Cost of Land Uses Fiscal Impact Analysis

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City of Worthington, Ohio

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Prepared by:

TischlerBise
FISCAL | ECONOMIC | PLANNING

4701 Sangamore Road
Suite S240
Bethesda, Maryland 20816
800.424.4318
www.tischlerbise.com

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COST OF LAND USE FISCAL IMPACT ANALYSIS

City of Worthington, Ohio

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I. EXECUTIVE SUMMARY

TischlerBise is under contract with the City of Worthington to conduct a Cost of Land Use Study of various residential and nonresidential development prototypes. A Cost of Land Use Study examines the fiscal impact of prototypical land uses currently being developed in the City or anticipated in the future. In this type of analysis, a "snapshot" approach is used that determines the costs and revenues for various land use prototypes in order to understand the fiscal impact each land use has independently on the City's budget. In other words, it seeks to answer the question, "What type of growth pays for itself?"

TischlerBise was asked to evaluate a total of eleven land use categories, five residential and seven nonresidential land uses. These prototypes are described in more detail in Section II of this report.

Since this analysis focuses on the fiscal impact of selected land use prototypes without regard to geographic location, it relies on average costing. In some cases, the costs may be fixed. In other cases, costs are offset in whole or part by revenues from that particular service. Limitations to this approach are the reliance on average costing, particularly for one-time capital costs.

Cost and Revenue Assumptions

For this analysis, the net fiscal impacts for the eleven land use prototypes have been determined by subtracting the costs necessary to serve these land uses from the revenues generated by each land use. The cost and revenue factors have been determined based on the 2025 City of Worthington Budget and *current levels of service*. To derive the costs, revenues, and service levels, TischlerBise interviewed department staff and reviewed the current budget and other financial and demographic data. The result of this assessment and the methodologies used to determine costs and revenues are described throughout this document where appropriate.

Land Uses Evaluated

TischlerBise worked closely with City of Worthington staff to identify five residential and seven nonresidential land use prototypes to examine. The following sections outline the characteristics of the land use prototypes analyzed in this study.

The residential prototypes evaluated in this analysis include single family-detached units, single family-attached (townhouse) units, and three multifamily unit types of varying levels of density. The low density multifamily prototype includes surface parked three story walk-ups and the high density prototype includes four to six story podium structures with structured parking. The mixed-use multifamily prototype is similar to the high density multifamily prototype but is part of a mixed-use development that includes retail/serve uses, and in many cases office development. The five residential prototypes are shown below.

1. Single Family Detached
2. Single Family Attached
3. Multifamily (Low Density)
4. Multifamily (Mixed Use)
5. Multifamily (High Density)

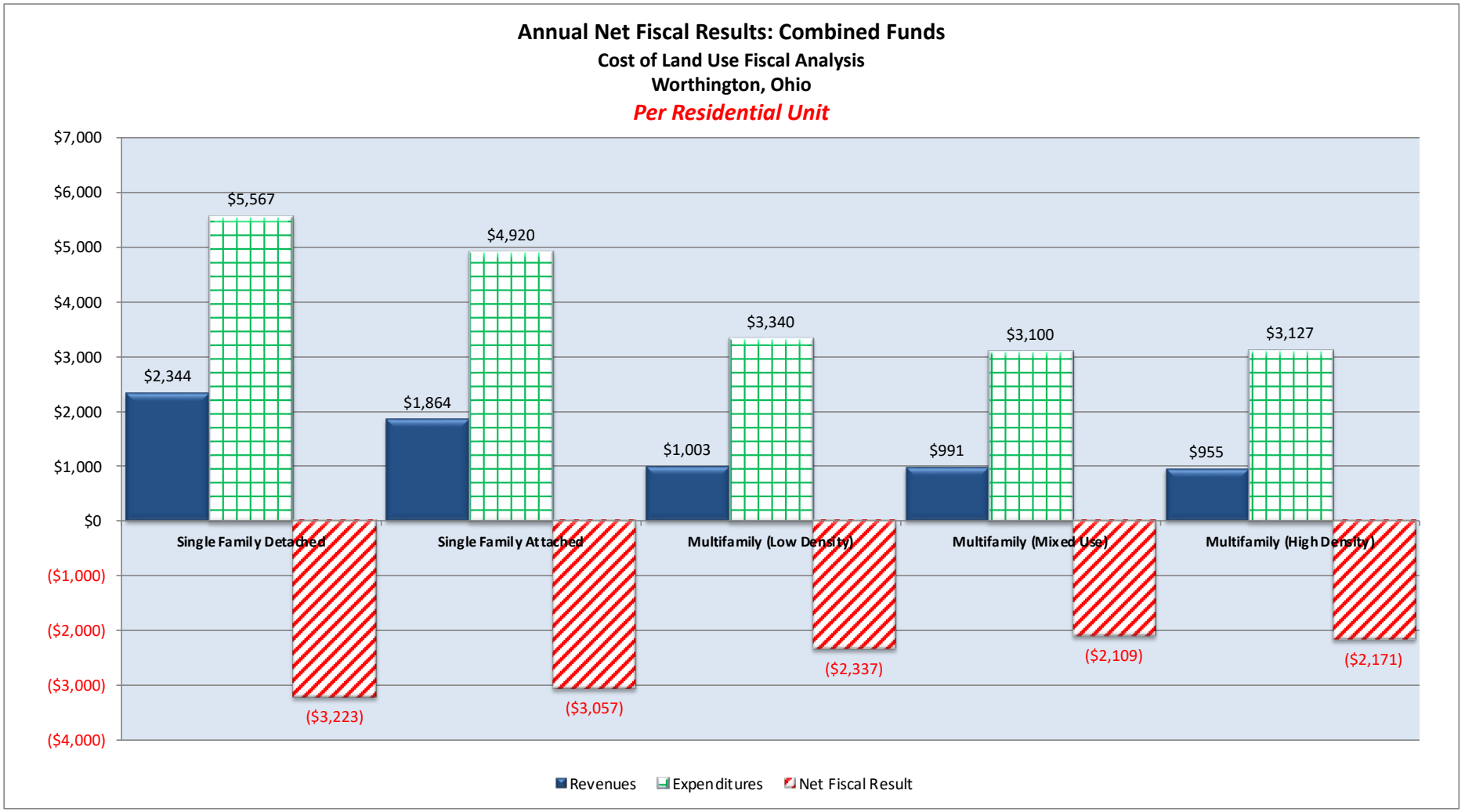
The nonresidential prototypes evaluated in this analysis include a mix of nonresidential uses meant to represent the various type of nonresidential development presently occurring in the City of Worthington. The seven nonresidential prototypes are shown below. Class A Office space refers to new or substantially improved "trophy" office space with a single owner/tenant or a small collection of prized corporate tenants. Class B & C office refers to conventional office space that generally occurs in older buildings. Light industrial includes distribution and flex office buildings with no on-site manufacturing. All other industrial uses are captured in the Other Industrial category. The Mixed Use (With Office) category includes destination retail centers with an anchoring office component or areas/properties where office use is combined with one or more other nonresidential uses. The Retail Village prototype refers to conventional shopping centers with either a grocery store and/or "big box" retail anchor. All other retail including strip mall businesses, convenience stores, stand-alone restaurants, and drive-thru establishments are captured in the Retail (Pad/Strip) category (More detailed information about the nonresidential land use prototypes is discussed in a subsequent section).

1. Class A Office
2. Class B & C Office
3. Light Industrial
4. Other Industrial
5. Mixed Use (With Office)
6. Retail Village (Shopping Center)
7. Retail (Pad/Strip)

Residential Land Use Fiscal Impact Findings

The following figures graphically reflect the fiscal results for the five residential land use prototypes evaluated in this analysis. For **residential development**, results are shown in Figure 1 for each residential land use prototype. All five of the **residential** land use prototypes generate annual net deficits to the City of Worthington, meaning sufficient revenues are not generated to offset the costs associated with providing services and facilities. It is important to note that the assumptions reflect *current* levels of service.

Figure 1: Annual Net Fiscal Results for Residential Land Use Prototypes: Combined Funds



More detail on the residential annual net results are shown below in Figure 2 for each of the City's tax-supported funds, as well as the result for all funds combined. As shown in Figure 2, net deficits are generated to the General Fund and Capital Improvement Fund.

Figure 2: Annual Net Fiscal Results by Fund: Residential Land Use Prototypes

	RESIDENTIAL: PER UNIT				
	Single Family Detached	**Single Family Attached**	**Multifamily (Low Density)**	**Multifamily (Mixed Use)**	**Multifamily (High Density)**
General Fund					
Revenues	$1,985	$1,555	$782	$783	$747
Expenditures	$4,852	$4,313	$2,921	$2,750	$2,750
Net Fiscal Result	**($2,866)**	**($2,758)**	**($2,139)**	**($1,967)**	**($2,002)**
Street Maintenance and Repair Fund					
Revenues	$95	$82	$59	$55	$55
Expenditures	$64	$53	$34	$20	$27
Net Fiscal Result	**$32**	**$29**	**$25**	**$35**	**$28**
Capital Improvement Fund					
Revenues	$263	$226	$162	$153	$153
Expenditures	$652	$554	$386	$330	$350
Net Fiscal Result	**($388)**	**($328)**	**($223)**	**($178)**	**($197)**
GRAND TOTAL					
Revenues	$2,344	$1,864	$1,003	$991	$955
Expenditures	$5,567	$4,920	$3,340	$3,100	$3,127
Net Fiscal Result	**($3,223)**	**($3,057)**	**($2,337)**	**($2,109)**	**($2,171)**

- All five residential prototypes generate net deficits on an annual basis. The largest deficits are to the General Fund, followed by the Capital Improvement Fund. All five residential prototypes generate minor surpluses in the Street Maintenance and Repair Fund.
- The largest net deficit is generated by the Single Family Detached ($3,223 per unit) and Single Family Attached prototypes ($3,057 per unit). This is reflective of the household size (both persons and average daily vehicle trips) of these two prototypes, which is a significant driver of costs. Household

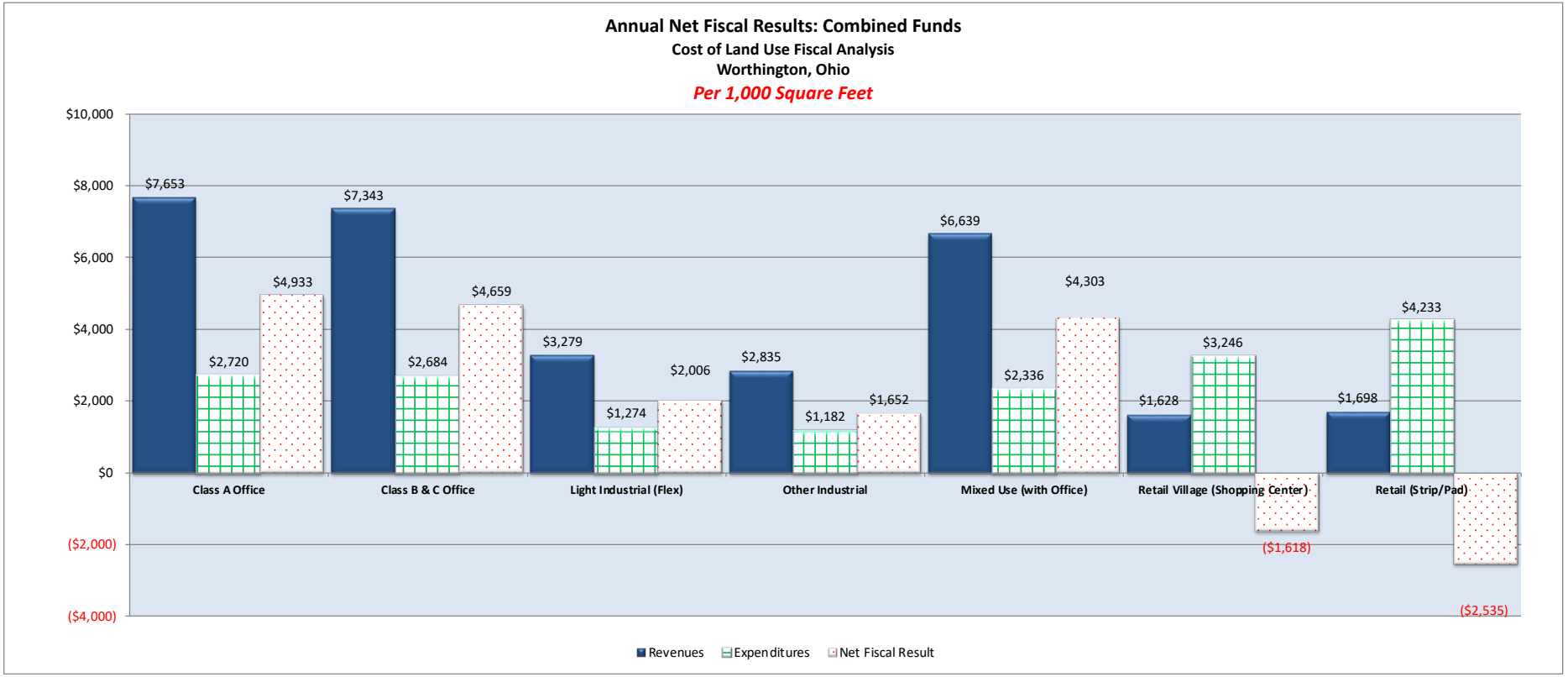
size also plays a role in some revenue generation. Although the Single Family Detached prototype generates $647 more in costs than the Single Family Attached, it also generates $480 more revenue due to greater taxable value (property tax) and to a lesser extent household income (income tax).

- Of the three Multifamily prototypes, the Mixed Use prototype generates a slightly better result (deficit of $2,109 per unit). This due to lower costs resulting from a slightly smaller average household size (but the same as the High Density prototype), as well as a lower average weekday vehicle trip rate as a result of a higher internal trip capture associated with higher density and mixed use development.

Nonresidential Land Use Fiscal Impact Findings

The following figures graphically reflect the fiscal results for the seven **nonresidential** land use prototypes evaluated in this analysis. It is important to note that the assumptions reflect *current* levels of service.

Figure 3: Annual Net Fiscal Results for Nonresidential Land Use Prototypes: Combined Funds



More detail on the nonresidential annual net results are shown below in Figure 4 for each of the City's tax-supported funds, as well as the result for all funds combined. Five of the seven nonresidential land use prototypes generate annual net surpluses to the City of Worthington.

Figure 4: Annual Net Fiscal Results by Fund: Nonresidential Land Use Prototypes

	NONRESIDENTIAL: PER 1,000 SQUARE FEET						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
General Fund							
Revenues	$5,977	$5,732	$2,555	$2,195	$5,163	$1,255	$1,320
Expenditures	$2,199	$2,161	$1,034	$972	$1,948	$2,456	$3,144
Net Fiscal Result	**$3,778**	**$3,571**	**$1,521**	**$1,223**	**$3,215**	**($1,200)**	**($1,824)**
Street Maintenance and Repair Fund							
Revenues	$89	$85	$43	$43	$94	$58	$59
Expenditures	$70	$71	$31	$25	$42	$133	$191
Net Fiscal Result	**$19**	**$14**	**$12**	**$18**	**$52**	**($75)**	**($132)**
Capital Improvement Fund							
Revenues	$1,587	$1,525	$681	$596	$1,382	$314	$319
Expenditures	$452	$452	$209	$185	$346	$657	$898
Net Fiscal Result	**$1,135**	**$1,073**	**$473**	**$411**	**$1,036**	**($343)**	**($579)**
GRAND TOTAL							
Revenues	$7,653	$7,343	$3,279	$2,835	$6,639	$1,628	$1,698
Expenditures	$2,720	$2,684	$1,274	$1,182	$2,336	$3,246	$4,233
Net Fiscal Result	**$4,933**	**$4,659**	**$2,006**	**$1,652**	**$4,303**	**($1,618)**	**($2,535)**

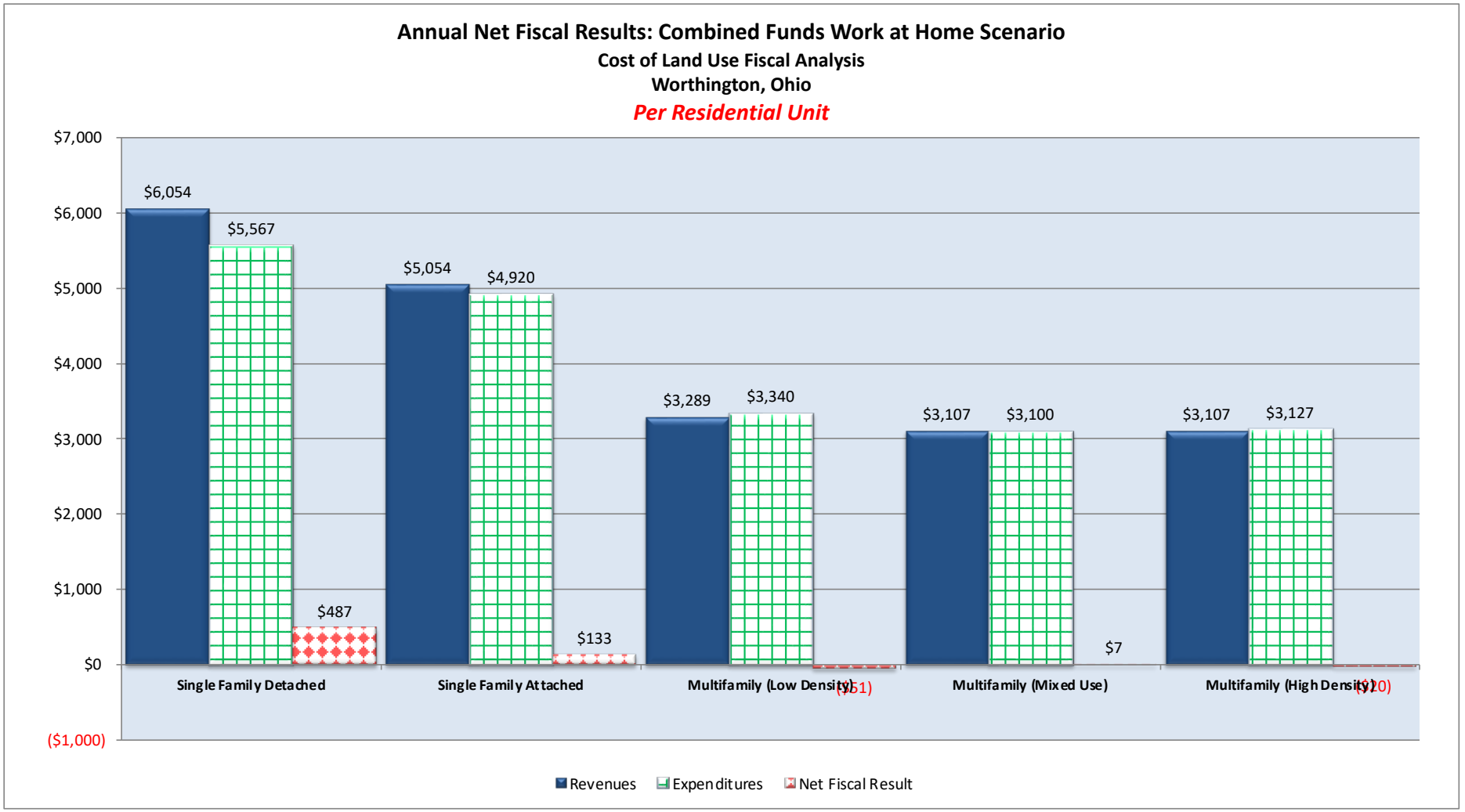
- Five of the seven nonresidential prototypes generate combined net surpluses to the City. The largest surpluses are to the General Fund, as are the deficits for the two Retail prototypes. The same five nonresidential prototypes also generate significant surpluses to the Capital Improvement Fund. The two Retail prototypes generate net deficits to the Capital Improvement Fund. The same can be said for the Street Maintenance and Repair Fund, including the minor deficits generated by the two Retail prototypes.

