

## Final Report

# Fiscal Impact Analysis Methodology and Findings:

## Amarillo City Plan

*The Economics of Land Use*



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# 1. Introduction and Summary of Findings

## Introduction

The City of Amarillo was interested in understanding the fiscal impact of future land use and development patterns as a component of their City Plan Comprehensive Plan process. Economic & Planning Systems (EPS) built a fiscal impact mode for the City of Amarillo. The model was used to evaluate the land use scenarios developed for the plan. This report presents the findings of fiscal impact analysis. In this report we:

- Summarize the methodology used in the models for each community.
- Present the results of the fiscal impact analysis of the preferred growth scenario.
- Summarize policy implications and recommendations.

EPS reviewed the major governmental and special revenue funds in the budget for Amarillo and assessed how they are affected by new development, land use changes, or patterns of growth. The major revenues and expenditures that are affected by new development and each major fund were identified, and the impacts of growth on these revenues and expenditures were modeled. EPS used the estimated growth of population, households, and jobs for the city developed for the Comprehensive Plan over the 2050 plan horizon as inputs into the model.

Two growth scenarios were used to estimate fiscal impacts on the City based on the Place Type designations within the preferred Complete Neighborhoods Future Place Type Map. The two scenarios are:

- **Scenario A: Forecast Growth** – This scenario uses the growth forecasts developed by EPS for the City through 2050 as inputs into the model with an allocation of future households and jobs to each Place Type based on a proportional share of vacant/underutilized land capacity in each Place Type and calibrations based on EPS’s growth forecasts.
- **Scenario B: Buildout Capacity** – This scenario reflects the buildout of existing vacant and underutilized land in the City based on the Place Type Map.

## Summary of Findings

The major findings from the fiscal impact analysis that were identified to guide Comprehensive Plan policy are summarized below. Findings specific to each entity are also summarized below.

**1. *The forecast growth through 2050 in the land use pattern identified in the Complete Neighborhoods Place Type map generates a net fiscal positive annual impact on the City.***

The forecast growth in the City of Amarillo through 2050 is estimated to be 22,000 new residential units and 27,000 new jobs. This forecast growth was allocated to vacant and underutilized parcels based on the preferred Complete Neighborhoods Place Type map. The fiscal model estimates this growth scenario produces a small net fiscal positive impact annually on the city of \$6.3 million, which equates to 2.7 percent of the City's annual expenditures.

**2. *The land use pattern identified in the Complete Neighborhood Place Type map at buildout of current vacant and underutilized parcels also generates a net fiscal positive annual impact on the City.***

The estimated development capacity in the City of Amarillo on currently vacant and underutilized parcels allows for 42,740 new residential units and 119,730 new jobs based on the uses and densities prescribed in the Comprehensive Plan. The fiscal model estimates this growth scenario also produces a small net fiscal positive impact annually on the city of \$5.0 million, which equates to 2.1 percent of the City's annual expenditures.

The fiscal impact analysis of the preferred land use plan within the comprehensive plan did not identify any major fiscal impact concerns and does not generate a net fiscal negative impact on the city. However, the analysis did identify several factors that impact fiscal health driven by land use policies that have been addressed within this plan and should continually be addressed in future plans and policy decisions.

### Land Use Factors Impacting Fiscal Health

The land use pattern that is directed within the Comprehensive Plan will impact future fiscal health of the community. The two major factors that influence fiscal impacts are the location of development and the density of development.

- **Location** – Generally, greenfield development on the edge of the community will generate a greater fiscal impact primarily due to the creation of new infrastructure (e.g. new streets and new parks) needed to serve the development that becomes the responsibility of city to maintain. New buildings within already developed areas can more often rely on existing infrastructure and services and not expand the city's network.

- **Density** – The density of development also impacts fiscal health. Denser development than the suburban, lower density housing found in many Amarillo neighborhoods is more beneficial to the city as more people can be served per mile of roadway or acre of park, for example. One major impact, however, from greater density can be generated when an area experiences a major shift in land use (e.g. industrial to residential) and/or a significant increase in density. Supporting denser development and redevelopment of lower density uses in existing portions of the city likely will also necessitate investment in upgrading or building new streets, sewer lines, and other amenities to support higher density development and more walkable land use patterns.

### **City Services Most Impacted by New Development**

There are four major services provided by the City of Amarillo that were found to be most impacted by new developments. Specific considerations for these services are provided below.

- **Street Maintenance** – The City of Amarillo maintains a network of over 1,000 miles of streets and 11,000 streetlights. The ongoing maintenance of this infrastructure is a significant portion of annual costs to the city. Denser land use patterns that allow these streets and lights to serve more people per mile of road are more beneficial. An increase of the overall density of housing on the edges of the city, through a greater mixture of housing types, can support a more efficient land use pattern.
- **Fire Service** – The City of Amarillo serves the community using 13 fire stations spread throughout the city with fire apparatus that respond to over 22,000 calls for service per year. The location of new development relative to the location of existing fire stations is an important fiscal consideration. Two main factors drive the need for new fire stations and new fire apparatus. First is the response time to a call for service that is achievable. New development that is outside of the city’s target response times can drive the need for a new station and/or dilute the quality of service to existing areas. The city’s stations currently are well located to support future growth and the city has been investing in replacing aging stations in the central portions of the community to adjust to changing needs. The second consideration is the utilization of existing fire crews. If calls for service levels become too high in certain areas, then additional staffing and likely apparatus are needed to support growth in these areas. No major concerns were identified for existing areas of the city based on the proposed land use plan.
- **Parks and Recreation** – New residents added to the community will increase the needs for park and recreation services within the community. However, the city already maintains 55 parks and over 2,400 acres of parks. In many areas, there are adequate existing facilities and/or parkland to accommodate growth. Maintaining and reinvesting in these facilities becomes a greater

challenge in many areas. The city requires new developments to provide parkland to offset impacts on park needs from new developments. However, often the city does not need/want additional parkland to meet needs. Updating of the city's approach to parkland dedication is needed to right size requests and needs.

- **Water and Wastewater** – The City of Amarillo operates a water and wastewater utility that provides services to property owners within the City. The city provides service to all property within the city and to areas outside the city limits when all standards and conditions are met and the cost to extend services is paid for by the applicant. The availability of water and sewer service is a major driver of where development can occur. The city should continue its policy of providing service to areas outside their city limits on a case-by-case basis with no guarantee of service unless explicitly granted. The City should also monitor and request seeking consent from the city for approval of any water or wastewater districts within the ETJ.

### **Public Funding/Financing Considerations**

The policy of the city is to require that new development pay its own way by providing the infrastructure it needs to support development. However, being able to finance new development can be challenging in various areas of the city and support mechanisms are needed to allow for projects to pay for improvements over time or allow for the city to proactively invest in areas to spur development. Also, the city's low tax rates require it to use creative and innovative strategies to maintain adequate levels of service and reinvest in the community. Specific policy directives are provided in the comprehensive plan calling for the use of public financing tools and strategies. Policies included:

- The use of value capture tools, such as Tax Increment Reinvestment Zones (TIRZ) and Public Improvement Districts (PIDs), to redirect investment into new growth areas.
- The continued use of innovative pilot investment tools and programs, such as the sidewalk cost-share pilot program, allows for the city to partner in reinvestment with property owners and private developers.



## 2. Fiscal Modeling Approach

The purpose of a fiscal impact analysis is to estimate the cost and revenue impacts from new development on annual operating budgets and departments in a variety of contexts. The analysis compares the estimated revenues generated by new development to the estimated costs of public services required to serve that development and determines the net fiscal impact (revenues minus expenditures).

Revenues and costs are estimated based on the budgets for each fund and department, and an assessment of potential effects of different types of development on each department or budget category. The revenue sources and expenditures that have the largest impact on the budget and are most directly tied to growth have a specific “case study” developed for them; these case study approaches use specific calculations to determine impact. For example, property tax is based on estimated assessed values multiplied by the applicable tax rates. Other items, such as administrative costs related to residential development, are based on average cost factors (such as “per capita” estimates).

