reflect 0.73 service units each. See Housing Characteristics section for more information.

“Clearly AthenaHealth has said that it is their intention to hire 90% locally.” - Leffingwell



“We have a company that says the intent to hire 90% local” - Morrison

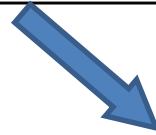
# LOCI Summary Report

## Fiscal and Economic Impact Analysis

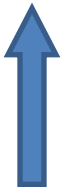
### Analysis from Direct Impacts - Facility and Employees

Following are summary results from a fiscal and economic impact analysis conducted for a City in the state of TX. The impact analysis measures the amount of new revenues the jurisdiction can expect from all sources as a result of the project. Sources include sales tax, income tax, real and personal property taxes, fees, and utility revenues if those apply. These revenues are compared against projected increases in costs borne by the jurisdiction as a result of the new development. Costs include items found in the jurisdiction's budget such as police and fire protection, health, social services, and utility investments and operating expenses.

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Based on the inputs, the housing model estimates 506 total new households will be formed with 172 new households in this jurisdiction. Total annual retail sales are estimated to be \$31,073,194.



**90% Local Hires but 506 new homes?**



330 parking spaces for 632 employees

How will the other 302 employees get to work?

## Comuting Pattern Information

*This profile is for projects located in a city*

Percentage of new jobs in the city filled by people that live in the city	40.400 %
Percentage of new jobs in the city filled by people that commute from the county	59.600 %

**40.4% of 632 = 255 employees in Austin city limits**

**59.6% of 632 = 377 employees commute from the county**

**330 parking spaces filled with commuters**

**302 employees using public transportation?**

### **COSTS**

Total Support

Total Recreation/Libraries

Total Court System

Total General Government

Total Health Services

Total Social Welfare

Total Public Safety

Total Other Costs

Total Water Costs

Total Wastewater Costs

Total Electric Power Production Cost

**TOTAL COSTS**

**Transportation Expenses allotted: \$0**


**Transportation Capital Infrastructure: \$0**

**Who pays?**

# Community Profile Data Report



## Local Government Expenditures

Education Operations:	\$0
Public works (roads, streets and buildings)	 \$0
Recreational and library operations	\$71,550,616
Court system operations	\$12,612,665
General Government Operations:	\$30,970,075
Health System Operations:	\$26,960,472
Social Welfare Operations:	\$15,651,092
Public Safety Department Operations:	\$446,562,059
Other Costs:	\$88,487,232
<b>Total Costs</b>	<hr/> <b>\$692,794,211</b>

# Community Impact Model

**Table 5: Capital Costs for Infrastructure (public facilities)**

Type of Facility		Residential Costs	Com/Ind Costs
Schools (K-12)		\$2,029,626	NA
Roads and Highways		\$492,011	\$0
Police Protection		\$65,985	\$0
Fire Protection		\$65,905	\$0
Parks & Recreation		\$283,722	NA
Natural Resources		\$67,943	\$0
Libraries		\$43,474	NA
Solid Waste Disposal		\$46,089	\$0
Corrections & Jails		\$30,096	\$0
Public Health/Housing/Welfare		\$281,770	NA
General Government & Admin.		\$155,672	\$0
Public Hospitals		\$107,411	\$0
Water Supply	W & WW now	\$376,089	\$0
Sewerage	pay their way	\$377,697	\$0
Public Electric Utilities		\$156,005	\$0
Public Gas Utilities		*	*
Public Transit		\$200,487	\$0
<b>Total Facility Costs</b>		<del>X</del> \$4,779,982	\$0

**Total Facility Costs (Res + Com/Ind):**

\$4,026,196

**\$4,779,982**

Fire Station per 18,000 residents

\$27,790 per SF detached housing unit



## **ATHENAHEALTH – TOTAL ACCOUNTING**

<b>TOTAL BENEFITS</b>	<b>\$5,928,434</b>
<b>TOTAL COSTS</b>	<b>\$4,262,535</b>
<b>NET BENEFITS</b>	<b>\$1,665,899</b>
<b>LESS CAPITAL COSTS</b>	<b>(\$4,026,196)</b>
<b>NET BENEFIT</b>	<b>(\$2,360,297)</b>



**athenahealth**

CITY OF AUSTIN  
POWER PLANT



... AND THINK OF THE BENEFICIAL IMPACT ON THE COMMUNITY... NEW TAX REVENUES, NEW JOBS AND NEW BUSINESSES, INCREASED ECONOMIC GROWTH...

MORE HOUSES, KIDS & SCHOOLS...

MORE ROADS & TRAFFIC...

