

Impact Fee Study Town of Easton, Maryland

Submitted to:
Town of Easton, Maryland

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EXECUTIVE SUMMARY

The Town of Easton, Maryland, retained TischlerBise, Inc. to update the impact fees imposed on new development to meet the new demands generated for public facilities in the Town. The Town of Easton established impact fees, in 2005, for five types of public capital improvements: (1) parks and recreation, (2) municipal, (3) transportation, (4) police, and (5) fire. This report presents the methodologies and calculations used to generate current levels of service and updated maximum allowable impact fees. It is intended to serve as supporting documentation for future updates to impact fees in the Town of Easton.

The purpose of this study is to demonstrate the Town's compliance with the Maryland Constitution as authorized by the General Assembly. Consistent with the authorization, it is the intent of the Town of Easton to:

1. Collect impact fees to fund capital improvements required to serve growth, and
2. To use revenue generated from impact fees to benefit new development by maintaining current town-wide levels of service.

Impact fees are one-time payments used to construct system improvements needed to accommodate new development. An impact fee represents new growth's fair share of capital facility needs. By law, impact fees can only be used for *capital* improvements, not operating or maintenance costs. Impact fees are subject to legal standards, which require fulfillment of three key elements: **need**, **benefit** and **proportionality**.

- First, to justify a fee for public facilities, it must be demonstrated that new development will create a **need** for capital improvements.
- Second, new development must derive a **benefit** from the payment of the fees (i.e., in the form of public facilities constructed within a reasonable timeframe).
- Third, the fee paid by a particular type of development should not exceed its **proportional** share of the capital cost for system improvements.

TischlerBise evaluated possible methodologies and documented appropriate demand indicators by type of development for the levels of service and fees. Local demographic data and improvement costs were used to identify specific capital costs attributable to growth. This report includes summary tables indicating the specific factors, referred to as level of service standards, used to derive the impact fees.

The geographic area for all fees, except Fire, is the Town of Easton. The Easton Volunteer Fire Department service area includes the Town of Easton and parts of unincorporated Talbot County. The Fire impact fee is for the full service area. Parks and Recreation fees are based on residential demand, while the remaining four fees are calculated for both residential and nonresidential development.

METHODOLOGIES AND CREDITS

Development impact fees can be calculated by any one of several legitimate methods. The choice of a particular method depends primarily on the service characteristics and planning requirements for each facility type. Each method has advantages and disadvantages in a particular situation, and to some extent can be interchangeable, because each allocates facility costs in proportion to the needs created by development.

Reduced to its simplest terms, the process of calculating development impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities. The following paragraphs discuss three basic methods for calculating development impact fees, and how each method can be applied.

Plan-Based Fee Calculation. The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Facility plans identify needed improvements, and land use plans identify development. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g., housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).

Cost Recovery or Buy-In Fee Calculation. The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities.

Incremental Expansion Fee Calculation. The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as square feet per student). This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. The level of service standards are determined in a manner similar to the current replacement cost approach used by property insurance companies. However, in contrast to insurance practices, the fee revenues would not be for renewal and/or replacement of existing facilities. Rather, revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community.

Credits. Regardless of the methodology, a consideration of “credits” is integral to the development of a legally valid impact fee methodology. There are two types of “credits,” each with specific and distinct characteristics, but both of which should be addressed in the calculation of development impact fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the facility fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

FEE METHODOLOGIES

Each of the fee methodologies discussed above are used to calculate impact fees for the Town of Easton. Where capacity is sufficient to serve current demand the *incremental expansion* method documents the current Level of Service (LOS) for each type of public facility. A *plan-based* method is used for the recreational trails, and road improvements identified in Town adopted plans guiding capital improvements. The *cost recovery* method, used on the rationale that new development is paying for its share of the useful life and remaining capacity of an existing facility, is used to calculate a new growth share of debt service from recent bond-funded expansions of police facilities. The following table summarizes the method(s) used to derive the impact fee for each type of public facility in Easton.

Figure 1. Summary of Impact Fee Methodologies

| Type of Public Facility | Methodology | | |
|-------------------------|--|---|---|
| | Cost Recovery (Past) | Incremental Expansion (Present) | Plan Based (Future) |
| Parks and Recreation | Not Applicable | <ul style="list-style-type: none"> • Community Parkland & Improvements • Facilities • Vehicles | <ul style="list-style-type: none"> • Recreational Trails |
| Municipal | Not Applicable | <ul style="list-style-type: none"> • Facilities • Vehicles | Not Applicable |
| Transportation | Not Applicable | <ul style="list-style-type: none"> • Public Works Facilities • Vehicles | <ul style="list-style-type: none"> • Road Improvements |
| Police | <ul style="list-style-type: none"> • Facilities | <ul style="list-style-type: none"> • Vehicles | Not Applicable |
| Fire | Not Applicable | <ul style="list-style-type: none"> • Facilities • Vehicles and Apparatus | Not Applicable |

COST FOR DEVELOPMENT IMPACT FEE STUDY

Included in each fee is the cost for preparation of the Development Impact Fee Study. This is calculated based on the projected growth in Easton population over the next five years, which is the recommended period of time impact fees should be in effect before reevaluation to reflect changes in development and levels of service. The Town of Easton incurred a cost of \$67,800 for the 2013 Impact Fee Study. To distribute the cost among each study component, the fee shares established for the first Impact Fee Study, conducted in 2005, were applied to the current study's cost. The component shares and costs are shown in Figure 2.

Figure 2. Development Fee Preparation Cost

| Fee Components | 2005 Component Shares [1] | 2013 Component Costs |
|-------------------------|---------------------------|----------------------|
| Parks and Recreation | 20% | \$13,503 |
| Municipal | 19% | \$12,932 |
| Transportation | 33% | \$22,156 |
| Police | 13% | \$8,939 |
| Fire | 15% | \$10,270 |
| Total Study Cost | | \$67,800 |

[1] Tischler & Associates, Inc. (30Mar05). Impact Fee Study. Town of Easton, Maryland.

MAXIMUM ALLOWABLE DEVELOPMENT IMPACT FEES BY TYPE OF LAND USE

Figure 3 provides a schedule of the maximum allowable development impact fees by type of land use for the Town of Easton. The fees represent the highest amount allowable for each type of applicable land use, and represents new growth’s fair share of the cost for capital facilities. The Town may adopt fees that are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

The fees for residential development are to be assessed per housing unit and should be collected when building permits are issued. For nonresidential development, the fees are assessed per square foot of floor area, and should be collected when building permits are issued. Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 9th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Nonresidential Development Categories section of Appendix A.

Figure 3. Summary of Maximum Allowable Development Impact Fees by Land Use

| | | Parks & Recreation | Municipal | Transportation | Police | Fire | TOTAL Impact Fee | Total Current Fee* | Increase (Decrease) | |
|-------------------------------|---------------------------|--------------------------------------|-----------|----------------|--------|-------|------------------|--------------------|---------------------|--|
| Residential | | Per Housing Unit | | | | | | | | |
| | Number of Bedrooms | | | | | | | | | |
| Multifamily/Other | All Sizes | \$838 | \$125 | \$578 | \$355 | \$574 | \$2,470 | \$2,225 | \$245 | |
| Single Family | 0-3 | \$1,014 | \$151 | \$751 | \$430 | \$694 | \$3,040 | \$3,184 | (\$144) | |
| Single Family | 4+ | \$1,318 | \$197 | \$966 | \$559 | \$903 | \$3,943 | \$3,184 | \$759 | |
| Single Family | Avg | \$1,055 | \$157 | \$807 | \$447 | \$723 | \$3,189 | \$3,184 | \$5 | |
| Nonresidential | | Per Square Foot of Floor Area | | | | | | | | |
| Commercial / Shpg Ctr Average | | \$0.05 | \$1.44 | \$0.37 | \$0.26 | | \$2.12 | \$6.09 | (\$3.97) | |
| Office | | \$0.08 | \$0.60 | \$0.14 | \$0.44 | | \$1.26 | \$3.01 | (\$1.75) | |
| Industrial | | \$0.04 | \$0.20 | \$0.04 | \$0.24 | | \$0.52 | \$0.84 | (\$0.32) | |
| Hospital | | \$0.07 | \$0.72 | \$0.17 | \$0.39 | | \$1.35 | \$3.01 | (\$1.66) | |

* Current Fee refers to those adopted in 2005. The 2005 fee for Single Family Detached is shown here for each single family category. The 2005 nonresidential fees for Commercial and Office were by size thresholds, averages are shown here. The Hospital current fee reflects the Office average.

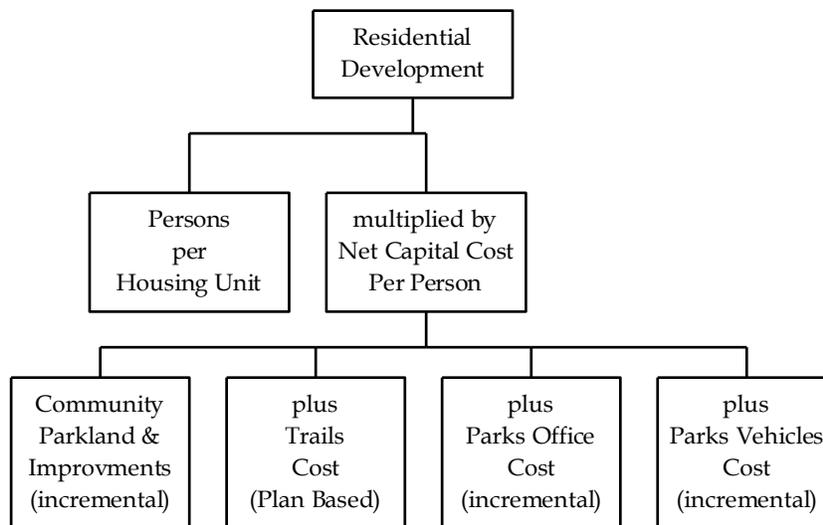
Please note, calculations throughout this technical memo are based on an analysis conducted using Excel software. Results are discussed in the memo using one-and two-digit places (in most cases), which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal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

PARKS AND RECREATION

METHODOLOGY

An *incremental expansion* cost methodology was used to calculate the community parkland and improvements, recreational trails, parks office, and vehicles elements of the impact fees. Smaller, neighborhood parks have been *excluded* from the calculation of impact fees. The Town of Easton intends to continue to negotiate neighborhood parkland and improvements through development agreements. All capital costs have been allocated 100 percent to residential development. Figure 4 illustrates the Parks and Recreation impact fee methodology.

Figure 4. Parks and Recreation Impact Fee Methodology Chart



PARKS AND RECREATION IMPROVEMENTS AND COSTS

COMMUNITY PARKLAND AND IMPROVEMENTS

Community parkland and improvements are based on the *incremental expansion* methodology. The Town has 124 acres of community parkland, in both developed and undeveloped community parks.¹ The Town's 2010 Comprehensive Plan identifies plans for future parks including two possible waterfront parks on the western side of Town and another community park east of Route 50 to serve new development. Impact fees would be used, in part, to fund construction of these parks.

Figure 5 provides a current inventory of community parks maintained by the Town of Easton. At present 63 percent of parkland acreage is developed with improvements including athletic fields, playgrounds, buildings and other amenities. This equates to 4.8 developed acres and 2.8 undeveloped acres of parkland per 1,000 residents of the Town of Easton.

The total value of parkland in Easton is estimated to be \$2.2 million based on 124 acres at \$17,500 per acre, which equates to a total land cost per capita of \$135; or a developed land cost per person of \$84.60, and an undeveloped land cost per person of \$49.93.

Based on the inventory of improvements and current unit prices (confirmed by Town staff), Community Park improvements have an average cost of \$56,385 per acre, or \$4.4 million in total. Miscellaneous costs of \$20,000 per acre, includes such items as parking, lighting, landscaping, picnic tables, and utilities. On a per capita basis, park improvements cost \$268.76.

¹ As noted in the introduction to this chapter, neighborhood parks are not included in the fee since the Town requires developers to dedicate parkland as part of the subdivision process. Community parks are not affected by these requirements. However, if community parkland or improvements are dedicated, the developer would be eligible for a credit (see the Implementation and Administration chapter at the end of the report for further discussion on credits).

Figure 5. Incremental Expansion – Community Parkland and Improvements

| Town Community Park | Acreage | | | Fields | | | Courts | | Tracks | | Buildings | | | Miscellaneous & Infras [1] (dev acres) | TOTAL Value Improvements |
|------------------------|------------------------|-------------|-----------------------|----------------------|--------------------|---------------|----------------------|------------------|------------------------|---------------------|-------------------------|-------------|---------------------|--|-----------------------------|
| | Developed | Undeveloped | TOTAL | Baseball Softball | Soccer Multiuse | Skate Park | Tennis Volleyball | Walk/Run (mi) | Including Restrooms | Fitness Stations | Playground Equipment | | | | |
| Idlewild | 15 | | 15 | 2 | 1 | | 4 | 0.25 | 1 | | | 1 | 15 | \$1,165,075 | |
| North Easton Park | 26 | | 26 | 4 | 3 | | | | 1 | | | 1 | 26 | \$1,704,951 | |
| Moton Park | 12 | | 12 | | | | 1 | 0.25 | 1 | | | 1 | 12 | \$489,075 | |
| Stoney Ridge | 10 | 10 | 20 | | | | | | | | | 3 | 10 | \$337,853 | |
| RTC Property [2] | 12 | 36 | 48 | | 2 | | | 0.40 | 1 | 5 | | 1 | 12 | \$627,494 | |
| Skate Park | 2 | | 2 | | | 1 | | | | | | | | \$70,000 | |
| Total Acres | 78 | 46 | 124 | | | | | | | | | | | | |
| | Current Value per Acre | | | 6 | 6 | 1 | 5 | 1 | 4 | 5 | 7 | 76 | | | |
| | \$17,750 | \$17,750 | Unit Price | \$200,000 | \$70,000 | \$70,000 | \$50,000 | \$96,496 | \$125,000 | \$6,229 | \$45,951 | \$20,000 | | | |
| Subtotal Values | \$1,383,382 | \$816,500 | Value (Units x Price) | \$1,200,000 | \$420,000 | \$70,000 | \$250,000 | \$86,846 | \$500,000 | \$31,145 | \$321,657 | \$1,514,800 | | | |
| TOTAL VALUES | | Land | \$2,199,882 | | | | | | | | | | Improvements | \$4,394,448 | |

[1] Miscellaneous site improvements includes such items as parking, roads, picnic tables, benches, drinking fountains, signage and landscaping. Infrastructure includes such items as irrigation, electricity, water, lighting, drainage and earth work. Sports fields include the cost of irrigation cost in the field cost.

[2] Total acreage of the property is 58.34 acres of which a portion (estimated at 10 acres) is anticipated to be utilized for road improvements with the remainder used for a Community Park.

Source: Inventory from Town of Easton 2010 Comprehensive Plan; Town of Easton Staff.

| | Current Population in 2013 16,351 |
|--|---|
| Developed Acres of Park Land Per 1,000 Residents | 4.8 |
| Undeveloped Acres of Park Land Per 1,000 Residents | 2.8 |
| Park Improvements Per 1,000 Residents | 6.8 |
| Developed Park Land Cost per Person | \$84.60 |
| Undeveloped Park Land Cost per Person | \$49.93 |
| Improvement Cost per Acre | \$56,385 |
| Improvement Cost per Person | \$268.76 |

RECREATIONAL TRAILS

The Town of Easton has a recreational trail system with a current inventory of approximately 2.8 miles. The Town of Easton plans to expand the east-west connectivity of the Rails-to-Trails network by 2.3 miles within the next five years. Because of this, a *plan based* methodology is appropriate to calculate the level of service for the recreational trails component. Impact fees would be used to fund the portion of the trail expansion that is attributable to growth. Once expanded the trail network will have capacity to serve existing and new development for approximately the next 10 years at a level of service equal to 0.29 miles per 1,000 residents.

The average cost for trail improvements is approximately \$163,509 per mile, which includes costs for paving, benches, trash receptacles, signs and crosswalk upgrades. The total value of the Town’s trail improvements will be \$833,896. To date, the Town does not own the trail land, but receives right of way access, at effectively no cost to the Town, through leases with the State of Maryland. Therefore, no land cost is included in the fee calculation.² Based on the projected Town population in 2023 of 17,390, the trail cost per person is \$47.95. Figure 6 details the level of service for the Town’s recreational trail system.

Figure 6. Plan Based – Recreational Trails

| <i>Trail</i> | <i>Length (mi)</i> | <i>Cost per Mile</i> | <i>Town Cost [1]</i> |
|---|--------------------|----------------------|----------------------|
| Rails-to-Trails | 2.5 | \$158,143 | \$395,357 |
| Rails-to-Trails South Expansion | 0.3 | \$183,333 | \$55,000 |
| Easton Rail Trail Spur Line - Planned [2] | 2.3 | \$166,756 | \$383,539 |
| TOTALS | 5.1 | \$163,509 | \$833,896 |

Source: Town of Easton

| | |
|---------------------------------|----------------|
| Town Population in 2023 | 17,390 |
| Trail Miles Per 1,000 Residents | 0.29 |
| Trail Cost Per Capita | \$47.95 |

[1] Includes paving, benches, trash receptacles, signs and crosswalk upgrades.

[2] Total project cost is estimated at \$1,653,079. Grant funding and developers' agreements will fund the remaining \$1,269,540 portion of total project cost.

² If the trail ownership situation changes in the future, or if the Town expands its trail system by purchasing non-rail bed property, the fees should be revised to include land costs.

PARKS AND RECREATION FACILITIES

The Town of Easton renovated space for a dedicated Parks and Recreation office. The total cost to the Town was \$16,637. Because the Parks facilities are sufficient to serve current demand, an *incremental expansion* methodology is appropriate to calculate the current level of service, of 0.06 square feet per capita. Based on the Town population in 2013 of 16,351, the cost per capita for the office space is \$1.02. Figure 7 provides a summary of the costs and level of service.

Figure 7. Incremental Expansion – Parks and Recreation Facilities

| | <i>Square Footage</i> | <i>Cost per Square Foot</i> | <i>Total Cost</i> |
|--|-----------------------|-----------------------------|-------------------|
| Town Parks and Recreation Office Space | 900 | \$18.49 | \$16,637 |
| <i>Source: Town of Easton</i> | | | |
| Town Population in 2013 | | | 16,351 |
| Square Foot Per Capita | | | 0.06 |
| Cost per Capita | | | \$1.02 |

PARKS AND RECREATION VEHICLES

The Parks and Recreation Department has two vehicles for their dedicated use. Because these vehicles are sufficient to serve current demand an *incremental expansion* methodology is appropriate to calculate the current level of service of 0.06 vehicles per 1,000 residents. Based on the Town population in 2013 of 16,351, the cost per capita for Parks and Recreation vehicles is \$2.24.

Figure 8. Incremental Expansion - Parks and Recreation Vehicles

| <i>Type of Vehicle</i> | <i>Units in Service</i> | <i>Cost per Unit</i> | <i>Total Cost</i> |
|-------------------------------|-------------------------|----------------------|-------------------|
| Pickup | 1 | \$13,158 | \$13,158 |
| Compact Car | 1 | \$23,538 | \$23,538 |
| TOTALS | 2 | \$18,348 | \$36,696 |
| <i>Source: Town of Easton</i> | | | |
| Town Population in 2013 | | | 16,351 |
| Vehicles Per 1,000 Residents | | | 0.06 |
| Cost Per Capita | | | \$2.24 |

PARKS AND RECREATION CAPITAL IMPROVEMENTS NEEDED TO SERVE GROWTH

INCREMENTAL EXPANSION OF CAPACITY

Needs due to future growth were calculated using the current levels of service and cost factors for the incremental expansion of community parkland, park improvements, office space, and vehicles. Growth-related needs are a projection of the amount of existing infrastructure and estimated costs over a specified period needed to maintain current levels of service for expected unit increases. Figure 9 below is a summary of Parks and Recreation growth-related needs.

Figure 9. Parks and Recreation Improvement Needs

| Year => | Base Yr | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 5-Yr Net Increase | 10-Yr Net Increase |
|--|---------------------|----------|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-------------------|--------------------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | | |
| DEMAND PROJECTIONS (cumulative) | | | | | | | | | | | | | |
| Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 16,866 | 16,983 | 17,109 | 17,245 | 17,390 | 407 | 1,039 |
| CAPITAL IMPROVEMENT NEEDS DUE TO GROWTH | | | | | | | | | | | | | |
| <u>PARKS & RECREATION</u> | | | | | | | | | | | | | |
| Parkland: Acres Needed to Serve Growth | | | | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | | | | |
| Developed Parkland (Acres Needed) | LOS | | | | | | | | | | 5-Year Total | 10-Year Total | |
| Acres per 1,000 Persons | 4.77 | | | | | | | | | | | | |
| Annual Acres | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | | | |
| Cumulative Acres | 0.3 | 0.7 | 1.0 | 1.5 | 1.9 | 2.5 | 3.0 | 3.6 | 4.3 | 5.0 | 1.9 | 5.0 | |
| Undeveloped Parkland (Acres Needed) | LOS | | | | | | | | | | | | |
| Acres per 1,000 Persons | 2.81 | | | | | | | | | | | | |
| Annual Acres | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | | | |
| Cumulative Acres | 0.2 | 0.4 | 0.6 | 0.9 | 1.1 | 1.4 | 1.8 | 2.1 | 2.5 | 2.9 | 1.1 | 2.9 | |
| Total Acres Needed at CURRENT LEVEL OF SERVICE | Annual Acres | | | | | | | | | | | | |
| Cumulative Acres | 0.5 | 0.6 | 0.6 | 0.7 | 0.8 | 0.8 | 0.9 | 1.0 | 1.0 | 1.1 | 3.1 | 7.9 | |
| Parkland Costs | Cost/Acre | | | | | | | | | | | | |
| Developed Acre Cost | \$17,750 | \$5,415 | \$6,176 | \$6,853 | \$7,614 | \$8,376 | \$9,137 | \$9,899 | \$10,660 | \$11,506 | \$12,268 | \$ 34,434 | \$ 87,905 |
| Undeveloped Acre Cost | \$17,750 | \$3,196 | \$3,645 | \$4,045 | \$4,494 | \$4,944 | \$5,393 | \$5,842 | \$6,292 | \$6,791 | \$7,241 | \$ 20,324 | \$ 51,883 |
| TOTAL ANNUAL COSTS | | \$8,611 | \$9,822 | \$10,898 | \$12,109 | \$13,320 | \$14,530 | \$15,741 | \$16,952 | \$18,298 | \$19,508 | | |
| TOTAL CUMULATIVE COSTS | | \$8,611 | \$18,432 | \$29,330 | \$41,439 | \$54,758 | \$69,289 | \$85,030 | \$101,982 | \$120,280 | \$139,788 | \$ 54,758 | \$ 139,788 |
| Park Improvements: Units Needed to Serve Growth | | | | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | | | | |
| Parks Improvements (Units Needed) | LOS | | | | | | | | | | 5-Year Total | 10-Year Total | |
| Unit Per 1,000 Persons | 6.77 | | | | | | | | | | | | |
| Annual Units | 0.4 | 0.5 | 0.5 | 0.6 | 0.7 | 0.7 | 0.8 | 0.9 | 0.9 | 1.0 | | | |
| Cumulative Units | 0.4 | 0.9 | 1.5 | 2.1 | 2.8 | 3.5 | 4.3 | 5.1 | 6.0 | 7.0 | 2.8 | 7.0 | |
| Park Improvements Costs | Cost/Unit | | | | | | | | | | | | |
| Improvements Cost | \$56,385 | \$24,418 | \$27,852 | \$30,904 | \$34,338 | \$37,771 | \$41,205 | \$44,639 | \$48,073 | \$51,888 | \$55,322 | \$ 155,283 | \$ 396,410 |
| TOTAL CUMULATIVE COSTS | | \$24,418 | \$52,270 | \$83,174 | \$117,511 | \$155,283 | \$196,488 | \$241,127 | \$289,200 | \$341,088 | \$396,410 | \$ 155,283 | \$ 396,410 |

Figure 9. (Continued). Parks and Recreation Improvement Needs

| Year => | Base Yr | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 5-Yr Net Increase | 10-Yr Net Increase |
|---|--------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|-------------------|--------------------|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | | |
| DEMAND PROJECTIONS (cumulative) | | | | | | | | | | | | | |
| Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 16,866 | 16,983 | 17,109 | 17,245 | 17,390 | 407 | 1,039 |
| CAPITAL IMPROVEMENT NEEDS DUE TO GROWTH | | | | | | | | | | | | | |
| Parks Office: Square Feet to Serve Growth | | | | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | | | | |
| Parks Office (Sq.Ft. Needed) | LOS | | | | | | | | | | 5-Year Total | 10-Year Total | |
| Square Feet per Person | 0.06 | | | | | | | | | | | | |
| Annual Square Feet | 4 | 4 | 4 | 5 | 5 | 6 | 6 | 7 | 7 | 8 | | | |
| Cumulative Square Feet | 4 | 8 | 12 | 17 | 22 | 28 | 35 | 42 | 49 | 57 | 22 | 57 | |
| Parks Office Costs | Cost/Sq. Ft. | | | | | | | | | | | | |
| Parks Office Costs | \$65 | \$74 | \$82 | \$92 | \$101 | \$110 | \$119 | \$128 | \$138 | \$148 | | | |
| TOTAL CUMULATIVE COSTS | \$65 | \$139 | \$222 | \$313 | \$414 | \$524 | \$643 | \$771 | \$910 | \$1,057 | \$ 414 | \$ 1,057 | |
| Parks Vehicles: Units Needed to Serve Growth | | | | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | | | | |
| Parks Vehicles (Units Needed) | LOS | | | | | | | | | | 5-Year Total | 10-Year Total | |
| Unit Per 1,000 Persons | 0.06 | | | | | | | | | | | | |
| Annual Units | 0.004 | 0.004 | 0.005 | 0.006 | 0.006 | 0.007 | 0.007 | 0.008 | 0.008 | 0.009 | | | |
| Cumulative Units | 0.004 | 0.008 | 0.013 | 0.019 | 0.025 | 0.031 | 0.039 | 0.046 | 0.055 | 0.064 | 0.025 | 0.064 | |
| Parks Vehicle Costs | Cost/Unit | | | | | | | | | | | | |
| Vehicle Costs | \$72 | \$82 | \$91 | \$101 | \$111 | \$121 | \$131 | \$141 | \$153 | \$163 | | | |
| TOTAL CUMULATIVE COSTS | \$72 | \$154 | \$245 | \$346 | \$457 | \$578 | \$709 | \$851 | \$1,003 | \$1,166 | \$ 457 | \$ 1,166 | |
| PARKS AND RECREATION TOTAL | | | | | | | | | | | | | |
| GRAND TOTAL ANNUAL COSTS | \$33,165 | \$37,829 | \$41,975 | \$46,639 | \$51,303 | \$55,967 | \$60,631 | \$65,295 | \$70,477 | \$75,141 | | | |
| GRAND TOTAL CUMULATIVE COSTS | \$33,165 | \$70,995 | \$112,970 | \$159,609 | \$210,912 | \$266,878 | \$327,509 | \$392,804 | \$463,280 | \$538,421 | \$ 210,912 | \$ 538,421 | |

PLAN BASED EXPANSION OF RECREATIONAL TRAILS CAPACITY

As discussed above, the Town of Easton has plans to construct 2.3 new miles of recreational trails. With the expansion of the trails network the Town is projected to have sufficient trails to serve an additional 1,039 persons at the expected 2023 level of service of 0.29 trail miles per 1,000 residents. Shown in Figure 10 is the annual demand for Recreational Trails, based on the demographic projections, discussed in Appendix A, and the remaining capacity to serve demand.

