

Report

Lake Hill Property Fiscal Impact and Cost of Services Analysis

The Economics of Land Use



Prepared for:

Summit County, Colorado
Town of Frisco, Colorado

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September 3, 2021

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1. Introduction and Summary of Findings

This report presents a Fiscal Impact Analysis (FIA) for the proposed Lake Hill development in Summit County, Colorado. FIA is a planning analysis tool that estimates the costs and revenue generated by new development or changes in land use. This report was prepared by Economic & Planning Systems (EPS) to meet the County Impact Study requirements in Section 3504.02 of Summit County's Land Use and Development Code.

In preparing this report, EPS conducted interviews with the County's finance and budget staff, Summit County and Town of Frisco department heads, Summit Fire & EMS directors, and Summit School District administration. A detailed analysis of the County's and districts' budget and financial documents was performed to structure the analysis in a manner that reflects their operating revenues and expenditures.

EPS' analysis looks at the impacts of each phase of Lake Hill upon completion and stabilized occupancy. These annual ongoing impacts are the long-term operational impacts on service providers that affect their level of service. One-time capital costs are a different type of impact and are addressed separately.

The analysis assumes that the development would occur in unincorporated Summit County with the following service providers:

- Summit County Sheriff would be the primary law enforcement provider.
- Summit Fire and EMS would be the primary fire and EMS responder.

- Summit County Ambulance may also respond to incidents. They are analyzed on their current status as a County enterprise although a merger with Summit Fire and EMS may be imminent. Summit County Fire and EMS and Summit County Ambulance were merged in 2020.
- Town of Frisco Police may provide mutual aid to Lake Hill.
- New elementary-age students would likely attend Frisco Elementary School.

The new population in Lake Hill will have service impacts within the development and throughout Summit County as a whole, as the residents will work and conduct leisure and personal activities in other areas of the County. This analysis accounts for the increase in the service population and associated countywide activity.

The budget and emergency response data used in this report are averages from 2017, 2018, and 2019, which represents a more typical economic period for Summit County. The COVID-19 pandemic vastly changed home ownership and migration patterns potentially making 2020-2021 outliers in terms of budgets and emergency response demand. Fiscal impact and cost of services analysis is a planning and decision support tool intended to look at long timeframes rather than short-term economic cycles.

Report Organization

This report is organized into 11 chapters plus two technical Appendices that contain more detailed budget data and calculations. As listed below, each service provider and/or fund is covered in its own chapter.

1. Introduction and Summary of Findings
2. Fiscal Impact Analysis Methodology

3. Lake Hill Project Revenues
4. Summit County Communications Operations
5. Summit County Ambulance
6. Summit Fire & EMS
7. Summit County Sheriff
8. General Fund Impact
9. Frisco Police Department
10. Summit School District

Appendix A: Development Program

Appendix B: Detailed Budget Data

Lake Hill Master Plan

The Lake Hill property is a 44.81-acre site located adjacent to the northeast limits of the Town of Frisco, in unincorporated Summit County. Summit County acquired the property from the U.S. Forest Service in February 2016. The legislation enabling this public land sale limits the use of the property to workforce housing. Lake Hill will primarily be a workforce housing development with occupancy restricted to defined income levels with employment and residency requirements in Summit County. There is also the possibility that the project could contain a small percentage of market rate units. The Master Planning process commenced in March 2016, and the County was awarded a Colorado Department of Local Affairs Energy and Mineral Impact Assistance Program grant of \$60,000 in 2016 to help fund development of the Master Plan. The Plan was completed in July 2017 and includes a recommended land use plan, site program, and housing program that form the basis of this FIA.

Development Program and Phasing

The development program for Lake Hill was created through a master planning process led by Summit County. The development program responds to the affordable and workforce housing supply gap identified in the Summit County 2016 Housing Demand Update. In the development program, most of the rental units are multifamily units. For-sale units are also included in the plan with a mix of townhomes, single family attached, and single family detached homes. The development program is divided into four phases with two sub-phases in each, except for Phase 3, which consists of three sub-phases. Phase 4B could include a community center, childcare facility, or another type of amenity or common area and no housing.

The baseline development program is anticipated at 436 total housing units. The Master Plan calls for 51 single family ownership units, 21 townhome ownership units, and 135 multifamily rental units; the remaining 229 units are flexible for ownership/rental. The breakdown of unit types and tenure (renters and owners) by development phase used for this FIA is shown in **Table 1**.

A scenario with 536 housing units is examined later in this report, which adds multifamily units in Phases 1B (45 units), 2B (16 units), 3A (20 units), 3B (10 units), and 3C (9 units). This scenario was considered for infrastructure planning but is no longer being proposed.

Table 1. Units by Phase and Tenure

	Phase 1		Phase 2		Phase 3			Phase 4		Total Units
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Ownership Units										
SFD	37	---	---	---	---	---	---	14	---	51
TH	21	---	64	---	---	---	---	---	---	85
MF/Condo	---	---	---	---	---	---	25	---	---	25
Total	58	---	64	---	---	---	25	14	---	161
Rental Units										
SFD	---	---	---	---	---	---	---	---	---	0
TH	---	---	---	---	---	---	---	---	---	0
MF	---	135	---	50	60	30	---	---	---	275
Total	---	135	---	50	60	30	---	---	---	275
Total Phase	58	135	64	50	60	30	25	14	---	436

Source: Lake Hill Master Plan; Summit County Housing Department; Economic & Planning Systems

The County’s estimated completion date for Lake Hill is between 2027 and 2032. The FIA in this report does not depend on the timing of development as it analyzes the project’s impacts at completion and full occupancy regardless of the date of completion.

Market Values and Deed Restrictions

Properties in the Lake Hill development will include deed restrictions to advance the goals of affordable and workforce housing in Summit County. Restrictions may include the following, or any combination thereof:

- The deed-restricted property must be the owner’s primary residence.
- At least one member of the household must be employed in Summit County for 30 hours or more per week.
- The total household income must be at or below a certain percentage of the Area Median Income (AMI).

For the purposes of the FIA, all ownership units are assumed to be priced at a level affordable to households earning 100 percent of AMI; all rental units are assumed to be priced at 80 percent of AMI. In order to comply with Summit County’s transfer of development rights (TDR) requirements, the AMI for ownership units in the development must average 100 percent or less and for rental units must average 60 percent or less. The County is contemplating a change to the code that would raise the average AMI for rentals from 60 percent to 80 percent. The analysis uses an average of 3 bedrooms for all single family units, a 2.5-bedroom average for townhomes (a mix of 2- and 3-bedroom units), and 2 bedrooms for multifamily/condo units.

Based on 2018 income and pricing guidelines from the Summit County Housing Department for these AMI and bedroom assumptions, the purchase price for units in Lake Hill would be \$395,000 for single family homes, \$363,500 for townhomes, and \$332,500 for condominiums. Rent for a two-bedroom apartment in Lake Hill is estimated at \$1,630 per month, and for townhomes is estimated at \$1,760. A summary of market values by unit type is shown in **Table 2** below. Detailed calculations for rental unit market values are shown in **Appendix A, Table 50**. These figures are subject to change based on housing policies and priorities and market conditions at the time of development.

Table 2. Market Value by Unit Type

	Bedrooms	Avg. AMI	Monthly Rent	Sale Price and Unit Value [1]
2018 AMI and Pricing - Subject to Change				
Ownership Value per Unit				
		<u>100% AMI</u>		
SFD	3.00	\$94,250	N/A	\$394,783
TH	2.50	\$87,925	N/A	\$363,668
MF/Condo	2.00	\$81,600	N/A	\$332,553
Rental Value per Unit				
		<u>80% AMI</u>		
SFD	3.00	N/A	N/A	N/A
TH	2.50	\$70,340	\$1,759	\$211,020
MF	2.00	\$65,280	\$1,632	\$195,840

[1] Sale prices and unit values used for property tax estimates in fiscal impact analysis
Source: Lake Hill Master Plan: Economic & Planning Systems

Project Population and Demographics

The Lake Hill development will provide year-round housing for people employed in Summit County. To estimate the future Lake Hill population, EPS analyzed US Census Public Use Microdata Sample (PUMS) data for average household size by bedroom count. The estimated average household sizes are as follows:

- 2.20 people per two-bedroom home;
- 2.47 people per three-bedroom home; and
- 2.33 people for an average 2.5-bedroom home (the median of 2.20 and 2.47).

Based on these household sizes, the Lake Hill population is estimated at 984 residents at full buildout, as shown in **Table 3**. Household sizes used in the County’s income and occupancy qualifying guidelines vary from these demographic statistics as they are used for different purposes.

Table 3. Population by Phase

	Phase 1		Phase 2		Phase 3			Phase 4		Total
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Ownership Population										
SFD	91	---	---	---	---	---	---	35	---	126
TH	49	---	149	---	---	---	---	---	---	198
MF/Condo	---	---	---	---	---	---	55	---	---	55
Total	140	---	149	---	---	---	55	35	---	379
Rental Population										
SFD	---	---	---	---	---	---	---	---	---	-
TH	---	---	---	---	---	---	---	---	---	-
MF	---	297	---	110	132	66	---	---	---	605
Total	---	297	---	110	132	66	---	---	---	605
Total Population	140	297	149	110	132	66	55	35	---	984

Source: Lake Hill Master Plan; Economic & Planning Systems

General Findings

1. At buildout Lake Hill will have a full-time resident population estimated at 984 people.

Lake Hill is estimated to add 3.2 percent to the full-time resident population of Summit County at buildout over several years. There is a question, however, of how many of these residents would be net new residents to Summit County. In order to qualify to live in the Lake Hill development, one must work for a Summit County employer full-time. If a current resident moves into Lake Hill from an existing home, it is impossible to determine how that home would be “backfilled”; it could be converted to a second home, short-term rental, or replaced with other Summit County workers and residents, or roommates.

The body of this FIA assumes that all Lake Hill residents will be new to Summit County. This assumption implies that over time, any resulting vacancies or reductions in overcrowding will be backfilled by other new residents. A net new population of 984 is the “worst-case” scenario in terms of service impacts. The **Scenario Analysis** section investigates impacts based on the possibility that only 50 or 75 percent of Lake Hill residents will be new to Summit County.

2. There are broader economic and societal benefits of adding workforce housing in Summit County.

This study is limited to evaluating the direct impacts on service providers as required in the County’s land use code and development review process. There are other quantifiable and non-quantifiable indirect benefits of adding workforce housing. These include:

- Growing the workforce to support local businesses
- Reducing employee turnover in the private and public sectors, especially for emergency responders
- Reducing the social and environmental impacts of commuting
- Creating an environment where young people can put down roots and start families.

The last point on family stability is particularly important. Summit County’s median age is 39.2 and has increased from 30.7 in 2000. This indicates a shrinking workforce and difficult environment to attract labor. An analysis of student generation rates in the Wellington Neighborhood in Breckenridge and the Peak One neighborhood in Frisco shows that deed restricted housing is enabling people to put down roots and start families.

The 2019 Summit County Housing Needs Assessment showed a need for 2,243 affordable units countywide (2,243 units needed to move people into more affordable living conditions). The Lake Hill project would meet approximately 20 percent of the gap identified in the 2019 study if 436 units are built.

Emergency Service Provider Impacts

The emergency responders interviewed for this study indicated that most of their incident responses are generated by visitors to Summit County and travelers along the I-70 corridor. Most impacts examined in this analysis are therefore calculated based on the concept of a “peak service population,” discussed in greater detail in **Chapter 2**. The peak service population includes residents, visitors, second homeowners, and employees who commute to Summit County. On a peak service population in the range of 167,000 people, compared to a resident population of 30,555, Lake Hill adds only 0.59 percent (less than 1.0 percent) to the peak service population. The population increase from Lake Hill is estimated to result in growth in incident responses in the 0.59 to 1.14 percent range, as summarized below and in **Table 4**.

- **Summit County Communications Operations Center** is estimated to experience a 0.59 percent increase in call volume and a -\$5,279 annual net fiscal impact.
- **Summit County Ambulance** is estimated to experience a 0.59 percent increase in call volume and a positive \$6,956 annual net fiscal impact.
- **Summit Fire & EMS** is estimated to experience a 1.14 percent increase in call volume and a -\$10,135 annual net fiscal impact.
- **Summit County Sheriff** is estimated to experience a 0.59 percent increase in call volume and a \$23,586 increase in operating costs. This figure is only the cost side; the net fiscal impact to the Sheriff is included in the General Fund where this department is housed.
- **Frisco Police Department** is estimated to experience a 0.59 percent increase in call volume and a \$10,167 annual increase in operating costs.

These incident response estimates are not location-specific. New emergency response incidents created by new population could occur anywhere within Summit County. Some may occur within the Lake Hill development while others could be in the County and municipalities.

Table 4. Summary of Service Provider Impacts

Description	Existing Calls	Project Impact									Total	Increase
		Phase 1		Phase 2		Phase 3			Phase 4			
		1A	1B	2A	2B	3A	3B	3C	4A	4B		
Net New Population		140	297	149	110	132	66	55	35	-	984	
Communications Operations/E911												
Call Volume	55,000	46.3	98.0	49.2	36.3	43.6	21.8	18.2	11.4	0.0	324.7	0.59%
Net Fiscal Impact		-\$514	-\$1,896	-\$560	-\$702	-\$843	-\$421	-\$217	-\$125	\$0	-\$5,279	
Summit County Ambulance Service												
Call Volume	3,413	2.9	6.1	3.0	2.2	2.7	1.3	1.1	0.7	0.0	20.1	0.59%
Net Fiscal Impact		\$1,568	\$1,369	\$1,632	\$507	\$609	\$304	\$576	\$391	\$0	\$6,956	
Summit Fire and EMS												
Call Volume	2,905	4.7	10.0	5.0	3.7	4.4	2.2	1.8	1.2	0.0	33.0	1.14%
Net Fiscal Impact		\$2,285	-\$7,788	\$2,205	-\$2,884	-\$3,461	-\$1,731	\$648	\$591	\$0	-\$10,135	
Summit County Sheriff												
Call Volume	19,784	16.6	35.2	17.6	13.0	15.6	7.8	6.5	4.1	0.0	116.5	0.59%
Operating Cost Impact*		\$3,363	\$7,119	\$3,574	\$2,637	\$3,164	\$1,582	\$1,318	\$829	\$0	\$23,586	
Frisco Police Department												
Call Volume	5,919	5.0	10.6	5.3	3.9	4.7	2.4	2.0	1.2	0.0	35.1	0.59%
Net Fiscal Impact		\$1,450	\$3,069	\$1,541	\$1,137	\$1,364	\$682	\$568	\$357	\$0	\$10,167	

*Gross expenditure increase only; related revenue increases are captured within the General Fund net fiscal impact.

General Fund Impacts

Summit County’s General Fund has approximately \$35.35 million in revenues (2017 to 2019 average). Lake Hill is estimated to increase General Fund revenue by \$154,479 or 0.44 percent, as shown in **Table 5**. This revenue is primarily generated by a \$95,769 increase in property tax revenue and related Treasurer’s fees, which accounts for 62 percent of the revenue impact. Other revenue increases are shown in detail in **Table 35** and are comprised of numerous minor revenues.

The net fiscal impact (NFI) to the Summit County General Fund is estimated at -\$17,766, or -\$41 per Lake Hill housing unit, annually. The \$23,600 cost to the Sheriff’s office is the single largest expenditure item; the remaining impact is an aggregate of small increases throughout other departments, shown in detail in **Table 36**.

These baseline fiscal impact estimates assume that the real estate is privately owned. If any component of the development is publicly owned, such as by a housing authority, that property would be tax-exempt. Property tax could therefore be lower for the development depending on the level of public ownership.

Table 5. Summary of General Fund Fiscal Impacts

Description	General Fund Impact
Revenues	
Existing General Fund (2017-2019 Avg.)	\$35,350,791
Lake Hill Property Tax	\$95,769
Lake Hill Other Revenue	\$58,710
Lake Hill Total Revenue	\$154,479
Total	\$35,505,270
Pct. Change	0.44%
Expenditures	
Existing General Fund (2017-2019 Avg.)	\$33,799,785
Lake Hill Expenditures	\$172,244
Total	\$33,972,030
Pct. Change	0.51%
Net Fiscal Impact	-\$17,766

Source: Summit County Budget; Economic & Planning Systems

Summit School District

The Lake Hill development will generate an estimated 75 students at full buildout, as shown in **Table 6**. Phase 1A will generate the most students (29) due to its large number of single family homes, which have a higher student generation rate than other unit types.

School District staff expect to be able to manage the impact of the additional students generated by the Lake Hill development. However, it is projected that Lake Hill will bring the school enrollment to full capacity and the additional students in the building may have an impact on already aging infrastructure. The current enrollment of Frisco Elementary is 240 students and the estimated capacity is 264, so approximately 24 students can be accommodated within existing capacity.

Phase 1 of the development is projected to generate 40 students, of which about 21 will be elementary age. The remaining three phases will generate an additional 19 students, which the district assumes can be accommodated by decreasing the number of students who choose open enrollment in Frisco Elementary.

One-Time Revenues

Building permit and plan review fees are examples of one-time revenues that will be generated by Lake Hill but are not included in the FIA. It is possible that building permit fees could be waived by the County to help reduce development costs. Building permit fees for the 436 Lake Hill development are estimated at \$780,000, while planning and engineering fees are estimated at \$450,000. These estimates were provided by Summit County staff.

