

APPENDICES
FOR THE
FISCAL ANALYSIS
FOR THE
DRAFT COMPREHENSIVE PLAN

CITY OF SPOKANE, WASHINGTON
PLANNING SERVICES DEPARTMENT

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APPENDIX A DETAILED DESCRIPTION OF THE FISCAL ANALYSIS MODEL

The following text provides a detailed description of the assumptions used in the financial analysis. The assumptions are listed in the order of the lines of dates and calculations for the tables in Appendix B.

I. Description of Plan Alternatives

The following section is a summary of the alternatives for the City of Spokane's Comprehensive Plan. It includes assumptions for residential and commercial space growth, construction costs, and assessed values.

Line Item Notes for Table I-a: Description of Plan Alternatives

A. Description of Alternatives

1. Housing Units

a. Single-Family Units. The City of Spokane provided estimates of the total number of new single-family residential units expected in the City of Spokane, the Joint Planning Areas, and the Proposed Additions to the city's Interim Urban Growth Boundary by 2020. These estimates vary between the alternatives.

b. Multifamily Units. The City of Spokane provided estimates of the total number of new multifamily residential units expected in the City of Spokane, the Joint Planning Areas, and the Proposed Additions to the city's Interim Urban Growth Boundary by 2020. These estimates vary between the alternatives.

c. Total Units. Total units are the sum of single-family units and multifamily units expected in the City of Spokane, the Joint Planning Areas, and the Proposed Additions to the city's Interim Urban Growth Boundary by 2020. These estimates vary between the alternatives.

2. Population. The city's current population is 189,200. The city projects additional population growth of 68,800 by 2020 for all three Comprehensive Plan alternatives. As noted previously, the population estimates used in the fiscal analysis do not precisely match assumptions in the Draft EIS. Huckell/Weinman Associates projects additional population growth of 85,191 under the Current Patterns alternative, 75,062 under Centers and Corridors, and 73,760 under Central City.

a. Single-Family. The total population for single-family households was calculated by multiplying 2.5 per single-family residential unit. This ratio was provided by the City of Spokane Planning Department.

b. Multifamily- Downtown. The City of Spokane estimates that the Current Patterns Alternative will contain 500 downtown multifamily units, the Centers and Corridors Alternative will contain 2000, and the Central City Alternative will contain 4,000 downtown multifamily units.

For each alternative, the total population for multifamily households within downtown Spokane was calculated by multiplying 1.2 persons per downtown multifamily residential unit. This ratio was provided by the City of Spokane Planning Department.

c. Multifamily- Other. The total population for multifamily households outside downtown Spokane was calculated by multiplying 1.6 per multifamily residential unit. This ratio was provided by the City of Spokane Planning Department.

3. Employees. The City of Spokane provided 2020 employment projections for the following industries: agriculture, forestry, mining, industrial, wholesale, manufacturing, retail, services, office, finance, insurance, real estate, medical, and schools. These industries were grouped into three categories, industrial, office, and retail, for the purpose of estimating the amount of building space, real estate values, and economic activity that is the basis for taxation. These three categories are standard real estate types for which data is collected.

Due to the typical nonprofit nature of schools and some medical offices, these groups are unlikely to provide a significant revenue source to the city and have not been included in the fiscal analysis. Likewise, the small employment numbers for agriculture, forestry, and mining make it difficult to determine their revenue impact without additional study. The real estate and economic activity estimates for these industries have also been excluded from the fiscal analysis.

a. Industrial. “Industrial” employees are employees included in the manufacturing and wholesale industries.

b. Retail. “Retail” employees include only employees in the retail industry.

c. Office. “Office” employees include employees in the services, finance, insurance, and real estate industries.

d. Hotel/Motel. The City of Spokane provided estimates of hotel/motel room growth by 2020 for each alternative. Based on general hotel/motel employment trends, one employee per hotel/motel room was assumed.

e. Total Employees. Total Employees is the sum of industrial, retail, office, and hotel/motel employees for each of the three alternatives.

Line Item Notes for Table I-b: Development Assumptions

B. Development Assumptions. The Development Schedule was based on 2020 projections developed by the City of Spokane. The development schedule describes growth in residential units (single-family and multifamily), hotel/motel rooms, and employees by industry. Employee estimates were converted to square feet of building space using typical real estate employee to floor area ratios (FAR). The Development Schedule assumes evenly distributed growth over the forecast period, based on city staff analysis of land use patterns and projections.

1. City of Spokane. City of Spokane refers to the incorporated areas within the Interim Urban Growth Area adopted in 1996.

a. Single-Family Residential. The City of Spokane provided estimates of the total number of new single-family residential units expected in the city by 2020. These estimates vary between the alternatives.

b. Multifamily Residential. The City of Spokane provided estimates of the total number of new multifamily residential units expected in the city in 2020. These estimates vary between the alternatives.

c. Hotel/Motel. The City of Spokane provided estimates of the total number of new hotel/motel rooms expected in the city in 2020. These estimates vary between the alternatives.

d. Industrial Space. The City of Spokane provided estimates of the total number of new manufacturing and wholesale employees expected in the city in 2020. These estimates were converted to square feet using the ratio of 800 square feet per employee. The resulting square feet vary between alternatives depending on the number of employees projected for each alternative and are represented in thousands.

e. Retail Space. The City of Spokane provided estimates of the total number of new retail employees expected in the city in 2020. These estimates were converted to square feet using the ratio of 500 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

f. Office Space. The City of Spokane provided estimates of the total number of new service, office, fire, insurance, and real estate service employees expected in the city in 2020. These estimates were converted to square feet using the ratio of 350 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

2. Joint Planning Areas. “Joint Planning Areas” are unincorporated areas included within the Interim Urban Growth Area, adopted in 1996. These areas would be annexed to the city during the time horizon of the plan.