Figure 10. Capacity of Recreational Trails

| | | Planned Recreational Trails = 5.1 Acres | | | |
|----------------|-------------|---|-------------|-------------|-----------|
| | | Residential | | Demand for | Remaining |
| | | Population | Planned LOS | Facility SF | Capacity |
| <i>Base Yr</i> | 2013 | 16,351 | 0.00029 | 4.8 | 0.30 |
| 1 | 2014 | 16,415 | 0.00029 | 4.8 | 0.29 |
| 2 | 2015 | 16,488 | 0.00029 | 4.8 | 0.26 |
| 3 | 2016 | 16,569 | 0.00029 | 4.9 | 0.24 |
| 4 | 2017 | 16,659 | 0.00029 | 4.9 | 0.21 |
| 5 | 2018 | 16,758 | 0.00029 | 4.9 | 0.19 |
| 6 | 2019 | 16,866 | 0.00029 | 4.9 | 0.15 |
| 7 | 2020 | 16,983 | 0.00029 | 5.0 | 0.12 |
| 8 | 2021 | 17,109 | 0.00029 | 5.0 | 0.08 |
| 9 | 2022 | 17,245 | 0.00029 | 5.1 | 0.04 |
| 10 | 2023 | 17,390 | 0.00029 | 5.1 | 0.00 |

COST FOR DEVELOPMENT IMPACT FEE STUDY

Included in the fee is the cost for preparation of the Parks and Recreation development impact fees. This is calculated based on the projected growth in Easton population over the next five years, which is the recommended period of time impact fees should be in effect before reevaluation to reflect changes in development and levels of service. Between 2013 and 2018, the Town of Easton population is projected to grow by 407 persons. The Parks and Recreation portion (\$13,503) of the consultant fee is divided by 407 to derive a per person cost of \$33.18. See Figure 11.

Figure 11. Development Fee Preparation Cost (Parks and Recreation Portion)

| | | <i>Residential</i> |
|-------------------------------------|----------|--------------------|
| Proportionate Share | | 100% |
| Parks and Recreation Consultant Fee | \$13,503 | \$13,503 |
| Increase in Demand Unit | 5 years | 407 |
| Cost per Demand Unit | | \$33.18 |

CREDIT EVALUATION

The Town of Easton does not have debt service that will be retired through property taxes for any Parks and Recreation community parkland and improvements, recreational trails, facilities, or vehicles.

PARKS AND RECREATION INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 12 provides a summary of the input variables (described in the chapter sections above) used to calculate the net capital cost per person of community parkland and improvements, recreational trails, parks office, and vehicles. The Parks and Recreation impact fees are the product of persons per housing unit, by type, multiplied by the total net capital cost per person. Fees are provided for multifamily units and an average sized single family unit. As an option, fees are also presented by size of single family housing units, based on household size established by number of bedrooms (see Appendix A for further explanation). Each PPHU factor is multiplied by the net capital cost per person to derive the impact fee per unit. Also shown is a comparison with the Town’s current fees.

An example of the calculation for an average single family unit is: the net capital cost per person (\$487.68) multiplied by the persons per housing unit for that size unit (2.16) to arrive at the development impact fee per average single family unit of \$1,055.

Figure 12. Parks and Recreation Input Variables and Maximum Allowable Impact Fees

| <i>Parks and Recreation Level Of Service and Capital Costs</i> | | <i>Per Person</i> |
|--|-------------------|-------------------|
| Land Cost: | Developed Parks | \$84.60 |
| Land Cost: | Undeveloped Parks | \$49.93 |
| Parkland Improvements Cost: | Developed Parks | \$268.76 |
| Recreational Trail Cost | | \$47.95 |
| Parks and Recreation Office Cost | | \$1.02 |
| Parks and Recreation Vehicle Cost | | \$2.24 |
| Impact Fee Study Cost | | \$33.18 |
| GROSS COST PER PERSON | | \$487.68 |
| Debt Service Credit | | \$0 |
| NET CAPITAL COST | | \$487.68 |

| <i>Parks and Recreation Impact Fee Schedule per Housing Unit</i> | | | <i>Impact Fee per Housing Unit</i> | | |
|--|---------------------------|-------------------------------------|------------------------------------|------------------------|----------------------------|
| <i>Unit Type</i> | <i>Number of Bedrooms</i> | <i>Persons per Housing Unit [1]</i> | <i>Proposed Fee</i> | <i>Current Fee [2]</i> | <i>Increase (Decrease)</i> |
| Multifamily/Other | All Sizes | 1.72 | \$838 | \$772 | \$66 |
| Single Family | 0-3 | 2.08 | \$1,014 | \$1,092 | (\$78) |
| Single Family | 4+ | 2.70 | \$1,318 | \$1,092 | \$226 |
| <i>Single Family</i> | <i>Avg</i> | <i>2.16</i> | <i>\$1,055</i> | <i>\$1,092</i> | <i>(\$37)</i> |

[1] PPHU Recommended multipliers are scaled to make the average value by type of housing for MD PUMA 01300 match the average value for Easton, derived from American Community Survey 2006-2010 data, with persons adjusted to the Town-wide average of 2.16 persons per single family housing unit.

[2] Current Fee refers to those adopted in 2005.

The 2005 fee for Single Family Detached is shown here for each single family category.

CASH FLOW PROJECTIONS

This section summarizes the potential cash flow to the Town of Easton, if the Parks and Recreation development fee is implemented at the maximum allowable amounts. The cash flow projections are based on the assumptions detailed in this chapter, and the development projections discussed in Appendix A. The cash flow provides an indication of the impact fee revenue generated by new development, and capital expenditures necessary to meet the demand for new parks and recreation facilities brought about by new development.

Necessary expenditures associated with the incremental expansion of developed parkland, park improvements, parks office space, and vehicles are calculated based on current costs per unit, and on maintaining the current levels of service. For the plan based expenditures to construct the Easton Rail Trail Spur Line, the \$383,539 portion to be paid by the Town of the total project cost (\$1,653,079) is shown in the cash flow to be spent over a three year period of construction. Parks and Recreation impact fees will fund only a portion of the project cost, as described in the sections above.

Figure 13. Cash Flow Summary for Parks and Recreation

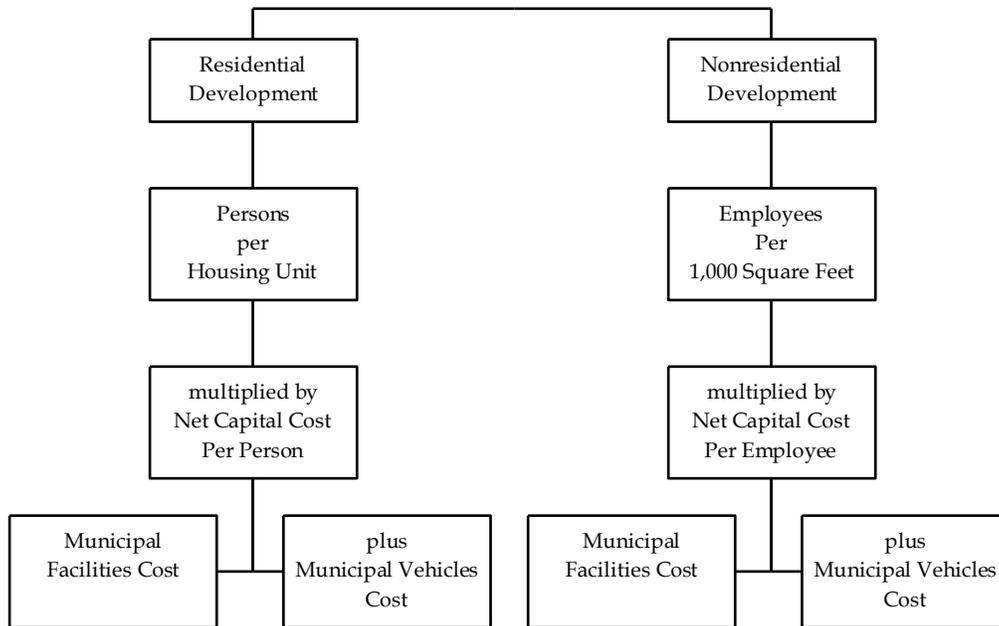
| <i>(Current \$ in thousands)</i> | 1 | 2 | 3 | 4 | 5 | 5-Year Average Annual | 5-Year Cumulative Total |
|--|--------------|--------------|--------------|-------------|-------------|--------------------------------------|--|
| | 2014 | 2015 | 2016 | 2017 | 2018 | | |
| REVENUES | | | | | | | |
| PARKS AND RECREATION | | | | | | | |
| Parks Fee - Single Family | \$24 | \$28 | \$31 | \$35 | \$38 | \$31 | \$156 |
| Parks Fee - Multifamily | \$7 | \$7 | \$8 | \$8 | \$10 | \$8 | \$40 |
| Subtotal Parks Fees | \$31 | \$35 | \$39 | \$43 | \$48 | \$39 | \$196 |
| CAPITAL COSTS | | | | | | | |
| PARKS AND RECREATION | | | | | | | |
| Parkland | \$9 | \$10 | \$11 | \$12 | \$13 | \$11 | \$55 |
| Improvements | \$24 | \$28 | \$31 | \$34 | \$38 | \$31 | \$155 |
| Recreational Trails | \$128 | \$128 | \$128 | \$0 | \$0 | \$77 | \$384 |
| Parks Office | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Parks Vehicles | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Consultant Cost | \$2 | \$2 | \$3 | \$3 | \$3 | \$3 | \$14 |
| Subtotal Parks Costs | \$163 | \$168 | \$173 | \$50 | \$54 | \$122 | \$607 |
| CASH FLOW | | | | | | | |
| NET CAPITAL FACILITIES CASH FLOW - PARKS AND RECREATION | | | | | | | |
| Annual Surplus (or Deficit) | (\$132) | (\$133) | (\$134) | (\$6) | (\$6) | (\$82) | |
| Cumulative Surplus (or Deficit) | (\$132) | (\$265) | (\$399) | (\$405) | (\$411) | | (\$411) |

MUNICIPAL FACILITIES AND VEHICLES

METHODOLOGY

For Municipal facilities and vehicles, TischlerBise recommends an *incremental expansion* approach because current inventory is sufficient to serve current demand. As shown in Figure 14, the Municipal impact fees for residential development are calculated on a per capita basis, and then converted, using persons per housing unit factors, to an appropriate amount for each type of housing unit. For nonresidential development, the fee methodology allocates the capital costs on a per employee basis.

Figure 14. Municipal Facilities and Vehicles Impact Fee Methodology Chart



COST ALLOCATION FOR MUNICIPAL FACILITIES AND VEHICLES

Proportionate share factors, shown in Figure 15 below, were used to allocate capital costs to residential and nonresidential development. Characteristics of the residential population and workers in the Town of Easton were analyzed to determine demand by type of land use using “person-hours.” For residential development, the proportionate share factor is based on estimated person hours of *non-working residents plus the non-working hours of resident workers*. The portion of the population not working is estimated at 9,776 in 2010. (This is calculated by subtracting the Longitudinal Employer-Household Dynamics (LEHD) web-based application OnTheMap estimate of employed residents of the Town (6,169) from the decennial census population count (15,945)). For these residents, the full day (or 24 hours) is allocated to residential demand. According to the 2010 Census, workers who live in Easton total 6,169. (Of the 6,169 workers living in Town, the U.S. Census estimates that 2,132 work in Easton and 4,037 work outside the Town.) For workers living in the Town, two-thirds of the day (or 16 hours) is allocated to residential demand. Time spent at work (8 hours) is allocated to nonresidential development. Based on estimated person hours, the cost allocation is 76 percent for residential development (333,328 person hours of residential demand out of a total 436,704 person hours)

For nonresidential development, 8 hours per person is estimated for each worker. For the 2,132 estimated Town residents working in Town and the 10,790 non-resident workers (estimated based on the number of jobs in the Town minus resident workers), 8 hours of demand per day is allocated. Based on estimated person hours, the cost allocation is 24 percent for nonresidential development (103,376 person hours of nonresidential demand out of a total 436,704 person hours). The following figure provides further detail on calculation of proportionate share.

Figure 15. Proportionate Share Factors for Municipal Fees

| | <u>Demand Units in 2010</u> | <u>Demand Hours/Day</u> | <u>Person Hours</u> | <u>Proportionate Share</u> |
|--|-----------------------------|-------------------------|---------------------|----------------------------|
| Residential | | | | |
| Estimated Residents | 15,945 | | | |
| Residents Not Working | 9,776 | 24 | 234,624 | |
| Workers Living in Town | 6,169 | | | |
| Town Residents Working in Town | 2,132 | 16 | 34,112 | |
| Town Residents Working outside of Town | 4,037 | 16 | 64,592 | |
| Residential Subtotal | | | 333,328 | 76% |
| Nonresidential | | | | |
| Jobs Located in Town | 12,922 | | | |
| Town Residents Working in Town | 2,132 | 8 | 17,056 | |
| Non-Resident Workers | 10,790 | 8 | 86,320 | |
| Nonresidential Subtotal | | | 103,376 | 24% |
| TOTAL | | | 436,704 | 100% |

Source: U.S. Census Bureau, 2010 Decennial Census; U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics

MUNICIPAL FACILITY AND VEHICLE IMPROVEMENTS AND COSTS

MUNICIPAL FACILITIES

The Town of Easton has one main municipal facility, Town Hall. Figure 16 provides a current level of service for the municipal facility. Based on the proportionate share factors discussed above, the Town Hall facility is allocated 76 percent to residential demand and 24 percent to nonresidential demand, for a level of service for Municipal facilities of 0.26 square feet per person and 0.10 square feet per job. Total cost for the existing facility is \$904,500, which results in a per capita cost of \$42.04 and a per job cost of \$16.76.

Figure 16. Incremental Expansion - Municipal Facilities

| <i>Facility/Location</i> | <i>Square Footage</i> | <i>Cost per Square Foot</i> | <i>Total Cost</i> |
|--------------------------|-----------------------|-----------------------------|-------------------|
| Town Hall | 5,626 | \$161 | \$904,500 |

Source: Maryland Dept. of Assessments and Taxation

| Land Use | Proportionate Share | 2013 Demand Units | Cost per Demand Unit |
|----------------|---------------------|-------------------|----------------------|
| Residential | 76% | 16,351 Population | \$42.04 |
| Nonresidential | 24% | 12,952 Jobs | \$16.76 |

Square Feet per Person 0.26
Square Feet per Job 0.10

MUNICIPAL VEHICLES

The Town owns vehicles that are used for general government purposes. Current inventory and level of service standards are provided below in Figure 17. Proportionate share is applied to 2013 population and jobs for a current LOS of 0.23 vehicles per 1,000 residents, and 0.09 vehicles per 1,000 jobs in the Town of Easton.

Figure 17. Incremental Expansion - Municipal Vehicles

| <i>Type of Vehicle</i> | <i>Units in Service</i> | <i>Cost per Unit</i> | <i>Total Cost</i> |
|-----------------------------|-------------------------|----------------------|-------------------|
| Planning & Zoning Mid-Size | 1 | \$30,640 | \$30,640 |
| Code Enforcement - Mid-Size | 2 | \$30,640 | \$61,280 |
| Code Enforcement - Compact | 1 | \$23,538 | \$23,538 |
| Administration Mid-Size | 1 | \$30,640 | \$30,640 |
| Total | 5 | \$29,200 | \$146,098 |

Source: Town of Easton

| Land Use | Proportionate Share | 2013 Demand Units | Cost per Demand Unit |
|----------------|---------------------|-------------------|----------------------|
| Residential | 76% | 16,351 Population | \$6.79 |
| Nonresidential | 24% | 12,952 Jobs | \$2.71 |

Vehicles per 1,000 Persons 0.23
Vehicles Per 1,000 Jobs 0.09

MUNICIPAL FACILITY AND VEHICLE CAPITAL IMPROVEMENT NEEDS TO SERVE GROWTH

Municipal facility and vehicle needs to accommodate future growth can be calculated from the above levels of service and cost factors. Growth-related needs are a projection of facility space, vehicle units, and estimated costs over a specified period needed to maintain current levels of service for expected growth. Figure 18 below is a summary of Municipal facility and vehicle needs due to growth.

Figure 18. Municipal Facility and Vehicle Improvement Needs

| | Base Yr | 1 | 2 | 3 | 4 | 5 | 10 | 5-Yr Net | 10-Yr Net |
|---|-----------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|
| Year => | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | Increase | Increase |
| DEMAND PROJECTIONS (cumulative) | | | | | | | | | |
| Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 17,390 | 407 | 1,039 |
| Jobs | 12,952 | 13,037 | 13,122 | 13,208 | 13,295 | 13,382 | 13,827 | 430 | 875 |
| CAPITAL IMPROVEMENT NEEDS DUE TO GROWTH | | | | | | | | | |
| <u>Municipal Facilities and Vehicles</u> | | | | | | | | | |
| Municipal Facilities: Square Feet Needed to Serve Growth | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | |
| Municipal Facility (Sq. Ft. Needed) | LOS | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | 5-Year Total | 10-Year Total |
| SF Per Person | 0.26 | 17 | 19 | 21 | 24 | 26 | 38 | | |
| SF Per Job | 0.10 | 9 | 9 | 9 | 9 | 9 | 9 | | |
| Annual Square Feet | | 26 | 28 | 30 | 33 | 35 | 47 | | |
| Cumulative Square Feet | | 26 | 54 | 84 | 116 | 151 | 363 | 151 | 363 |
| Municipal Facility Costs | Cost/SF | | | | | | | | |
| Facility Costs | \$161 | \$4,117 | \$4,492 | \$4,851 | \$5,239 | \$5,627 | \$7,609 | | |
| TOTAL CUMULATIVE COSTS | | \$4,117 | \$8,609 | \$13,460 | \$18,698 | \$24,325 | \$58,351 | \$ 24,325 | \$ 58,351 |
| Municipal Vehicles: Units Needed to Serve Growth | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | |
| Municipal Vehicles (Units Needed) | LOS | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | 5-Year Total | 10-Year Total |
| Unit Per 1,000 Persons | 0.23 | 0.01 | 0.02 | 0.02 | 0.02 | 0.02 | 0.03 | | |
| Unit Per 1,000 Jobs | 0.09 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | | |
| Annual Units | | 0.02 | 0.02 | 0.03 | 0.03 | 0.03 | 0.04 | | |
| Cumulative Units | | 0.02 | 0.05 | 0.07 | 0.10 | 0.13 | 0.32 | 0.13 | 0.32 |
| Municipal Vehicle Costs | Cost/Unit | | | | | | | | |
| Vehicle Costs | \$29,200 | \$665 | \$725 | \$783 | \$846 | \$908 | \$1,228 | | |
| TOTAL CUMULATIVE COSTS | | \$665 | \$1,390 | \$2,173 | \$3,018 | \$3,926 | \$9,419 | \$ 3,926 | \$ 9,419 |
| GRAND TOTAL MUNICIPAL COSTS (Annual Due to Growth) | | | | | | | | | |
| GRAND TOTAL ANNUAL COSTS | | \$4,782 | \$5,217 | \$5,634 | \$6,084 | \$6,535 | \$8,837 | | |
| GRAND TOTAL CUMULATIVE COSTS | | \$4,782 | \$9,999 | \$15,632 | \$21,716 | \$28,251 | \$67,770 | \$ 28,251 | \$ 67,770 |

COST FOR DEVELOPMENT IMPACT FEE STUDY

Included in the fee is the cost for preparation of the Municipal portion of the development impact fees. This is calculated based on the projected growth in Easton population and jobs over the next five years, which is the recommended period of time impact fees should be in effect before reevaluation to reflect changes in development and levels of service. Between 2013 and 2018, the Town of Easton is projected to grow by 407 persons and 430 jobs. The municipal portion (\$12,932) of the consultant fee is first multiplied by proportionate share factors by land use, and then divided by the increase in demand units to derive costs of \$24.14 per person and \$7.21 per job. See Figure 19.

Figure 19. Development Fee Preparation Cost (Municipal Portion)

| | | <i>Residential</i> | <i>Nonresidential</i> |
|--------------------------|----------|--------------------|-----------------------|
| Proportionate Share | | 76% | 24% |
| Municipal Consultant Fee | \$12,932 | \$9,828 | \$3,104 |
| Increase in Demand Unit | 5 years | 407 | 430 |
| Cost per Demand Unit | | \$24.14 | \$7.21 |

CREDIT EVALUATION

The Town of Easton does not have debt service that will be retired through property taxes for any Municipal facilities or vehicles.

MUNICIPAL INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 20 provides a summary of the input variables (described in the chapter sections above) used to calculate the net capital cost per person and per job of Municipal facilities and vehicles.

The residential Municipal impact fees are the product of persons per housing unit by type multiplied by the total net capital cost per person. Fees are provided for multifamily units and an average sized single family unit. As an option, fees are also presented by size of single family housing units, based on household size established by number of bedrooms (see Appendix A for further explanation). Each PPHU factor is multiplied by the net capital cost per person to derive the impact fee per unit. Also shown is a comparison with the Town’s current fees. An example of the calculation for an average single family unit is: the net capital cost per person (\$72.97) multiplied by the persons per housing unit for that size unit (2.16) to arrive at the development impact fee per average single family unit of \$157.

The nonresidential Municipal impact fees are the product of jobs per 1,000 square feet of nonresidential land use multiplied by the net capital cost of Municipal facilities and vehicles per job in the Town of Easton. Fees are provided for four categories of nonresidential land uses. TischlerBise used 2012 average jobs per 1,000 square feet factors published by The Institute of Transportation Engineers in Trip Generation, 9th Edition.

Figure 20. Municipal Input Variables and Maximum Allowable Impact Fees

| Municipal Residential Level Of Service and Capital Costs | | Per Person |
|---|--|-------------------|
| Municipal Facilities Cost | | \$42.04 |
| Municipal Vehicle Cost | | \$6.79 |
| Impact Fee Study Cost | | \$24.14 |
| GROSS CAPITAL COST | | \$72.97 |
| Debt Service Credit | | \$0.00 |
| NET CAPITAL COST | | \$72.97 |

| Municipal Impact Fee Schedule per Housing Unit | | | Impact Fee per Housing Unit | | |
|---|---------------------------|-------------------------------------|------------------------------------|------------------------|----------------------------|
| Unit Type | Number of Bedrooms | Persons per Housing Unit [1] | Proposed Fee | Current Fee [2] | Increase (Decrease) |
| Multifamily/Other | All Sizes | 1.72 | \$125 | \$66 | \$59 |
| Single Family | 0-3 | 2.08 | \$151 | \$93 | \$58 |
| Single Family | 4+ | 2.70 | \$197 | \$93 | \$104 |
| <i>Single Family</i> | <i>Avg</i> | <i>2.16</i> | <i>\$157</i> | <i>\$93</i> | <i>\$64</i> |

[1] PPHU Recommended multipliers are scaled to make the average value by type of housing for MD PUMA 01300 match the average value for Easton, derived from American Community Survey 2006-2010 data, with persons adjusted to the Town-wide average of 2.16 persons per single family housing unit.

[2] Current Fee refers to those adopted in 2005.

