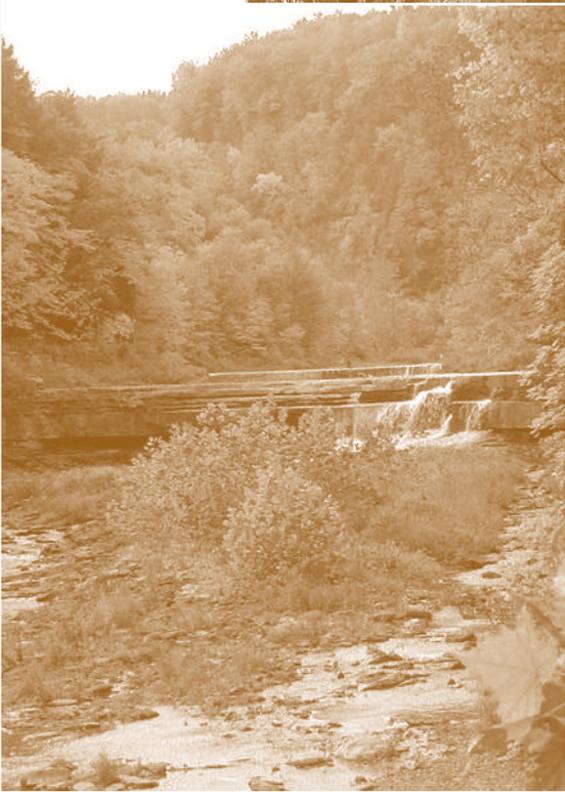


# Implementation and Impact Analysis

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# Implementation of Priority Actions

The Comprehensive Plan identifies 61 priority actions to be initiated in the next five years. These action items are the short-term activities that Tompkins County government or community partners can undertake to advance the Plan's principles and policies and the County's vision and mission. Very few action items on this list can be undertaken and completed exclusively by one agency, and successful implementation will require public-private partnerships, intermunicipal efforts, or inter-agency coordination and cooperation. A number of agencies both from within County government and from the larger community have agreed to play leadership roles. For example, the Ithaca-Tompkins County Transportation Council will take on most of the responsibility for implementation in the area of transportation, and Tompkins County Area Development has agreed to be the leader in implementation in the area of jobs and business. We also anticipate, and have already had responses of interest from, a number of partners in local municipalities, the private sector, and among state and federal agencies and are confident that this will grow over the next five years. A cooperative, collaborative approach is essential for the Plan to be successful.

## Principal Local Agencies

To assure accountability and commitment to timely implementation, several primary agencies have been identified and have agreed to serve in that role. In the attached table, these agencies are referred to as "Principal Local Agencies." The implementation plan does not identify every agency or organization that needs, or might want, to be involved in an action. In a few cases more than one principal local agency has been identified. When particularly disparate steps need to be undertaken to complete the action, more than one agency would need to take the lead. In some cases federal and/or state agencies will need to take on major responsibility for implementing an action, and the identified principal local agency needs to continue to work with these agencies.

## Monitoring and Evaluation

Within five years following adoption of the Plan, an assessment will be undertaken to evaluate the success in implementing the actions and their effectiveness in moving the County toward realizing the Plan's policy objectives. It is expected that the evaluation will result in some actions being dropped as less effective or feasible and others being added. Any amendments to the Plan must undergo a formal review process and be adopted by the County Legislature in the same manner as the original Plan.

At ten-year intervals a more complete review of the Plan's principles, policies, and the underlying analysis will also be undertaken. The Plan's time horizon is intended to be twenty years, at which time a new or updated Plan should be developed.

The Planning Commissioner will report annually to the County Legislature on progress in implementing the Plan. This will include identification of action items that have been initiated and the results of those actions. The Commissioner's report will include measures of success by which to monitor the Plan's progress and any barriers to implementation that have been encountered. The appropriate measurement tools will be developed during the implementation process.

## Resources

Resources for implementing the Plan will come from a number of sources. Initially, much of the effort will involve a redirection of existing resources. We are also confident that the Plan will draw interest and resources from state and federal funding agencies and private foundations that support the development of sustainable, healthy communities. For every area that the Plan addresses, there are established, though competitive, funding programs that can assist with implementation. Any additional Tompkins County resources that are needed will be subject to review and approval by the County Legislature through the County's budget process.

## HOUSING CHOICES

	<b>Action Item Description</b>	<b>Principal Local Agency(ies)</b>
1	Produce a three- to five-year affordable housing needs assessment to use as a basis to guide development of appropriate subsidized rental and ownership housing to meet local needs.	Tompkins County Planning Department
2	Conduct a survey of in-commuters to determine the reasons they live outside of Tompkins County.	Ithaca-Tompkins County Transportation Council, Tompkins County Planning Department
3	Develop or identify model provisions for land development regulations that encourage affordable housing.	Tompkins County Planning Department
4	Provide education and training programs for elected officials, board members, community leaders, developers and builders, and the general public on the need for and benefits of affordable housing development.	Better Housing for Tompkins County, Tompkins County Planning Department
5	Identify subsidized affordable housing units and determine when subsidies expire and if the units are likely to remain affordable. Establish a program to monitor the status of those units to anticipate impending deficiencies.	Tompkins County Planning Department
6	Build a new Community Residence – Single Room Occupancy mental health facility.	Tompkins County Mental Health Department
7	Develop plans to meet the housing needs of segments of the population that require supportive services, including seniors, independent (or at-risk) youth, and the homeless.	Tompkins County Office for the Aging, Tompkins County Department of Youth Services, American Red Cross