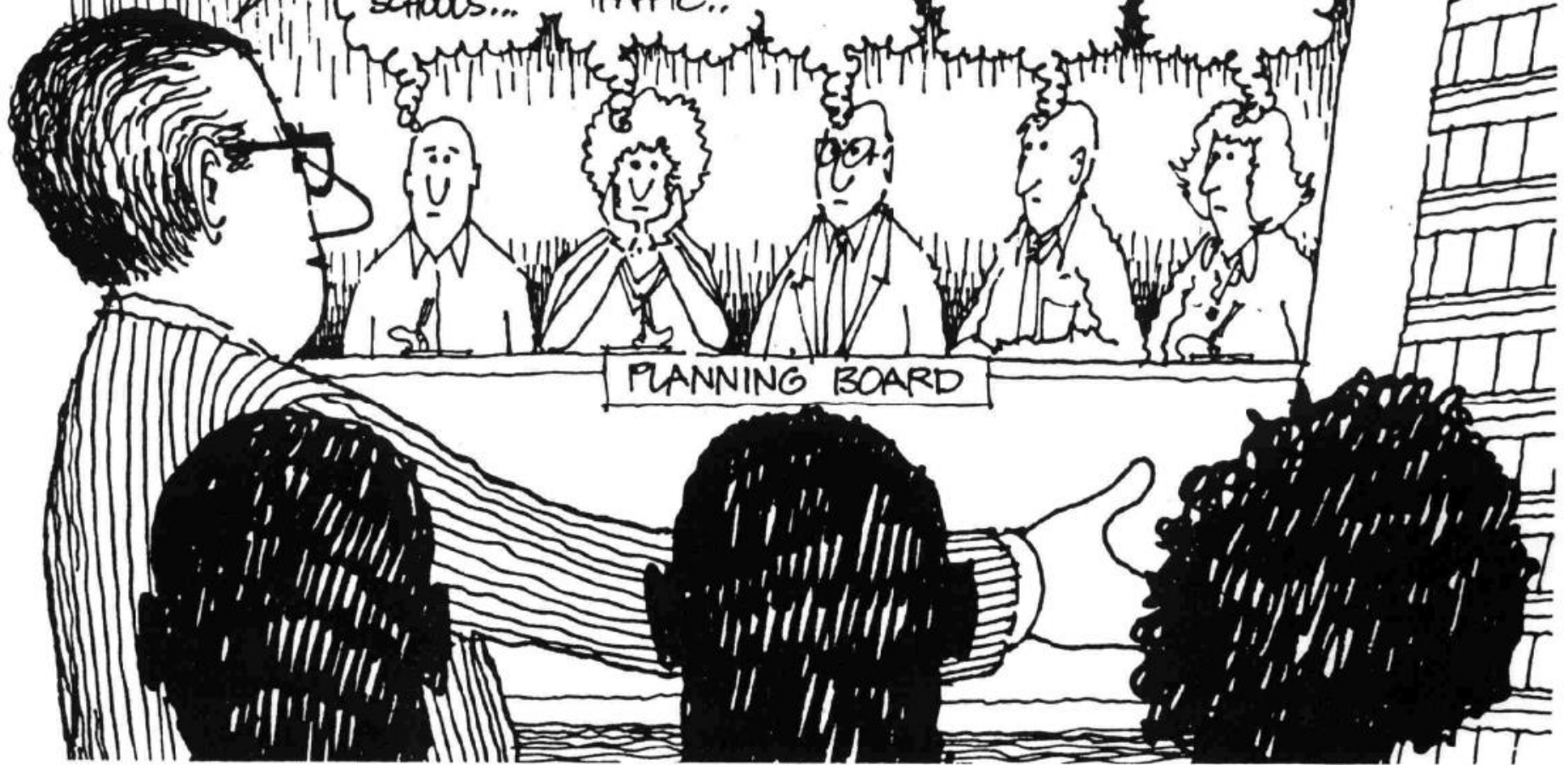
MORE POLICE CARS...

MORE FIRE TRUCKS...

MORE SEWER MAINS...

OFFICE BUILD.

PLANNING BOARD



# Impact Fees

Future Capacity  
Paid by  
Future Development

**Texas Law: Water, Wastewater, Drainage, Roads  
“necessitated by and attributable to new development”**



Figure 1: Facilities Eligible for Impact Fees by State

State	Roads	Water	Sewer	Storm Water	Parks	Fire	Police	Library	Solid Waste	School
Arizona (cities)	■	■	■	■	■	■	■	■		
Arizona (counties)	■	■	■		■	■	■			
Arkansas (cities)	■	■	■	■	■	■	■	■		
California	■	■	■	■	■	■	■	■	■	■
Colorado	■	■	■	■	■	■	■	■	■	
Florida	■	■	■	■	■	■	■	■	■	■
Georgia	■	■	■	■	■	■	■	■		
Hawaii	■	■	■	■	■	■	■	■	■	■
Idaho	■	■	■	■	■	■	■			
Illinois	■									
Indiana	■	■	■	■	■					
Maine	■	■	■		■	■			■	
Montana	■	■	■	■	*	■	■	*	*	*
Nevada	■	■	■	■	■	■	■			**
New Hampshire	■	■	■	■	■	■	■	■	■	■
New Jersey	■	■	■	■						
New Mexico	■	■	■	■	■	■	■			
Oregon	■	■	■	■	■					***
Pennsylvania	■									
Rhode Island	■	■	■	■	■	■	■	■	■	■
South Carolina	■	■	■	■	■	■	■			
Texas (cities)	■	■	■	■						
Utah	■	■	■	■	■	■	■			
Vermont	■	■	■	■	■	■	■	■	■	■
Virginia****	■									
Washington	■				■	■				■
West Virginia	■	■	■	■	■	■	■			■
Wisconsin (cities)	■	■	■	■	■	■	■	■	■	