The 2005 fee for Single Family Detached is shown here for each single family category.

| Municipal Nonresidential Level Of Service and Capital Costs | | Per Job |
|--|--|----------------|
| Municipal Facilities Cost | | \$16.76 |
| Municipal Vehicle Cost | | \$2.71 |
| Impact Fee Study Cost | | \$7.21 |
| GROSS CAPITAL COST | | \$26.68 |
| Debt Service Credit | | \$0.00 |
| NET CAPITAL COST | | \$26.68 |

| Municipal Impact Fee Schedule per Job | | Impact Fee per Square Foot of Floor Area | | |
|--|---------------------|---|------------------------|----------------------------|
| Nonresidential Land Use | Jobs | Proposed Fee | Current Fee [3] | Increase (Decrease) |
| | <i>per 1,000 SF</i> | <i>(Per Square Foot of Floor Area)</i> | | |
| Commercial / Shpg Ctr Average | 2.00 | \$0.05 | \$0.05 | \$0.00 |
| Office | 3.32 | \$0.08 | \$0.08 | \$0.00 |
| Industrial | 1.79 | \$0.04 | \$0.04 | \$0.00 |
| Hospital | 2.94 | \$0.07 | \$0.08 | (\$0.01) |

[3] Current Fee refers to those adopted in 2005.

The 2005 nonresidential fees for Commercial and Office were by size thresholds, averages are shown here.

The Hospital current fee reflects the Office average.

CASH FLOW PROJECTIONS

This section summarizes the potential cash flow to the Town of Easton, if the Municipal impact fees are implemented at the maximum allowable amounts. The cash flow projections are based on the assumptions detailed in this chapter. The summary provides an indication of the impact fee revenue generated by new development, and capital expenditures necessary to meet the demand for new Municipal facilities and vehicles brought about by new development.

Figure 21. Cash Flow Summary for Municipal Facilities and Vehicles

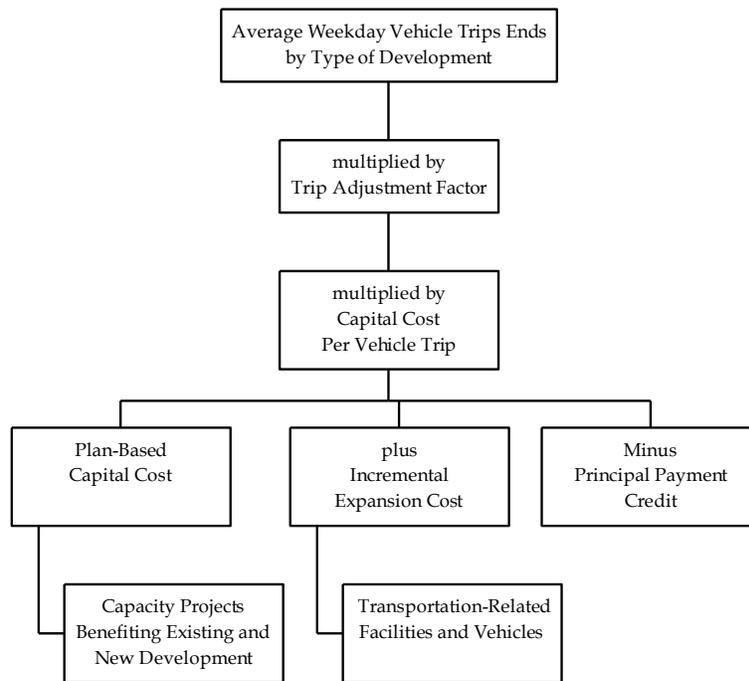
| <i>(Current \$ in thousands)</i> | 1 | 2 | 3 | 4 | 5 | 5-Year Average Annual | 5-Year Cumulative Total |
|---|-------------|-------------|-------------|-------------|-------------|--------------------------------------|--|
| | 2014 | 2015 | 2016 | 2017 | 2018 | | |
| REVENUES | | | | | | | |
| MUNICIPAL | | | | | | | |
| Municipal Fee - Single Family | \$4 | \$4 | \$5 | \$5 | \$6 | \$5 | \$23 |
| Municipal Fee - Multifamily | \$1 | \$1 | \$1 | \$1 | \$2 | \$1 | \$6 |
| Municipal Fee - Commercial | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$3 |
| Municipal Fee - Office/Instit | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$6 |
| Municipal Fee - Industrial | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 |
| Subtotal Municipal Fees | \$7 | \$7 | \$7 | \$9 | \$9 | \$8 | \$40 |
| CAPITAL COSTS | | | | | | | |
| MUNICIPAL | | | | | | | |
| Municipal Facilities | \$4 | \$4 | \$5 | \$5 | \$6 | \$5 | \$24 |
| Municipal Vehicles | \$1 | \$1 | \$0 | \$0 | \$0 | \$0 | \$1 |
| Consultant Cost | \$2 | \$2 | \$3 | \$3 | \$3 | \$3 | \$13 |
| Subtotal Municipal Costs | \$6 | \$8 | \$7 | \$8 | \$9 | \$8 | \$39 |
| CASH FLOW | | | | | | | |
| NET CAPITAL FACILITIES CASH FLOW - MUNICIPAL | | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | \$1 | (\$0) | (\$0) | \$0 | \$1 | \$0 | |
| Cumulative Surplus (or Deficit) | \$1 | \$0 | \$0 | \$1 | \$1 | \$1 | |

TRANSPORTATION

METHODOLOGY

The Town of Easton Transportation impact fees are calculated using two methodologies—a plan based approach for system improvements, and an incremental expansion approach for facilities and vehicles. As shown in Figure 22, trip generation rates by type of development are multiplied by the total capital cost per unit of trip capacity to yield the impact fees. The plan based approach for road improvements in Easton reflects those planned improvements that will increase system-wide capacity. The incremental expansion portion of the fee reflects the expansion of existing transportation-related facilities and the purchase of new vehicles necessary to accommodate new growth.

Figure 22. Transportation Impact Fee Methodology Chart



EXISTING LEVELS OF SERVICE FOR TRANSPORTATION

The Town of Easton currently maintains 81.61 lane miles of minor arterial roads, and 24.29 lane miles of collector streets.

Figure 23. Inventory of Town Minor Arterials and Collectors

| Classification | Lane Miles |
|----------------|---------------|
| Minor Arterial | 81.61 |
| Collector | 24.29 |
| Total | 105.90 |

Source: Easton Public Works

The steps to calculate a current level of service for the Town of Easton street network involve calibrating existing development to the arterial and collector street network. To do so, development units by type are multiplied by adjusted vehicle trip ends per development unit. The factors used to calculate the current level of service expressed in Vehicle Miles of Travel (VMT) are discussed below, and shown in Figure 26 after the discussion.

TRIP GENERATION RATES

Trip generation rates are from the reference book *Trip Generation* (Institute of Transportation Engineers, 2012). Town of Easton Transportation impact fees are based on average weekday vehicle trip ends. A vehicle trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). To calculate the impact fees, trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points. Therefore, the basic trip adjustment factor is 50 percent. As discussed below, the impact fee methodology includes additional adjustments to make the fees proportionate to the infrastructure demand for particular types of development.

RESIDENTIAL VEHICLE TRIP ENDS

As an alternative to simply using the national average trip generation rate for residential development, the Institute of Transportation Engineers (ITE) publishes regression curve formulas that may be used to derive custom trip generation rates using local demographic data. Key independent variables needed for the analysis (i.e., vehicles available, housing units, households, and persons) are only available from the 2010 ACS 5-year Estimates for Easton. This data was used to derive custom average weekday vehicle trip ends by type of housing, as shown in Figure 24.

Figure 24. Average Weekday Vehicle Trip Ends by Housing Type in Town of Easton

| Town of Easton, MD | Households [2] | | | | Vehicles per Household by Tenure |
|-----------------------------|------------------------|---------------|--------------|--------------|----------------------------------|
| | Vehicles Available [1] | Units | | Total | |
| | | Single Family | Multifamily | | |
| Owner-occupied | 7,790 | 4,124 | 80 | 4,204 | 1.85 |
| Renter-occupied | 3,005 | 778 | 1,459 | 2,237 | 1.34 |
| TOTAL | 10,795 | 4,902 | 1,539 | 6,441 | 1.68 |
| Housing Units [3] => | | 5,445 | 1,835 | 7,280 | |
| Persons per Housing Unit => | | 2.16 | 1.72 | | |

| | Persons [4] | Trip Ends [5] | Vehicles by Type of Housing | Trip Ends [6] | Average Trip Ends | Trip Ends per Housing Unit | ITE Trip Ends Per Unit | Difference from ITE |
|---------------------|---------------|---------------|-----------------------------|---------------|-------------------|----------------------------|------------------------|---------------------|
| Single Family Units | 11,787 | 30,486 | 8,687 | 50,218 | 40,352 | 7.40 | 9.52 | -22% |
| Multifamily Units | 3,154 | 10,880 | 2,108 | 8,600 | 9,740 | 5.30 | 6.65 | -20% |
| TOTAL | 14,941 | 41,366 | 10,795 | 58,818 | 50,092 | 6.90 | | |

- [1] Vehicles available by tenure from Table B25046, American Community Survey, 2006-2010.
- [2] Households by tenure and units in structure from Table B25032, American Community Survey, 2006-2010.
- [3] Housing units from Table B25024, American Community Survey, 2006-2010.
- [4] Persons by units in structure from Table B25033, American Community Survey, 2006-2010.
- [5] Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2012). For single family housing (ITE 210), the fitted curve equation is $EXP(0.91 * LN(persons) + 1.52)$. To approximate the average population of the ITE studies, persons were divided by 21 and the equation result multiplied by 21. For multifamily housing (ITE 220), the fitted curve equation is $(3.47 * persons) - 64.48$.
- [6] Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2012). For single family housing (ITE 210), the fitted curve equation is $EXP(0.99 * LN(vehicles) + 1.81)$. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 34 and the equation result multiplied by 34. For multifamily housing (ITE 220), the fitted curve equation is $(3.94 * vehicles) + 293.58$.

NONRESIDENTIAL VEHICLE TRIP ENDS

Vehicle Trip Ends for nonresidential development are from the reference book, *Trip Generation* (Institute of Transportation Engineers, 2012). The shaded categories in Figure 25 represent the proxy categories for use in determining existing and projected trips from nonresidential development in Easton.

Figure 25. The Institute of Transportation Engineers, Nonresidential Trip Ends, 2012

| ITE Code | Land Use / Size | Demand Unit | Weekday Trip Ends per Demand Unit* | Emp Per Dmd Unit** | Sq Ft Per Emp | |
|-------------------------------------|-----------------------|--------------------|------------------------------------|--------------------|---------------|------------|
| Commercial / Shopping Center | | | | | | |
| 820 | Average | 1,000 Sq Ft | 42.70 | na | 2.00 | 500 |
| General Office | | | | | | |
| 710 | Average | 1,000 Sq Ft | 11.03 | 3.32 | 3.32 | 301 |
| Other Nonresidential | | | | | | |
| 770 | Business Park*** | 1,000 Sq Ft | 12.44 | 4.04 | 3.08 | 325 |
| 760 | Research & Dev Center | 1,000 Sq Ft | 8.11 | 2.77 | 2.93 | 342 |
| 610 | Hospital | 1,000 Sq Ft | 13.22 | 4.50 | 2.94 | 340 |
| 565 | Day Care | student | 4.38 | 26.73 | 0.16 | na |
| 550 | University/College | student | 1.71 | 8.96 | 0.19 | na |
| 530 | High School | student | 1.71 | 19.74 | 0.09 | na |
| 520 | Elementary School | student | 1.29 | 15.71 | 0.08 | na |
| 520 | Elementary School | 1,000 Sq Ft | 15.43 | 15.71 | 0.98 | 1,018 |
| 320 | Lodging | room | 5.63 | 12.81 | 0.44 | na |
| 254 | Assisted Living | bed | 2.66 | 3.93 | 0.68 | na |
| 151 | Mini-Warehouse | 1,000 Sq Ft | 2.50 | 61.90 | 0.04 | 24,760 |
| 150 | Warehousing | 1,000 Sq Ft | 3.56 | 3.89 | 0.92 | 1,093 |
| 140 | Manufacturing | 1,000 Sq Ft | 3.82 | 2.13 | 1.79 | 558 |
| 110 | Light Industrial | 1,000 Sq Ft | 6.97 | 3.02 | 2.31 | 433 |

* Trip Generation, Institute of Transportation Engineers, 9th Edition (2012).
 ** Employees per demand unit calculated from trip rates, except for Shopping Center data, which are derived from *Development Handbook* and *Dollars and Cents* of Shopping Centers, published by the Urban Land Institute.

ADJUSTMENT FOR JOURNEY-TO-WORK COMMUTING

Residential development in the Town of Easton has a larger trip adjustment factor of 60 percent to account for commuters leaving Easton for work. According to the National Household Travel Survey (2011), home-based work trips are typically 31 percent of “production” trips, in other words, out-bound trips (which are 50 percent of all trip ends). Data from the U.S. Census Bureau, and retrieved from LED OnTheMap, indicate that in 2010 65 percent of Easton's workers travel outside the Town for work. In combination, these factors ($0.31 \times 0.50 \times 0.65 = 0.10$) account for 10 percent of additional production trips. The total adjustment factor for residential includes attraction trips (50% of trip ends) plus the journey-to-work commuting adjustment (10% of production trips) for a total of 60 percent.

ADJUSTMENT FOR PASS-BY TRIPS

For commercial development, the trip adjustment factor is less than 50 percent because retail development and some services attract vehicles as they pass by on collector roads. For example, when someone stops at a convenience store on the way home from work, the convenience store is not the primary destination. For the average shopping center, the ITE data indicate that 34 percent of the vehicles that enter are passing-by on their way to some other primary destination. The remaining 66 percent of attraction trips have the commercial site as their primary destination. Because attraction trips are half of all trips, the trip adjustment factor is 66 percent multiplied by 50 percent, or approximately 33 percent of the trip ends. These factors are shown to derive inbound vehicle trips for each type of nonresidential land use.

TRIP LENGTH WEIGHTING FACTOR BY TYPE OF LAND USE

The Transportation impact fees methodology includes a percentage adjustment, or weighting factor, to account for trip length variation by type of land use. As documented in Table 6 of the 2009 National Household Travel Survey, vehicle trips from residential development are approximately 121 percent of the average trip length. The residential trip length adjustment factor includes data on home-base work trips, social, and recreational purposes. Conversely, shopping trips associated with commercial development are roughly 66 percent of the average trip length while other nonresidential development typically accounts for trips that are 73 percent of the average for all trips.

LANE CAPACITY

Transportation impact fees are based on established daily per-lane capacities for each classification of roadways. The daily per-lane capacity of minor arterials in Easton was established to be 7,000. The capacity for minor arterials is used to calculate Vehicle Miles of Travel (VMT) on the Town street network to reflect the ability of collector roads to absorb additional VMT before reaching capacity.

SUMMARY OF DEMAND MODEL INPUTS

Figure 26 shows the calibration of existing development to the current Town arterial and collector street network. Knowing the current lane miles (105.9), TischlerBise determined a weighted-average trip length of 11.11 miles on the current system using a series of spreadsheet iterations. As shown in Figure 26 below, based on the trip generation, trip adjustment, and trip length factors discussed above, existing development within Easton attracted an estimated 741,236 Vehicle Miles of Travel (VMT) in 2013. A VMT is a measurement unit equal to one vehicle traveling one mile. In the aggregate, VMT is the product of vehicle trips multiplied by the average trip length³. The current infrastructure standard is 1.43 lane miles per 10,000 vehicle miles of travel (i.e., 105.9 lane miles divided by 741,236 VMT expressed in ten-thousands).

Figure 26. Existing Level of Service on the Town Street Network

| Development Type (1) | Dev. Unit | Avg Wkdy | | |
|-------------------------------|-----------|-----------------------------|-------------------------|------------------------------|
| | | Veh Trip Ends per Dev. Unit | Trip Adjustment Factors | Trip Length Weighting Factor |
| RESIDENTIAL | | | | |
| Single Unit | HU | 7.40 | 60% | 121% |
| Multi-Unit | Hu | 5.30 | 60% | 121% |
| NONRESIDENTIAL | | | | |
| Commercial KSF | KSF | 42.70 | 34% | 66% |
| Office/ Other KSF | KSF | 11.03 | 50% | 73% |
| Industrial KSF | KSF | 3.82 | 50% | 73% |
| Average Trip Length (Miles) | | 11.11 | | |
| Capacity per Lane | | 7,000 | | |
| Base Year => 2013 | | | | |
| Development Unit | | | | |
| Single Unit | 5,752 | | | |
| Multi-Unit | 1,867 | | | |
| Commercial KSF | 1,878 | | | |
| Office/ Other KSF | 2,417 | | | |
| Industrial KSF | 650 | | | |
| Vehicle Trips | | | | |
| Single Unit | 25,539 | | | |
| Multi-Unit | 5,937 | | | |
| Commercial KSF | 27,265 | | | |
| Office/ Other KSF | 13,330 | | | |
| Industrial KSF | 1,242 | | | |
| TOTAL TRIPS | 73,312 | | | |
| Vehicle Miles of Travel (VMT) | 741,236 | | | |
| Lane Miles | 105.9 | | | |
| Lane Miles per 10,000 VMT | 1.43 | | | |

Source: TischlerBise

³ Typical VMT calculations for development-specific traffic studies, along with most transportation models of an entire urban area, are derived from traffic counts on particular road segments multiplied by the length of that road segment. For the purpose of impact fees, VMT calculations are based on attraction (inbound) trips to development located in the service area, with the trip lengths calibrated to the road network considered to be system improvements. This refinement eliminates pass-through or external- external trips, and travel on roads that are not system improvements (e.g. interstate highways).

PROJECTED TRAVEL DEMAND

The projected need for system lane miles is a function of the ten-year development forecast (see Appendix A) and the existing infrastructure standards discussed above. A typical vehicle trip, such as a person leaving their home and traveling to work, generally begins on a local street that connects to a collector street, which connects to an arterial road and eventually to a state or interstate highway. For the purpose of impact fees, this progression of travel up and down the functional classification chain narrows the average trip length determination to the following question, “what is the average vehicle trip length on Transportation impact fee system improvements (i.e., the same type of streets used to document current infrastructure standards)?”

As shown in Figure 27 below, new development increases vehicle miles of travel from 741,236 in 2013 to 790,605 in 2023, for a net increase of 49,369 VMT. When VMT is compared to the current infrastructure (existing level of service) standards discussed previously new development generates the need for an additional 6.5 lane miles of Town-maintained roads in the next 10 years.

Figure 27. Transportation Improvement Demand Model

| Year-> | Base Yr | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 10-Year Increase | | | | | | | | | | |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----|-----|----|-----|----|-----|----|-----|----|-----|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | | | | | | | | | | | |
| DEMAND DATA | | | | | | | | | | | | | | | | | | | | | | |
| SFD UNITS | 5,752 | 5,775 | 5,802 | 5,831 | 5,864 | 5,900 | 5,939 | 5,982 | 6,028 | 6,078 | 6,131 | 379 | | | | | | | | | | |
| MF/OTHER RES UNITS | 1,867 | 1,875 | 1,883 | 1,893 | 1,903 | 1,915 | 1,928 | 1,942 | 1,957 | 1,973 | 1,990 | 123 | | | | | | | | | | |
| COMMERCIAL KSF | 1,878 | 1,890 | 1,903 | 1,915 | 1,928 | 1,940 | 1,953 | 1,966 | 1,979 | 1,992 | 2,005 | 127 | | | | | | | | | | |
| OFFICE KSF | 2,417 | 2,433 | 2,449 | 2,465 | 2,481 | 2,497 | 2,514 | 2,530 | 2,547 | 2,564 | 2,580 | 163 | | | | | | | | | | |
| INDUSTRIAL KSF | 650 | 654 | 659 | 663 | 667 | 672 | 676 | 680 | 685 | 689 | 694 | 44 | | | | | | | | | | |
| SFD TRIPS | 25,539 | 25,641 | 25,761 | 25,890 | 26,036 | 26,196 | 26,369 | 26,560 | 26,764 | 26,986 | 27,222 | | | | | | | | | | | |
| MF/OTHER RES TRIPS | 5,937 | 5,963 | 5,988 | 6,020 | 6,052 | 6,090 | 6,131 | 6,176 | 6,223 | 6,274 | 6,328 | | | | | | | | | | | |
| RES TRIPS | 31,476 | 31,604 | 31,749 | 31,909 | 32,088 | 32,286 | 32,500 | 32,736 | 32,988 | 33,260 | 33,550 | 2,074 | | | | | | | | | | |
| COMMERCIAL TRIPS | 27,265 | 27,439 | 27,628 | 27,802 | 27,991 | 28,165 | 28,354 | 28,542 | 28,731 | 28,920 | 29,109 | | | | | | | | | | | |
| OFFICE TRIPS | 13,330 | 13,418 | 13,506 | 13,594 | 13,683 | 13,771 | 13,865 | 13,953 | 14,047 | 14,140 | 14,229 | | | | | | | | | | | |
| INDUSTRIAL TRIPS | 1,242 | 1,249 | 1,259 | 1,266 | 1,274 | 1,284 | 1,291 | 1,299 | 1,308 | 1,316 | 1,326 | | | | | | | | | | | |
| NONRES TRIPS | 41,836 | 42,106 | 42,393 | 42,663 | 42,947 | 43,219 | 43,510 | 43,794 | 44,086 | 44,376 | 44,663 | 2,826 | | | | | | | | | | |
| TOTAL TRIPS | 73,312 | 73,710 | 74,141 | 74,572 | 75,035 | 75,505 | 76,010 | 76,530 | 77,074 | 77,637 | 78,213 | 4,900 | | | | | | | | | | |
| Town VMT | 741,236 | 745,003 | 749,134 | 753,347 | 757,906 | 762,638 | 767,728 | 773,055 | 778,663 | 784,538 | 790,605 | 49,369 | | | | | | | | | | |
| Town Lane Mile | 105.9 | 106.4 | 107.0 | 107.6 | 108.3 | 108.9 | 109.7 | 110.4 | 111.2 | 112.1 | 112.9 | | | | | | | | | | | |
| Annual Lane Mile Increase | | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | | | | | | | | | | | |
| Cumulative Lane Miles | | | 0.6 | 1.2 | 1.8 | 2.5 | 3.2 | 4.0 | 4.8 | 5.6 | 6.5 | 6.5 | | | | | | | | | | |
| Annual CAPACITY COST (millions) | \$ | 0.4 | \$ | 0.4 | \$ | 0.5 | \$ | 0.5 | \$ | 0.5 | \$ | 0.6 | \$ | 0.6 | \$ | 0.6 | \$ | 0.6 | \$ | 0.7 | | |
| Cumulative Capacity Cost | | | \$ | 0.4 | \$ | 0.9 | \$ | 1.4 | \$ | 1.9 | \$ | 2.5 | \$ | 3.0 | \$ | 3.7 | \$ | 4.3 | \$ | 5.0 | \$ | 5.0 |

Source: TischlerBise

GROWTH-RELATED ROAD IMPROVEMENTS

Figure 28 summarizes the cost of planned transportation system improvements to accommodate growth in the Town of Easton over the next 10 years. The Town of Easton plans to spend approximately \$3.15 million on the projects listed below, which will benefit both new and existing development.

The Town of Easton has identified three road segments, which once constructed will improve access to Town amenities, provide better circulation on the streets network, and increase the transportation system by 4.14 lane miles. Identified improvements include two new collector roads, and expanding a minor arterial, Marlboro Avenue. The extension of Marlboro Avenue is an important capacity improvement to create an east/west connection across town.

As shown in the demand model additional lane miles are needed to accommodate an increase of VMT. The increase in VMT represents a 7 percent growth over current demand. Shown in Figure 28 below, the cost of each identified system improvement is adjusted by 7 percent to reflect the portion that is attributable to growth.

To calculate a capital cost per net new VMT between 2013 and 2023 the growth portion (\$209,535) of the planned system improvement costs is divided by the net new VMT (49,369), resulting in a cost per Vehicle Mile of Travel of \$4.24.

Figure 28. Summary of Growth-Related Transportation Projects (10-Year Plan)

| Project | Town Road Classification | Description | Planned | | Total Town Project Cost | Growth Share | Growth Share of Cost |
|--------------------------|--------------------------|--|-------------|------------|-------------------------|--------------|----------------------|
| | | | Lanes | Lane Miles | | | |
| RTC Park Property Access | Collector | Connect Rt. 50 to RTC Park | 2 | 0.66 | \$1,400,000 | 7% | \$93,245 |
| Mistletoe Hall Farm | Collector | Connect to Goldsborough Neck Road | 2 | 1.48 | \$1,130,000 | 7% | \$75,262 |
| East/West Connector | Arterial | Marlboro Road from Glebe to St. Michaels Road, and a portion from Route 50 to the RTC Park | 2 | 2.00 | \$616,000 | 7% | \$41,028 |
| TOTAL | | | 4.14 | | \$3,146,000 | | \$209,535 |

Source: Town of Easton, Department of Public Works

| | |
|---------------------------|---------------|
| Increase in VMT 2013-2023 | 49,369 |
| Capital cost per VMT | \$4.24 |

TRANSPORTATION-RELATED FACILITIES AND VEHICLES

TRANSPORTATION FACILITIES

The Transportation impact fees include a component for incremental expansion of facilities and vehicles. Figure 29 provides a listing of facilities currently used to support transportation services. The public works buildings used for roads-related activities have a current replacement value of approximately \$4.56 million. Vehicle miles of travel in 2013 (741,236) were used to calculate a level of service for transportation-related facilities of 0.06 square feet per VMT. The total value for the existing facilities is \$4,564,409, which results in a per VMT cost for transportation-related facilities of \$6.16.