## TRANSPORTATION CHOICES

	<b>Action Item Description</b>	<b>Principal Local Agency(ies)</b>
8	Develop a bicycle suitability map for Tompkins County.	Ithaca-Tompkins County Transportation Council
9	Identify infill opportunities at nodes along transit lines.	Tompkins County Planning Department
10	Develop a countywide State Route 13 Corridor Management Plan.	Ithaca-Tompkins County Transportation Council, Tompkins County Planning Department
11	Complete a traffic signal upgrade and intersection evaluation program.	Ithaca-Tompkins County Transportation Council, City of Ithaca Department of Public Works
12	Develop a centralized, uniform accident reporting system.	Tompkins County Administration
13	Work with municipalities to assess transportation infrastructure needs, including roadways, transit, bicycles, and pedestrians, to support local planning efforts.	Ithaca-Tompkins County Transportation Council
14	Facilitate municipal review of local development regulations to address future performance of the transportation system.	Ithaca-Tompkins County Transportation Council
15	Implement recommendations in the Freight Transportation Study to minimize negative aspects of freight transportation, while increasing safety.	Ithaca-Tompkins County Transportation Council
16	Develop a countywide comprehensive park and ride plan.	Ithaca-Tompkins County Transportation Council

### JOBS AND BUSINESS

Action Item Description	Principal Local Agency(ies)
17 Complete and implement the workforce development plan, striving to meet the needs of the unemployed and underemployed through job creation activities, and the needs of employers through employment and training programs.	Tompkins Workforce NY
18 Enhance the ability to analyze costs and benefits of projects as well as improve post-project job data collection to determine whether the public purpose of projects is realized.	Tompkins County Area Development
19 Continue to lobby for State Empire Zone status and explore regional partnerships to share underutilized economic development resources.	Tompkins County Area Development
20 Continue to explore ways to improve the cost and convenience of air service for county employers, visitors, and local residents.	Ithaca-Tompkins Regional Airport
21 Utilize Cornell University's resources to greater advantage, including: work with Cornell to improve technology transfer, and study feasibility of a business attraction initiative using specific Cornell research and development programs as the key element.	Tompkins County Area Development
22 Promote and assist in the development of the county's tourism attractions, including cultural, natural, and commercial attractions.	Tompkins County Convention & Visitors Bureau
23 Develop a strategy to promote local use and consumption of locally produced goods.	Cornell Cooperative Extension of Tompkins County, Tompkins County Chamber of Commerce
24 Encourage the formation, retention, and expansion of manufacturing and high tech businesses.	Tompkins County Area Development

### RURAL RESOURCES

Action Item Description	Principal Local Agency(ies)
25 Determine the feasibility of a rural micro-enterprise program, including adding a component to the County's Economic Development Revolving Loan Fund.	Tompkins County Planning Department
26 Update the Agriculture and Farmland Protection Plan with a particular focus on promoting the viability and profitability of agriculture within the county.	Tompkins County Agriculture & Farmland Protection Board
27 Establish a program to protect and manage land for agricultural and forestry use in the focus areas identified in the Comprehensive Plan using tools appropriate to the functions of those resources.	Tompkins County Planning Department
28 Develop or identify model performance standards to preserve agriculture and forest land.	Tompkins County Planning Department

### WATER RESOURCES

Action Item Description	Principal Local Agency(ies)
29 Complete watershed assessments for the Fall Creek and Six Mile Creek drinking water sources.	Tompkins County Planning Department
30 Continue to conduct aquifer studies.	Tompkins County Planning Department
31 Initiate inspection and maintenance requirements for individual on-site wastewater treatment systems.	Tompkins County Health Department
32 Update the county flood hazard mitigation program to incorporate watershed-based approaches to reducing the risk of flood damages.	Tompkins County Planning Department
33 Update floodplain maps.	Tompkins County Planning Department
34 Develop or identify model stream buffer ordinances.	Tompkins County Planning Department
35 Develop a system to provide for regular maintenance of existing drainage systems and use of appropriate road ditching techniques on County-maintained roads, and encourage the use of such techniques on other roads in the county.	Tompkins County Highway Division
36 Develop boat docking, boat service areas, and a waterfront commercial district on, and in the vicinity of, Inlet Island in the City of Ithaca.	City of Ithaca Planning & Development
37 Redevelop the NYSDOT Maintenance Facility site with water-dependent and/or water-enhanced projects to provide economic benefits to the City and the County and provide public access to the water's edge.	Tompkins County Planning Department
38 Dredge Cayuga Inlet and find an appropriate method for disposal of dredge spoil material, for example, using dredged material to create new, functioning wetlands at the south end of Cayuga Lake.	City of Ithaca Planning & Development
39 Prepare a Cayuga Lake water quality and quantity monitoring plan.	Cayuga Lake Watershed Network

### NATURAL FEATURES

Action Item Description	Principal Local Agency(ies)
40 Establish an open-space program to protect or preserve natural resources and recreational amenities in the focus areas identified in the Comprehensive Plan using tools appropriate to the functions of those resources.	Tompkins County Planning Department
41 Define stream corridor buffers for the major tributaries to Cayuga Lake and encourage use of appropriate measures to preserve the designated stream corridors.	Tompkins County Planning Department
42 Develop and disseminate educational information tailored to each Natural Features Focus Area and each Agricultural Resources Focus Area.	Tompkins County Planning Department
43 Conduct a Scenic Resources Inventory and prepare a Scenic Resources Preservation Plan.	Tompkins County Planning Department
44 Develop or identify model performance standards to preserve natural resources.	Tompkins County Planning Department
45 Develop or obtain a system to track land use changes and preservation efforts.	Tompkins County Planning Department
46 Complete the Cayuga Waterfront Trail and the Black Diamond Trail.	Tompkins County Chamber of Commerce, Ithaca-Tompkins County Transportation Council, Tompkins County Planning Department