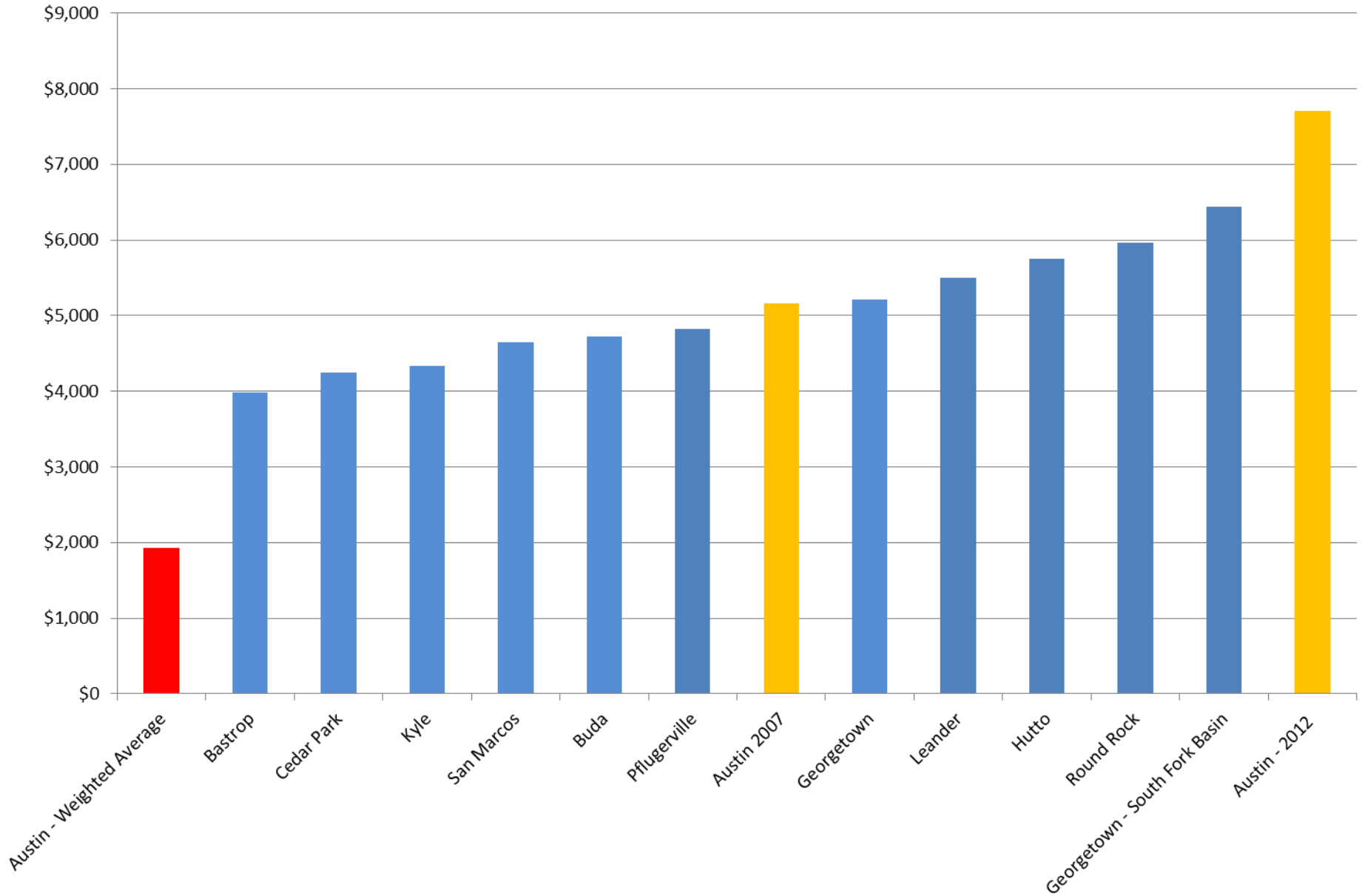


# City of Austin Water and Wastewater Impact Fee Schedule

FEE SCHEDULE*		
	\$ PER SERVICE UNIT	% OF MAXIMUM ALLOWABLE
<b>WATER</b>		
MAXIMUM ALLOWABLE AMOUNT	\$3,307	100%
DWPZ - OUTSIDE ETJ FEE	\$2,500	75%
DWPZ- ETJ FEE	\$2,500	75%
DWPZ - INSIDE CITY FEE	\$2,200	65%
DDZ - ETJ FEE	\$1,800	55%
DDZ - INSIDE CITY FEE	\$1,000	30%
DDZ - URBAN WATERSHEDS FEE	\$800	25%
DDZ- CURE FEE	\$700	20%
<b>WASTEWATER</b>		
MAXIMUM ALLOWABLE AMOUNT	\$1,852	100%
DWPZ - OUTSIDE ETJ FEE	\$1,400	75%
DWPZ- ETJ FEE	\$1,400	75%
DWPZ - INSIDE CITY FEE	\$1,200	65%
DDZ - ETJ FEE	\$1,000	55%
DDZ - INSIDE CITY FEE	\$600	30%
DDZ - URBAN WATERSHEDS FEE	\$500	25%
DDZ- CURE FEE	\$400	20%

Adopted September 10, 2007 by City Council Ordinance 20070910-007

# Total Water + Wastewater



## Ratepayers of Austin Water Utility

**900,000 people**



**RECA**  
REAL ESTATE COUNCIL  
OF AUSTIN

DR Horton  
Pulte  
Drees  
KB Home  
Centex  
Lennar  
MHI  
Standard Pacific  
Taylor Morrison