- The net surpluses are largest for Class A Office, Class B&C Office, and Mixed Use (with Office) prototypes.
- Although the two Office prototypes (and Mixed Use with Office) generate relatively high costs, they also generate the greatest revenue. The revenue generated by the two Office prototypes is more than double the revenue generated by the two Industrial and Retail prototypes.
- The largest net Capital Improvement Fund deficits are generated by the two retail prototypes. This is not surprising given the relatively high Public Safety and Street-related costs generated by these two prototypes, combined with the lower wage employment that generates less income tax to the City.
- The greatest nonresidential net surpluses are generated in the General Fund due to the fact that Fund keeps 80% of the withholding tax that accrues to the City.

Residential Land Use Fiscal Impact Findings – Work at Home Scenario

The following figures graphically reflect the fiscal results for the five **residential** land use prototypes evaluated in this analysis, assuming a work at home situation, meaning the City of Worthington receives 100% of the income. As shown in Figure 5, when it is assumed the residents of each residential prototype are employed by a company outside of Worthington, but work at home, the two Single Family land use prototypes generate annual net surpluses to the City of Worthington.

Figure 5: Annual Net Fiscal Results for Residential Land Use Prototypes: Combined Funds Work at Home Scenario



More detail on the residential annual net results under the Work at Home Scenario are shown below in Figure 6 for each of the City's tax-supported funds, as well as the result for all funds combined. As shown in Figure 6, net deficits are only generated to the General Fund under this scenario. However, surpluses from the Street Maintenance and Repair Fund and Capital Fund are enough to offset two of the General Fund deficits (Single Family Attached and Multifamily Mixed Use).

Figure 6: Annual Net Fiscal Results by Fund: Residential Land Use Prototypes Work at Home Scenario

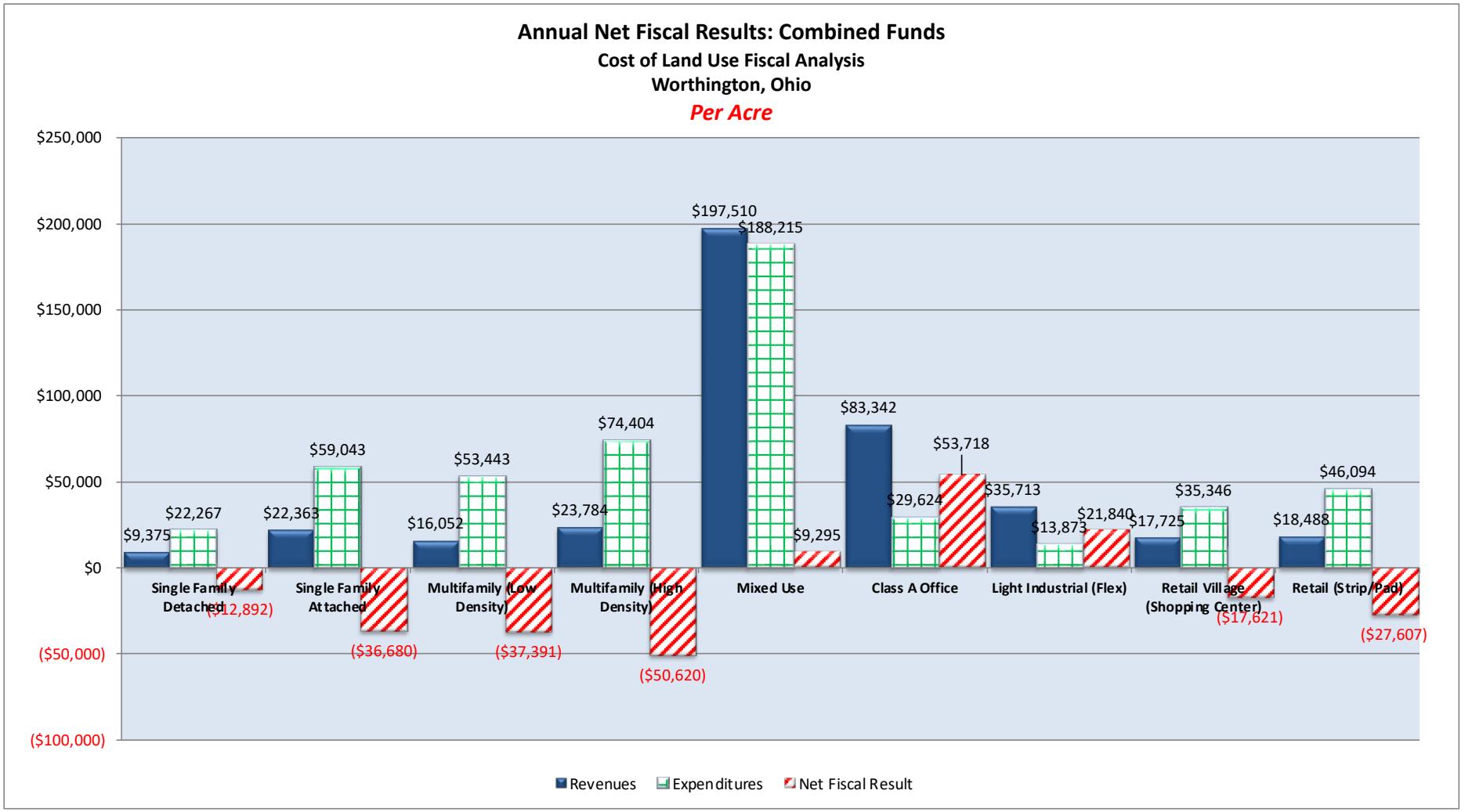
	RESIDENTIAL: PER UNIT				
	Single Family Detached	**Single Family Attached**	**Multifamily (Low Density)**	**Multifamily (Mixed Use)**	**Multifamily (High Density)**
General Fund					
Revenues	$4,928	$4,086	$2,595	$2,454	$2,454
Expenditures	$4,852	$4,313	$2,921	$2,750	$2,750
Net Fiscal Result	**$77**	**($227)**	**($325)**	**($295)**	**($295)**
Street Maintenance and Repair Fund					
Revenues	$95	$82	$59	$55	$55
Expenditures	$64	$53	$34	$20	$27
Net Fiscal Result	**$32**	**$29**	**$25**	**$35**	**$28**
Capital Improvement Fund					
Revenues	$1,030	$886	$635	$598	$598
Expenditures	$652	$554	$386	$330	$350
Net Fiscal Result	**$379**	**$332**	**$249**	**$267**	**$247**
GRAND TOTAL					
Revenues	$6,054	$5,054	$3,289	$3,107	$3,107
Expenditures	$5,567	$4,920	$3,340	$3,100	$3,127
Net Fiscal Result	**$487**	**$133**	**($51)**	**$7**	**($20)**

Fiscal Impact Findings – On a Per Acre Basis

This Cost of Land Uses Fiscal Analysis examined residential and nonresidential land uses in isolation (per unit/per 1,000 square feet). An obvious question is how does this translate when the various land uses occupy an acre of land? Figure 7 below shows the fiscal results on a per acre basis for residential and selected nonresidential prototypes contrasted with an acre of mixed use development, which as the name implies, has both residential units and nonresidential activity. As shown in Figure 7, when residential and retail land uses (which both generate net deficits on a per unit and per 1,000 square feet basis) are paired with office activity (which generates net surpluses on a per 1,000 square foot basis), net surpluses are generated on a per acre basis. While office and industrial land uses perform better than mixed use on a per acre basis, the fiscal results illustrate the importance of understanding the fiscal impacts of various land uses and attracting/encouraging the appropriate mix. Although it is difficult to measure with a Cost of Land Uses fiscal analysis which relies on average costing, from a marginal cost perspective with increased densities comes more efficient service and infrastructure delivery/costs due to economies of scale.

Since there are only two mixed use projects presently in Worthington and one has no residential component, TischlerBise prepared a prototypical mixed use acre by using our CoStar (real estate research company) database and analyzing mixed use developments in the region. These examples included Bridge Park in Dublin, Grandview Yards in Grandview Heights, and The Pointe at Polaris in Columbus. Based on the weighted average of land uses, our assumptions for the mixed use prototype are 41 residential units per acre, 16,904 square feet of office space, and 4,660 square feet of retail space.

Figure 7: Annual Net Fiscal Results: Per Acre Results or Selected Land Uses



Conclusions

The following major conclusions can be made from the analysis:

- The results illustrate the City's reliance on income tax to fund its operations. These taxes comprise approximately 70% of 2025 General Fund revenue. However, this analysis shows an even greater reliance on these taxes for the nonresidential prototypes, ranging from 59% to 95% of total General Fund revenue. Although Worthington assesses a property tax, most property taxes paid by City residents and businesses are to the School District, County, and other entities. The City of Worthington receives less than 4% of property tax generated.
- The results indicate the City's current residential development base is not paying its own way, which is not surprising given the municipal revenue structure for Ohio cities, which favors at place employment (meaning withholding tax stays in the jurisdiction a person is employed), as well as the number of residents who work outside of Worthington (93% of employed residents). It should be noted that single-family housing units comprise approximately 86% of the City's housing stock and the other 14% is low-density multifamily.
- As the long-term effects of the COVID 19 pandemic on nonresidential space needs and the ability of employees to work at home become better known, this may enhance the City's revenue raising abilities. By way of example, the City saw unprecedented growth in income tax collections over the three year period between 2021 and 2023, where income tax collections have increased 27%. This increase is from both the strong economic base in the City and from residents who work at home. As the Work at Home scenario results indicate, three of the five residential prototypes generate surpluses if the City captures 100% of the income tax from these residences, and two are essentially fiscally neutral.
- Worthington has seen success with the Worthington Gateway project, a mixed use project that includes that includes office, restaurant, and retail uses. According to conversations with City staff, this project is bringing amenities embraced by the community as well as additional income tax revenue to the City. Although there is no residential component to this project, it is the City's intent to encourage future mixed use development/redevelopment projects in the future. As the per acre fiscal results indicate, mixed use developments, with increased densities (more efficient service and infrastructure delivery) and income tax from nonresidential uses can generate fiscal benefits to the City. Further, the fiscal results illustrate the importance of understanding the fiscal impacts of various land uses and attracting/encouraging the appropriate mix of uses, as every community has its contributors and recipients from a fiscal perspective.
- It is important to acknowledge that fiscal issues are only one concern when evaluating land uses, as virtually all communities will have contributors and recipients. Non-fiscal issues such as the environment, housing affordability, jobs/housing balance and quality of life must also be considered. The emphasis should be on achieving an appropriate mix of land uses.

II. PROTOTYPE LAND USES

The City of Worthington and TischlerBise developed five residential and seven nonresidential land use prototypes to examine as part of this analysis. The following sections outline the characteristics of the land use prototypes analyzed in this study.

Residential Land Use Prototypes

The residential prototypes evaluated in this analysis include a single family-detached unit types, a single family-attached (townhouse) unit type and two multifamily unit types at varying levels of density. The low density multifamily prototype includes surface parked three-story walk-ups, and the high density prototype includes four to six story podium structures with structured parking. The mixed-use multifamily prototype is similar to the high density multifamily prototype but is part of a mixed-use development that includes retail/serve uses, and in many cases office development. The five residential prototypes are shown below.

1. Single Family Detached
2. Single Family Attached
3. Multifamily (Low Density)
4. Multifamily (Mixed Use)
5. Multifamily (High Density)

Figure 8 outlines the demographic and socioeconomic characteristics associated with each residential prototype. The estimated persons per housing unit, taxable values, estimated household income, and vehicle trip rates are shown in the table for each prototype. More detailed discussion is provided in the Appendix regarding the determination of persons per housing unit and vehicle trip rates.

Figure 8: Residential Land Use Prototypes

Residential Prototypes	Taxable Value Per Unit [a]	Estimated Annual Household Income [e]	Density [i]	Persons Per Housing Unit [b]	Vehicle Trips Per Housing Unit [c]	Trip Adjustment Factor (c)	Adjusted Vehicle Trips Per Unit (Trip Rate x Adj Factor) (d)
Single Family Detached	$225,000	$164,248	4 DU/Acre	2.49	9.89	50%	4.95
Single Family Attached	$160,000	$141,219	12 DU/Acre	2.14	8.19	50%	4.10
Multifamily (Low Density)[f]	$41,345	$101,185	16 DU/Acre	1.53	5.24	50%	2.62
Multifamily (Mixed Use)[h]	$49,198	$95,250	24 DU/Acre	1.44	4.45	50%	1.58
Multifamily (High Density)[g]	$41,345	$95,250	41 DU/Acre	1.44	4.23	50%	2.12

a -Data samples from Franklin County Auditor

b - US Census Bureau, American Community Survey, 2022, TischlerBise analysis

c - Trip Generation, Institute of Transportation Engineers (ITE), 2021, customized to City fo Worthington

d - Adjusted trip rate = trip rates x trip adjustment factor

e - Persons per housing unit multiplied by the 2022 ACS per capita income of $65,990

f - ITE Land Use 220: "includes apartments and condominiums located within the same building with 3 or more dwelling units and that have two or three floors (levels).

g - ITE Land Use 221: "includes apartments and condominiums located in a building with elevators that has between four and 10 floors of living space"

h - Multifamily units in a vertical structure in the same building as nonresidential land uses which occupy the bottom portion of the bulding. Based on Reid Ewing, Michael Greemwald, Mig Zhang, Jerry Walters, Mark Feldman, Robert Cervero, and John Thomas, 2011. "Traffic Generated by Mixed-Use Developments," a 29 percent reduction is given to this prototype to account for a higher incidence of internal trip capture. Taxable value assumption based on an analysis of mixed use proejcts in the region, which inclide The Pointe at Polaris, Bridge Park, and Grandview Yard

i - TischlerBise and City staff

Figure 9 details the assumptions for taxable value per unit and estimated household income per unit that is utilized to determine the amount of property tax and income tax generated per housing unit. Taxable value assumptions are based on a sampling of data from the Franklin County Auditor. Household income was estimated by multiplying the 2022 persons per housing unit factor from US Census Bureau American Community Survey by the per capita income factor for Worthington from the same dataset. It should be noted that this is a conservative number and likely understates the real household income.

Figure 9: Residential Land Use Prototype Tax Generation

Residential Prototypes	Taxable Value per Unit [a]	Property Taxes per Unit [b]	Estimated Annual Household Income [c]	2.5% Income Tax per Unit [d]
Single Family Detached	$225,000	$1,125.00	$163,809	$4,095
Single Family Attached	$160,000	$800.00	$142,538	$3,563
Multifamily (Low Density)	$41,345	$206.73	$101,185	$2,530
Multifamily (Mixed Use)	$49,198	$245.99	$110,863	$2,772
Multifamily (High Density)	$41,345	$206.73	$95,250	$2,381

a -Based on sampling of data from Franklin County Auditor

b - Based on Worthington millage of .5 for residential

c - Persons per housing unit multiplied by the 2022 ACS per capita income of $65,990

d - In the calculation of withholding tax within the model, commuting patterns are analyzed to determine an average for each prototype. For example, OnTheMap data indiates 6.6% of City residents that are employed both live and work in Worthington.