### STRONG COMMUNITIES

Action Item Description	Principal Local Agency(ies)
47 Advance implementation of a countywide multiuse trail network.	Ithaca-Tompkins County Transportation Council
48 Conduct pedestrian level-of-service and walkability studies in neighborhoods, villages, and hamlets throughout the county.	Ithaca-Tompkins County Transportation Council, Tompkins County Planning Department
49 Provide pedestrian connections between the waterfront and downtown through urban creek corridors.	City of Ithaca Planning & Development

### CENTERS OF DEVELOPMENT

Action Item Description	Principal Local Agency(ies)
50 Work with municipalities to identify and map areas appropriate for infill development.	Tompkins County Planning Department
51 Develop or identify model development design standards that address how to maintain a distinct edge between the urban/village areas and the rural countryside.	Tompkins County Planning Department
52 Evaluate and modify the following programs for consistency with and furtherance of the nodal development patterns: review of development proposals under General Municipal Law 239, Economic Development Revolving Loan Fund, Agricultural Districts, and advisory boards' work programs.	Tompkins County Planning Department
53 Work with municipalities to develop land use scenarios consistent with the Plan and with local land use plans and policies.	Tompkins County Planning Department

### EFFICIENT USE OF PUBLIC FUNDS

Action Item Description	Principal Local Agency(ies)
54 Develop or identify model land development regulations and design standards that support denser development in areas with water and sewer services (including residential, infill and mixed-use) and limited development in areas without such services.	Tompkins County Planning Department
55 Review responsibility for highway management and maintenance based on the function of the highways.	Tompkins County Highway Division, Intermunicipal Highway Group
56 Evaluate a downtown office plan for future County facility needs.	Tompkins County Facilities Division
57 Determine the location of future Health Department facility and the future use of the Biggs B Building.	Tompkins County Facilities Division
58 Implement the countywide Public Safety Communications System project.	Tompkins County Administration, Tompkins County Department of Emergency Response
59 Evaluate the need to renovate or expand the County Public Safety Building to meet projected needs.	Tompkins County Facilities Division
60 Conduct regular meetings with officials from adjacent counties to focus on ways to reduce overall costs to taxpayers.	Tompkins County Planning Department, Tompkins County Administration
61 Explore the feasibility of developing an Official County Map.	Tompkins County Planning Department

# Future Development Scenarios

## Introduction

The principles and policies of the Comprehensive Plan recommend future development that emphasizes a nodal pattern of development. Nodal development patterns support vital communities by encouraging both public and private investment and development in the city, villages, and hamlets. Focusing development into nodal areas helps ensure that the rural areas of farms and forests are preserved for generations to come.

The future development scenarios presented and analyzed in this section are two examples of what could happen based on different assumptions about the pattern of future development. Responsibility for regulating land development lies with the city, towns, and villages. These scenarios are not meant to prescribe a specific future land use pattern. They provide projections that can help inform decisions made by elected and appointed officials. The analysis here shows the range of impacts associated with two different development

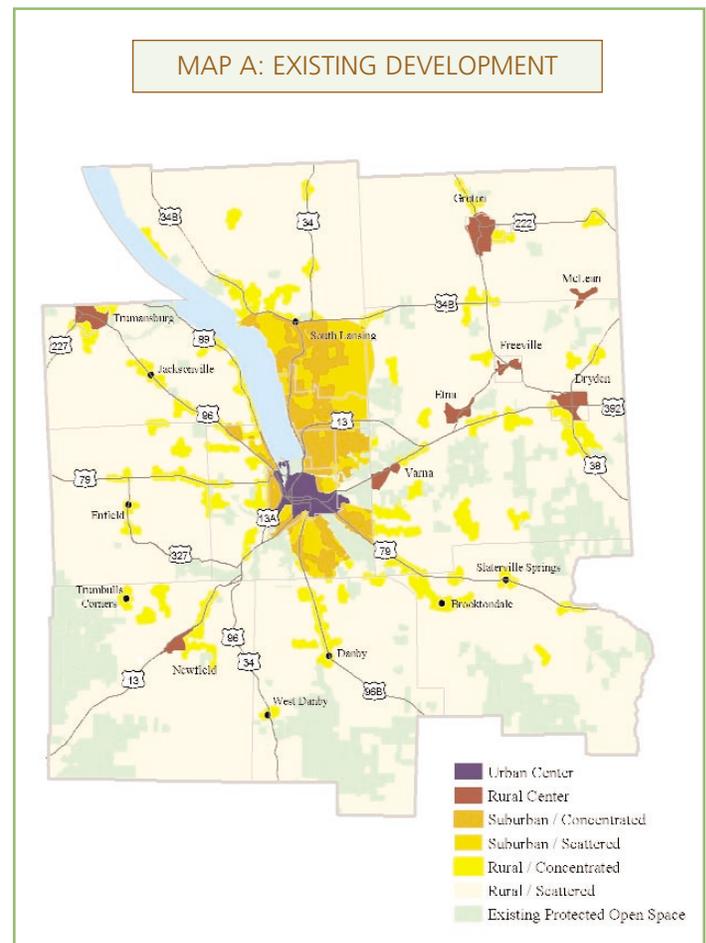
The future development scenarios can help inform decisions made by elected and appointed officials.

patterns on various systems in the county: transportation (commuting patterns, pedestrian access, and transit service), infrastructure, open space, and water resources.

Two different types of future development patterns are analyzed on the following pages. The first, the Trend Scenario, assumes that development patterns seen in the 1990s will continue over the next thirty years. The second, the Plan Scenario, assumes the recommendations in the Comprehensive Plan are implemented. Each of these scenarios accommodates about 5,000 new housing units and 7,000 to 8,000 new jobs estimated to meet the needs of the population increase projected by the New York Statistical Information System.