Table 6. Summit School District Student Impact

	Yield	Phase 1		Phase 2		Phase 3			Phase 4		Total
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Students Generated											
SFD	0.67	25	0	0	0	0	0	0	9	0	34
TH	0.20	4	0	13	0	0	0	0	0	0	17
MF/Condo	0.08	0	11	0	4	5	2	2	0	0	<u>24</u>
Total		29	11	13	4	5	2	2	9	0	75

Source: Summit County Assessor; Summit School District; Economic & Planning Systems

Impacts Not Evaluated

Library Fund

The Library Fund supports the main Library at the County Commons in Frisco and two branch libraries located in Breckenridge and Silverthorne. Summit County staff indicated that library staffing needs have not been increasing with population growth and therefore no impact or a negligible impact is expected from Lake Hill.

The Library Fund would, however, experience a small property tax revenue increase of approximately \$6,200 annually as a result of the development.

Road and Bridge Fund

All streets within the Lake Hill development will be owned and managed by a homeowners' association (HOA) or a metropolitan district. This fund was therefore not included as part of the Fiscal Impact Analysis. The Traffic Impact Study evaluates the need for any off-site improvements to mitigate the traffic impacts.

The Road and Bridge Fund would, however, experience a small property tax revenue increase of approximately \$6,600 annually as a result of the development.

Social Services Fund

Social Services is a special revenue fund providing for two major programming areas: economic security and child welfare. Most programs within the Human Services department are funded by allocations from the State, therefore increases in need may result in increases in Summit County's funding allocation for subsequent years. Because of the high reliance on state funding for this program area, this fund was not analyzed for the FIA. In addition, the housing security created by Lake Hill will help reduce the need for many social services, as housing security is associated with a reduction in social services demands and health issues.

Scenario Analysis

Lake Hill will have an estimated population of 984 at full buildout. While residents of Lake Hill will have to be employed in Summit County, if they move from a location in Summit County they may create a vacancy or capacity in the existing housing stock. How these units or bedrooms will be "backfilled" is unknown. The capacity in the housing stock created by Lake Hill could be backfilled by new full-time residents moving into that space, second homeowners, or seasonal workers. The number of "net new" County residents generated by Lake Hill will therefore be unknown. The body of the FIA discusses the impacts of Lake Hill based on 984 new residents as a worst case scenario; this section examines the potential impacts in scenarios with 50 percent and 75 percent net new residents.

The Lake Hill Master Plan is for 436 housing units. There is potential to create an additional 100 units of housing by adding a story to some of the multifamily buildings. The additional density creates an opportunity for more development revenue to offset development costs. This scenario analysis also estimates the impact of Lake Hill with 536 units (at 100 percent net new residents).

As shown in **Table 7**, the 50 percent net new resident scenario has the smallest impact on service providers, and the 100 percent net new resident/536 unit scenario has the largest impact. The 50 percent net new scenario would result in a positive net fiscal impact (\$21,114) to the County's General Fund, as shown in **Table 8**. The 100 percent net new/536-unit scenario would result in an ongoing annual cost of \$24,327 to the General Fund.

Table 7. Scenario Analysis: Summary of Service Provider Impacts

Description	Existing Calls	Net New Residents			
		50%	75%	100%	100%
		436 Units			536 Units
Net New Population		492	738	984	1,204
Communications Operations/E911					
Call Volume	55,000	162.4	243.5	324.7	397.3
Net Fiscal Impact		-\$420	-\$2,849	-\$5,279	-\$7,451
Summit County Ambulance Service					
Call Volume	3,413	10.0	15.1	20.1	24.6
Net Fiscal Impact		\$8,822	\$7,889	\$6,956	\$6,121
Summit Fire and EMS					
Call Volume	2,905	16.5	24.8	33.0	40.4
Net Fiscal Impact		\$29,550	\$9,708	-\$10,135	-\$27,879
Summit County Sheriff					
Call Volume	19,784	58.2	87.3	116.5	142.5
Operating Cost Impact		\$11,793	\$17,689	\$23,586	\$28,859
Frisco Police Department					
Call Volume	5,919	17.6	26.3	35.1	43.0
Operating Cost Impact		\$5,083	\$7,625	\$10,167	\$12,440

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 8. Scenario Analysis: Summary of General Fund Fiscal Impacts

Description	Net New Residents			
	50%	75%	100%	100%
	436 Units			536 Units
Revenues				
Existing General Fund (2017-2019 Avg.)	\$35,350,791	\$35,350,791	\$35,350,791	\$35,350,791
Lake Hill Property Tax	\$95,769	\$95,769	\$95,769	\$113,376
Lake Hill Other Revenue	<u>\$29,355</u>	<u>\$44,032</u>	<u>\$58,710</u>	<u>\$71,754</u>
Lake Hill Total Revenue	\$125,124	\$139,801	\$154,479	\$185,130
Total	\$35,475,915	\$35,490,592	\$35,505,270	\$35,535,921
Pct. Change	0.35%	0.40%	0.44%	0.52%
Expenditures				
Existing General Fund (2017-2019 Avg.)	\$33,799,785	\$33,799,785	\$33,799,785	\$33,799,785
Lake Hill Expenditures	\$104,010	\$138,127	\$172,244	\$209,457
Total	\$33,903,795	\$33,937,912	\$33,972,030	\$34,009,242
Pct. Change	0.31%	0.41%	0.51%	0.62%
Net Fiscal Impact	\$21,114	\$1,674	-\$17,766	-\$24,327

Source: Summit County Budget; Economic & Planning Systems

Table 9 estimates the number of new students generated by the Lake Hill development. On the low end, 37 new students are expected in the 50 percent net new scenario. A high of 82 students is estimated in the 100 percent net new/536 unit scenario.

Table 9. Scenario Analysis: Summit School District Student Impact

Description	Yield	Net New Residents			
		50%	75%	100%	100%
		436 Units			536 Units
Net New Households					
Unit Type					
SFD		26	38	51	51
TH		43	64	85	85
MF/Condo		<u>150</u>	<u>225</u>	<u>300</u>	<u>400</u>
Total		218	327	436	536
Students Generated					
SFD	0.67	17	26	34	34
TH	0.20	9	13	17	17
MF/Condo	0.08	<u>12</u>	<u>18</u>	<u>24</u>	<u>31</u>
Total		37	56	75	82

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

2. Fiscal Impact Analysis Methodology

This chapter provides an overview of fiscal impact analysis and the methodologies used in this study. It is divided into 5 major sections as follows.

- Fiscal Impact Analysis Overview – Description of fiscal impact analysis and its use.
- Cost and Revenue Estimating Methods – Summarizes the types of budget analyses and calculations made, including adjustments for fixed and variable costs, and pass-through revenues.
- Summit County Peak Population – Defines and presents an estimate of the total peak service population in Summit County.
- Major Revenue Types – Describes the major revenue types common to the County and most special districts including property taxes, charges for services, sales taxes, grants and intergovernmental revenues, miscellaneous revenues, and licenses and permits.
- Services and Funds Evaluated – Defines the County departments and special districts evaluated in this report and summarizes the services they provide.

Fiscal Impact Analysis Overview

Fiscal impact analysis is a planning tool that provides estimates of the costs and revenue impacts (positive and negative) resulting from new development or changes in land use. FIA compares the revenues generated by new development to the costs of public services required to serve new development (at current levels of service) to estimate the annual net fiscal impact. Revenues and costs are estimated using the County and special district budgets for major departments, and an assessment of relationships between each service on that department's budget.

Many Summit County and special district service providers are staffed to handle impacts during the busiest periods of the year; this fiscal impact analysis therefore uses the concept of "peak population". In Summit County, the peak population is comprised of residents, people who work in Summit County businesses but commute from other areas, and visitors including second homeowners, overnight lodging guests, and day skiers. Some services provided by the County benefit only full-time residents; impacts in these categories are estimated on a per-capita or per-household basis. Average costs and revenues for many items are calculated as a ratio to the peak population; this technique is referred to as the "average cost" method.

Cost and Revenue Estimating Methods

Annual Services vs. One-Time Capital Impacts

The focus of this analysis is on ongoing County and special district service costs. The one-time capital cost impacts are being addressed in separate reports on water and wastewater (Tetra Tech) and a traffic impact study (Fox Tuttle Hernandez).

Fixed and Variable Cost/Revenue Adjustments

Adjustments to budget line items are made to estimate the degree to which costs or revenues vary with new development or are unrelated to growth. This adjustment process also accounts for fixed overhead costs. Some examples are:

- **Administrative and overhead costs** – Many general government costs such as county commissioners, county management, and budget and finance are largely fixed costs. There may still be some increases in staff time and operating costs, however. At the upper levels of county and department management, most costs are estimated to be 10 percent variable and 90 percent fixed.
- **Grants, contracts, and intergovernmental revenue** – Many state and federal grants are based on set formulas with a per-capita component. It is tempting to model these types of revenues on a per-capita basis. However, if state and federal revenues are not growing substantially but the multitude of communities that receive the grants are, the share of revenue each community receives does not grow. Some intergovernmental revenues are competitive grants or set annual amounts that do not vary with growth (no nexus to new development). Adjustments were made to

several intergovernmental, contract, and similar revenues to reflect expectations of future revenue growth or the lack of growth.

- **Direct services costs** – The direct services provided by the County and special districts are more correlated with growth: fire, sheriff, and EMS. These costs are modeled at a much higher variability rate of 50 to 90 percent.

Case Study Calculations

Several cost or revenue items are estimated using “case study” approaches, which is a term used to describe customized calculations as opposed to the average cost method. For example, property tax is based on estimated assessed values multiplied by the assessment ratios and applicable tax rates. Sales tax is estimated from new households and the proportion of household income spent on taxable retail purchases in Summit County.

Items Not Estimated

Some cost and revenue items are not estimated. These are items that are either minor revenues or expenses—unusual one-time occurrences, fixed or contract costs/revenues—or items that do not have a direct nexus to new growth and development. In addition, services for which a fee is charged are not estimated. They are treated as “cost recovery” items that are fiscally neutral, as the County is setting the fee for the service at the cost of providing the service. These types of services are not “profit centers” or revenue generators for general purposes.

Building permit and plan review fees are examples of one-time revenues that will be generated by Lake Hill but are not included in the FIA. It is possible that building permit fees could be waived by the County to help reduce development costs. Building permit fees for the 436 Lake Hill development are estimated at \$780,000; planning and engineering fees are estimated at \$450,000. These estimates were provided by Summit County staff.

Interpreting the Results

Projects that have a positive fiscal impact will increase revenues above the costs, allowing the governing entity to improve its level of service through the increase in funding. Since governments generally aim to balance their budget, a project with a negative fiscal impact will require continual re-allocations of funds to balance the budget, potentially resulting in a decline in the level of service.

Summit County Peak Population

Several metrics are defined to estimate revenues and expenses, described below with supporting calculations shown in **Table 10**, **Table 11**, and **Table 12**.

- **Per Capita** – Cost or revenue divided by the County population of 30,555.
- **Per Household** – Cost or revenue divided by the current number of households—12,832. A household is a group of people, related or unrelated, living in one housing unit.
- **Per Housing Unit (Dwelling Unit)** – Cost or revenue divided by the current number of housing units (vacant and occupied) in Summit County – 31,185.
- **Peak Population** – This service population metric reflects the sizing of County services necessary to serve the resident population, in-commuting employees, overnight hotel and short-term rental guests, second homeowners, and day skiers at peak occupancy. Detailed estimates for each category of visitor are shown in **Table 11** and **Table 12**. The total peak population is estimated at 167,157.

Lake Hill will add an estimated 984 residents and 436 housing units to the service population, as detailed in **Chapter 1**. Because Lake Hill occupants are required to be full-time residents and local workers, the number of people added to the per capita and peak population estimates is the same.

Table 10. Summit County Day Visitor Population

Description	Daily Skier Capacity^[1]	Non-Dest. Skier Pct.^[2]	Non-Dest. Skiers	Tag-a-Long Pct.^[3]	Tag-a-Long Visitors	Total Day Visitors
Ski Area						
Breckenridge	18,000	33%	5,940	0.33	1,960	7,900
Copper	15,630	50%	7,815	0.33	2,579	10,394
A-Basin	4,140	67%	2,774	0.33	915	3,689
Keystone	16,120	33%	5,320	0.33	1,755	<u>7,075</u>
						29,058

[1] Comfortable carrying capacity from US Forest Service approved master plans for each ski area.

[2] The proportion of Breckenridge non-destination skiers is from the 2011 Joint Upper Blue Master Plan; other resort non-destination skier proportions are estimated by EPS

[3] The 2011 Joint Upper Blue Master Plan estimates that there is one non-skier day visitor accompanying every three non-destination skiers

Table 11. Summit County Peak Visitor Population

Description		Number	Year	Source
Second Homes				
Total Vacant Housing Units		18,353	2017	CO DOLA
Pct. Vacant for Seasonal Use		94%	2017	ACS 5-Year Estimate
Vacant for Seasonal Use		17,252		
Short-term Rental Homes		8,807	2019	Summit County Planning Department
People per Unit		7.5	2019	Air DNA
Peak Occupancy		100%	2011	Joint Upper Blue Master Plan
Peak Short-Term Rental Population	A	66,277		
Non-Rental Second Homes		8,445		
People per Unit		4.0		EPS Estimate
Peak Occupancy		95%		EPS Estimate
Peak Second Home Population	B	32,090		
Hotels				
Rooms		1,891	2019	Summit County Assessor's Office
Guests per Unit		2.5	2011	Joint Upper Blue Master Plan
Peak Occupancy		100%	2011	Joint Upper Blue Master Plan
Peak Hotel Population	C	4,728		
Day Visitors				
Day Skiers + Affiliated Visitors	D	29,058		Table 11
Peak Visitor Population	=A+B+C+D	132,153		

Source: Economic & Planning Systems' analysis of above data sources.

Table 12. Summit County Peak Population

Description		Number	Pct.	Year	Source
Population	A	30,555		2017	CO DOLA
Households		12,832		2017	CO DOLA
Housing Units		31,185		2017	CO DOLA
Employment					
Total Employment		29,659		2017	Bureau of Economic Analysis
In-Commuters		<u>8,898</u>	30%	2013	Summit County Workforce Housing Needs Assessment
50% of In-Commuters	B	4,449			
Peak Visitor Population	C	132,153			Table 12
Peak Population	=A+B+C	167,157			

Source: Economic & Planning Systems' analysis of above data sources.

Major Revenue Types

This section describes the largest revenues that the County and special districts receive, along with explanations of how they are treated in the Fiscal Impact Model.

Property Taxes

Property tax is the primary locally generated revenue source for Summit County and other districts. Property tax is estimated from the market value and assessed value for a property and multiplied by the total mill levy for each fund and taxing entity. Property tax revenue makes up 44 percent of Summit County's 2019 General Fund revenue.

Charges for Services

These are fees for services provided such as inspections and document/records requests. Most charges for service are treated as 'revenue neutral' as the payment of the fee triggers a cost in the provision of the service. In other words, neither the revenue nor cost side of the department is estimated in the fiscal impact model as they are assumed to cancel each other out. Service providers generally do not see these types of services as profit centers and strive to set their fees at the cost of the service. It is not within the scope of this study to audit each fee for service.

Sales Taxes

Sales tax is generated by household spending in local businesses. The County's 2.0 percent sales tax makes up 13 percent of General Fund revenue. Summit County only receives sales tax from businesses located in the unincorporated portions of the County pursuant to a historical agreement with the municipalities.

Grants and Intergovernmental Revenues

Several departments receive state and federal grant funds. Most of these dollars are deducted from both the revenue and expense side of the model to estimate the cost of services funded through local funds including property tax and charges for services and fees. The reason for this is that most state and federal funds are distributed according to funding availability at the state and federal levels, and complex formulas that often include growth in other jurisdictions. These revenues therefore do not always increase with growth in the subject jurisdiction and cannot be accurately estimated through average cost/revenue methods. State and federal policy is often the revenue driver more than the local economy or development conditions.

Miscellaneous Revenues

Miscellaneous revenues are largely unrestricted and come from sources such as renting county facilities or equipment, interest on investments, donations, and some charges for minor services such as animal control. Most miscellaneous revenues are excluded from the analysis as they do not have nexus to new development.

Licenses and Permits

Like many charges for services, licenses and permit fees are treated as cost recovery items that are fiscally neutral, as the County is setting the fee for the permit or service at the cost of providing the service. These types of services are not profit centers or revenue generators for general purposes.

Building permit and plan review fees are examples of one-time revenues that will be generated by Lake Hill but are not included in this analysis. It is possible that building permit fees could be waived by the County to help reduce development costs. Building permit fees for the 436 Lake Hill development are estimated at \$780,000; planning and engineering fees are estimated at \$450,000.