Nonresidential Land Use Prototypes

The nonresidential prototypes evaluated in this analysis include a mix of nonresidential uses meant to represent the various types of nonresidential development presently occurring in the City of Worthington. Class A Office space refers to new or substantially improved "trophy" office space with a single owner/tenant or a small collection of prized corporate tenants. Class B & C office refers to conventional office space that generally occurs in older buildings. Light industrial includes distribution and flex office buildings with no on-site manufacturing. All other industrial uses are captured in the Other Industrial category. The Mixed Use (With Office) category includes destination retail centers with an anchoring office component or areas/properties where office use is combined with one or more other non-residential uses. The Retail Village prototype refers to conventional shopping centers with either a grocery store and/or "big box" retail anchor. All other retail stores, including strip mall businesses, convenience stores, standalone restaurants, and drive-thru establishments are captured in the Retail (Pad/Strip) category. The seven nonresidential prototypes are shown below.

Figure 9 outlines the demographic and socioeconomic characteristics associated with each nonresidential prototype. The estimated employment density (jobs per 1,000 square feet), average wage, average daily vehicle trips, and trip adjustment rates are shown in the table for each nonresidential prototype.

1. Class A Office
2. Class B & C Office
3. Light Industrial
4. Other Industrial
5. Mixed Use (With Office)
6. Retail Village (Shopping Center)
7. Retail (Pad/Strip)

Figure 10: Nonresidential Land Use Prototypes

Nonresidential Prototypes	ITE Code (a)	Floor Area Ratio (b)	Avg Salary per Job (c)	Employees Per 1,000 SF (a,d)	Vehicle Trips Per 1,000 SF (a)	Trip Adj. % (d)	Adj. Vehicle Trips per 1,000 SF (rate x adj. %)
Class A Office	710	0.25	$91,564	3.26	10.84	50%	5.42
Class B & C Office	750	0.25	$91,564	3.13	11.07	50%	5.54
Light Industrial (Flex)	110	0.25	$80,000	1.57	4.87	50%	2.44
Other Industrial	130	0.25	$67,379	1.59	3.93	50%	1.97
Mixed Use (With Office)[e]	760	0.25	$73,605	3.42	11.26	29%	3.27
Retail Village (Shopping Center)	820	0.25	$18,802	2.12	37.01	28%	10.36
Retail (Strip/Pad)	815	0.25	$18,802	2.16	53.12	28%	14.87

a - Trip Generation Manual, Institute of Transportation Engineers (ITE), 2021. Consistent with the literature, the vehicle trip rates for the Mixed Use (with Office) prototype have been reduced by 29%, based on a recent analysis of mixed-use developments in six regions of the US. This is a function of design, diversity, destination accessibility, distance to transit, development scale and demographics

b - City of Worthington

c - Based on data from 2021 TischlerBise study for New Albany updated to 2024 based on CPI

d - Trip Generation Manual, Institute of Transportation Engineers (ITE), 2021; Standard trip allocation is 50% for non-retail land uses; 28% for retail

e - defined as a building in which the primary use is office and that is located adjacent to other residential and nonresidential uses.

Figure 11 details the assumptions for taxable value per 1,000 square feet and the average incomes per job that is utilized to determine the amount of property tax and income tax generated per 1,000 square feet of nonresidential space. Taxable value assumptions are based on a sampling of

data from the Franklin County Auditor. Average income per job is based on data TischlerBise obtained from the City of New Albany as part of a study TischlerBise conducted in 2021, adjusted for inflation.

Figure 11: Residential Land Use Prototype Tax Generation

Nonresidential Prototypes	Taxable Value per 1,000 SF [d]	Property Tax per 1,000 SF [c]	Average Annual Income per Job [a]	Withholding Tax Generated per Job [b]	Employees per 1,000 SF [a]	Withholding Tax per 1,000 SF [e]
Class A Office	$25,320	$126.60	$91,564	$2,289	3.26	$7,452
Class B & C Office	$21,870	$109.35	$91,564	$2,289	3.13	$7,158
Light Industrial (Flex)	$14,740	$73.70	$80,000	$2,000	1.57	$3,142
Other Industrial	$11,650	$58.25	$67,379	$1,684	1.59	$2,680
Mixed Use (with Office)	$36,000	$180.00	$73,605	$1,840	3.42	$6,298
Retail Village (Shopping Center)	$60,790	$303.95	$18,802	$470	2.12	$999
Retail (Strip/Pad)	$65,850	$329.25	$18,802	$470	2.16	$1,014

a - Based on data from 2021 TischlerBise study for New Albany updated to 2024 based on CPI

b - Based on Income tax rate of 2.5%

c - Based on Worthington millage of .5 for nonresidential

d - Based on sampling of data from Franklin County Auditor

e - In the calculation of withholding tax within the model, commuting patterns are analyzed to determine an average for each prototype. For example, OnTheMap data indicates 6.6% of City residents that are employed both live and work in Worthington. Therefore, a factor of 93.4% is applied to job income to reflect the % of workers who commute to Worthington.

III. GENERAL METHODOLOGY AND APPROACH

A Cost of Land Use Study examines the fiscal impact of prototypical land uses that are currently being developed in the City of Worthington. In this type of analysis, a "snapshot" approach is used that determines the costs and revenues for various land use prototypes in order to understand the fiscal effect each land use has independently on a jurisdiction's budget.

The cost and revenue factors have been determined based on the City's 2025 Annual Budget. The analysis is based on *current levels of service*. Current levels of service represent the City's current level of spending on services and facilities. That is, assumptions made in the analysis are based on programs, services, requirements, and policies that are in place today.

The analysis includes the following City tax supported funds impacted by new development: General Fund, Capital Improvement Fund, and Street Maintenance and Repair Fund. Furthermore, only those revenues and costs *directly attributed* to the land use are assumed. Indirect, or spin-off, impacts are not included. Since this analysis focuses on the fiscal impact of selected residential and nonresidential prototypes without regard to geographic location, it relies on average costing. In some cases, the costs may be fixed. Limitations to this approach are the reliance on average costing, particularly for one-time capital costs.

Per Capita

Many of the factors utilized in the Cost of Land Uses fiscal impact analysis are derived using a per capita approach. This approach is used for City expenditures that are influenced strictly by population. If a revenue or cost is allocated on a per capita basis, the budget is divided by the current population estimate to arrive at the current level of service standard.

For example, the Personal Services line item in the Recreation Operations budget totals $1,589,627 in the 2025 Budget. This amount is divided by the current population estimate of 14,755, for a per capita cost of $107.73.

Per Capita and Job

Some factors utilized in the Cost of Land Uses fiscal impact analysis are derived using a per capita and employee approach. This approach is used for City costs/revenues that are influenced overall growth in the City, represented by population and employment as a proxy. If a cost or revenue is allocated on a per capita and job basis a proportionate share analysis of the City is conducted to allocate costs to residential and nonresidential development. To do this, TischlerBise examines population, labor force, and jobs in the City. By using hours in the day, the analysis determines the functional population. This calculation can be found in Figure A7 of the Appendix, which indicates that 57 percent of demand is from residential uses and 43 percent from nonresidential uses.

These proportions are used to split the individual cost and revenue line items. To calculate the cost factors, the residential portion is divided by the population, 14,755, and the nonresidential portion is divided by the current jobs located in the City (15,575). For example, the Personal Services line item from the Finance budget totals $417,208 in the 2025 Budget. This amount is split by the Functional Population percentages, allocating $237,870 to residential development and $179,338 to nonresidential development. These proportions are divided by the current population to calculate a cost per person factor, $16.12, and the employment estimate to calculate a cost per job of $11.51.

Per Vehicle Trip

A per vehicle trip is used to allocate the residential and nonresidential portion of Street Maintenance & Repair Fund expenditures. Trip generation rates were obtained from the reference book, Trip Generation, published by the Institute of Transportation Engineers (11th Edition, 2021). Similar to the use if functional population described above, costs for the Street Maintenance & Repair Fund are allocated to residential and nonresidential development based on the percentage of total average day vehicle trips current estimated from development in the City of Worthington. This is shown in Figure A6 in the Appendix, where residential development accounts for 37 percent of current vehicle trips and nonresidential accounts for 63 percent. For example, the Personal Services line item from the Traffic Control Systems budget totals $86,632 in the 2025 Budget. This amount is divided by 37 percent for residential development, resulting in a residential share of $32,440. This cost is divided by the current residential average day vehicle trips (28,321) to calculate a cost per trip of $1.15. A similar calculation is done for nonresidential development.

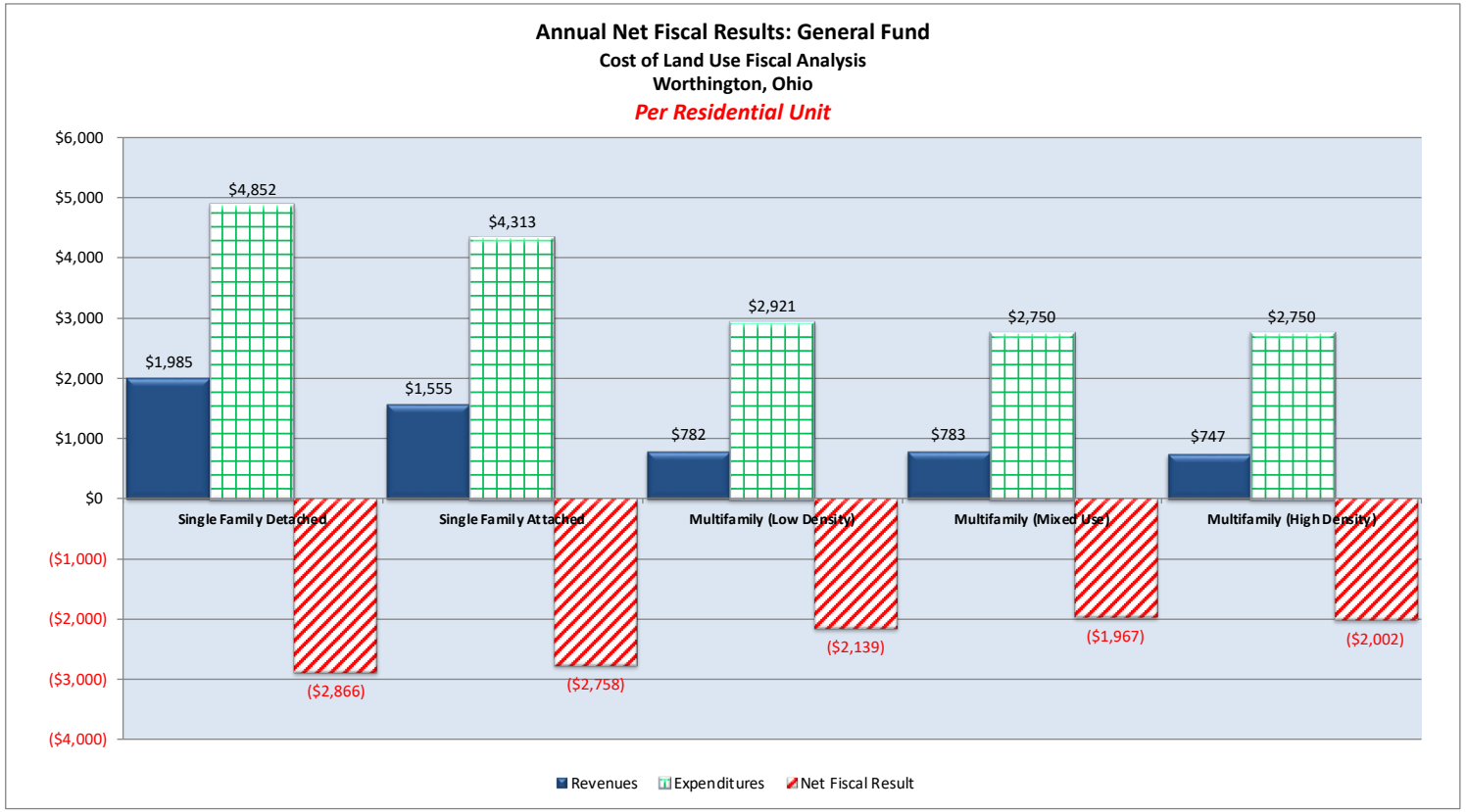
IV. FISCAL IMPACT RESULTS

The Cost of Land Use fiscal impact results are discussed in terms of annual net results for each land use prototype. Data points above the $0 line represent net surpluses; data points below the $0 line represent net deficits.

General Fund

Figure 12 shows net General Fund fiscal results for the residential prototypes included in this study. Results are shown per residential unit.

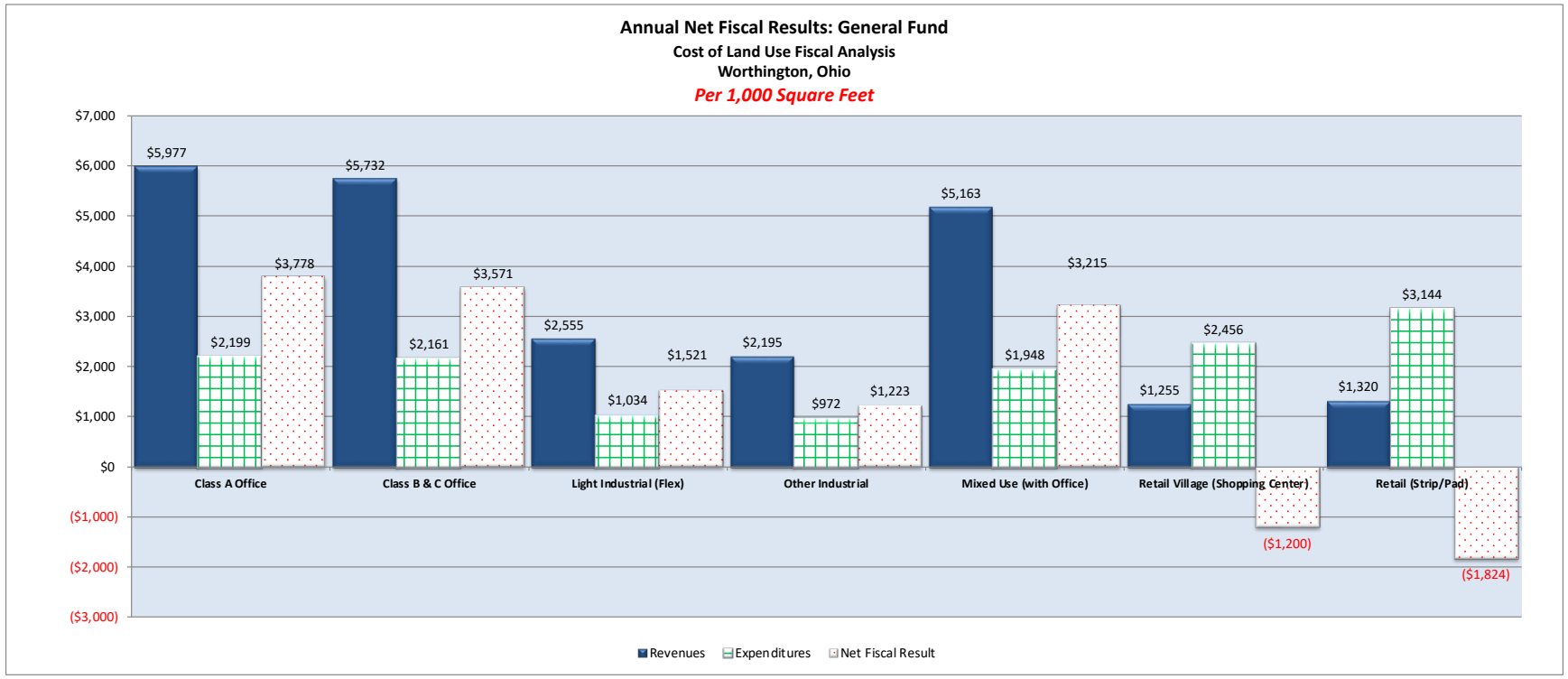
Figure 12: Annual Net General Fund Fiscal Results: Residential Land Use Prototypes



As shown above in Figure 12, all five residential prototypes generate net General Fund deficits. This is due to the State of Ohio municipal government revenue structure, which relies heavily on withholding tax by place of employment. Because a Cost of Land Uses Study is an average cost fiscal analysis, most residential costs are generated on a per capita basis. As a result, the two Single Family prototypes generate the greatest General Fund net deficits at $2,866 per unit (Single Family Detached) and $2,758 per unit (Single Family Attached). The Multifamily (Low Density) prototypes generate a net deficit of $2,139 per unit. The Multifamily (High Density) and Multifamily (Mixed Use) prototypes generate the lowest deficits at $2,002 and $1,967 per unit, respectively.

Figure 13 shows net General Fund fiscal results by type of land use for the nonresidential prototypes included in this study. Results are shown per 1,000 square feet.

Figure 13: Annual Net General Fund Fiscal Results: Nonresidential Land Use Prototypes



As shown above in Figure 13, five of the seven nonresidential prototypes generate net General Fund surpluses. Factors that drive the nonresidential results include the average wages of employment (revenue), average daily vehicle trips (Public Safety costs), and the number of employees per

1,000 square feet (costs and revenues). The greatest net General Fund surplus is generated by the two Office prototypes at $3,778 per 1,000 square feet (Class A) and $3,571 per 1,000 square feet (Class B&C). The Mixed Use (with Office) generates the third best result with a net surplus of $3,215 per 1,000 square feet. All three of these prototypes have high wage employment and the highest employment densities, resulting in high income tax. The two Industrial prototypes generate surpluses of $1,521 (Light Industrial) and $1,223 (Other Industrial) per 1,000 square feet, respectively. Because of the high Police and Fire costs, the two Retail prototypes generate net deficits of $1,200 (Retail Village (Shopping Center)) and $1,824 (Retail (Strip/Pad) per 1,000 square feet. It should be noted these two prototypes generate a low amount of withholding tax due to the lower wage jobs.