**Growth Pays for Itself**

**Make the Ratepayer Pay Our Needs**

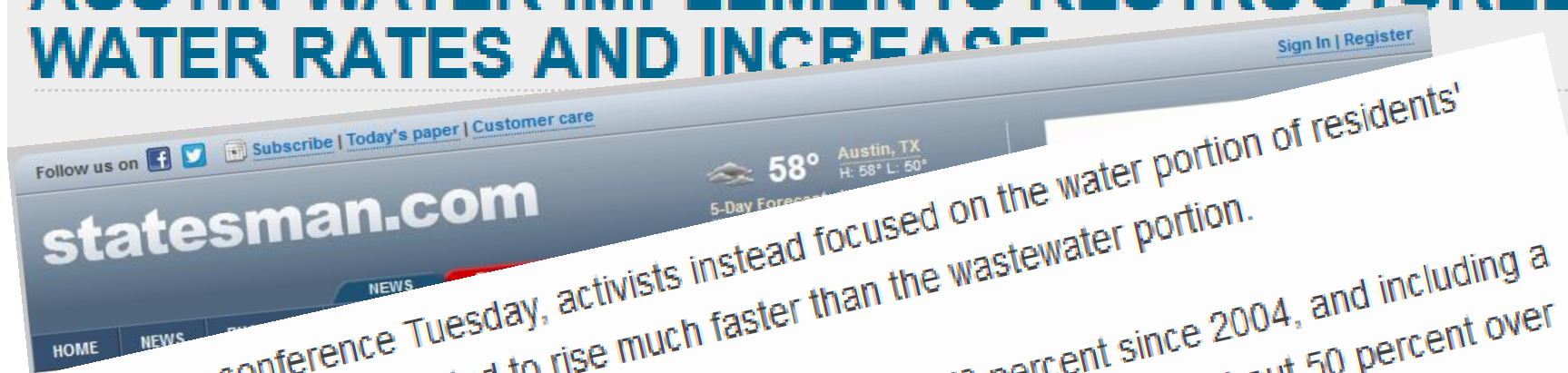




# CITY OF AUSTIN

The new fee, plus a 5.2 percent increase in the water/wastewater base rate, means the typical Austinite would pay about \$8 a month more to the water utility.

## AUSTIN WATER IMPLEMENTS RESTRUCTURED WATER RATES AND INCREASE



But at a news conference Tuesday, activists instead focused on the water portion of residents' monthly bills, which is projected to rise much faster than the wastewater portion.

They noted that the city has raised water rates for homes 70 percent since 2004, and including a 10 percent increase for most homes this year, the city plans to raise rates about 50 percent over a six-year period ending in 2015.

...of the 12 percent rate increase planned ... percent, or about 53 cents a month. Meszaros said ... cover added costs out of the utility's control, such as rising ... employees, debt on construction projects from the 1990s and fuel costs.



Austin  
Chamber

Since the 1980s, the Chamber has supported construction of WTP 4 to ensure that our businesses have predictable, reliable, and affordable utility resources for their long-term prosperity. The Chamber and its partner organizations have advocated for the timely, on-budget completion of this project.

Partners include sister chambers--Austin Asian-American Chamber, Capital City African American Chamber, Greater Austin Hispanic Chamber—as well as AARO, ABOR, AGC, Austin Apartment Association, Austin Young Chamber, BOMA, **DAA,** **HBA,** and **RECA.**



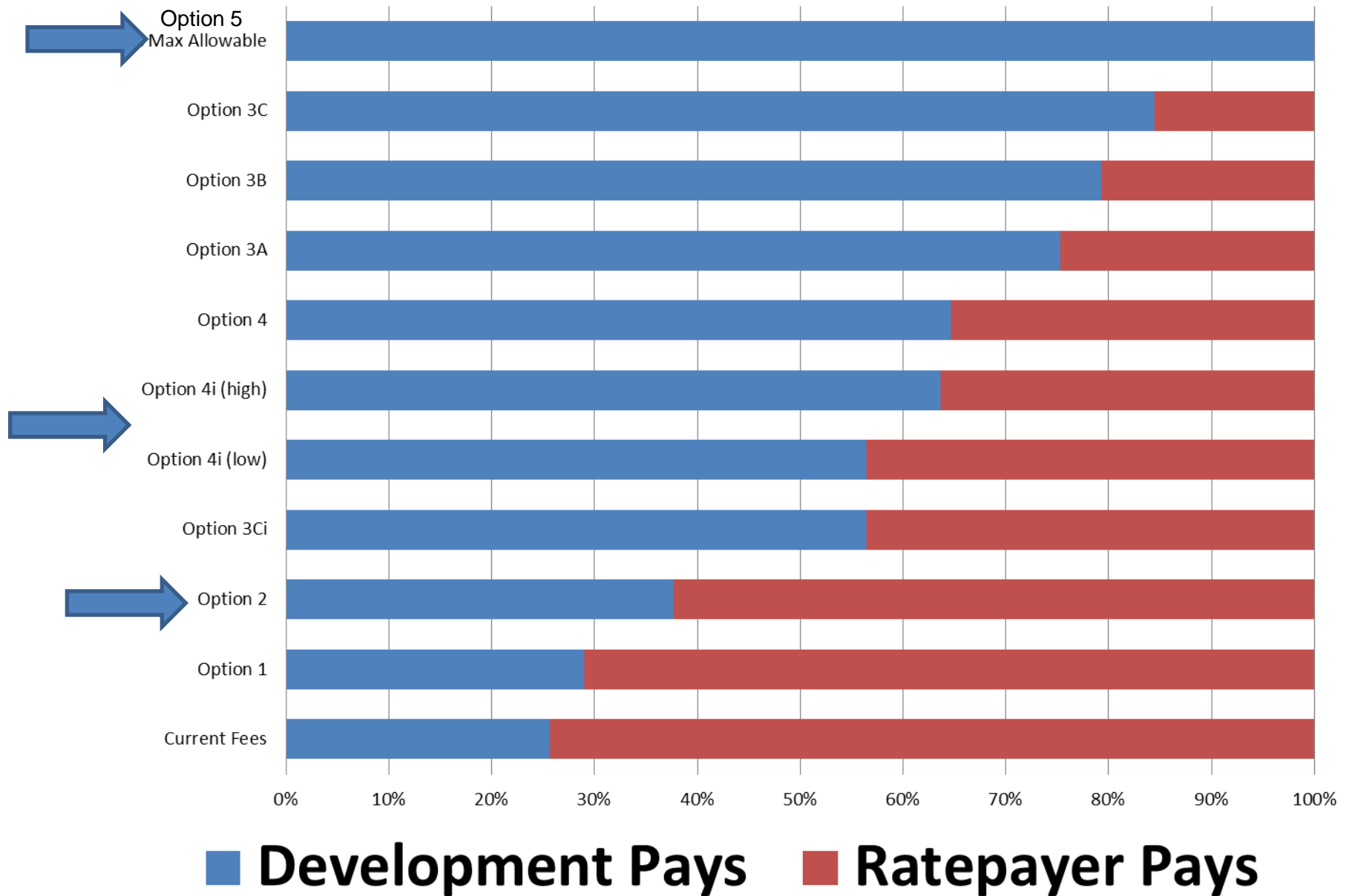
***They all wanted it but  
nobody wants to pay for it.***