Figure 29. Incremental Expansion - Transportation-Related Facilities

| <i>Facility/Location</i> | <i>Square Footage</i> | <i>Cost per Square Foot</i> | <i>Total Cost</i> |
|--------------------------|-----------------------|-----------------------------|--------------------|
| Public Works | 19,095 | \$68 | \$1,297,559 |
| New Public Works | 12,270 | \$220 | \$2,699,400 |
| Salt Distribution | 4,000 | \$70 | \$279,950 |
| New Storage | 5,750 | \$50 | \$287,500 |
| TOTAL | 41,115 | \$100 | \$4,564,409 |

**Source: Maryland Dept. of Assessments and Taxation.*

| | |
|---------------------|---------------|
| VMT in 2013 | 741,236 |
| Square Feet per VMT | 0.06 |
| Cost per VMT | \$6.16 |

TRANSPORTATION VEHICLES

The Town has an inventory of vehicles and equipment used for transportation functions that is worth approximately \$3.3 million. Vehicle miles of travel in 2013 (741,236) were used to calculate a level of service for transportation-related vehicle and equipment of 0.06 units per 1,000 VMT. The total value for the existing fleet is \$3,298,000, which results in a per VMT cost for transportation-related vehicles and equipment of \$4.45.

Figure 30. Incremental Expansion - Transportation-Related Vehicles

| <i>Type of Vehicle</i> | <i>Units in Service</i> | <i>Cost per Unit</i> | <i>Total Cost</i> |
|------------------------------------|-------------------------|----------------------|--------------------|
| Pickups [1] | 14 | \$28,000 | \$385,000 |
| Dump, Garbage, and Other Lg Trucks | 21 | \$103,000 | \$2,163,000 |
| Sweeper | 2 | \$132,500 | \$265,000 |
| Backhoe | 2 | \$88,000 | \$176,000 |
| Chipper | 1 | \$75,000 | \$75,000 |
| Loader | 2 | \$117,000 | \$234,000 |
| TOTAL | 42 | \$79,000 | \$3,298,000 |

Source: Town of Easton.

[1] Adjusted to reflect one pickup truck is used 25% of the time by Parks Department

| | |
|---------------------|---------------|
| VMT in 2013 | 741,236 |
| Units per 1,000 VMT | 0.0563 |
| Cost per VMT | \$4.45 |

TRANSPORTATION FACILITY AND VEHICLE CAPITAL IMPROVEMENT NEEDS TO SERVE GROWTH

Transportation facility and vehicle needs to accommodate future growth can be calculated from the above levels of service and cost factors. Growth-related needs are a projection of facility space, vehicle units, and estimated costs over a specific period needed to maintain current levels of service for expected growth. Figure 31 below is a summary of Transportation facility and vehicle needs due to growth.

Figure 31. Transportation Facility and Vehicle Improvement Needs

| Year => | Base Yr 2013 | 1 2014 | 2 2015 | 3 2016 | 4 2017 | 5 2018 | 10 2023 | 5-Yr Net Increase | 10-Yr Net Increase | | | | | | | |
|--|-----------------|-----------|-----------|-----------|-----------|-----------|------------|----------------------|-----------------------|-------|---|--|----|--|--------|---------|
| DEMAND PROJECTIONS (cumulative) | | | | | | | | | | | | | | | | |
| Vehicle Miles of Travel | 741,236 | 745,003 | 749,134 | 753,347 | 757,906 | 762,638 | 790,605 | 21,402 | 49,369 | | | | | | | |
| CAPITAL IMPROVEMENT NEEDS DUE TO GROWTH | | | | | | | | | | | | | | | | |
| Transportation Facilities and Vehicles | | | | | | | | | | | | | | | | |
| <i>Transportation Facilities: Square Feet Needed to Serve Growth</i> | | | | | | | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | | | | | | | |
| Transportation Facility (Sq. Ft. Needed) | LOS | | 1 | | 2 | | 3 | | 4 | | 5 | | 10 | | 5-Year | 10-Year |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | Total | Total | | | | | | | | |
| SF per VMT | 0.06 | | | | | | | | | | | | | | | |
| Cumulative Square Feet | 209 | 229 | 234 | 253 | 262 | 337 | | | 1,187 | 2,738 | | | | | | |
| Transportation Facility Costs | Cost/SF | | 1 | | 2 | | 3 | | 4 | | 5 | | 10 | | | |
| Facility Costs | \$100 | | | | | | | | | | | | | | | |
| \$20,896 | \$22,912 | \$23,371 | \$25,286 | \$26,249 | \$33,654 | | | | | | | | | | | |
| TOTAL CUMULATIVE COSTS | \$20,896 | \$43,807 | \$67,179 | \$92,465 | \$118,714 | \$273,841 | \$118,714 | \$273,841 | | | | | | | | |
| <i>Transportation Vehicles: Units Needed to Serve Growth</i> | | | | | | | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | | | | | | | |
| Transportation Vehicles (Units Needed) | LOS | | 1 | | 2 | | 3 | | 4 | | 5 | | 10 | | 5-Year | 10-Year |
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | Total | Total | | | | | | | | |
| Units per VMT | 0.0001 | | | | | | | | | | | | | | | |
| Cumulative Square Feet | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | | | 1.2 | 2.8 | | | | | | |
| Transportation Vehicle Costs | Cost/Unit | | 1 | | 2 | | 3 | | 4 | | 5 | | 10 | | | |
| Vehicle Costs | \$79,000 | | | | | | | | | | | | | | | |
| \$16,763 | \$18,380 | \$18,749 | \$20,285 | \$21,057 | \$26,997 | | | | | | | | | | | |
| TOTAL CUMULATIVE COSTS | \$16,763 | \$35,142 | \$53,891 | \$74,176 | \$95,233 | \$219,675 | \$95,233 | \$219,675 | | | | | | | | |
| GRAND TOTAL Transportation COSTS (Annual Due to Growth) | | | | | | | | | | | | | | | | |
| GRAND TOTAL ANNUAL COSTS | \$37,658 | \$41,291 | \$42,120 | \$45,571 | \$47,306 | \$60,650 | | | | | | | | | | |
| GRAND TOTAL CUMULATIVE COSTS | \$37,658 | \$78,949 | \$121,070 | \$166,641 | \$213,947 | \$493,516 | \$213,947 | \$493,516 | | | | | | | | |

COST FOR DEVELOPMENT IMPACT FEE STUDY

Included in the Transportation fee is the cost for preparation of the Transportation portion of the development impact fees. This is calculated based on the projected growth of vehicle miles of travel on the system improvements over the next five years, which is the recommended period of time impact fees should be in effect before reevaluation to reflect changes in development and levels of service. Between 2013 and 2018 the Town of Easton is projected to see an additional 13,600 VMT. The Transportation portion (\$22,156) of the consultant fee is divided by the increase in VMT to derive per VMT costs of \$1.03. See Figure 32.

Figure 32. Development Fee Preparation Cost (Transportation Portion)

| | <i>Vehicle Miles of Travel</i> | |
|-------------------------------|--------------------------------|---------------|
| Proportionate Share | | 100% |
| Transportation Consultant Fee | \$22,156 | \$22,156 |
| Increase in VMT | 5 years | 21,402 |
| Cost per VMT | | \$1.03 |

CREDIT FOR FUTURE PRINCIPAL PAYMENTS

The Town borrowed money to fund construction of a new public works facility. Because of this, TischlerBise recommends the Transportation impact fees include a credit for future principal payments on the existing General Obligation debt. New residential and nonresidential development that pays Transportation impact fees will also contribute to future principal payments paid from property tax revenue. To account for the time value of money, annual principal payments are discounted using a net present value formula based on the estimated average interest rates over the life of the bond. A credit is only necessary for principal payments because interest costs are not added to the impact fees. Figure 33 shows the credit calculation based on the projected principal payments starting in fiscal year 2014 through the remainder of the bond’s term.

The amount of the credit is allocated to projected vehicle miles of travel. The applicable net present value of the credit for per vehicle miles of travel is \$2.35. This will be subtracted from the gross capital cost per demand unit to derive a net capital cost per vehicle mile of travel to be used in calculating the maximum supportable fee.

Figure 33. Credit for Future Principal Payments on Public Works Facilities

| Fiscal Year | Principal | Vehicle Miles of Travel | Principal Payment Credit | |
|--------------|--------------------|-------------------------|--------------------------|---------------|
| | | | VMT | |
| | | | Proportionate Share | 100% |
| 2013 | \$244,700 | 741,236 | | \$0.33 |
| 2014 | \$244,700 | 745,003 | | \$0.33 |
| 2015 | \$127,300 | 749,134 | | \$0.17 |
| 2016 | \$127,300 | 753,347 | | \$0.17 |
| 2017 | \$127,300 | 757,906 | | \$0.17 |
| 2018 | \$127,300 | 762,638 | | \$0.17 |
| 2019 | \$127,300 | 767,728 | | \$0.17 |
| 2020 | \$127,300 | 773,055 | | \$0.16 |
| 2021 | \$127,300 | 778,663 | | \$0.16 |
| 2022 | \$127,300 | 784,538 | | \$0.16 |
| 2023 | \$127,300 | 790,605 | | \$0.16 |
| 2024 | \$127,300 | 796,983 | | \$0.16 |
| 2025 | \$127,300 | 803,641 | | \$0.16 |
| 2026 | \$127,300 | 810,732 | | \$0.16 |
| 2027 | \$127,300 | 817,715 | | \$0.16 |
| 2028 | \$127,300 | 824,881 | | \$0.15 |
| 2029 | \$127,300 | 832,027 | | \$0.15 |
| 2030 | \$127,300 | 839,279 | | \$0.15 |
| 2031 | \$127,300 | 846,651 | | \$0.15 |
| 2032 | \$127,300 | 853,917 | | \$0.15 |
| 2033 | \$127,300 | 861,333 | | \$0.15 |
| TOTAL | \$2,663,400 | | | \$3.36 |
| | | Discount Rate* | | 4.00% |
| | | Net Present Value | | \$2.35 |

* Average estimated interest rate over life of loan.

Source: Town of Easton

TRANSPORTATION INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 34 provides a summary of the input variables (described in the chapter sections above) used to calculate the net capital cost per vehicle mile of travel for Transportation improvements, facilities, and vehicles.

The residential Transportation impact fees are the product of adjusted residential vehicle miles of travel multiplied by the total net capital cost per VMT. Fees are provided for multifamily units and an average sized single family unit. As an option, fees are also presented by size of single family housing units, based on household size established by number of bedrooms (see Appendix A for further explanation). Also shown is a comparison with the Town’s current fees. An example of the calculation for an average single family unit is: the net capital cost per VMT (\$13.53) multiplied by the Vehicle Miles Travel factor (59.69) for an average single family unit resulting in a Transportation impact fee of \$807 per housing unit. The nonresidential Transportation impact fees are calculated in the same way. Fees are provided for four categories of nonresidential land uses. TischlerBise used 2012 weekday vehicle trip ends factors published by The Institute of Transportation Engineers in *Trip Generation*, 9th Edition.

Figure 34. Transportation Input Variables and Maximum Allowable Impact Fees

| | <i>Per Vehicle Mile Traveled</i> |
|---------------------------------|--------------------------------------|
| Street Improvements Cost | \$4.24 |
| Facilities Cost | \$6.16 |
| Vehicles Cost | \$4.45 |
| Impact Fee Study Cost | \$1.03 |
| Net Capital Cost per VMT | \$15.88 |
| Debt Service Credit | (\$2.35) |
| NET CAPITAL COST | \$13.53 |

| Streets Residential Impact Fee Schedule | | [A] | [B] | [C] | [D] | VMT = | Development Fee per Housing Unit | | |
|---|-----------------------|--|------------------------------------|---|-------------------------------------|-----------------------|-----------------------------------|--------------------|------------------------|
| | | Weekday Vehicle Trip Ends <i>(Per Housing Unit)</i> | Trip Rate Adjustment Factors | Avg Miles per Veh. Trip on System | Trip Length Weighting Factors | [A] x [B] x [C] x [D] | Proposed Streets Impact Fee | Current Fee [1] | Increase (Decrease) |
| Unit Type | Number of Bedrooms | | | | | per unit | per Housing Unit | | |
| Multifamily | All Sizes | 5.30 | 60% | 11.11 | 121% | 42.75 | \$578 | \$968 | (\$390) |
| Single Family | 0-3 | 6.89 | 60% | 11.11 | 121% | 55.56 | \$751 | \$1,406 | (\$655) |
| Single Family | 4+ | 8.86 | 60% | 11.11 | 121% | 71.42 | \$966 | \$1,406 | (\$440) |
| Single Family | Avg | 7.40 | 60% | 11.11 | 121% | 59.69 | \$807 | \$1,406 | (\$599) |

[1] Current Fee refers to those adopted in 2005.

The 2005 fee for Single Family Detached is shown here for each single family category.

| Streets Nonresidential Impact Fee Schedule | | [A] | [B] | [C] | [D] | VMT = | Development Fee per Square Foot of Floor Area | | |
|--|--|---|------------------------------------|---|-------------------------------------|-----------------------|---|--------------------|------------------------|
| | | Weekday Vehicle Trip Ends <i>(Per 1,000 sq. ft.)</i> | Trip Rate Adjustment Factors | Avg Miles per Veh. Trip on System | Trip Length Weighting Factors | [A] x [B] x [C] x [D] | Proposed Streets Impact Fee | Current Fee [2] | Increase (Decrease) |
| | | | | | | per 1,000 sf | per Square Foot of Floor Area | | |
| Commercial / Shpg Ctr Avg | | 42.70 | 34% | 11.11 | 66% | 106.45 | \$1.44 | \$5.06 | (\$3.62) |
| Office | | 11.03 | 50% | 11.11 | 73% | 44.73 | \$0.60 | \$2.26 | (\$1.66) |
| Industrial | | 3.82 | 50% | 11.11 | 73% | 15.49 | \$0.20 | \$0.49 | (\$0.29) |
| Hospital | | 13.22 | 50% | 11.11 | 73% | 53.61 | \$0.72 | \$2.26 | (\$1.54) |

[2] Current Fee refers to those adopted in 2005.

The 2005 nonresidential fees for Commercial and Office were by size thresholds, averages are shown here.

The Hospital current fee reflects the Office average.

CASH FLOW PROJECTIONS

This section summarizes the potential cash flow to the Town of Easton, if the Transportation impact fees are implemented at the maximum allowable amounts. The cash flow projections are based on the assumptions detailed in this chapter. To the extent the rate of development either accelerates or slows down, there will be a corresponding change in the development fee revenue and capital costs.

The summary provides an indication of the impact fee revenue generated by new development, and capital expenditures necessary to meet the demand for new Transportation system improvements, facilities, and vehicles brought about by new development. Necessary expenditures associated with the incremental expansion of Transportation facilities and vehicles are calculated based on current costs per unit, and on maintaining the current levels of service. For the plan based expenditures associated with expanding system capacity by 4.14 miles the total cost for all three projects (\$3,146,000) is divided evenly over the ten year plan for improvements. The deficit shown in the cash flow represents the portion of system improvements that will not be recouped through impact fee revenues. The cash flow is also affected by the reduction of impact fee revenue due to a credit for future payments of general obligation debt for the Public Works facility.

Figure 35. Cash Flow Summary for Transportation

| <i>(Current \$ in thousands)</i> | 1 | 2 | 3 | 4 | 5 | 5-Year Average Annual | 5-Year Cumulative Total |
|-------------------------------------|------------------------|--------------|--------------|--------------|--------------|--------------------------------------|--|
| | 2014 | 2015 | 2016 | 2017 | 2018 | | |
| REVENUES | | | | | | | |
| TRANSPORTATION: | | | | | | | |
| Streets Fee - Single Family | \$19 | \$22 | \$23 | \$27 | \$29 | \$24 | \$119 |
| Streets Fee - Multifamily | \$5 | \$5 | \$6 | \$6 | \$7 | \$6 | \$28 |
| Streets Fee - Commercial | \$17 | \$19 | \$17 | \$19 | \$17 | \$18 | \$89 |
| Streets Fee - Office/Instit | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$48 |
| Streets Fee - Industrial | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$4 |
| Subtotal Transportation Fees | \$51 | \$56 | \$57 | \$62 | \$64 | \$58 | \$289 |
| CAPITAL COSTS | | | | | | | |
| TRANSPORTATION: | | | | | | | |
| Street Improvements | \$315 | \$315 | \$315 | \$315 | \$315 | \$315 | \$1,573 |
| Public Works Facilities | \$21 | \$23 | \$23 | \$25 | \$26 | \$24 | \$119 |
| Public Works Vehicles | \$17 | \$18 | \$19 | \$20 | \$21 | \$19 | \$95 |
| Consultant Cost | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal Streets Costs | \$352 | \$356 | \$357 | \$360 | \$362 | \$357 | \$1,787 |
| CASH FLOW | | | | | | | |
| NET CASH FLOW (Impact Fees)- | TRANSPORTATION: | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$301) | (\$300) | (\$300) | (\$299) | (\$298) | (\$300) | |
| Cumulative Surplus (or Deficit) | (\$301) | (\$602) | (\$901) | (\$1,200) | (\$1,498) | (\$1,498) | |

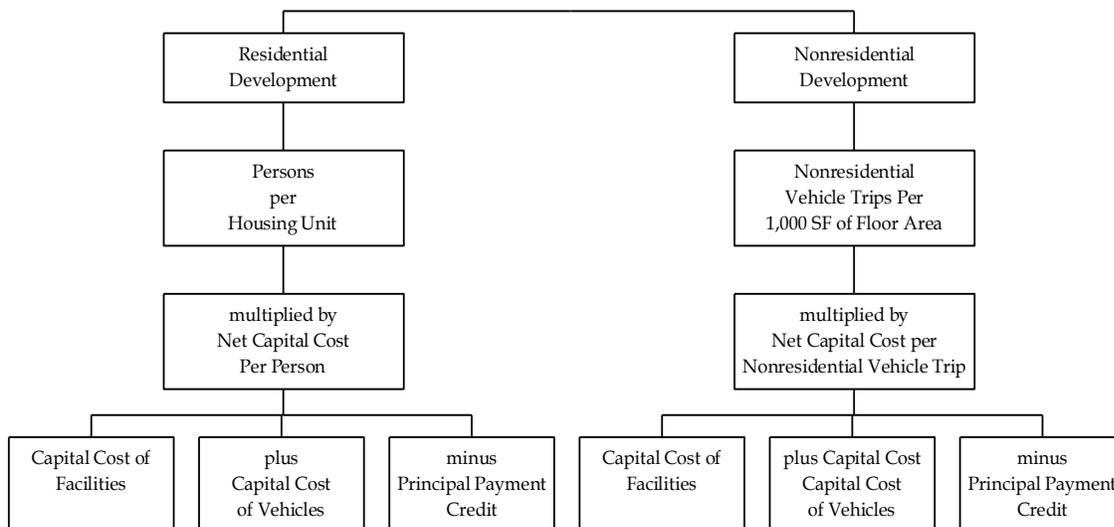
POLICE

METHODOLOGY

For the Easton Police Department, a cost recovery, or *buy-in*, methodology was used to determine the impact fees for Police facilities because the expanded Police headquarters has excess capacity to accommodate future growth in the Town for approximately the next twenty years. An *incremental expansion* methodology was used to determine the impact fees for vehicles.

As shown in Figure 36, Police impact fees use different demand indicators for residential and nonresidential development. Residential impact fees are calculated on a per capita basis, and then converted to an appropriate amount for each type of housing unit, based on persons per housing unit. To calculate nonresidential impact fees, TischlerBise recommends using nonresidential vehicle trips as the best demand indicator for law enforcement facilities. Trip generation rates are highest for commercial developments, such as shopping centers, and lowest for industrial/warehouse development. Office/institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for law enforcement from nonresidential development. Other possible nonresidential demand indicators, such as employment or floor area, do not accurately reflect the demand for service. If employees per thousand square feet were used as the demand indicator, Police impact fees would be too high for office/institutional development. If floor area were used as the demand indicator, the impact fees would be too high for industrial development.

Figure 36. Police Impact Fee Methodology Chart



COST ALLOCATION FOR POLICE

Proportionate share factors, shown in Figure 37 below, were used to allocate capital costs to residential and nonresidential development. Characteristics of the residential population and workers in the Town of Easton were analyzed to determine demand by type of land use using “person-hours.” For residential development, the proportionate share factor is based on estimated person hours of *non-working residents, plus the non-working hours of resident workers*. The portion of the population not working is estimated at 9,776 in 2010. (This is calculated by subtracting the Longitudinal Employer-Household Dynamics (LEHD) web-based application OnTheMap estimate of employed residents of the Town (6,169) from the Decennial Census population in 2010 (15,945)). For these residents, the full day (or 24 hours) is allocated to residential demand. According to the 2010 Census, employed persons who live in Easton total 6,169. (Of the 6,169 workers living in Town, the U.S. Census estimates that 2,132 work in Easton and 4,037 work outside the Town.) For workers living in the Town, two-thirds of the day (or 16 hours) is allocated to residential demand. Time spent at work (8 hours) is allocated to nonresidential development. Based on estimated person hours, the cost allocation is 76 percent for residential development (333,328 person hours of residential demand out of a total 436,704 person hours).

For nonresidential development, 8 hours per person is estimated for each worker. For the 2,132 estimated Town residents working in Town and the 10,790 non-resident workers (estimated based on the number of jobs in the Town minus resident workers), 8 hours of demand per day is allocated. Based on estimated person hours, the cost allocation is 24 percent for nonresidential development (103,376 person hours of nonresidential demand out of a total 436,704 person hours). The following figure provides further detail on calculation of proportionate share.

Figure 37. Proportionate Share Factors for Police

| | <u>Demand Units in 2010</u> | <u>Demand Hours/Day</u> | <u>Person Hours</u> | <u>Proportionate Share</u> |
|--|-----------------------------|-------------------------|---------------------|----------------------------|
| Residential | | | | |
| Estimated Residents | 15,945 | | | |
| Residents Not Working | 9,776 | 24 | 234,624 | |
| Workers Living in Town | 6,169 | | | |
| Town Residents Working in Town | 2,132 | 16 | 34,112 | |
| Town Residents Working outside of Town | 4,037 | 16 | 64,592 | |
| Residential Subtotal | | | 333,328 | 76% |
| Nonresidential | | | | |
| Jobs Located in Town | 12,922 | | | |
| Town Residents Working in Town | 2,132 | 8 | 17,056 | |
| Non-Resident Workers | 10,790 | 8 | 86,320 | |
| Nonresidential Subtotal | | | 103,376 | 24% |
| TOTAL | | | 436,704 | 100% |

Source: U.S. Census Bureau, 2010 Decennial Census; U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics

The allocation to residential and nonresidential development can then be applied to calls for service (CFS) data provided by the Town of Easton Police Department for calendar year 2012 to derive CFS per capita and CFS per nonresidential vehicle trip. See Figure 38 for additional detail.

Figure 38. Police Cost Allocation and Levels of Service

| | Proportionate Share | 2012 | 2013 | | CFS per Service Unit |
|----------------|---------------------|---|-------------------------------------|--|----------------------|
| | | Total Calls for Service* Estimated Calls for Service (CFS) | Demand Units | | |
| Residential | 76% | 18,258 | 16,351 Population | | 1.12 |
| Nonresidential | 24% | 5,766 | 41,836 Nonresidential Vehicle Trips | | 0.14 |

* Calendar year calls for service

Source: Town of Easton Police Department

POLICE FACILITY AND VEHICLE IMPROVEMENTS AND COSTS

POLICE FACILITIES

The Town of Easton expanded its existing police station by 14,068 square feet in 2008, bringing the total floor area to 26,674 square feet. The expanded facility is expected to have capacity to serve future growth for approximately twenty years.

Levels of service and estimated costs per demand unit for the Police facility impact fees are shown in Figure 39. To derive the cost per demand unit, the total cost (\$6.9 million) is multiplied by the proportionate share factors discussed above for each type of land use, and then divided by the 2033 projected demand units for each. For example, the cost per person of \$273.95 is derived by multiplying the total cost (\$6,908,213) by 76 percent, and then dividing by 19,165 persons (the projected Town population in 2033). Level of service standards are 1.06 square feet per person and 0.13 square feet per nonresidential vehicle trip. Total Town population and nonresidential vehicle trips in 2033 are used as the demand base since all residential and nonresidential land uses will benefit from the improvements. This ensures that new development pays its pro rata share.

Figure 39. Cost Recovery - Police Facilities

| Facility | Year Expanded | Square Footage | Cost per Square Foot | Total Cost |
|----------------|---------------|----------------|----------------------|-------------|
| Police Station | 2008 | 26,674 | \$259 | \$6,908,213 |

| Land Use | Proportionate Share | 2033 Demand Units | Cost per Demand Unit |
|----------------|---------------------|-------------------------|----------------------|
| Residential | 76% | 19,165 Population | \$273.95 |
| Nonresidential | 24% | 47,676 Nonres Veh Trips | \$34.78 |

| | |
|-------------------------------------|------|
| Square Feet per Person | 1.06 |
| Square Feet per Nonres Vehicle Trip | 0.13 |

POLICE VEHICLES

The Police impact fees include a component for vehicles. Because the inventory is sufficient to serve current demand, an *incremental expansion* method is used to calculate LOS. Figure 40 includes a list of vehicles currently owned by the Town of Easton Police Department. The current level of service for Police vehicles is calculated as follows: (36 units X 76 percent residential proportionate share) / (16,351 persons/1,000) = 1.67 vehicles per 1,000 persons. The level of service for nonresidential land uses is calculated by the same method, resulting in an LOS of 0.21 vehicles per 1,000 nonresidential vehicle trips.