Capital Improvement Fund

Figure 14 shows net Capital Improvement Fund fiscal results for the residential prototypes included in this study. Results are shown per residential unit.

Although the major source of revenue to this Fund is income tax, which is generated primarily by nonresidential development, all five residential prototypes generate net Capital Improvement Fund deficits due to the low amount of income tax generated. The Single Family Detached and Single Family Attached prototypes generate the highest deficits at $388 and $328 per unit, respectively, since these prototypes have the largest persons per housing unit factors. Due to significantly smaller persons per housing unit factors the Multifamily prototypes generate the lowest net deficits. The Multifamily (Low Density) generates a net deficit of $223 per unit, followed by the Multifamily (High Density) prototype at $197 per unit. The lowest net deficit is generated by the Multifamily (Mixed Use) prototype.

Figure 14: Annual Net Capital Improvement Fund Fiscal Results: Residential Land Use Prototypes

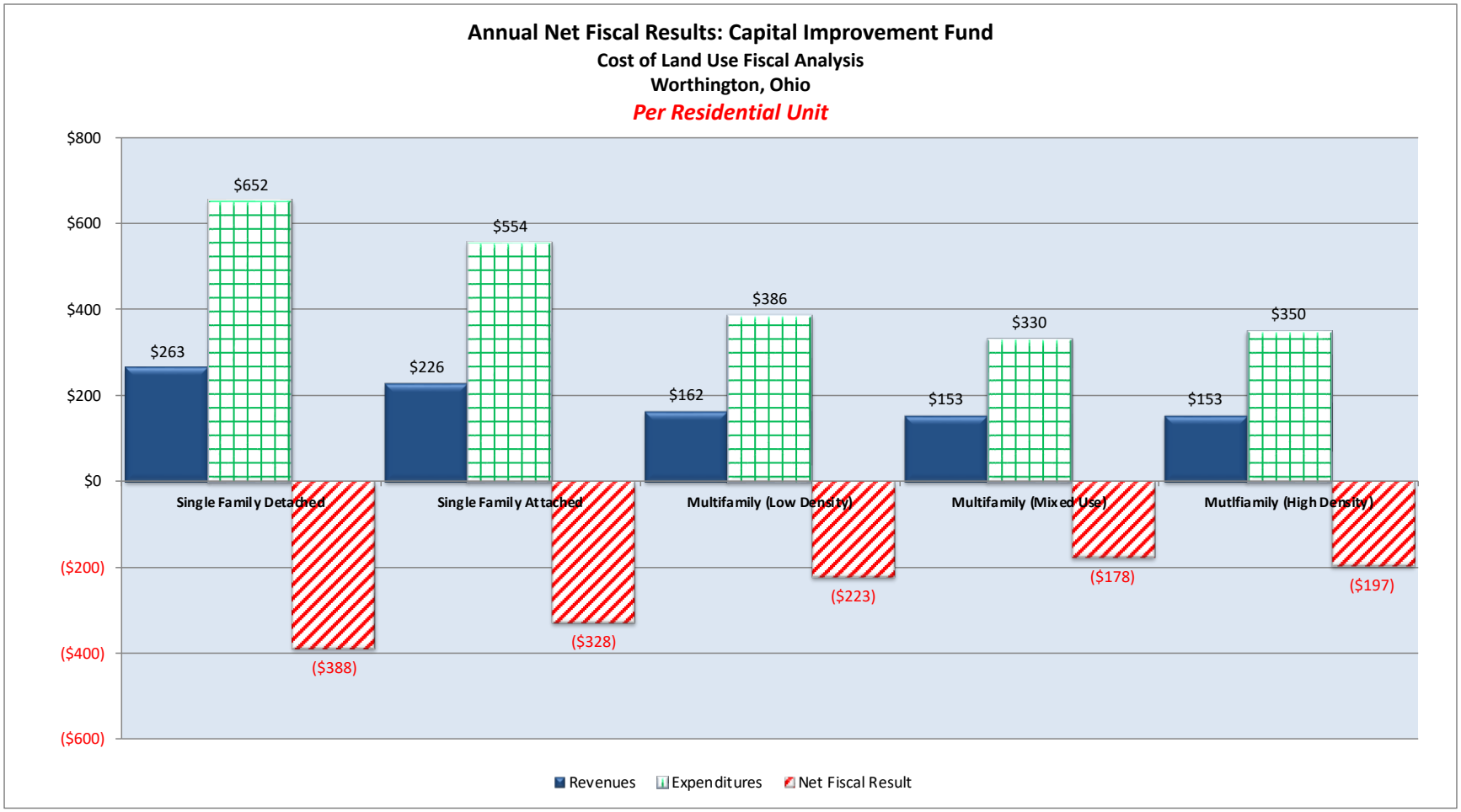
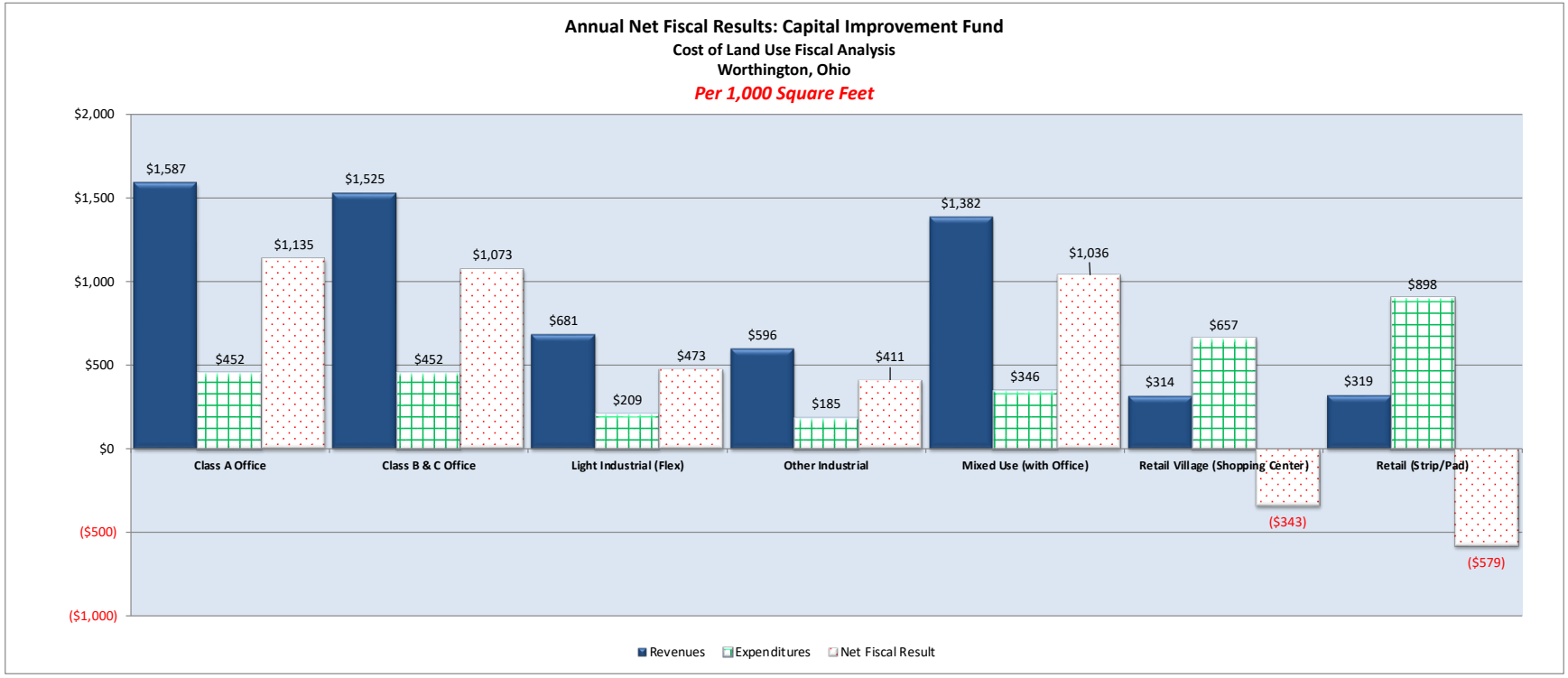


Figure 15 shows net Capital Improvement Fund fiscal results by type of land use for the nonresidential prototypes included in this study. Results are shown per 1,000 square feet. As shown below in Figure 14, five of the seven nonresidential prototypes generate net Capital Improvement Fund surpluses. Factors that drive the nonresidential results include the average wages of employment (revenue), the number of employees per 1,000 square feet (revenue and costs), public safety calls for service (costs), and average weekday vehicle trips (costs). The greatest surpluses are generated by the Class A Office and Class B&C Office prototypes at $1,135 and $1,073 per 1,000 square feet, respectively. The Mixed Use (with

Office) prototype also generates a significant surplus at $1,036 per 1,000 square feet. The lowest surpluses are generated by the two Industrial prototypes at $473 (Light Industrial) and $411 (Other Industrial) per 1,000 square feet. Due to relatively lower wages and comparatively intense usage rates, the two retail prototypes generate annual deficits of $343 (Retail Village/Shopping Center) and $579 (Retail Strip/Pad) per 1,000s square feet, respectively.

Figure 15: Annual Net Capital Improvement Fund Fiscal Results: Nonresidential Land Use Prototypes



Street Maintenance and Repair Fund

Figure 16 shows net Street Maintenance and Repair Fund fiscal results for the residential prototypes included in this study. Results are shown per residential unit. All five residential prototypes generate modest surpluses. Similar to the other Funds, the Single Family Detached and Single Family Attached prototypes generate higher revenues and expenditures, since these prototypes have the largest number of persons residing in units. The

Multifamily (Mixed Use) prototype generates the best result at $35 per unit. This is followed by the Single Family Detached prototype with a net surplus of $32 per unit, while the Single Family Attached prototype generates a net surplus of $29 per unit. The Multifamily (High Density) prototype generates a net surplus of $35 per unit, followed by the Multifamily (High Density) at $28 per unit. The Multifamily (Low Density) prototype generates a net surplus of $25 per unit. Despite significantly lower persons per housing unit factors, the net surpluses are nearly the same as the single family prototypes.

Figure 16: Annual Net Street Maintenance and Repair Fund Fiscal Results: Residential Land Use Prototypes

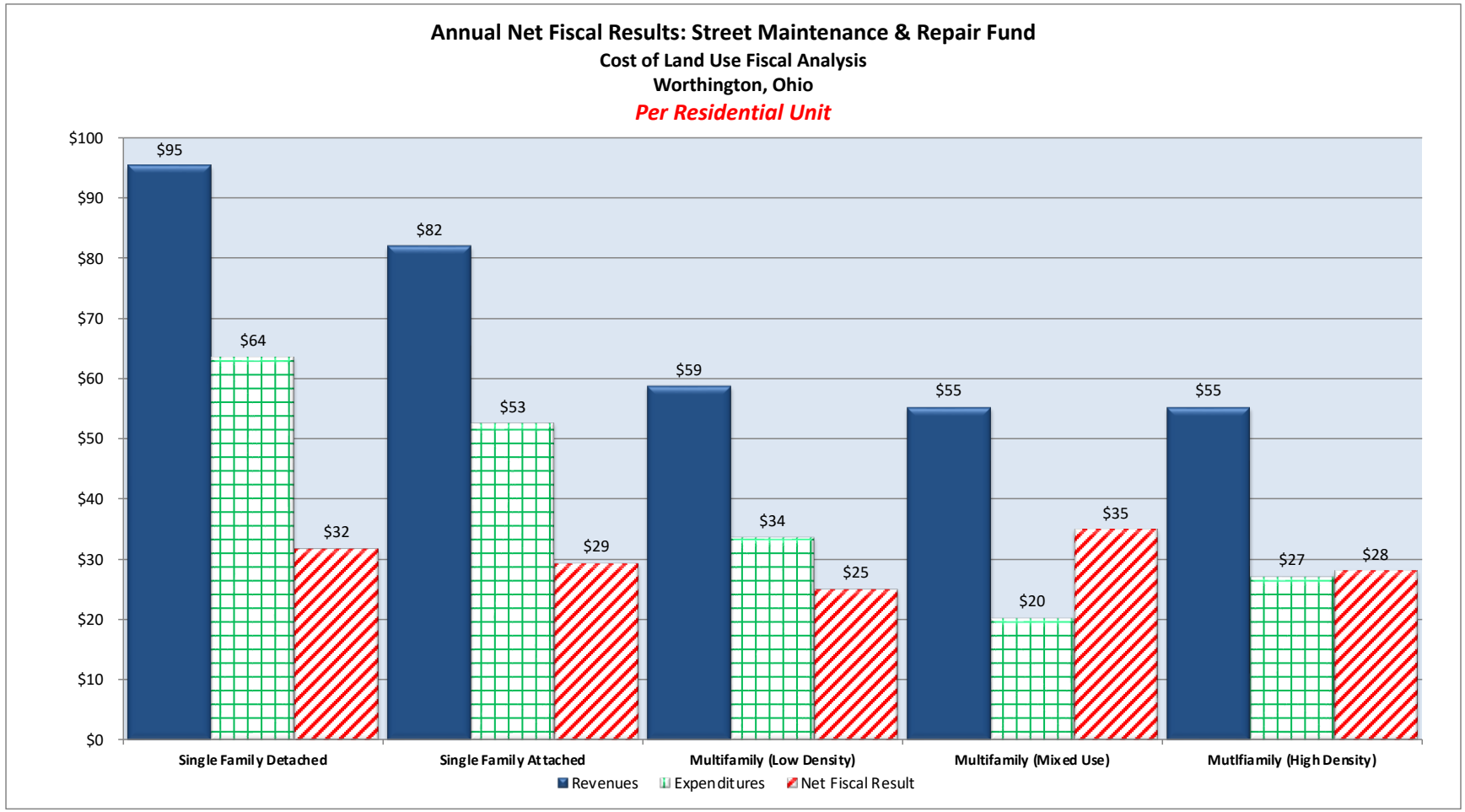
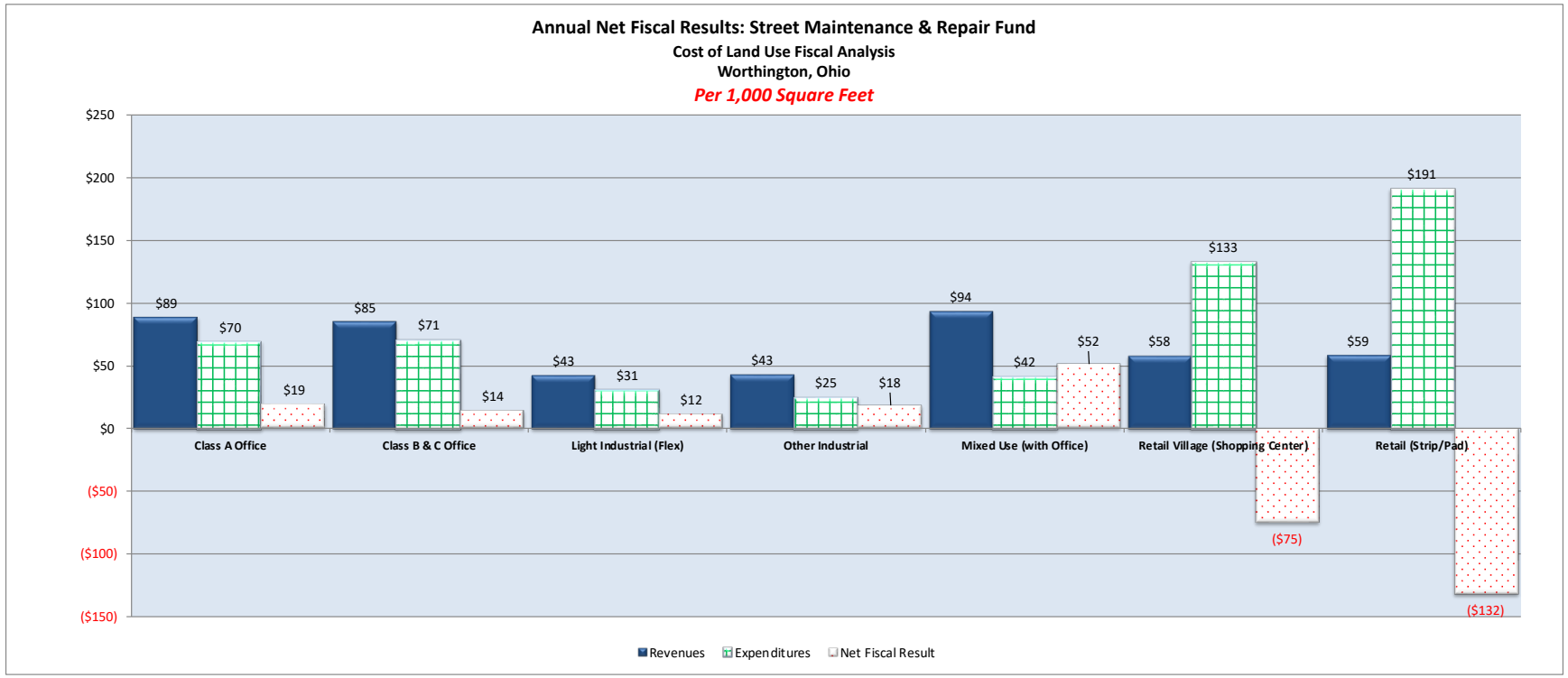


Figure 17 shows net Street Maintenance and Repair Fund fiscal results by type of land use for the nonresidential prototypes included in this study. Results are shown per 1,000 square feet. The factor that drive the fiscal results on the revenue side is the number of employees per 1,000 square feet. On the cost side, average weekday vehicle trips drive the results. As shown below in Figure 16, five of the seven nonresidential prototypes generate modest surpluses.