a. Single-Family Residential. The City of Spokane provided estimates of the total number of new single-family residential units expected in Joint Planning Areas by 2020. These estimates vary between the alternatives.

b. Multifamily Residential. The City of Spokane provided estimates of the total number of new multifamily residential units expected in Joint Planning Areas in 2020. These estimates vary between the alternatives.

c. Hotel/Motel. The City of Spokane provided estimates of the total number of new hotel/motel rooms expected in Joint Planning Areas in 2020. These estimates vary between the alternatives.

d. Industrial Space. The City of Spokane provided estimates of the total number of new manufacturing and wholesale employees expected in Joint Planning Areas in 2020. These estimates were converted to square feet using the ratio of 800 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

e. Retail Space. The City of Spokane provided estimates of the total number of new retail employees expected in Joint Planning Areas in 2020. These estimates were converted to square feet using the ratio of 500 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

f. Office Space. The City of Spokane provided estimates of the total number of new service, office, finance, insurance, and real estate employees expected in Joint Planning Areas in 2020. These estimates were converted to square feet using the ratio of 350 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

3. Proposed Additions to the City’s IUGA. “Proposed Additions to the City’s IUGA” are unincorporated areas located outside of the Interim Growth Boundary, adopted in 1996.

a. Single-Family Residential. The City of Spokane provided estimates of the total number of new single-family residential units expected in Proposed Additions to the city’s IUGA by 2020. These estimates vary between the alternatives.

b. Multifamily Residential. The City of Spokane provided estimates of the total number of new multifamily residential units expected in Proposed Additions to the city’s IUGA in 2020. These estimates vary between the alternatives.

c. Hotel/Motel. The City of Spokane provided estimates of the total number of new hotel/motel rooms expected in Proposed Additions to the city’s IUGA in 2020. These

estimates vary between the alternatives.

d. Industrial Space. The City of Spokane provided estimates of the total number of new manufacturing and wholesale employees expected in Proposed Additions to the city’s IUGA in 2020. These estimates were converted to square feet using the ratio of 800 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

e. Retail. The City of Spokane provided estimates of the total number of new retail employees expected in the Proposed Additions to the city’s IUGA in 2020. These estimates were converted to square feet using the ratio of 500 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

f. Office Space. The City of Spokane provided estimates of the total number of new service, office, finance, insurance, and real estate employees expected in Proposed Additions to the city’s IUGA in 2020. These estimates were converted to square feet using the ratio of 350 square feet per employee. The resulting square feet vary between alternatives and are represented in thousands.

4. Total Development for The Alternative

a. Single-Family Residential. Total single-family residential development is the sum of development estimates in the City of Spokane, Joint Planning Areas, and Proposed Additions to the city’s IUGA.

b. Multifamily Residential. Total multifamily residential development is the sum of development estimates in the City of Spokane, Joint Planning Areas, and Proposed Additions to the city’s IUGA.

c. Hotel/Motel. Total hotel/motel development is the sum of development estimates in the City of Spokane, Joint Planning Areas, and Proposed Additions to the city’s IUGA.

d. Industrial Space. Total industrial space growth is the sum of growth estimates in the City of Spokane, Joint Planning Areas, and Proposed Additions to the city’s IUGA. The resulting square feet vary between alternatives and are represented in thousands.

e. Retail Space. Total wholesale trade space growth is the sum of growth estimates in the City of Spokane, Joint Planning Areas, and Proposed Additions to the city’s IUGA. The resulting square feet vary between alternatives and are represented in thousands.

f. Office Space. Total office space growth is the sum of growth estimates in the City of Spokane, Joint Planning Areas, and Proposed Additions to the city’s IUGA. The resulting square feet vary between alternatives and are represented in thousands.

Line Item Notes for Table I-c: Construction Costs by Type of Land Use

C. Construction Costs by Type of Land Use. Construction costs are the “hard” costs of construction that are related to labor and materials. Sales tax rates for construction are only applied to this amount/portion of the total project cost. Construction costs are assumed to be the same regardless of location.

TABLE 1 CONSTRUCTION COSTS BY TYPE OF LAND USE					
Single-Family Unit	Multifamily Unit	Hotel/Motel	Industrial Space	Retail Space	Office Space
\$60,000 per unit	\$30,000 per unit	\$33,750 per room	\$58.65 per sq. ft.	\$55 per sq. ft.	\$62.89 per sq. ft.

1. City of Spokane

a. Single-Family Residential. Construction costs for single-family units are assumed to be \$60,000, regardless of location.

b. Multifamily Residential. Construction costs for multifamily units are assumed to be \$30,000, regardless of location.

c. Hotel/Motel. Construction costs for hotel/motel rooms are assumed to be \$33,750, regardless of location.

d. Industrial Space. Construction costs for growth in industrial space is \$58.65 per square foot, regardless of location.

e. Retail. Construction costs for growth in retail space is \$55 per square foot, regardless of location.

f. Office Space. Construction costs for growth in service, office, finance, insurance, and real estate space is \$62.89 per square foot, regardless of location.

2. Joint Planning Areas

a. Single-Family Residential. Construction costs for single-family units are assumed to be \$60,000, regardless of location.

b. Multifamily Residential. Construction costs for multifamily units are assumed to be \$30,000, regardless of location.

c. Hotel/Motel. Construction costs for hotel/motel rooms are assumed to be \$33,750, regardless of location.

d. Industrial Space. Construction costs for growth in industrial space is \$58.65 per square foot, regardless of location.

e. Retail. Construction costs for growth in retail space is \$55 per square foot, regardless of location.

f. Office Space. Construction costs for growth in service, office, finance, insurance, and real estate space is \$62.89 per square foot, regardless of location.