Services and Funds Evaluated

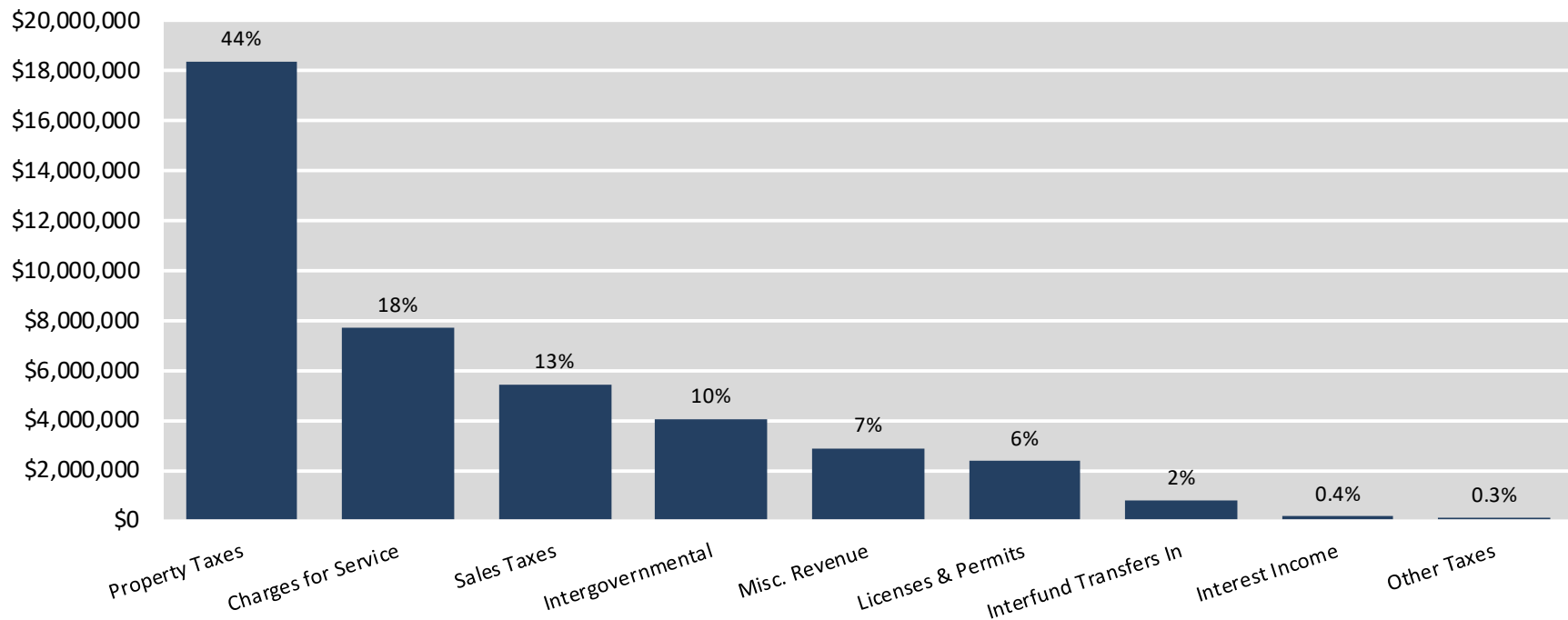
General Fund

The County General Fund is prescribed under state law as the fund created to consist of all county revenue except that revenue specifically allocated by law for other purposes. This is the general operating fund of the County, used to account for all financial resources except those required to be accounted for in another fund.

Summit County’s General Fund revenue is budgeted at \$42 million in 2019. Property taxes make up 44 percent of revenue as shown in **Figure 1**. This proportion is an increase from previous years due to the passage of the 2018 Measure 1A “Strong Future” mill levy. Charges for services and sales tax revenue are the next largest categories, accounting for 18 percent and 13 percent of revenue respectively.

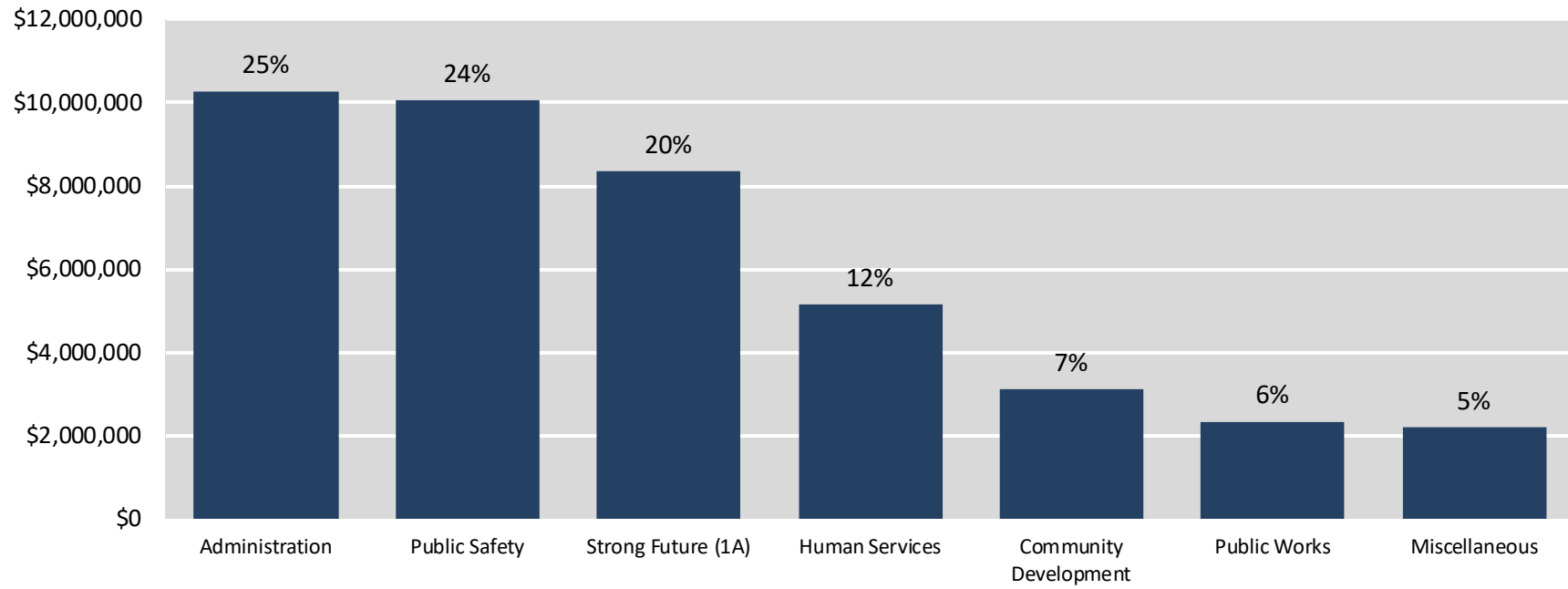
Expenditures in the General Fund are broken into the divisions shown in **Figure 2** below. The Sheriff’s Office and Jail, located within the Public Safety division, are the two largest General Fund expenditure items. Information Systems and the Assessor’s Office, located under Administration, are the next largest.

Figure 1. General Fund Revenue by Category



Source: 2019 Summit County Budget; Economic & Planning Systems

Figure 2. General Fund Expenditures by Category



Source: 2019 Summit County Budget; Economic & Planning Systems

Special Revenue and Enterprise Funds

Special revenue funds are established to collect money that must be used for a specific purpose. Enterprise funds are self-supporting funds that collect fees from a specific activity (enterprise) and provide revenue for that same purpose. For this reason, they are budgeted and tracked as their own funds separate from the General Fund.

Ambulance Fund

The Ambulance Fund is an enterprise fund providing revenue for the Summit County Ambulance Service, which serves all of Summit County. Local response is provided in partnership with local fire districts, including Summit Fire & EMS.

Communications Operations Fund

The Communications Operations Fund is a special revenue fund providing most of the revenue for the Communications Center. The primary function of the Communications Center is to answer all 911 lines in the County and dispatch appropriate law enforcement, fire departments, and emergency medical services for response. The Communications Center is also responsible for the development and maintenance of the Enhanced 911 Emergency Telephone System.

E-911 Fund

The Communications Center E-911 Fund is funded from a surcharge on local phone bills. This fund is regulated by statute and supports the development and maintenance of the County's Enhanced 911 Emergency Telephone System. The E-911 Fund transfers most of its revenue to the Communications Operations Fund.

Other Service Providers

Summit School District

Summit School District operates six elementary and three secondary schools within Summit County. The Lake Hill development will fall within the Frisco Elementary boundary.

Town of Frisco Police

The Town of Frisco Police Department provides emergency response services to areas of unincorporated Summit County through a mutual aid agreement with the Summit County Sheriff's Office. The Lake Hill development will be located just outside of Frisco town limits with no plans for annexation. However, Frisco Police may respond to a portion of Lake Hill calls due to the development's proximity, or any calls/incidents related to Lake Hill residents' activities in the Town.

3. Lake Hill Project Revenues

The first step in the fiscal impact analysis is estimating the annual revenues that Lake Hill will generate. The primary revenues are property and sales tax, as described in this chapter. Other, more minor, revenues calculated using average cost/revenue techniques are shown in **Appendix B** calculations in the detailed General Fund analysis (**Table 55** and **Table 56**).

Property Tax

Lake Hill’s market value, estimated by multiplying the number of units by the value per unit, is projected at \$113 million at full buildout. This equates to \$8.1 million in assessed value

after applying the 7.15 percent residential assessment rate, as shown in **Table 13**. Summit County collects property taxes though eleven different mill levies, which provide revenue for the General Fund and several special revenue funds.

The Lake Hill development is expected to generate approximately \$159,000 in total property tax revenue to Summit County annually, also shown in **Table 13**. Lake Hill will also be subject to mill levies for the Summit Fire & EMS Authority and the Summit School District. Lake Hill residents will pay an estimated \$72,900 to Summit Fire & EMS and \$174,700 to Summit School District annually.

It is possible that Summit County will take an ownership stake in part of the multifamily rental properties in Phases 1B, 2B, 3A, and 3B, which would render the properties tax exempt and result in zero property tax revenue for those phases.

Table 13. Property Tax Revenue

		Phase 1		Phase 2		Phase 3			Phase 4		Total
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Total Development Value		\$22,244,004	\$26,438,400	\$23,274,745	\$9,792,000	\$11,750,400	\$5,875,200	\$8,313,814	\$5,526,965	---	\$113,215,528
Assessed Value	7.15%	\$1,590,446	\$1,890,346	\$1,664,144	\$700,128	\$840,154	\$420,077	\$594,438	\$395,178	---	\$8,094,910
Summit County											
Mill Levy											
General Fund	5.703	\$9,070	\$10,781	\$9,491	\$3,993	\$4,791	\$2,396	\$3,390	\$2,254	---	\$46,165
Strong Future	4.652	7,399	8,794	7,742	3,257	3,908	1,954	2,765	1,838	---	37,658
Road & Bridge	0.814	1,295	1,539	1,355	570	684	342	484	322	---	6,589
Social Services	0.254	404	480	423	178	213	107	151	100	---	2,056
Library	0.767	1,220	1,450	1,276	537	644	322	456	303	---	6,209
Capital Projects	1.424	2,265	2,692	2,370	997	1,196	598	846	563	---	11,527
Open Space	1.344	2,138	2,541	2,237	941	1,129	565	799	531	---	10,880
Early Childhood	0.500	795	945	832	350	420	210	297	198	---	4,047
Legacy Program	0.841	1,338	1,590	1,400	589	707	353	500	332	---	6,808
2010 Fund	0.953	1,516	1,801	1,586	667	801	400	566	377	---	7,714
Safety First	2.391	<u>3,803</u>	<u>4,520</u>	<u>3,979</u>	<u>1,674</u>	<u>2,009</u>	<u>1,004</u>	<u>1,421</u>	<u>945</u>	---	<u>19,355</u>
Total Property Tax Revenue	19.643	\$31,241	\$37,132	\$32,689	\$13,753	\$16,503	\$8,252	\$11,677	\$7,762	---	\$159,008
Summit Fire & EMS											
Mill Levy	9.003	\$14,319	\$17,019	\$14,982	\$6,303	\$7,564	\$3,782	\$5,352	\$3,558	---	\$72,878
Summit School District											
Mill Levy	21.579	\$34,320	\$40,792	\$35,911	\$15,108	\$18,130	\$9,065	\$12,827	\$8,528	---	\$174,680

Source: Summit County Budget; Economic & Planning Systems

Sales Tax

Household spending by Lake Hill residents generates sales in Summit County businesses, and in turn generates sales tax revenue. This section describes the process of estimating the spending patterns of Lake Hill residents that drive the resulting sales tax estimates to the County and municipalities.

The Census of Retail Trade estimates that an average household in Colorado spends 35 percent of income on retail goods. Of that 35 percent, spending patterns can be broken down further by store type, as shown in **Table 14**. In order to estimate sales tax revenue by jurisdiction, EPS estimated where Lake Hill residents are most likely to spend money within Summit County based on the size and diversity of the retail inventory in each area.

As shown in **Table 15**, Part I, Lake Hill residents are estimated to do the largest portion of their retail spending in Frisco (42.9 percent), followed by Silverthorne (29.9 percent). Because most retail establishments are located within municipal boundaries, it is estimated that only 6.1 percent of Lake Hill residents’ retail spending, or 1.9 percent of total household income, will occur in unincorporated areas of Summit County. Summit County only receives sales tax from business activity in the unincorporated area; the municipalities receive the County’s 2.0 percent sales tax collected within their boundaries.

Additionally, Lake Hill residents will make some purchases outside of Summit County (spending leakage) or online. To account for spending leakage and online purchases, a local spending capture rate of 85 to 95 percent is therefore applied to each store type in **Table 15**, Part II, to determine the percentage of household income spent by store type in each jurisdiction. Recent changes to sales tax law have resulted in more local sales tax collections, but this adjustment was made to account for under-reporting.

Table 14. Retail Expenditures by Store Type

Store Type	Percent of TPI
State of Colorado, TPI	100.0%
Grocery and Convenience	11.6%
Supermarkets and Other Grocery Stores	6.9%
Convenience Stores (incl. Gas Stations) ¹	2.0%
Beer, Wine, & Liquor Stores	1.1%
Health and Personal Care	<u>1.7%</u>
Total Convenience Goods	11.6%
Discounters, Whse. Clubs, Gen'l Merch.	7.2%
Traditional Department Stores	0.5%
Discount Department Stores	0.9%
Warehouse Clubs & Supercenters	5.4%
All Other General Merchandise Stores	<u>0.4%</u>
Subtotal	7.2%
Other Shopper's Goods	7.1%
Clothing & Accessories	2.2%
Furniture & Home Furnishings	1.2%
Electronics & Appliances	1.1%
Sporting Goods, Hobby, Book, & Music Stores	1.3%
Miscellaneous Retail	<u>1.3%</u>
Subtotal	7.1%
Total Shopper's Goods	14.3%
Eating and Drinking	6.1%
Building Material & Garden	
Building Material & Supplies Dealers	
Home Centers ²	1.6%
Hardware, Paint and Wallpaper Stores ²	0.3%
Other Building Material Dealers	0.9%
Lawn & Garden Equipment	<u>0.4%</u>
Total Building Material & Garden	3.2%
Total Retail Goods	35.2%

¹Convenience Stores w/Gas (44711) are multiplied by 50% to exclude gas sales
 Estimated by subtracting known values from Building Materials and Supplies Dealers (NAICS 4441) and setting the Percent of TPI equal
 Source: 2012 Census of Retail Trade, Economic & Planning Systems

Table 15. Estimated Retail Expenditures by Location and Store Type

Store Type	Pct. of Income	Local Capture	Location							Total by Store Type	Total Uninc.
			Breckenridge	Dillon	Frisco	Silverthorne	Keystone (Unincorp.)	Copper Mountain (Unincorp.)	Other Unincorp.		
I. Spending Capture Rate											
Grocery and Convenience	11.6%		0.0%	30.0%	60.0%	10.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Discounters, Whse. Clubs, Gen'l Merch.	7.2%		0.0%	0.0%	50.0%	50.0%	0.0%	0.0%	0.0%	100.0%	0.0%
Other Shopper's Goods	7.1%		5.0%	25.0%	25.0%	30.0%	5.0%	5.0%	5.0%	100.0%	15.0%
Eating and Drinking	6.1%		10.0%	15.0%	40.0%	20.0%	5.0%	5.0%	5.0%	100.0%	15.0%
Building Material & Garden	3.2%		10.0%	0.0%	10.0%	75.0%	0.0%	0.0%	5.0%	100.0%	5.0%
Total by Place (Weighted Avg.)	35.2%		3.7%	17.5%	42.9%	29.9%	1.9%	1.9%	2.3%		6.1%
II. Percent of Income											
Grocery and Convenience	11.6%	95.0%	0.0%	3.3%	6.6%	1.1%	0.0%	0.0%	0.0%	11.0%	0.0%
Discounters, Whse. Clubs, Gen'l Merch.	7.2%	85.0%	0.0%	0.0%	3.1%	3.1%	0.0%	0.0%	0.0%	6.1%	0.0%
Other Shopper's Goods	7.1%	85.0%	0.3%	1.5%	1.5%	1.8%	0.3%	0.3%	0.3%	6.0%	0.9%
Eating and Drinking	6.1%	90.0%	0.5%	0.8%	2.2%	1.1%	0.3%	0.3%	0.3%	5.5%	0.8%
Building Material & Garden	3.2%	85.0%	0.3%	0.0%	0.3%	2.0%	0.0%	0.0%	0.1%	2.7%	0.1%
Total Spending as % of Income	35.2%	89.2%	1.1%	5.6%	13.6%	9.1%	0.6%	0.6%	0.7%	31.4%	1.9%

Source: 2012 Census of Retail Trade, Economic & Planning Systems

Table 16, Part I, shows total household income for the Lake Hill development by phase, calculated from the project AMI and unit counts shown in **Table 48 of Appendix A.** After applying a local capture rate of 89.2 percent, the total percent of Lake Hill residents' incomes spent on retail in all of Summit County is 31.4 percent, or \$10,130,000, as shown in **Table 16 Part II.** Income spent by jurisdiction is multiplied by individual sales tax rates to calculate annual revenue captured in each town, shown in **Table 16, Part III.**

- Frisco will collect the most sales tax revenue annually from Lake Hill residents (\$176,200) followed by Silverthorne (\$117,600).

- Estimated annual sales tax for Summit County is shown in **Table 16, Part IV.** The unincorporated areas of the County will generate a modest \$12,000 in revenue.
- The Mass Transit Sales Tax, collected countywide, is estimated at \$76,000 annually.
- Revenue from the 0.6 percent Affordable Housing Sales Tax (2016 5A), collected countywide, is estimated at \$60,800. This is collected on all retail sales including groceries.
- The 0.125 percent Affordable Housing Sales and Use Tax (2015 5A), collected countywide on all purchases, vehicle sales (registered in Summit County), but not grocery items, is estimated at \$10,000 annually.