## Existing Patterns of Development

Map A shows the existing pattern of development in Tompkins County at a very broad scale. The majority of the county is rural in nature. These rural areas include farms and forests; very low density residential development, primarily along roadways; and scattered commercial and industrial uses. Most of the state parks, forests, and other protected lands are located in rural areas. Villages and hamlets, referred to on the map as rural centers, are scattered throughout. These rural centers have a higher density of residential development than the surrounding areas, and all include



Source: Tompkins County Planning Department

community buildings and services such as post offices or fire stations. Many of the rural centers also have a distinct commercial center and are served by municipal water and sewer systems.

The county’s urban center, located primarily in the City of Ithaca, has a downtown area with a high concentration of retail shopping, commercial services, and community buildings. This downtown is surrounded by relatively high-density residential areas that include a full range of housing types, from single-family homes to large apartment complexes. Other commercial areas and individual businesses are located throughout the urban center.

Suburban areas, which are mostly served by water and sewer, surround the urban center of the county. The highest concentration of suburban development is located in the Villages of Lansing and Cayuga Heights, and includes large-scale retail development, a number of apartment complexes, and moderate-density single-family residential development. The remaining developed portion of the suburban area consists primarily of single-family, low-density residential development, and includes some of the larger employment cen-

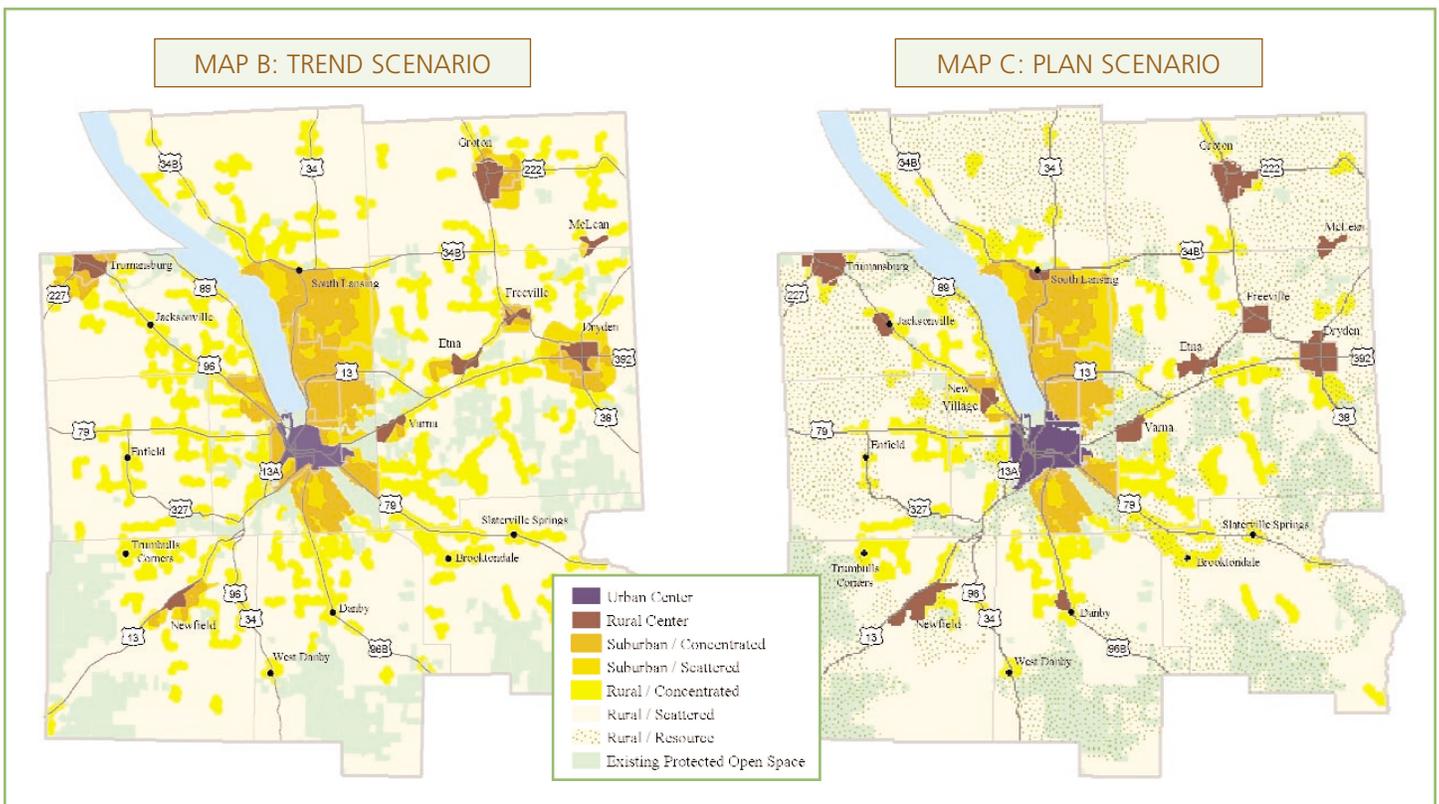
ters in the county, including Ithaca College, portions of Cornell University, and several business and industrial parks. Undeveloped suburban land is primarily located in the Northeast and South Hill areas, although the suburban pattern of development has been firmly established in these areas. There are also some smaller suburban areas located in the county adjacent to some of the rural centers.

### The Scenarios

#### Trend Scenario

During the 1990s, housing development occurred primarily in the rural and suburban areas of the county. Rural areas accounted for 42 percent of new housing development and suburban areas accounted for 32 percent of new housing development. Commercial development also occurred primarily in suburban areas, particularly along major transportation corridors.

Map B shows one development pattern that could result from a continuation of these trends. This scenario anticipates continued suburban development, including



Source: Tompkins County Planning Department

These future development scenarios are two examples of what could happen based on different assumptions about the pattern of future development. These maps are not intended to prescribe one specific future development pattern. The Suburban/Concentrated and Rural/Concentrated categories show areas where most development might be located. The Suburban/Scattered and Rural/Scattered categories show areas that would be developed at a much lower density.

residential, retail, and employment, within the vacant areas of the existing suburban portions of the county. A large amount of residential suburban development is also expected around most of the rural centers. There would also be considerable residential development in the rural areas, while the urban and rural centers would experience limited growth.