New Max Allowable Impact Fee - Water	\$ 5,400
Impact Fee Attributable to WTP4	\$ 3,173

WTP4 = 59% of new water impact fee of \$5,400

# Who Pays for CIP Necessitated by and Attributable to a New Development?



# Top 8 homebuilders are not from Austin

Company	Quarter	Total Company Quarterly Revenue
DR Horton	3 <sup>rd</sup>	\$1.6 billion
PulteGroup	2 <sup>nd</sup>	\$1.2 billion (Centex/Pulte)
KB Home	2 <sup>nd</sup>	\$ 524 million
Lennar	2 <sup>nd</sup>	\$1.4 billion
Standard Pacific	2 <sup>nd</sup>	\$ 439 million
Taylor Morrison	2 <sup>nd</sup>	\$ 509 million
Drees	private	not disclosed
MHI	private	not disclosed



## Most recent financial quarter comments:



Lennar Homes: **Gross margins on home sales were \$303.3 million, or 24.1%**, in the second quarter of 2013, compared to \$179.0 million, or 22.5%, in the second quarter of 2012.

Taylor Morrison: Home closings **gross margin in the second quarter of 2013 improved to 20.5%**, compared to 19.4% in the second quarter of 2012.






PulteGroup: **Higher revenues for the period were driven by a 9% increase in average selling price** to \$294,000. PulteGroup operates in approximately **60 markets** throughout the country.



***If we discount the impact fees, will they pass the savings to the homebuyer? ....or to their stockholders?***

[Continue reading the main story](#)

## Fastest growing cities in US (%)

- 
- **1:** San Marcos, Texas (4.91)
  - **2:** South Jordan, Utah (4.87)
  - **3:** Midland, Texas (4.87)
- 
- **4:** Cedar Park, Texas (4.67)
  - **5:** Clarktown, Tenn (4.43)
  - **6:** Alpharetta, Georgia (4.37)
- 
- **7:** Georgetown, Texas (4.21)
  - **8:** Irvine, California (4.21)
  - **9:** Buckeye, Arizona (4.14)
  - **10:** Conroe, Texas (4.01)

US Census Bureau, 2011-12

**Water:**

Project Name: Formula 1 United States  
Fund/Department/Unit 3960 2207 2095

**\$13,500,000 to  
Formula One USA**

Current Appropriation	\$ 5,373,734.00	
Unencumbered Balance		\$ 5,373,734.00
Less Outstanding Commitments		0.00
Amount of This Action		<u>(5,373,734.00)</u>
Remaining Balance		<u><u>\$ -</u></u>

*Total Austin Water Utility Funding* \$ 5,373,734.00

**Wastewater:**

Project Name: Formula 1 United States  
Fund/Department/Unit 4570 2307 3072

Current Appropriation	\$ 8,126,619.00	
Unencumbered Balance		\$ 8,126,619.00
Less Outstanding Commitments		0.00
Amount of This Action		<u>(8,126,619.00)</u>
Remaining Balance		<u><u>\$ -</u></u>

*Total Austin Water Utility Funding* \$ 8,126,619.00

# Road Impact Fees

Road impact fees were passed by:

Fort Worth Mayor Mike Moncrief and City Council



Full support from:

Greater Fort Worth Builders Association

Associated General Contractors

AIA

Greater Fort Worth Real Estate Council who stated,

“Solving the traffic congestion puzzle will take sacrifice from all of us. Our profession has to be part of the solution. We support the proposed impact fee. We don’t want Fort Worth to become where the west begins and mobility ends.”