The fiscal impact analysis is based on three main factors:

- **Amount and Type of Growth:** The amount of residential type (single family detached, single family attached, townhome, and multifamily) and employment type (highway commercial, local commercial, office/institutional, and industrial/distribution) based on forecasts of new jobs and households.
- **Location of Growth:** For this analysis, location was summarized by future land use. The difference in impacts by development patterns (e.g., number of acres designated, forecast growth, and location) between land uses was estimated. The analysis factored in differing costs related to the location of growth when impactful including presence of fire service, utilities, and the county the new development is located in.
- **Revenue and Cost:** Based on current revenue and expenditure patterns, these are the anticipated revenues and expenditures that will be generated because of new development.

### Modeling Approach

Our approach to identifying the fiscal impacts based on the amount and type of growth in each scenario varies depending on the community and the governmental fund being analyzed. Through evaluation of the City of Amarillo, EPS developed the following approach to modeling fiscal impacts.

EPS identified the funds that are most directly impacted by new development and where a tangible connection could be made between land use decisions and the revenues and costs within that fund.

The Fiscal Impact Model (FIM) was developed for the Amarillo's General Fund. For the General Fund, the major revenues and expenditure categories were modeled using either an average cost nexus factor or a specific analysis or "case study" for that revenue or expenditure. For revenues and expenditures that do not have a direct impact from new development or are minor in terms of their total dollar amount, the average cost factor approach is used. The approach used for each major source is described below in this report.

### **Average Cost Nexus Factors**

EPS developed nexus factors that relate the budget item being estimated to the service population or other metric that is best associated with the impact. These factors are outlined below.

- **Per Person (Residents)** – This factor applies to total residents or population of the city or a given area (e.g., Place Type).
- **Persons Served (Residents and Nonresident Employees)** – Many services are affected by growth in both residents and employees. The purpose of this factor is to derive a population of persons served within a defined geography. The number of people each use generates is estimated using average person generation factor by use (e.g., average residents per household for single family and multifamily, and the average number of employees per square foot for retail, office, and industrial). Using the persons served approach means each new use will generate a number of people (i.e., one new single family housing unit will generate 2.5 people) which will be used to estimate costs and revenues based on the average cost per person. The persons served factor accounts for residents that are also employed in the city to not double count. The calculation of persons served equals residents plus nonresident employees (i.e., people employed in Amarillo but living outside the city).
- **Per Household** – This metric assigns the cost of services and revenues generated that are specific to new housing units being built regardless of the number of people living in the unit and/or there is no nexus to impact with nonresidential development.
- **Per Unit Measure of Infrastructure** – Impacts to the infrastructure networks and systems are sometimes estimated based on a unit measure of that type of infrastructure (e.g., "per centerline mile" or "per streetlight") for portions of those fund's expenditures related to maintenance and capital improvements. A new development's impact will be judged based on the amount of new infrastructure needed to serve the development and the average cost per unit of measure.

## Fixed and Variable Cost Adjustments

Directly applying the factors described above to new growth would be equivalent to using the average cost for each item, which can overstate cost impacts. For local governments, whose services are at or near capacity, the average cost method is a generally accepted technique for estimating fiscal impacts. However, many functions still need to be adjusted to account for higher levels of fixed cost and/or a less direct relation to growth. To account for this, "Percent Variable" adjustments were applied to average costs to more accurately capture the cost associated with growth and development. These adjustments range from 0 to 100 percent variability, depending on the category/type of revenue or cost.

A 0 percent variability factor implies that there is no relationship between the cost/revenue category and growth, while 100 percent variability implies a 1-to-1 relationship (i.e., the full cost/revenue increase is a result of growth). For all revenue and expenditure categories either a 0%, 25% or 100% variability factor was used. For example, a department that serves new development but also has significant administrative costs that are not directly related to growth may be modeled as 25 percent variable. In this case, if average cost factors are \$20.00 per person, the model would apply a cost of \$5.00 per person (applying the 25 percent variability) to population growth to calculate the cost of growth to this department.

The following process and assumptions were used in developing the "Percent Variable" adjustments to average costs.

- **Direct Service Categories** – These include departments that provide a service that is directly impacted by the rate and amount of new development in the city, such as police services. These types of services are estimated to be closely related to growth and increased population and are modeled using the average cost methodology (where costs are 100 percent variable). For the most impactful and directly related expenditure categories, specific case studies are developed that utilize alternative Nexus Factors and/or variable cost assumptions. As previously stated, these case study approaches are outlined below.
- **Indirect Cost Categories** – Some expenditure categories/departments, such as the City Manager or Engagement and Innovation Services, have a high level of fixed costs regardless of the size of a city. Costs in these types of departments and functions are estimated to be 25 percent variable.
- **Functions with No Nexus or Relevance** – Some City functions were determined not to have any relationship to real estate development projects and have a 0 percent variability factor, which means they are not estimated or included in the model.

### **Static Model Approach**

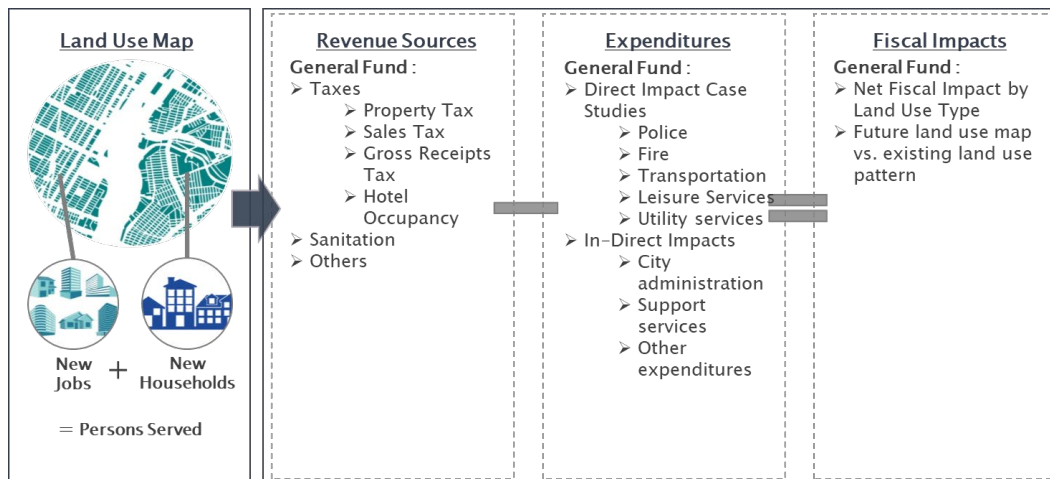
For this analysis, EPS utilized a static approach to modeling future revenues and costs. This means that we did not use growth or escalation rates for revenues or costs, and estimated impacts in constant dollars. The static model approach is preferred for several reasons. First, identifying reliable and accurate growth or escalation numbers for major revenue sources and expenditure items is difficult and may not accurately project likely future conditions. Second, variations in growth or escalations - even minor ones - can cause major differences in costs and revenues that may misrepresent fiscal impacts. Third, cities plan for the long term. Development that is built and at stabilized occupancy has long term fiscal impacts best modeled, in our opinion, in the static end state.

### 3. Amarillo General Fund Model

This chapter details the approach and results of modeling the fiscal impact of residential and nonresidential development on the General Fund for the City of Amarillo. It provides an overview of the components of the General Fund that are impacted by new development, outlines the approach to modeling the impact of growth, and reports on findings of the fiscal impact analysis.

A summary of the approach used for the City of Amarillo is provided in **Figure 1**. This figure identifies the major General Fund revenues and expenditures that were analyzed.

**Figure 1. City of Amarillo Fiscal Impact Model Approach Summary**



The City of Amarillo has an overall budget of \$531 million for the 2023/2024 fiscal year. This budget contains 11 separate funds with the largest two funds being the General Fund, which is used for on-going operations of the city for most services, and the capital improvement projects fund. These two funds are the most directly impacted by land use policies and by the vision provided in this comprehensive plan.

The General Fund was the primary focus of the fiscal impact analysis given its direct tie to land use policy and its importance in fiscal health. The city’s General Fund budget for fiscal year 2023/2024 was \$250.6 million.