Mixed Use (With Office) generates the highest surplus at $52 per 1,000 square feet, followed by Class A Office and Other Industrial with surpluses of $19 and $18 per square foot, respectively. The Light Industrial prototype generates a slight surplus of $12 per 1,000 square feet. The two retail prototypes generate deficits at $75 (Retail Village/Shopping Center) and $132 (Retail Pad/Strip) per 1,000 square feet, respectively.

Figure 17: Annual Net Street Maintenance and Repair Fund Fiscal Results: Nonresidential Land Use Prototypes



V. REVENUE AND COST DETAIL

Annual General Fund Revenue

Figure 18 below summarizes the annual General Fund revenue for each residential land use prototype. It is important to note that there are several revenue sources that are considered fixed relative to new growth. The greatest revenue source for the two Single Family prototypes is real property tax, which accounts for 51% to 47% of all revenue, depending on prototype. As is commonly understood, the value of a new home is therefore quite important in determining the fiscal outcome for the residential land uses. This is followed by parks and recreation revenue and individual income tax. The greatest source of revenue for the two Multifamily prototypes is parks and recreation revenue, followed by real property tax, and individual income tax.

The amount of General Fund revenue generated by the residential land use prototypes is a function of the number of persons per housing unit and to a certain extent, the taxable value of each unit, particularly for the two Single Family prototypes. The Single Family Detached prototype generates the greatest General Fund revenue, at $1,985 per unit annually. This is followed by the Single Family Attached prototype, which generates annual General Fund revenue of $1,555 per unit. The Multifamily (Mixed Use) and Multifamily (Low Density) prototypes each generate similar revenue at $783 and $782 per unit. The Multifamily (High Density) prototype generates $747 per unit, which is slightly lower than the other Multifamily prototypes due its slightly lower household size.

Figure 18: Annual General Fund Revenue: Residential Land Use Prototypes

Revenue	RESIDENTIAL: PER UNIT				
	Single Family Detached	Single Family Attached	Multifamily (Low Density)	Multifamily (Mixed Use)	Multifamily (High Density)
City Income Tax	$216.78	$186.38	$133.54	$125.71	$125.71
Sharon Township JEDD	$0.00	$0.00	$0.00	$0.00	$0.00
Real Property Tax	$1,019.25	$724.80	$187.29	$222.87	$187.29
Cigarette Tax	$0.02	$0.02	$0.01	$0.01	$0.01
Property Tax Allocation	$44.51	$38.27	$27.42	$25.81	$25.81
Hotel/Motel Tax	$0.26	$0.23	$0.16	$0.15	$0.15
Local Government Allocation	$45.68	$39.28	$28.14	$26.49	$26.49
Interest Income	$81.75	$70.29	$50.36	$47.41	$47.41
Liquor and Beer Permits	$2.60	$2.23	$1.60	$1.51	$1.51
ARB Fees	$0.10	$0.08	$0.06	$0.06	$0.06
BZA Fees	$0.34	$0.29	$0.21	$0.20	$0.20
MPC Fees	$0.38	$0.33	$0.24	$0.22	$0.22
Parks & Recreation Revenue	$404.85	$348.09	$249.41	$234.78	$234.78
Police Protection	$0.00	$0.00	$0.00	$0.00	$0.00
Fire Service Protection	$0.00	$0.00	$0.00	$0.00	$0.00
EMS Transport Fee	$64.92	$55.82	$39.99	$37.65	$37.65
Building Permits	$19.24	$16.54	$11.85	$11.15	$11.15
Certificates of Compliance	$0.29	$0.25	$0.18	$0.17	$0.17
Cable TV Franchise Fees	$24.04	$20.67	$14.81	$13.94	$13.94
ROW Utility Fees	$2.89	$2.48	$1.78	$1.67	$1.67
Miscellaneous Permits	$0.10	$0.08	$0.06	$0.06	$0.06
Mayor's Court Collections	$7.21	$6.20	$4.44	$4.18	$4.18
Refunds & Reimbursements	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$6.73	$5.79	$4.15	$3.90	$3.90
Sponsorships	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers	$43.28	$37.21	$26.66	$25.10	$25.10
TOTAL GENERAL FUND REVENUE	**$1,985**	**$1,555**	**$782**	**$783**	**$747**

Figure 19 below summarizes the annual General Fund revenue for each nonresidential land use prototype. It is important to note that there are several revenues sources that are considered fixed relative to new growth. For nonresidential development, the greatest revenue source for each of the prototypes is the City income tax, which accounts for 91%-93% of revenue for the Office and Industrial prototypes. Conversely, income tax comprises only 57%-59% of the total revenue for the two Retail prototypes. These low percentages compared to the Office and Industrial prototypes are due to the lower wage employment associated with these uses. Generally, the amount of General Fund revenue generated by the nonresidential land use prototypes is a primarily a function of the average wage per job, as well as the number of employees per 1,000 square feet.

The Class A Office prototype generates the greatest annual General Fund revenue at $5,977 per 1,000 square feet. This is due to the high wages and property taxes generated, as well as moderately high employment density (3.26 employees per 1,000 square feet). The Class B&C Office prototype generates the second highest General Fund revenue at $5,732 per 1,000 square feet. The third highest revenue generating nonresidential prototype is Mixed Use (with Office) at $5,163 per 1,000 square feet. Due to lower taxable values, the two Industrial prototypes generate approximately half the property tax as the two Retail prototypes and approximately half the income tax. Although wages are relatively high for the two Industrial prototypes, the employment density per 1,000 square feet is approximately half that of the two Office prototypes. The Light Industrial (Flex) generates $2,555 per 1,000 square feet and the Other Industrial prototype generates $2,195 per 1,000 square feet.

The two Retail prototypes generate the lowest revenue due to the relatively low wages associated with retail sector employment. The Retail (Strip/Pad) prototype generates $1,320 per 1,000 square feet, while the Retail Village (Shopping Center) prototype generates revenue of $1,255 per 1,000 square feet.

Figure 19: Annual General Fund Revenue: Nonresidential Land Use Prototypes

Revenue	NONRESIDENTIAL: PER 1,000						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
City Income Tax	$5,567.84	$5,348.67	$2,347.65	$2,002.61	$4,705.73	$746.19	$757.49
Sharon Township JEDD	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Real Property Tax	$114.70	$99.07	$66.77	$52.77	$163.08	$275.38	$298.30
Cigarette Tax	$0.02	$0.02	$0.01	$0.01	$0.02	$0.01	$0.01
Property Tax Allocation	$41.58	$39.94	$20.07	$20.32	$43.72	$27.14	$27.55
Hotel/Motel Tax	$0.25	$0.24	$0.12	$0.12	$0.26	$0.16	$0.16
Local Government Allocation	$42.67	$40.99	$20.59	$20.86	$44.87	$27.85	$28.27
Interest Income	$76.37	$73.36	$36.85	$37.33	$80.29	$49.84	$50.59
Liquor and Beer Permits	$2.43	$2.33	$1.17	$1.19	$2.55	$1.58	$1.61
ARB Fees	$0.09	$0.09	$0.04	$0.04	$0.09	$0.06	$0.06
BZA Fees	$0.31	$0.30	$0.15	$0.15	$0.33	$0.21	$0.21
MPC Fees	$0.36	$0.35	$0.17	$0.18	$0.38	$0.23	$0.24
Parks & Recreation Revenue	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Police Protection	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Fire Service Protection	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
EMS Transport Fee	$33.24	$33.94	$14.93	$12.05	$20.03	$63.55	$91.22
Building Permits	$17.97	$17.26	$8.67	$8.78	$18.89	$11.73	$11.90
Certificates of Compliance	$0.27	$0.26	$0.13	$0.13	$0.28	$0.18	$0.18
Cable TV Franchise Fees	$22.46	$21.58	$10.84	$10.98	$23.61	$14.66	$14.88
ROW Utility Fees	$2.70	$2.59	$1.30	$1.32	$2.83	$1.76	$1.79
Miscellaneous Permits	$0.09	$0.09	$0.04	$0.04	$0.09	$0.06	$0.06
Mayor's Court Collections	$6.74	$6.47	$3.25	$3.29	$7.08	$4.40	$4.46
Refunds & Reimbursements	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$6.29	$6.04	$3.03	$3.07	$6.61	$4.10	$4.17
Sponsorships	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers	$40.43	$38.84	$19.51	$19.76	$42.51	$26.39	$26.79
TOTAL GENERAL FUND REVENUE	**$5,977**	**$5,732**	**$2,555**	**$2,195**	**$5,163**	**$1,255**	**$1,320**

Annual General Fund Operating Expenditures

Annual General Fund operating expenditures for the residential land use prototypes are summarized below in Figure 20.

Figure 20: Summary of Annual General Fund Operating Expenditures: Residential Land Use Prototypes

Department	RESIDENTIAL: PER UNIT				
	Single Family Detached	Single Family Attached	Multifamily (Low Density)	Multifamily (Mixed Use)	Mutlfiamily (High Density)
Legislative & Clerk	$25	$21	$15	$14	$14
Mayor & Mayor's Court	$18	$16	$11	$11	$11
Administration	$107	$92	$66	$62	$62
Economic Development	$0	$0	$0	$0	$0
Personnel	$72	$62	$44	$42	$42
Finance	$234	$201	$144	$136	$136
Law	$85	$73	$52	$49	$49
Information Technology	$94	$81	$58	$55	$55
Planning and Building	$112	$96	$69	$65	$65
Legal Advertising	$0	$0	$0	$0	$0
County Auditor Deductions	$22	$19	$14	$13	$13
Columbus Board of Health	$15	$13	$9	$9	$9
Refuse Services	$237	$237	$0	$0	$0
Transfers	$759	$653	$468	$440	$440
Special Groups	$21	$18	$13	$12	$12
Contingency	$0	$0	$0	$0	$0
Cultural Arts Center	$48	$42	$30	$28	$28
Kilbourne Building	$0	$0	$0	$0	$0
Worthington Pools	$0	$0	$0	$0	$0
Dispatching Services	$102	$87	$63	$59	$59
Police	$728	$626	$449	$422	$422
Service Administration/Engineering	$34	$29	$21	$20	$20
Building Maintenance	$68	$58	$42	$39	$39
Grounds Maintenance	$86	$74	$53	$50	$50
Solid Waste Management	$2	$2	$1	$1	$1
Fleet Maintenance	$11	$9	$7	$6	$6
Fire	$816	$702	$503	$473	$473
Parks and Recreation	$1,155	$1,102	$790	$743	$743
TOTAL GENERAL FUND EXPENDITURES	**$4,852**	**$4,313**	**$2,921**	**$2,750**	**$2,750**

As shown above, the largest expenditures for the residential are for Parks and Recreation, followed by Fire and Police. The Single Family Detached prototype generates the greatest General Fund expenditures, at $4,852 per unit. This is followed by the Single Family Attached prototype, which generates annual General Fund expenditures of $4,313 per unit. Expenditures are highest for these two prototypes primarily due to the number of persons residing in the units. The Multifamily (Low Density) prototype generates annual General Fund expenditures of $2,921 per unit. Finally, the Multifamily (Mixed Use) and Multifamily (High Density) prototypes generate annual General Fund expenditures of $2,750 per unit, respectively, due to the same household size.

Annual General Fund operating expenditures for the nonresidential land use prototypes are summarized below in Figure 21.

Figure 21: Summary of General Fund Expenditures: Nonresidential Land Use Prototypes

Department	NONRESIDENTIAL: PER 1000 SQ FT						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
Legislative & Clerk	$23	$22	$11	$11	$25	$15	$15
Mayor & Mayor's Court	$17	$17	$8	$8	$18	$11	$11
Administration	$100	$96	$48	$49	$105	$65	$66
Economic Development	$64	$61	$31	$31	$67	$42	$42
Personnel	$67	$65	$32	$33	$71	$44	$44
Finance	$219	$210	$106	$107	$230	$143	$145
Law	$79	$76	$38	$39	$83	$52	$52
Information Technology	$88	$85	$42	$43	$93	$57	$58
Planning and Building	$104	$100	$50	$51	$110	$68	$69
Legal Advertising	$0	$0	$0	$0	$0	$0	$0
County Auditor Deductions	$15	$14	$7	$7	$16	$10	$10
Columbus Board of Health	$0	$0	$0	$0	$0	$0	$0
Refuse Services	$0	$0	$0	$0	$0	$0	$0
Transfers	$404	$388	$195	$198	$425	$264	$268
Special Groups	$19	$19	$9	$10	$20	$13	$13
Contingency	$0	$0	$0	$0	$0	$0	$0
Cultural Arts Center	$0	$0	$0	$0	$0	$0	$0
Kilbourne Building	$0	$0	$0	$0	$0	$0	$0
Worthington Pools	$0	$0	$0	$0	$0	$0	$0
Dispatching Services	$20	$20	$9	$7	$12	$38	$54
Police	$373	$381	$168	$135	$225	$713	$1,023
Service Administration/Engineering	$32	$31	$15	$16	$34	$21	$21
Building Maintenance	$63	$61	$31	$31	$67	$41	$42
Grounds Maintenance	$80	$77	$39	$39	$85	$53	$53
Solid Waste Management	$2	$2	$1	$1	$2	$1	$1
Fleet Maintenance	$10	$10	$5	$5	$11	$7	$7
Fire	$418	$427	$188	$151	$252	$799	$1,147
Parks and Recreation	$0	$0	$0	$0	$0	$0	$0
TOTAL GENERAL FUND EXPENDITURES	**$2,199**	**$2,161**	**$1,034**	**$972**	**$1,948**	**$2,456**	**$3,144**

The amount of General Fund expenditures generated by the nonresidential land use prototypes is a function of the number of employees per 1,000 square feet (employment density factor) and the number of public safety calls per service (which is driven by the average vehicle trips per 1,000 square feet). For example, with the exception of Fire, Police, and Dispatching costs, the two Office land use prototypes generate the highest costs due to their comparatively higher employment density factors (as does Mixed Use with Office). Conversely, costs are lowest for the two Industrial prototypes as a result of the lower employment densities. Since Public Safety costs are allocated to calls for service and nonresidential vehicle trips is the driver for nonresidential calls, the two Retail prototypes generate the highest Fire, Police, and Dispatching costs.

In total, the Retail (Strip/Pad) prototype produces the greatest annual General Fund expenditures at $3,144 per 1,000 square feet. This is followed by the Class A and Class B&C Office, $2,199 and $2,161 per 1,000 square feet, respectively. The Mixed Use (with Office) prototype generates expenditures of $1,948 per 1,000 square feet. Finally, the Light Industrial (Flex) and Other Industrial prototypes generate the lowest expenditures at $1,034 and $972, respectively, because of low employment density factors and low vehicle trip factors.

Annual Capital Improvement Fund Revenue

Figure 22 below summarizes the annual Capital Improvement Fund revenue for each residential land use prototype. The greatest revenue sources for each of the prototypes are individual income tax and bond proceeds.

The amount of Capital Improvement Fund revenue generated by the residential land use prototypes is primarily a function of the number of persons per housing unit, as well as household income. Because of higher persons per housing unit factors, the Single Family Detached and Single Family Attached prototypes generate the greatest Capital Improvement Fund revenue, at $263 and $226 per unit annually. The Multifamily (Low Density) prototype generates annual Capital Improvement Fund revenue of $162 per unit, followed by the Multifamily (Mixed Use) and Multifamily (High Density) prototypes at $153 per unit.

Figure 22: Annual Capital Improvement Fund Revenue: Residential Land Use Prototypes

Revenue	RESIDENTIAL: PER UNIT				
	Single Family Detached	Single Family Attached	Multifamily (Low Density)	Multifamily (Mixed Use)	Mutlfiamily (High Density)
Income Tax	$54.19	$46.60	$33.39	$31.43	$31.43
General Fund Transfer	$48.09	$41.35	$29.62	$27.89	$27.89
MMVLT	$28.85	$24.81	$17.77	$16.73	$16.73
Bond Proceeds	$105.77	$90.94	$65.16	$61.34	$61.34
Other Revenue	$26.45	$22.74	$16.29	$15.34	$15.34
TOTAL CAPITAL IMPROVEMENT FUND REVENUE	**$263**	**$226**	**$162**	**$153**	**$153**

Figure 23 below summarizes the annual Capital Improvement Fund revenue for each nonresidential land use prototype. For nonresidential development, the greatest revenue source is from income tax. For Class A and Class B&C Office generate the greatest revenue at $1,587 per 1,000 square feet and $1,525 per 1,000 square feet, respectively. These prototypes are closely followed by the Mixed Use (with Office) prototype at $1,382 per 1,000 square feet. The two Industrial prototypes, with relatively high wage jobs, generate revenue of $681 (Light Industrial (Flex)) and $596 (Other Industrial) per 1,000 square feet, respectively. Primarily due to low wage employment, the two Retail prototypes generate least amount of revenue at $314 (Retail Village) and $319 (Retail (Strip/Pad)) per 1,000 square feet, respectively.

