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## I. EXECUTIVE SUMMARY

The Hillsborough County City-County Planning Commission (HCCCPC) has contracted with Tischler & Associates, Inc. (TA) to evaluate the fiscal impact of the current countywide growth trend on Hillsborough County government through the year 2025. This Level of Service, Cost and Revenue Factor document discusses Hillsborough County services and facilities that will be impacted by new development. These service level, cost and revenue factors are based on TA’s on-site interviews with County staff and HCCCPC project management team in addition to our extensive national experiencing conducting over 400 fiscal impact analyses. The final assumptions will be utilized with growth scenario demographic projections to calculate the fiscal impact on the County’s budget for the 2003-2025-year time-period.

### A. Fiscal Impact Methodology

A fiscal impact analysis determines whether revenues generated by new growth are enough to cover the resulting costs for service and facility demands placed on the County. The scenario evaluated in this analysis is reflected through numerical projections such as population, housing units, employment and nonresidential building area, as well as through assumptions regarding land use/growth management policy. The fiscal impact analysis conducted by TA incorporates a marginal cost approach wherever possible. The case study-marginal methodology is the most realistic method for evaluating fiscal impacts. This methodology attempts to take site or geographic-specific information into consideration. Therefore, any unique demographic or locational characteristics of new development are accounted for, as well as the extent to which a particular infrastructure or service operates under, over or close to capacity. Therefore, available facility capacity determines the need for additional capital facilities and associated operating costs. Many of the administrative/general government costs that are impacted by general growth in the County, regardless of location, are projected using a marginal/average cost hybrid methodology that attempts to determine capacity and thresholds for staffing but projects non-salary operating costs using an average cost approach.

### B. Fiscal Approach and Major Assumptions

This fiscal impact analysis uses a “snapshot” approach, using the Fiscal Year 2003 Budget to represent a “snapshot” of the County’s current costs, revenues and levels of service. The 2003 population, job and dwelling unit estimates were used to calculate unit costs and service level thresholds. In summary, the “snapshot” approach does not attempt to speculate about how levels of service, costs, revenues and other factors will change over 23 years. Instead, it evaluates the fiscal impact to the County as it currently conducts business under the present budget.

Fiscal Impact Analysis



Capital Facility Analysis



Impact Fees



Growth Policy Planning



Economic and Market  
Analysis



Fiscal and Economic Software

The following major assumptions regarding the fiscal impact approach should be noted.

**1. Variable Versus Fixed Costs and Revenues**

For this analysis, costs and revenues that are directly attributable to new development are included. Some costs and revenues are not expected to be impacted by demographic changes, and may be fixed in this analysis. To determine fixed costs and revenues, TA reviewed in detail the FY2003 budget and all available supporting documentation. Based on this review, preliminary assumptions were developed that were reviewed and discussed with appropriate County department representatives. In some cases, a determination was made based on TA's extensive national experience conducting public sector fiscal impact analyses.

**2. Level of Service**

The cost projections are based on the "snapshot approach" in which it is assumed the current level of service, as funded in the FY2003 budget, will continue through the 23-year analysis period. The current level of spending is referred to as the current level of service (LOS) in this type of analysis.

**3. Revenue Structure and Tax Rates**

Revenues are projected assuming that the current revenue structure and tax rates, as defined by the FY2003 budget, will not change during the analysis period. However, if it is known that a particular revenue source will change in the near-term, it has been noted and reflected.

**4. Inflation Rate**

The rate of inflation is assumed to be zero throughout the projection period, and cost and revenue projections are in constant 2003 dollars. This assumption is in accord with current budget data and avoids the difficulty of speculating on inflation rates and their effect on cost and revenue categories. It also avoids the problem of interpreting results expressed in inflated dollars over an extended period of time.

**5. Non-Fiscal Evaluations**

It should be noted that while a fiscal impact analysis is an important consideration in planning decisions, it is only one of several issues that should be considered. Environmental and social issues, for example, should also be considered when making planning and policy decisions. The above notwithstanding, this analysis will enable interested parties to understand the fiscal implications of future development.