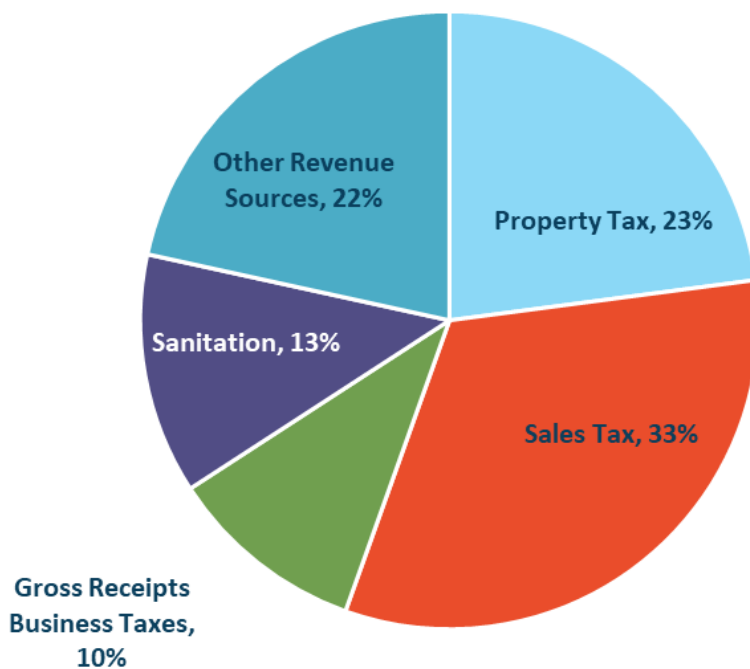
## Revenues

This section summarizes the major revenue sources for the General Fund and outlines the approach to modeling the fiscal impact of growth on each revenue source. There are five major categories of revenues within the General Fund and the percent of revenue per source is shown in **Figure 2**.

Taxes charged by the City of Amarillo generate the largest portion of General Fund revenues with sales tax and property tax being the biggest and accounting for 56% of General Fund Revenue.

Property Tax (current rate of \$0.39195 per \$100 of taxable value) accounts for 23% of General Fund revenue. Property tax collected by the city has two portions. A portion is used to fund on-going operations and maintenance while the remainder is dedicated to repaying debt issued as part of large capital improvement bond packages. Sales Tax (current rate of 2.0%) is the city's largest revenue source and generates \$77 million per year, accounting for 33% of General Fund Revenue.

**Figure 2. City of Amarillo General Fund Revenues, FY 2023 Budget**



### Property Tax

The per-unit property tax revenues generated are summarized in **Table 1**. As shown, single family detached residential uses generate the highest per-unit

annual revenue (\$1,091 per unit). Commercial development uses generate the greatest amount of property tax on a square footage basis, at \$0.61 per square foot, while industrial uses generate only \$0.30. However, industrial uses tend to be larger, and thus may generate a similar amount of tax revenue on a per-property basis.

Based on these tax generation factors, a growth scenario with more single-family detached housing will generate more property tax revenue, as this housing type has the highest property value and thus generates the highest level of property taxes. However, as the rest of the model will show, it is important to consider the costs to serve various types of growth as well to get a comprehensive picture of the net fiscal impact on the City of new development.

**Table 1. City of Amarillo Property Tax Revenue per Unit**

Description	Market Value per Unit / Sq. Ft.	Assessment Ratio	Assessed Value per Unit	Mill Levy	Revenue Per Unit
<b>Residential</b>					
Single Family	\$360,000	95.00%	\$342,000	0.319	\$1,091
Attached	\$300,000	95.00%	\$285,000	0.319	\$909
Multifamily	\$250,000	95.00%	\$237,500	0.319	\$758
<b>Total Residential</b>					
<b>Commercial</b>					
Highway Commercial	\$200	95.00%	\$190	0.319	\$0.61
Local Commercial	\$200	95.00%	\$190	0.319	\$0.61
Office/Institutional	\$200	95.00%	\$190	0.319	\$0.61
Industrial/Distribution	\$100	95.00%	\$95	0.319	\$0.30
<b>Total Commercial</b>					

Source: Zillow ; CoStar; Economic & Planning Systems

## Sales Tax

EPS developed a retail sales flow model to estimate the portion of retail sales generated by residents, nonresident employees, and visitors. The retail sales flow model uses average household incomes and per employee spending factors to estimate the potential spending on retail goods generated by residents and workers in the city. The potential retail spending is distributed by retail store category based on the U.S. Census of Retail Trade (2017) for Texas. The retail spending expenditure potential was then compared to actual sales per store category (3- and 4-digit retail trade NAICS categories) to determine what portion of sales the City of Amarillo captures from residents, nonresident workers, and visitors. EPS estimates that Amarillo residents account for 70 percent of sales made in the city. Nonresident workers account for approximately 6 percent, and visitors to the community contribute 24 percent.

EPS estimated annual retail spending per resident and per nonresident employee/worker using the retail sales flow model. The City’s 2.0 percent sales tax rate was then applied to the sales per category to estimate the amount of sales tax revenue an average person or nonresident worker will generate annually. Each new resident is estimated to generate \$193 in annual sales tax from retail spending and each new nonresident worker is estimated to generate \$63 in annual sales tax revenue, as shown **Table 2**.

**Table 2. City of Amarillo Resident and Employee Retail Sales Factors**

Description	Sales Per Capita	Sales Per Employee
<b>Convenience Goods</b>		
Food and Beverage Stores	\$2,009	\$384
Health and Personal Care	\$873	\$616
<b>Total Convenience Goods</b>	<b>\$2,881</b>	<b>\$1,000</b>
<b>Shopper's Goods</b>		
<b>General Merchandise</b>	<b>\$1,991</b>	<b>\$540</b>
<b>Other Shopper's Goods</b>		
Clothing & Accessories	\$786	\$136
Furniture & Home Furnishings	\$365	
Electronics & Appliances	\$284	\$117
Sporting Goods, Hobby, Book, & Music Store	\$278	\$146
Miscellaneous Retail	\$287	\$272
<b>Subtotal</b>	<b>\$2,001</b>	<b>\$671</b>
<b>Total Shopper's Goods</b>	<b>\$3,992</b>	<b>\$1,211</b>
<b>Eating and Drinking</b>	<b>\$1,772</b>	<b>\$946</b>
<b>Building Material &amp; Garden</b>	<b>\$999</b>	<b>\$0</b>
<b>Total Retail Goods</b>	<b>\$9,644</b>	<b>\$3,157</b>
Total Sales Tax	\$193	\$63

Source: Economic & Planning Systems



### Other General Fund Revenues

Property and sales taxes generate 55 percent of the City’s General Fund revenue. The other revenue sources are important but not as significant to fiscal health. Other revenue sources for the General Fund are:

- Franchise Fees
- Hotel Occupancy Tax
- Sanitation
- Cultural and Recreation Revenue

The modeling approach and factors for each revenue source are shown in **Table 3**. EPS estimates that each new resident or nonresident employee in the city generates \$539 in General Fund revenue annually (in addition to property tax).