The total value of the police vehicle inventory of \$1,389,800 is used to calculate a cost per demand unit by land use. The average cost per person is \$64.60, which is calculated by multiplying the residential proportionate share factor of 76 percent by total replacement value (\$1,389,800) and dividing by the current population (16,351). Cost per nonresidential vehicle trip is \$7.97 and is calculated in the same manner.

Figure 40. Incremental Expansion - Police Vehicles

| Type of Vehicle | Units in Service | Cost Per Unit | Total Cost |
|-------------------------|------------------|-----------------|--------------------|
| Patrol Cars | 9 | \$51,800 | \$466,200 |
| K-9 Patrol Vehicles | 2 | \$53,100 | \$106,200 |
| Admin Vehicles | 6 | \$36,800 | \$220,800 |
| CID/Narc Vehicles | 8 | \$36,800 | \$294,400 |
| Training & ECU Vehicles | 4 | \$26,000 | \$104,000 |
| Mobile Command | 1 | \$59,800 | \$59,800 |
| SWAT Van | 1 | \$40,800 | \$40,800 |
| Patrol Pick-Up | 1 | \$41,300 | \$41,300 |
| Special Ops Pick-Up | 1 | \$39,800 | \$39,800 |
| Trailers | 3 | \$5,500 | \$16,500 |
| TOTAL | 36 | \$38,600 | \$1,389,800 |

Source: Town of Easton Police Department

| Land Use | Proportionate Share | 2013 Demand Units | Cost per Demand Unit |
|----------------|---------------------|-------------------------|----------------------|
| Residential | 76% | 16,351 Population | \$64.60 |
| Nonresidential | 24% | 41,836 Nonres Veh Trips | \$7.97 |

Vehicles per 1,000 Persons 1.67
 Vehicles Per 1,000 Nonres Vehicle Trips 0.21

POLICE FACILITY AND VEHICLE CAPITAL IMPROVEMENT NEEDS TO SERVE GROWTH

POLICE FACILITIES CAPACITY

In 2008 a need was identified for additional Police facilities to serve current demands and expected development in the Town of Easton. Capacity was expanded so that there would be excess available to serve growth. At present, there remains enough capacity to serve roughly another twenty years of growth. As new development utilizes its proportionate share of the available capacity of the Police facilities the level of service will shift to 1.06 square feet per projected population in 2033, and 0.13 square feet per projected nonresidential vehicle trip. Shown in Figure 41 is the annual demand for Police facility square footage for each year past current demand, until the remaining capacity is utilized by future development at the planned 2033 levels of service.

Figure 41. Police Facilities Remaining Capacity to Serve Growth

| | | Residential | | Nonresidential | | Demand for | Remaining |
|----------------|-------------|-------------|-------------|----------------|-------------|-------------|-----------|
| | | Population | Planned LOS | Vehicle Trips | Planned LOS | Facility SF | Capacity |
| <i>Base Yr</i> | 2013 | 16,351 | 1.06 | 41,836 | 0.13 | 22,913 | 3,761 |
| 1 | 2014 | 16,415 | 1.06 | 42,106 | 0.13 | 23,017 | 3,657 |
| 2 | 2015 | 16,488 | 1.06 | 42,393 | 0.13 | 23,133 | 3,541 |
| 3 | 2016 | 16,569 | 1.06 | 42,663 | 0.13 | 23,255 | 3,419 |
| 4 | 2017 | 16,659 | 1.06 | 42,947 | 0.13 | 23,388 | 3,286 |
| 5 | 2018 | 16,758 | 1.06 | 43,219 | 0.13 | 23,530 | 3,144 |
| 6 | 2019 | 16,866 | 1.06 | 43,510 | 0.13 | 23,683 | 2,991 |
| 7 | 2020 | 16,983 | 1.06 | 43,794 | 0.13 | 23,845 | 2,829 |
| 8 | 2021 | 17,109 | 1.06 | 44,086 | 0.13 | 24,017 | 2,657 |
| 9 | 2022 | 17,245 | 1.06 | 44,376 | 0.13 | 24,200 | 2,474 |
| 10 | 2023 | 17,390 | 1.06 | 44,663 | 0.13 | 24,392 | 2,282 |
| 11 | 2024 | 17,545 | 1.06 | 44,953 | 0.13 | 24,595 | 2,079 |
| 12 | 2025 | 17,710 | 1.06 | 45,245 | 0.13 | 24,809 | 1,865 |
| 13 | 2026 | 17,886 | 1.06 | 45,557 | 0.13 | 25,037 | 1,637 |
| 14 | 2027 | 18,063 | 1.06 | 45,847 | 0.13 | 25,263 | 1,411 |
| 15 | 2028 | 18,242 | 1.06 | 46,154 | 0.13 | 25,493 | 1,181 |
| 16 | 2029 | 18,423 | 1.06 | 46,451 | 0.13 | 25,725 | 949 |
| 17 | 2030 | 18,606 | 1.06 | 46,756 | 0.13 | 25,959 | 715 |
| 18 | 2031 | 18,791 | 1.06 | 47,068 | 0.13 | 26,197 | 477 |
| 19 | 2032 | 18,977 | 1.06 | 47,366 | 0.13 | 26,433 | 241 |
| 20 | 2033 | 19,165 | 1.06 | 47,676 | 0.13 | 26,674 | 0 |

Police Facilities = 26,674 SF

POLICE VEHICLES

Police vehicle needs to accommodate future growth can be calculated from the above levels of service and cost factors. Growth-related needs are a projection of the amount of vehicle units, and estimated costs over a specific time period needed to maintain current levels of service for projected growth. Figure 42 below is a summary of police needs due to growth.

Figure 42. Police Vehicle Improvement Needs

| Year => | Base Yr 2013 | 1 2014 | 2 2015 | 3 2016 | 4 2017 | 5 2018 | 10 2023 | 5-Yr Net Increase | 10-Yr Net Increase | |
|--|-----------------|-----------|-----------|-----------|-----------|-----------|------------|----------------------|-----------------------|--|
| DEMAND PROJECTIONS (cumulative) | | | | | | | | | | |
| Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 17,390 | 407 | 1,039 | |
| Nonresidential Vehicle Trips | 41,836 | 42,106 | 42,393 | 42,663 | 42,947 | 43,219 | 44,663 | 1,383 | 2,826 | |
| CAPITAL IMPROVEMENT NEEDS DUE TO GROWTH | | | | | | | | | | |
| <i>Police Vehicles: Units Needed to Serve Growth</i> | | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | | | | | | | | | |
| Police Vehicles (Units Needed) | LOS | | | | | | | | | |
| Unit Per 1,000 Persons | 1.67 | | | | | | | | | |
| Unit Per 1,000 Nonres Trips | 0.21 | | | | | | | | | |
| Annual Units | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | | | |
| Cumulative Units | 0.2 | 0.3 | 0.5 | 0.7 | 1.0 | 2.3 | | 1.0 | 2.3 | |
| Police Vehicle Costs | Cost/Unit | | | | | | | | | |
| Vehicle Costs | \$38,600 | | | | | | | | | |
| | \$6,284 | \$6,999 | \$7,385 | \$8,082 | \$8,563 | \$11,649 | | | | |
| TOTAL CUMULATIVE COSTS | \$6,284 | \$13,283 | \$20,668 | \$28,750 | \$37,313 | \$89,639 | | \$ 37,313 | \$ 89,639 | |

COST FOR DEVELOPMENT IMPACT FEE STUDY

Included in the Police fee is the cost for preparation of the Police portion of the impact fees. This is calculated based on the projected growth in Easton population and nonresidential vehicle trips over the next five years, which is the recommended period of time impact fees should be in effect before reevaluation to reflect changes in development and levels of service. Between 2013 and 2018 the Town of Easton is projected to grow by 407 persons and to see an additional 1,383 nonresidential vehicle trips. The police portion (\$8,939) of the consultant fee is first multiplied by proportionate share factors by land use, and then divided by the increase in demand units to derive costs of \$16.69 per person and \$1.55 per trip. See Figure 43.

Figure 43. Development Fee Preparation Cost (Police Portion)

| | | Residential | Nonresidential |
|-------------------------|---------|----------------|----------------|
| Proportionate Share | | 76% | 24% |
| Police Consultant Fee | \$8,939 | \$6,794 | \$2,145 |
| Increase in Demand Unit | 5 years | 407 | 1,383 |
| Cost per Demand Unit | | \$16.69 | \$1.55 |

CREDIT FOR FUTURE PRINCIPAL PAYMENTS

The Town borrowed money to fund construction of the Police facility. Because of this, TischlerBise recommends the Police impact fees include a credit for future principal payments on the existing General Obligation debt. New residential and nonresidential development that pays Police impact fees will also contribute to future principal payments paid from property tax revenue. To account for the time value of money, annual principal payments are discounted using a net present value formula based on the estimated average interest rates over the life of the bond. A credit is only necessary for principal payments because interest costs are not added to the impact fees. Figure 44 shows the credit calculation based on the projected principal payments starting in fiscal year 2014 through the remainder of the bond’s term.

The amount of the debt is allocated to residential and nonresidential land uses based on the proportionate share allocation as described above. The applicable net present value of the credit for residential development is \$148.32 per person, and for nonresidential development it is \$18.32 per nonresidential vehicle trip. This will be subtracted from the gross capital cost per demand unit to derive a net capital cost per person and per nonresidential vehicle trip to be used in calculating the maximum supportable fee.

Figure 44. Credit for Future Principal Payments on Police Facilities

| Fiscal Year | Principal | Persons | Weekday Nonresidential Vehicle Trips | Principal Payment Credit | |
|--------------|--------------------|---------|--------------------------------------|--------------------------|----------------------------|
| | | | | Residential | Nonresidential |
| | | | | Per Person 76% | Per Nonres Veh Trip 24% |
| 2014 | \$249,400 | 16,415 | 42,106 | \$11.55 | \$1.42 |
| 2015 | \$249,400 | 16,488 | 42,393 | \$11.50 | \$1.41 |
| 2016 | \$249,400 | 16,569 | 42,663 | \$11.44 | \$1.40 |
| 2017 | \$249,400 | 16,659 | 42,947 | \$11.38 | \$1.39 |
| 2018 | \$249,400 | 16,758 | 43,219 | \$11.31 | \$1.38 |
| 2019 | \$249,400 | 16,866 | 43,510 | \$11.24 | \$1.38 |
| 2020 | \$249,400 | 16,983 | 43,794 | \$11.16 | \$1.37 |
| 2021 | \$249,400 | 17,109 | 44,086 | \$11.08 | \$1.36 |
| 2022 | \$249,400 | 17,245 | 44,376 | \$10.99 | \$1.35 |
| 2023 | \$249,400 | 17,390 | 44,663 | \$10.90 | \$1.34 |
| 2024 | \$249,400 | 17,545 | 44,953 | \$10.80 | \$1.33 |
| 2025 | \$249,400 | 17,710 | 45,245 | \$10.70 | \$1.32 |
| 2026 | \$249,400 | 17,886 | 45,557 | \$10.60 | \$1.31 |
| 2027 | \$249,400 | 18,063 | 45,847 | \$10.49 | \$1.31 |
| 2028 | \$249,400 | 18,242 | 46,154 | \$10.39 | \$1.30 |
| 2029 | \$249,400 | 18,423 | 46,451 | \$10.29 | \$1.29 |
| 2030 | \$249,400 | 18,606 | 46,756 | \$10.19 | \$1.28 |
| 2031 | \$249,400 | 18,791 | 47,068 | \$10.09 | \$1.27 |
| 2032 | \$249,400 | 18,977 | 47,366 | \$9.99 | \$1.26 |
| 2033 | \$249,400 | 19,165 | 47,676 | \$9.89 | \$1.26 |
| TOTAL | \$4,988,000 | | | \$215.97 | \$26.73 |
| | | | Discount Rate* | 4.00% | 4.00% |
| | | | Net Present Value | \$148.32 | \$18.32 |

* Average estimated interest rate over life of loan.
Source: Town of Easton

POLICE INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 45 provides a summary of the input variables (described in the chapter sections above) used to calculate the net capital cost per person and per nonresidential vehicle trip of Police facilities and vehicles.

The residential Police impact fees are the product of persons per housing unit by type multiplied by the total net capital cost per person. Fees are provided for multifamily units and an average sized single family unit. As an option, fees are also presented by size of single family housing units, based household size established by number of bedrooms (see Appendix A for further explanation). Each PPHU is multiplied by the net capital cost per person to derive the impact fee per unit. Also shown is a comparison with the Town's current fees. An example of the calculation for an average single family unit is: the net capital cost per person (\$206.92) multiplied by the persons per housing unit for that size unit (2.16) to arrive at the impact fee per average single family unit of \$447.

The nonresidential Police impact fees are the product of the net capital cost of \$25.98 per nonresidential vehicle trip multiplied by weekday vehicle trip ends factors by land use, then multiplied by trip rate adjustment factors, and then divided by 1,000 to calculate a cost per square foot of nonresidential development. Fees are provided for four categories of nonresidential land uses.

Figure 45. Police Input Variables and Maximum Allowable Impact Fees

| <i>Police Residential Level Of Service and Capital Costs</i> | <i>Per Person</i> |
|--|-------------------|
| Police Facilities Cost | \$273.95 |
| Police Equipment Cost | \$64.60 |
| Impact Fee Study Cost | \$16.69 |
| GROSS CAPITAL COST | \$355.24 |
| Debt Service Credit | (\$148.32) |
| NET CAPITAL COST | \$206.92 |

| <i>Police Impact Fee Schedule per Housing Unit</i> | | | Impact Fee per Housing Unit | | |
|--|---------------------------|-------------------------------------|------------------------------------|------------------------|----------------------------|
| <i>Unit Type</i> | <i>Number of Bedrooms</i> | <i>Persons per Housing Unit [1]</i> | <i>Proposed Fee</i> | <i>Current Fee [2]</i> | <i>Increase (Decrease)</i> |
| Multifamily/Other | All Sizes | 1.72 | \$355 | \$182 | \$173 |
| Single Family | 0-3 | 2.08 | \$430 | \$258 | \$172 |
| Single Family | 4+ | 2.70 | \$559 | \$258 | \$301 |
| <i>Single Family</i> | <i>Avg</i> | <i>2.16</i> | <i>\$447</i> | <i>\$258</i> | <i>\$189</i> |

[1] PPHU Recommended multipliers are scaled to make the average value by type of housing for MD PUMA 01300 match the average value for Easton, derived from American Community Survey 2006-2010 data, with persons adjusted to the Town-wide average of 2.16 persons per single family housing unit.

[2] Current Fee refers to those adopted in 2005.

The 2005 fee for Single Family Detached is shown here for each single family category.

| <i>Police Nonresidential Level Of Service and Capital Costs</i> | <i>Per Nonres Trip</i> |
|---|------------------------|
| Police Facilities Cost | \$34.78 |
| Police Equipment Cost | \$7.97 |
| Impact Fee Study Cost | \$1.55 |
| GROSS CAPITAL COST | \$44.30 |
| Debt Service Credit | (\$18.32) |
| NET CAPITAL COST | \$25.98 |

| <i>Police Impact Fee Schedule per Nonresidential Trip</i> | | | Impact Fee per Square Foot of Floor Area | | |
|---|----------------------------------|-------------------------------|---|------------------------|----------------------------|
| <i>Nonresidential Land Use</i> | <i>Weekday Vehicle Trip Ends</i> | <i>Trip Rate Adj. Factors</i> | <i>Proposed Fee</i> | <i>Current Fee [3]</i> | <i>Increase (Decrease)</i> |
| | <i>(Per 1,000 sq. ft.)</i> | | <i>(Per Square Foot of Floor Area)</i> | | |
| Commercial / Shpg Ctr Average | 42.70 | 34% | \$0.37 | \$0.60 | (\$0.23) |
| Office | 11.03 | 50% | \$0.14 | \$0.25 | (\$0.11) |
| Industrial | 3.82 | 50% | \$0.04 | \$0.05 | (\$0.01) |
| Hospital | 13.22 | 50% | \$0.17 | \$0.25 | (\$0.08) |

[3] Current Fee refers to those adopted in 2005.

The 2005 nonresidential fees for Commercial and Office were by size thresholds, averages are shown here.

The Hospital current fee reflects the Office average.

CASH FLOW PROJECTIONS

This section summarizes the potential cash flow to the Town of Easton, if the Police impact fees are implemented at the maximum allowable amounts. The cash flow projections are based on the assumptions detailed in this chapter. The summary provides an indication of the impact fee revenue generated by new development, and capital expenditures necessary to meet the demand for new Police facilities and vehicles brought about by new development.

The summary provides an indication of the impact fee revenue generated by new development, and capital expenditures necessary to meet the demand for new Police facilities and vehicles brought about by new development. Necessary expenditures associated with the incremental expansion of Police vehicles are calculated based on current costs per unit, and on maintaining the current levels of service. For the cost recovery expenditures associated with the 2008 expansion of the Police facilities the annual principal repayment of the general obligation debt is shown in the capital cost section of the cash flow. The cash flow deficit represents the portion of the debt service not recouped through impact fee revenues. The cash flow is also affected by the reduction of impact fee revenue due to a credit for future payments of general obligation debt for the Police facility.

Figure 46. Cash Flow Summary for Police

| <i>(Current \$ in thousands)</i> | 1 | 2 | 3 | 4 | 5 | 5-Year Average Annual | 5-Year Cumulative Total |
|---|--------------|--------------|--------------|--------------|--------------|--------------------------------------|--|
| | 2014 | 2015 | 2016 | 2017 | 2018 | | |
| REVENUES | | | | | | | |
| POLICE | | | | | | | |
| Police Fee - Single Family | \$10 | \$12 | \$12 | \$14 | \$16 | \$13 | \$64 |
| Police Fee - Multifamily | \$2 | \$2 | \$3 | \$3 | \$4 | \$3 | \$14 |
| Police Fee - Commercial | \$4 | \$4 | \$4 | \$4 | \$4 | \$4 | \$20 |
| Police Fee - Office/Instit | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$10 |
| Police Fee - Industrial | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Subtotal Police Fees | \$18 | \$20 | \$21 | \$23 | \$26 | \$22 | \$108 |
| CAPITAL COSTS | | | | | | | |
| POLICE | | | | | | | |
| Police Facilities | \$249 | \$249 | \$249 | \$249 | \$249 | \$249 | \$1,247 |
| Police Vehicles | \$6 | \$6 | \$7 | \$8 | \$8 | \$7 | \$35 |
| Consultant Cost | \$1 | \$1 | \$1 | \$1 | \$2 | \$1 | \$6 |
| Subtotal Police Costs | \$256 | \$256 | \$257 | \$258 | \$259 | \$258 | \$1,288 |
| NET CAPITAL FACILITIES CASH FLOW- POLICE | | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$238) | (\$236) | (\$236) | (\$235) | (\$233) | (\$236) | |
| Cumulative Surplus (or Deficit) | (\$238) | (\$475) | (\$711) | (\$947) | (\$1,180) | (\$1,180) | |

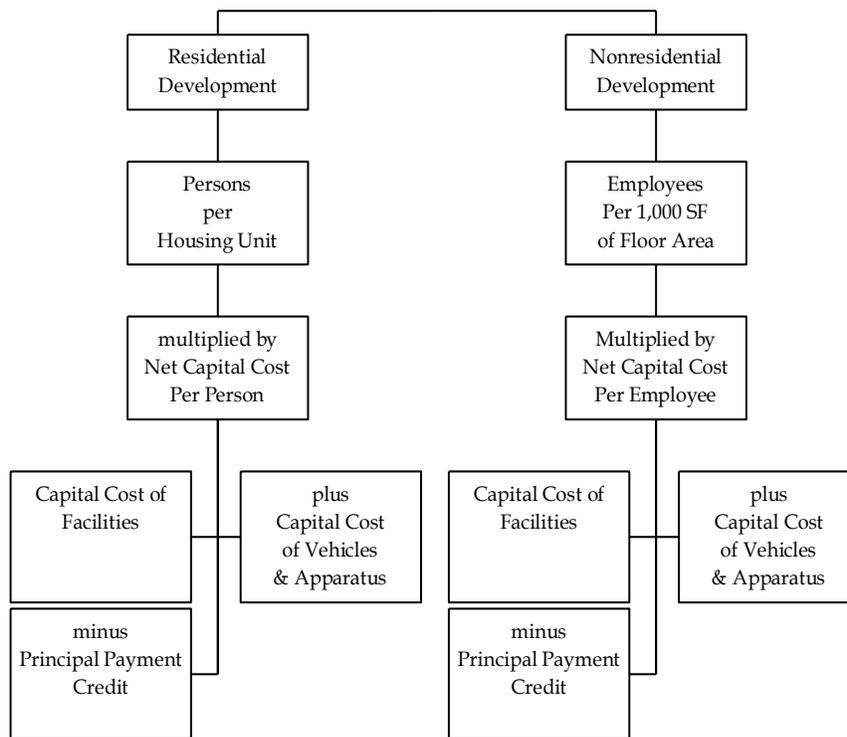
FIRE

METHODOLOGY

Fire protection in the Town of Easton is provided by the Easton Volunteer Fire Department (EVFD). The EVFD also provides service to an area outside the Town’s corporate boundaries within unincorporated Talbot County.

As shown in Figure 47 below, costs are allocated to both residential and nonresidential development using different demand indicators for each type. Because the EVFD also responds to emergency medical calls, the best demand indicators for the Fire impact fees are the number of residents and jobs located in the full EVFD Service Area (EVFDSA). Residential impact fees are calculated on a per capita basis, and then converted to an appropriate amount for each type of housing unit, based on persons per housing unit. Fees for nonresidential development are determined using capital cost factors per employee. Capital costs are based on the current inventory of Fire facilities, and vehicles and apparatus (i.e., an *incremental expansion* cost method).

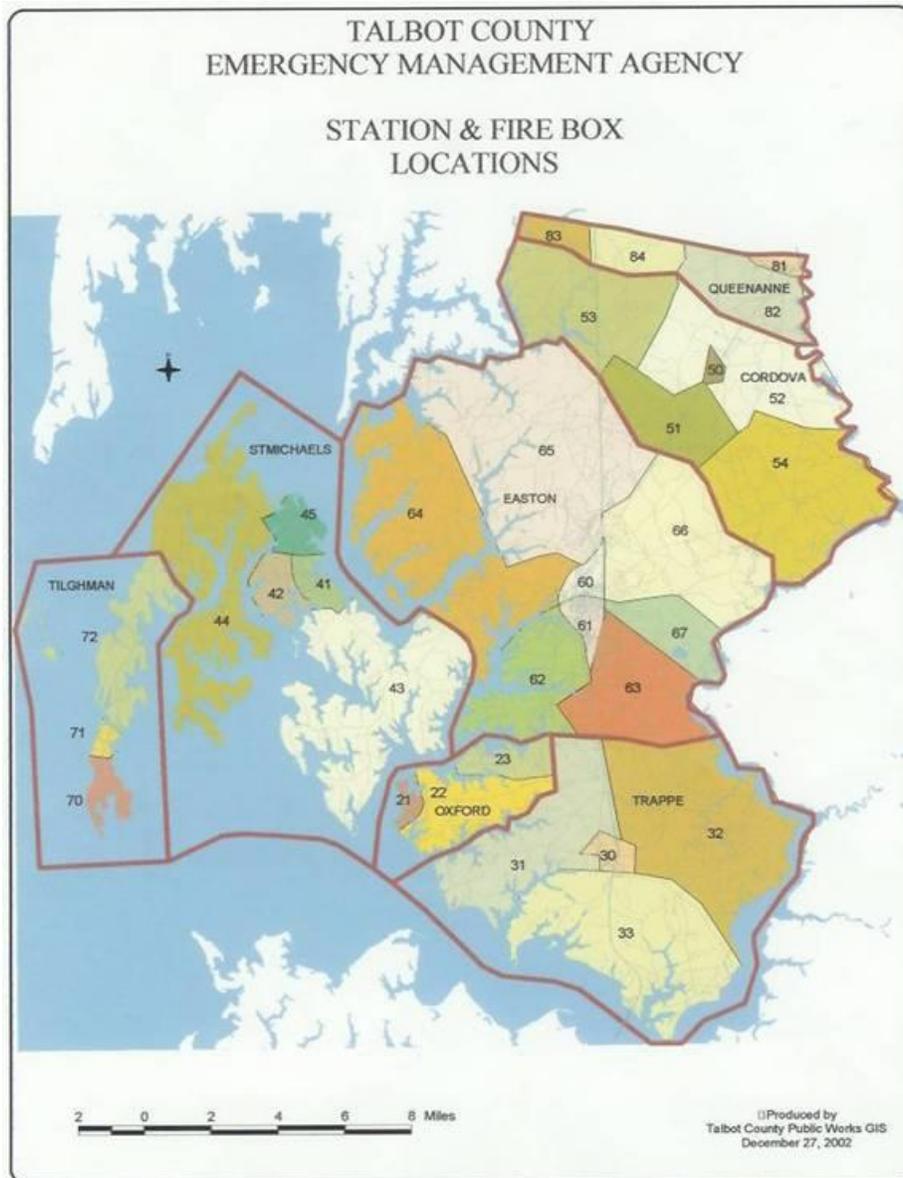
Figure 47. Fire Impact Fee Methodology Chart



EASTON VOLUNTEER FIRE DEPARTMENT SERVICE AREA

The Easton Volunteer Fire Department serves the Town of Easton plus an area outside of the Town's boundaries in unincorporated Talbot County. TischlerBise recommends the Fire Impact Fees be calculated and implemented within the EVFD Service Area (EVFDSA). The fees described in this section have been calculated for the EVFDSA. A map of the service area, provided by the EVFD, is shown in Figure 48. The EVFDSA includes areas numbered 60 through 67.