**C. General Methodology for Determining Demand Generators**

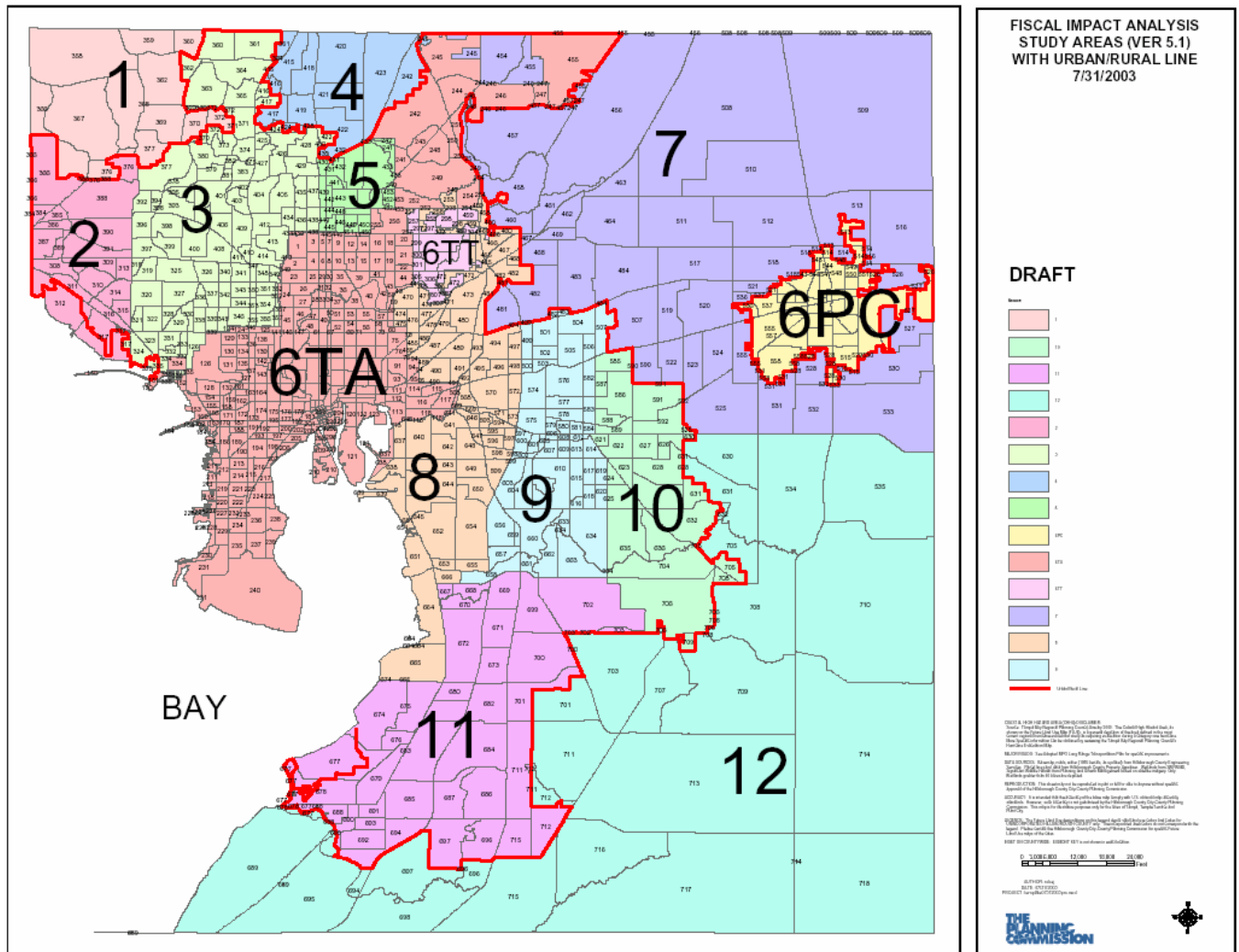
Annual costs and revenues attributable to new development will be projected by applying the applicable cost and revenue factors, as outlined in this LOS document, to new development. In general, four different methodologies are used to determine how various County services are impacted by new development. For example, some County services have a clearly defined relationship to a particular land use or have workload measure that indicate different service/cost requirements for specific types of development. Other services have a more general relationship and are impacted proportionately by all types of development. And other services are essentially administrative or are provided in support of other County departments and have an indirect relationship to new development. With this in mind, the following cost/revenue distribution methods have been used to determine the applicable cost and revenue factors:

- **General Land Use Distribution Method** – Costs and revenues are distributed to both residential and nonresidential land use. When it is determined that operating costs are impacted by *general growth* within the County, including both residential and nonresidential land uses, costs are allocated to both population and jobs.
- **Direct Relationship Distribution** – Costs and revenues are distributed to each land use based upon a known, direct relationship to one or more land uses. An example would be parks and recreation costs distributed directly to residential land uses.
- **Indirect Relationship Distribution** – This method is used for departments that provide services that correlate to overall increases in other department’s services. An example of this method is a support department such as personnel. Personnel management and administration costs are typically tied to the number of employees within the organization rather than to development.