Figure 23: Annual Capital Improvement Fund Revenue: Nonresidential Land Use Prototypes

Revenue	NONRESIDENTIAL: PER 1,000						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
Income Tax	$1,391.96	$1,337.17	$586.91	$500.65	$1,176.43	$186.55	$189.37
General Fund Transfer	$44.92	$43.15	$21.68	$21.96	$47.23	$29.32	$29.76
MMVLT	$26.95	$25.89	$13.01	$13.17	$28.34	$17.59	$17.86
Bond Proceeds	$98.81	$94.92	$47.68	$48.29	$103.88	$64.49	$65.46
Other Revenue	$24.71	$23.73	$11.92	$12.08	$25.98	$16.12	$16.37
TOTAL CAPITAL IMPROVEMENT FUND REVENUE	**$1,587**	**$1,525**	**$681**	**$596**	**$1,382**	**$314**	**$319**

Annual Capital Improvement Fund Expenditures

Annual Capital Improvement Fund expenditures for the residential land use prototypes are summarized below in Figure 24. The amount of expenditures attributed to residential land uses is calculated using a variety of factors depending on the type of project to which funding is allocated. For example, sewer, administration, and administration equipment is driven by the number of persons per housing unit. On the other hand, street improvements and engineering equipment expenditures are derived from vehicle trip generation rates and public safety expenditures are driven by police and fire calls for service per unit.

The Single Family Detached prototype generate the greatest Capital Improvement Fund expenditures, at $652 per unit. This is followed by the Single Family Attached prototype, which generates annual Capital Improvement Fund expenditures of $554 per unit. Similar to the General Fund, expenditures are highest for these two prototypes primarily due to the number of persons residing in the units as well as the number of adjusted vehicle trips per unit, both of which are greater than what is found in an average size multifamily unit. Accordingly, the three Multifamily prototypes generate the lowest Capital Improvement Fund expenditures. Out of these three prototypes, expenditures are greatest for the Low Density and

High Density prototypes, which generate annual Capital Improvement Fund expenditures of $386 and $350 per unit, respectively. Expenditures are lower for the Multifamily (Mixed Use) prototype (4330 per unit) due to the lower street-related costs due to a higher incidence of internal trip capture which results in lower vehicle trip generation rates.

Figure 24: Summary of Annual Capital Improvement Fund Expenditures: Residential Land Use Prototypes

Revenue	RESIDENTIAL: PER UNIT				
	Single Family Detached	Single Family Attached	Multifamily (Low Density)	Multifamily (Mixed Use)	Mutlfiamily (High Density)
Sewer Projects	$125.01	$107.48	$77.01	$72.49	$72.49
Streets	$159.01	$131.68	$84.25	$50.80	$68.01
Parks and Recreation	$113.78	$97.83	$70.09	$65.98	$65.98
Administration	$27.60	$23.73	$17.00	$16.01	$16.01
Fire	$40.11	$34.48	$24.71	$23.26	$23.26
Equipment-Administration	$23.73	$20.40	$14.62	$13.76	$13.76
Equipment-Fire	$100.79	$86.66	$62.09	$58.45	$58.45
Equipment-Parks and Recreation	$8.52	$7.32	$5.25	$4.94	$4.94
Equipment-Police	$29.47	$25.34	$18.15	$17.09	$17.09
Equipment-Service and Engineering	$23.54	$19.49	$12.47	$7.52	$10.07
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	**$652**	**$554**	**$386**	**$330**	**$350**

Annual Capital Improvement Fund expenditures for the nonresidential land use prototypes are summarized below in Figure 25. The amount of expenditures attributed to nonresidential land uses is calculated using a variety of factors depending on the type of project to which funding is allocated. For example, sewer, administration, and administration equipment is driven by the employment density factors. On the other hand, street improvements and engineering equipment expenditures are derived from vehicle trip generation rates and public safety expenditures are driven by police and fire calls for service per 1,000 square feet.

The Retail (Pad/Strip) and Retail Village (Shopping Center) use prototypes generate the highest costs at $898 and $657 per 1,000 square feet, respectively. This is followed by the Class A Office and Class B&C Office prototypes at $452 per 1,000 square feet each. The Mixed Use (With Office) prototype incurs expenditures of $346 per 1,000 square feet. Finally, the Light Industrial and Other Industrial generate the least amount of expenditures at $209 and $185 per 1,000 square feet, respectively.

Figure 25: Summary of Annual Capital Improvement Fund Expenditures: Nonresidential Land Use Prototypes

Revenue	NONRESIDENTIAL: PER 1,000						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
Sewer Projects	$116.77	$112.18	$56.35	$57.08	$122.77	$76.21	$77.37
Streets	$174.28	$177.98	$78.30	$63.19	$105.00	$333.22	$478.27
Parks and Recreation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Administration	$25.78	$24.77	$12.44	$12.60	$27.11	$16.83	$17.08
Fire	$20.53	$20.97	$9.23	$7.44	$12.37	$39.26	$56.35
Equipment-Administration	$22.16	$21.29	$10.70	$10.83	$23.30	$14.47	$14.68
Equipment-Fire	$51.61	$52.70	$23.19	$18.71	$31.09	$98.67	$141.62
Equipment-Parks and Recreation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Equipment-Police	$15.09	$15.41	$6.78	$5.47	$9.09	$28.85	$41.41
Equipment-Service and Engineering	$25.80	$26.35	$11.59	$9.35	$15.54	$49.33	$70.80
TOTAL CAPITAL IMPROVEMENT FUND EXPENDITURES	**$452**	**$452**	**$209**	**$185**	**$346**	**$657**	**$898**

Street Maintenance and Repair Fund Revenue

Figure 26 below summarizes the annual Street Maintenance and Repair Fund revenue for each residential land use prototype. Street Maintenance and Repair Fund revenues are derived from two sources, the Motor Vehicle License Tax and Gasoline Excise Tax. Since each revenue source is based on vehicle registrations, population and jobs are used as a proxy to represent relative distribution of vehicle registrations. The amount of Street Maintenance and Repair revenue generated by residential land uses is a function of the number of persons per housing unit. Because of higher persons per housing unit factors, the Single Family Detached and Single Family Attached prototypes generate the greatest Street Maintenance and Repair revenue, at $95 and $82 per unit, respectively. The Multifamily (low Density) prototype generates revenue of $59 per unit. The Multifamily (Low Density) and Multifamily (Mixed Use) prototypes generate annual revenue of $55 per unit, respectively.

Figure 26: Annual Street Maintenance and Repair Fund Revenue: Residential Land Use Prototypes

Revenue	RESIDENTIAL: PER UNIT				
	Single Family Detached	Single Family Attached	Multifamily (Low Density)	Multifamily (Mixed Use)	Mutlfiamily (High Density)
Motor Vehicle License Tax	$13.46	$11.58	$8.29	$7.81	$7.81
Gasoline Excise Tax	$81.75	$70.29	$50.36	$47.41	$47.41
TOTAL STREET MAINTENANCE & REPAIR REVENUE	**$95**	**$82**	**$59**	**$55**	**$55**

Figure 27 below summarizes the annual Street Maintenance and Repair revenue for each nonresidential land use prototype. The Mixed Use (With Office) prototypes generate the greatest annual Street Maintenance and Repair Fund revenues at $94 per 1,000 square feet, followed by the Class A Office and Class B&C Office prototypes at $89 and $85, respectively. The Retail Village (Strip Pad) and Retail Village (Shopping Center) prototypes generate the $59 and $58. The two industrial prototypes generate relatively low Street Maintenance and Repair Fund revenue per 1,000 square feet ($43 per 1,000 square feet. This is due to comparatively lower employment density factors (1.57 and 1.59 employees per 1,000 square feet, respectively).

Figure 27: Annual Street Maintenance and Repair Fund Revenue: Nonresidential Land Use Prototypes

Revenue	NONRESIDENTIAL: PER 1,000						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
Motor Vehicle License Tax	$12.58	$12.08	$6.07	$6.15	$13.22	$8.21	$8.33
Gasoline Excise Tax	$76.37	$73.36	$36.85	$37.33	$80.29	$49.84	$50.59
TOTAL STREET MAINTENANCE & REPAIR REVENUE	**$89**	**$85**	**$43**	**$43**	**$94**	**$58**	**$59**

Annual Street Maintenance and Repair Fund Expenditures

Annual Street Maintenance and Repair Fund expenditures for the residential land use prototypes are summarized below in Figure 28. The Single Family Detached prototype generate the greatest Street Maintenance and Repair Fund expenditures, at $64 per unit annually. This is followed by the Single Family Attached prototype, which generates annual Street Maintenance and Repair Fund expenditures of $53 per unit. Similar to the General Fund and Capital Improvement Fund, expenditures are highest for these two prototypes primarily due to their average day vehicle trip generation rates, which are much greater than those found in multifamily units. The Multifamily (Low Density) and Multifamily (High Density) prototypes generate annual Street Maintenance and Repair Fund expenditures of $34 and $27 per unit, respectively. The Multifamily (Mixed Use) prototype generates the lowest expenditures at $20 per unit due to its lower trip rate do to a high incidence of internal trip capture.

Figure 28: Summary of Annual Street Maintenance and Repair Fund Expenditures: Residential Land Use Prototypes

Department	RESIDENTIAL: PER UNIT				
	Single Family Detached	Single Family Attached	Multifamily (Low Density)	Multifamily (Mixed Use)	Mutlfiamily (High Density)
General Administration	$25.72	$21.30	$13.63	$8.22	$11.00
Street Equipment and Construction	$21.76	$18.02	$11.53	$6.95	$9.31
Traffic Control Systems	$16.02	$13.27	$8.49	$5.12	$6.85
TOTAL STREET M&R FUND EXPENDITURES	**$64**	**$53**	**$34**	**$20**	**$27**

Annual Street Maintenance and Repair Fund expenditures for the nonresidential land use prototypes are summarized below in Figure 29. The amount of Street Maintenance and Repair Fund expenditures is driven exclusively by adjusted trip generation rates per 1,000 square feet. Thus, the Retail (Strip/Pad) and Retail Village (Shopping Center) incur the greatest expenditures at $174 and $121 per 1,000 square feet. This is followed by the Class B&C Office and Class A Office generate the next greatest expenditures at $65 and $63 per 1,000 square feet, respectively. The Mixed Use (with Office) prototype generates expenditures of $38 per 1,000 square feet. Finally, the Light Industrial and Other Industrial prototypes generate Street Maintenance and Repair Expenditures of $28 and $23 per 1,000 square feet, respectively.

Figure 29: Summary of Annual Street Maintenance and Repair Fund Expenditures: Nonresidential Land Use Prototype

Department	NONRESIDENTIAL: PER 1000 SQ FT						
	Class A Office	Class B & C Office	Light Industrial (Flex)	Other Industrial	Mixed Use (with Office)	Retail Village (Shopping Center)	Retail (Strip/Pad)
General Administration	$28.20	$28.79	$12.67	$10.22	$16.99	$53.91	$77.37
Street Equipment and Construction	$23.85	$24.36	$10.72	$8.65	$14.37	$45.61	$65.46
Traffic Control Systems	$11.35	$11.59	$5.10	$4.12	$6.84	$21.71	$31.16
TOTAL STREET M&R FUND EXPENDITURES	**$63**	**$65**	**$28**	**$23**	**$38**	**$121**	**$174**

VI. REVENUE FACTORS

Net fiscal impacts for the residential and nonresidential land use prototypes have been determined by subtracting the costs necessary to serve these land uses from the revenues generated by each land use. The revenue factors are based on the 2025 City of Worthington Annual Budget.

General Fund Revenue

Figure 30 below summarizes the General Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 30: Summary of General Fund Revenue and Fiscal Factors

				RESIDENTIAL			NONRESIDENTIAL		
Revenue	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
City Income Tax	$26,800,000	70.60%	Custom Table	N/A	See Table	$0.00	N/A	See Table	$0.00
Sharon Township JEDD	$20,000	0.05%	Fixed	N/A	N/A	$0.00	N/A	None	$0.00
Real Property Tax	$3,879,244	10.22%	Custom Table	N/A	See Table	$0.00	N/A	See Table	$0.00
Cigarette Tax	$200	0.00%	Pop and Jobs	$114	14,755	$0.01	$86	15,575	$0.01
Property Tax Allocation	$462,830	1.22%	Pop and Jobs	$263,882	14,755	$17.88	$198,948	15,575	$12.77
Hotel/Motel Tax	$2,750	0.01%	Pop and Jobs	$1,568	14,755	$0.11	$1,182	15,575	$0.08
Local Government Allocation	$475,000	1.25%	Pop and Jobs	$270,820	14,755	$18.35	$204,180	15,575	$13.11
Interest Income	$850,000	2.24%	Pop and Jobs	$484,626	14,755	$32.84	$365,374	15,575	$23.46
Liquor and Beer Permits	$27,000	0.07%	Pop and Jobs	$15,394	14,755	$1.04	$11,606	15,575	$0.75
ARB Fees	$1,000	0.00%	Pop and Jobs	$570	14,755	$0.04	$430	15,575	$0.03
BZA Fees	$3,500	0.01%	Pop and Jobs	$1,996	14,755	$0.14	$1,504	15,575	$0.10
MPC Fees	$4,000	0.01%	Pop and Jobs	$2,281	14,755	$0.15	$1,719	15,575	$0.11
Parks & Recreation Revenue	$2,400,000	6.32%	Population	$2,400,000	14,755	$162.66	$0	N/A	$0.00
Police Protection	$94,590	0.25%	Fixed	N/A	N/A	$0.00	N/A	N/A	$0.00
Fire Service Protection	$1,012,500	2.67%	Fixed	N/A	N/A	$0.00	N/A	N/A	$0.00
EMS Transport Fee	$675,000	1.78%	Fire Calls	$384,850	2,374	$162.14	$290,150	1,789	$162.14
Building Permits	$200,000	0.53%	Pop and Jobs	$114,030	14,755	$7.73	$85,970	15,575	$5.52
Certificates of Compliance	$3,000	0.01%	Pop and Jobs	$1,710	14,755	$0.12	$1,290	15,575	$0.08
Cable TV Franchise Fees	$250,000	0.66%	Pop and Jobs	$142,537	14,755	$9.66	$107,463	15,575	$6.90
ROW Utility Fees	$30,000	0.08%	Pop and Jobs	$17,104	14,755	$1.16	$12,896	15,575	$0.83
Miscellaneous Permits	$1,000	0.00%	Pop and Jobs	$570	14,755	$0.04	$430	15,575	$0.03
Mayor's Court Collections	$75,000	0.20%	Pop and Jobs	$42,761	14,755	$2.90	$32,239	15,575	$2.07
Refunds & Reimbursements	$150,000	0.40%	Fixed	N/A	N/A	$0.00	N/A	None	$0.00
Miscellaneous	$70,000	0.18%	Pop and Jobs	$39,910	14,755	$2.70	$30,090	15,575	$1.93
Sponsorships	$25,000	0.07%	Fixed	N/A	N/A	$0.00	N/A	None	$0.00
Transfers	$450,000	1.19%	Pop and Jobs	$256,567	14,755	$17.39	$193,433	15,575	$12.42
Total Revenue	**$37,961,614**	**100%**							

*It should be noted that there is a small percentage of revenue for Parks and Recreation programs that is derived from non-residents. Detailed information was not available. The City hopes to track better in the future

Capital Improvement Fund Revenue

Figure 31 below summarizes the Capital Improvement Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 31: Summary of Capital Improvement Fund Revenue and Fiscal Factors

				RESIDENTIAL			NONRESIDENTIAL		
Revenue	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Income Tax	$6,700,000	75.49%	Custom Table	N/A	See Table	$0.00	N/A	See Table	$0.00
General Fund Transfer	$500,000	5.63%	Pop and Jobs	$285,074	14,755	$19.32	$214,926	15,575	$13.80
MMVLT	$300,000	3.38%	Pop and Jobs	$171,044	14,755	$11.59	$128,956	15,575	$8.28
Bond Proceeds	$1,099,774	12.39%	Pop and Jobs	$627,034	14,755	$42.50	$472,740	15,575	$30.35
Other Revenue	$275,000	3.10%	Pop and Jobs	$156,791	14,755	$10.63	$118,209	15,575	$7.59
Total Revenue	**$8,874,774**	**100%**							

Street Maintenance and Repair Fund Revenue

Figure 32 below summarizes the Street Maintenance and Repair Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 32: Summary of Park Improvement Fund Revenue and Fiscal Factors

				RESIDENTIAL			NONRESIDENTIAL		
Revenue	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Motor Vehicle License Tax	$140,000	14.14%	Pop and Jobs	$79,821	14,755	$5.41	$60,179	15,575	$3.86
Gasoline Excise Tax	$850,000	85.86%	Pop and Jobs	$484,626	14,755	$32.84	$365,374	15,575	$23.46
Total Revenue	**$990,000**	**100%**							

VII. COST FACTORS

The sections below summarize the operating expenditure factors by major category. As discussed in more detail in the Appendix, TischlerBise allocated costs between residential and nonresidential development using the current ratio of population to non-resident workers in order to avoid double counting the estimated number of residents that both live and work within Worthington.

Police

Figure 33 below summarizes FY2025 General Fund expenditures for the Police Department. Figure 33 also summarized the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors. Police expenditures are allocated to calls for Police service.