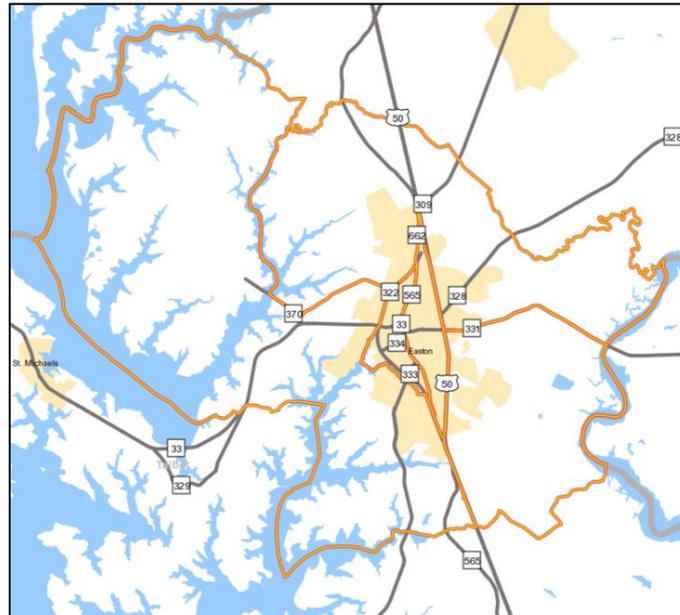
Figure 48. EVFD Service Area Map



EASTON VOLUNTEER FIRE DEPARTMENT SERVICE AREA DEMOGRAPHICS

Due to changes made in 2010 to the geographic boundaries of Census Tracts, established by the U.S. Census Bureau, the EVFDSA is no longer congruous with current Tracts; however it is approximately equivalent to the boundaries of five Talbot County Census Tracts: 9602.01, 9603, 9604, 9605.01, and 9605.02. See Figure 49 below for the boundary (marked in orange) of the Census Tracts that include the EVFDSA. Population counts and job estimates for the combined Census Tracts are used to calculate current levels of service for the EVFDSA.

Figure 49. U.S. Census Bureau Census Tracts for the Easton Volunteer Fire Department Service Area



Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics

PROPORTIONATE SHARE FACTORS FOR FIRE

Proportionate share factors, shown in Figure 50 below, were used to allocate capital costs to residential and nonresidential development. Characteristics of the residential population and workers in the Easton Volunteer Fire Department Service Area (EVFDSA) were analyzed to determine demand by type of land use using “person-hours.” For residential development, the proportionate share factor is based on estimated person hours of *non-working residents plus the non-working hours of resident workers*. The portion of the population not working is estimated at 11,945 in 2010. (This is calculated by subtracting the Longitudinal Employer-Household Dynamics (LEHD) web-based application OnTheMap estimate of employed residents in the EVFDSA (9,705) from the Decennial Census population estimate in 2010 (21,650)). For these residents, the full day (or 24 hours) is allocated to residential demand. According to the U.S. Census Bureau, workers who live within the EVFDSA total 9,705. (Of the 9,705 workers living in the EVFDSA, the U.S. Census estimates that 3,747 work in the service area and 5,958 work outside the service area.) For workers living in the EVFDSA, two-thirds of the day (or 16 hours) is allocated to

residential demand. Time spent at work (8 hours) is allocated to nonresidential development. Based on estimated person hours, the cost allocation is 79 percent for residential development (441,960 person hours of residential demand out of a total 557,312 person hours).

For nonresidential development, 8 hours per person is estimated for each worker. For the 3,747 estimated EVFDSA residents working in the service area and the 10,672 non-resident workers (estimated based on the number of jobs in the EVFDSA minus resident workers), 8 hours of demand per day is allocated. Based on estimated person hours, the cost allocation is 21 percent for nonresidential development (115,352 person hours of nonresidential demand out of a total 557,312 person hours). The following figure provides further detail on the calculation of proportionate share.

Figure 50. Proportionate Share Factors for Easton Volunteer Fire Department Service Area

| | <i>Demand Units in 2010</i> | <i>Demand Hours/Day</i> | <i>Person Hours</i> | <i>Proportionate Share</i> |
|---|--------------------------------|-------------------------|---------------------|----------------------------|
| Residential | | | | |
| Estimated Residents | 21,650 | | | |
| Residents Not Working | 11,945 | 24 | 286,680 | |
| Workers Living in Service Area | 9,705 | | | |
| EVFDSA Residents Working in Service Area | 3,747 | 16 | 59,952 | |
| EVFDSA Residents Working outside Service Area | 5,958 | 16 | 95,328 | |
| | <i>Residential Subtotal</i> | | 441,960 | 79% |
| Nonresidential | | | | |
| Jobs Located in Service Area | 14,419 | | | |
| EVFDSA Residents Working in Service Area | 3,747 | 8 | 29,976 | |
| Non-Resident Workers | 10,672 | 8 | 85,376 | |
| | <i>Nonresidential Subtotal</i> | | 115,352 | 21% |
| | TOTAL | | 557,312 | 100% |

Source: U.S. Census Bureau, 2010 Decennial Census; U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics
Talbot County Census Tracts: 9602.01, 9603, 9604, 9605.01, and 9605.02

RESIDENTIAL DEMAND BASE

To estimate the demand base attributable to residential development served by the EVFD, TischlerBise calculated the share of 2010 population living in the EVFD service area but outside the Town of Easton from Decennial Census counts for the Town of Easton, Talbot County, and the combined population for the five Census Tracts that approximate the EVFDSA as described above. Based on calculations made by TischlerBise of the Town and County population for the base year 2013, and maintaining the EVFDSA proportion, the EVFDSA has a 2013 population of 22,154. The calculations are shown in Figure 51.

Figure 51. Residential Demand Base for EVFD Service Area

| | | |
|-------|---|--------|
| A | Population Served by Easton VFD (2010 Census)* | 21,650 |
| B | Town Population (2010 Census) | 15,945 |
| C=A-B | Population Served by Easton VFD Outside Town | 5,705 |
| D | Talbot County Population (2010 Census) | 37,782 |
| E=C/D | Percent of County Population Served Outside Town | 15% |
| | | |
| F | Estimated Talbot County Population (2013)** | 38,432 |
| E | Percent of Co. Population Served By EVFD Outside of Town*** | 15% |
| G=F*E | Population Served by Easton VFD (2013) Outside of Town | 5,803 |
| H | Estimated Town Population (2013)** | 16,351 |
| I=G+H | Total Served by EVFD (2013) | 22,154 |

* Talbot County Census Tracts: 9602.01, 9603, 9604, 9605.01, and 9605.02

** TischlerBise estimate/projection

*** Assumes share remains at the 2010 level of 15%

NONRESIDENTIAL DEMAND BASE

To estimate the demand base attributable to nonresidential development served by the EVFD, TischlerBise obtained employment data from the U.S. Census Bureau Longitudinal Employer-Household Dynamics (LEHD) web-based application OnTheMap. According to the 2010 LEHD figures, 90 percent of the 2010 service area (defined by the five census tracts listed above) employment is located in Easton. Based on estimates calculated by TischlerBise, the Town of Easton has a 2013 employment of 12,952. Maintaining the EVFDSA proportion for employment results in an estimated 2013 EVFDSA employment of 14,452; this calculation is shown in Figure 52.

Figure 52. Nonresidential Demand Base for EVFD Service Area

| | | |
|-------|---|--------|
| A | Employment Served by Easton VFD (2010)* | 14,419 |
| B | Employment within the Town of Easton (2010) | 12,922 |
| C=B/A | Percent of EVFDSA Employment within the Town of Easton | 90% |
| | | |
| D | Estimated Employment in the Town of Easton (2013)** | 12,952 |
| B | Proportion of Estimated EVFDSA Employment Located in Easton | 90% |
| E=D/B | Estimated Employment Served by Easton VFD (2013) | 14,452 |

* Talbot County Census Tracts: 9602.01, 9603, 9604, 9605.01, and 9605.02

** TischlerBise estimate/projection

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application
and LEHD Origin-Destination Employment Statistics

COST ALLOCATION FOR FIRE FACILITIES AND APPARATUS

Proportionate share factors for the EVFDSA are used to allocate capital costs to residential and nonresidential development. To allocate costs, the EVFD provided TischlerBise with calls for service data. In calendar year 2012, the EVFD responded to 736 total calls for service, of which 442 (60%) were within the Town of Easton. Based on the data, calls for service to residential and nonresidential land uses were calculated by applying proportionate share factors to the total calls for service. Results are shown in Figure 53.

Figure 53. Proportionate Share Factors for Fire

| | 2012 | | 2013 | | |
|----------------|---------------------------------|----------------------|---------------------|-------------------------|---------------------|
| | <i>Total Calls for Service*</i> | <i>Estimated</i> | <i>Demand Units</i> | | <i>CFS per</i> |
| | <i>Share</i> | <i>Calls for</i> | | | <i>Service Unit</i> |
| | | <i>Service (CFS)</i> | | | |
| Residential | 79% | 581 | 22,154 | Service Area Population | 0.026 |
| Nonresidential | 21% | 155 | 14,452 | Service Area Jobs | 0.011 |

* Calendar year calls for service

Source: Easton Volunteer Fire Department

FIRE FACILITIES, AND VEHICLES & APPARATUS IMPROVEMENTS AND COSTS

FIRE FACILITIES

Levels of service standards and estimated costs for Fire facilities are shown in Figure 54. Currently, the EVFD has two fire stations; both are within the Town of Easton. Fire Substation 66 was constructed in 2005 with a final cost of \$811,066, which includes costs for helmets, boots, and coats to outfit the new station. With this capital improvement, the total cost of Fire facilities for the EVFD service area is approximately \$4 million. To derive the cost per demand unit, the total cost is multiplied by the proportionate share factors for each type of land use and then divided by the respective demand units for each. For example, the cost per person of \$145.70 is derived by multiplying the total cost (\$4,086,026) by 79 percent, then dividing by 22,154 persons, the 2013 estimated EVFDSA population. Based on proportionate share factors as discussed above, the Fire facilities are allocated 79 percent residential demand and 21 percent to nonresidential demand, for a level of service for Fire facilities of 0.97 square feet per capita and 0.40 square feet per job. Total cost for the existing facilities is \$4,086,026, which results in a per capita cost of \$145.70 and a per job cost of \$59.37.

Figure 54. Incremental Expansion – Fire Facilities

| <i>Type of Facility</i> | <i>Square Footage</i> | <i>Cost per Square Foot</i> | <i>Total Cost</i> |
|----------------------------|-----------------------|-----------------------------|-------------------|
| Fire Station-Aurora Street | 21,804 | \$150 | \$3,274,961 |
| Fire Substation 66 | 5,400 | \$150 | \$811,066 |
| TOTAL | 27,204 | \$150 | \$4,086,026 |

Source: Town of Easton; Easton Volunteer Fire Department

| <i>Land Use</i> | <i>Proportionate Share</i> | <i>2013 Demand Units</i> | <i>Cost per Demand Unit</i> |
|-----------------|----------------------------|--------------------------------|-----------------------------|
| Residential | 79% | 22,154 Service Area Population | \$145.70 |
| Nonresidential | 21% | 14,452 Service Area Jobs | \$59.37 |

Square Feet per Person 0.97
Square Feet per Job 0.40

FIRE VEHICLES AND APPARATUS

The Fire impact fees include a component for *incremental expansion* of fire vehicles and apparatus. Figure 55 provides a list of vehicles and apparatus currently owned by the Easton Volunteer Fire Department and the Town of Easton. This list represents the combined asset base available for Fire protection services in the EVFDSA. Because the EVFD level of service is determined by the full inventory of facilities, and apparatus and equipment, the impact fees must be calculated based on the population and jobs of the full EVFDSA. The total value of the fire apparatus is \$6.25 million as shown below. The average cost per person in the service area is \$223.00 and is calculated by multiplying the residential proportionate share factor of 79 percent by total replacement value (\$6,253,733) and dividing by the current population in the service area (22,154). Cost per job is \$90.87, and is calculated in the same manner. The current level of service for Fire vehicles and apparatus is 0.57 per 1,000 persons and 0.23 per 1,000 jobs in the EVFD service area.

Figure 55. Incremental Expansion - Fire Vehicles and Apparatus

| Type of Vehicles/Apparatus | Units in Service | Cost per Unit | Total Cost |
|----------------------------|------------------|------------------|--------------------|
| Ambulance | 1 | \$200,000 | \$200,000 |
| Brush Trucks | 1 | \$350,000 | \$350,000 |
| Chief & Command Vehicles | 2 | \$65,000 | \$130,000 |
| Engine - Town Owned | 3 | \$510,000 | \$1,530,000 |
| Engine - EVFD Owned | 2 | \$534,366 | \$1,068,733 |
| Light Duty Brush Truck | 1 | \$100,000 | \$100,000 |
| Rescue Truck | 1 | \$900,000 | \$900,000 |
| Tanker | 1 | \$400,000 | \$400,000 |
| Safety Trailer | 1 | \$175,000 | \$175,000 |
| Aerial Tower | 1 | \$1,300,000 | \$1,300,000 |
| Utility Vehicle | 2 | \$50,000 | \$100,000 |
| TOTAL | 16 | \$390,858 | \$6,253,733 |

Source: Easton Volunteer Fire Department

| | Proportionate Share | 2013 Demand Units | Cost per Demand Unit |
|----------------|---------------------|--------------------------------|----------------------|
| Residential | 79% | 22,154 Service Area Population | \$223.00 |
| Nonresidential | 21% | 14,452 Service Area Jobs | \$90.87 |

Units per 1,000 Persons 0.57
Units Per 1,000 Job 0.23

FIRE FACILITY, AND VEHICLES AND APPARATUS CAPITAL IMPROVEMENT NEEDS TO SERVE GROWTH

Fire facility, and vehicles and apparatus needs to accommodate future growth can be calculated from the above levels of service and cost factors. Growth-related needs are a projection of the amount of facility space, and vehicle units, and estimated costs, over a specified time period, needed to maintain current levels of service for expected growth. Figure 56 below is a summary of needs due to growth.

Figure 56. Fire Facility, and Vehicles and Apparatus Improvement Needs

| Year => | Base Yr 2013 | 1 2014 | 2 2015 | 3 2016 | 4 2017 | 5 2018 | 10 2023 | 5-Yr Net Increase | 10-Yr Net Increase |
|--|------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|----------------------|-----------------------|
| DEMAND PROJECTIONS (cumulative) | | | | | | | | | |
| Town of Easton Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 17,390 | 407 | 1,039 |
| EFVD Service Area Population | 22,154 | 22,251 | 22,357 | 22,472 | 22,596 | 22,728 | 23,532 | 574 | 1,378 |
| Town of Easton Jobs | 12,952 | 13,037 | 13,122 | 13,208 | 13,295 | 13,382 | 13,827 | 430 | 875 |
| EFVD Service Area Jobs | 14,452 | 14,547 | 14,642 | 14,738 | 14,835 | 14,933 | 15,429 | 480 | 977 |
| CAPITAL IMPROVEMENT NEEDS DUE TO GROWTH | | | | | | | | | |
| Fire Facilities and Vehicles | | | | | | | | | |
| Fire Facilities: Square Feet Needed to Serve Growth | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | 1 | 2 | 3 | 4 | 5 | 10 | 5-Year | 10-Year |
| Fire Facility (Sq. Ft. Needed) | LOS | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | Total | Total |
| | SF Per Person 0.97 | 94 | 103 | 111 | 120 | 129 | 174 | | |
| | SF Per Job 0.40 | 38 | 37 | 38 | 38 | 39 | 40 | | |
| | Annual Square Feet | 132 | 141 | 149 | 158 | 167 | 214 | | |
| | Cumulative Square Feet | 132 | 272 | 421 | 580 | 747 | 1,723 | 747 | 1,723 |
| Fire Facility Costs | Cost/SF | | | | | | | | |
| | Fire Building Costs \$150 | \$19,783 | \$21,106 | \$22,389 | \$23,766 | \$25,143 | \$32,180 | | |
| TOTAL CUMULATIVE COSTS | | \$19,783 | \$40,889 | \$63,278 | \$87,044 | \$112,186 | \$258,816 | \$112,186 | \$258,816 |
| Fire Vehicles & Apparatus: Units Needed to Serve Growth | | | | | | | | | |
| CURRENT LEVELS OF SERVICE | | 1 | 2 | 3 | 4 | 5 | 10 | 5-Year | 10-Year |
| Fire Vehicles & Apparatus (Units Needed) | LOS | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | Total | Total |
| | Unit Per 1,000 Persons 0.57 | 0.06 | 0.06 | 0.07 | 0.07 | 0.08 | 0.10 | | |
| | Unit Per 1,000 Jobs 0.23 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | | |
| | Annual Units | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | | |
| | Cumulative Units | 0.1 | 0.2 | 0.2 | 0.3 | 0.4 | 1.0 | 0.4 | 1.0 |
| Fire Vehicles & Apparatus | Cost/Unit | | | | | | | | |
| | Fire Vehicle Costs \$390,858 | \$30,278 | \$32,303 | \$34,267 | \$36,374 | \$38,481 | \$49,252 | | |
| TOTAL CUMULATIVE COSTS | | \$30,278 | \$62,581 | \$96,848 | \$133,222 | \$171,703 | \$396,122 | \$171,703 | \$396,122 |
| GRAND TOTAL FIRE COSTS (Annual Due to Growth) | | | | | | | | | |
| GRAND TOTAL ANNUAL COSTS | | \$50,061 | \$53,409 | \$56,656 | \$60,139 | \$63,624 | \$81,431 | | |
| GRAND TOTAL CUMULATIVE COSTS | | \$50,061 | \$103,470 | \$160,126 | \$220,265 | \$283,889 | \$654,937 | \$283,889 | \$654,937 |

COST FOR DEVELOPMENT IMPACT FEE STUDY

Included in the fee is the cost for preparation of the Fire portion of the impact fees. This is calculated based on the projected growth in Easton population and jobs over the next five years, which is the recommended period of time impact fees should be in effect before reevaluation to reflect changes in development and levels of service. Between 2013 and 2018, the Town of Easton is projected to grow by 407 persons and 430 jobs. The fire portion (\$10,270) of the consultant fee is first multiplied by proportionate share factors by land use, and then divided by the increase in demand units to derive costs of \$19.93 per person and \$5.01 per job. See Figure 57.

Figure 57. Development Fee Preparation Cost (Fire Portion)

| | | <i>Residential</i> | <i>Nonresidential</i> |
|-------------------------|----------|--------------------|-----------------------|
| Proportionate Share | | 79% | 21% |
| Fire Consultant Fee | \$10,270 | \$8,113 | \$2,157 |
| Increase in Demand Unit | 5 yrs | 407 | 430 |
| Cost per Demand Unit | | \$19.93 | \$5.01 |

REDUCTION TO ACCOUNT FOR STATE CONTRIBUTION

The Easton Volunteer Fire Department receives an annual contribution from the State of Maryland (via the County) for capital equipment through Section 508 funding, or the “State Fire, Rescue and Ambulance Fund.” To calculate the Fire impact fees, capital costs must be reduced to reflect the net cost to the locality; that is, accounting for future estimated State contributions. The Town and EVFD estimate that over the past five years, the State has contributed on average approximately \$19,822 per year for a total of \$99,110. Over the same period, EVFD and the Town have purchased equipment totaling \$534,366. Given the level of previous state contributions in relation to total local expenditure, approximately 19 percent has been funded by the State (see Figure 58). Per Town staff, it is assumed this level of state funding will continue in the future. Therefore, the capital cost per person and job for Fire apparatus will be reduced by 19 percent (rounded) to reflect local share of capital costs.

Figure 58. State Contribution Towards Fire Apparatus

| | |
|-----------------------------------|-----------------|
| 5-Year Total Apparatus Purchases* | \$534,366 |
| Average Annual | \$106,873 |
| Average Annual State Contribution | <u>\$19,822</u> |
| Percent State Contribution | 19% |

**Includes EVFD and Town equipment purchases*
Source: Town of Easton

CREDIT FOR FUTURE PRINCIPAL PAYMENTS

The Town borrowed money to fund the 2005 construction of a second Fire station. Because of this, TischlerBise recommends the Fire impact fees include a credit for future principal payments on the existing General Obligation debt. New residential and nonresidential development that pays Fire impact fees will also contribute to future principal payments paid from property tax revenue. To account for the time value of money, annual principal payments per capita are discounted using a net present value formula based on the estimated average interest rates over the life of the bond. A credit is only necessary for principal payments because interest costs are not added to the impact fees. Figure 59 shows the credit calculation based on the projected principal payments starting in fiscal year 2014 through the remainder of the bond's term.

The amount of the debt is allocated to residential and nonresidential land uses based on the EVFDSA proportionate share allocation as described above. However, because only development in the Town of Easton would be contributing to the repayment of the General Obligation debt the demand units used are persons and jobs located within the Town. The applicable net present value of the credit for residential development is \$13.16 per person and for nonresidential development, \$4.39 per job. This will be subtracted from the gross capital cost per demand unit to derive a net capital cost per person and per job to be used in calculating the maximum supportable fee.

Figure 59. Credit for Future Principal Payments on Fire Facilities

| Fiscal Year | Principal | Town of Easton | | Principal Payment Credit | |
|--------------|------------------|----------------|--------|--------------------------|---------------------|
| | | | | Residential | Nonresidential |
| | | | | Per Person 79% | Per Job 21% |
| 2014 | \$30,000 | 16,415 | 13,037 | \$1.44 | \$0.48 |
| 2015 | \$30,000 | 16,488 | 13,122 | \$1.44 | \$0.48 |
| 2016 | \$30,000 | 16,569 | 13,208 | \$1.43 | \$0.48 |
| 2017 | \$35,000 | 16,659 | 13,295 | \$1.66 | \$0.55 |
| 2018 | \$35,000 | 16,758 | 13,382 | \$1.65 | \$0.55 |
| 2019 | \$35,000 | 16,866 | 13,470 | \$1.64 | \$0.55 |
| 2020 | \$35,000 | 16,983 | 13,559 | \$1.63 | \$0.54 |
| 2021 | \$40,000 | 17,109 | 13,648 | \$1.85 | \$0.62 |
| 2022 | \$40,000 | 17,245 | 13,737 | \$1.83 | \$0.61 |
| 2023 | \$40,000 | 17,390 | 13,827 | \$1.82 | \$0.61 |
| TOTAL | \$350,000 | | | \$16.39 | \$5.46 |
| | | | | Discount Rate* | 4.00% |
| | | | | Net Present Value | \$13.16 \$4.39 |

* Average estimated interest rate over life of loan.

Source: Town of Easton

FIRE INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

Figure 60 provides a summary of the input variables (described in the chapter sections above) used to calculate the net capital cost per person and per job of Fire facilities, and vehicles and apparatus.

The residential Fire impact fees are the product of persons per housing unit by type multiplied by the total net capital cost per person. Fees are provided for multifamily units and an average sized single family unit. As an option, fees are also presented by size of single family housing units, based on household size established by number of bedrooms (see Appendix A for further explanation). Each PPHU factor is multiplied by the net capital cost per person to derive the impact fee per unit. Also shown is a comparison with the Town's current fees. An example of the calculation for an average single family unit is: the net capital cost per person (\$334.12) multiplied by the persons per housing unit for that size unit (2.16) to arrive at the development impact fee per average single family unit of \$723.

The nonresidential Fire impact fees are the product of jobs per 1,000 square feet of nonresidential land use multiplied by the net capital cost per job in the Town of Easton. Fees are provided for four categories of nonresidential land uses. TischlerBise used 2012 average jobs per 1,000 square feet factors published by The Institute of Transportation Engineers in Trip Generation, 9th Edition.

Figure 60. Fire Input Variables and Maximum Allowable Impact Fees

| <i>Fire Residential Level Of Service and Capital Costs</i> | <i>Per Person</i> |
|--|-------------------|
| Fire Facilities Cost | \$145.70 |
| Fire Apparatus & Equipment Cost | \$223.00 |
| Impact Fee Study Cost | \$19.93 |
| GROSS CAPITAL COST | \$388.64 |
| Less State Contribution for Apparatus | (\$41.36) |
| Debt Service Credit | (\$13.16) |
| NET CAPITAL COST | \$334.12 |

| <i>Fire Impact Fee Schedule per Housing Unit</i> | | | Impact Fee per Housing Unit | | |
|--|---------------------------|-------------------------------------|------------------------------------|------------------------|----------------------------|
| <i>Unit Type</i> | <i>Number of Bedrooms</i> | <i>Persons per Housing Unit [1]</i> | <i>Proposed Fee</i> | <i>Current Fee [2]</i> | <i>Increase (Decrease)</i> |
| Multifamily/Other | All Sizes | 1.72 | \$574 | \$237 | \$337 |
| Single Family | 0-3 | 2.08 | \$694 | \$335 | \$359 |
| Single Family | 4+ | 2.70 | \$903 | \$335 | \$568 |
| <i>Single Family</i> | <i>Avg</i> | <i>2.16</i> | <i>\$723</i> | <i>\$335</i> | <i>\$388</i> |

[1] PPHU Recommended multipliers are scaled to make the average value by type of housing for MD PUMA 01300 match the average value for Easton, derived from American Community Survey 2006-2010 data, with persons adjusted to the Town-wide average of 2.16 persons per single family housing unit.

[2] Current Fee refers to those adopted in 2005.