## II. GROWTH SCENARIO FORECAST

For this analysis, the Hillsborough County City-County Planning Commission staff developed a "current trends" demographic projection from 2003 to 2025 to evaluate for its impact on the County's budget. Analyzing these projections will allow interested parties to understand the fiscal impacts to the County of current development and fiscal policies. For purposes of the fiscal impact analysis, projections for the current trend scenario was developed for fourteen subareas of the County, including the cities of Tampa, Plant City and Temple Terrace. These subareas are shown in Figure 1 below.

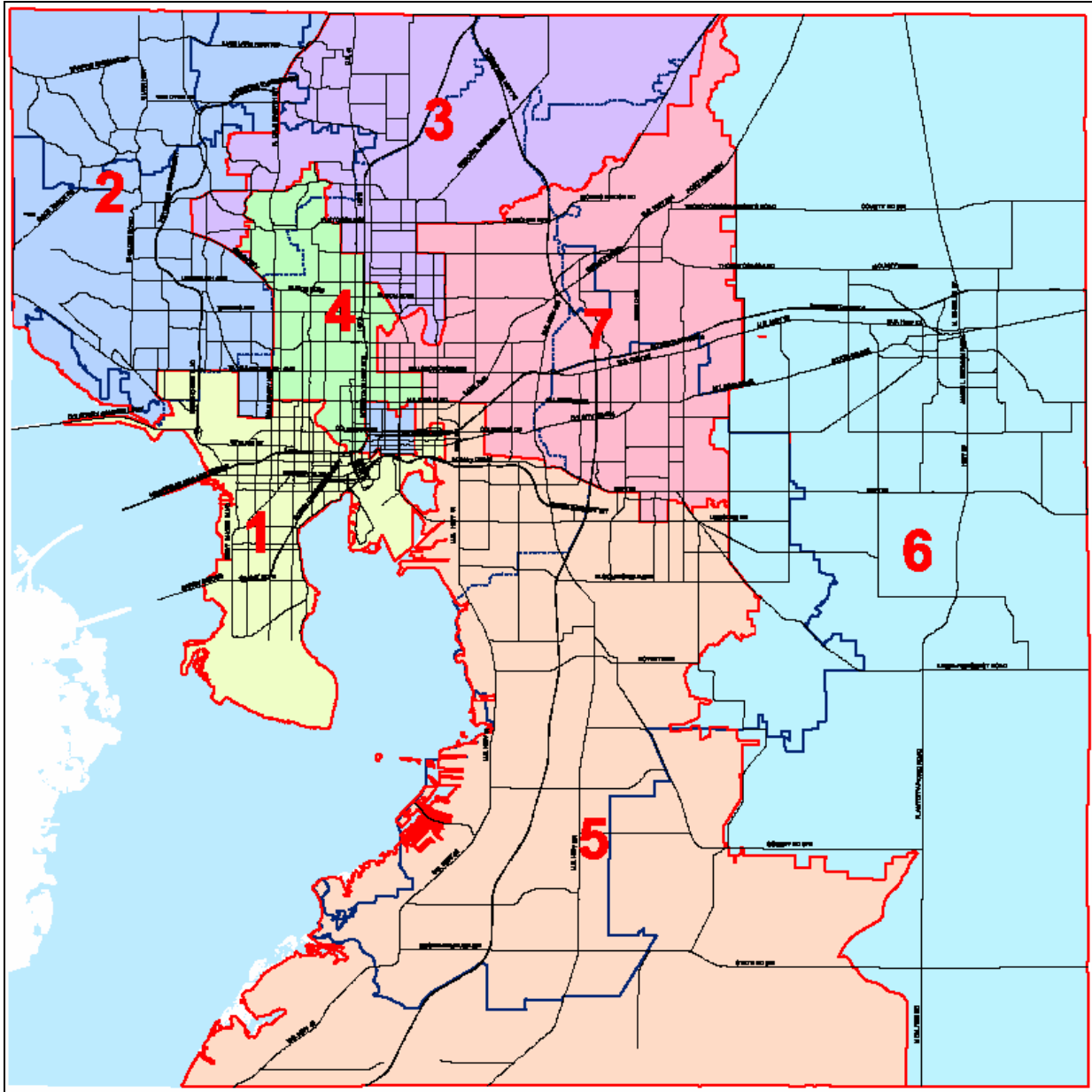
Figure 1: Fiscal Impact Analysis Study Areas (11/04/2002)