# Fort Worth Transportation Impact Fee Schedule

## Collection Amount Schedule (Excluding credits and discounts)

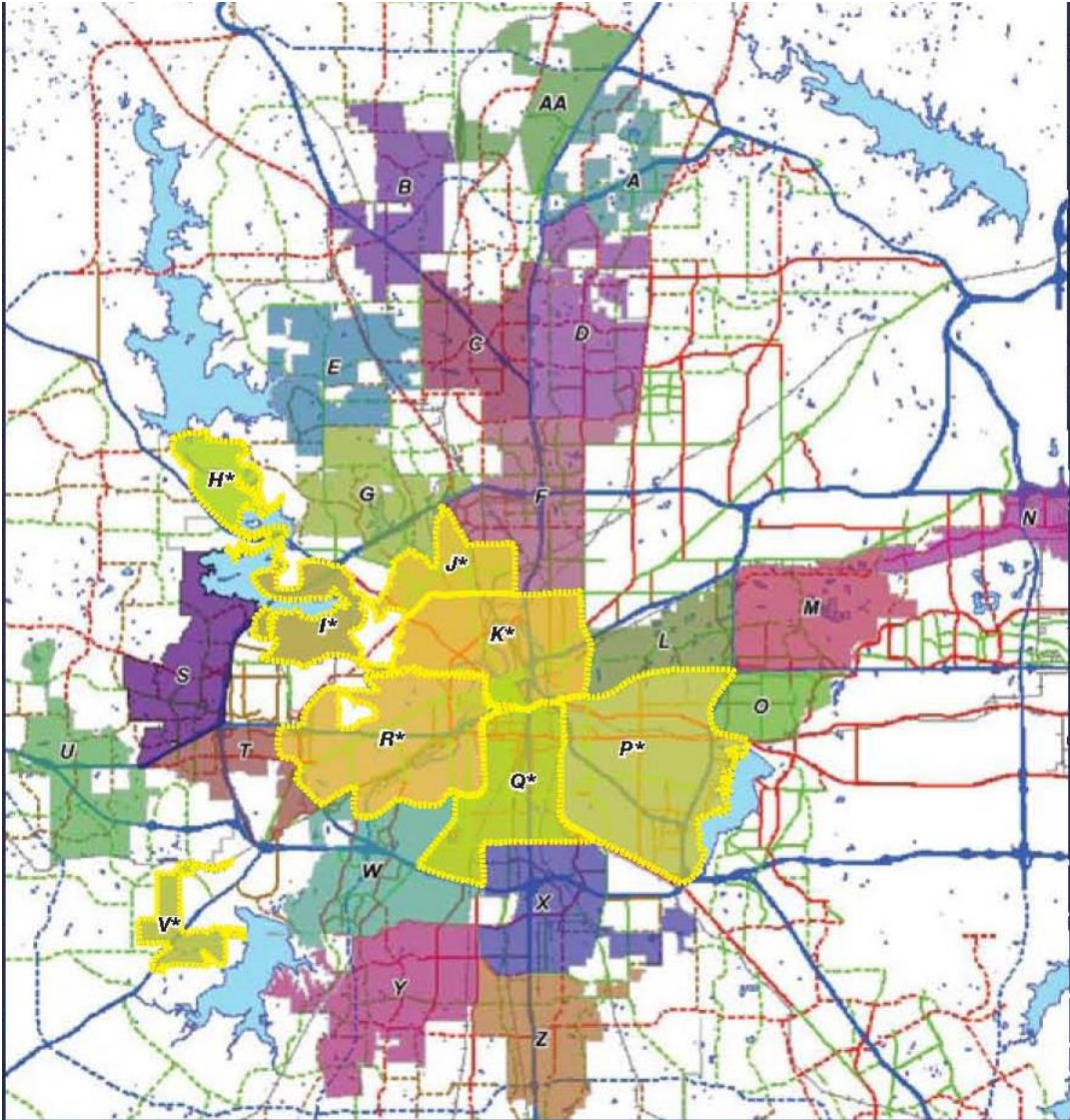
Land Use Category	ITE Land Use Code	Development Unit	Schedule 2: Collection Rates per Development Unit			
			A, B, C, D, E, F, G, L, M, N, O, S, T, U, X, Y, Z	AA	W	H, I, J, K, P, Q, R, V
Industrial: General Light Industrial	110	1,000 SF GFA	\$1,215	\$309	\$594	\$0
Industrial: Industrial Park	130	1,000 SF GFA	\$1,067	\$272	\$522	\$0
Residential: Single-Family Detached Housing	210	Dwelling Unit	\$2,000	\$382	\$733	\$0
Residential: Apartment / Multi-Family	220	Dwelling Unit	\$1,228	\$243	\$450	\$0
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Dining: Restaurant with Drive-Through	934	1,000 SF GFA	\$10,268	\$2,613	\$5,019	\$0
Other Retail: Free-Standing Retail Store	815	1,000 SF GFA	\$2,817	\$717	\$1,377	\$0
Other Retail: Shopping Center	820	1,000 SF GFA	\$1,973	\$502	\$964	\$0
Services: Bank (Drive In)	912	1,000 SF GFA	\$10,172	\$2,589	\$4,972	\$0

Comprehensive list of land uses and collection amounts available at [www.fortworthgov.org/impactfees](http://www.fortworthgov.org/impactfees).



**City of Fort Worth**  
**Planning & Development Department**  
 1000 Throckmorton Street Fort Worth, TX 76102  
 (817) 392-2222  
[www.fortworthgov.org/impactfees](http://www.fortworthgov.org/impactfees)