**Table 3. City of Amarillo Other General Fund Revenue Source Per Person Factors**

Description	FY 23 Budget	Factors				Net Factor
		Nexus Factor	Nexus Factor Detail	Gross Factor	Variability	
<b>Taxes</b>						
Property Tax	\$54,251,542	Case Study	---	\$ -	---	---
Sales Tax	\$77,054,744	Persons Served (PS)	272,374	\$ 153	100%	\$ 153
Gross Receipts Business Taxes (Franchise Fees)	\$24,538,240	Persons Served (PS)	272,374	\$ 90	100%	\$ 90
Hotel Occupancy Taxes	\$8,363,999	Hotel Square Feet	10,152,579	\$ 1	100%	\$ 1
<b>Total General Taxes</b>	<b>\$164,208,525</b>					
<b>Licenses &amp; Permits</b>						
Licenses & Permits	\$1,305,390	Persons Served (PS)	272,374	\$ 5	100%	\$ 5
Non-Business Licenses & Permits	\$3,719,424	Persons Served (PS)	272,374	\$ 14	100%	\$ 14
Intergovernmental	\$6,336,653	No Nexus	---	\$ -	0%	\$ -
General Government	\$96,762	No Nexus	---	\$ -	0%	\$ -
Public Safety and Health	\$3,046,217	Per Household	79,412	\$ 38	100%	\$ 38
Sanitation	\$29,837,841	Persons Served (PS)	272,374	\$ 110	100%	\$ 110
Transit Operating Revenue	\$309,297	Per Resident	201,673	\$ 2	100%	\$ 2
Culture and Recreation	\$8,243,487	Per Household	79,412	\$ 104	100%	\$ 104
Fines & Forfeitures and Other	\$4,777,269	Per Resident	201,673	\$ 24	100%	\$ 24
Non-Operating Revenue	\$9,074,326	No Nexus	---	\$ -	0%	\$ -
Other Financing Sources	\$5,621,474	No Nexus	---	\$ -	0%	\$ -
Transfers In	\$165,000	No Nexus	---	\$ -	0%	\$ -
<b>Total Revenue</b>	<b>\$236,741,665</b>					
<b>Operating Revenues</b>	<b>\$221,880,865</b>					<b>\$539</b>

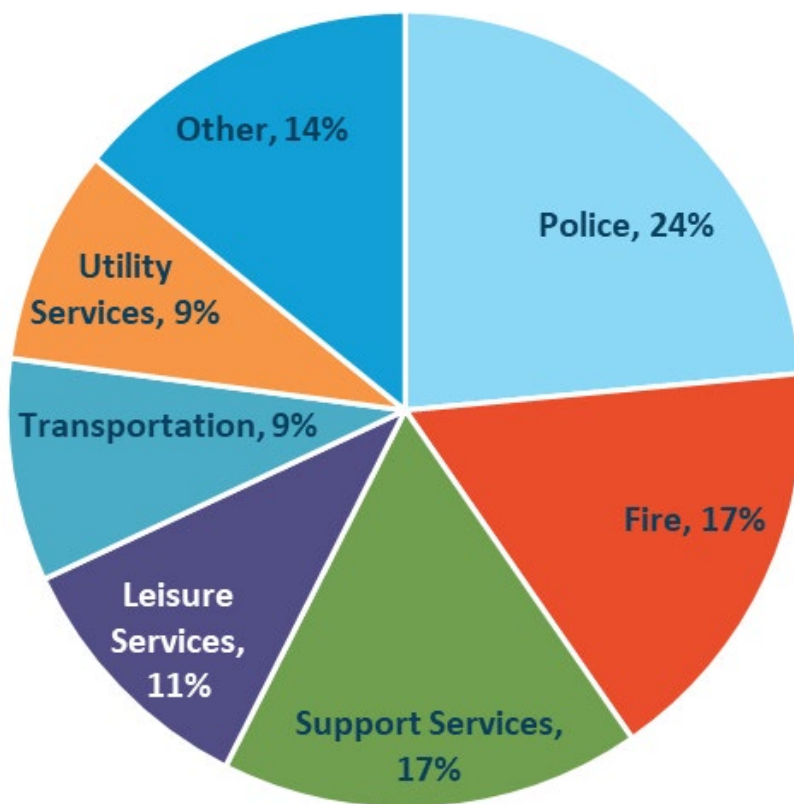
Source: City of Amarillo Proposed Budget Book FY 2023; Economic & Planning Systems  
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## Expenditures

This section summarizes the major expenditure sources for the City of Amarillo's General Fund, outlines the approach to modeling the fiscal impact of growth on each expenditure source, and reports the results of the fiscal impact modeling.

There are seven major categories of expenditures within the General Fund, as shown in **Figure 3**. Public Safety departments (police and fire) account for the majority of the City's annual General Fund expenditures (40 percent in 2023 or \$96 million). Support services is the third largest expenditure category, at \$40.6 million or 17 percent of General Fund expenditures. Other large expenditure categories include (in terms of dollars) are leisure services (e.g. parks, 11 percent), transportation (9 percent), and utility services (9%).

**Figure 3. City of Amarillo General Fund Expenditures, FY 2023 Budget**



**Table 4** provides a summary of the modeling approach used for each major expenditure category. Case studies were developed for three categories and are described below in more detail. An average cost factor with a corresponding variability estimate were used to estimate annual expenditures for the remaining categories. The expected annual expenditures per each new resident or nonresident employee is \$307 not including fire, police, and transportation costs.

**Table 4. Amarillo General Fund Expenditures – Nexus to Growth and Variability**

Description	FY 23 Budget	Factors				Net Factor
		Nexus Factor	Nexus Factor Detail	Gross Factor	Variability	
<b>General Fund</b>						
Amarillo Emergency Communications Center	\$5,786,458	Persons Served (PS)	272,374	\$ 21	25%	\$ 5
Animal Management and Welfare	\$3,472,195	Per Household	79,412	\$ 44	100%	\$ 44
City Manager	\$7,412,384	Persons Served (PS)	272,374	\$ 27	25%	\$ 7
City Secretary	\$538,367	Persons Served (PS)	272,374	\$ 2	25%	\$ 0
Development Services	\$10,288,058	Persons Served (PS)	272,374	\$ 38	100%	\$ 38
Emergency Management	\$531,317	Persons Served (PS)	272,374	\$ 2	25%	\$ 0
Engagement and Innovation	\$835,679	Persons Served (PS)	272,374	\$ 3	25%	\$ 1
Fire	\$40,017,283	Case Study	---	\$ -	100%	\$ -
Health and Human Services	\$133,883	Per Household	79,412	\$ 2	100%	\$ 2
Judicial	\$504,930	Persons Served (PS)	272,374	\$ 2	25%	\$ 0
Legal	\$2,643,704	Persons Served (PS)	272,374	\$ 10	25%	\$ 2
Leisure Services	\$25,186,584	Persons Served (PS)	272,374	\$ 92	100%	\$ 92
Mayor and Council	\$89,985	Persons Served (PS)	272,374	\$ 0	25%	\$ 0
Municipal Court	\$1,410,822	Persons Served (PS)	272,374	\$ 5	25%	\$ 1
Police	\$55,880,107	Case Study	---	\$ -	100%	\$ -
Support Services	\$40,581,694	Persons Served (PS)	272,374	\$ 149	25%	\$ 37
Transportation	\$21,493,413	Case Study	---	\$ -	100%	\$ -
Utility Services	\$20,786,278	Persons Served (PS)	272,374	\$ 76	100%	\$ 76
<b>Total Expenditures</b>	<b>\$237,593,141</b>					<b>\$307</b>

Source: City of Amarillo Proposed Budget Book FY 2023; Economic & Planning Systems  
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## Police

The Amarillo Police Department has an annual budget of \$58.5 million. Most of this budget (89 percent) is for police services that is primarily made up of the cost of personnel. The City has 376 officers and 78 civilian employees providing police services to the community. New development has the biggest impact on the need for patrol officers and investigation-related staff. Generally, as the community grows, the need for additional patrol officers grows as well, with annual calls for service typically used as the measure for the need for personnel.

Given the service characteristics of the Police Department and the impact of growth on service needs, an officer needed per 1,000 persons served factor was developed to incorporate the impacts of increased demand for service from both new residents and new employees/businesses in the city. For the purposes of modeling the impacts of growth on service needs and cost to provide service, expenditure categories for the department are modeled at a 100% variability rate. For every 1,000 new residents or nonresident employees the city generates a demand for 1.38 officers and .29 civilian employees. The annual cost for staffing is estimated to be \$199,369 per 1,000 new residents or nonresident employees, as shown in **Table 5**.

**Table 5. Amarillo Police Department Cost Allocation Method and Factors**

Description	2023 FY Budget	Growth Factors			
		Nexus Factor	Nexus Factor Detail	Demand per 1,000 PS	Cost per Officer
<b>Expenditures</b>					
Police Services	\$52,236,299	Persons Served (PS)	272,374	1.38	\$ 118,622
Civilian Services	<u>\$6,298,238</u>	Persons Served (PS)	272,374	0.29	\$ 80,747
<b>Total</b>	<b>\$58,534,537</b>				

Source: City of Amarillo; Economic & Planning Systems

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## Fire and Emergency Services

The Amarillo Fire Department has an annual budget of \$41 million. Most of this budget (92%) is used for personnel costs, similar to the Police Department. The department uses 13 fire stations (note fire station 14 is under construction) spread throughout the community to provide services. In total, the department has 298 uniformed, full-time firefighters with an additional 5 firefighters added through the 2023 budget. In addition, the department has 10 full-time civilian positions and 1 part-time position. The Fire Department was estimated to have 24,000 calls for service in the 2023 budget.