3. Proposed Additions to the City's IUGA

a. Single-Family Residential. Construction costs for single-family units are assumed to be \$60,000, regardless of location.

b. Multifamily Residential. Construction costs for multifamily units are assumed to be \$30,000, regardless of location.

c. Hotel/Motel. Construction costs for hotel/motel rooms are assumed to be \$33,750, regardless of location.

d. Industrial Space. Construction costs for growth in industrial space is \$58.65 per square foot, regardless of location.

e. Retail. Construction costs for growth in retail space is \$55 per square foot, regardless of location.

f. Office Space. Construction costs for growth in service, office, finance, insurance, and real estate space is \$62.89 per square foot, regardless of location.

4. Total Construction Cost. Total construction cost is the sum of the construction costs for single-family residential, multifamily residential, manufacturing, wholesale, retail, service and office, and finance, insurance, and real estate development. The construction cost is represented

in thousands of dollars.

Line Item Notes for Table I-d: Assessed Value by Type of Land Use

D. Assessed Value by Type of Land Use. The assessed value of residential real estate was based on the market values of typical single and multifamily units in the Spokane market area. For a single-family unit, that market value was assumed to be \$120,000 per unit. For a multifamily unit, the market value was assumed to be \$45,000 per unit. Because the land associated with each unit already exists within the current city boundaries, the portion of the market value/price associated with land was not included in calculations for assessed value. The land value portion was included in the calculation of assessed value for areas not currently part of the city, (i.e. the joint planning areas and the proposed additions to the city’s Urban Growth Area).

TABLE 2 ASSESSED VALUE BY TYPE OF LAND USE		
Land Use	Market Value	Market Value Without Land
Single-Family Unit	\$120,000 per unit	\$90,000 per unit
Multifamily Unit	\$45,000 per unit	\$40,000 per unit
Industrial Space	\$85 per square foot	\$78.03 per square foot
Retail Space	\$100 per square foot	\$70 per square foot
Office Space	\$120 per square foot	\$83.64 per square foot
Hotel/Motel	\$45,000 per room	\$45,000 per room

1. City of Spokane

a. Single-Family Residential. The assessed value of a single-family unit in the City of Spokane is assumed to be \$90,000, excluding land value. Land value is excluded because the value of the land is already included as a part of the city’s current assessed value. The assessed value of a single-family unit located in either a JPA or a Proposed Addition to the city’s IUGA is assumed to be \$120,000, including land value. The \$120,000 value of a single-family residential unit is the average value of a home sold in the market area in 1999. Land value is included because the value of the land is not currently part of the city’s assessed value.

b. Multifamily Residential. Assumptions have been made regarding the assessed value and construction costs for multifamily units. The assessed value of a multifamily unit in the City of Spokane is assumed to be \$40,000, excluding land value. Land value is excluded because the value of the land is already included as a part of the city’s current assessed value. The assessed value of a multifamily unit located in either a JPA or a Proposed Addition to the city’s IUGA is assumed to be \$45,000, including land value. Land value is included because the value of the land is not currently part of the city’s assessed value.

c. Hotel/Motel. The assessed value of a hotel room is assumed to be \$45,000, not including land.

d. Industrial Space. The assessed value of industrial land use growth in the City of Spokane is assumed to be \$78.03 per square foot, excluding land value. Land value is excluded because the land value is already included as a part of the city’s current assessed value. The assessed value of manufacturing growth in either a JPA or a Proposed Addition to the city’s IUGA is assumed to be \$85 per square foot, including land value. Land value is included because the manufacturing land value is not currently part of the city’s assessed value.

e. Retail. The assessed value of retail land use growth in the City of Spokane is assumed to be \$70 per square foot, excluding land value. Land value is excluded because the land is already part of the city's current assessed value. The assessed value of retail growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$100 per square foot, including land value. Land value is included because the retail land value is not currently part of the city's assessed value.

f. Office Space. The assessed value of service and office land use growth in the City of Spokane is assumed to be \$83.64 per square foot, excluding land value. Land value is excluded because the land value is already included as a part of the city's current assessed value. The assessed value of service and office space growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$120 per square foot, including land value. Land value is included because the service and office land value is not currently part of the city's assessed value.

g. Total Increase in Assessed Value. Total increase in assessed value is the sum of the total increase of assessed value for single-family residential, multifamily residential, manufacturing, wholesale trade, retail, services, office, finance, insurance, and real estate development.

2. Joint Planning Areas

a. Single-Family Residential. The assessed value of a single-family unit in the City of Spokane is assumed to be \$90,000, excluding land value. Land value is excluded because the value of the land is already included as a part of the city's current assessed value. The assessed value of a single family unit located in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$120,000, including land value. The \$120,000 value of a single-family residential unit is the average value of a home sold in the market area in 1999. Land value is included because the value of the land is not currently part of the city's assessed value.

b. Multifamily Residential. Assumptions have been made regarding the assessed value and construction costs for multifamily units. The assessed value of a multifamily unit in the City of Spokane is assumed to be \$40,000, excluding land value. Land value is excluded because the value of the land is already included as a part of the city's current assessed value. The assessed value of a multifamily unit located in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$45,000, including land value. Land value is included because the value of the land is not currently part of the city's assessed value.

c. Hotel/Motel. The assessed value of a hotel room is assumed to be \$45,000, not including land.

d. Industrial Space. The assessed value of industrial land use growth in the City of Spokane is assumed to be \$78.03 per square foot, excluding land value. Land value is excluded because the land value is already included as a part of the city's current assessed value. The assessed value of manufacturing growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$85 per square foot, including land value. Land value is included because the manufacturing land value is not currently part of the city's assessed value.

e. Retail. The assessed value of retail land use growth in the City of Spokane is assumed to be \$70 per square foot, excluding land value. Land value is excluded because the land is already part of the city's current assessed value. The assessed value of retail growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$100

per square foot, including land value. Land value is included because the retail land value is not currently part of the city's assessed value.

f. Office Space. The assessed value of service and office land use growth in the City of Spokane is assumed to be \$83.64 per square foot, excluding land value. Land value is excluded because the land value is already included as a part of the city's current assessed value. The assessed value of service and office space growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$120 per square foot, including land value. Land value is included because the service and office land value is not currently part of the city's assessed value.

g. Total Increase in Assessed Value. Total increase in assessed value is the sum of the total increase of assessed value for single-family residential, multifamily residential, manufacturing, wholesale trade, retail, services, office, finance, insurance, and real estate development.