Table 16. Sales Tax Revenue

		Phase 1		2A	2B	3A	Phase 3		Phase 4 4A	Total
		1A	1B				3B	3C		
I. Homeowner Household Income										
SFD		\$3,487,250	---	---	---	---	---	---	\$1,319,500	\$4,806,750
TH		\$1,846,425	---	\$5,627,200	---	---	---	---	---	\$7,473,625
MF/Condo		---	---	---	---	---	---	\$2,040,000	---	\$2,040,000
Total		\$5,333,675	---	\$5,627,200	---	---	---	\$2,040,000	\$1,319,500	\$14,320,375
Renter Household Income										
SFD		---	---	---	---	---	---	---	---	\$0
TH		---	---	---	---	---	---	---	---	\$0
MF		---	\$8,812,800	---	\$3,264,000	\$3,916,800	\$1,958,400	---	---	\$17,952,000
Total		---	\$8,812,800	---	\$3,264,000	\$3,916,800	\$1,958,400	---	---	\$17,952,000
Total Household Income		\$5,333,675	\$8,812,800	\$5,627,200	\$3,264,000	\$3,916,800	\$1,958,400	\$2,040,000	\$1,319,500	\$32,272,375
Household Income Spent on Retail	35.2%	\$1,877,454	\$3,102,106	\$1,980,774	\$1,148,928	\$1,378,714	\$689,357	\$718,080	\$464,464	\$11,359,876
II. Pct. of Income Spent in Summit County										
Breckenridge	1.1%	\$59,884	\$98,946	\$63,179	\$36,647	\$43,976	\$21,988	\$22,904	\$14,815	\$362,338
Dillon	5.6%	\$300,726	\$496,888	\$317,276	\$184,032	\$220,839	\$110,419	\$115,020	\$74,397	\$1,819,597
Frisco	13.6%	\$727,980	\$1,202,837	\$768,042	\$445,495	\$534,594	\$267,297	\$278,435	\$180,095	\$4,404,776
Silverthorne	9.1%	\$485,924	\$802,890	\$512,666	\$297,367	\$356,840	\$178,420	\$185,854	\$120,213	\$2,940,175
Unincorporated Summit County [1]	1.9%	\$99,460	\$164,337	\$104,933	\$60,865	\$73,039	\$36,519	\$38,041	\$24,605	\$601,799
Total Spent on Retail in Summit County	31.4%	\$1,673,974	\$2,765,897	\$1,766,097	\$1,024,406	\$1,229,288	\$614,644	\$640,254	\$414,125	\$10,128,685
III. City Sales Tax Revenue										
Breckenridge	4.50%	\$2,695	\$4,453	\$2,843	\$1,649	\$1,979	\$989	\$1,031	\$667	\$16,305
Dillon	4.50%	\$13,533	\$22,360	\$14,277	\$8,281	\$9,938	\$4,969	\$5,176	\$3,348	\$81,882
Frisco	4.00%	\$29,119	\$48,113	\$30,722	\$17,820	\$21,384	\$10,692	\$11,137	\$7,204	\$176,191
Silverthorne	4.00%	\$19,437	\$32,116	\$20,507	\$11,895	\$14,274	\$7,137	\$7,434	\$4,809	\$117,607
IV. Summit County Sales Tax Revenue										
Unincorporated Summit County, General	2.00%	\$1,989	\$3,287	\$2,099	\$1,217	\$1,461	\$730	\$761	\$492	\$12,036
Mass Transit Sales Tax Revenue	0.75%	\$12,555	\$20,744	\$13,246	\$7,683	\$9,220	\$4,610	\$4,802	\$3,106	\$75,965
Affordable Housing Sales Tax Revenue	0.60%	\$10,044	\$16,595	\$10,597	\$6,146	\$7,376	\$3,688	\$3,842	\$2,485	\$60,772
Household Income Spent on Non-Grocery Retail	28.3%	\$1,508,247	\$2,492,068	\$1,591,249	\$922,988	\$1,107,586	\$553,793	\$576,867	\$373,126	\$9,125,923
Non-Grocery Retail Purchased in Summit County	87.7%	\$1,323,239	\$2,186,380	\$1,396,060	\$809,770	\$971,725	\$485,862	\$506,107	\$327,357	\$8,006,500
Affordable Housing Sales and Use Tax Revenue	0.125%	\$1,654	\$2,733	\$1,745	\$1,012	\$1,215	\$607	\$633	\$409	\$10,008

[1] Includes Keystone and Copper Mountain unincorporated areas

Source: Economic & Planning Systems

4. Summit County Communications Operations

The Communications Center is the dispatch center for all 911 calls within Summit County. The Communications Center dispatches the appropriate law enforcement, fire departments, and emergency medical services for response. The Communications Center is also responsible for the development and maintenance of the Enhanced 911 Emergency Telephone System.

The Communications Center is funded primarily through the Communications Operations Fund. This special revenue fund receives most of its revenue from user contributions charged to Summit County for the Sheriff’s Office and Ambulance Service, town police departments, and fire districts. A portion of property tax revenue collected from the Safety First mill levy is transferred to the Communications Operations Fund. Additionally, a portion of the Communications Center’s operating costs are paid for by telephone line surcharges collected through the E911 Fund.

Operating Metrics

The Communications Center employs 26 persons, 19 of whom are in operations positions, as shown in **Table 17**. The Center answers an average of 55,000 calls annually, which equates to 0.33 calls per person spread over the peak population and 0.35 employees per 1,000 calls, as shown in **Table 18**. Staff estimates that each call costs approximately \$43.

Table 17. Communications Operations Staffing

Position	FTE
Administrative	
Director	1
Administrative Assistant	1
Subtotal	2
Operations	
Communications Supervisor	3
Telecommunicator	14
Records Clerk	1
RAMP / Alarm	1
Subtotal	19
Capital	
System Administrator	5
Total	26

Source: Summit County Budget; Economic & Planning Systems

Table 18. Communications Operations Level of Service Metrics

Description	Metric
Peak Population	167,157
Calls [1]	55,000
Operations FTE	19
Annual Calls per Peak Population	0.33
FTEs per 1,000 Calls	0.35
FTEs per 1,000 Peak Population	0.11
Cost per Call [1]	\$43
Cost per New FTE	\$67,500

[1] Provided by Communications Operations Director
Source: Summit County Budget; Economic & Planning Systems

New Calls and Impact

At 0.33 calls per peak population, the Lake Hill development is estimated to cause an increase of 325 calls annually at a cost of \$14,015. This is a 0.59 percent increase over existing call volume. Interviews with staff determined that the Communications Center can meet the additional call load with existing staff and facilities; no additional capital needs are anticipated at this time.

Lake Hill is estimated to cause a revenue increase of approximately \$8,740 through increases in user contributions and an increase in property tax revenue from the Safety First Fund. The net fiscal impact to the Communications Operations Center is estimated at negative \$5,280 as shown in **Table 20**.

Table 19. Communications Operations Operating Cost Impact

Description	Project Impact										
	Factor	Phase 1		Phase 2		Phase 3			Phase 4		Total
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Calls per Peak Population											
New Residents (Peak Pop.)		140	297	149	110	132	66	55	35	0	984
New Calls Generated	0.33 calls per PP	46.3	98.0	49.2	36.3	43.6	21.8	18.2	11.4	0.0	324.7
Increase Over Existing	55,000 current calls	0.08%	0.18%	0.09%	0.07%	0.08%	0.04%	0.03%	0.02%	0.00%	0.59%
Operating Cost Impact	\$43 cost per call	\$1,999	\$4,230	\$2,124	\$1,567	\$1,880	\$940	\$783	\$493	\$0	\$14,015

[1] \$50,000 base salary plus 35% administration and benefits.

Source: Economic & Planning Systems

Table 20. Communications Operations Net Fiscal Impact

Budget Item	Project Revenue Impact									Total
	Phase 1		Phase 2		Phase 3			Phase 4		
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Revenues										
Operations										
User Contributions (Agency Contributions)	\$406	\$860	\$432	\$318	\$382	\$191	\$159	\$100	\$0	\$2,848
Summit County Contributions	207	437	220	162	194	97	81	51	0	1,449
Property Tax Transfer from Safety First Fund	918	1,091	961	404	485	243	343	228	0	4,673
Interest Revenue	---	---	---	---	---	---	---	---	---	0
Miscellaneous Revenue	---	---	---	---	---	---	---	---	---	0
Treasurer's Fees	-46	-55	-48	-20	-24	-12	-17	-11	0	-234
Transfer from Amb (Grant Revenue)	---	---	---	---	---	---	---	---	---	0
Transfer from RAMP	---	---	---	---	---	---	---	---	---	0
Interfund Transfer	---	---	---	---	---	---	---	---	---	0
RAMP										
Alarm Fee Revenue	---	---	---	---	---	---	---	---	---	0
Interest Revenue	---	---	---	---	---	---	---	---	---	0
Treasurer's Fees	---	---	---	---	---	---	---	---	---	0
Total Revenues	\$1,485	\$2,334	\$1,564	\$864	\$1,037	\$519	\$566	\$368	\$0	\$8,737
Expenditures										
All Inclusive Cost per Call	\$1,999	\$4,230	\$2,124	\$1,567	\$1,880	\$940	\$783	\$493	\$0	\$14,015
Total Expenditures	\$1,999	\$4,230	\$2,124	\$1,567	\$1,880	\$940	\$783	\$493	\$0	\$14,015
Net Fiscal Impact	-\$514	-\$1,896	-\$560	-\$702	-\$843	-\$421	-\$217	-\$125	\$0	-\$5,279

Source: Summit County Budget; Economic & Planning Systems

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5. Summit County Ambulance

The Summit County Ambulance Service provides emergency medical response throughout all of Summit County in partnership with local fire/EMS districts, including Summit Fire and EMS. The Ambulance Service receives approximately two-thirds of its revenue from user fees, and another third from the Safety First property tax mill levy.

Operating Metrics

There are 47 responders and 6 administrative staff employed by the Ambulance Service, as shown in **Table 21**. These responders answered 3,413 calls in 2018, an average of 0.02 calls per peak population, as shown in **Table 22**. The average cost per call was \$1,306.

Table 21. Ambulance Staffing

Function and Position	FTE
Administrative Staff	6
Operations (Responders)	47

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 22. Ambulance Level of Service Metrics

Description	Metric
Peak Population	167,157
Calls	3,413
Operations FTE	47
Operating Budget	\$4,458,964
Annual Calls per Peak Population	0.02
FTEs per 1,000 Calls	13.77
FTEs per 1,000 Peak Population	0.28
Operating Cost per Call	\$1,306
Cost per New FTE	\$71,628

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

New Calls and Impact

As shown in **Table 23**, the Lake Hill development would result in an estimated 20 ambulance calls per year, which equates to a 0.59 percent increase in existing call volume. The operating cost impact of answering these new calls is estimated at \$26,250. Interviews with staff determined that the Ambulance Service can meet the additional call load with existing staff and facilities.

The increased operating cost is analyzed in relation to the rest of the Ambulance budget in **Table 24**. The increase in calls would result in increased fee revenue, and the new development would result in an increase in Safety First property tax revenue. Detailed budget calculations are shown in **Table 53 of Appendix B**. It is estimated that the Lake Hill development would have a positive fiscal impact of approximately \$6,950.

Table 23. Ambulance Operating Cost Impact

Description	Factor		Project Impact									
			Phase 1		Phase 2		Phase 3			Phase 4		Total
			1A	1B	2A	2B	3A	3B	3C	4A	4B	
Calls per Peak Population												
New Residents (Peak Pop.)			140	297	149	110	132	66	55	35	0	984
New Calls Generated	0.02	calls per PP	2.9	6.1	3.0	2.2	2.7	1.3	1.1	0.7	0.0	20.1
Increase Over Existing	3,413	current calls	0.08%	0.18%	0.09%	0.07%	0.08%	0.04%	0.03%	0.02%	0.00%	0.59%
Operating Cost Impact	\$1,306	cost per call	\$3,743	\$7,923	\$3,978	\$2,934	\$3,521	\$1,761	\$1,467	\$922	\$0	\$26,249

Source: Economic & Planning Systems

Table 24. Ambulance Net Fiscal Impact

Description	2017-2019 Average Budget	Project Revenue Impact								Total	
		Phase 1		Phase 2		Phase 3			Phase 4		
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Revenues by Type											
Ambulance Fees	\$6,630,307	\$5,566	\$11,781	\$5,915	\$4,363	\$5,236	\$2,618	\$2,182	\$1,372	\$0	\$39,031
Uncollectible Accounts	-2,597,368	-2,180	-4,615	-2,317	-1,709	-2,051	-1,026	-855	-537	0	-15,290
Treasurer's Fees	-38,994	-111	-131	-116	-49	-58	-29	-41	-27	0	-563
Property Tax from Safety First Fund	1,943,418	2,210	2,627	2,313	973	1,168	584	826	549	0	11,250
Total	\$5,937,362	\$5,485	\$9,661	\$5,795	\$3,578	\$4,294	\$2,147	\$2,112	\$1,356	\$0	\$34,429
Expenditures by Type											
Operating	\$4,458,964	\$3,743	\$7,923	\$3,978	\$2,934	\$3,521	\$1,761	\$1,467	\$922	\$0	\$26,249
Communications Center Ops	\$119,183	75	159	80	59	71	35	29	18	0	526
Admin/Misc.	474,447	100	211	106	78	94	47	39	25	0	698
Total	\$5,052,595	\$3,918	\$8,292	\$4,163	\$3,071	\$3,685	\$1,843	\$1,536	\$965	\$0	\$27,473
Net Fiscal Impact		\$1,568	\$1,369	\$1,632	\$507	\$609	\$304	\$576	\$391	\$0	\$6,956

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

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6. Summit Fire & EMS

Summit Fire & EMS is an emergency-response organization that provides emergency medical, fire, hazardous material, technical rescue and wildfire response in Summit County. Summit Fire & EMS functions as an Authority that manages the operations of two existing special fire districts – Lake Dillon Fire Protection District (LDFPD) and the Copper Mountain Consolidated Metropolitan District. The two districts combined cover the communities of Copper Mountain, Frisco, Dillon, Dillon Valley, Heeney, Keystone, Montezuma and Silverthorne, as well as the unincorporated neighborhoods of Summit Cove and Wilderndest.

The Lake Hill development is located just outside of the current LDFPD boundary and would need to go through a voluntary annexation process to be included in the District. The process is relatively simple and requires a form and approval by the Board and a judge.

Service Area

The peak population for Summit Fire & EMS is different from Summit County as a whole, as the District’s service boundary does not include the Heeney, Breckenridge, and Blue River areas. The peak population for Summit Fire & EMS is calculated in **Table 25**. Of Summit County’s 167,157 peak population, it is estimated that Summit Fire & EMS covers 86,580 peak persons.

Table 25. Summit Fire and EMS Peak Population

Description		Number	Year	Source
Population	A	20,884	2018	ESRI
Employment				
Total Employment		11,658	2015	US Census LEHD On The Map
In-Commuters		8,412	2015	US Census LEHD On The Map
50% of Commuters	B	4,206		
Second Homes				
Total Vacant Housing Units		10,913	2018	ESRI
Pct. Vacant for Seasonal Use		94%	2017	ACS 5-Year Estimate
Vacant for Seasonal Use		10,258		
Short-term Rental Homes		4,350	2019	Summit County Planning Department
People per Unit		7.5	2019	Air DNA
Peak Occupancy		100%	2011	Joint Upper Blue Master Plan
Peak Short-Term Rental Population	C	32,736		
Non-Rental Second Homes		6,563		
People per Unit		4.0		EPS Estimate
Peak Occupancy		95%		EPS Estimate
Peak Second Home Population	D	24,939		
Hotels				
Rooms		1,526	2019	Summit County Assessor's Office
Guests per Unit		2.5	2011	Joint Upper Blue Master Plan
Peak Occupancy		100%	2011	Joint Upper Blue Master Plan
Peak Hotel Population	E	3,815		
Day Visitors				
Day Skiers + Affiliated Visitors	F	21,158		Table 11 (Excluding Breckenridge)
Peak Population	=A+B+C+D+E+F	86,580		

Source: Economic & Planning Systems' analysis of above data sources.

Operating Metrics

Summit Fire & EMS has 75 paid FTEs, 55 of which are in operations/responder positions that will vary with population growth and development, as shown in **Table 26**. The Authority responded to 2,905 calls in 2018, equating to 0.03 calls per peak population (**Table 27**). Spread over the Authority’s 2018 operating budget of \$6.2 million, the estimated cost per call is \$2,140, as shown in **Table 28**.

Table 26. Summit Fire and EMS Staffing

Function and Position	FTE
Administration and Management	
Chief	1
Deputy Chief	1
Administration	6
Training	3
Fire Marshall	1
Permitting and Inspections	5
Fleet and Facilities	3
Subtotal	20
Operations (Responders)	
Deputy Chief	1
A Shift	18
B Shift	18
C Shift	18
Subtotal	55
Total Paid FTE	75
Volunteer Fire Corps	16
Board of Directors	5

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 27. Summit Fire and EMS 2018 Incidents

Incident Type	Incidents	Percent
Rescue and EMS	1,533	52.8%
Vehicle crash/injuries	134	4.6%
Good intent call	582	20.0%
False alarm	491	16.9%
Hazardous condition	108	3.7%
Fire	57	2.0%
Total	2,905	100.0%

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 28. Summit Fire and EMS Level of Service Metrics

Description	Metric
Peak Population	86,580
Calls	2,905
Operations FTE	55
Operating Budget	\$6,219,294
Annual Calls per Peak Population	0.03
FTEs per 1,000 Calls	18.93
FTEs per 1,000 Peak Population	0.64
Operating Cost per Call	\$2,141
Cost per New FTE	\$85,500

Source: Summit County Budget; Economic & Planning Systems

New Calls and Impact

The Lake Hill Development will increase the Authority’s population by 984 persons, resulting in an estimated 33 additional calls per year, as shown in **Table 29**.