The 2005 fee for Single Family Detached is shown here for each single family category.

| <i>Fire Nonresidential Level Of Service and Capital Costs</i> | <i>Per Job</i> |
|---|-----------------|
| Fire Facilities Cost | \$59.37 |
| Fire Apparatus & Equipment Cost | \$90.87 |
| Impact Fee Study Cost | \$5.01 |
| GROSS CAPITAL COST | \$155.25 |
| Less State Contribution for Apparatus | (\$16.85) |
| Debt Service Credit | (\$4.39) |
| NET CAPITAL COST | \$134.01 |

| <i>Fire Nonresidential Impact Fee Schedule per Job</i> | | Impact Fee per Square Foot of Floor Area | | |
|--|-----------------------|---|------------------------|----------------------------|
| <i>Nonresidential Land Use</i> | <i>Jobs</i> | <i>Proposed Fee</i> | <i>Current Fee [3]</i> | <i>Increase (Decrease)</i> |
| | <i>(per 1,000 SF)</i> | <i>(Per Square Foot of Floor Area)</i> | | |
| Commercial / Shpg Ctr Average | 2.00 | \$0.26 | \$0.38 | (\$0.12) |
| Office | 3.32 | \$0.44 | \$0.59 | (\$0.15) |
| Industrial | 1.79 | \$0.24 | \$0.26 | (\$0.02) |
| Hospital | 2.94 | \$0.39 | \$0.59 | (\$0.20) |

[3] Current Fee refers to those adopted in 2005.

The 2005 nonresidential fees for Commercial and Office were by size thresholds, averages are shown here.

The Hospital current fee reflects the Office average.

CASH FLOW PROJECTIONS

This section summarizes the potential cash flow to the Town of Easton, if the Fire impact fees are implemented in Town at the maximum allowable amounts. The cash flow projections are based on the assumptions regarding projected development within the Town of Easton, as detailed in this chapter.

The summary provides an indication of the impact fee revenue generated by new development within the Town of Easton, and capital expenditures necessary to meet the demand for new Fire facilities and vehicles and apparatus brought about by new development throughout the Easton Volunteer Fire Department service area. Necessary expenditures associated with the incremental expansion of Fire facilities and vehicles are calculated based on current costs per unit, and on maintaining the current levels of service. The cash flow deficit represents the portion of the debt service not recouped through impact fee revenues. The cash flow is also affected by the reduction of impact fee revenue due to credits for future payments of general obligation debt for the Fire station, and the state contribution for Fire apparatus.

Figure 61. Cash Flow Summary for Fire

| <i>(Current \$ in thousands)</i> | 1 | 2 | 3 | 4 | 5 | 5-Year Average Annual | 5-Year Cumulative Total |
|--|-------------|-------------|-------------|-------------|-------------|--------------------------------------|--|
| | 2014 | 2015 | 2016 | 2017 | 2018 | | |
| REVENUES | | | | | | | |
| FIRE | | | | | | | |
| Fire Fee - Single Family | \$16 | \$19 | \$20 | \$23 | \$26 | \$21 | \$104 |
| Fire Fee - Multifamily | \$4 | \$4 | \$5 | \$5 | \$6 | \$5 | \$24 |
| Fire Fee - Commercial | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$15 |
| Fire Fee - Office/Instit | \$7 | \$7 | \$7 | \$7 | \$7 | \$7 | \$35 |
| Fire Fee - Industrial | \$0 | \$1 | \$0 | \$0 | \$1 | \$0 | \$2 |
| Subtotal Fire Fees | \$30 | \$34 | \$35 | \$38 | \$43 | \$36 | \$180 |
| CAPITAL COSTS | | | | | | | |
| FIRE | | | | | | | |
| Fire Facilities | \$19 | \$21 | \$22 | \$23 | \$25 | \$22 | \$110 |
| Fire Equipment/Apparatus | \$30 | \$32 | \$34 | \$36 | \$38 | \$34 | \$170 |
| Consultant Cost | \$1 | \$1 | \$2 | \$2 | \$2 | \$2 | \$8 |
| Subtotal Fire Costs | \$50 | \$54 | \$58 | \$61 | \$65 | \$58 | \$288 |
| NET CAPITAL FACILITIES CASH FLOW- | | | | | | | |
| | <i>FIRE</i> | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$20) | (\$20) | (\$23) | (\$23) | (\$22) | (\$22) | |
| Cumulative Surplus (or Deficit) | (\$20) | (\$40) | (\$63) | (\$86) | (\$108) | | (\$108) |

IMPLEMENTATION AND ADMINISTRATION

All costs in the impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the recommended annual evaluation and update of impact fees. One approach is to adjust for inflation in construction costs by means of an index like the one published by Engineering News Record (ENR). This index can be applied against the calculated impact fee. If cost estimates change significantly the Town should recalculate the fees.

There are certain accounting procedures that should be followed by the Town. For example, monies received should be placed in a separate fund and accounted for separately and may only be used for the purposes authorized in the impact fee ordinance. Interest earned on monies in the separate fund should be credited to the fund.

CREDITS AND REIMBURSEMENTS

If a developer constructs a system improvement or dedicates land for a system improvement that was included in the fee calculations, it will be necessary to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on TischlerBise's experience, it is better for the Town to establish a reimbursement agreement with the developer that constructs a system improvement. The reimbursement agreement should be limited to a payback period of no more than ten years and the Town should not pay interest on the outstanding balance. The developer must provide sufficient documentation of the actual cost incurred for the system improvement. The Town should only agree to pay the lesser of the actual construction cost or the estimated cost used in the impact fee analysis. If the Town pays more than the cost used in the fee analysis, there will be insufficient fee revenue. Reimbursement agreements should only obligate the Town of Easton to reimburse developers annually according to actual fee collections from the benefiting area.

COLLECTION AND EXPENDITURE ZONES

The reasonableness of impact fees is determined in part by their relationship to the local government's burden to provide necessary public facilities. The need to show a substantial benefit usually requires communities to evaluate collection and expenditure zones for public facilities that have distinct geographic service areas. Therefore, developments paying fees will be benefiting from the provision of additional capital improvements in their service area.

The impact fees prepared for the Town of Easton are based on capital improvements that will have town-wide benefits; therefore, a town-wide service area is appropriate. For the Fire impact fees, because the service area extends beyond the Town boundaries, fees have been calculated for development in the Town and development within the Fire service area but located in unincorporated Talbot County. A map of the service area and a discussion of the demand base within the service area are included in the Fire impact fee chapter (see Figure 48 for the service area map). An interlocal agreement with the County would be necessary if the Town pursued collection of Fire impact fees in unincorporated Talbot County.

POLICY ISSUES

The Fire impact fees are based on the combined asset base of the Easton Volunteer Fire Department (EVFD) and the Town of Easton. To date, EVFD has funded its share of local capital costs through fundraisers and donations. The Town contributes through purchase of equipment and construction of stations. With collection of impact fees within the Town, a portion of local costs for equipment purchases to serve new development will be funded through impact fee revenues. However, past means of funding capital purchases will need to continue to cover replacement equipment to serve existing development as well as to cover capital costs from new development in the unincorporated County portion of the Fire service area (not paying impact fees).

NONRESIDENTIAL DEVELOPMENT CATEGORIES

Nonresidential development categories used throughout this study are based on land use classifications from the book *Trip Generation* (ITE, 2008). A summary description of each development category is provided below.

Commercial/Shopping Center (820) – A shopping center is an integrated group of commercial establishments that is planned, developed, owned and managed as a unit. A shopping center provides on-site parking facilities sufficient to serve its own parking demands. Shopping centers may contain non-merchandizing facilities, such as office buildings, movie theaters, restaurants, post offices, banks, health clubs and recreational facilities. In addition to the integrated unit of shops in one building or enclosed around a mall, many shopping centers include out-parcels. For smaller centers without an enclosed mall or peripheral buildings, the Gross Leasable Area (GLA) may be the same as the Gross Floor Area (GFA) of the building.

General Office (710) – A general office building houses multiple tenants including, but not limited to, professional services, insurance companies, investment brokers and tenant services such as banking, restaurants and service retail facilities. In the Impact Fee Study, this category is used as a proxy for institutional uses that may have more specific land use codes.

Manufacturing (140) – In manufacturing facilities, the primary activity is the conversion of raw materials or parts into finished products. In addition to the actual production of goods, manufacturing facilities may have office, warehouse, research, and associated functions

APPENDIX A

MEMORANDUM

TO: Robert Karge, Town Manager
Town of Easton, Maryland

FROM: Julie Herlands and Meredith Hill
TischlerBise

DATE: February 28, 2013

SUBJECT: REVISED Demographic Data and Development Projections for Impact Fee Study

TischlerBise has revised the demographic data and development projections that will be used in the Town of Easton Impact Fee Study. The demographic data estimates for 2013, will be used in the study calculations. The development projections are used solely to demonstrate the possible future pace of service demands, impact fee revenues, and capital expenditures.

The data herein differs from the *Draft Memorandum* sent December 14, 2012 in ways listed below:

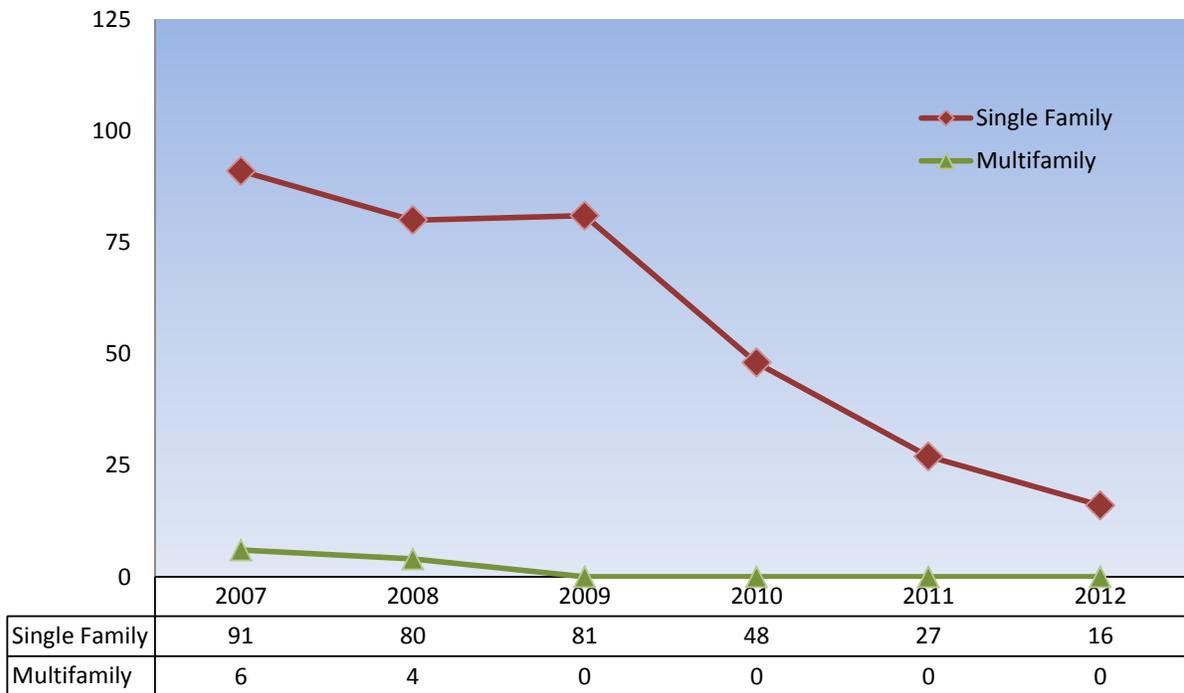
1. Town of Easton annual population estimates for 2011 and 2012 were used to calculate recent population growth trends experienced since the 2010 decennial census population count.
2. Corrected building permit data for years 2007-2012 reduced the estimates of total housing units in years 2011 and 2012.
3. Population and housing unit estimates reflect recent annexation activity.
4. Due to the availability of 2012 calendar year building permits, the base year inputs reflect January 1, 2013 population and housing unit estimates.

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

CURRENT POPULATION AND HOUSING UNIT ESTIMATES

Impact fees require an analysis of current levels of service. For residential development, current levels of service are determined using estimates of population and housing units. To estimate current housing units in the Town of Easton, TischlerBise obtained building permit information from the Town. This information is then used to determine a current estimate of housing units as well as to estimate current population. Figure A62 shows residential building permit trends by type of housing unit for the Town of Easton.

Figure A62. Residential Building Permits in the Town of Easton, 2007-2012



Source: Town of Easton

Residential housing units, and building permit trends, by type are shown in Figure A63 below. To calculate total housing units the distribution of 75 percent single family and 25 percent multifamily units in the Town was calculated from the 2010 U.S. Census American Community Survey (ACS), 5-year Estimates of *Units in Structure*. This distribution was applied to the total number of units reported by the 2010 Decennial Census to get 5,538 single family units, and 1,867 multifamily units in the Town of Easton in 2010.

Figure A63. Residential Housing Units in the Town of Easton

| Building Permits [1] | | 2010* | 2011* | 2012* | Average |
|-----------------------------|--|--------------|--------------|--------------|----------------|
| Single Family | | 48 | 27 | 16 | 30 |
| Multifamily | | 0 | 0 | 0 | 0 |
| Total | | 48 | 27 | 16 | |

**Issued during calendar year*

| Housing Units [2] | 2010 | Base Year | | | | 2013 |
|--------------------------|-------------------------|------------------|--------------|-----------------|--------------|---------------------------------|
| | Distribution [3] | 2010 | 2011 | 2012 [4] | 2013 | Distribution[^] |
| Single Family | 75% | 5,538 | 5,586 | 5,736 | 5,752 | 75% |
| Multifamily | 25% | 1,867 | 1,867 | 1,867 | 1,867 | 25% |
| Total | | 7,405 | 7,453 | 7,603 | 7,619 | |

[^] Reflects the addition of issued permits & annexed units

[1] Town of Easton, Permit Statistics by Application Type

[2] U.S. Census Bureau, 2010 Decennial Census: H1

[3] U.S. Census Bureau, 2010 American Community Survey 5-Year Estimates: Table B25024

[4] 2012 estimates include the addition of 123 units acquired through annexation

To estimate 2011, 2012 and 2013 housing units, the building permits issued each year were added to the housing units, starting with the 2010 census count. The Town of Easton annexed a residential community in 2011, which included 123 single family manufactured homes. To calculate the 2012 estimate of housing units, the 123 annexed units and 2011 building permits were added to the 2011 single family estimate of 5,586 units for a 2012 single family estimate of 5,736.

To calculate the base year housing units, 2012 building permits were added to 2012 housing units. TischlerBise estimates the Town of Easton had 7,619 housing units at the start of base year 2013. The resulting 2013 distribution of housing units by type is 75 percent single family and 25 percent multifamily.

The Town of Easton calculates annual population estimates each January. The Town applies the U.S. Census Bureau 2010 decennial census occupancy rate (90.6 percent) and persons per household factor (2.22) to building permits issued the previous year. To calculate the population added in 2012, the 16 building permits were multiplied by the occupancy rate, and persons per household to calculate 32 persons added. The 32 persons were added to the 2012 population estimate of 16,319 to get a 2013 base year population of 16,351.

PERSONS PER HOUSING UNIT

According to the U.S. Census Bureau, a household is a housing unit that is occupied by year-round residents. Impact fees often use per capita standards and persons per housing unit (PPHU) or persons per household (PPH) to derive proportionate-share fee amounts. When PPHU is used in the fee calculations, infrastructure standards are derived using year-round population. When PPH is used in the fee calculations, the impact fee methodology assumes all housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. TischlerBise recommends that impact fees for residential development in the Town of Easton be imposed according to the number of year-round residents per housing unit. This methodology assumes some portion of the housing stock will be vacant. According to the U.S. Census Bureau American Community Survey, the Town of Easton had a 2010 vacancy rate of 11.5 percent.

Persons per housing unit (PPHU) requires data on population in occupied units and the types of units by structure and bedroom count. These data are collected in the U.S. Census Bureau, American Community Survey (ACS). Figure A64 below shows ACS 2010 5-year estimates for the Town of Easton. (Note: Housing unit estimates from the ACS will not equal decennial census counts of units. This data is used only to derive the PPHU factor, as shown below). To calculate the PPHU, persons in occupied units (14,941) is divided by total housing units (7,280). Dwellings with a single unit per structure (detached, attached, and mobile homes) averaged 2.16 persons per housing unit. Dwellings in structures with multiple units averaged 1.72 year-round persons per housing unit. The 2010 Town of Easton total persons per housing unit (PPHU) of 2.05 will be held constant over the projection period since the impact fees represents a “snapshot approach” of current levels of service and costs. The PPHU factor will be applied to the base year 2013 housing unit estimate calculated in Figure A63 above.

Figure A64. Household Size by Type of Housing Unit, 2010 American Community Survey

| Units in Structure | Renter & Owner | | Housing Units | Persons Per Hsg Unit | Vacancy Rate |
|--------------------|----------------|---------|---------------|----------------------|--------------|
| | Persons | HseHlds | | | |
| Single Family | 11,751 | 4,884 | 5,427 | 2.17 | 10% |
| Mobile Homes | 36 | 18 | 18 | 2.00 | 0% |
| Multifamily | 3,154 | 1,539 | 1,835 | 1.72 | 16% |
| Total | 14,941 | 6,441 | 7,280 | | |

839 Vacant/Seasonal HU

| 2010 Summary by Type of Housing | Persons | Households | Housing Units | PPHU | Housing Mix |
|---------------------------------|---------|------------|---------------|-------------|-------------|
| Single Family | 11,787 | 4,902 | 5,445 | 2.16 | 75% |
| Multifamily | 3,154 | 1,539 | 1,835 | 1.72 | 25% |
| Subtotal | 14,941 | 6,441 | 7,280 | 2.05 | Vacancy |
| Group Quarters | 369 | | | | Rate |
| TOTAL | 15,310 | 6,441 | 7,280 | | 11.5% |

Source: U.S. Census Bureau, 2010 American Community Survey 5-Year Estimates

Based on household characteristics and data availability, TischlerBise recommends using two housing unit categories for the Impact Fee Study: (1) Single Family and (2) Multifamily. (Further discussion on housing characteristics by housing unit type and bedroom count is provided at the end of this memo.)

POPULATION AND HOUSING UNIT PROJECTIONS

TischlerBise analyzed recent growth trends, reviewed the Town of Easton Comprehensive Plan (2010), and had discussions with staff. Intercensal Population Estimates produced by the U.S. Census Bureau demonstrate an average annual growth rate for the Town of Easton that has slowed from the 2004 peak of 4 percent growth to 2.0 percent between 2009 and 2010. The Town of Easton uses building permit data to estimate annual population growth. Since the 2010 decennial census population count of 15,945, the Town’s annual growth slowed to 0.4 percent (not including population added through annexation). Based on these growth patterns, and analysis conducted for the Comprehensive Plan, the Town of Easton assumes there will be annual population growth. However, due to the continual effects of a slow economic recovery the target of 1 percent annual growth is not expected to return immediately. To reflect this in the population and housing unit projections, TischlerBise applied a progressive annual growth rate beginning in 2014 with a rate of 0.4 percent. Each year the growth rate is increased by 0.05 percent until a 1 percent plateau is reached in 2026. See Figure A65 for more detail.

Figure A65. Population and Housing Unit Projections in Town of Easton, 2013 - 2033

| | Persons Per Housing Unit | | Five-Year Increments ==> | | | | | | | | | Cumulative Increase 2013-2033 | Avg. Ann. Increase 2013-2033 |
|--|---------------------------|--------|--------------------------|--------|--------|--------|--------|--------|--------|-------|-------------------------|----------------------------------|---------------------------------|
| | Population Projected Rate | | 0.40% | 0.45% | 0.50% | 0.55% | 0.60% | 0.85% | 1.00% | 1.00% | | | |
| | Base Yr | 1 | 2 | 3 | 4 | 5 | 10 | 15 | 20 | | | | |
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2023 | 2028 | 2033 | | | | |
| SUMMARY OF DEMAND PROJECTIONS (Town Limits) | | | | | | | | | | | | | |
| TOTAL POPULATION | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 17,390 | 18,242 | 19,165 | | 2,814 | 141 | |
| TOTAL HOUSING UNITS | 7,619 | 7,650 | 7,685 | 7,724 | 7,767 | 7,815 | 8,121 | 8,534 | 8,982 | | 1,363 | 68 | |
| RESIDENTIAL DEVELOPMENT | | | | | | | | | | | | | |
| Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 17,390 | 18,242 | 19,165 | | 2,814 | 141 | |
| Housing Units | | | | | | | | | | | | | |
| Single Family | | | | | | | | | | | | | |
| Multifamily | | | | | | | | | | | | | |
| TOTAL | 7,619 | 7,650 | 7,685 | 7,724 | 7,767 | 7,815 | 8,121 | 8,534 | 8,982 | | 1,363 | 68 | |
| ANNUAL INCREASES (City Limits) | | | | | | | | | | | | | |
| | 12-13 | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 22-23 | 27-28 | 32-33 | | 2013-2033 Avg Annual | | |
| Population | 32 | 64 | 73 | 81 | 90 | 99 | 145 | 179 | 188 | | 141 | | |
| Housing Units | 16 | 31 | 35 | 39 | 43 | 48 | 70 | 87 | 91 | | 68 | | |

Source: Town of Easton; TischlerBise

According to the Comprehensive Plan, the Town can absorb approximately 2,492 net new units without needing to annex additional areas. At an average annual increase of 68 housing units and 141 persons, build-out of current town boundaries will be met roughly in year 2045. The projected growth assumes that the estimated 2013 distribution between single family and multifamily units is held constant with 75 percent of the housing stock being single family homes and the remainder multifamily.

Population and housing unit projections are used to illustrate the possible future pace of service demands, revenues, and expenditures. As these factors will vary to the extent that future development varies, there will be virtually no effect on the actual amount of the impact fee.

NONRESIDENTIAL DEVELOPMENT ESTIMATES AND PROJECTIONS

In addition to data on residential development, the calculation of impact fees requires data on nonresidential square footage and employment (number of jobs) in the Town of Easton.

TischlerBise analyzed recent employment trends in the Town of Easton and Talbot County. Capturing accurate municipal-level at place of work jobs information is difficult due to survey methodology and data confidentiality. The Bureau of Labor Statistics and the U.S. Census Bureau have partnered to release data of employed persons by place of work, and place of residence through the Longitudinal Employer-Household Dynamics (LEHD) web-based application OnTheMap. These data provide a single source for municipal and county-level employment trends with historical data beginning in 2002.

According to the LEHD employment statistics, over the last nine years, the Town of Easton hosted on average 68 percent of all Talbot County jobs. See Figure A66 for additional information on County and Town employment trends. The Town of Easton had 12,922 total jobs in 2010, and a 0.08 percent average job growth since 2002. TischlerBise applied County and Town growth rates to the 2010 jobs to estimate the 2013 jobs to be 19,069 and 12,952, respectively. These estimates retain the 68 percent distribution of County jobs in Easton.

Figure A66. Employment Trends in Talbot County and Town of Easton

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 9-yr Avg Growth |
|---------------------------|--------|--------|--------|--------|------------|--------|--------|--------|--------|-----------------|
| Town of Easton, MD | 12,829 | 13,196 | 13,052 | 13,434 | 13,053 | 12,922 | 12,932 | 12,942 | 12,952 | 0.08% |
| Annual growth | 14.9% | 2.9% | -1.1% | 2.9% | -2.8% | -1.0% | 0.08% | 0.08% | 0.08% | |
| Net Jobs Change | 1665 | 367 | (144) | 382 | (381) | (131) | 10 | 10 | 10 | |
| Talbot County, MD | 18,963 | 19,698 | 19,413 | 19,527 | 18,465 | 19,093 | 19,085 | 19,077 | 19,069 | -0.044% |
| Annual growth | 9.7% | 3.9% | -1.4% | 0.6% | -5.4% | 3.4% | -0.04% | -0.04% | -0.04% | |
| Net Jobs Change | 1676 | 735 | (285) | 114 | (1062) | 628 | (8) | (8) | (8) | |
| County Share in Easton | 68% | 67% | 67% | 69% | 71% | 68% | 68% | 68% | 68% | |
| | | | | | average==> | 68% | | | | |
| <i>Estimated</i> | | | | | | | | | | |

Source: US Census, OnTheMap Application and LEHD Origin-Destination Employment Statistics (2002-2010); TischlerBise

To calculate the 2013 distribution of estimated jobs in the Town, TischlerBise applied the LEHD distribution of commercial (29%), office (62%), and industrial (9%) jobs from 2010 LEHD estimates (the most recent year available for detailed data) to the above 2013 total jobs estimate for the Town.

Figure A67. Estimated Employment and Nonresidential Floor Area in the Town of Easton, 2013

| | 2010 | | 2013 | | Square Feet | Nonresidential | Pct of Nonres |
|----------------------|---------------|-------------|---------------|------------------|------------------|----------------|---------------|
| | Jobs [1] | Share [1] | Estd Jobs [2] | Per Employee [3] | Floor Area | Floor Area | Floor Area |
| Commercial/Retail | 3,695 | 29% | 3,756 | 500 | 1,878,000 | | 38% |
| Office/Institutional | 8,009 | 62% | 8,030 | 301 | 2,417,008 | | 49% |
| Industrial/Flex | 1,218 | 9% | 1,166 | 558 | 650,152 | | 13% |
| TOTAL | 12,922 | 100% | 12,952 | 382 | 4,945,160 | | 100% |
| <i>Estimated</i> | | | | | | | |

[1] U.S. Census Bureau, OnTheMap Application and LEHD Origin-Destination Employment Statistics; TischlerBise

[2] TischlerBise

[3] Trip Generation Manual, Institute of Transportation Engineers, 9th Edition (2012).