3. Proposed Additions to the City's IUGA

a. Single-Family Residential. The assessed value of a single-family unit in the City of Spokane is assumed to be \$90,000, excluding land value. Land value is excluded because the value of the land is already included as a part of the city's current assessed value. The assessed value of a single-family unit located in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$120,000, including land value. The \$120,000 value of a single-family residential unit is the average value of a home sold in the market area in 1999. Land value is included because the value of the land is not currently part of the city's assessed value.

b. Multifamily Residential. Assumptions have been made regarding the assessed value and construction costs for multifamily units. The assessed value of a multifamily unit in the City of Spokane is assumed to be \$40,000, excluding land value. Land value is excluded because the value of the land is already included as a part of the city's current assessed value. The assessed value of a multifamily unit located in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$45,000, including land value. Land value is included because the value of the land is not currently part of the city's assessed value.

c. Hotel/Motel. The assessed value of a hotel room is assumed to be \$45,000, not including land.

d. Industrial Space. The assessed value of industrial land use growth in the City of Spokane is assumed to be \$78.03 per square foot, excluding land value. Land value is excluded because the land value is already included as a part of the city's current assessed value. The assessed value of manufacturing growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$85 per square foot, including land value. Land value is included because the manufacturing land value is not currently part of the city's assessed value.

e. Retail. The assessed value of retail land use growth in the City of Spokane is assumed to be \$70 per square foot, excluding land value. Land value is excluded because the land is already part of the city's current assessed value. The assessed value of retail growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$100 per square foot, including land value. Land value is included because the retail land value is not currently part of the city's assessed value.

f. Office Space. The assessed value of service and office land use growth in the City of Spokane is assumed to be \$83.64 per square foot, excluding land value. Land value is

excluded because the land value is already included as a part of the city's current assessed value. The assessed value of service and office space growth in either a JPA or a Proposed Addition to the city's IUGA is assumed to be \$120 per square foot, including land value. Land value is included because the service and office land value is not currently part of the city's assessed value.

g. Total Increase in Assessed Value. Total increase in assessed value is the sum of the total increase of assessed value for single-family residential, multifamily residential, manufacturing, wholesale trade, retail, services, office, finance, insurance, and real estate development.

Line Item Notes for Tables II-1a. through II-1c: One-Time Construction Period Revenue

II-1. One-Time Construction Period Revenue

A. Sales Tax Revenues

1. Construction

a. Total Construction Cost. Total construction cost is the sum of the construction costs for single-family residential, multifamily residential, manufacturing, wholesale, retail, office, and finance, insurance, and real estate development.

b. Sales Tax Rate. The City of Spokane Sales Tax rate is .84 cents per \$1 in taxable sales. This rate is the current rate in the 2000 City of Spokane Budget and Performance Report.

c. Construction Tax Revenue. Construction Tax revenue was calculated by applying the Sales Tax rate of .84 cents per \$1 in taxable sales to the construction costs, including "hard" and "soft" costs. This estimate is represented in thousands of dollars.

B. Permit Fee Revenues. Development fees apply to building, mechanical, plumbing, and electrical permits. They include processing and plan review fees.

1. Building Permits

a. Residential Permits. This is the total number of permits expected to be issued to single-family and multifamily residential structures. Multifamily structures are assumed to contain 25 units each.

b. Commercial/Industrial Permits. This is the total number of permits expected to be issued to Commercial/Industrial structures. Hotel/Motels are assumed to contain 100 rooms in the downtown area and 50 rooms in the Joint Planning Areas and Proposed Additions to the city's IUGA. Retail space is assumed to be 50,000 square feet per building. Industrial and office space is assumed to be 25,000 square feet per building.

c. Total Number of Building Permits. The total number of building permits is the sum of residential and commercial/industrial building permits.

2. Total Building Permit Fees

a. Single-Family Residential. Per City of Spokane fee schedules, the Building Permit Fee for single-family residential units is based on construction value. The fee is calculated as \$459.95 for the first \$50,000 in construction value and \$4.95 for each additional \$1,000. The total amount is multiplied by the total number of building permits for single-family residential units.

b. Multifamily Residential. Per City of Spokane fee schedules, the Building Permit Fee for multifamily residential buildings is based on construction value. The fee

is calculated as \$2,247 for the first \$500,000 in construction value and \$3.30 for each additional \$1,000. This amount is multiplied by the total number of building permits for multifamily residential structures.

c. Downtown Hotel. Per City of Spokane fee schedules, the Building Permit Fee for downtown hotels located in the City of Spokane is based on construction value. The fee is calculated as \$3,897 for the first \$1 million in construction value and \$2.20 for each additional \$1,000. This amount is multiplied by the total number of building permits for downtown hotels.

d. Regular Hotel. Per City of Spokane fee schedules, the Building Permit Fee for hotels located in Joint Planning Areas and Proposed Additions to the IUGA is based on construction value. The fee is calculated as \$3,897 for the first \$1 million in construction value and \$2.20 for each additional \$1,000. This amount is multiplied by the total number of building permits for hotels located in Joint Planning Areas and Proposed Additions to the IUGA.