This represents a 1.14 percent increase in annual call volume. The estimated operating cost impact of answering the additional calls is \$70,700.

Interviews with staff determined that the Authority can meet the additional call load with existing staff and facilities; no additional capital needs are anticipated at this time. The Lake Hill property can be served easily from either the Frisco or Dillon fire stations; a new station would not be needed to provide coverage to Lake Hill.

The Summit Fire & EMS authority receives approximately 94 percent of its annual revenue from property taxes, as shown in detailed budget **Table 54** of **Appendix B**. Lake Hill would be annexed in to the LDFPD and be subject to its 9.003 mill levy rate, generating an estimated \$69,250 annually. In addition to the increased cost of firefighting operations, Lake Hill would also cause minor increases to other areas of the Authority’s budget, as shown in **Table 30**. The total estimated cost increase is \$70,700, with a net negative fiscal impact of \$10,150. This represents a negative 0.11 percent impact compared to the current budget.

Table 29. Summit Fire and EMS Operating Cost Impact

Description	Factor	Project Impact									
		Phase 1		Phase 2		Phase 3			Phase 4		Total
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Calls per Peak Population											
New Residents (Peak Pop.)		140	297	149	110	132	66	55	35	0	984
New Calls Generated	0.03 calls per PP	4.7	10.0	5.0	3.7	4.4	2.2	1.8	1.2	0.0	33.0
Increase Over Existing	2,905 current calls	0.16%	0.34%	0.17%	0.13%	0.15%	0.08%	0.06%	0.04%	0.00%	1.14%
Operating Cost Impact (Firefighting)	\$2,141 cost per call	\$10,080	\$21,334	\$10,712	\$7,902	\$9,482	\$4,741	\$3,951	\$2,484	\$0	\$70,685

Source: Economic & Planning Systems

Table 30. Summit Fire and EMS Net Fiscal Impact

Description	Project Revenue Impact									
	Phase 1		Phase 2		Phase 3			Phase 4		Total
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Revenues by Type										
Tax Receipts - LDFPD	\$13,603	\$16,168	\$14,233	\$5,988	\$7,186	\$3,593	\$5,084	\$3,380	\$0	\$69,235
Total	\$13,603	\$16,168	\$14,233	\$5,988	\$7,186	\$3,593	\$5,084	\$3,380	\$0	\$69,235
Expenditures by Type										
Firefighting	\$10,080	\$21,334	\$10,712	\$7,902	\$9,482	\$4,741	\$3,951	\$2,484	\$0	\$70,685
Apparatus	\$366	\$775	\$389	\$287	\$345	\$172	\$144	\$90	\$0	\$2,568
Medical	\$20	\$42	\$21	\$15	\$19	\$9	\$8	\$5	\$0	\$138
Communications	\$189	\$399	\$201	\$148	\$177	\$89	\$74	\$46	\$0	\$1,323
Support Services Division	\$192	\$407	\$204	\$151	\$181	\$90	\$75	\$47	\$0	\$1,349
Stations and Grounds	\$91	\$193	\$97	\$71	\$86	\$43	\$36	\$22	\$0	\$639
Administration	\$380	\$805	\$404	\$298	\$358	\$179	\$149	\$94	\$0	\$2,666
Total	\$11,318	\$23,955	\$12,028	\$8,872	\$10,647	\$5,323	\$4,436	\$2,789	\$0	\$79,369
Net Fiscal Impact	\$2,285	-\$7,788	\$2,205	-\$2,884	-\$3,461	-\$1,731	\$648	\$591	\$0	-\$10,135

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

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7. Summit County Sheriff

The Summit County Sheriff’s Office is comprised of five divisions – Administration, Operations, Detentions, Animal Control, and Emergency Management. This section estimates the increase in incident calls to the Operations division that will result from the Lake Hill development. The Sheriff’s Office is located within the Public Safety division of the General Fund; the fiscal impact for all divisions of the Sheriff’s Office is therefore reflected in the General Fund analysis in **Chapter 8**.

Operating Metrics

The Summit County Sheriff’s Office currently employs 38 people in the Operations Division, as shown in **Table 31**. Of those 38 positions, three are administrative/management and are not expected to be impacted by population growth. There are 35 patrol and operations positions that are anticipated to be affected by new development. The Sheriff’s Office responded to 19,784 incidents in 2018, as shown in **Table 32**. Traffic stops make up the largest proportion of incidents, at 18.7 percent, followed by Information Law at 8.9 percent.

Table 31. Sheriff 2018 Staffing

Function and Position	FTE
Administration and Management	
Admin Manager	1
County Sheriff	1
Undersheriff	<u>1</u>
Subtotal	3
Patrol and Operations	
Admin Assistant	1
Detective	2
Detective Sergeant	1
Evidence Technician	1
Patrol Commander	1
Patrol Deputy	18
Patrol Lieutenant	1
Patrol Sergeant	4
Records Clerk	2
Records Supervisor	1
Spc Ops Sergeant	1
Special Ops Tech	<u>2</u>
Subtotal	35
Total Staff	38

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 32. Sheriff 2018 Incidents

Description	Calls	Pct.
Calls by Volume		
Traffic Stop	3,709	18.7%
Information Law	1,770	8.9%
Suspicious Person	736	3.7%
Medical Law	729	3.7%
Extra Watch Request	718	3.6%
Motorist or Traveler	651	3.3%
Parking Violcation	541	2.7%
Animal Complaint	526	2.7%
Motor Vehicle Accident	518	2.6%
Business Check	470	2.4%
Reckless Driver	460	2.3%
Civil Standby	368	1.9%
Pedestrian Contact	641	3.2%
Extradition/Jail TRA	326	1.6%
Welfare Check	313	1.6%
Other	7,308	36.9%
Total	19,784	100%

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 33. Sheriff Level of Service Metrics

Description	Metric
Peak Population	167,157
Calls (Incidents)	19,784
Operations FTE	35
Operating Budget	\$4,006,539
Annual Calls per Peak Population	0.12
FTEs per 1,000 Calls	1.77
FTEs per 1,000 Peak Population	0.21
Operating Cost per Call	\$203
Cost per New FTE	\$67,500

Source: Summit County Budget; Economic & Planning Systems

The Sheriff’s Office has a \$4 million annual budget and responds to nearly 20,000 calls per year, or 0.12 calls per peak population. The average operating cost per call is \$203, as shown in **Table 33**. Lake Hill’s 984 new residents are expected to cause 116 new incidents per year, an increase of 0.59 percent. Lake Hill’s operating cost impact to the Sheriff’s office is estimated at \$23,600 annually, as shown in **Table 34**. This cost increase is included as part of the net fiscal impact to the General Fund, which is discussed in detail in **Chapter 8**.

Table 34. Sheriff Operating Cost Impact

Description	Factor	Project Impact									
		Phase 1		Phase 2		Phase 3			Phase 4		Total
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Calls per Peak Population											
New Residents (Peak Pop.)		140	297	149	110	132	66	55	35	0	984
New Calls Generated	0.12 calls per PP	16.6	35.2	17.6	13.0	15.6	7.8	6.5	4.1	0.0	116.5
Increase Over Existing	19,784 current calls	0.08%	0.18%	0.09%	0.07%	0.08%	0.04%	0.03%	0.02%	0.00%	0.59%
Operating Cost Impact	\$203 cost per call	\$3,363	\$7,119	\$3,574	\$2,637	\$3,164	\$1,582	\$1,318	\$829	\$0	\$23,586

Source: Economic & Planning Systems

Interviews with staff suggested that calls to the Sheriff are less seasonal than other emergency service providers but still heavily influenced by the skiing/tourism population. The permanent residents added by the Lake Hill development may result in additional civil service calls, such as subpoenas, divorce papers, evictions, and animal control issues. These types of incidents are partially handled by employees that fall within the Jail budget, which is accounted for within the General Fund chapter.

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8. General Fund Impact

This chapter summarizes the fiscal impact to the County’s General Fund estimated from the Lake Hill development. The General Fund is the main operating fund for the County. It contains many of the critical law enforcement and public safety, public health, human services, and public works functions the County provides. The General Fund also passes through the property tax revenues dedicated to the Strong Future 1A programs.

General Fund Revenues

The annual revenues estimated from the property and sales tax case studies in **Chapter 3** are combined with the remaining other annual General Fund revenues in **Table 35**. Most other General Fund revenues are more minor in their amount and estimated with service population multipliers and variability/correlation adjustments, as explained previously. Lake Hill’s estimated annual revenue impact is \$154,500. This revenue is primarily generated by increases in property tax revenue (net of treasurer’s fees), and sales tax revenue which total \$91,700, or 60 percent of total revenues.

Most of the intergovernmental revenues are pass throughs of state and federal grants that are not affected by development and would not increase due to Lake Hill. These pass throughs are deducted from their corresponding department on the

expenditure side to estimate the impact only on costs funded directly by the County. The nurse home visitor program could however see an increase in revenue due to the per capita basis of the program’s funding formula. Intergovernmental revenue is minor at an estimated \$8,000 per year.

Similarly, charges for services contain many revenues that are either cost recovery fees (revenues are approximately equal to costs) or do not have a nexus to new development. Total charges for services are estimated at \$53,250 per year.

Table 55 and **Table 56** of **Appendix B** show detailed General Fund revenue data and analysis including the variability/correlation adjustments.

General Fund Expenditures

Lake Hill’s impact to General Fund expenditures is estimated at \$172,250 annually as shown in **Table 36**. The \$23,600 impact to the Sheriff’s Office is the single largest expenditure item; the remaining impact is an aggregate of small increases throughout other departments. **Table 57** and **Table 58** of **Appendix B** show detailed General Fund expenditure data and analysis including the variability/correlation adjustments.

Net Fiscal Impact

The NFI to the Summit County General Fund is estimated at -\$17,770, or -\$41 per Lake Hill housing unit, annually, as shown in **Table 37**.

Table 35. General Fund Revenue Impact Summary

	Phase 1		Phase 2		Phase 3			Phase 4		Total
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Revenue										
Taxes										
Property Tax - General	\$8,617	\$10,242	\$9,016	\$3,793	\$4,552	\$2,276	\$3,221	\$2,141	\$0	\$43,857
Curr Property Tax - 2018 1A	\$7,029	\$8,354	\$7,355	\$3,094	\$3,713	\$1,856	\$2,627	\$1,746	\$0	\$35,775
Treasurer's Fees	-\$823	-\$979	-\$862	-\$362	-\$435	-\$217	-\$308	-\$205	\$0	-\$4,191
Cigarette Tax	\$99	\$210	\$105	\$78	\$93	\$47	\$39	\$24	\$0	\$696
Sales Tax	\$1,989	\$3,287	\$2,099	\$1,217	\$1,461	\$730	\$761	\$492	\$0	\$12,036
Total Taxes	\$16,911	\$21,114	\$17,713	\$7,820	\$9,384	\$4,692	\$6,340	\$4,199	\$0	\$88,172
Intergovernmental Revenue										
Comm & Senior Center	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Coroner	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
County Manager	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CSU Extension	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Early Head Start	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Elections	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Emergency Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Head Start	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing - SCHA Pr	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jail	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Nurse Home Visitor	\$1,139	\$2,411	\$1,211	\$893	\$1,072	\$536	\$446	\$281	N/A	\$7,988
Organization Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sheriff Administration	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Veterans	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Weed Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Youth & Family	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Intergovernmental Revenue	\$1,139	\$2,411	\$1,211	\$893	\$1,072	\$536	\$446	\$281	\$0	\$7,988
Charges for Services										
Animal Control	\$597	\$1,264	\$635	\$468	\$562	\$281	\$234	\$147	N/A	\$4,189
Assessor	\$43	\$101	\$48	\$37	\$45	\$22	\$19	\$10	N/A	\$326
Clerk & Recorder	\$2,359	\$5,490	\$2,603	\$2,033	\$2,440	\$1,220	\$1,017	\$569	N/A	\$17,731
Comm & Senior Center	\$179	\$379	\$190	\$140	\$168	\$84	\$70	\$44	N/A	\$1,254
County Attorney	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
CSU Extension	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Elections	\$79	\$166	\$83	\$62	\$74	\$37	\$31	\$19	N/A	\$551
Emergency Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Engineering	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Environmental Health	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Facilities Maintenance	\$267	\$566	\$284	\$209	\$251	\$126	\$105	\$66	N/A	\$1,874
Finance	\$164	\$347	\$174	\$129	\$154	\$77	\$64	\$40	N/A	\$1,150
General Fund Undesignated	\$356	\$828	\$392	\$307	\$368	\$184	\$153	\$86	N/A	\$2,673
General Fund Fleet Maint	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
General Fund Water Quality	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jail	\$92	\$195	\$98	\$72	\$87	\$43	\$36	\$23	N/A	\$647
Planning	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Trustee	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sheriff Administration	\$325	\$688	\$346	\$255	\$306	\$153	\$127	\$80	N/A	\$2,280
Treasurer	\$3,994	\$4,747	\$4,179	\$1,758	\$2,110	\$1,055	\$1,493	\$992	N/A	\$20,328
Youth & Family	\$34	\$72	\$36	\$27	\$32	\$16	\$13	\$8	N/A	\$239
Total Charges for Services	\$8,489	\$14,843	\$9,068	\$5,497	\$6,597	\$3,298	\$3,362	\$2,086	\$0	\$53,241
Misc Revenue										
Animal Control	\$427	\$905	\$454	\$335	\$402	\$201	\$168	\$105	N/A	\$2,997
Comm & Senior Center	\$10	\$21	\$10	\$8	\$9	\$5	\$4	\$2	N/A	\$68
Coroner	\$4	\$9	\$5	\$3	\$4	\$2	\$2	\$1	N/A	\$30
Emergency Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
General Fund Undesignated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Housing - SCHA Pr	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Human Resources	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Organization Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sheriff Administration	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Youth & Family	\$283	\$598	\$300	\$221	\$266	\$133	\$111	\$70	N/A	\$1,981
Subtotal	\$724	\$1,532	\$769	\$568	\$681	\$341	\$284	\$178	\$0	\$5,077
Licenses and Permits										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interfund Transfers										
	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Revenue	\$27,263	\$39,900	\$28,761	\$14,778	\$17,733	\$8,867	\$10,432	\$6,745	\$0	\$154,479
Per Housing Unit	\$470	\$296	\$449	\$296	\$296	\$296	\$417	\$482	N/A	\$354

Source: Summit County Budget; Economic & Planning Systems

Table 36. General Fund Expenditure Impact Summary

	Phase 1		Phase 2		Phase 3			Phase 4		Total
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Administration	\$4,216	\$9,526	\$4,596	\$3,528	\$4,234	\$2,117	\$1,764	\$1,024	\$0	\$31,005
Public Safety										
District Attorney	\$523	\$1,108	\$556	\$410	\$492	\$246	\$205	\$129	N/A	\$3,670
Coroner	189	401	201	149	178	89	74	47	N/A	1,329
Sheriff Administration	3,363	7,119	3,574	2,637	3,164	1,582	1,318	829	N/A	23,586
Animal Control	1,996	4,225	2,121	1,565	1,878	939	782	492	N/A	13,997
Emergency Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Jail	607	1,284	645	476	571	285	238	150	N/A	4,255
Search & Rescue	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Water Rescue	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Public Safety	\$6,679	\$14,136	\$7,098	\$5,236	\$6,283	\$3,141	\$2,618	\$1,646	\$0	\$46,837
Community Development	\$133	\$281	\$141	\$104	\$125	\$62	\$52	\$33	\$0	\$931
Human Services										
Comm & Senior Center	\$1,224	\$2,591	\$1,301	\$960	\$1,151	\$576	\$480	\$302	N/A	\$8,584
Early Head Start	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Head Start	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Veterans	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Health	2,004	4,241	2,129	1,571	1,885	942	785	494	N/A	14,052
Environmental Health	132	279	140	103	124	62	52	32	N/A	924
Nurse Home Visitor	2,860	6,053	3,039	2,242	2,690	1,345	1,121	705	N/A	20,056
Youth & Family	1,342	2,841	1,426	1,052	1,263	631	526	331	N/A	9,413
Total Human Services	\$7,562	\$16,005	\$8,036	\$5,928	\$7,114	\$3,557	\$2,964	\$1,864	\$0	\$53,029
Public Works										
Engineering	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Facilities Maintenance	\$243	\$514	\$258	\$190	\$228	\$114	\$95	\$60	N/A	\$1,701
Fleet Maintenance	264	559	281	207	248	124	103	65	N/A	1,851
Weed Management	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Public Works	\$507	\$1,072	\$538	\$397	\$477	\$238	\$199	\$125	\$0	\$3,552
Strong Future (1A)										
Early Learning	\$1,997	\$2,373	\$2,089	\$879	\$1,055	\$527	\$746	\$496	\$0	\$10,163
Mental Health	1,597	1,899	1,671	703	844	422	597	397	0	8,131
Public Facilities	1,278	1,519	1,337	563	675	338	478	318	0	6,504
Recycling	1,358	1,614	1,421	598	717	359	507	337	0	6,911
Wildfire	799	949	836	352	422	211	299	198	0	4,065
Total Strong Future (1A)	\$7,029	\$8,354	\$7,355	\$3,094	\$3,713	\$1,856	\$2,627	\$1,746	\$0	\$35,775
911 Dispatch	\$76	\$160	\$81	\$59	\$71	\$36	\$30	\$19	\$0	\$532
Miscellaneous										
Salary Pool	\$83	\$176	\$89	\$65	\$78	\$39	\$33	\$21	\$0	\$585
Total Expenditures	\$26,284	\$49,712	\$27,933	\$18,412	\$22,094	\$11,047	\$10,286	\$6,477	\$0	\$172,244
Per Housing Unit	\$453	\$368	\$436	\$368	\$368	\$368	\$411	\$463	N/A	\$395

Source: Summit County Budget; Economic & Planning Systems

Table 37. General Fund Net Fiscal Impact

	Phase 1		Phase 2		Phase 3			Phase 4		Total
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Net Fiscal Impact	\$979	-\$9,811	\$828	-\$3,634	-\$4,361	-\$2,180	\$146	\$268	\$0	-\$17,766
Per Housing Unit	\$17	-\$73	\$13	-\$73	-\$73	-\$73	\$6	\$19		-\$41

Source: Summit County Budget; Economic & Planning Systems

Comparison to Current General Fund

Summit County’s general fund has approximately \$35.5 million in revenues (2017-2019 average). Lake Hill is estimated to increase General Fund revenue by \$154,500 or 0.44 percent, as shown in **Table 38**. Expenditures related to Lake Hill are estimated to result in a 0.51 percent increase (less than 1.0 percent).