The projection of the current growth trend scenario over the various subareas shown in the map above provides a level of specificity to the fiscal impact analysis that would be lost if the scenario were projected strictly on a Countywide basis. In other words, it allows for the analysis to reflect any unique geographic characteristics. For example, by using the geographic subareas, Planning Commission staff was able to query assessment data so that the assessed (taxable) value assumptions for new development varies based on where in the County new development occurs. This has a direct impact on property tax generation. Since the subareas are essentially an aggregation of

multiple traffic analysis zones (TAZs), TA was able to aggregate and disaggregate the projections as needed to estimate a variety of specific demand bases. For example, the School Board stated it was preferable for TA to model the fiscal results based on the School Choice Regions that go into effect in 2004, shown below in Figure 2. Since the development projections were prepared for individual subareas, TA was able to overlay the School Choice Regions over the subareas and estimate the amount of new development projected within each School Choice Region. Similar estimates were made regarding the collection of impact fees, from the amount collected within certain geographies, as well as development within no fee zones.

**Figure 2: School Choice Regions**



**A. Population**

Figure 3 below shows the estimated population in 2002 for the fourteen subareas, as well as the projected population in 2005, 2015 and 2025. As Figure 3 indicates, the 2002 population is estimated at 979,917. By 2025, population is projected to increase by 341,840 persons, to a total of 1,321,758. Population projections were prepared by the Hillsborough County City-County Planning Commission, based on TAZ level data from the 2025 MPO Transportation Plan.

**Figure 3: Population Projections by Study Area**

	Subarea	Base 2002	2005	2015	2025	Net Increase
1	Keystone/Odessa	11,536	11,637	12,077	12,762	1,227
2	Westchase/Countryway	42,655	44,762	55,110	68,300	25,644
3	Carrollwood/Town & Country	180,973	188,541	206,875	224,041	43,068
4	Lutz Rural	14,910	15,635	17,364	19,175	4,265
5	USF Urban	39,528	40,527	42,976	45,211	5,683
6PC	Plant City	29,443	30,378	33,379	36,678	7,235
6TA	Tampa	294,165	303,440	331,757	356,846	62,680
6TT	Temple Terrace	21,578	22,261	25,387	28,578	7,000
7	Rural Northeast County	57,923	60,804	68,888	77,492	19,569
8	Orient Park/Palm River/Gibsonton	61,818	67,107	82,083	97,192	35,375
9	Brandon	84,418	84,131	109,401	124,216	39,797
10	Valrico	59,991	64,928	81,562	101,033	41,043
11	Urban South Shore	57,332	64,431	82,871	103,155	45,823
12	Rural South County	23,648	24,247	25,724	27,080	3,432
<b>TOTAL</b>		<b>979,917</b>	<b>1,022,828</b>	<b>1,175,454</b>	<b>1,321,758</b>	<b>341,840</b>

Source: Hillsborough County City-County Planning Commission

## B. Households

Figure 4 below shows the estimated households in 2002 for the fourteen subareas, as well as the projected households in 2005, 2015 and 2025. As Figure 4 indicates, the number of households in 2002 is estimated at 410,526. By 2025, households are projected to increase by 138,758, to a total of 549,284. Household projections were prepared by the Hillsborough County City-County Planning Commission, based on TAZ level data from the 2025 MPO Transportation Plan.

**Figure 4: Household Projections by Study Area**

	Subarea	Base 2002	2005	2015	2025	Net Increase
1	Keystone/Odessa	4,289	4,297	4,468	4,735	445
2	Westchase/Countryway	17,706	18,314	22,368	27,488	9,782
3	Carrollwood/Town & Country	75,452	77,145	84,390	91,090	15,638
4	Lutz Rural	5,669	5,845	6,475	7,135	1,466
5	USF Urban	19,319	20,337	21,669	22,881	3,562
6PC	Plant City	11,573	12,111	13,287	14,598	3,025
6TA	Tampa	130,335	135,780	149,899	161,440	31,105
6TT	Temple Terrace	8,936	8,883	10,136	11,437	2,501
7	Rural Northeast County	21,505	22,781	25,807	29,052	7,546
8	Orient Park/Palm River/Gibsonton	23,954	25,596	31,984	37,877	13,923
9	Brandon	35,301	36,807	42,560	48,251	12,950
10	Valrico	21,825	23,199	28,924	35,606	13,780
11	Urban South Shore	25,835	29,645	38,358	47,655	21,820
12	Rural South County	8,827	8,956	9,527	10,039	1,212
<b>TOTAL</b>		<b>410,526</b>	<b>429,695</b>	<b>489,852</b>	<b>549,284</b>	<b>138,758</b>