Figure 33: Summary of Police Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Police Administration	Personal Services	$312,858	4.13%	Police Calls	$178,375	10,096	$17.67	$134,483	7,611	$17.67
	Additional Personal Services	$292,272	3.86%	Police Calls	$166,638	10,096	$16.51	$125,634	7,611	$16.51
	Supplies & Materials	$6,400	0.08%	Police Calls	$3,649	10,096	$0.36	$2,751	7,611	$0.36
	Capital Equipment	$12,000	0.16%	Police Calls	$6,842	10,096	$0.68	$5,158	7,611	$0.68
	Contractual Services	$223,200	2.95%	Police Calls	$127,257	10,096	$12.61	$95,943	7,611	$12.61
Police Community Services	Personal Services	$4,116,419	54.35%	Police Calls	$2,346,967	10,096	$232.47	$1,769,452	7,611	$232.47
	Additional Personal Services	$1,989,033	26.26%	Police Calls	$1,134,043	10,096	$112.33	$854,990	7,611	$112.33
	Supplies & Materials	$9,000	0.12%	Police Calls	$5,131	10,096	$0.51	$3,869	7,611	$0.51
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$100,912	1.33%	Police Calls	$57,535	10,096	$5.70	$43,377	7,611	$5.70
Police Support Services	Personal Services	$341,920	4.51%	Police Calls	$194,945	10,096	$19.31	$146,975	7,611	$19.31
	Additional Personal Services	$169,300	2.24%	Police Calls	$96,526	10,096	$9.56	$72,774	7,611	$9.56
	Supplies & Materials	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Total Operating Expenditures	**$7,573,314**	**100%**							

Figures 34 below contains information pertaining to calls for service for Police. The Police Department provided calls for service for calendar year 2023 to determine the calls for service assumption. Since these calls cannot be traced back to specific land uses, TischlerBise utilized residential and nonresidential proportionate share factors (see Appendix for more detail). In summary, this functional population method accounts for people living and working in a jurisdiction and is used to determine the share of calls to residential and nonresidential land uses. Based on this functional

population data for the City, the cost allocation for residential development is 57 percent while nonresidential development accounts for 43 percent of the demand for Police services.

The bottom of Figure 34 indicates that residential demand is allocated to population to derive a calls per person factor, which will be applied to the persons per housing unit assumption for each residential land use prototype. TischlerBise recommends using nonresidential vehicle trips as the best demand indicator for Police services for the nonresidential land use prototypes. This is because vehicle trips vary; they are highest for commercial/retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for Police services from nonresidential development, since it is driven by the presence of people. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per 1,000 square feet were used as the demand indicator, Police costs would be too high for office development because offices typically have more employees per 1,000 square feet than retail uses.

Figure 34: Police Allocation Methodology

POLICE CALLS FOR SERVICE DATA

Land Use	Calls	Proportionate Share
Land Use		
Residential	10,096	57%
Nonresidential	7,611	43%
TOTAL CALLS FOR SERVICE [2]	**17,707**	**100.0%**

CALLS FOR SERVICE PROJECTION FACTORS

Current Population	14,755
Calls per Capita	0.684
Calls per Nonresidential Trip	0.161

Dispatching Services

Figure 35 below summarizes FY2025 General Fund expenditures for Dispatching Services. Figure 35 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. These costs are projected based on public safety calls for service.

Figure 35: Summary of Dispatching Services Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Dispatching Services	Radio Maintenance	$50,000	0.25%	Public Safety Calls	$28,507	12,469	$2.29	$21,493	9,401	$2.29
	Public Safety Communications	$106,500	0.53%	Public Safety Calls	$60,721	12,469	$4.87	$45,779	9,401	$4.87
	911 Dispatching Services	$900,000	4.45%	Public Safety Calls	$513,133	12,469	$41.15	$386,867	9,401	$41.15
	Total Operating Expenditures	**$20,223,238**	**100%**							

Planning and Building

Figure 36 below summarizes FY2025 General Fund expenditures for Planning and Building functions. Figure 36 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. Since the planning and building departments reviews applications for both residential and nonresidential development, the population and jobs prototype methodology is used.

Figure 36: Summary of Planning and Building Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Planning and Building	Personal Services	$632,573	3.13%	Pop and Jobs	$360,660	14,755	$24.44	$271,913	15,575	$17.46
	Additional Personal Services	$282,297	1.40%	Pop and Jobs	$160,951	14,755	$10.91	$121,346	15,575	$7.79
	Supplies & Materials	$2,750	0.01%	Pop and Jobs	$1,568	14,755	$0.11	$1,182	15,575	$0.08
	Capital Equipment	$2,000	0.01%	Pop and Jobs	$1,140	14,755	$0.08	$860	15,575	$0.06
	Contractual Services	$240,700	1.19%	Pop and Jobs	$137,235	14,755	$9.30	$103,465	15,575	$6.64

Administration

Figure 37 below summarizes FY2025 General Fund expenditures for Administrative Services activities. Figure 37 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 37: Summary of Administrative Services Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Administration	Personal Services	$627,256	3.10%	Pop and Jobs	$357,629	14,755	$24.24	$269,627	15,575	$17.31
	Additional Personal Services	$289,099	1.43%	Pop and Jobs	$164,829	14,755	$11.17	$124,270	15,575	$7.98
	Supplies & Materials	$16,000	0.08%	Pop and Jobs	$9,122	14,755	$0.62	$6,878	15,575	$0.44
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$176,955	0.88%	Pop and Jobs	$100,891	14,755	$6.84	$76,064	15,575	$4.88

Economic Development

Figure 38 below summarizes FY2025 General Fund expenditures for Economic Development. Figure 39 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. Since Economic Development is concerned primarily with employment and job creation, the Jobs methodology is used.

Figure 39: Summary of Economic Development Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Economic Development	Personal Services	$97,850	0.48%	Jobs	$0	None	$0.00	$97,850	15,575	$6.28
	Additional Personal Services	$59,339	0.29%	Jobs	$0	None	$0.00	$59,339	15,575	$3.81
	Supplies & Materials	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Transfers	$300,000	1.48%	Jobs	$0	None	$0.00	$300,000	15,575	$19.26
	Contractual Services	$38,400	0.19%	Jobs	$0	None	$0.00	$38,400	15,575	$2.47

Information Technology

Figure 40 below summarizes FY2025 General Fund expenditures for Information Technology activities. Figure 40 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. The Pop and Jobs methodology is used as the department serves the needs of departments which are concerned with both residential and nonresidential development.

Figure 41: Summary of Information Technology Expenditures and Fiscal Factors

Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL Residential Share	RESIDENTIAL Prototype Divisor	RESIDENTIAL Prototype Factor	NONRESIDENTIAL Nonresidential Share	NONRESIDENTIAL Prototype Divisor	NONRESIDENTIAL Prototype Factor
Information Technology	Personal Services	$422,049	2.09%	Pop and Jobs	$240,630	14,755	$16.31	$181,419	15,575	$11.65
	Additional Personal Services	$175,183	0.87%	Pop and Jobs	$99,880	14,755	$6.77	$75,303	15,575	$4.83
	Supplies & Materials	$6,000	0.03%	Pop and Jobs	$3,421	14,755	$0.23	$2,579	15,575	$0.17
	Capital Equipment	$10,600	0.05%	Pop and Jobs	$6,044	14,755	$0.41	$4,556	15,575	$0.29
	Contractual Services	$366,059	1.81%	Pop and Jobs	$208,708	14,755	$14.14	$157,351	15,575	$10.10

Finance

Figure 42 below summarizes FY2025 General Fund expenditures for Finance activities. Figure 42 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 42: Summary of Finance Expenditures and Fiscal Factors

Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL Residential Share	RESIDENTIAL Prototype Divisor	RESIDENTIAL Prototype Factor	NONRESIDENTIAL Nonresidential Share	NONRESIDENTIAL Prototype Divisor	NONRESIDENTIAL Prototype Factor
Finance	Personal Services	$417,208	2.06%	Pop and Jobs	$237,870	14,755	$16.12	$179,338	15,575	$11.51
	Additional Personal Services	$208,189	1.03%	Pop and Jobs	$118,699	14,755	$8.04	$89,490	15,575	$5.75
	Supplies & Materials	$2,500	0.01%	Pop and Jobs	$1,425	14,755	$0.10	$1,075	15,575	$0.07
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$1,806,300	8.93%	Pop and Jobs	$1,029,858	14,755	$69.80	$776,442	15,575	$49.85

Legislative and Clerk

Figure 43 below summarizes FY2025 General Fund expenditures for Legislative and Clerk. Figure 43 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. The Pop and Jobs methodology is used as the department serves the needs of departments which are concerned with both residential and nonresidential development.

Figure 43: Summary of Legislative and Clerk Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Legistlative & Clerk	Personal Services	$58,640	0.29%	Pop and Jobs	$33,433	14,755	$2.27	$25,207	15,575	$1.62
	Additional Personal Services	$22,726	0.11%	Pop and Jobs	$12,957	14,755	$0.88	$9,769	15,575	$0.63
	Supplies & Materials	$35,050	0.17%	Pop and Jobs	$19,984	14,755	$1.35	$15,066	15,575	$0.97
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$143,500	0.71%	Pop and Jobs	$81,816	14,755	$5.54	$61,684	15,575	$3.96

Law

Figure 44 below summarizes FY2025 General Fund expenditures for Law activities. Figure 44 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 44: Summary of Law Expenditures and Fiscal Factors

Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Law	Personal Services	$257,860	1.28%	Pop and Jobs	$147,018	14,755	$9.96	$110,842	15,575	$7.12
	Additional Personal Services	$130,936	0.65%	Pop and Jobs	$74,653	14,755	$5.06	$56,283	15,575	$3.61
	Supplies & Materials	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$491,250	2.43%	Pop and Jobs	$280,085	14,755	$18.98	$211,165	15,575	$13.56

Mayor and Mayor's Court

Figure 45 below summarizes FY2025 General Fund expenditures for Mayor and Mayor's Court activities. Figure 45 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. The Pop and Jobs methodology is used as the department serves the needs of departments which are concerned with both residential and nonresidential development.

Figure 45: Summary of Mayor and Mayor's Court Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Mayor & Mayor's Court	Personal Services	$122,450	0.61%	Pop and Jobs	$69,815	14,755	$4.73	$52,635	15,575	$3.38
	Additional Personal Services	$60,155	0.30%	Pop and Jobs	$34,297	14,755	$2.32	$25,858	15,575	$1.66
	Supplies & Materials	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$8,780	0.04%	Pop and Jobs	$5,006	14,755	$0.34	$3,774	15,575	$0.24

Personnel

Figure 46 below summarizes FY2025 General Fund expenditures for Personnel activities. Figure 46 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. The Pop and Jobs methodology is used as the department serves the needs of departments which are concerned with both residential and nonresidential development.

Figure 46: Summary of Personnel Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Personnel	Personal Services	$440,337	2.18%	Pop and Jobs	$251,057	14,755	$17.02	$189,280	15,575	$12.15
	Additional Personal Services	$204,120	1.01%	Pop and Jobs	$116,379	14,755	$7.89	$87,741	15,575	$5.63
	Supplies & Materials	$12,000	0.06%	Pop and Jobs	$6,842	14,755	$0.46	$5,158	15,575	$0.33
	Capital Equipment	$0	0.00%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Contractual Services	$91,000	0.45%	Pop and Jobs	$51,883	14,755	$3.52	$39,117	15,575	$2.51

County Auditor

Figure 47 below summarizes FY2025 General Fund expenditures for County Auditor activities. Figure 47 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. With the exception of Elections Expense, the Pop and Jobs methodology is used as the department serves the needs of departments which are concerned with both residential and nonresidential development.

Figure 47: Summary of County Auditor Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
County Auditor Deductions	County Auditor Fees	$75,000	0.37%	Pop and Jobs	$42,761	14,755	$2.90	$32,239	15,575	$2.07
	Delinquent Tax Lists	$200	0.00%	Pop and Jobs	$114	14,755	$0.01	$86	15,575	$0.01
	Real Estate Tax Refunds	$10,000	0.05%	Pop and Jobs	$5,701	14,755	$0.39	$4,299	15,575	$0.28
	Audit	$30,000	0.15%	Pop and Jobs	$17,104	14,755	$1.16	$12,896	15,575	$0.83
	Election Expense	$10,000	0.05%	Population	$10,000	14,755	$0.68	$0	N/A	$0.00
	GAAP Conversion/CAFR	$17,000	0.08%	Pop and Jobs	$9,693	14,755	$0.66	$7,307	15,575	$0.47
	Property Tax Payment	$35,000	0.17%	Pop and Jobs	$19,955	14,755	$1.35	$15,045	15,575	$0.97
	School Compensation	$25,000	0.12%	Population	$25,000	14,755	$1.69	$0	N/A	$0.00

Transfers

Figure 48 below summarizes FY2025 General Fund expenditures for Transfers. Since Transfers vary from year-to-year, they are considered Fixed in the fiscal impact analysis.

Figure 48: Summary of Transfer Expenditures and Fiscal Factors

Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Transfers	Operating Transfers	$140,000	0.69%	Fixed	$140,000	None	$0.00	N/A	None	$0.00
	27th Pay Transfer	$50,000	0.25%	Fixed	$50,000	None	$0.00	N/A	None	$0.00
	Capital Transfers	$4,500,000	22.25%	Pop and Jobs	$4,500,000	14,755	$304.98	$1,934,335	15,575	$124.19
	CVB Transfer	$65,000	0.32%	Fixed	$65,000	None	$0.00	N/A	None	$0.00
	Unclaimded Funds Transfer	$3,000	0.01%	Fixed	$3,000	None	$0.00	N/A	None	$0.00

Refuse

Figure 49 below summarizes FY2025 General Fund expenditures for Refuse activities. Figure 49 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. Refuse collection and leaf disposal is provided primarily to single family and duplex units. The City's food scrap program is at capacity is not accepting new customers, and is not factored in the analysis.

Figure 49: Summary of Refuse Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Refuse Services	Refuse Collection	$1,270,000	8.26%	Single Family Units	$1,270,000	5,399	$235.23	N/A	N/A	$0.00
	Food Scrap Composition Program	$12,000	0.08%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Leaf Disposal	$8,000	0.05%	Singlae Family Units	$8,000	5,399	$1.48	N/A	N/A	$0.00

Miscellaneous

Figure 50 below summarizes FY2025 General Fund expenditures for various non-department expenses. Figure 50 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. Some expenses are considered Fixed, while some are a function of Population and others are a function of Pop and Jobs.

Figure 50: Summary of Miscellaneous Expenditures and Fiscal Factors

					RESIDENTIAL			NONRESIDENTIAL		
Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Special Groups	Community Group Funding	$217,000	1.41%	Pop and Jobs	$123,722	14,755	$8.39	$93,278	15,575	$5.99
Contingency	Contingency	$50,000	0.33%	Fixed	N/A	None	$0.00	N/A	None	$0.00
Cultural Arts Center	Contractual Services	$22,500	0.15%	Population	$22,500	14,755	$1.52	$0	N/A	$0.00
	Operating Transfers	$265,000	1.72%	Population	$265,000	14,755	$17.96	$0	N/A	$0.00
Kilbourne Building	Insurance	$2,500	0.02%	Fixed	N/A	None	$0.00	N/A	None	$0.00
Worthington Pools	Insurance	$10,000	0.07%	Fixed	N/A	None	$0.00	N/A	None	$0.00
	Capital Transfer	$4,000,000	26.01%	Fixed	N/A	None	$0.00	N/A	None	$0.00

Fire

Figure 51 below summarizes FY2025 General Fund expenditures for the Fire Department. Figure 51 also summarized the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors. Fire expenditures are allocated to calls for Fire/EM calls for service.

Figure 51: Summary of Fire Expenditures and Fiscal Factors

Department	Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Fire Administration	Personal Services	$259,900	3.06%	Fire Calls	$148,181	2,374	$62.43	$111,719	1,789	$62.43
	Additional Personal Services	$82,531	0.97%	Fire Calls	$47,055	2,374	$19.82	$35,476	1,789	$19.82
	Supplies & Materials	$15,000	0.18%	Fire Calls	$8,552	2,374	$3.60	$6,448	1,789	$3.60
	Capital Equipment	$30,000	0.35%	Fire Calls	$17,104	2,374	$7.21	$12,896	1,789	$7.21
	Contractual Services	$175,900	2.07%	Fire Calls	$100,289	2,374	$42.25	$75,611	1,789	$42.25
Fire Operations	Personal Services	$4,695,042	55.33%	Fire Calls	$2,676,868	2,374	$1,127.80	$2,018,174	1,789	$1,127.80
	Additional Personal Services	$2,398,998	28.27%	Fire Calls	$1,367,783	2,374	$576.27	$1,031,215	1,789	$576.27
	Supplies & Materials	$171,150	2.02%	Fire Calls	$97,581	2,374	$41.11	$73,569	1,789	$41.11
	Capital Equipment	$28,000	0.33%	Fire Calls	$15,964	2,374	$6.73	$12,036	1,789	$6.73
	Contractual Services	$193,505	2.28%	Fire Calls	$110,326	2,374	$46.48	$83,179	1,789	$46.48
Traning & Prevention	Personal Services	$218,146	2.57%	Fire Calls	$124,375	2,374	$52.40	$93,771	1,789	$52.40
	Additional Personal Services	$167,322	1.97%	Fire Calls	$95,398	2,374	$40.19	$71,924	1,789	$40.19
	Supplies & Materials	$15,000	0.18%	Fire Calls	$8,552	2,374	$3.60	$6,448	1,789	$3.60
	Capital Equipment	$0	0.00%	Fire Calls	$0	2,374	$0.00	$0	1,789	$0.00
	Contractual Services	$35,000	0.41%	Fire Calls	$19,955	2,374	$8.41	$15,045	1,789	$8.41
	Total Operating Expenditures	**$8,485,494**	**100%**							

Figures 52 below contains information pertaining to calls for service for the Fire Department. The Fire Department provided calls for service for calendar year 2023 to determine the calls for service assumption. Since these calls cannot be traced back to specific land uses, TischlerBise utilized residential and nonresidential proportionate share factors (see Appendix for more detail). In summary, this functional population method accounts for people living and working in a jurisdiction and is used to determine the share of calls to residential and nonresidential land uses. Based on this functional population data for the City, the cost allocation for residential development is 57 percent while nonresidential development accounts for 43 percent of the demand for Fire services.