Table 38. General Fund Comparison Impact

Description	General Fund Impact
Revenues	
Existing General Fund (2017-2019 Avg.)	\$35,350,791
Lake Hill Property Tax	\$95,769
Lake Hill Other Revenue	<u>\$58,710</u>
Lake Hill Total Revenue	\$154,479
Total	\$35,505,270
Pct. Change	0.44%
Expenditures	
Existing General Fund (2017-2019 Avg.)	\$33,799,785
Lake Hill Expenditures	\$172,244
Total	\$33,972,030
Pct. Change	0.51%
Net Fiscal Impact	-\$17,766

Source: Summit County Budget; Economic & Planning Systems

9. Frisco Police Department

The Frisco Police Department provides police protection services to the Town of Frisco and surrounding areas through a mutual aid agreement with Summit County Sheriff. This section estimates the increase in incident calls to the Frisco Police Department that will result from the Lake Hill development.

Operating Metrics

The Frisco Police Department has 18 funded positions, two of which are administrative. The Department responded to 5,919 incident calls in 2018, as shown in **Table 39**. Of these incidents, 87 percent occurred within Frisco town limits, 10 percent occurred in the Sheriff Department’s jurisdiction, and 3 percent occurred in other towns and on I-70.

The number of persons served in Frisco Police Department’s jurisdiction (peak population) is estimated at 16,609. This is found by adding in-commuters, short-term rental and hotel guests, and second home residents to the full-time resident population, as shown in **Table 40**. The Frisco Police Department has a \$1.7 million annual budget; divided over 5,919 annual calls, the average operating cost per call equates to \$289, as shown in **Table 41**.

Table 39. Frisco Police 2018 Incidents

Description	Count
Total Calls	5,919
Frisco Town Limits	5,142
Sheriff's Jurisdiction	593
<i>Pct. to Sheriff's Jurisdiction</i>	<i>10.0%</i>
Other Jurisdictions	184

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 40. Frisco Peak Population Calculation

Description		Number	Year	Source
Population	A	3,123	2017	CO DOLA
Employment				
Total Employment		1,897	2015	US Census LEHD On The Map
In-Commuters		1,764		
50% of Commuters	B	882		
Second Homes				
Total Vacant Housing Units		1,983	2017	CO DOLA
Pct. Vacant for Seasonal Use		94%	2017	ACS 5-Year Estimate
Vacant for Seasonal Use		1,864		
Short-term Rental Homes		1,015	2019	Summit County Planning Department
People per Unit		7.5	2019	Air DNA
Peak Occupancy		100%	2011	Joint Upper Blue Master Plan
Peak Short-Term Rental Population	C	7,638		
Non-Rental Second Homes		968		
People per Unit		4.0		EPS Estimate
Peak Occupancy		95%		EPS Estimate
Peak Second Home Population	D	3,678		
Hotels				
Rooms		515	2019	Summit County Assessor's Office
Guests per Unit		2.5	2011	Joint Upper Blue Master Plan
Peak Occupancy		100%	2011	Joint Upper Blue Master Plan
Peak Hotel Population	E	1,288		
Peak Population	=A+B+C+D+E	16,609		

Source: Economic & Planning Systems' analysis of above data sources.

Table 41. Frisco Police Level of Service Metrics

Description	Metric
Peak Population	16,609
Total Calls	5,919
Calls to Sheriff's Jurisdiction	593
Operations FTE	16
Budget	\$1,712,888
Annual Calls to Sheriff's Jurisdiction per Peak Pop.	0.04
FTEs per 1,000 Total Calls	2.70
FTEs per 1,000 Peak Population	0.96
Operating Cost per Call	\$289
Cost per New FTE	\$80,600

Source: Town of Frisco Budget; Economic & Planning Systems

The Lake Hill Development is estimated to result in new incident calls that will be answered by both the Sheriff Department and the Frisco Police. The ratio of calls responded to in the Sheriff's Jurisdiction to the Frisco peak population is 0.04. Applying this ratio to the new 984 Lake Hill residents results in an additional 35 calls that will be answered by the Frisco Police at a cost of \$10,170 to the Department, as shown in **Table 42**.

Table 42. Frisco Police Operating Cost Impact

Description	Factor		Project Impact									
			Phase 1		Phase 2		Phase 3			Phase 4		Total
			1A	1B	2A	2B	3A	3B	3C	4A	4B	
Calls per Peak Population												
New Residents (Peak Pop.)			140	297	149	110	132	66	55	35	0	984
New Calls Generated	0.04	calls per PP	5.0	10.6	5.3	3.9	4.7	2.4	2.0	1.2	0.0	35.1
Increase Over Existing	5,919	current calls	0.08%	0.18%	0.09%	0.07%	0.08%	0.04%	0.03%	0.02%	0.00%	0.59%
Operating Cost Impact	\$289	cost per call	\$1,450	\$3,069	\$1,541	\$1,137	\$1,364	\$682	\$568	\$357	\$0	\$10,167

Source: Economic & Planning Systems

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10. Summit School District

Summit School District operates six elementary and three secondary schools within Summit County. The Lake Hill development will fall within the Frisco Elementary boundary – the District’s smallest school. According to District officials, enrollment has been declining within the Town of Frisco. The decline in enrollment may be due to Frisco’s aging population and increasingly high housing costs, which price-out local resident workers. However, the STEM program at Frisco Elementary brings in students from other areas of the District. Lake Hill students would have priority over outside students to enroll in Frisco Elementary. The District added capacity at the Summit Middle School and Summit High School in 2016 and has no plans for a future ballot initiative for additional capacity increases at this time.

Student Generation Rates

To estimate the number of new students generated by Lake Hill, EPS analyzed student yields from other legally deed restricted neighborhoods and other market rate neighborhoods that are more heavily occupied by full-time residents. These include Wellington, Peak One, Dillon Valley, and Pinewood 1 and 2 as shown in **Table 43**. Single family homes in the Wellington neighborhood have the highest generation rate (0.71 students per unit), followed closely by single family homes in Dillon Valley (0.70 students per unit). Yields are lower for multifamily units, with 0.04 and 0.09 students generated per unit in Pinewood Village 1 and II, respectively.

Wellington was developed beginning in the early 2000s and yields 0.71 students per unit compared to Peak One, which was developed starting in 2010 and yields 0.41 students per unit. The higher student generation rates in Wellington suggest that over time deed restricted housing provides an opportunity for local families to put down roots and start families.

Table 43. Student Yield by Neighborhood

Subdivision	Unit Type	Units	Students	Students Per Unit
Peak One	SFD	69	28	0.41
Wellington	SFD	204	144	0.71
Dillon Valley	Condos	578	197	0.34
Dillon Valley	Multi-family	21	2	0.10
Dillon Valley	SFD	335	234	0.70
Pinewood Village I	Multi-family	74	7	0.09
Pinewood Village II	Multi-family	45	2	0.04
Total		1,326	614	0.46

Source: Summit County Assessor; Summit School District; Economic & Planning Systems

Lake Hill Student Estimates

The student generation rates from the comparable neighborhoods were applied to Lake Hill to estimate the number of students coming from the new neighborhood. The combined student yield for all comparable neighborhoods is 0.67 students per unit for single family homes and 0.08 for multifamily units. There was not a significant concentration of townhomes available for comparison; an estimate of 0.20 students per unit is used for townhomes as shown in **Table 44**.

It is estimated that Lake Hill will generate approximately 75 students at full buildout. Phase 1A will generate the most students (28.91) due to the high number of single-family homes and townhomes.

Table 44. Lake Hill Student Population

	Yield	Phase 1		Phase 2		Phase 3			Phase 4		Total
		1A	1B	2A	2B	3A	3B	3C	4A	4B	
Unit Type											
SFD		37	0	0	0	0	0	0	14	0	51
TH		21	0	64	0	0	0	0	0	0	85
MF/Condo		0	135	0	50	60	30	25	0	0	<u>300</u>
Total		58	135	64	50	60	30	25	14	0	436
Students Generated											
SFD	0.67	25	0	0	0	0	0	0	9	0	34
TH	0.20	4	0	13	0	0	0	0	0	0	17
MF/Condo	0.08	0	11	0	4	5	2	2	0	0	<u>24</u>
Total		29	11	13	4	5	2	2	9	0	75

Source: Summit County Assessor; Summit School District; Economic & Planning Systems

Student generation by grade level in the comparable neighborhoods was also analyzed to estimate the grade distribution in Lake Hill. The estimated break-down of students by grade in Lake Hill is shown in **Table 45**. The students are spread relatively evenly across the K through 12 grades with slightly higher concentrations in grades K through 7.

Table 45. Lake Hill Student Population by Grade

Grade	Pct.	Students
K	10.0%	7.5
1	8.7%	6.5
2	9.7%	7.2
3	8.2%	6.1
4	7.9%	5.9
5	8.9%	6.6
6	8.2%	6.1
7	9.4%	7.0
8	6.1%	4.5
9	6.1%	4.5
10	5.1%	3.8
11	6.1%	4.5
12	<u>5.6%</u>	<u>4.2</u>
Total	100%	74.6

Source: Economic & Planning Systems

School District staff expect to be able to manage the impact of the additional students generated by the Lake Hill development. However, it is projected that Lake Hill will bring the school enrollment to full capacity and the additional students in the building may have an impact on already aging infrastructure. The current enrollment of Frisco Elementary is 240 students and the estimated capacity is 264, so approximately 24 students can be accommodated within existing capacity. Phase 1 of the development is projected to

generate 40 students, of which about 21 will be elementary age. The remaining three phases will generate an additional 19 students, which the district assumes can be accommodated by decreasing the number of students who choose open enrollment in Frisco Elementary.

Childcare needs from Lake Hill were estimated using information from a study completed in 2018 by BBC Research and Consulting for Early Childhood Options, a non-profit organization based in Dillon, CO. Using enrollment and waitlist data from that time, EPS has calculated an average childcare demand generation rate of 0.034 students per capita in Summit County for children under 6 years old. As shown in **Table 46**, this equates to approximately five to six children per age year (i.e., five to six 4 year olds per year assuming an equal age distribution).

Table 46. Childcare Demand Estimate

Description	Calculation	Notes
2018 Population	31,556	BBC Research 2018
Licensed childcare enrollment (under 6)	732	BBC Research 2018
Unduplicated waitlist	<u>331</u>	BBC Research 2018
Total demand	1,063	
Preschool generation rate per capita	0.034	
Lake Hill Population	984	
Preschool generation rate	0.034	
Estimated childcare demand	33.1	Ages 1-6
		5 - 6 children per age year

Source: Economic & Planning Systems

On its own, Lake Hill may not generate enough demand to support a new childcare facility. However, the Master Plan provides for a location for a childcare facility if it is needed. In addition, some amount of in-home childcare can be expected as it is common in Summit County and would be allowed under the proposed zoning.



Appendix A: Development Program

Table 47. Development Program: Planning and Assumptions

	Phase 1		Phase 2 (Flexible)		Phase 3 (Flexible)			Phase 4		Total Units
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Total Units										
SFD	37	0	0	0	0	0	0	14	0	51
TH	21	0	64	0	0	0	0	0	0	85
MF/Condo	0	135	0	50	60	30	25	0	0	300
Total Phase	58	135	64	50	60	30	25	14	0	436
Ownership										
SFD	100%	---	---	---	---	---	---	100%	---	
TH	100%	---	100%	---	---	---	---	---	---	
MF/Condo	---	---	---	---	---	---	100%	---	---	
Rental										
SFD	---	---	---	---	---	---	---	---	---	
TH	---	---	---	---	---	---	---	---	---	
MF	---	100%	---	100%	100%	100%	---	---	---	
Ownership Average Bedrooms										
SFD	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
TH	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50		
MF/Condo	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Rental Average Bedrooms										
SFD	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
TH	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50		
MF/Condo	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
Ownership Qualifying AMI (Avg.)										
SFD	100%	---	---	---	---	---	---	100%	---	
TH	100%	---	100%	---	---	---	---	---	---	
MF/Condo	---	---	---	100%	100%	100%	100%	---	---	
Rental Qualifying AMI (Avg.)										
SFD	---	---	---	---	---	---	---	---	---	
TH	---	---	80%	---	---	---	---	---	---	
MF	---	80%	---	80%	80%	80%	80%	---	---	

Source: Lake Hill Master Plan; Economic & Planning Systems

Table 48. Development Program: AMI and Household Size

	Phase 1		Phase 2		Phase 3			Phase 4		Total Units
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Ownership Units										
SFD	37	---	---	---	---	---	---	14	---	51
TH	21	---	64	---	---	---	---	---	---	85
MF/Condo	---	---	---	---	---	---	25	---	---	<u>25</u>
Total	58	---	64	---	---	---	25	14	---	161
Rental Units										
SFD	---	---	---	---	---	---	---	---	---	0
TH	---	---	---	---	---	---	---	---	---	0
MF	---	135	---	50	60	30	---	---	---	<u>275</u>
Total	---	135	---	50	60	30	---	---	---	275
Total Phase	58	135	64	50	60	30	25	14	---	436
Ownership Avg. AMI (HH Income)										
SFD	\$94,250	---	---	---	---	---	---	\$94,250	---	
TH	\$87,925	---	\$87,925	---	---	---	---	---	---	
MF/Condo	---	---	---	\$81,600	\$81,600	\$81,600	\$81,600	---	---	
Total Avg. AMI	\$91,960	---	\$87,925	---	---	---	\$81,600	\$94,250	---	\$88,946.43
Avg. Household Size										3.87
Rental Avg. AMI (HH Income)										
SFD	---	---	---	---	---	---	---	---	---	
TH	---	---	\$70,340	---	---	---	---	---	---	
MF	---	\$65,280	---	\$65,280	\$65,280	\$65,280	\$65,280	---	---	
Total Avg. AMI	---	\$65,280	---	\$65,280	\$65,280	\$65,280	---	---	---	\$65,280
Avg. Household Size										3.00
Total Avg. Project AMI	\$91,960	\$65,280	\$87,925	\$65,280	\$65,280	\$65,280	\$81,600	\$94,250	---	\$74,019
Avg. Household Size										3.32
<i>Rounded</i>										3.25
<i>100% AMI for HH Size</i>										\$83,850
Percent of AMI										88%

Source: Lake Hill Master Plan; Summit County Housing Department; Economic & Planning Systems

Table 49. Development Program: Owner Purchase Price

	Phase 1		Phase 2		Phase 3			Phase 4	
	1A	1B	2A	2B	3A	3B	3C	4A	4B
OWNERSHIP									
Qualifying AMI [1]									
SFD	100%	---	---	---	---	---	---	100%	---
TH	100%	---	100%	---	---	---	---	---	---
MF/Condo	---	---	---	100%	100%	100%	100%	---	---
Purchase Price									
SFD	\$394,783	---	---	---	---	---	---	\$394,783	---
TH	\$363,668	---	\$363,668	---	---	---	---	---	---
MF/Condo	---	---	---	\$332,553	\$332,553	\$332,553	\$332,553	---	---

[1] Actual qualifying AMI may be up to 20% higher per Summit County guidelines.