To estimate current nonresidential floor area in Easton, TischlerBise used 2012 average square feet per employee data published by The Institute of Transportation Engineers (ITE), and shown in Figure A68. The estimate of 3,756 commercial/retails jobs was multiplied by the ITE square feet per employee factor of 500 to calculate an estimate of 1,878,000 square feet of commercial/retail floor area in Easton in 2013. It is estimated the Town of Easton has almost 5 million square feet of nonresidential space in active use. Almost half (49 percent) of current floor area is categorized as office or institutional space.

Figure A68. The Institute of Transportation Engineers, Employee and Building Area Ratios, 2012

| ITE Code | Land Use / Size | Demand Unit | Weekday Trip Ends per Demand Unit* | Employee* | Emp Per Dmd Unit** | Sq Ft Per Emp |
|-------------------------------------|-----------------------|--------------------|------------------------------------|-------------|--------------------|---------------|
| Commercial / Shopping Center | | | | | | |
| 820 | Average | 1,000 Sq Ft | 42.70 | na | 2.00 | 500 |
| General Office | | | | | | |
| 710 | Average | 1,000 Sq Ft | 11.03 | 3.32 | 3.32 | 301 |
| Other Nonresidential | | | | | | |
| 770 | Business Park*** | 1,000 Sq Ft | 12.44 | 4.04 | 3.08 | 325 |
| 760 | Research & Dev Center | 1,000 Sq Ft | 8.11 | 2.77 | 2.93 | 342 |
| 610 | Hospital | 1,000 Sq Ft | 13.22 | 4.50 | 2.94 | 340 |
| 565 | Day Care | student | 4.38 | 26.73 | 0.16 | na |
| 550 | University/College | student | 1.71 | 8.96 | 0.19 | na |
| 530 | High School | student | 1.71 | 19.74 | 0.09 | na |
| 520 | Elementary School | student | 1.29 | 15.71 | 0.08 | na |
| 520 | Elementary School | 1,000 Sq Ft | 15.43 | 15.71 | 0.98 | 1,018 |
| 320 | Lodging | room | 5.63 | 12.81 | 0.44 | na |
| 254 | Assisted Living | bed | 2.66 | 3.93 | 0.68 | na |
| 151 | Mini-Warehouse | 1,000 Sq Ft | 2.50 | 61.90 | 0.04 | 24,760 |
| 150 | Warehousing | 1,000 Sq Ft | 3.56 | 3.89 | 0.92 | 1,093 |
| 140 | Manufacturing | 1,000 Sq Ft | 3.82 | 2.13 | 1.79 | 558 |
| 110 | Light Industrial | 1,000 Sq Ft | 6.97 | 3.02 | 2.31 | 433 |

* Trip Generation, Institute of Transportation Engineers, 9th Edition (2012).

** Employees per demand unit calculated from trip rates, except for Shopping Center data, which are derived from Development Handbook and Dollars and Cents of Shopping Centers, published by the Urban Land Institute.

NONRESIDENTIAL FLOOR AREA AND EMPLOYMENT PROJECTIONS

Future employment growth and nonresidential development in the Town are projected based on information provided by Town staff, TischlerBise’s analysis of past trends in the Town, and research on other regional employment projections. To project employment for the Town, TischlerBise referred to the long-term occupation projection growth rate for the federally-defined Upper Shore Workforce Investment Area (WIA). The Maryland Department of Labor uses past and present trends to give an overview of where the economy of the state and WIAs may be headed. The most recent data available projected an annual growth rate of 1 percent for the Upper Shore WIA. Talbot County has consistently hosted roughly 31 percent of the Upper Shore WIA employment. In addition, the Town expects additional industrial and medical-related employment growth in the next 3 to 5 years. To be conservative, and to reflect lingering effects of slow economic recovery, TischlerBise assumed a 0.7 percent growth rate for the Town of Easton, which results in an average growth of just under 100 jobs per year.

The projected increase in employment is then used to estimate growth in nonresidential square footage using the employee per square foot data discussed above. Results are shown in Figure A69 below.

Figure A69. Nonresidential Floor Area and Employment Projections in the Town of Easton, 2013 - 2033

| | Employment Projections 0.7% | | | | | | | | | | Cumulative Increase 2013-2033 | Avg. Ann. Increase 2013-2033 |
|--|------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|--|----------------------------------|---------------------------------|
| | Base Yr 2013 | 1 2014 | 2 2015 | 3 2016 | 4 2017 | 5 2018 | 10 2023 | 15 2028 | 20 2033 | | | |
| SUMMARY OF DEMAND PROJECTIONS (Town Limits) | | | | | | | | | | | | |
| TOTAL JOBS | 12,952 | 13,037 | 13,122 | 13,208 | 13,295 | 13,382 | 13,827 | 14,286 | 14,761 | | 1,809 | 90 |
| NONRESIDENTIAL DEVELOPMENT | | | | | | | | | | | | |
| Employment By Type | | | | | | | | | | | | |
| Commercial/Retail | | | | | | | | | | | | |
| Office/Institutional | | | | | | | | | | | | |
| Industrial/Flex | | | | | | | | | | | | |
| TOTAL | 12,952 | 13,037 | 13,122 | 13,208 | 13,295 | 13,382 | 13,827 | 14,286 | 14,761 | | 1,723 | 86 |
| Nonres Floor Area (1,000 SF) | | | | | | | | | | | | |
| Commercial (1,000 SF) | | | | | | | | | | | | |
| Office/Insttit (1,000 SF) | | | | | | | | | | | | |
| Industrial/Flex (1,000 SF) | | | | | | | | | | | | |
| TOTAL | 4,945 | 4,977 | 5,011 | 5,043 | 5,076 | 5,109 | 5,279 | 5,455 | 5,635 | | 658 | 33 |
| ANNUAL INCREASES (City Limits) | | | | | | | | | | | | |
| Jobs | 10 | 85 | 85 | 86 | 87 | 87 | 90 | 93 | 96 | | 90 | |
| Nonres Floor Area (1,000 SF) | 4 | 32 | 34 | 32 | 33 | 33 | 34 | 36 | 36 | | 33 | |

Source: Town of Easton; TischlerBise

AVERAGE DAILY VEHICLE TRIPS

Average Daily Vehicle Trips are used in several impact fee categories. Vehicle trips are estimated using average weekday vehicle trip ends from the reference book, *Trip Generation, 9TH Edition*, published by the Institute of Transportation Engineers (ITE) in 2012. A vehicle trip end represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway).

TRIP RATE ADJUSTMENTS

Trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points. Therefore, the basic trip adjustment factor is 50 percent. As discussed below, additional adjustments are made to ensure the fees are proportionate to the infrastructure demand for particular types of development.

Adjustment for Journey-To-Work Commuting

Residential development in the Town of Easton has a larger trip adjustment factor of 60 percent to account for commuters leaving Easton for work. According to the National Household Travel Survey (2011), home-based work trips are typically 31 percent of “production” trips, in other words, out-bound trips (which are 50 percent of all trip ends). The LED OnTheMap data from 2010 indicate that 65 percent of Easton's workers travel outside the Town for work. In combination, these factors ($0.31 \times 0.50 \times 0.65 = 0.10$) account for 10 percent of additional production trips. The total adjustment factor for residential includes attraction trips (50% of trip ends) plus the journey-to-work commuting adjustment (10% of production trips) for a total of 60 percent.

Figure A70. Adjustment for Journey-to-Work Commuting

| | |
|--|------------|
| <i>Trip Adjustment Factor for Commuters [1]</i> | |
| Employed Residents | 6,169 |
| Residents Working in City | 2,132 |
| Residents Commuting Outside City for Work | 4,037 |
| Percent Commuting out of the City | 65% |
| Additional Production Trips [2] | 10% |
| <i>Residential Trip Adjustment Factor</i> | 60% |

[1] U.S. Census Bureau, OnTheMap Application (version 6.1.1) and LEHD Origin-Destination Employment Statistics

[2] National Household Travel Survey, 2009: Table 30

Adjustment for Pass-By Trips

The basic trip adjustment factor of 50 percent is applied to the Office/Institutional and Industrial categories. The Retail category has a trip factor of less than 50 percent because this type of development attracts vehicles as they pass-by on arterial and collector roads. For an average size shopping center, the ITE (2012) indicates that on average 34 percent of the vehicles that enter are passing by on their way to some other primary destination. The remaining 66 percent of attraction trips have the shopping center as their primary destination.

ESTIMATED VEHICLE TRIPS IN EASTON

As an alternative to simply using the national average trip generation rate for residential development, the Institute of Transportation Engineers (ITE) publishes regression curve formulas that may be used to derive custom trip generation rates using local demographic data. Key independent variables needed for the analysis (i.e., vehicles available, housing units, households, and persons) are only available from the 2010 ACS 5-year Estimates for Easton. (Note: Housing unit estimates from the ACS will not equal decennial census counts of units. This data is used only to derive the custom average weekday vehicle trip ends by type of housing unit, as shown below.)

Figure A71. Average Weekday Vehicle Trip Ends by Housing Type in Town of Easton

| Town of Easton, MD | Households [2] | | | | Vehicles per Household by Tenure |
|-----------------------------|------------------------|---------------|--------------|--------------|----------------------------------|
| | Vehicles Available [1] | Units | | Total | |
| | | Single Family | Multifamily | | |
| Owner-occupied | 7,790 | 4,124 | 80 | 4,204 | 1.85 |
| Renter-occupied | 3,005 | 778 | 1,459 | 2,237 | 1.34 |
| TOTAL | 10,795 | 4,902 | 1,539 | 6,441 | 1.68 |
| Housing Units [3] => | | 5,445 | 1,835 | 7,280 | |
| Persons per Housing Unit => | | 2.16 | 1.72 | | |

| | Persons [4] | Trip Ends [5] | Vehicles by Type of Housing | Trip Ends [6] | Average Trip Ends | Trip Ends per Housing Unit | ITE Trip Ends Per Unit | Difference from ITE |
|---------------------|---------------|---------------|-----------------------------|---------------|-------------------|----------------------------|------------------------|---------------------|
| Single Family Units | 11,787 | 30,486 | 8,687 | 50,218 | 40,352 | 7.40 | 9.52 | -22% |
| Multifamily Units | 3,154 | 10,880 | 2,108 | 8,600 | 9,740 | 5.30 | 6.65 | -20% |
| TOTAL | 14,941 | 41,366 | 10,795 | 58,818 | 50,092 | 6.90 | | |

[1] Vehicles available by tenure from Table B25046, American Community Survey, 2006-2010.
 [2] Households by tenure and units in structure from Table B25032, American Community Survey, 2006-2010.
 [3] Housing units from Table B25024, American Community Survey, 2006-2010.
 [4] Persons by units in structure from Table B25033, American Community Survey, 2006-2010.
 [5] Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2012). For single family housing (ITE 210), the fitted curve equation is $EXP(0.91 * LN(persons) + 1.52)$. To approximate the average population of the ITE studies, persons were divided by 21 and the equation result multiplied by 21. For multifamily housing (ITE 220), the fitted curve equation is $(3.47 * persons) - 64.48$.
 [6] Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2012). For single family housing (ITE 210), the fitted curve equation is $EXP(0.99 * LN(vehicles) + 1.81)$. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 34 and the equation result multiplied by 34. For multifamily housing (ITE 220), the fitted curve equation is $(3.94 * vehicles) + 293.58$.

As shown, a single family unit, in the Town of Easton has an average daily trip rate of 7.40 per unit (compared to 9.52 from ITE), and a multifamily unit has an average daily trip rate of 5.30 trips per unit (compared to 6.65 per unit from ITE). Using this data, average daily trips in the Town can be derived.

Figure A72 details the calculations to determine that existing development, in the Town, generates an average of 73,312 vehicle trips on an average weekday. Residential development is estimated to generate 31,476 vehicle trips (43 percent) compared to 41,836 vehicle trips (57 percent) generated by nonresidential development. An example of the calculation is as follows for single family units: 5,752 single family units x 7.40 vehicle trips per day per unit x 60% adjustment factor = 25,539 total vehicle trips per day from single family units in the Town. The same calculation is done for each land use type.

Figure A72. Average Daily Trips from Existing Development in Town of Easton

| | | Base Year | |
|---|--|--------------------|--------------------|
| Residential Vehicle Trips on an Average Weekday* | | 2013 | |
| Residential Units | | <i>Assumptions</i> | |
| Single Family | | 5,752 | |
| Multifamily | | 1,867 | |
| Average Weekday Vehicle Trip Ends per Unit* | | <i>Trip Rate</i> | <i>Trip Factor</i> |
| Single Family | | 7.40 | 60% |
| Multifamily | | 5.30 | 60% |
| Residential Vehicle Trip Ends of an Average Weekday | | | |
| Single Family | | 25,539 | |
| Multifamily | | 5,937 | <i>% of total</i> |
| Total Residential Trips | | 31,476 | 43% |
| Nonresidential Vehicle Trips on an Average Weekday** | | 2013 | |
| Nonresidential Gross Floor Area (1,000 sq. ft.) | | <i>Assumptions</i> | |
| Commercial/Retail | | 1,878 | |
| Office/Institutional | | 2,417 | |
| Industrial/Flex | | 650 | |
| Average Weekday Vehicle Trips Ends per 1,000 Sq. Ft.** | | <i>Trip Rate</i> | <i>Trip Factor</i> |
| Commercial | | 42.70 | 34% |
| Office/Institutional | | 11.03 | 50% |
| Industrial/Flex | | 3.82 | 50% |
| Nonresidential Vehicle Trips on an Average Weekday | | | |
| Commercial | | 27,265 | |
| Office/Institutional | | 13,330 | |
| Industrial/Flex | | 1,241 | |
| Total Nonresidential Trips | | 41,836 | 57% |
| TOTAL TRIPS | | 73,312 | 100% |

*Trip rates are customized for Town of Easton. See accompanying tables and discussion.

**Trip rates are from the Institute of Transportation Engineers (ITE) Trip Generation Manual (2012)

DEMAND INDICATORS BY SIZE OF DETACHED HOUSING

As part of the impact fee effort for the Town of Easton, we further analyzed demographic data in an effort to potentially refine the impact fee schedule to be more progressive for residential development. This can be done by developing fees by size of housing unit based on bedroom count. Household size and vehicle trip rates can be derived using custom tabulations of demographic data by bedroom range from survey responses provided by the U.S. Census Bureau in files known as Public Use Micro-data Samples (PUMS). Because PUMS data are only available for areas of roughly 100,000 persons, the Town of Easton is in Maryland Public Use Micro-data Area (PUMA) 01300, which covers the counties of Caroline, Dorchester, Queen Anne's, and Talbot. Data is first analyzed for the PUMA area and then calibrated to conditions in the Town of Easton.

TischlerBise used 2010 ACS 5-Year Estimates to derive persons per housing unit by number of bedrooms as well as number of vehicle trips per unit by number of bedrooms. As shown in Figure A73, TischlerBise derived trip generation rates and average persons, by bedroom range, using the number of persons and vehicles available. Recommended multipliers were scaled to make the average value by type of housing for Maryland PUMA 01300 match the average value derived from ACS data specific to Easton. As the number of bedrooms increases, trip ends and persons per unit increase as well.

Figure A73. Average Persons and Trip Ends by Bedroom Range in Town of Easton

| | Persons (1) | Trip Ends (2) | Vehicles Available (1) | Trip Ends (3) | Average Trip Ends | Housing Units (1) | Recommended Multipliers for Municipality (4) | |
|-------------------------------|----------------|------------------|---------------------------|------------------|----------------------|----------------------|--|-----------------------------|
| | | | | | | | Trip Ends per Housing Unit | Persons per Housing Unit |
| Single Family 0-3 Bdrms | 5,994 | 16,078 | 5,280 | 30,627 | 23,352 | 2,882 | 6.89 | 2.08 |
| Single Family 4+ Bdrms | 2,741 | 7,889 | 2,258 | 13,209 | 10,549 | 1,014 | 8.86 | 2.70 |
| <i>Single Family Subtotal</i> | <i>8,735</i> | <i>25,172</i> | <i>7,538</i> | <i>44,075</i> | <i>34,623</i> | <i>3,896</i> | <i>7.40</i> | <i>2.16</i> |
| Multifamily Total | 609 | 2,049 | 354 | 1,688 | 1,869 | 387 | 5.30 | 1.72 |
| GRAND TOTAL | 9,344 | 27,221 | 7,892 | 45,763 | 36,492 | 4,283 | | |

- (1) American Community Survey, Public Use Microdata Sample for MD PUMA 01300 (unweighted data for 2006-2010).
- (2) Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2012). For single family housing (ITE 210), the fitted curve equation is $EXP(0.91 * LN(persons) + 1.52)$. To approximate the average population in the ITE studies, persons were divided by 16 and the equation result multiplied by 16. For multifamily housing (ITE 220), the fitted curve equation is $(3.47 * persons) - 64.48$.
- (3) Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2012). For single family housing (ITE 210), the fitted curve equation is $EXP(0.99 * LN(vehicles) + 1.81)$. To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 29 and the equation result multiplied by 29. For multifamily housing (ITE 220), the fitted curve equation is $(3.94 * vehicles) + 293.58$.
- (4) Recommended multipliers are scaled to make the average value by type of housing for MD PUMA 01300 match the average value for Easton, derived from American Community Survey 2006-2010 data, with persons adjusted to the Townwide average of 2.16 persons per single family housing unit.

SUMMARY

Figure A74 on the next page is a summary of annual demographic and development projections for the study. Demographic data estimates for 2013 are used in the impact fee calculations. The development *projections* are used to illustrate the possible future pace of service demands and cash flows resulting from revenues and expenditures associated with those service demands.

Figure A74. Annual Demand Projections, 2013-2033, Town of Easton

| | Base Yr | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | Cumulative Increase | Avg. Ann. Increase | |
|--|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------------------|--------------------|--|
| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2013-2033 | 2013-2033 | |
| SUMMARY OF DEMAND PROJECTIONS (Town Limits) | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL POPULATION | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 16,866 | 16,983 | 17,109 | 17,245 | 17,390 | 17,545 | 17,710 | 17,886 | 18,063 | 18,242 | 18,423 | 18,606 | 18,791 | 18,977 | 19,165 | 2,814 | 141 | |
| TOTAL HOUSING UNITS | 7,619 | 7,650 | 7,685 | 7,724 | 7,767 | 7,815 | 7,867 | 7,924 | 7,985 | 8,051 | 8,121 | 8,196 | 8,276 | 8,361 | 8,447 | 8,534 | 8,622 | 8,711 | 8,801 | 8,891 | 8,982 | 1,363 | 68 | |
| TOTAL JOBS | 12,952 | 13,037 | 13,122 | 13,208 | 13,295 | 13,382 | 13,470 | 13,559 | 13,648 | 13,737 | 13,827 | 13,918 | 14,010 | 14,101 | 14,193 | 14,286 | 14,380 | 14,475 | 14,569 | 14,665 | 14,761 | 1,809 | 90 | |
| TOTAL POPULATION AND JOBS | 29,303 | 29,452 | 29,610 | 29,777 | 29,954 | 30,140 | 30,336 | 30,542 | 30,757 | 30,982 | 31,217 | 31,463 | 31,720 | 31,987 | 32,256 | 32,528 | 32,803 | 33,081 | 33,360 | 33,642 | 33,926 | 4,623 | 231 | |
| Jobs to Population Ratio | 0.79 | 0.79 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.79 | 0.79 | 0.79 | 0.79 | 0.78 | 0.78 | 0.78 | 0.78 | 0.77 | 0.77 | | | |
| RESIDENTIAL DEVELOPMENT | | | | | | | | | | | | | | | | | | | | | | | | |
| Population | 16,351 | 16,415 | 16,488 | 16,569 | 16,659 | 16,758 | 16,866 | 16,983 | 17,109 | 17,245 | 17,390 | 17,545 | 17,710 | 17,886 | 18,063 | 18,242 | 18,423 | 18,606 | 18,791 | 18,977 | 19,165 | 2,814 | 141 | |
| Housing Units | | | | | | | | | | | | | | | | | | | | | | | | |
| Single Family | 5,752 | 5,775 | 5,802 | 5,831 | 5,864 | 5,900 | 5,939 | 5,982 | 6,028 | 6,078 | 6,131 | 6,188 | 6,248 | 6,312 | 6,377 | 6,443 | 6,509 | 6,576 | 6,644 | 6,712 | 6,781 | 1,029 | 51 | |
| Multifamily | 1,867 | 1,875 | 1,883 | 1,893 | 1,903 | 1,915 | 1,928 | 1,942 | 1,957 | 1,973 | 1,990 | 2,008 | 2,028 | 2,049 | 2,070 | 2,091 | 2,113 | 2,135 | 2,157 | 2,179 | 2,201 | 334 | 17 | |
| TOTAL | 7,619 | 7,650 | 7,685 | 7,724 | 7,767 | 7,815 | 7,867 | 7,924 | 7,985 | 8,051 | 8,121 | 8,196 | 8,276 | 8,361 | 8,447 | 8,534 | 8,622 | 8,711 | 8,801 | 8,891 | 8,982 | 1,363 | 68 | |
| NONRESIDENTIAL DEVELOPMENT | | | | | | | | | | | | | | | | | | | | | | | | |
| Employment By Type | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial/Retail | 3,756 | 3,781 | 3,805 | 3,830 | 3,856 | 3,881 | 3,906 | 3,932 | 3,958 | 3,984 | 4,010 | 4,036 | 4,063 | 4,089 | 4,116 | 4,143 | 4,170 | 4,198 | 4,225 | 4,253 | 4,281 | 500 | 25 | |
| Office/Institutional | 8,030 | 8,083 | 8,136 | 8,189 | 8,243 | 8,297 | 8,352 | 8,407 | 8,462 | 8,517 | 8,573 | 8,629 | 8,686 | 8,743 | 8,800 | 8,857 | 8,916 | 8,974 | 9,033 | 9,092 | 9,152 | 1,068 | 53 | |
| Industrial/Flex | 1,166 | 1,173 | 1,181 | 1,189 | 1,196 | 1,204 | 1,212 | 1,220 | 1,228 | 1,236 | 1,244 | 1,253 | 1,261 | 1,269 | 1,277 | 1,286 | 1,294 | 1,303 | 1,311 | 1,320 | 1,328 | 155 | 8 | |
| TOTAL | 12,952 | 13,037 | 13,122 | 13,208 | 13,295 | 13,382 | 13,470 | 13,559 | 13,648 | 13,737 | 13,827 | 13,918 | 14,010 | 14,101 | 14,193 | 14,286 | 14,380 | 14,475 | 14,569 | 14,665 | 14,761 | 1,723 | 86 | |
| Nonres Floor Area (1,000 SF) | | | | | | | | | | | | | | | | | | | | | | | | |
| Commercial (1,000 SF) | 1,878 | 1,890 | 1,903 | 1,915 | 1,928 | 1,940 | 1,953 | 1,966 | 1,979 | 1,992 | 2,005 | 2,018 | 2,031 | 2,045 | 2,058 | 2,072 | 2,085 | 2,099 | 2,113 | 2,126 | 2,140 | 249 | 12 | |
| Office/Instit (1,000 SF) | 2,417 | 2,433 | 2,449 | 2,465 | 2,481 | 2,497 | 2,514 | 2,530 | 2,547 | 2,564 | 2,580 | 2,597 | 2,614 | 2,632 | 2,649 | 2,666 | 2,684 | 2,701 | 2,719 | 2,737 | 2,755 | 322 | 16 | |
| Industrial/Flex (1,000 SF) | 650 | 654 | 659 | 663 | 667 | 672 | 676 | 680 | 685 | 689 | 694 | 698 | 703 | 708 | 712 | 717 | 722 | 726 | 731 | 736 | 740 | 86 | 4 | |
| TOTAL | 4,945 | 4,977 | 5,011 | 5,043 | 5,076 | 5,109 | 5,143 | 5,176 | 5,211 | 5,245 | 5,279 | 5,313 | 5,348 | 5,385 | 5,419 | 5,455 | 5,491 | 5,526 | 5,563 | 5,599 | 5,635 | 658 | 33 | |
| | | | | | | | | | | | | | | | | | | | | | | 2013-2033 | | |
| ANNUAL INCREASES (City Limits) | | | | | | | | | | | | | | | | | | | | | | | | |
| Population | 32 | 64 | 73 | 81 | 90 | 99 | 108 | 117 | 126 | 136 | 145 | 155 | 165 | 176 | 177 | 179 | 181 | 183 | 185 | 186 | 188 | 141 | | |
| Housing Units | 16 | 31 | 35 | 39 | 43 | 48 | 52 | 57 | 61 | 66 | 70 | 75 | 80 | 85 | 86 | 87 | 88 | 89 | 90 | 90 | 91 | 68 | | |
| Jobs | 10 | 85 | 85 | 86 | 87 | 87 | 88 | 89 | 89 | 89 | 90 | 91 | 91 | 91 | 92 | 93 | 94 | 95 | 94 | 96 | 96 | 90 | | |
| Nonres Floor Area (1,000 SF) | 4 | 32 | 34 | 32 | 33 | 33 | 34 | 33 | 35 | 34 | 34 | 34 | 35 | 37 | 34 | 36 | 36 | 35 | 37 | 36 | 36 | 33 | | |

Source: Town of Easton; TischlerBise

Figure A75. Annual Demand Projections Chart, 2013-2033