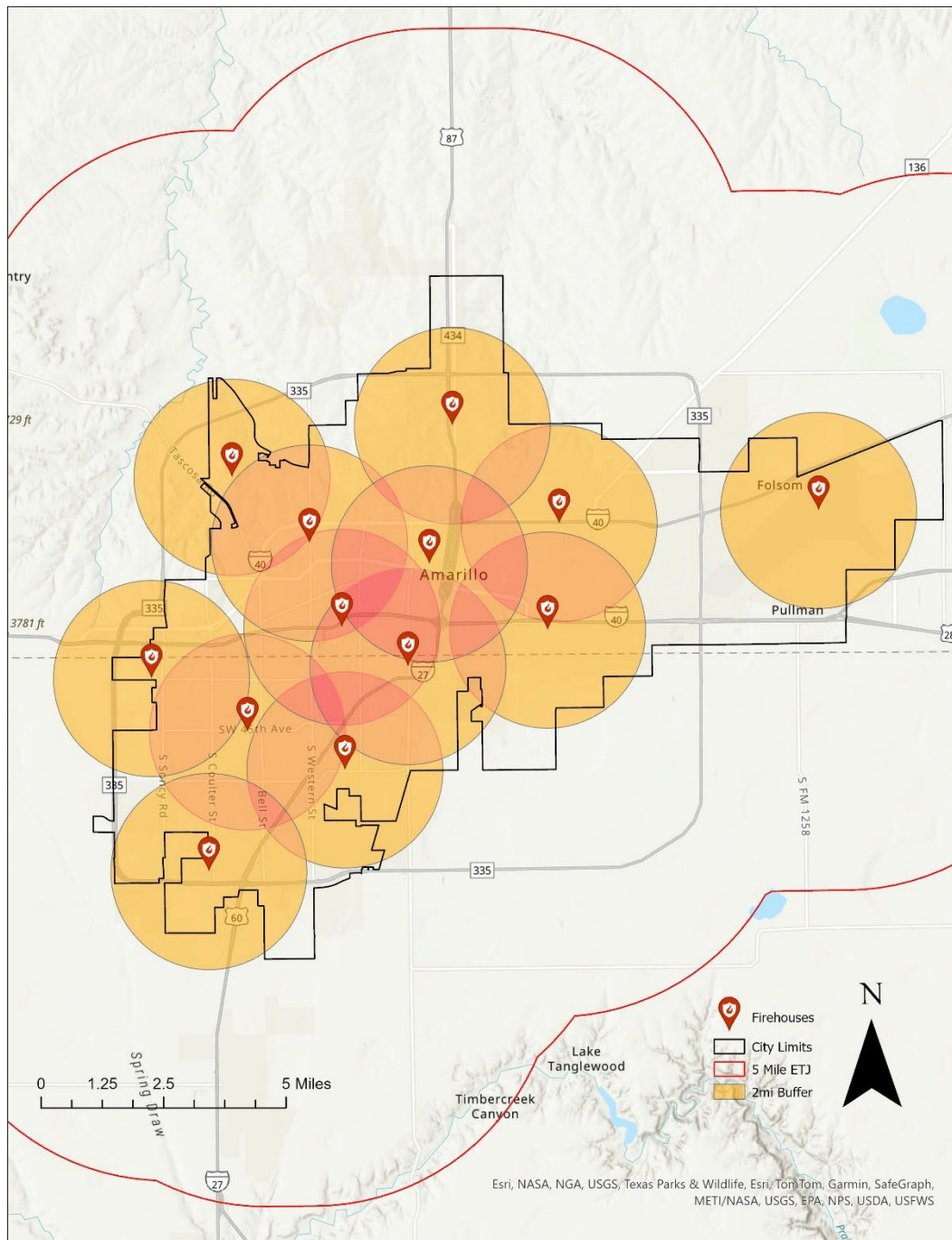
The Amarillo Fire Department is required to meet certain “level of service” standards, based on call response time, to provide needed services to the

community and maintain insurance ratings. These standards influence station location decisions. Call volume is not uniform across stations, but instead station location is dependent on the surrounding population and employment density, and the ability of the apparatus at that station to respond within the given level of service standard. Because of this nature of service, the impact of new development on Amarillo Fire varies depending on the location and type of growth, which impacts firefighter utilization.

Each fire station has a service area, which is most often defined by the response time of a fire engine from the station. New development that is outside of existing fire service areas for existing fire stations can create significant impacts on response times and often triggers the need for new station and associated fire personnel and capital equipment.

The department strives for a four-minute fire call drive time and an estimated 45 percent of calls achieve this target time. The fire response time potential varies by station but generally a fire engine can cover two miles of a four-minute drive time. Buffers around each fire station were developed that estimate the area that can be reached within a four-minute drive time, shown in **Figure 4**. In terms of coverage based on drive time, the city has good coverage of urbanized areas within each station's drive time sheds. However, drive time is not the only factor that is considered in terms of fire station needs and capacity. For example, station 14 that is under-construction is located in the northwest portion of the city and will have a drive time shed that overlaps with other stations, but the need for this station is driven more by utilization of overlapping stations. This is true for stations 8 and 9, which are two of the busiest stations and have drive sheds that overlap with the new fire station.

**Figure 4 Amarillo Fire Station 4 Minute Drive Time**



EPS estimated the annual increase in expenditures for fire service generated by a new resident or non-resident worker. Factors for the number of firefighters and administrative staff per 1,000 persons served were developed based on the existing staffing levels and total persons served in the city. These cost factors are applied to new development based on the location of the new development. A new resident or nonresident worker generated by development in existing fire

service buffers will have an annual cost of service of \$151,168 per 1,000 persons served (\$151.17 per person served), as shown in **Table 6**.

The annexation of land outside of existing fire station service areas may generate increased costs and impacts on utilization of nearby fire stations which will result in higher cost per person served in these areas. Some of the target growth areas identified in the Comprehensive Plan may impact service for existing stations and could necessitate additional stations and/or apparatus. Specifically, growth areas in the south (along Tradewind St and Highway 335) and on the eastern edge of the city (along I-40) are in areas that are on the edge of existing fire service drive sheds or outside of existing drive sheds.

**Table 6. Amarillo Fire Cost Allocation Method and Factors**

Description	FY 2023 Budget	Growth Factors		
		Nexus Factor	Factor Detail	Net Factor
<b>Inside 4 Minute Drive Time</b>				
Personnel (Wages & Benefits)	\$36,684,329	Persons Served (PS)	272,374	\$ 134,684
Supplies	\$1,927,909	Persons Served (PS)	272,374	\$ 7,078
Contract Services	\$2,045,810	Persons Served (PS)	272,374	\$ 7,511
Other Charges	\$516,282	Persons Served (PS)	272,374	\$ 1,895
Capital	\$0	Persons Served (PS)	272,374	\$ -
Inter Reimbursements	-\$168,787	Persons Served (PS)	272,374	\$ (620)
<b>Total</b>	<b>\$41,005,543</b>			<b>\$ 151,168</b>

Source: City of Amarillo; Economic & Planning Systems

## Transportation

Transportation services provided by the City of Amarillo includes the streets department, traffic administration, and transit services. Combined these departments have a budget of \$19.4 million. The street department is responsible for maintenance of the streets in the city including annual, on-going pavement maintenance. The City currently maintains 981 miles of paved streets. Traffic administration is responsible for roadway operations including operating and maintaining the City’s inventory of traffic signals and intersections. The city has 389 signalized intersections. Lastly, the city provides transit services (i.e. bus service) to the community.

As shown in **Table 7**, costs associated with new growth were calculated in three ways. Transit service expenses are estimated on a person resident basis. The street department costs are estimated based on the cost per lane mile maintained in the city. Lastly, traffic administration is estimated based on the cost per signalized intersection.