Source: Lake Hill Master Plan; Economic & Planning Systems

Table 50. Development Program: Rental Market Value

	Phase 1		Phase 2		Phase 3			Phase 4	
	1A	1B	2A	2B	3A	3B	3C	4A	4B
RENTAL									
Qualifying AMI									
SFD	---	---	---	---	---	---	---	---	---
TH	---	---	80%	---	---	---	---	---	---
MF	---	80%	---	80%	80%	80%	80%	---	---
Monthly Rent									
SFD	---	---	---	---	---	---	---	---	---
TH	---	---	\$1,759	---	---	---	---	---	---
MF	---	\$1,632	---	\$1,632	\$1,632	\$1,632	\$1,632	---	---
Gross Annual Rental Income (GPI)									
SFD	---	---	---	---	---	---	---	---	---
TH	---	---	\$21,102	---	---	---	---	---	---
MF	---	\$19,584	---	\$19,584	\$19,584	\$19,584	\$19,584	---	---
<i>Less: Vacancy/Credit Loss</i>	5%	5%	5%	5%	5%	5%	5%	5%	5%
Effective Gross Income (EGI)									
SFD	---	---	---	---	---	---	---	---	---
TH	---	---	\$20,047	---	---	---	---	---	---
MF	---	\$18,605	---	\$18,605	\$18,605	\$18,605	\$18,605	---	---
<i>Less: Operating Expenses</i>	25%	25%	25%	25%	25%	25%	25%	25%	25%
Net Operating Income (NOI)									
SFD	---	---	---	---	---	---	---	---	---
TH	---	---	\$14,771	---	---	---	---	---	---
MF	---	\$13,709	---	\$13,709	\$13,709	\$13,709	\$13,709	---	---
<i>Capitalization Rate</i>	7%	7%	7%	7%	7%	7%	7%	7%	7%
Rental Value per Unit									
SFD	---	---	---	---	---	---	---	---	---
TH	---	---	\$211,020	---	---	---	---	---	---
MF	---	\$195,840	---	\$195,840	\$195,840	\$195,840	\$195,840	---	---

Source: Lake Hill Master Plan; Economic & Planning Systems

Table 51. Development Program: Total Market Value

	Phase 1		Phase 2		Phase 3			Phase 4		Total
	1A	1B	2A	2B	3A	3B	3C	4A	4B	
Ownership Purchase Price per Unit										
SFD	\$394,783	---	---	---	---	---	---	\$394,783	---	
TH	\$363,668	---	\$363,668	---	---	---	---	---	---	
MF/Condo	---	---	---	\$332,553	\$332,553	\$332,553	\$332,553	---	---	
Ownership Market Value										
SFD	\$14,606,978	---	---	---	---	---	---	\$5,526,965	---	\$20,133,943
TH	\$7,637,026	---	\$23,274,745	---	---	---	---	---	---	\$30,911,771
MF/Condo	---	---	---	---	---	---	\$8,313,814	---	---	<u>\$8,313,814</u>
Subtotal	\$22,244,004	---	\$23,274,745	---	---	---	\$8,313,814	\$5,526,965	---	\$59,359,528
Rental Value per Unit										
SFD	---	---	---	---	---	---	---	---	---	
TH	---	---	\$211,020	---	---	---	---	---	---	
MF	---	\$195,840	---	\$195,840	\$195,840	\$195,840	\$195,840	---	---	
Rental Market Value										
SFD	---	---	---	---	---	---	---	---	---	---
TH	---	---	---	---	---	---	---	---	---	---
MF	---	\$26,438,400	---	\$9,792,000	\$11,750,400	\$5,875,200	---	---	---	<u>\$53,856,000</u>
Subtotal	---	\$26,438,400	---	\$9,792,000	\$11,750,400	\$5,875,200	---	---	---	\$53,856,000
Owned by Housing Authority?	No	No	No	No	No	No	No	No	No	
Total Market Value	\$22,244,004	\$26,438,400	\$23,274,745	\$9,792,000	\$11,750,400	\$5,875,200	\$8,313,814	\$5,526,965	---	\$113,215,528

Source: Lake Hill Master Plan; Economic & Planning Systems

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Appendix B: Detailed Budget Data

Table 52. Budget Detail: Communications Operations

Budget Item	2017-2019 Average	Estimating Method	Nexus Factor	Gross Revenue Factor	Percent Variable	Net Revenue Factor	Project Nexus Factor								Total Project Nexus	Project Revenue Impact								Total Project Impact		
							Phase 1 1A	Phase 1 1B	Phase 2 2A	Phase 2 2B	Phase 3 3A	Phase 3 3B	Phase 3 3C	Phase 4 4A		Phase 4 4B	Phase 1 1A	Phase 1 1B	Phase 2 2A	Phase 2 2B	Phase 3 3A	Phase 3 3B	Phase 3 3C		Phase 4 4A	Phase 4 4B
Revenues																										
Operations																										
User Contributions	\$967,541	Peak Population	167,157	\$5.79	50%	\$2.89	140	297	149	110	132	66	55	35	0	984	\$406	\$860	\$432	\$318	\$382	\$191	\$159	\$100	\$0	\$2,848
Summit County Contributions	328,244	Peak Population	167,157	\$1.96	75%	\$1.47	140	297	149	110	132	66	55	35	0	984	\$207	\$437	\$220	\$162	\$194	\$97	\$81	\$51	\$0	\$1,449
Property Tax Transfer from Safety First Fund	604,300	Case Study	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$918	\$1,091	\$961	\$404	\$485	\$243	\$343	\$228	\$0	\$4,673
Interest Revenue	14,766	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Miscellaneous Revenue	3,555	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Treasurer's Fees	(23,080)	Case Study	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-\$46	-\$55	-\$48	-\$20	-\$24	-\$12	-\$17	-\$11	\$0	-\$234
Transfer from Amb (Grant Revenue)		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Transfer from RAMP		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Interfund Transfer		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
RAMP																										
Alarm Fee Revenue	141,036	No Nexus/Not Estimated	N/A	N/A	75%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Interest Revenue	799	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Treasurer's Fees	(352)	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Total Operating Revenues	\$2,036,809																\$1,485	\$2,334	\$1,564	\$864	\$1,037	\$519	\$566	\$368	\$0	\$8,737
Capital																										
User Contributions	-	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Summit County Contributions	-	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Property Tax Tsfr from Safety First Fund	359,517	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Treasurer's Fees	(497)	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Interest Income	389	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Total Capital Revenues	359,410																\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$2,396,219																\$1,485	\$2,334	\$1,564	\$864	\$1,037	\$519	\$566	\$368	\$0	\$8,737
Expenditures																										
Operations																										
Payroll	\$1,720,634	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Operating	133,289	Case Study	Case Study	N/A	10%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,999	\$4,230	\$2,124	\$1,567	\$1,880	\$940	\$783	\$493	\$0	\$14,015
Interfund Tsfr Out to CEPF		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
RAMP																										
Payroll	86,610	No Nexus/Not Estimated	N/A	N/A	90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Operating	15,678	No Nexus/Not Estimated	N/A	N/A	90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Capital Outlay		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Transfer to Operations		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Interfund Transfer		No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Total Operations Costs	\$1,956,210																\$1,999	\$4,230	\$2,124	\$1,567	\$1,880	\$940	\$783	\$493	\$0	\$14,015
Capital																										
Capital Improvements	51,914	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Equipment Repair/Maintenance	142,944	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Debt Service	127,464	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	\$0
Capital Costs	\$322,322																\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,278,533																\$1,999	\$4,230	\$2,124	\$1,567	\$1,880	\$940	\$783	\$493	\$0	\$14,015

Source: Summit County Budget; Economic & Planning Systems

Table 53. Budget Detail: Ambulance Fund

Revenue Item	2017-2019 Average	Estimating Method	Nexus Factor	Gross Revenue Factor	Percent Variable	Net Revenue Factor	Project Nexus Factor								Total Project Nexus	Project Impact								Total Project Impact			
							Phase 1		Phase 2		Phase 3		Phase 4			Phase 1		Phase 2		Phase 3		Phase 4					
							1A	1B	2A	2B	3A	3B	3C	4A	4B		1A	1B	2A	2B	3A	3B	3C	4A	4B		
Ambulance Fund Revenues																											
Ambulance Fees	\$6,630,307	Peak Population	167,157	\$39.67	100%	\$39.67	140	297	149	110	132	66	55	35	0	984	\$5,566	\$11,781	\$5,915	\$4,363	\$5,236	\$2,618	\$2,182	\$1,372	\$0	\$39,031	
Uncollectible Accounts	(2,597,368)	Peak Population	167,157	-\$15.54	100%	-\$15.54	140	297	149	110	132	66	55	35	0	984	-\$2,180	-\$4,615	-\$2,317	-\$1,709	-\$2,051	-\$1,026	-\$855	-\$537	\$0	-\$15,290	
Treasurer's Fees	(38,994)	Case Study	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-\$111	-\$131	-\$116	-\$49	-\$58	-\$29	-\$41	-\$27	\$0	-\$563
Property Tax from Safety First Fund	1,943,418	Case Study	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$2,210	\$2,627	\$2,313	\$973	\$1,168	\$584	\$826	\$549	\$0	\$11,250
Local's Discount on Ambulance fees	(34,000)	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Ambulance Contract	20,980	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Training Fees	5,249	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Grant Revenue	138,003	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Interest Revenue	6,438	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Miscellaneous Revenue	3,593	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Sale of Assets	13,176	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Interfund Trsf In	-	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Total Revenues	\$6,090,801																\$5,485	\$9,661	\$5,795	\$3,578	\$4,294	\$2,147	\$2,112	\$1,356	\$0	\$34,429	
Expenditures by Type																											
Operating	\$4,458,964	Case Study	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$3,743	\$7,923	\$3,978	\$2,934	\$3,521	\$1,761	\$1,467	\$922	\$0	\$26,249
Communications Center Ops	\$119,183	Peak Population	167,157	\$0.71	75%	\$0.53	140	297	149	110	132	66	55	35	0	984	\$75	\$159	\$80	\$59	\$71	\$35	\$29	\$18	\$0	\$526	
Admin/Misc.	474,447	Peak Population	167,157	\$2.84	25%	\$0.71	140	297	149	110	132	66	55	35	0	984	\$100	\$211	\$106	\$78	\$94	\$47	\$39	\$25	\$0	\$698	
Capital	1,116,915	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Total Expenditures	\$6,169,510																\$3,918	\$8,292	\$4,163	\$3,071	\$3,685	\$1,843	\$1,536	\$965	\$0	\$27,473	

Source: Summit County Budget; Economic & Planning Systems

Table 54. Budget Detail: Summit Fire and EMS

Description	2018 Budget	Estimating Method	Nexus Factor	Gross Revenue Factor	Percent Variable	Net Revenue Factor	Project Impact								Total Project Nexus	Project Impact								Total Project Impact			
							Phase 1		Phase 2		Phase 3		Phase 4			Phase 1		Phase 2		Phase 3		Phase 4					
							1A	1B	2A	2B	3A	3B	3C	4A	4B		1A	1B	2A	2B	3A	3B	3C	4A	4B		
Revenues by Type																											
Tax Receipts - LDFPD	\$7,575,000	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$13,603	\$16,168	\$14,233	\$5,988	\$7,186	\$3,593	\$5,084	\$3,380	\$0	\$69,235
Tax Receipts - CMCMD	\$1,903,222	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Interest Income	\$10,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inspection Fees - FPD	\$110,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Inspection Fees - Mitigation	\$5,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fleet Services Reimburse	\$172,393	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
SC Ambulance - IGA	\$144,000	No Nexus/Not Estimated	N/A	N/A	90%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Out of District	\$10,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contract SFA - HCTC	\$126,279	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$10,055,894																\$13,603	\$16,168	\$14,233	\$5,988	\$7,186	\$3,593	\$5,084	\$3,380	\$0	\$69,235	
Expenditures by Type																											
Firefighting	\$6,219,294	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$10,080	\$21,334	\$10,712	\$7,902	\$9,482	\$4,741	\$3,951	\$2,484	\$0	\$70,685
Fire Corps	\$2,507	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fleet Services	\$168,793	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Apparatus	\$251,100	Summit Fire Peak Pop.	86,580	\$2.90	90%	3	140	297	149	110	132	66	55	35	0	984	\$366	\$775	\$389	\$287	\$345	\$172	\$144	\$90	\$0	\$2,568	
Medical	\$13,500	Summit Fire Peak Pop.	86,580	\$0.16	90%	0	140	297	149	110	132	66	55	35	0	984	\$20	\$42	\$21	\$15	\$19	\$9	\$8	\$5	\$0	\$138	
Communications	\$155,224	Summit Fire Peak Pop.	86,580	\$1.79	75%	1	140	297	149	110	132	66	55	35	0	984	\$189	\$399	\$201	\$148	\$177	\$89	\$74	\$46	\$0	\$1,323	
Training	\$165,832	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Summit Fire Authority	\$298,711	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire Prevention Division	\$565,116	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Support Services Division	\$474,643	Summit Fire Peak Pop.	86,580	\$5.48	25%	1	140	297	149	110	132	66	55	35	0	984	\$192	\$407	\$204	\$151	\$181	\$90	\$75	\$47	\$0	\$1,349	
Stations and Grounds	\$225,052	Summit Fire Peak Pop.	86,580	\$2.60	25%	1	140	297	149	110	132	66	55	35	0	984	\$91	\$193	\$97	\$71	\$86	\$43	\$36	\$22	\$0	\$639	
Administration	\$938,450	Summit Fire Peak Pop.	86,580	\$10.84	25%	3	140	297	149	110	132	66	55	35	0	984	\$380	\$805	\$404	\$298	\$358	\$179	\$149	\$94	\$0	\$2,666	
Total	\$9,478,222																\$11,318	\$23,955	\$12,028	\$8,872	\$10,647	\$5,323	\$4,436	\$2,789	\$0	\$79,369	

Source: Summit County 911 Dispatch; Summit County Budget; Economic & Planning Systems

Table 55. Budget Detail: General Fund Revenue Nexus Factors

Description	Revenue Item	2017-2019 Average	Estimating Method	Nexus Factor	Gross Revenue Factor	Percent Variable	Net Revenue Factor
Description Tax Revenue							
General Fund Undesignated	Current Property Tax	10,352,138	Case Study	Case Study	N/A	N/A	N/A
General Fund Undesignated	Curr Property Tax - 2018 1A	8,800,000	Case Study	Case Study	N/A	N/A	N/A
General Fund Undesignated	Delinquent Tax	1,877	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Treasurer's Fees	(860,073)	Case Study	Case Study	N/A	10%	N/A
General Fund Undesignated	Cigarette Tax	28,808	Per Capita	30,555	\$0.94	75%	\$0.71
General Fund Undesignated	Sales Tax	5,425,641	Case Study	Case Study	N/A	N/A	N/A
General Fund Undesignated	Interest & Penalties	17,015	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Severance Tax	53,176	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
	Tax Revenue	17,951,916					
Description Intergovt Revenue							
Comm & Senior Center	Grant Revenue	162,300	Expense Deduction	N/A	N/A	N/A	N/A
Coroner	Grant Revenue	16,902	Expense Deduction	N/A	N/A	N/A	N/A
County Manager	Grant Revenue	2,288	Expense Deduction	N/A	N/A	N/A	N/A
CSU Extension	Grant Revenue	71,000	Expense Deduction	N/A	N/A	N/A	N/A
Early Head Start	Other Grant Revenue	315,768	Expense Deduction	N/A	N/A	N/A	N/A
Elections	Grant Revenue	3,603	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Emergency Management	Grant Revenue	68,139	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Environmental Health	Grant Revenue	9,071	Expense Deduction	N/A	N/A	N/A	N/A
Head Start	Grant Revenue	403,820	Expense Deduction	N/A	N/A	N/A	N/A
Housing - SCHA Pr	Grant Revenue	41,397	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Jail	Grant Revenue	-	Expense Deduction	N/A	N/A	N/A	N/A
Nurse Home Visitor	Grant Revenue	992,188	Per Capita	30,555	\$32.47	25%	\$8.12
Nurse Home Visitor	Medicaid	-	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Organization Support	Grant Revenue	6,667	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Public Health	Grant Revenue	866,731	Expense Deduction	N/A	N/A	N/A	N/A
Public Health	Community Nursing Revenue	19,982	Expense Deduction	N/A	N/A	N/A	N/A
Public Health	Medicaid	167	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Sheriff Administration	Contributions/Users	94,209	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Sheriff Administration	Grant Revenue	177,526	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Veterans	Veterans Allotment	11,572	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Weed Management	Contributions/Users	188,569	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Youth & Family	Grant Revenue	484,480	Expense Deduction	N/A	N/A	N/A	N/A
	Intergovt Revenue	3,936,379					
Description Charges For Service							
Animal Control	Crematorium	61,463	Per Capita	30,555	\$2.01	100%	\$2.01
Animal Control	Impounds	6,047	Per Capita	30,555	\$0.20	100%	\$0.20
Animal Control	Care Charges	5,147	Per Capita	30,555	\$0.17	100%	\$0.17
Animal Control	Town Fees	19,893	Per Capita	30,555	\$0.65	100%	\$0.65
Animal Control	Adoptions	31,980	Per Capita	30,555	\$1.05	100%	\$1.05
Animal Control	Fines	1,500	Per Capita	30,555	\$0.05	100%	\$0.05
Animal Control	Fees	4,034	Per Capita	30,555	\$0.13	100%	\$0.13
Assessor	Fees	23,316	Per DU	31,185	\$0.75	100%	\$0.75
Clerk & Recorder	Fees	1,225,763	Per DU	31,185	\$39.31	100%	\$39.31
Clerk & Recorder	Surcharge Revenue	42,450	Per DU	31,185	\$1.36	100%	\$1.36
Comm & Senior Center	Program Fees	56,795	Per Capita	30,555	\$1.86	25%	\$0.46
Comm & Senior Center	Fees	98,966	Per Capita	30,555	\$3.24	25%	\$0.81
County Attorney	Fees	85,000	No Nexus/Not Estimated	N/A	N/A	50%	N/A
CSU Extension	Program Fees	3,662	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Elections	Fees	34,190	Per Capita	30,555	\$1.12	50%	\$0.56
Emergency Management	Fees	17,413	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Engineering	Fees	212,703	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Engineering	Bond Admin Fees	37,757	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Environmental Health	Ows Permit Revenue	67,618	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Cp-License/Contract Revenue	188,165	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Ows Inspection Rev	15,158	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Ows Contractor/Cleaner Rev	2,566	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Cp-Inspect/Review Revenue	17,050	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Cp-Penalty Revenue	750	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Environmental Health	Dw-Ncgw Revenue	692	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Environmental Health	Dw-Sample Revenue	4,680	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Sp - Inspect/Review	767	Expense Deduction	N/A	N/A	N/A	N/A
Environmental Health	Cp-Temp Food	11,667	Expense Deduction	N/A	N/A	N/A	N/A
Facilities Maintenance	Fees	18,222	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Facilities Maintenance	Facility Reimb Fees	116,376	Per Capita	30,555	\$3.81	50%	\$1.90
Finance	Fees	71,392	Per Capita	30,555	\$2.34	50%	\$1.17
General Fund Undesignated	Vending Revenue	7	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Franchise Fees	382,360	Per DU	31,185	\$12.26	50%	\$6.13
General Fund Fleet Maint	Fees	9,050	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Water Quality	Fees	107,790	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Jail	Fees	155,769	Per Capita	30,555	\$5.10	10%	\$0.51
Jail	Restitution	2,615	Per Capita	30,555	\$0.09	10%	\$0.01
Jail	Inmate Fund Revenue	11,745	Per Capita	30,555	\$0.38	10%	\$0.04
Jail	Commissary Fund Revenue	5,875	Per Capita	30,555	\$0.19	10%	\$0.02
Jail	Cost Of Care Fees	19,495	Per Capita	30,555	\$0.64	10%	\$0.06
Jail	Mental Health Fees	5,313	Per Capita	30,555	\$0.17	10%	\$0.02
Planning	Fees	377,317	Expense Deduction	N/A	N/A	N/A	N/A
Public Health	Fees	14,404	Expense Deduction	N/A	N/A	N/A	N/A
Public Trustee	Pt-Reimbursable Fees	6,081	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Public Trustee	Public Trustee Fees	91,410	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Sheriff Administration	Fees	118,673	Per Capita	30,555	\$3.88	50%	\$1.94
Sheriff Administration	Surcharge Revenue	6,147	Per Capita	30,555	\$0.20	50%	\$0.10
Sheriff Administration	User Fees	16,788	Per Capita	30,555	\$0.55	50%	\$0.27
Treasurer	Fees	3,495,078	Case Study	Case Study	N/A	N/A	N/A
Treasurer	Advertising Fees	3,321	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Youth & Family	Dui Fines/Leaf	29,746	Per Capita	30,555	\$0.97	25%	\$0.24
	Charges For Service	7,342,167					
Description Misc Revenue							
Animal Control	Donation Revenue	80,212	Per Capita	30,555	\$2.63	100%	\$2.63
Animal Control	Humane Education Don Rev	1,135	Per Capita	30,555	\$0.04	100%	\$0.04
Animal Control	Spay / Neuter Donation Rev	11,723	Per Capita	30,555	\$0.38	100%	\$0.38
Comm & Senior Center	Donation Revenue	2,120	Per Capita	30,555	\$0.07	100%	\$0.07
Coroner	Donation Revenue	923	Per Capita	30,555	\$0.03	100%	\$0.03
Emergency Management	Contributions	6,750	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Sale Of Assets	3,036	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Land Lease Income	101,268	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Misc Revenue	137,509	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Rental Income	388,562	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Cost Allocation Reimbursement	98,353	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Interest Income-Notes Rec	154,785	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Net Operating Income	29,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Ccoera Forfeitures	34,077	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Community Benefit Revenues	14,400	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Snake River Admin	75,684	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Communications Ops Admin	14,290	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Transit Admin	656,250	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Ambulance Admin	363,476	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Landfill Admin	169,768	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Housing Authority Admin Fe	5,383	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
General Fund Undesignated	Open Space Admin Fee	189,417	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Housing - SCHA Pr	Reimbursement Revenue	344,702	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Human Resources	Rental Income	29,023	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Organization Support	Donation Revenue	115	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Public Health	Donation Revenue	262	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Sheriff Administration	Explorer Post Revenue	5,771	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Sheriff Administration	Donation Revenue	909	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Water Rescue	Donation Revenue	333	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Youth & Family	Donation Revenue	61,522	Per Capita	30,555	\$2.01	100%	\$2.01
	Misc Revenue	2,961,426					
Description Interest Revenue							
Treasurer	Interest Revenue	148,885	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Description Licenses/Permits							
Animal Control	Ac Licenses	15,132	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Electrical Permit Fees	257,757	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Bldg Permit Fees	1,124,218	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Plan Review Fees	862,185	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Re-Inspection Fees	9,163	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Registration Fees	51,566	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Mechanical Permit Fees	106,361	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Plumbing Permit Fees	82,084	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Building Inspection	Research/Copy Fees	677	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
	Licenses/Permits	2,509,143					
Description Interfund Transfers							
General Fund Undesignated	Interfund Transfers - In	500,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Planning	Interfund Transfers - In	875	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
	Total Interfund Transfers	500,875					
Total Revenue		35,350,791					