**Plan Scenario**

If the recommendations in the Comprehensive Plan are implemented, future development would shift away from suburban and rural areas, and into the city, villages, and hamlets. Map C shows one pattern of development that could result. This scenario anticipates both a physical expansion of and additional development within the urban and rural centers. Several existing rural settlements would grow larger and become rural centers. This scenario also includes a new center located near the hospital.

Growth in the suburban and rural areas of the county would continue, accounting for roughly one-third of new residential development, but there would be very little creation of new suburban areas. Instead, development of vacant lands within the already-established suburban areas, particularly where water and sewer services would

be available, would account for most of the suburban development in the county. Rural areas would also see development, but in Natural Features Focus Areas and Agricultural Resource Focus Areas, referred to as Rural/Resource on the map, it would grow at a slower rate than other rural areas.

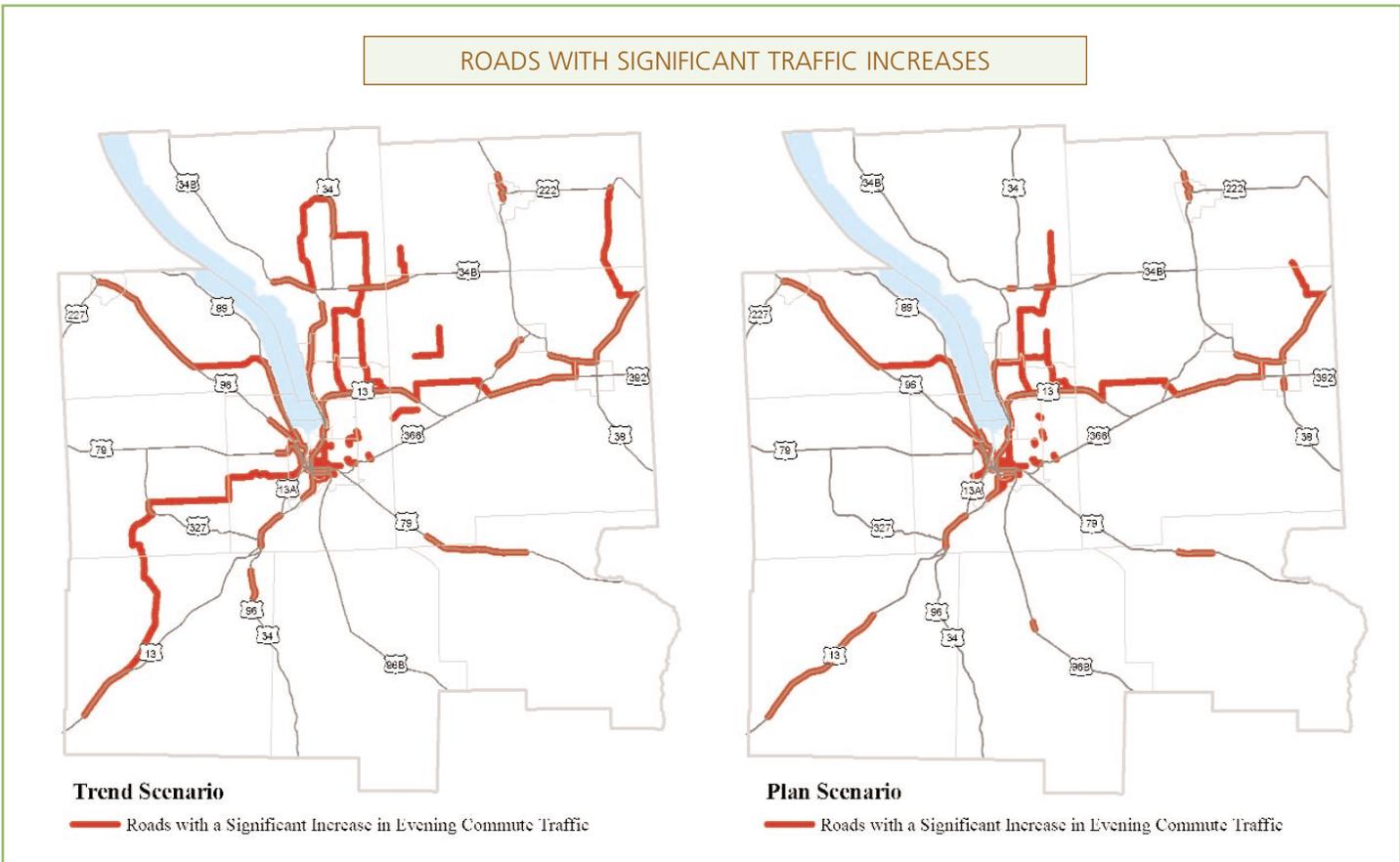
**Analyzing the Impacts**

Future development of any kind will impact the natural and human-made systems in Tompkins County. The Plan Scenario helps limit these impacts by directing development into areas with infrastructure and away from areas with sensitive environmental features. Further mitigation of development impacts is possible through local and county-level initiatives, as outlined in other sections of the Plan.

**Impact on Transportation**

Walkability and access to transit improve in the Plan Scenario, as residents move into the more compact neighborhoods of the city, villages, and hamlets. As a result, fewer miles are traveled each day and traffic congestion is less than it would be if existing patterns continue.