e. Industrial. “Industrial” refers to the manufacturing and wholesale industries. Per City of Spokane fee schedules, the Building Permit Fee for industrial buildings is based on construction value. The fee is calculated as \$3,897 for the first \$1 million in construction value and \$2.20 for each additional \$1,000. This amount is multiplied by the total number of building permits for industrial buildings.

f. Office. “Office” refers to the service, office, finance, insurance, and real estate industries. Per City of Spokane fee schedules, the Building Permit Fee office buildings is based on construction value. The fee is calculated as \$3,897 for the first \$1 million in construction value and \$2.20 for each additional \$1,000. This amount is multiplied by the total number of building permits for office buildings.

g. Retail. Per City of Spokane fee schedules, the Building Permit Fee for retail buildings is based on construction value. The fee is calculated as \$3,897 for the first \$1 million in construction value and \$2.20 for each additional \$1,000. This amount is multiplied by the total number of retail building permits.

h. Total Building Permit Fee. The total Building Permit Fee is the sum of building permit fees for single-family residential, multifamily residential, office, industrial, and retail buildings. The total amount is represented in thousands of dollars.

3. Plan Review Fee

Total Plan Review Fee. According to the UBC 1997 Fee Schedule, the Plan Review Fee is 65 percent of the Building Permit Fee and does not apply to single-family residences. The total Plan Review Fee is 65 percent of the multifamily and commercial portion of the total Building Permit Fee. This estimated fee is represented in thousands of dollars.

4. Mechanical, Plumbing, and Electrical Fee

a. Number of Permits. The analysis assumes that each structure will require one permit for mechanical work, one permit for plumbing, and one permit for electrical work. The total number of mechanical, plumbing, and electrical permits is calculated by multiplying three and the number of structures being constructed.

b. Minimum Fee. Mechanical, Plumbing, and Electrical Fees can vary depending on the type of work done. For the purposes of analysis, the minimum fee of \$35 per permit is assumed.

c. Total Mechanical, Plumbing, and Electrical Fee. The total Mechanical,

Plumbing, and Electrical Fee is calculated by multiplying the minimum fee of \$35 by the total number of mechanical, plumbing, and electrical permits. This estimated fee is represented in thousands of dollars.

5. Processing Fee

a. Processing Fee Per Permit. Per the City of Spokane's permitting procedures, there is a \$25 processing fee for each building permit.

b. Total Processing Fee. The total Processing Fee is calculated by multiplying \$25 by the total number of building permits issued. This estimated fee is represented in thousands of dollars.

6. Total Fee Revenue

a. Total Building Permit Fee. The total Building Permit Fee is the sum of building permit fees for single-family residential, multifamily residential, office, industrial, and retail buildings. This estimated fee is represented in thousands of dollars.

b. Total Plan Review Fee. According to the UBC 1997 Fee Schedule, the Plan Review Fee is 65 percent of the Building Permit Fee and does not apply to single-family residences. The total Plan Review Fee is 65 percent of the multifamily and commercial portion of the total Building Permit Fee. This estimated fee is represented in thousands of dollars.

c. Total Mechanical, Plumbing, and Electrical Fee. The total Mechanical, Plumbing, and Electrical Fee is calculated by multiplying the minimum fee of \$35 by the total number of mechanical, plumbing, and electrical permits. This number is represented in thousands.

d. Total Processing Fee. The total Processing Fee is calculated by multiplying \$25 by the total number of building permits issued. This number is represented in thousands.

e. Total Permit Fee Revenue. The total Development Fee revenue is the sum of the total Building Permit Fee, the total Plan Review Fee, the total Mechanical, Plumbing, and Electrical Fee, and the total Processing Fee. This estimated fee is represented in thousands of dollars.

C. Total One-Time Construction Period Revenue. The total one-time construction period revenue is the sum of the total construction-related Sales Tax revenue and the total Permit Fee revenue.

D. Real Estate Excise Tax (REET). Under Washington State Law, the city is allowed to impose an excise tax on each sale of real property at the rate of one-quarter of one-percent of the selling price. The revenue generated must be used for financing capital projects as specified in the capital facilities plan. Because it is difficult to determine how many times a parcel of real property will sell over a 20-year period, this analysis conservatively estimates REET as a one-time sale.

Line Item Notes for Tables II-2a. through II-2f: Estimated Annual Municipal Revenue

II-2. Estimated Annual Revenues

A. Sales Tax Revenues (\$1,000s)

1. Annual Sales Tax Revenue

a. Retail. Taxable retail sales revenue is assumed to be \$219.81 per square foot, corresponding to the estimate for U.S. Community Shopping Centers in Dollars and Cents, 2000. Retail sales estimates are represented in thousands of dollars.

b. Office. “Office” refers to the service, office, finance, insurance, and real estate industries. Taxable office sales were assumed to be \$9,980 per employee. These estimates were derived by using Spokane County wage and salaried employment information from the Washington Employment Security Department, 1998, and sales revenue information from the Washington State Department of Revenue’s Quarterly Business Review, (1998). Office sales estimates are represented in thousands of dollars.

c. Industrial. “Industrial” refers to the manufacturing and wholesale industries. Taxable industrial sales were assumed to be \$8,577 per employee. These estimates were derived by using Spokane County wage and salaried employment information from the Washington Employment Security Department, 1998, and sales revenue information from the Washington State Department of Revenue’s Quarterly Business Review, (1998). Office sales estimates are represented in thousands of dollars.

d. Total Annual Sales Tax Revenue. Total annuals Sales Tax revenue is the sum of sales tax revenue resulting from retail, office, and industrial activity.

e. Annual Sales Tax Revenue. Annual Sales Tax revenue was calculated by applying the Sales Tax rate of .84 cents per \$1 to the sum of annual retail, office, and industrial sales. This estimate is represented in thousands of dollars.