Source: Summit County Budget; Economic & Planning Systems

Table 57. Budget Detail: General Fund Expenditure Nexus Factors

	2017-2019 Average	Revenue Deductions	Local Cost	Estimating Method	Nexus Factor	Gross Revenue Factor	Percent Variable	Net Revenue Factor
Administration								
County Commissioners	\$564,880	\$0	\$564,880	Peak Population	167,157	\$3.38	10%	\$0.34
County Manager	848,782	2,288	846,495	Peak Population	167,157	\$5.06	10%	\$0.51
Finance	806,113	0	806,113	Peak Population	167,157	\$4.82	10%	\$0.48
County Attorney	808,947	0	808,947	Peak Population	167,157	\$4.84	10%	\$0.48
Human Resources	458,210	0	458,210	Peak Population	167,157	\$2.74	10%	\$0.27
Property Casualty	314,331	0	314,331	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Worker's Compensation	400,127	0	400,127	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Information Systems	1,759,341	0	1,759,341	Peak Population	167,157	\$10.53	10%	\$1.05
Organization Support	683,682	0	683,682	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Genl Fund Water Quality	83,313	0	83,313	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Assessor	1,684,999	0	1,684,999	Per DU	31,185	\$54.03	75%	\$40.52
Clerk & Recorder	701,826	0	701,826	Per Capita	30,555	\$22.97	10%	\$2.30
Elections	173,509	0	173,509	Per Capita	30,555	\$5.68	75%	\$4.26
Surveyor	6,135	0	6,135	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Treasurer	241,566	0	241,566	Per DU	31,185	\$7.75	75%	\$5.81
Public Trustee	120,621	0	120,621	Per DU	31,185	\$3.87	75%	\$2.90
Subtotal	\$9,656,382	\$0	\$9,654,095					
Public Safety								
District Attorney	\$1,246,687	\$0	\$1,246,687	Peak Population	167,157	\$7.46	50%	\$3.73
Coroner	242,619	16,902	225,717	Peak Population	167,157	\$1.35	100%	\$1.35
Sheriff Administration	4,006,539	0	4,006,539	Case Study	Case Study	N/A	N/A	N/A
Animal Control	869,273	0	869,273	Per Capita	30,555	\$28.45	50%	\$14.22
Emergency Management	172,362	0	172,362	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Jail	2,891,375	0	2,891,375	Peak Population	167,157	\$17.30	25%	\$4.32
Search & Rescue	37,186	0	37,186	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Water Rescue	17,286	0	17,286	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Subtotal	\$9,483,328	\$0	\$9,466,426					
Community Development								
Community Development	316,211	\$0	\$316,211	Peak Population	167,157	\$1.89	50%	\$0.95
Building Inspection	1,040,492	0	1,040,492	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
CSU Extension	190,190	71,000	119,190	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Housing - SCHA PR	415,892	0	415,892	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Planning	916,281	377,317	538,963	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A
Subtotal	\$2,879,066	\$448,318	\$2,430,748					
Human Services								
Comm & Senior Center	\$517,692	\$162,300	\$355,392	Per Capita	30,555	\$11.63	75%	\$8.72
Early Head Start	313,648	315,768	0	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Head Start	396,940	403,820	0	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Veterans	11,001	0	11,001	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Public Health	1,482,893	901,116	581,777	Per Capita	30,555	\$19.04	75%	\$14.28
Environmental Health	526,099	316,742	209,356	Peak Population	167,157	\$1.25	75%	\$0.94
Nurse Home Visitor	830,355	0	830,355	Per Capita	30,555	\$27.18	75%	\$20.38
Youth & Family	874,180	484,480	389,699	Per Capita	30,555	\$12.75	75%	\$9.57
Subtotal	\$4,952,807	\$2,584,227	\$2,377,580					
Public Works								
Engineering	\$380,771	\$0	\$380,771	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Facilities Maintenance	1,156,071	0	1,156,071	Peak Population	167,157	\$6.92	25%	\$1.73
Fleet Maintenance	419,247	0	419,247	Peak Population	167,157	\$2.51	75%	\$1.88
Weed Management	213,108	0	213,108	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Subtotal	\$2,169,196	\$0	\$2,169,196					
Strong Future (1A)								
Early Learning	\$791,667	\$0	\$791,667	Case Study	Case Study	N/A	N/A	N/A
Mental Health	633,333	0	633,333	Case Study	Case Study	N/A	N/A	N/A
Public Facilities	506,667	0	506,667	Case Study	Case Study	N/A	N/A	N/A
Recycling	538,333	0	538,333	Case Study	Case Study	N/A	N/A	N/A
Wildfire	316,667	0	316,667	Case Study	Case Study	N/A	N/A	N/A
Subtotal	\$2,786,667	\$0	\$2,786,667					
Miscellaneous								
Salary Pool	\$132,428	\$0	\$132,428	Peak Population	167,157	\$0.79	75%	\$0.59
Special Projects	466,667	0	466,667	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Transfer Out - Employee Housing	46,667	0	46,667	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Transfer Out - Communications Ops.	120,429	0	120,429	Peak Population	167,157	\$0.72	75%	\$0.54
Transfer Out - Capital Expenditures	250,000	0	250,000	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
IF Transfers Out	856,149	0	856,149	No Nexus/Not Estimated	N/A	N/A	N/A	N/A
Subtotal	\$1,872,338	\$0	\$1,016,190					
Total Expenditures	\$33,799,785	\$3,032,545	\$29,900,902					

Source: Summit County Budget; Economic & Planning Systems

Table 58. Budget Detail: General Fund Expenditure Project Impact

	Local Cost	Estimating Method	Percent Variable	Net Revenue Factor	Phase 1 1A	1B	Phase 2 2A	2B	Phase 3 3A	3B	3C	Phase 4 4A	4B	Project Nexus Factor	Phase 1 1A	1B	Phase 2 2A	2B	Phase 3 3A	3B	3C	Phase 4 4A	4B	Expenditure Impact
Administration																								
County Commissioners	\$564,880	Peak Population	10%	\$0.34	140	297	149	110	132	66	55	35	0	984	\$47	\$100	\$50	\$37	\$45	\$22	\$19	\$12	\$0	\$333
County Manager	846,495	Peak Population	10%	\$0.51	140	297	149	110	132	66	55	35	0	984	\$71	\$150	\$76	\$56	\$67	\$33	\$28	\$18	\$0	\$498
Finance	806,113	Peak Population	10%	\$0.48	140	297	149	110	132	66	55	35	0	984	\$68	\$143	\$72	\$53	\$64	\$32	\$27	\$17	\$0	\$475
County Attorney	808,947	Peak Population	10%	\$0.48	140	297	149	110	132	66	55	35	0	984	\$68	\$144	\$72	\$53	\$64	\$32	\$27	\$17	\$0	\$476
Human Resources	458,210	Peak Population	10%	\$0.27	140	297	149	110	132	66	55	35	0	984	\$38	\$81	\$41	\$30	\$36	\$18	\$15	\$9	\$0	\$270
Property Casualty	314,331	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Worker's Compensation	400,127	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Information Systems	1,759,341	Peak Population	10%	\$1.05	140	297	149	110	132	66	55	35	0	984	\$148	\$313	\$157	\$116	\$139	\$69	\$58	\$36	\$0	\$1,036
Organization Support	683,682	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Genl Fund Water Quality	83,313	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Assessor	1,684,999	Per DU	75%	\$40.52	58	135	64	50	60	30	25	14	0	436	\$2,350	\$5,471	\$2,594	\$2,026	\$2,431	\$1,216	\$1,013	\$567	\$0	\$17,669
Clerk & Recorder	701,826	Per Capita	10%	\$2.30	140	297	149	110	132	66	55	35	0	984	\$322	\$682	\$343	\$253	\$303	\$152	\$126	\$79	\$0	\$2,260
Elections	173,509	Per Capita	75%	\$4.26	140	297	149	110	132	66	55	35	0	984	\$598	\$1,265	\$635	\$468	\$562	\$281	\$234	\$147	\$0	\$4,191
Surveyor	6,135	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Treasurer	241,566	Per DU	75%	\$5.81	58	135	64	50	60	30	25	14	0	436	\$337	\$784	\$372	\$290	\$349	\$174	\$145	\$81	\$0	\$2,533
Public Trustee	120,621	Per DU	75%	\$2.90	58	135	64	50	60	30	25	14	0	436	\$168	\$392	\$186	\$145	\$174	\$87	\$73	\$41	\$0	\$1,265
Subtotal	9,654,095														\$4,216	\$9,526	\$4,596	\$3,528	\$4,234	\$2,117	\$1,764	\$1,024	\$0	\$31,005
Public Safety																								
District Attorney	\$1,246,687	Peak Population	50%	\$3.73	140	297	149	110	132	66	55	35	0	984	\$523	\$1,108	\$556	\$410	\$492	\$246	\$205	\$129	\$0	\$3,670
Coroner	225,717	Peak Population	100%	\$1.35	140	297	149	110	132	66	55	35	0	984	\$189	\$401	\$201	\$149	\$178	\$89	\$74	\$47	\$0	\$1,329
Sheriff Administration	4,006,539	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$3,363	\$7,119	\$3,574	\$2,637	\$3,164	\$1,582	\$1,318	\$829	\$0	\$23,586
Animal Control	869,273	Per Capita	50%	\$14.22	140	297	149	110	132	66	55	35	0	984	\$1,996	\$4,225	\$2,121	\$1,565	\$1,878	\$939	\$782	\$492	\$0	\$13,997
Emergency Management	172,362	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Jail	2,891,375	Peak Population	25%	\$4.32	140	297	149	110	132	66	55	35	0	984	\$607	\$1,284	\$645	\$476	\$571	\$285	\$238	\$150	\$0	\$4,255
Search & Rescue	37,186	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Water Rescue	17,286	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Subtotal	9,466,426														\$6,679	\$14,136	\$7,098	\$5,236	\$6,283	\$3,141	\$2,618	\$1,646	\$0	\$46,837
Community Development																								
Community Development	\$316,211	Peak Population	50%	\$0.95	140	297	149	110	132	66	55	35	0	984	\$133	\$281	\$141	\$104	\$125	\$62	\$52	\$33	\$0	\$931
Building Inspection	1,040,492	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
CSU Extension	119,190	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Housing - SCHA PR	415,892	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Planning	538,963	One Time Rev./Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Subtotal	2,430,748														\$133	\$281	\$141	\$104	\$125	\$62	\$52	\$33	\$0	\$931
Human Services																								
Comm & Senior Center	\$355,392	Per Capita	75%	\$8.72	140	297	149	110	132	66	55	35	0	984	\$1,224	\$2,591	\$1,301	\$960	\$1,151	\$576	\$480	\$302	\$0	\$8,584
Early Head Start	0	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Head Start	0	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Veterans	11,001	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Public Health	581,777	Per Capita	75%	\$14.28	140	297	149	110	132	66	55	35	0	984	\$2,004	\$4,241	\$2,129	\$1,571	\$1,885	\$942	\$785	\$494	\$0	\$14,052
Environmental Health	209,356	Peak Population	75%	\$0.94	140	297	149	110	132	66	55	35	0	984	\$132	\$279	\$140	\$103	\$124	\$62	\$52	\$32	\$0	\$924
Nurse Home Visitor	830,355	Per Capita	75%	\$20.38	140	297	149	110	132	66	55	35	0	984	\$2,860	\$6,053	\$3,039	\$2,242	\$2,690	\$1,345	\$1,121	\$705	\$0	\$20,056
Youth & Family	389,699	Per Capita	75%	\$9.57	140	297	149	110	132	66	55	35	0	984	\$1,342	\$2,841	\$1,426	\$1,052	\$1,263	\$631	\$526	\$331	\$0	\$9,413
Subtotal	2,377,580														\$7,562	\$16,005	\$8,036	\$5,928	\$7,114	\$3,557	\$2,964	\$1,864	\$0	\$53,029
Public Works																								
Engineering	\$380,771	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Facilities Maintenance	1,156,071	Peak Population	25%	\$1.73	140	297	149	110	132	66	55	35	0	984	\$243	\$514	\$258	\$190	\$228	\$114	\$95	\$60	\$0	\$1,701
Fleet Maintenance	419,247	Peak Population	75%	\$1.88	140	297	149	110	132	66	55	35	0	984	\$264	\$559	\$281	\$207	\$248	\$124	\$103	\$65	\$0	\$1,851
Weed Management	213,108	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Subtotal	2,169,196														\$507	\$1,072	\$538	\$397	\$477	\$238	\$199	\$125	\$0	\$3,552
Strong Future (1A)																								
Early Learning	\$791,667	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,997	\$2,373	\$2,089	\$879	\$1,055	\$527	\$746	\$496	\$0	\$10,163
Mental Health	633,333	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,597	\$1,899	\$1,671	\$703	\$844	\$422	\$597	\$397	\$0	\$8,131
Public Facilities	506,667	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,278	\$1,519	\$1,337	\$563	\$675	\$338	\$478	\$318	\$0	\$6,504
Recycling	538,333	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$1,358	\$1,614	\$1,421	\$598	\$717	\$359	\$507	\$337	\$0	\$6,911
Wildfire	316,667	Case Study	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$799	\$949	\$836	\$352	\$422	\$211	\$299	\$198	\$0	\$4,065
Subtotal	2,786,667														\$7,029	\$8,354	\$7,355	\$3,094	\$3,713	\$1,856	\$2,627	\$1,746	\$0	\$35,775
Miscellaneous																								
Salary Pool	\$132,428	Peak Population	75%	\$0.59	140	297	149	110	132	66	55	35	0	984	\$83	\$176	\$89	\$65	\$78	\$39	\$33	\$21	\$0	\$585
Special Projects	466,667	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Transfer Out - Employee Housing	46,667	No Nexus/Not Estimated	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	---	---	---	---	---	---	---	---	---	---
Transfer Out - Communications (911) Ops.	120,429	Peak Population	75%	\$0.54	140	297	149	110	132															