Source: Hillsborough County City-County Planning Commission

**C. Employment**

Figure 5 below shows estimated employment by sector in 2002 for the fourteen subareas, as well as the projected employment in 2005, 2015 and 2025. As Figure 5 indicates, current employment is estimated at 713,376. Employment is highest in the service sector, at 427,913, followed by the industrial sector (148,767) and commercial employment (136,697). By 2025, total employment is projected to increase by 342,405 jobs. The service sector is projected to have the greatest employment growth with an increase of 228,891 jobs. This is followed by the commercial sector (60,937) and industrial sector (52,576). Employment projections were prepared by the Hillsborough County City-County Planning Commission, based on TAZ level data from the 2025 MPO Transportation Plan.

**Figure 5: Employment Projections by Study Area**

	Subarea	Commercial					Industrial					Service					Total Net Incr.
		Base 2002	2005	2015	2025	Net Incr.	Base 2002	2005	2015	2025	Net Incr.	Base 2002	2005	2015	2025	Net Incr.	
1	Keystone/Odesa	276	359	359	359	83	709	709	709	709	0	1,985	2,652	2,652	2,653	668	751
2	Westchase/Countryway	2,413	2,672	3,370	3,947	1,534	3,032	3,262	4,534	4,833	1,801	4,003	4,558	7,425	12,558	8,555	11,890
3	Carrollwood/Town & Country	24,077	24,425	27,510	29,805	5,728	20,105	20,589	22,671	23,731	3,626	52,699	54,560	64,608	77,377	24,678	34,031
4	Lutz Rural	654	655	666	676	22	770	770	777	777	7	1,711	1,715	1,761	1,849	138	167
5	USF Urban	6,616	6,658	7,120	7,441	825	2,203	2,219	2,307	2,393	190	14,771	14,914	16,490	18,396	3,625	4,640
6PC	Plant City	3,919	4,028	4,463	4,873	954	8,140	8,651	11,668	14,737	6,597	10,118	10,570	11,614	13,224	3,106	10,657
6TA	Tampa	54,809	56,540	63,793	68,442	13,633	55,679	56,782	62,775	67,424	11,745	250,424	256,945	293,408	317,113	66,689	92,067
6TT	Temple Terrace	3,014	3,086	3,462	3,719	705	1,013	1,072	1,471	1,508	495	11,205	11,922	16,216	20,165	8,960	10,161
7	Rural Northeast County	2,460	2,547	3,332	4,077	1,617	11,874	12,206	14,306	16,509	4,635	5,979	6,202	7,709	10,837	4,858	11,111
8	Orient Park/Palm River/Gibsonton	13,084	14,777	21,144	25,853	12,769	31,298	33,135	40,603	46,542	15,244	33,185	37,073	55,566	79,874	46,689	74,702
9	Brandon	15,396	15,824	19,540	22,581	7,185	3,403	3,718	4,079	4,442	1,039	24,484	27,053	33,286	43,648	19,164	27,389
10	Valrico	3,230	3,485	5,173	6,332	3,102	939	939	939	0	4,841	5,071	7,999	14,996	10,155	13,257	
11	Urban South Shore	6,131	7,291	13,718	18,783	12,652	5,958	6,441	10,506	13,025	7,067	10,903	11,974	20,903	41,972	31,069	50,789
12	Rural South County	618	623	684	746	128	3,645	3,654	3,706	3,774	129	1,605	1,617	1,754	2,142	537	793
<b>TOTAL</b>		<b>136,697</b>	<b>142,970</b>	<b>174,334</b>	<b>197,634</b>	<b>60,937</b>	<b>148,767</b>	<b>154,147</b>	<b>181,051</b>	<b>201,343</b>	<b>52,576</b>	<b>427,913</b>	<b>446,826</b>	<b>541,391</b>	<b>656,804</b>	<b>228,891</b>	<b>342,405</b>

Source: Hillsborough County City-County Planning Commission

### III. REVENUE

#### A. Ad Valorem (Property) Taxes

The Ad Valorem Tax is the largest County revenue source. Hillsborough County levies a property tax on all property within the County, including properties within municipalities, for services provided throughout Hillsborough County. This tax, known as the Countywide Property Tax, is deposited in the Countywide General Fund. The County also levies Municipal Services Taxing Unit (MSTU) Property Tax to fund municipal-type services in the unincorporated areas of the County. This tax is only assessed on property in the unincorporated areas of the County and is deposited in the Unincorporated Area General Fund. To fund operations of the library system, the County levies a third property tax called the Special Library District Tax. This tax only applies to property in the City of Tampa and in the incorporated areas of the County. Finally, the County levies a separate property tax to meet annual debt service requirements for the payment of voter-approved bonds.