# Fort Worth divided into 27 areas of 6 mile radius



# City of Fort Worth - 2006 Transportation Impact Fee Study

## Capital Improvement Plan for Transportation Impact Fees

### Appendix A - Summary of Conceptual Level Project Cost Projections

#### Roadway/Intersection Improvements - Service Area A

#	Class	Project	Limits	Cost
A-1	P6D	N. Beach St. (1)	Litsey Rd. to 1830' S. of Future Eagle	\$ 7,605,000
A-2	P6D	N. Beach St. (2)	Keller Haslet to SH 170	\$ 1,219,000
A-3, D-29	P6D	N. Beach St. (3)	SH 170 to Timberland	\$ 7,037,000
A-4	MA4D	Park Vista Blvd. (1)	900' S. of Henrietta Creek to SH 170	\$ 3,789,000
A-5	MA4D	Independence Pkwy. (1)	Litsey Rd. to Henrietta Creek	\$ 5,907,000
A-6	MA4D (1/2)	Independence Pkwy. (2)	Henrietta Creek to 255' N. of SH 170	\$ 1,595,000
A-7	P6D (1/3)	Cleveland Gibbs Rd.	N. City Limits (3670' S. of SH 114) to Litsey Rd.	\$ 3,607,000
A-8	P6D	Litsey Rd. (1)	190' E. of Elizabethtown to Cleveland Gibbs	\$ 3,215,000
A-9	MA4D	Litsey Rd. (2)	Cleveland Gibbs to 500' W. of Independence	\$ 5,530,000
A-10	MA4D	Litsey Rd. (3)	IH-35W to Future N. Beach St.	\$ 1,727,000
A-11	MA4D	Eagle Pkwy. (1)	Od Denton Rd. to 950' E. of Future Beach	\$ 2,678,000
A-12	MA4D	Eagle Pkwy. (2)	W. City Limits to Future Park Vista	\$ 2,859,000
A-13	MA4D	Henrietta Creek Rd.	700' E. of Future Park Vista to Independence	\$ 1,569,000
A-14	MA4D (1/2)	Westport Pkwy. (2)	IH-35W NBFR to 740' East of IH-35W NBFR	\$ 748,000
A-15	MA4D	Westport Pkwy. (3)	740' East of IH-35W NBFR to Future N. Beach St.	\$ 5,447,000
A-16	MA4D	Westport Pkwy. (4)	805' E. of Future N. Beach St. to Haslet Roanoke	\$ 2,269,000
A-17	MA4D	Westport Pkwy. (5)	770' E. of Haslet-Roanoke to SH 170 WBFR	\$ 2,208,000
A-18	MA4D	Westport Pkwy. (6)	SH 170 EBFR to 150' W. of Park Vista Blvd.	\$ 2,390,000
A-19	MA4D (1/2)	Westport Pkwy. (7)	165' E. of Park Vista to 1,450' W. of Independence	\$ 1,102,000
A-20, D-19	MA4D	Timberland Blvd. (1)	N. Beach St. to Cottageville Ln.	\$ 959,000
A-21, D-20	MA4D (1/2)	Timberland Blvd. (2)	Cottageville Ln. to 440' E. of Lillybrook Ln.	\$ 533,000
A-22	MA4D	Timberland Blvd. (3)	60' E. of Park Vista to E. City Limits	\$ 2,032,000

**TOTAL \$ 66,025,000**

\*Total may be higher than presented in Table 4 (10-Year Capital Improvement Plan for Transportation Impact Fees with Conceptual Level Cost Options) because the cost of some projects are shared between service areas.

NOTE: These cost projections listed in this appendix have been developed for Impact Fee calculations only and should not be used for any future Capital Improvement Planning within the City of Fort Worth.

**City of Fort Worth**  
**2006 Transportation Impact Fee Study**  
**Conceptual Level Project Cost Projection**

Kimley-Horn and Associates, Inc.  
 updated: 12/13/2007

<b>Project Information:</b>		<b>Description:</b>	<b>Project No.</b>	<b>A-1</b>
Name:	N. Beach St. (1)	<b>This project consists of the construction of a new six-lane divided principal arterial.</b>		
Limits:	Litsley Rd. to 1830' S. of Future Eagle			
Costing Class:	P6D			
Ultimate Class:	Principal Arterial			
Length (lf):	5,895			
Service Area(s):	A			

<b>Roadway Construction Cost Projection</b>					
No.	Item Description	Quantity	Unit	Unit Price	Item Cost
106	Unclassified Street Excavation	36,025	cy	\$ 6.00	\$ 216,150
206	6" Lime Stabilization (with Lime @ 32#/sy)	55,020	sy	\$ 5.00	\$ 275,100
306	8" Concrete Pavement	52,400	sy	\$ 32.00	\$ 1,676,800
406	4" Topsoil	28,165	sy	\$ 3.75	\$ 105,619
506	4' Concrete Sidewalk	47,160	sf	\$ 3.75	\$ 176,850
601	Turn Lanes and Median Openings	4,262	sy	\$ 41.00	\$ 174,725
<b>Paving Construction Cost Subtotal:</b>					<b>\$ 2,625,244</b>
<b>Major Construction Component Allowances:</b>					
Item Description	Notes	Allowance	Item Cost		
√ Prep ROW		5%	\$	131,262	
Traffic Control	None Anticipated	0%	\$	-	
√ Pavement Markings/Markers		5%	\$	131,262	
√ Roadway Drainage	Minor Adjustments	35%	\$	918,835	
Special Drainage Structures	None Anticipated	0%	\$	-	
√ Water	Minor Adjustments	5%	\$	131,262	
√ Sewer	Minor Adjustments	5%	\$	131,262	
√ Landscaping (Basic)	Sodding and Erosion Control	2%	\$	52,505	
√ Illumination	Standard Illumination System	6%	\$	157,515	
√ Traffic Signalization	Assume Signal per Half Mile	\$ 125,000	\$	250,000	
Other:		\$0	\$	-	
<b>Allowance Subtotal:</b>					<b>\$ 1,903,904</b>
<b>Paving and Allowance Subtotal:</b>					<b>\$ 4,529,148</b>
<b>Construction Contingency:</b>					<b>\$ 679,372</b>
<b>Construction Cost TOTAL:</b>					<b>\$ 5,209,000</b>

<b>Impact Fee Project Cost Summary</b>			
Item Description	Notes:	Allowance	Item Cost
Construction:		-	\$ 5,209,000
Engineering/Survey/Testing:		20%	\$ 1,041,800
Mobilization		6%	\$ 312,540
ROW/Easement Acquisition:	New Roadway Alignment	20%	\$ 1,041,800
<b>Impact Fee Non-Recoverable Costs</b>			
<b>Impact Fee Project Cost TOTAL:</b>			<b>\$ 7,605,000</b>

NOTE: These planning level cost projections listed in this appendix have been developed for Impact Fee calculations only and should not be used for any future Capital Improvement Planning within the City of Fort Worth.