**Table 7. Amarillo Transportation Cost Allocation Method and Factors**

Description	FY 2023 Budget	Growth Factors		
		Nexus Factor	Nexus Factor Detail	Net Factor
<b>Expenditures</b>				
1420 - Street Department	\$11,718,310	Lane Miles	981	\$ 11,945.27
1731 - Traffic Administration	\$5,664,632	Signalized Intersections	389	\$ 14,562.04
1732 - Traffic Field Operation	—	---	---	\$ -
1761 - Transit Fixed Route	\$987,056	Per Resident	201,673	\$ 4.89
1762 - Transit Demand Response	\$486,259	Per Resident	201,673	\$ 2.41
1763 - Transit Maintenance	\$224,205	Per Resident	201,673	\$ 1.11
1764 - Transit Administration	\$287,989	Per Resident	201,673	\$ 0.36
<b>Total</b>	<b>\$19,368,451</b>			

Source: City of Amarillo; Economic & Planning Systems

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The demand for traffic signals and paved lane miles was estimated based on the existing presence of signalized intersections and lane miles in the city within developed areas in each Place Types. The number of new lane miles and signalized intersections were estimated based on factor for each Place Type. The forecast growth in the city over the plan horizon is estimated to generate demand for 284 new lane miles and 117 new signalized intersections.

**Table 8.Amarillo Public Works Scenario Evaluation Findings**

Description	Forecast Growth			Buildout Capacity		
	1,000 Persons Served	New Lane Miles	New Signal. Intersections	1,000 Persons Served	New Lane Miles	New Signal. Intersections
Neighborhood Low	12	40	9	12	40	9
Neighborhood Medium	19	75	18	19	75	18
Neighborhood High	12	58	26	46	230	102
Neighborhood Mixed Use	3	15	10	12	57	39
Regional Mixed Use	0	0	1	0	0	1
Community Mixed Use	3	8	3	7	16	7
Innovation	0	3	2	0	3	2
Manufacturing Logistics	3	37	13	26	298	106
Commercial	4	45	31	12	138	95
Campus	1	3	3	1	3	3
<b>Total</b>	<b>58</b>	<b>284</b>	<b>117</b>	<b>136</b>	<b>861</b>	<b>383</b>

Source: Economic & Planning Systems

## 4. Fiscal Impact Inputs and Results

This chapter provides a summary of the development/growth inputs used to model both scenarios. In addition, the net fiscal impacts of each scenario and development in each Place Type are summarized.

### Development Inputs

EPS developed a land demand forecast for both housing and employment uses in the community over the plan horizon (2023 to 2050). This analysis allocated forecast new jobs and households between four different housing product types and four employment development types. The number of new households and jobs within these development types were distributed among the future Place type categories based on the land use intent of each category.

Two scenarios were used to illustrate variable impacts of the Place Type map as described previously. The two scenarios represent varying amounts of new jobs and households in each Place Type category as the City has more capacity for growth than is forecast to occur by 2050. EPS estimated that there will be demand in the City of Amarillo for 22,000 new housing units by 2050 and 27,000 jobs. **Table 10** provides a summary of the allocation of these new housing units and nonresidential development for each scenario. **Table 9** provides a summary of the allocation of the new housing units and jobs by Place Type for each scenario.

**Table 9. Housing Unit and Job Allocation by Place Type**

Description	Vacant / Underutilized Acres	City Plan Density Assumptions				Forecast Growth			Estimated Capacity		
		Housing Density DU/Acre	% Housing	Employment Density Jobs/Acre	% Employment	Housing Units	Jobs	Persons Served	Housing Units	Jobs	Persons Served
Neighborhood Low	1,386	4.5	90%	0.3	10%	5,614	35	12,363	5,614	35	12,363
Neighborhood Medium	503	19.0	90%	0.5	10%	8,601	25	18,932	8,601	25	18,932
Neighborhood High	665	35.0	90%	2.0	10%	5,237	130	11,567	20,948	133	46,131
Neighborhood Mixed Use	457	15.0	75%	25.0	25%	1,285	938	3,159	5,141	2,856	12,318
Regional Mixed Use	4	35.0	50%	75.0	50%	61	130	181	61	131	181
Community Mixed Use	190	25.0	50%	50.0	50%	1,202	1,560	3,194	2,375	4,750	6,901
Innovation	15	0.0	0%	40.0	100%	0	600	212	0	600	212
Manufacturing Logistics	3,703	0.0	0%	20.0	100%	0	9,300	3,281	0	74,060	26,129
Commercial	851	0.0	0%	40.0	100%	0	11,181	3,945	0	34,040	12,009
Campus	62	0.0	0%	50.0	100%	0	3,100	1,094	0	3,100	1,094
<b>Total</b>	<b>7,836</b>					<b>22,000</b>	<b>27,000</b>	<b>57,927</b>	<b>42,740</b>	<b>119,730</b>	<b>136,270</b>

Source: Economic & Planning Systems  
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**Table 10 Scenario Growth Allocations by Development Type**

Description	Forecast Growth	Buildout Capacity
<b>Population</b>		
Single Family	33,000	33,000
Attached	5,500	14,178
Townhouse	1,650	4,382
Multifamily	<u>8,250</u>	<u>31,421</u>
<b>Total Population</b>	<b>48,400</b>	<b>82,982</b>
<b>Residential Units</b>		
Single Family	13,200	13,200
Attached	2,200	5,671
Townhouse	1,100	2,922
Multifamily	<u>5,500</u>	<u>20,948</u>
<b>Total Housing Units</b>	<b>22,000</b>	<b>42,740</b>
<b>Employment</b>		
Highway Commercial	4,558	12,078
Local Commercial	1,983	5,255
Office/Institutional	10,467	27,737
Industrial/Distribution	<u>9,992</u>	<u>74,660</u>
<b>Total Jobs</b>	<b>27,000</b>	<b>119,730</b>
<b>Commercial Space</b>		
Highway Commercial	1,367,388	3,623,506
Local Commercial	594,912	1,576,485
Office/Institutional	2,093,400	5,547,400
Industrial/Distribution	<u>5,995,200</u>	<u>44,796,000</u>
<b>Total Commercial Space</b>	<b>10,050,900</b>	<b>55,543,391</b>

Source: Economic & Planning Systems

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## Growth Scenarios Net Fiscal Impacts

EPS compared the estimated annual revenues generated in each scenario to the estimated annual expenditures to estimate the net fiscal impact on the City’s General Fund. **Table 11** provides a summary of the results of the evaluation. The Forecast Growth scenario results in a net positive impact on the General Fund of \$6.3 million annually, which equates to 2.7 percent of the City’s total expenditures. The Buildout Capacity scenario also has a net positive impact on the General Fund but less than the Forecast Growth scenario. The Buildout Capacity scenario has a net positive fiscal impact is \$5.0 million.