B. Real and Personal Property Tax Revenue

1. Real Property Tax Revenue

a. Increase in Assessed Value. Real property, or real estate, includes land, improvements attached to the land (buildings, etc.), and improvements to the land (utility systems, driveways, bulkheads, etc.). To determine the value of real property, assessed values were assumed for single-family units, multifamily units, hotel/motel rooms, and industrial, retail and office space (see Economic and Real Estate Assumptions). This estimate of assessed value for property tax collection is reported in thousands of dollars.

2. Personal Property Tax Revenue

a. Increase in Assessed Value. Taxable personal property refers to property such as equipment and furniture that is owned or used by a business. Based on Spokane County property tax data in the Washington Department of Revenue’s Tax Statistics 1998, the analysis assumes that the assessed value of personal property is approximately 5 percent of the total assessed value of real property. This estimate of personal property is reported in thousands of dollars.

3. Total Property Tax

a. Total Real and Personal Tax Revenue. The total real and personal tax base is the sum of the real property tax base and the personal property tax base. This estimate is represented in thousands of dollars.

b. Regular Property Tax Levy Rate. The Regular Levy rate of \$3.4036 per \$1,000 of assessed value is the current rate in the 2000 City of Spokane Budget and Performance Report.

c. Total Property Tax Revenue. Total Property Tax revenue was calculated by applying the Regular Levy rate of \$3.4036 per \$1,000 of assessed value to the total real and personal tax base. This estimate of Property Tax revenue is represented in thousands of dollars.

C. Utility Tax Revenue

1. Utility Payments by Type of Land Use

- a. Single-Family Residential.** Single-family residential units are assumed to incur \$2,400 in utility costs per year.
- b. Multifamily Residential Units.** Multifamily residential units are assumed to incur \$1,800 in utility costs per year.
- c. Retail.** Retail activities are assumed to incur \$3 per square foot in utility costs per year.
- d. Office.** “Office” includes services, office, finance, insurance, and real estate activities. These activities are assumed to incur \$4 per square foot in utility costs per year.
- e. Industrial.** “Industrial” includes manufacturing and wholesale activities. These activities are assumed to incur \$2 per square foot in utility costs per year.

2. Utility Tax Rate. Based on the weighted average tax rate for 1999 private and city utility tax collections, an 11 percent tax rate was assumed.

3. Total Utility Tax Revenue. Total Utility Tax revenue was calculated by applying the weighted utility tax rate of 11 percent to the total utility revenue. This amount is represented in thousands of dollars.

D. Intergovernmental Revenue

1. Per Capita Intergovernmental Revenue. Intergovernmental revenue was calculated to be \$17 per capita per year. Intergovernmental revenue consists of the Motor Vehicle Excise Tax, State Liquor Board profits, and the Liquor Excise Tax. This category also includes charges to Spokane County for its joint use share of police programs. The State Shared Revenues are distributed to the City of Spokane on a per capita basis. The per capita share was derived from information in the 2000 City of Spokane Budget and Performance Report.

2. Estimated Increase in Population. The estimated increase in population was generated from population projections provided by the City of Spokane for 2020. For the purposes of analysis, it is assumed that the population growth will be evenly distributed over the forecast period. This population estimate is represented in thousands of persons.

3. Total Intergovernmental Revenue. Total Intergovernmental revenue was calculated by multiplying the per capita dollar amount of Intergovernmental revenues by the estimated increase in population. This estimate is represented in thousands of dollars.

E. Park User Fee Revenue

1. Per Capita Park User Fee Revenue. Park User Fee revenue was calculated to be \$12 per capita per year. The City of Spokane Parks and Recreation Department collects user fees related to cultural and recreational activities. While this revenue source does not go directly into the General Fund, it will be affected by proposed population growth under the three alternatives. The per capita Park User Fee Revenue was derived from the division of the total cultural and recreation fees by the total city population. These numbers were obtained from the 2000 City of Spokane Budget and Performance Report.

2. Estimated Increase in Population. The estimated increase in population was generated from population projections provided by the City of Spokane for 2020. For the purposes of analysis, it is assumed that the population growth will be evenly distributed over the forecast period. This population estimate is represented in thousands of persons.

3. Total Park User Fee Revenue. The total Park User Fee revenue was calculated by multiplying the per capita Park User Fee revenue by the estimated increase in population.

F. Admissions Tax Revenue

1. Per Capita Admissions Revenue. Admissions Tax revenue was calculated to be \$5 per capita per year. The City of Spokane levies an admission tax of 5 percent on every person paying an admission charge to theaters, sports arenas, amusement parks, and other places of amusement. Golf course admissions are taxed at 2 percent of the admission charge, golf driving range activities are taxed at 4 percent, and skating rinks and swimming pools are taxed at 3 percent. The share was derived from information in the 2000 City of Spokane Budget and Performance Report.

2. Estimated Increase in Population. The estimated increase in population was generated from population projections provided by the City of Spokane for 2020. For the purposes of analysis, it is assumed that the population growth will be evenly distributed over the forecast period. This population estimate is represented in thousands of persons.

3. Total Admissions Tax Revenue. Total Admissions Tax revenue was calculated by multiplying the per capita dollar amount of total Admissions Tax revenue by the estimated increase in population. This total tax revenue is represented in thousand of dollars.

G. Business Tax and Licenses

1. Number of Employees. The number of employees was provided by the City of Spokane. The estimates vary between the alternatives.

2. Average Tax Per Employee. Business licenses and permits are issued to businesses and occupations operating within Spokane City limits. Based on information provided by the City of Spokane, an average tax of \$31 per employee was used in the analysis. The city charges a base fee of \$60 for a license, in addition to a fee per employee based on a sliding scale.

3. Total Business Tax and Licenses. Total Business Tax and License revenue was calculated by multiplying the number of employees by the average Business Tax and License per employee.