As shown in Figure 6, property tax totals \$509,153 million in the FY2003 budget. Figure 6 shows the breakdown of revenue by fund, as well as the mill rate from which growth-related property tax will be projected.

**Figure 6: Property Tax Projection Methodology**

<b>Fund</b>	<b>FY2003 Amount</b>	<b>Mill Rate</b>
Countywide General Fund	\$335,305,472	7.1982
Unincorporated Area General Fund	\$138,659,671	5.0621
Library District	\$28,496,054	0.6423
Debt Service	\$6,692,346	0.164
<b>Total</b>	<b>\$509,153,543</b>	<b>13.0666</b>

Figure 7 contains the average taxable value assumptions for housing units in each of the subareas. This information was provided by Planning Commission staff and is based on assessment data for new construction over the last two years. These values assume the Homestead Exemption of \$25,000. The Homestead Exemption will be applied based on current percentages of units with Homestead Exemptions.

**Figure 7: Taxable Value Assumptions for Housing Units**

	<b>Subarea</b>	<b>Taxable Value*</b>
1	Keystone/Odessa	\$198,337
2	Westchase/Countryway	\$120,820
3	Carrollwood/Town & Country	\$127,441
4	Lutz Rural	\$181,157
5	USF Urban	\$55,284
6PC	Plant City	\$81,345
6TA	Tampa	\$123,452
6TT	Temple Terrace	\$81,115
7	Rural Northeast County	\$104,315
8	Orient Park/Palm River/Gibsonston	\$75,315
9	Brandon	\$79,098
10	Valrico	\$106,278
11	Urban South Shore	\$77,434
12	Rural South County	\$107,538

\*Assumes homestead exemption

Figure 8 contains the average taxable value assumptions for nonresidential development. The data shown is the Countywide average for each land use type. This information was provided by Planning Commission staff and is based on assessment data for new construction over the last two years.

**Figure 8: Taxable Value Assumptions for Nonresidential Construction**

<b>Land Use</b>	<b>Taxable Value*</b>
Commercial	\$50.69
Service	\$55.54
Industrial	\$33.32

\*Per square foot

**B. Local Government Infrastructure Surtax**

Voters in the County approved a 0.5% sales tax, known as the Community Investment Tax. Proceeds from this revenue source can only be used to acquire, construct or improve general government, public education and public safety infrastructure. The Hillsborough County School Board receives 25% of total revenue and another portion goes to the Tampa Sports Authority to pay debt service on Raymond James Stadium. The balance is divided among the County and the three municipalities, with the County receiving 71.57%. Growth-related Community Investment Tax will be projected using a marginal approach by applying the tax rate to the sales per square foot assumption of \$198.99 for the State of Florida, published by the National Research Bureau.

**C. Health Care Surtax**

Proceeds from the Health Care Surtax are used solely to fund indigent health care services to residents of the County. Growth-related Health Care Surtax revenue will be projected using a marginal approach by applying the tax rate of one-quarter cent to the sales per square foot assumption of \$198.99 for the State of Florida, published by the National Research Bureau.

**D. Gasoline Taxes**

The County levies two Gasoline Taxes, the Voted (9<sup>th</sup> Cent) Gasoline Tax and the Local Option (6 Cents) Gasoline Tax. Gasoline Taxes are projected using a per capita methodology.

**E. Licenses and Permits**

The County charges for various licenses and permits issued by its various departments and agencies, far too many to list in this discussion. Figure 9 shows total License and Permit revenue in FY2003 by Fund. Based on revenue history and discussion with staff a determination was made regarding whether a particular license or permit is variable, or growth-related. Variable licenses and permits were projected using a combination of per capita and per capita/job methodologies.

**Figure 9: FY2003 License and Permits Revenue**

<b>Fund</b>	<b>FY2003 Amount</b>
Countywide General Fund	\$335,305,472
Unincorporated Area General Fund	\$138,659,671
Library District	\$28,496,054
Debt Service	\$6,692,346
<b>Total</b>	<b>\$509,153,543</b>

**F. Charges for Services**

The County charges fees for various services and programs. Examples include ambulance transports, recreation programs, copies of public documents and various administrative fees. Figure 10 shows total Charges for Service revenue in FY2003 by Fund. Based on revenue history and discussion with staff a determination was made regarding whether a particular charge is variable, or growth-related. Variable charges for services were projected using a combination of per capita and per capita/job methodologies.