The bottom of Figure 52 indicates that residential demand is allocated to population to derive a calls per person factor, which will be applied to the persons per housing unit assumption for each residential land use prototype. TischlerBise recommends using nonresidential vehicle trips as the best demand indicator for Fire/EMS services for the nonresidential land use prototypes. This is because vehicle trips vary; they are highest for commercial/retail developments, such as shopping centers, and lowest for industrial development. Office and institutional trip rates fall between the other two categories. This ranking of trip rates is consistent with the relative demand for Fire/EMS services from nonresidential development, since it is driven by the presence of people. Other possible nonresidential demand indicators, such as employment or floor area, will not accurately reflect the demand for service. For example, if employees per 1,000 square feet were used as the demand indicator, Fire/EMS costs would be too high for office development because offices typically have more employees per 1,000 square feet than retail uses.

Figure 52: Fire Allocation Methodology

FIRE/EMS CALLS FOR SERVICE DATA

Land Use	Calls	Proportionate Share
Land Use		
Residential	2,374	57%
Nonresidential	1,789	43%
TOTAL CALLS FOR SERVICE [2]	**4,163**	**100.0%**

CALLS FOR SERVICE PROJECTION FACTORS	
Current Population	14,755
Current Nonresidential Vehicle Trips	47,311
Calls per Capita	0.161
Calls per Nonresidential Trip	0.038

[1] Computed by TischlerBise with U.S. Census data and OnTheMap Application.
[2] Calendar year 2023 calls for service

Capital Improvement Fund

Figure 53 below summarizes FY2025 Capital Improvement Fund expenditures, the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. As shown in the table, a variety of projection methodologies re employed depending on the expenditure.

Figure 53: Summary of Capital Improvement Fund Expenditures and Fiscal Factors

Capital Improvement Fund Expenditures

				RESIDENTIAL			NONRESIDENTIAL		
Expenditure	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Sewer Projects	$1,299,774	18.25%	Pop and Jobs	$741,063	14,755	$50.22	$558,711	15,575	$35.87
Streets	$2,432,000	34.15%	Vehicle Trips	$910,668	28,321	$32.16	$1,521,332	47,311	$32.16
Parks and Recreation	$674,500	9.47%	Population	$674,500	14,755	$45.71	$0	N/A	$0.00
Administration	$287,000	4.03%	Pop and Jobs	$163,632	14,755	$11.09	$123,368	15,575	$7.92
Fire	$417,000	5.86%	Fire Calls	$237,752	2,374	$100.17	$179,248	1,789	$100.17
Equipment-Administration	$246,700	3.46%	Pop and Jobs	$140,655	14,755	$9.53	$106,045	15,575	$6.81
Equipment-Fire	$1,048,000	14.72%	Fire Calls	$597,515	2,374	$251.74	$450,485	1,789	$251.74
Equipment-Parks and Recreation	$50,500	0.71%	Population	$50,500	14,755	$3.42	$0	N/A	$0.00
Equipment-Police	$306,400	4.30%	Police Calls	$174,693	10,096	$17.30	$131,707	7,611	$17.30
Equipment-Service and Engineering	$360,000	5.05%	Vehicle Trips	$134,803	28,321	$4.76	$225,197	47,311	$4.76
Total Expendtures	**$7,121,874**	**100%**							

Street Maintenance and Repair Fund

Figure 54 below summarizes FY2025 Street Maintenance and Repair Fund expenditures, the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. As shown in the table, these costs are allocated to vehicle trips.

Figure 54: Summary of Street Maintenance and Repair Fund Expenditures and Fiscal Factors

Street Maintenance & Repair				RESIDENTIAL			NONRESIDENTIAL		
Expenditure Category	FY 2025 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Personal Services	$267,904	27.58%	Vehicle Trips	$100,317	28,321	$3.54	$167,587	47,311	$3.54
Additional Personal Services	$125,539	12.92%	Vehicle Trips	$47,008	28,321	$1.66	$78,531	47,311	$1.66
Personal Services	$166,174	17.11%	Vehicle Trips	$62,224	28,321	$2.20	$103,950	47,311	$2.20
Additional Personal Services	$81,178	8.36%	Vehicle Trips	$30,397	28,321	$1.07	$50,781	47,311	$1.07
Supplies and Materials	$12,000	1.24%	Vehicle Trips	$4,493	28,321	$0.16	$7,507	47,311	$0.16
Contractual Services	$66,000	6.79%	Vehicle Trips	$24,714	28,321	$0.87	$41,286	47,311	$0.87
Supplies and Materials	$7,500	0.77%	Vehicle Trips	$2,808	28,321	$0.10	$4,692	47,311	$0.10
Personal Services	$86,632	8.92%	Vehicle Trips	$32,440	28,321	$1.15	$54,192	47,311	$1.15
Additional Personal Services	$51,525	5.30%	Vehicle Trips	$19,294	28,321	$0.68	$32,231	47,311	$0.68
Supplies and Materials	$39,900	4.11%	Vehicle Trips	$14,941	28,321	$0.53	$24,959	47,311	$0.53
Contractual Services	$67,000	6.90%	Vehicle Trips	$25,088	28,321	$0.89	$41,912	47,311	$0.89
Total Operating Expenditures	**$971,352**	**100%**							

APPENDIX: DEMOGRAPHIC ASSUMPTIONS

Current population, employment levels, residential and nonresidential vehicle trips are used to calculate unit costs and service level thresholds. The following current demographic and data factors are used, as obtained by the sources indicated.

Population and Housing Units

The table below summarizes the current housing units and population factors in the City of Worthington. These values are used to determine the residential cost and revenue factors used in the analysis and are based on the most recent ACS data published by the US Census Bureau's American Community Survey (ACS 2017-2022 5-year Averages). and recent building permits. In 2022, the City of Worthington's population was estimated to be 14,755 persons.

Figure A1: 2022 Population and Housing Units

		Year->	2022
Population [1]	POPULATION		14,755
Housing Units by Type [2]	SINGLE FAMILY		5,399
	MULTIFAMILY		890
	TOTAL UNITS		6,289

Persons Per Housing Unit

The table below summarizes the current persons per housing unit factors in the City of Worthington. These values are used to determine the residential cost and revenue factors used in the analysis and are based on the most recent ACS data published by the US Census Bureau's American Community Survey (ACS 2017-2022 5-year Averages). The number of persons per housing unit (PPHU) is calculated by dividing the number of single family and multifamily residents by the number of single family and multifamily units, respectively. As shown in Figure A2, single family units in the City of Worthington house 2.49 persons per housing unit and multifamily units house 1.48 persons per housing unit.

Figure A2: 2022 Persons Per Housing Unit

Housing Type	Persons	Housing Units	Persons Per Housing Unit	Housing Mix	Vacancy Rate
Single-Family Units[1]	13,438	5,399	**2.49**	85.8%	4.20%
Multi-Family Units[2]	1,317	890	**1.48**	14.2%	2.90%
Total	14,755	6,289	**2.35**	100.0%	4.10%

Source: U.S. Census Bureau, 2017-2022 American Community Survey 5-Year Estimates

1. Includes detached, attached (i.e. townhouses), and mobile home units.
2. Includes dwellings in structures with two or more units as well as boats, RVs, vans, etc.

Vehicle Trips per Housing Unit Calculation

A customized trip rate is calculated for the residential porotypes. In Figure A3, the most recent data from the US Census American Community Survey Public Use Microdata Sample (PUMS) is inputted into equations provided by the ITE to calculate the trip ends per housing unit factor. For example, a single family detached unit is estimated to generate 9.89 trip ends on an average weekday, whereas the national average is 9.48.

Figure A3: City of Worthington Vehicle Trips Per Housing Unit by Housing Type

	Vehicles Available[1]	Households[2]	Housing Units[6]	*Vehicles per Household by Tenure*
Single Family Detached	2,847	1,413	1,437	2.01
Single Family Attached	291	197	206	1.48
Multifamily (Low Density)	260	196	202	1.33
Multifamily (High Density)	534	451	488	1.18
TOTAL	**3,932**	**2,257**	**2,333**	1.69

Units per Structure	Persons[3]	Trip Ends[4]	Vehicles by Type of Housing	Trip Ends[5]	Average Trip Ends	Trip Ends per Housing Unit	ITE National Average
Single Family Detached	3,565	9,861	2,847	18,554	14,208	9.89	9.48
Single Family Attached	409	1,436	291	1,940	1,688	8.19	7.20
Multifamily (Low Density)	384	798	260	1,318	1,058	5.24	6.74
Multifamily (High Density)	793	1,735	534	2,398	2,066	4.23	4.54
TOTAL	**5,151**	**13,830**	**3,932**	**24,210**	**19,020**	8.15	

1. Vehicles available by tenure from U.S. Census Bureau, 2017-2022 American Community Survey (ACS) 5-Year Estimates, Public Use Microdata Sample (PUMS) for Worthington.
2. Households by tenure from Vehicles available by tenure from U.S. Census Bureau, 2017-2022 American Community Survey (ACS) 5-Year Estimates, Public Use Microdata Sample (PUMS) for Worthington.
3. Persons by units in structure from Vehicles available by tenure from U.S. Census Bureau, 2017-2022 American Community Survey (ACS) 5-Year Estimates, Public Use Microdata Sample (PUMS) for Worthington.
4. Vehicle trips ends based on persons using formulas from Trip Generation (ITE 2021). For single unit housing (ITE 210), the fitted curve equation is EXP(0.89*LN(persons)+1.72).). To approximate the average population of the ITE studies, persons were divided by 6 and the equation result multiplied by 6. For 2+ unit housing (ITE 220), the fitted curve equation is (2.29*persons)-81.02.
5. Vehicle trip ends based on vehicles available using formulas from Trip Generation (ITE 2021). For single unit housing (ITE 210), the fitted curve equation is EXP(0.99*LN(vehicles)+1.93). To approximate the average number of vehicles in the ITE studies, vehicles available were divided by 11 and the equation result multiplied by 11. For 2+ unit housing (ITE 220), the fitted curve equation is (3.94*vehicles)+293.58.
6. Housing units from Vehicles available by tenure from U.S. Census Bureau, 2017-2022 American Community Survey (ACS) 5-Year Estimates, Public Use Microdata Sample (PUMS) for Worthington.

Employment and Nonresidential Building Area

Figure A4 below summarizes the current estimate of employment and nonresidential building area for each major category of nonresidential development in Worthington. Employment in the City is estimated at 15,575 in 2024. The employment estimate is from 2024 OnTheMap data. Based on data obtained from our CoStar subscriptions, there is an estimated 8.45 million square feet of nonresidential building area in the City.

Figure A4: 2024 Employment and Nonresidential Building Area

Jobs by Type [3]	RETAIL JOBS	1,923
	OFFICE JOBS	4,965
	INSTITUTIONAL JOBS	4,517
	INDUSTRIAL JOBS	4,170
	TOTAL JOBS	15,575
Non-Residential Floor Area [4]	RETAIL SF	843,373
	OFFICE SF	3,084,309
	INSTITUTIONAL SF	1,934,911
	INDUSTRIAL SF	2,594,735
	TOTAL NR SF	8,457,328

Sources
[3] U.S. Census Bureau, OnTheMap. Square footage from CoStar

Building Area Per Employee and Vehicle Trips

The square feet per employee assumptions and corresponding vehicle trip rates from the Institute of Transportation Engineers are shown for each nonresidential prototype, highlighted by blue shaded text in Figure A5 below.

Figure A5: Building Area per Employee and ITE Trips Rates

ITE Code	Land Use / Size	Demand Unit	Wkdy Trip Ends Per Dmd Unit*	Wkdy Trip Ends Per Employee*	Emp Per Dmd Unit	Sq. Ft. Per Emp
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	3.93	2.47	1.59	628
150	Warehousing	1,000 Sq Ft	1.74	5.05	0.34	2,902
520	Elementary School	student	2.27	22.50	0.10	na
540	Community College	student	1.15	14.61	0.08	na
565	Day Care	student	4.09	21.38	0.19	na
620	Nursing Home	1,000 Sq Ft	6.64	2.91	2.28	438
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
710	General Office (avg size)	1,000 Sq Ft	10.84	3.33	3.26	307
720	Office, Medical	1,000 Sq Ft	34.80	8.70	4.00	250
730	Government Office	1,000 Sq Ft	22.59	7.45	3.03	330
750	Office Park	1,000 Sq Ft	11.07	3.54	3.13	320
760	Research & Development Center	1,000 Sq Ft	11.26	3.29	3.42	292
912	Bank, Drive-In	1,000 Sq Ft	100.03	31.79	3.15	318
931	Restaurant, Standard	1,000 Sq Ft	83.84	45.49	1.84	543
934	Restaurant, Drive-Through	1,000 Sq Ft	470.95	45.49	10.35	97
840	Auto Sales/Service	1,000 Sq Ft	27.84	11.20	2.49	402
853	Convenience Store w/Gas Sales	1,000 Sq Ft	624.20	243.38	2.56	390
430	Golf Course	Hole	30.38	3.74	1.47	680
444	Movie Theater	1,000 Sq Ft	78.09	53.12	1.47	680
815	Free-Standing Discount Store	1,000 Sq Ft	53.12	24.63	2.16	464
820	Shopping Center (avg size)	1,000 Sq Ft	37.01	17.42	2.12	471

* Trip Generation, Institute of Transportation Engineers, 11th Edition (2021).

Vehicle trips rates from the Institute of Transportation Engineers are also used to estimate trips from all existing residential and nonresidential development in Worthington. Figure A6 below provides a summary of the residential and nonresidential vehicle trip calculations used in this analysis.

A "trip end" represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip rates have been adjusted to avoid overestimating the number of actual trips because one vehicle trip is counted in the trip rates of both the origination and destination points. A simple factor of 50% has been applied to the residential, office/public, manufacturing, and warehousing categories. The commercial/retail category has a trip factor of less than 50% because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination. Therefore, the adjusted trip factor is 28%.

There is an average of 75,632 vehicle trips generated by existing development in Worthington on an average weekday. As the table below indicates, residential development generates 28,321 vehicle trips and nonresidential development generates 47,311 vehicle trips on an average weekday.

Figure A6: Average Daily Trips

TRIP DATA INPUT AREA	Worthington, OH	
Residential Vehicle Trips on an Average Weekday		
Residential Demand Base (Housing Units)	*Assumptions*	
SINGLE FAMILY	5,399	
MULTIFAMILY	890	
	Trip Rates	*Trip Adj Factor*
*Average Weekday Vehicles Trip Ends Per Unit**		
SINGLE FAMILY	9.38	50%
MULTIFAMILY	6.74	50%
Residential Vehicle Trip Ends on an Average Weekday		
SINGLE FAMILY	25,321	
MULTIFAMILY	2,999	
TOTAL RESIDENTIAL TRIPS	***28,321***	37%
Nonresidential Vehicle Trips on an Average Weekday		
Nonresidential Demand Base	*Assumptions*	Demand Unit
RETAIL SF	843	1,000 sf
OFFICE SF	3,084	1,000 sf
INSTITUTIONAL SF	1,935	1,000 sf
INDUSTRIAL SF	2,595	1,000 sf
	Trip Rates	*Trip Adj Factor*
*Average Weekday Vehicle Trip Ends per Demand Unit**		
RETAIL SF	37.01	28%
OFFICE SF	10.84	50%
INSTITUTIONAL SF	22.59	50%
INDUSTRIAL SF	4.87	50%
Nonresidential Vehicle Trips on an Average Weekday		
RETAIL	8,740	
OFFICE	16,717	
INDUSTRIAL	21,855	
TOTAL NONRESIDENTIAL TRIPS	***47,311***	63%
TOTAL TRIPS	**75,632**	

** Trip rates are from the Institute of Transportation Engineers(ITE) Trip Generation Manual (2021),*

Proportionate Share Factors

To allocate costs between residential and nonresidential development, TischlerBise recommends using the current ratio of population to nonresident workers. The recommended allocation is a variation of the population and jobs cost allocation method, with an adjustment to avoid double counting the estimated number of Worthington residents that also work within Worthington. This functional population method accounts for people living and working in a jurisdiction. Residents who don't work are assigned 20 hours per day to residential development and four hours per day to nonresidential development (annualized averages). Residents who work in Worthington are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents who work outside Worthington are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on this analysis and shown in Figure A7, the recommended cost allocation for residential development is 57 percent, while nonresidential development accounts for 43 percent of the demand for municipal services and facilities.

Figure A7: Proportionate Share Factors

Worthington, OH
Proportionate Share

Residential	*Demand Units in 2022*		*Demand Hours/Day*	*Person Hours*	*Proportionate Share*
Estimated Residents	14,755				
Residents Not Working	7,163		20	143,260	
Workers Living in City	7,592				
City Residents Working in City		501	14	7,014	
City Residents Working outside of City		7,091	14	99,274	
			Residential Subtotal	249,548	**57%**
Nonresidential					
Non-Working Residents	7,163		4	28652	
Jobs Located in City	15,949				
City Residents Working in City		501	10	5,010	
Non-Resident Workers		15,448	10	154,480	
			Nonresidential Subtotal	188,142	**43%**
			TOTAL	437,690	**100%**

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