H. Miscellaneous Revenues. General Revenue refers to gambling excise taxes, license and permit fees, service charges, fines and forfeits, and other miscellaneous revenue.

1. Total Primary Revenue. For the purposes of analysis, total Primary Revenue refers to the total revenue from Sales Tax, Property Tax, Utility Tax, Intergovernmental, Park User Fee, Admissions Tax, and Business Tax and License.

2. Percentage of Total Primary Revenue. General Revenues equal approximately 34 percent of the total revenues from Sales Tax, Property Tax, Utility Tax, Admissions Tax, Intergovernmental revenues, Business Taxes and Licenses, and Park User Fees.

3. Total Miscellaneous Revenue. The total General Revenue was calculated by multiplying the total Primary Revenue by 34 percent.

I. Total Tax Revenue

1. Total Annual Sales Tax Revenue. The annual Sales Tax revenue was calculated by applying the Sales Tax rate of .84 cents per \$1 to the sum of annual Retail, Office, and Industrial Sales. This annual revenue is represented in thousands of dollars.

2. Total Property Tax Revenue. Total Property Tax revenue was calculated by applying the Regular Levy rate of \$3.4036 per \$1,000 of assessed value to the total real and personal tax base. This estimate is represented in thousands of dollars.

3. Total Utility Tax Revenue. Total Utility Tax revenue was calculated by applying the

weighted utility tax rate of 11 percent to the total utility revenue. This amount is represented in thousands of dollars.

4. Total Intergovernmental Revenue. Total Intergovernmental revenue was calculated by multiplying the per capita dollar amount of Intergovernmental revenue by the estimated increase in population. This amount is represented in thousands of dollars.

5. Total Park User Fee Revenue. Total Park User Fee revenue was calculated by multiplying the per capita Park User Fee Revenue by the estimated increase in population

6. Total Admissions Tax Revenue. Total Admissions Tax revenue was calculated by multiplying the per capita dollar amount of total Admissions Tax revenue by the estimated increase in population. This amount is represented in thousands of dollars.

7. Total Business Tax and License. Total Business Tax and Licenses was calculated by multiplying the number of employees by the average Business Tax and License per employee.

8. Total General Revenue. The total General Revenue was calculated by multiplying the total Primary Revenue by 34 percent.

9. Total Estimated Annual Revenue. Total revenue is the sum of the total Sales Tax revenue, total Property Tax revenue, total Utility Tax revenue, total Intergovernmental revenue, total Admissions Tax revenue, total Park User Fee revenue, total Business Tax and Licenses, and total General Revenue.

Line Item Notes for Tables III-a through III-f: Estimated Annual Municipal Revenue

III. Estimated Expenditures

A. Police

1. Additional Officers Needed

a. Estimated Increase in Population. Population projections were provided by the City of Spokane for 2020. It is assumed that the population growth will be evenly distributed over the forecast period. This population estimate is represented in thousands of persons.

b. Number of Additional Officers Needed. The City of Spokane Police Department provided estimates of additional officers needed for 2020. These estimates vary according to the area and the density of development in each alternative. This information is summarized in the following table.

TABLE 3 2020 ADDITIONAL OFFICER ESTIMATES				
Comprehensive Plan Alternative	City	JPA	Proposed Additions	Total
Current Patterns	112	17	10	139
Centers and Corridors	85	8	7	100
Central City	73	9	9	91
Source: City of Spokane Police Department				

2. Cost Per Officer

a. Number of Additional Officers Needed. See above table.

b. Cost Per Officer. The cost per officer, including civilian support and training, was calculated as \$112,000. This amount was determined by dividing the number of

officers by the total police expenditures reported in the 2000 City of Spokane Budget and Performance Report. Vehicle, uniform, and personal equipment costs are included separately in the capital budget. This number is represented in thousands.

c. Total Police Expenditures. Total police expenditures was calculated by multiplying the cost per officer by the number of additional officers needed. This estimate is represented in thousands of dollars.

B. Criminal Justice

1. Percentage of Police Expenditure. Criminal justice expenditures include costs for Legal/Prosecutor, Municipal Court, Probation Services, and the Public Defender. Based upon information in the 2000 City of Spokane Budget and Performance Report, criminal justice was calculated as approximately 17 percent of total police department expenditures in 2000.

2. Total Police Expenditures. Total police expenditures was calculated by multiplying the cost per officer by the number of additional officers needed.

3. Total Criminal Justice Expenditure. Total criminal justice expenditures was calculated as 17 percent of the total police expenditures. This estimate is represented in thousands of dollars.

C. Fire Suppression and Emergency Medical Services (EMS)

1. Estimated Increase in Service Calls

a. Service Calls Per 1,000 Population (1999). The City of Spokane Fire Department provided the number of fire suppression and EMS service calls answered in 1999 (Historic Incident Response Statistics, Including 10 Year Average). This number was applied to the 1999 population estimate of 189,200 for the City of Spokane, resulting in an estimate of 112 service calls per 1,000 population.

b. Estimated Increase in Population. This estimate was generated from population projections provided by the City of Spokane for 2020. It is assumed that the population growth will be evenly distributed over the forecast period. This population estimate is represented in thousands of persons.

c. Estimated Increase in Service Calls. The estimated increase in service calls is calculated by applying the service calls per 1,000 population to the estimated increase in population.

2. Additional Uniformed Personnel

a. Estimated Increase in Service Calls. The estimated increase in service calls is calculated by applying the service calls per 1,000 population to the estimated increase in population.

b. Uniformed Personnel Per Service Call. Based upon 1999 service call (Staffing Assignments, Fire, CCC, and EMS Funds - Adopted Budgets 1994 through 2000) and employee numbers provided by the City of Spokane Fire Department, uniformed personnel per service call was calculated to be .02 firefighters.

c. Additional Uniformed Personnel. Additional uniformed personnel were calculated by multiplying the estimated increase in service calls by the number of uniformed personnel per service call.