In the Plan Scenario, there are noticeably fewer roads with a significant increase in evening commute traffic than

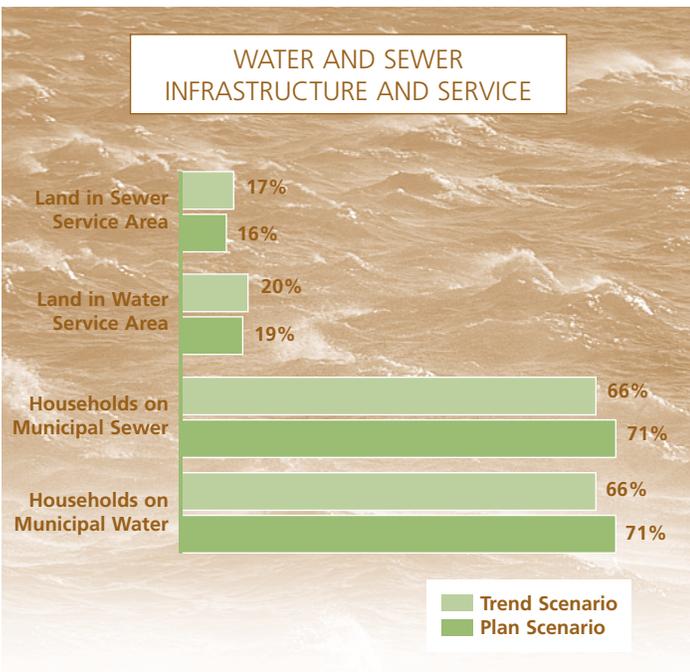


Source: Ithaca-Tompkins County Transportation Council Travel Demand Model

IMPACT ON TRANSPORTATION		
	Trend	Plan
<b>Pedestrian</b>		
New Households near Community Facility (1/2 mile)	3,207	4,657
<b>Transit</b>		
New Households near Bus Stop (1/4 mile)	1,798	3,095
New Jobs near Bus Stop (1/4 mile)	5,524	7,317
<b>Automotive</b>		
Total Miles Traveled (Evening Commute)	263,714	258,942

in the Trend Scenario. In particular, several local roads in Lansing, Enfield, and Newfield show less traffic in the Plan Scenario. The roads with a significant increase in evening commute traffic in the Plan Scenario, in general, would have a much larger increase in traffic than in the Trend Scenario.

These anticipated traffic impacts are based on existing travel patterns. However, it is possible that behavior patterns in the future will change in reaction to fuel prices, increased congestion, and other influences. The Plan Scenario is more conducive to accommodating these changes, because more people would live and work near a bus stop. This suggests that the Plan Scenario could result in an even further reduction of traffic impacts.



Source: Tompkins County Planning Department

**Impact on Infrastructure**

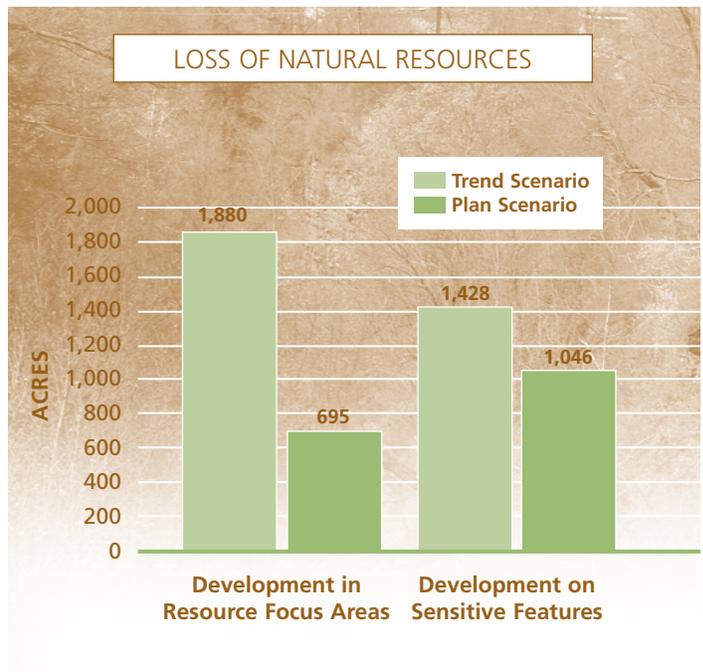
Directing development into the city and villages also reduces the need to extend water and sewer lines, since many of these areas already have adequate infrastructure to accommodate new development. At the same time, public water and sewer both serve more than a thousand additional households in the Plan Scenario than in the Trend Scenario because of the moderate increase in density in these service areas. This translates into a lower cost both overall and per family served by water and sewer infrastructure.

**Impact on Natural Resources**

The more compact development patterns of the Plan Scenario reduce the total amount of land required to accommodate new residential development. The Trend Scenario consumes approximately 600 more acres of land for residential development than the Plan Scenario.

Even more significant is the degree to which the Plan Scenario helps preserve natural features and working rural landscapes. The Comprehensive Plan identifies Natural Features Focus Areas (see Natural Features section) and Agricultural Resources Focus Areas (see Rural Resources section). By directing development away from these areas, the loss of important open space is reduced by nearly two-thirds in the Plan Scenario.

Similarly, potential development on sensitive features such as wetlands, steep slopes, and flood plains decreases by more than a third in the Plan Scenario. Development in wetlands and on floodplains threatens the essential functions of water filtration, retention, and absorption of these features.



Source: Tompkins County Planning Department

Development on steep slopes similarly affects water quality and quantity through increased erosion and runoff. Potential impacts on these sensitive features could be further mitigated through local regulatory measures.

### Additional Growth

The scenarios were based on the population projections prepared by the New York Statistical Information Systems. The analysis of the scenarios provides a basis for understanding the potential impacts of future development on community and natural systems within the next 20 years. The Plan Scenario, and the principles of the Plan, present a strategy for accommodating projected growth with reduced impact on these systems. The Plan Scenario also establishes a pattern of development that is more sustainable over the longer run, ensuring that population growth beyond the projected 20-year growth can be accommodated.