**Table 11. City of Amarillo General Fund Net Fiscal Impact by Scenario**

Description	Nexus Factor	Forecast Growth			Buildout Capacity		
		Nexus Factor Detail	Net Factor	Scenario Total	Nexus Factor Detail	Net Factor	Scenario Total
<b>GENERAL FUND REVENUES</b>							
Taxes							
Property Tax	Case Study	---	---	\$25,853,008	---	---	\$58,195,181
Sales Tax	Persons Served (PS)	57,927	\$172	\$9,937,057	136,270	\$172	\$23,376,454
Gross Receipts Business Taxes (Franchise Fees)	Persons Served (PS)	57,927	\$90	\$5,218,625	136,270	\$90	\$12,276,568
Hotel Occupancy Taxes	Persons Served (PS)	57,927	\$31	\$1,778,798	136,270	\$31	\$4,184,538
Total General Taxes							
Licenses & Permits	Persons Served (PS)	57,927	\$5	\$277,621	136,270	\$5	\$653,091
Non-Business Licenses & Permits	Persons Served (PS)	57,927	\$14	\$791,022	136,270	\$14	\$1,860,841
Intergovernmental	No Nexus	---	\$0	\$0	---	\$0	\$0
General Government	No Nexus	---	\$0	\$0	---	\$0	\$0
Public Safety and Health	Per Household	20,900	\$38	\$801,717	40,603	\$38	\$1,557,527
Sanitation	Persons Served (PS)	57,927	\$110	\$6,345,708	136,270	\$110	\$14,927,977
Transit Operating Revenue	Per Resident	48,400	\$2	\$74,229	82,982	\$2	\$127,265
Culture and Recreation	Per Household	20,900	\$104	\$2,169,557	40,603	\$104	\$4,214,884
Fines & Forfeitures and Other	Per Resident	48,400	\$24	\$1,146,509	82,982	\$24	\$1,965,685
<b>Total GF Revenues</b>				<b>\$54,393,851</b>			<b>\$121,374,327</b>
<b>GENERAL FUND EXPENDITURES</b>							
Amarillo Emergency Communications Center	Persons Served (PS)	57,927	\$5	\$307,656	136,270	\$5	\$723,746
Animal Management and Welfare	Per Household	20,900	\$44	\$913,828	40,603	\$44	\$1,775,329
City Manager	Persons Served (PS)	57,927	\$7	\$394,104	136,270	\$7	\$927,110
City Secretary	Persons Served (PS)	57,927	\$0	\$28,624	136,270	\$0	\$67,337
Development Services	Persons Served (PS)	57,927	\$38	\$2,187,994	136,270	\$38	\$5,147,152
Emergency Management	Persons Served (PS)	57,927	\$2	\$112,997	136,270	\$2	\$265,820
Engagement and Innovation	Persons Served (PS)	57,927	\$1	\$44,432	136,270	\$1	\$104,523
Fire	Case Study	---	---	\$8,756,675	---	---	\$20,599,663
Health and Human Services	Per Household	20,900	\$2	\$35,236	40,603	\$2	\$68,454
Judicial	Persons Served (PS)	57,927	\$2	\$107,385	136,270	\$2	\$252,618
Legal	Persons Served (PS)	57,927	\$2	\$140,561	136,270	\$2	\$330,664
Leisure Services	Persons Served (PS)	57,927	\$92	\$5,356,511	136,270	\$92	\$12,600,937
Mayor and Council	Persons Served (PS)	57,927	\$0	\$4,784	136,270	\$0	\$11,255
Municipal Court	Persons Served (PS)	57,927	\$5	\$300,044	136,270	\$5	\$705,839
Police	Case Study	---	---	\$10,825,114	---	---	\$25,465,566
Support Services	Persons Served (PS)	57,927	\$149	\$8,630,637	136,270	\$149	\$20,303,165
Transportation	Case Study	---	---	\$5,519,671	---	---	\$16,577,913
Utility Services	Persons Served (PS)	57,927	\$76	\$4,420,684	136,270	\$76	\$10,399,448
<b>Total Expenditures</b>				<b>\$48,086,936</b>			<b>\$116,326,539</b>
<b>NET BALANCE</b>				<b>\$6,306,914</b>			<b>\$5,047,788</b>

Source: Economic & Planning Systems

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# Fiscal Impact Model

**Table 1**  
**Citywide Data**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Data	Source	Year	Notes
Population	201,673	ESRI	2022	
Households	79,412	ESRI	2022	
Owner (%)	62.5%	ESRI	2022	
Renter (%)	37.5%	ESRI	2022	
Avg. HH Size	2.39	US Census	2022	ACS-1 Year
Single Family	2.50	Estimate		
Multifamily	1.50	Estimate		
<b>Housing Units</b>				
Single Family	61,945	US Census	2021	Estimate
Attached	7,975	US Census	2021	Estimate
Multifamily	18,857	US Census	2021	Estimate
Total Housing Units	<b>88,815</b>	ESRI	2022	
<b>Housing Size (Sq. Ft. per Unit)</b>				
Single Family	2,200	EPS		
Attached	1,700	EPS		
Multifamily	1,100	EPS		
Average Household Income	84,181	US Census	2022	
<b>Housing Density (DU per Acre)</b>				
Single Family	4.0	EPS		
Attached	10.0	EPS		
Multifamily	25.0	EPS		
<b>Commercial Space (Sq. Ft.)</b>				
Highway Commercial	17,927,048	CoStar	2022	
Local Commercial	7,774,469	CoStar	2022	
Office/Institutional	7,973,967	CoStar	2022	
Industrial/Distribution	14,471,387	CoStar	2022	
<b>Employment</b>				
<b>City Total</b>	93,619	US Census LEHD	2021	
Multiple Job holdings	5.0%	Estimate		
Workers Living in Amarillo	60,590	US Census LEHD	2021	
Workers Living in Amarillo	65%	US Census LEHD	2021	
<b>Square Feet per Employee Factors</b>				
Highway Commercial	300	EPS		
Local Commercial	300	EPS		
Office/Institutional	200	EPS		
Industrial/Distribution	600	EPS		
<b>Floor Area Ratio Factors</b>				
Highway Commercial	0.20	EPS		
Local Commercial	0.30	EPS		
Office/Institutional	0.30	EPS		
Industrial/Distribution	0.15	EPS		
<b>Property Tax</b>				
General Fund Mill Levy	31.912	City of Amarillo	2023	
Debt Service	7.283	City of Amarillo	2023	
Total	39.195			
Residential Assessment Ratio	95.00%			
Commercial Assessment Ratio	95.00%			
<b>Sales Tax</b>				
General Tax	2.0%	City of Amarillo	2023	
Hotel Tax	7.00%	City of Amarillo	2023	

Source: Various; Economic & Planning Systems

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**Table 2**  
**Development Capacity and Forecast Growth by Place Type**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Vacant / Underutilized Acres	City Plan Density Assumptions			Forecast Growth			Estimated Capacity			
		Housing Density DU/Acre	% Housing	Employment Density Jobs/Acre	% Employment	Housing Units	Jobs	Persons Served	Housing Units	Jobs	Persons Served
Neighborhood Low	1,386	4.5	90%	0.3	10%	5,614	35	12,363	5,614	35	12,363
Neighborhood Medium	503	19.0	90%	0.5	10%	8,601	25	18,932	8,601	25	18,932
Neighborhood High	665	35.0	90%	2.0	10%	5,237	130	11,567	20,948	133	46,131
Neighborhood Mixed Use	457	15.0	75%	25.0	25%	1,285	938	3,159	5,141	2,856	12,318
Regional Mixed Use	4	35.0	50%	75.0	50%	61	130	181	61	131	181
Community Mixed Use	190	25.0	50%	50.0	50%	1,202	1,560	3,194	2,375	4,750	6,901
Innovation	15	0.0	0%	40.0	100%	0	600	212	0	600	212
Manufacturing Logistics	3,703	0.0	0%	20.0	100%	0	9,300	3,281	0	74,060	26,129
Commercial	851	0.0	0%	40.0	100%	0	11,181	3,945	0	34,040	12,009
Campus	62	0.0	0%	50.0	100%	0	3,100	1,094	0	3,100	1,094
<b>Total</b>	<b>7,836</b>					<b>22,000</b>	<b>27,000</b>	<b>57,927</b>	<b>42,740</b>	<b>119,730</b>	<b>136,270</b>

Source: Economic & Planning Systems

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**Table 3**  
**Forecast Growth by Development Type**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Forecast Growth	Buildout Capacity
<b>Population</b>		
Single Family	33,000	33,000
Attached	5,500	14,178
Townhouse	1,650	4,382
Multifamily	<u>8,250</u>	<u>31,421</u>
<b>Total Population</b>	<b>48,400</b>	<b>82,982</b>
<b>Residential Units</b>		
Single Family	13,200	13,200
Attached	2,200	5,671
Townhouse	1,100	2,922
Multifamily	<u>5,500</u>	<u>20,948</u>
<b>Total Housing Units</b>	<b>22,000</b>	<b>42,740</b>
<b>Employment</b>		
Highway Commercial	4,558	12,078
Local Commercial	1,983	5,255
Office/Institutional	10,467	27,737
Industrial/Distribution	<u>9,992</u>	<u>74,660</u>
<b>Total Jobs</b>	<b>27,000</b>	<b>119,730</b>
<b>Commercial Space</b>		
Highway Commercial	1,367,388	3,623,506
Local Commercial	594,912	1,576,485
Office/Institutional	2,093,400	5,547,400
Industrial/Distribution	<u>5,995,200</u>	<u>44,796,000</u>
<b>Total Commercial Space</b>	<b>10,050,900</b>	<b>55,543,391</b>