3. Costs for Uniformed Personnel

a. Costs Per Uniformed Personnel. Costs per uniformed personnel were determined to be \$86,000. This number was calculated by dividing the number of

uniformed personnel by total Fire Department costs in the 2000 City of Spokane Budget and Performance Report. These costs include operations, support services, administration, and activities of the Fire Suppression Bureau, the Combined Communications Center, and EMS.

b. Additional Uniformed Personnel. Additional uniformed personnel were determined by multiplying the estimated increase in service calls by the number of uniformed personnel per service call.

c. Total Fire Suppression and EMS Expenditures. Total Fire Suppression and EMS Expenditures were calculated by multiplying the number of additional uniformed personnel by the costs per uniformed personnel. This estimate is represented in thousands of dollars.

D. Parks and Recreation Fund

1. Percentage of General Fund. The Parks and Recreation Fund is a special revenue account for expenditures legally restricted to parks and recreation. By City Charter, 8.1 percent of the General Fund is allocated to this fund. The rest of the fund's revenue is from user fees for cultural and recreational activities.

2. Total Parks and Recreation Fund Cost. The total Parks and Recreation Fund expenditure is calculated as 8.1 percent of the total annual revenue. This estimate is represented in thousands of dollars.

E. Street Fund

1. Percentage of General Fund. The Street Fund is a special revenue account for expenditures legally restricted to street maintenance. The Street Fund receives approximately 7 percent of General Fund revenue, based on current city policy.

2. Total Street Fund Cost. Total Street Fund expenditure is calculated as 7 percent of the Total Annual Revenue.

F. Library Fund

1. Percentage of General Fund. The Library Fund is a special revenue account for expenditures legally restricted to library expenditures. The Library Fund receives approximately 7 percent of General Fund revenue, based on current city policy.

2. Total Library Fund Cost. The total Library Fund expenditure is calculated as 7 percent of the total annual revenue.

G. General Government Expenditures

1. Total of Primary Government Expenditures. Primary Government Expenditures are the total expenditures for police, criminal justice, fire suppression and EMS, Park and Recreation Fund, Street Fund, and Library Fund.

2. Percentage of Primary Government Expenditures. Based on information in the 2000 City of Spokane Budget and Performance Report, General Government Expenditures are approximately 40 percent of Primary Government Expenditures.

3. Total General Government Expenditures. Total General Government Expenditures are calculated as 40 percent of anticipated Primary Government Expenditures.

H. Summary of Costs

1. Police Expenditures. This estimate was calculated by multiplying the cost per officer

by the number of additional officers needed.

2. Criminal Justice Expenditures. Total criminal justice expenditure was calculated as 17 percent of the total police expenditure.

3. EMS and Fire Protection Expenditures Total EMS and fire suppression expenditure is the number of additional uniformed personnel multiplied by the costs per uniformed personnel.

4. Park and Recreation Fund Expenditures. The total Parks and Recreation Fund expenditure is calculated as 8.1 percent of the total annual revenue.

5. Street Fund Expenditures. The total Street Fund expenditure is calculated as 7 percent of the total annual revenue.

6. Library Fund Expenditures. The total Library Fund expenditure is calculated as 7 percent of the total annual revenue.

7. General Government Expenditures. Total General Government expenditures are calculated as 40 percent of anticipated Primary Government expenditures.

8. Total Expenditures. Total expenditures are the sum of Police, Criminal Justice, Fire Suppression and EMS, Park and Recreation Fund, Street Fund, Library Fund, and General Government expenditures.

Line Item Notes for Tables IV-a through IV-c: Net Fiscal Surplus and Special Funds

IV. Net Fiscal Surplus and Special Funds

A. Summary of Revenues and Expenditures

1. Revenues. Total revenue is the sum of the total Sales Tax revenue, total Property Tax revenue, total Utility Tax revenue, total Intergovernmental Revenue, total Admissions Tax revenue, total Park User Fee revenue, total Business Tax and Licenses, and total General Revenue.

2. Expenditures. Total expenditures are the sum of Police, Criminal Justice, Fire Suppression and EMS, Park and Recreation Fund, Street Fund, Library Fund, and General Government expenditures.

3. Net Fiscal Surplus. Net fiscal surplus is calculated by subtracting total expenditures from total revenue.

B. Special Funds

1. Hotel/Motel Fund. The city receives revenue from the Hotel/Motel Tax levied on room rental revenue for lodgings facilities, including: hotels, rooming houses, tourist courts, motels, trailer camps, and other transient accommodations in the city. This revenue source is ear-marked for specific tourism and visitor facility uses. The tax rate is 2 percent of the selling price or charge made for the lodging.

2. Parks and Recreation Fund. The Parks and Recreation Fund is a special revenue account for expenditures legally restricted to parks and recreation. By City Charter, 8.1 percent of the General Fund is allocated to this fund. The rest of the fund's revenue is from user fees from cultural and recreational activities. As a result, the estimated total for the Parks and Recreation Fund under each alternative is the sum of the anticipated user fees and General Fund contribution for that alternative.

3. Street Fund. The Street Fund is composed of the General Fund contribution and

miscellaneous expenditures such as excise taxes, penalties/interest, and service charges. These miscellaneous expenditures are equal to approximately 1.17 of the value of the General Fund contribution. The estimated total for the Street Fund is the sum of the General Fund contribution and the estimate for miscellaneous expenditures.

C. Increase in Debt Capacity. Debt capacity is the total amount of money a local government is able to borrow. Debt capacity is measured as 2.25 percent of total assessed value for general government, parks and open space, and utility purposes. The analysis applies this percentage to the total increase in assessed value in order to determine the Increase in Debt Capacity.