## V. IMPACT FEE CALCULATION

### A. MAXIMUM ASSESSABLE IMPACT FEE PER SERVICE UNIT

This section presents the maximum assessable impact fee rate calculated for each service area. The maximum assessable impact fee is the sum of the eligible Impact Fee CIP costs for the service area divided by the growth in travel attributable to new development projected to occur within the 10-year period. A majority of the components of this calculation have been described and presented in previous sections of this report. The purpose of this section is to document the computation for each service area and to demonstrate that the guidelines provided by Chapter 395 of the Texas Local Government Code have been addressed. **Table 7** illustrates the computation of the maximum assessable impact fee computed for each service area. Each row in the table is numbered to simplify explanation of the calculation.

Line	Title	Description
1	<i>Total Vehicle-Miles of Capacity Added by the CIP</i>	The total number of vehicle-miles added to the service area based on the capacity, length, and number of lanes in each project (from <b>Appendix B – CIP Units of Supply</b> )

Each project identified in the Impact Fee CIP will add a certain amount of capacity to the City's roadway network based on its length and classification. This line displays the total amount added within each service area.

2	<i>Total Vehicle-Miles of Existing Demand</i>	A measure of the amount of traffic currently using the roadway facilities upon which capacity is being added. (from <b>Appendix B – CIP Units of Supply</b> )
---	---	---

A number of facilities identified in the Impact Fee CIP have traffic currently utilizing a portion of their existing capacity. This line displays the total amount of capacity along these facilities currently be used by existing traffic.

3	<i>Total Vehicle-Miles of Existing Deficiencies</i>	Number of vehicle-miles of travel that are not accommodated by the existing roadway system (from <b>Appendix C – Existing Facilities Inventory</b> )
---	---	--

In order to ensure that existing deficiencies on the City's roadway network are not recoverable through impact fees, this line is based on the entire roadway network within the service area. Any roadway within the service area that is deficient – even those not identified on the Impact Fee CIP – will have these additional trips removed from the calculation.

4	<i>Net Amount of Vehicle-Miles of Capacity Added</i>	A measurement of the amount of vehicle-miles added by the CIP that will not be utilized by existing demand ( <b>Line 1 – Line 2 – Line 3</b> )
---	--	--

This calculation identifies the portion of the Impact Fee CIP (in vehicle-miles) that may be recoverable through the collection of impact fees.



## B. PLAN FOR AWARDING THE TRANSPORTATION IMPACT FEE CREDIT

Chapter 395 of the Texas Local Government Code requires the Capital Improvements Plan for Transportation Impact Fees contain specific enumeration of a plan for awarding the impact fee credit. Section 395.014 of the Code states:

- “(7) A plan for awarding:
- (A) a credit for the portion of ad valorem tax and utility service revenues generated by new service units during the program period that is used for the payment of improvements, including the payment of debt, that are included in the capital improvements plan; or
  - (B) In the alternative, a credit equal to 50 percent of the total projected cost of implementing the capital improvements plan...”

The plan is summarized, as prepared by R.W. Beck, Inc., in **Appendix D** and **E**, Plan for Awarding the Transportation Impact Fee Credit. The following table summarizes the portions of **Table 7** that utilize this credit calculation.

Line	Title	Description
12	<i>Financing Costs</i>	(from <b>Appendix D</b> – Plan for Awarding the Transportation Impact Fee Credit)
13	<i>Interest Earnings</i>	(from <b>Appendix D</b> – Plan for Awarding the Transportation Impact Fee Credit)
14	<i>Cost of the CIP and Financing Attributable to New Growth</i>	The sum of the Cost of Capacity Added Attributable to New Growth, Financing Costs, and Interest Earnings. (Line 11 + Line 12 + Line 13)
15	<i>Pre-Credit Maximum Fee Per Service Unit</i>	Found by dividing the Cost of the CIP and Financing Attributable to New Growth (Line 14) by the Total Vehicle-Miles of New Demand Over Ten Years (Line 8). (Line 14 / Line 8)
16	<i>Credit for Ad Valorem Taxes</i>	A credit for the portion of ad valorem taxes projected to be generated by the new service units, as per Section 395.014 of the Local Government Code. (from <b>Appendix D</b> – Plan for Awarding the Transportation Impact Fee Credit)
17	<i>Recoverable Cost of CIP and Financing</i>	The difference between the Cost of the CIP and Financing Attributable to New Growth (Line 14) and the Credit for Ad Valorem Taxes (Line 16). (Line 14 + Line 16)
18	<i>Maximum Assessable Fee Per Service Unit</i>	Found by dividing the Recoverable Cost of the CIP and Financing (Line 17) by the Total Vehicle-Miles of New Demand Over Ten Years (Line 8). (Line 17 / Line 8)

# Fort Worth Transportation Impact Fee Schedule

## Collection Amount Schedule (Excluding credits and discounts)

Land Use Category	ITE Land Use Code	Development Unit	Schedule 2: Collection Rates per Development Unit			
			A, B, C, D, E, F, G, L, M, N, O, S, T, U, X, Y, Z	AA	W	H, I, J, K, P, Q, R, V
Industrial: General Light Industrial	110	1,000 SF GFA	\$1,215	\$309	\$594	\$0
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**Table 2-11**

**Five-Year Road Cost for New Housing**

<b>Cost Estimate</b>	<b>Cost per New Housing Unit</b>	<b>Number Housing Units Added 2009-13</b>	<b>Total 5-Year Cost</b>
Low Cost Estimate	\$3,136	27,651	<b>\$86,700,986</b>
High Cost Estimate	\$6,217	27,651	<b>\$171,902,545</b>

Welcome to Austin but  
pay your own way.

**THE END**