To quantify the potential impacts of growth beyond the 20-year projection, higher-growth scenarios were prepared following the patterns established under the Trend Scenario and the Plan Scenario. These higher-growth projections accommodate a total of approximately 9,000 new housing units – 4,000 more than under 20-year projected growth scenarios – and 9,000 to 10,000 new jobs. This additional increase in housing is equivalent to what would be needed if half the workers who commute from outside the county moved here. The higher-growth scenarios also assume there would be additional job growth to provide services to these new households.

The analysis of the higher-growth scenarios indicates that the Plan Scenario continues to outperform the Trend Scenario in impacts on open space, water resources, transportation, and infrastructure. The additional growth under these scenarios and the corresponding increase in impacts makes the Plan Scenario's pattern of development even more essential. While the higher growth under the Trend Scenario threatens the health of these systems, the Plan Scenario provides a framework for accommodating that growth while still maintaining the environmental and community assets we value.

### An Intermunicipal Approach

The Plan Scenario is built on one particular nodal development pattern, but this is not the only nodal development pattern that should or will be considered. It is important for each local community to develop more detailed future development maps. These efforts should involve local planning officials, in order to integrate local land use plans and policies, as well as County planners, in order to incorporate the principles of this Plan. In addition, while the analysis in this Plan focuses on total impacts in the county, the impacts would vary substantially from community to community. The development of more detailed future development maps and the analysis of their impacts should consider impacts on individual communities as well as impacts on the county as a whole.

A cooperative, intermunicipal approach to planning will help to achieve the type of development that reflects the goals of our community. Involvement at all levels of local government, particularly our towns, villages, and city, and the support of state and federal agencies will be crucial. Community groups, private landowners, the business community, the not-for-profit sector, and individual citizens can play an important role in shaping future development patterns. The process should encourage dialogue between decision makers and facilitate the integration of inter-municipal and local plans. This will ensure that individual municipal needs are met and that future development patterns are addressed in a coordinated and comprehensive way.

Through such an approach, our community can accommodate new growth, protect important open spaces, support vibrant commercial districts, improve our neighborhoods, and protect the special quality of life we cherish.

# Fiscal Impact Analysis

## Overview

A fiscal impact analysis of the future development scenarios was conducted to determine the impact on the future fiscal health of the county, its municipalities, and its school districts. Two of the more common methods of examining the fiscal effects of community plans are cost of community service studies and fiscal impact models.

### Cost of Community Service Studies

Cost of community service studies assess the net fiscal contribution of current land uses to local governments. They provide a snapshot of net revenues or net costs based on existing land use patterns. These studies allocate revenues and costs according to land use categories.

Many cost of community service studies have been done, each showing a greater demand for services from residences than they pay in property taxes. In a survey of these studies from across the northeastern United States, the median cost for providing services to a residence was \$1.15 for each \$1.00 of revenue received. For New York towns alone, the ratio was \$1.27 for each \$1.00 received. In a similar study for the Tompkins County, conducted by the Tompkins County Agriculture and Farmland Protection Board, the average for towns was \$1.22 for each \$1.00 received.

Commercial land uses typically generate more in net revenue than they demand in services and the same is true for open lands like farms and forestlands. The ratio of costs to revenues for commercial land uses and open lands in these studies ranged from \$0.25 to \$0.33 for each \$1.00 received. For the towns in Tompkins County, these numbers were \$0.30 for agriculture and open space, and \$0.23 for commercial and industrial land uses.

These cost of community service studies have been important in dispelling the popular misconception that residential development lowers property taxes by increasing the tax base.

## Fiscal Impact Models

Fiscal impact models take a more dynamic view of costs and revenues and have been used to look at future land use compositions. Most fiscal impact models in New York have focused on modeling the costs to local government and an associated individual school district principally serving the area. While each municipality and school district has its own unique cost basis and revenue capacity, there are a number of findings from these studies that are applicable to Tompkins County.

Balancing the residential tax base with commercial, industrial, and open space land uses is a common land use policy to help reduce future tax burdens. In communities that are approaching full build out due to growth, some have found (Pittsford and Webster, NY, for example) that an investment in open space protection will actually help reduce future tax burdens by relieving the community of future costs of an ever expanding school system.

These fiscal impact models have shown that certain types of new residential development can have a net positive fiscal impact. Seasonal residences and higher-valued housing were found to be net positive contributors to the fiscal health of the rural Town of Martinsburg located in Lewis County, NY.

School costs are typically the most sensitive set of variables in fiscal impact models in terms of determining whether residential growth will be a fiscal boon or burden to the school district. While, in general, residential growth consumes more in services than gained in revenues, projects in the upper range of the market or those with few to no school-aged children can turn out to be fiscally positive.

A fiscal analysis was conducted as part of the environmental review for a new mixed use hamlet development (similar to the nodal development recommended in the Plan) on approximately 100 acres of land in the Town of Sand Lake in Rensselaer County, NY. The project had a mix of commercial (retail and office), townhouses, senior housing, apartments, and some detached single-family homes set within a formal and informal open space system. The fiscal analysis concluded that the construction of the project would be a net positive contributor to both the town and school district.

Communities often seek out new office and retail development for their contributions to the tax base as well as to create jobs for residents. Fiscal studies have shown that in communities that do not have a large tax base to begin with, increasing commercial development can reduce property tax rates. In communities with a large tax base, the relative size of such commercial development would have to be much larger to have a measurable effect on the property tax rate.

## Analysis of the Plan: Expenditures

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### The Jobs-Housing Balance

The demand for public services from cities, towns, villages, and school districts comes from several sources. As noted above, cost of community services studies have found that residential development, in general, demands public services in excess of the amount of property taxes they pay. On the other hand, commercial and industrial development demand relatively few services compared to the property taxes they pay. Balancing the residential tax base with commercial, industrial, and open space land uses is a common land use policy to help reduce future tax burdens.