**Figure 10: FY2003 Charges for Services Revenue**

<b>Fund</b>	<b>FY2003 Amount</b>
Countywide General Fund	\$39,469,045
Unincorporated Area General Fund	\$15,246,660
Countywide Special Purpose Fund	\$21,463,042
Unincorporated Area Special Purpose Fund	\$2,301,811
County Blended Components Fund	\$743,838
Intergovernmental Grants	\$3,035,215
Transportation Trust Fund	\$1,443,909
Library Tax District Fund	\$87,370
<b>Total</b>	<b>\$83,790,890</b>

**G. Intergovernmental Revenue**

The County receives about 15% of its revenue from intergovernmental sources such as State and Federal Grants and State Shared Revenue, which includes the half-cent sales tax, the constitutional gas tax and the County (7<sup>th</sup> Cent) gasoline tax. Figure 11 shows total Intergovernmental Revenue in FY2003 by Fund. Based on revenue history and discussion with staff a determination was made regarding whether a particular revenue is variable, or growth-related. In general, variable intergovernmental revenue was projected using a per capita methodology.

**Figure 11: FY2003 Intergovernmental Revenue**

<b>Fund</b>	<b>FY2003 Amount</b>
Countywide General Fund	\$3,136,881
Unincorporated Area General Fund	\$568,500
Unincorporated Area Special Purpose Fund	\$1,260,000
Countywide Special Purpose Fund	\$26,273,672
Local Housing Assistance Fund	\$5,500,000
Sales Tax Revenue Fund	\$79,238,002
Intergovernmental Grants Fund	\$75,983,553
Transportation Trust Fund	\$17,325,143
Library Tax District Fund	\$2,131,564
<b>Total</b>	<b>\$211,417,315</b>

**H. Fines and Forfeits**

Fines and Forfeits comprise less than 1% of County revenue and consist mainly of court and library fines. Figure 12 shows total Fines and Forfeit revenue in FY2003 by Fund. Based on revenue history and discussion with staff a determination was made regarding whether a particular fine is variable, or growth-related. Variable charges for services were projected using a combination of per capita and per capita/job methodologies.

**Figure 12: FY2003 Fines and Forfeits Revenue**

<b>Fund</b>	<b>FY2003 Amount</b>
Countywide General Fund	\$501,675
Unincorporated Area General Fund	\$372,000
Unincorporated Area Special Purpose Fund	\$222,566
Countywide Special Purpose Fund	\$1,055,000
Library Tax District Fund	\$217,550
<b>Total</b>	<b>\$2,368,791</b>

**I. Miscellaneous Revenue**

Miscellaneous revenue account for approximately 7% of total revenue. Interest, special assessments and impact fees account for the majority of revenue in this category. This category also includes rental income, sale of surplus equipment/property and contributions/donations. The majority of these revenues are considered fixed relative to new growth. The County's current impact fee schedule will be applied to new development in the fiscal impact model.

**J. Communications Services Tax**

This revenue source is a tax on communications services such as telecommunications, cable, direct-to-home satellite and related services. This revenue source is likely to increase with *general* growth in the County, represented by both population *and* jobs as a proxy.

**K. Impact Fees**

Impact fees are one-time revenue from new residential and nonresidential development for growth-related capital improvements. For the fiscal analysis, the adopted impact fee schedule will be applied to each defined land use contained in the development projections.



#### IV. BOARD OF COUNTY COMMISSIONERS

The FY2003 budget for the Board of County Commissioners totals \$1.844 million, all of which is funded through the Countywide General Fund. The table below shows the breakdown of expenditures, as well as the assumed demand generator for each activity. As the table indicates, operating expenditures are likely to increase with population growth in the County. The methodology used to project growth-related personnel expenditures is discussed below the table.

**FY2003 Operating Expenditures  
Board of County Commissioners**

Activity	FUNDING SOURCE				Generator of Demand
	Countywide General Fund	Unincorp. General Fund	Other Funding	Total	
Personal Services	\$1,733,622	\$0	\$0	<b>\$1,733,622</b>	See Text
Operating Expenditures	\$110,614	\$0	\$0	<b>\$110,614</b>	Population
<b>TOTAL</b>	<b>\$1,844,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,844,236</b>	

Discussions with County staff indicate that some personnel-related expenditures will be fixed relative to new growth, whereas some will be impacted by population growth in the County. To project marginal increases in personnel needed to maintain current levels of service, TA has documented the current level of service in terms of demand units served by type of variable position. In addition, TA has attempted to estimate the available capacity by type of position, based on discussions with relevant staff and/or an examination of budget history. For example, the Commissioner Assistants position is currently serving 75,415 persons (1,055,807 persons divided by 14 positions). However, since an additional position was added in FY01, the remaining capacity for this position is estimated at 80 percent, meaning that it is estimated that the demands of another 60,332 persons can be accommodated before a new position is required. After the threshold for the initial position is reached, new positions will be hired at the estimated level of service capacity of 74,409 persons.