The analysis of the mix of housing growth and job growth in each of the scenarios presented in the Plan shows some differences between the two scenarios. Using the findings of the Tompkins County Cost of Community Services Study prepared by the Agriculture and Farmland Protection Board, in the Trend Scenario, new residential and commercial development in most communities show a net overall relative cost, including municipal services and schools, of between \$1.13 and \$1.22 for every dollar of property tax revenue generated. In the Plan Scenario, the relative cost of services varies significantly from community to community. Most communities see an improvement of the relative cost of services in the Plan Scenario. The net overall cost ranges from \$0.89 to \$1.22, with an average reduction of \$0.07 per town.

The exception to these general findings is the City of Ithaca. In the Trend Scenario, the relative cost of new development is well under a dollar (\$0.83) for each dollar of new revenue. The relative cost of new development actually increases in the Plan Scenario to \$0.95. This is due to the increase in residential development in the City of Ithaca in the Plan Scenario. This relative cost is still well under the break-even figure of \$1.00.

### Municipal Water and Sewer User Fees

In terms of the cost of water and sewer services, there would be a potential small cost savings in the Plan Scenario due to economies of scale. In the Plan Scenario, the land area served by central water and sewer systems is smaller than the land area served by these systems in the Trend Scenario. In addition, the number of households being served by central water and sewer in the Plan Scenario is projected to be larger than the number in the Trend Scenario. As a result of these efficiencies, the cost savings to newly served individual users on public water or sewer systems would be approximately 10 percent.

### Agricultural and Natural Resources Conservation

The capital costs to finance an agricultural and natural resources land conservation program would depend upon the number of acres desired for protection in any given fiscal year. In the Trend Scenario, there would be few to no capital expenditures by the county for these projects. Under the Plan Scenario, the county could establish a program and set funding commensurate with its conservation goals and ability to pay. Part of the analysis in establishing a budget for such a program could be tied to the rate of growth in the county for new development, the projected increase in tax base, and the opportunity to capture matching funding from other sources.

## Analysis of the Plan: Revenues

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### Real Property Tax Base

The Plan incorporates two future development scenarios. The two scenarios are based on similar population and job growth in the county as a whole over a 20-year time horizon. The primary difference between the two scenarios is the pattern of that development. Since the amount of development is similar for each scenario, the overall demand for many services would be similar. The exception would be those services that are location-based, primarily infrastructure (water, sewer, roads) and transportation services. However, there is some variation between the scenarios in the property tax base.

The analysis of property tax values incorporates anticipated value of new residential, commercial, and industrial development, as well as increases in land value. In the Plan Scenario, the property tax analysis also incorporates the loss of taxable property value related to the proposed protection of natural features and agricultural resources.

The results of the analysis of the property tax base show that the two scenarios result in a similar overall increase in the tax base, 21 percent for the Trend Scenario and 22 percent for the Plan Scenario. There are, however, differences between the scenarios among municipalities and school districts, reflecting the differences in type and location of future growth. This is due largely to the shifting of some suburban and rural development in the Trend Scenario to the nodes in the Plan Scenario.

The impact on the tax base for land conservation efforts in Tompkins County was based on a long-term goal of protecting approximately 20,000 acres of working farmland and important natural areas in the county. There would be little to no effect on the tax base from farmland protection, because virtually all of the commercially productive farmland receives or is entitled to an agricultural-value assessment.

TAXABLE PROPERTY TAX BASE (PERCENT GROWTH)		
Municipal Government	Trend Scenario	Plan Scenario
County	21%	22%
City	24%	51%
Towns (including villages)	20%	16%
Villages	22%	22%
School Districts (in Tompkins County)	20%	22%

For the natural areas, there will be a small impact on the property tax base. The analysis places this reduction well under 1 percent, or \$7.7 million, of the total county tax base. Some property in the natural areas would be protected through outright purchase and others through conservation easements. Conservation easements are a method of protecting land by purchasing the development rights on a parcel while allowing some compatible uses. The fiscal analysis assumes that 70 percent of the acreage would be protected through conservation easements (and remain on the tax rolls) and 30 percent would be purchased outright with half of this acreage taxable and half removed from the tax rolls.

**Sales Tax Revenues**

Sales tax revenues in Tompkins County are distributed according to a formula that allocates funds to the municipalities based on their population, except for the City of Ithaca. The City of Ithaca’s revenues from sales tax collections are based on the amount collected within the City of Ithaca.

The analysis of sales tax revenues shows an overall increase in sales tax revenues of 16 percent in either scenario. There is a fair amount of variation among municipalities under each scenario. Since much of the sales tax revenue is distributed according to population (except in the City of Ithaca), those municipalities with the greatest increase in housing would have the greatest increase in sales tax revenue.

SALES TAX REVENUE (PERCENT INCREASE)		
Municipal Government	Trend Scenario	Plan Scenario
County	16%	16%
City	24%	20%
Towns (excluding villages)	12%	14%
Villages	16%	16%

**Conclusion**

As each of the communities in Tompkins County grows and changes over the next several years, it will be important to provide a balanced land use pattern. A balance can be struck between development and land conservation, between residential and non-residential development, and between more compact nodal settlement patterns and scattered patterns. Communities that take the lead in planning new land uses appropriately can ensure that new development adds to the financial assets of the municipality. Municipal-level fiscal impact analyses will help local governments better assess the balance between types of development and land uses, and estimate the fiscal impacts of implementing local land use plans. Collaboration with school districts will be particularly important in determining the overall fiscal impact of land development policies.

The fiscal analysis of the scenarios developed for the Plan show the relative impact of the recommended nodal development pattern on the fiscal health of communities within the county and the county as a whole. The implementation of a nodal development pattern will have a net positive impact on the fiscal health of the county and its communities.