**Marginal Staffing Assumptions  
Board of County Commissioners**

Category	Base Year FTE Positions	Generator of Demand	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
County Commissioners	7	Fixed	N/A	N/A	N/A	N/A
Commissioner Assistants	14	Population	75,415	80%	60,332	74,409

## V. COUNTY ATTORNEY

The Office of the County Attorney provides legal representation to the Board of County Commissioners and various County agencies and departments. Expenditures for the County Attorney are divided into four functions: 1) Legal Council/Administration, 2) Legal Services, 3) Water Issues, and 4) Eminent Domain. The FY2003 budget for the County Attorney totals \$7.660 million, with \$7.185 million coming from the Countywide General Fund, \$214,013 from the Countywide Special Purpose Revenue Fund and \$261,583 from the Transportation Trust Fund. The table below shows the breakdown of expenditures, as well as the assumed demand generator for each activity. As the table indicates, operating expenditures for Legal Council/Administration and Legal Services are likely to increase with *general* growth in the County, represented by both population *and* jobs as a proxy. The methodology used to project growth-related personnel expenditures is discussed below the table.

### FY2003 Operating Expenditures County Attorney

Activity	FUNDING SOURCE				Generator of Demand
	Countywide General Fund	Special Revenue Fund	Transp. Trust Fund	Total	
Legal Council/Administration	\$6,820,671	\$0	\$0	<b>\$6,820,671</b>	Personnel -- See Text All Other Per Pop. & Job
Legal Services	\$364,383	\$0	\$0	<b>\$364,383</b>	Personnel -- See Text All Other Per Pop. & Job
Water Issues	\$0	\$214,013	\$0	<b>\$214,013</b>	Fixed
Eminent Domain	\$0	\$0	\$261,583	<b>\$261,583</b>	Fixed
<b>TOTAL</b>	<b>\$7,185,054</b>	<b>\$214,013</b>	<b>\$261,583</b>	<b>\$7,660,650</b>	

Discussions with County staff indicate that some personnel-related expenditures will be fixed relative to new growth, whereas some will be impacted by *general* growth in the County, represented by population and jobs as a proxy. To project marginal increases in personnel needed to maintain current levels of service, TA has documented the current level of service in terms of demand units served by type of variable position. In addition, TA has attempted to estimate the available capacity by type of position, based on discussions with relevant staff and/or an examination of budget history. For example, the Assistant County Attorney positions are currently serving 46,577 persons and jobs (1,723,355 persons and jobs divided by 37 positions). However, since it had been a few years since an additional position was added, the remaining capacity for this position is estimated at 50 percent, meaning that it is estimated that the demands of another 23,289 persons and jobs can be accommodated before a new position is required. After the threshold for the initial position is reached, new positions will be hired at the estimated level of service capacity of 45,964 persons and jobs.

**Marginal Staffing Assumptions  
County Attorney**

Category	Base Year FTE Positions	Generator of Demand	Current Demand Units Served Per Position	% Estimate of Available Capacity	Remaining Capacity/ Initial Hire Threshold	Estimated Service Capacity Per Position
Accountant	1	Fixed	N/A	N/A	N/A	N/A
Administrative Assistants	8	Population & Jobs	215,419	50%	107,710	203,452
Asst. County Attorneys	37	Population & Jobs	46,577	50%	23,289	45,964
Chief Asst. County Attorneys	4	Population & Jobs	430,839	50%	215,419	387,755
Clerks	2	Population & Jobs	861,678	50%	430,839	718,065
County Attorney	1	Fixed	N/A	N/A	N/A	N/A
Executive Secretary	1	Fixed	N/A	N/A	N/A	N/A
Legal Office Administrator	1	Fixed	N/A	N/A	N/A	N/A
Legal Secretary	20	Population & Jobs	86,168	50%	43,084	84,116
Manager, Automated Sys.	1	Fixed	N/A	N/A	N/A	N/A
Paralegal Specialist	9	Population & Jobs	191,484	50%	95,742	181,910
Public Relations Specialist	1	Fixed	N/A	N/A	N/A	N/A