Source: Economic & Planning Systems

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**Table 4**  
**Nexus to Growth Factors**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Measure	Amount (Current)	Description	Forecast Growth	Buildout Capacity
Per Resident	201,673	Total population of Amarillo	48,400	82,982
Persons Served (PS)	272,374	Total population plus total employment in Amarillo, less resident workers	57,927	136,270
Per Household	79,412	Total households in Amarillo	20,900	40,603
Per Housing Unit	88,815	Total housing units in Amarillo	22,000	42,740
Per Job	93,619	Total jobs in Amarillo	27,000	119,730
Case Study	---	A more specific or customized analysis of the expenditures/revenues of a department is performed.	---	---
Park Acreage	2,403	Park Acreage Maintained by City of Amarillo	---	---
Lane Miles	981	Lane miles maintained by the City of Amarillo	---	---
Signalized Intersections	389	Signalized intersections maintained by the City of Amarillo	---	---
---	---	No revenue or expenditure	---	---
No Nexus	---	No quantifiable nexus to growth	---	---

Source: Economic & Planning Systems

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**Table 5**  
**General Fund Revenue Factors**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	FY 23 Budget	Factors				
		Nexus Factor	Nexus Factor Detail	Gross Factor	Variability	Net Factor
<b>Taxes</b>						
Property Tax	\$54,251,542		Case Study	---	\$	---
Sales Tax	\$77,054,744		Persons Served (PS)	272,374	\$	172
Gross Receipts Business Taxes (Franchise Fees)	\$24,538,240		Persons Served (PS)	272,374	\$	90
Hotel Occupancy Taxes	\$8,363,999		Persons Served (PS)	272,374	\$	31
<b>Total General Taxes</b>	<b>\$164,208,525</b>					
<b>Licenses &amp; Permits</b>						
Licenses & Permits	\$1,305,390		Persons Served (PS)	272,374	\$	5
Non-Business Licenses & Permits	\$3,719,424		Persons Served (PS)	272,374	\$	14
<b>Intergovernmental</b>						
Intergovernmental	\$6,336,653		No Nexus	---	\$	-
General Government	\$96,762		No Nexus	---	\$	-
Public Safety and Health	\$3,046,217		Per Household	79,412	\$	38
Sanitation	\$29,837,841		Persons Served (PS)	272,374	\$	110
Transit Operating Revenue	\$309,297		Per Resident	201,673	\$	2
Culture and Recreation	\$8,243,487		Per Household	79,412	\$	104
Fines & Forfeitures and Other	\$4,777,269		Per Resident	201,673	\$	24
Non-Operating Revenue	\$9,074,326		No Nexus	---	\$	-
Other Financing Sources	\$5,621,474		No Nexus	---	\$	-
Transfers In	\$165,000		No Nexus	---	\$	-
<b>Total Revenue</b>	<b>\$236,741,665</b>					
<b>Operating Revenues</b>	<b>\$221,880,865</b>					<b>\$588</b>

Source: City of Amarillo Proposed Budget Book FY 2023; Economic & Planning Systems

**Table 6**  
**General Fund Expenditures Factors**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	FY 23 Budget	Factors				Net Factor
		Nexus Factor	Nexus Factor Detail	Gross Factor	Variability	
General Fund						
Amarillo Emergency Communications Center	\$5,786,458	Persons Served (PS)	272,374 \$	21	25%	\$ 5
Animal Management and Welfare	\$3,472,195	Per Household	79,412 \$	44	100%	\$ 44
City Manager	\$7,412,384	Persons Served (PS)	272,374 \$	27	25%	\$ 7
City Secretary	\$538,367	Persons Served (PS)	272,374 \$	2	25%	\$ 0
Development Services	\$10,288,058	Persons Served (PS)	272,374 \$	38	100%	\$ 38
Emergency Management	\$531,317	Persons Served (PS)	272,374 \$	2	100%	\$ 2
Engagement and Innovation	\$835,679	Persons Served (PS)	272,374 \$	3	25%	\$ 1
Fire	\$40,017,283	Case Study	--- \$	-	100%	\$ -
Health and Human Services	\$133,883	Per Household	79,412 \$	2	100%	\$ 2
Judicial	\$504,930	Persons Served (PS)	272,374 \$	2	100%	\$ 2
Legal	\$2,643,704	Persons Served (PS)	272,374 \$	10	25%	\$ 2
Leisure Services	\$25,186,584	Persons Served (PS)	272,374 \$	92	100%	\$ 92
Mayor and Council	\$89,985	Persons Served (PS)	272,374 \$	0	25%	\$ 0
Municipal Court	\$1,410,822	Persons Served (PS)	272,374 \$	5	100%	\$ 5
Police	\$55,880,107	Case Study	--- \$	-	100%	\$ -
Support Services	\$40,581,694	Persons Served (PS)	272,374 \$	149	100%	\$ 149
Transportation	\$21,493,413	Case Study	--- \$	-	100%	\$ -
Utility Services	\$20,786,278	Persons Served (PS)	272,374 \$	76	100%	\$ 76
<b>Total Expenditures</b>	<b>\$237,593,141</b>					<b>\$426</b>

Source: City of Amarillo Proposed Budget Book FY 2023; Economic & Planning Systems

**Table 7**  
**General Fund Net Fiscal Impact**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Nexus Factor	Forecast Growth			Buildout Capacity		
		Nexus Factor Detail	Net Factor	Scenario Total	Nexus Factor Detail	Net Factor	Scenario Total
<b>GENERAL FUND REVENUES</b>							
Taxes							
Property Tax	Case Study	---	---	\$25,853,008	---	---	\$58,195,181
Sales Tax	Persons Served (PS)	57,927	\$172	\$9,937,057	136,270	\$172	\$23,376,454
Gross Receipts Business Taxes (Franchise Fees)	Persons Served (PS)	57,927	\$90	\$5,218,625	136,270	\$90	\$12,276,568
Hotel Occupancy Taxes	Persons Served (PS)	57,927	\$31	\$1,778,798	136,270	\$31	\$4,184,538
Total General Taxes							
Licenses & Permits	Persons Served (PS)	57,927	\$5	\$277,621	136,270	\$5	\$653,091
Non-Business Licenses & Permits	Persons Served (PS)	57,927	\$14	\$791,022	136,270	\$14	\$1,860,841
Intergovernmental	No Nexus	---	\$0	\$0	---	\$0	\$0
General Government	No Nexus	---	\$0	\$0	---	\$0	\$0
Public Safety and Health	Per Household	20,900	\$38	\$801,717	40,603	\$38	\$1,557,527
Sanitation	Persons Served (PS)	57,927	\$110	\$6,345,708	136,270	\$110	\$14,927,977
Transit Operating Revenue	Per Resident	48,400	\$2	\$74,229	82,982	\$2	\$127,265
Culture and Recreation	Per Household	20,900	\$104	\$2,169,557	40,603	\$104	\$4,214,884
Fines & Forfeitures and Other	Per Resident	48,400	\$24	\$1,146,509	82,982	\$24	\$1,965,685
<b>Total GF Revenues</b>				<b>\$54,393,851</b>			<b>\$121,374,327</b>
<b>GENERAL FUND EXPENDITURES</b>							
Amarillo Emergency Communications Center	Persons Served (PS)	57,927	\$5	\$307,656	136,270	\$5	\$723,746
Animal Management and Welfare	Per Household	20,900	\$44	\$913,828	40,603	\$44	\$1,775,329
City Manager	Persons Served (PS)	57,927	\$7	\$394,104	136,270	\$7	\$927,110
City Secretary	Persons Served (PS)	57,927	\$0	\$28,624	136,270	\$0	\$67,337
Development Services	Persons Served (PS)	57,927	\$38	\$2,187,994	136,270	\$38	\$5,147,152
Emergency Management	Persons Served (PS)	57,927	\$2	\$112,997	136,270	\$2	\$265,820
Engagement and Innovation	Persons Served (PS)	57,927	\$1	\$44,432	136,270	\$1	\$104,523
Fire	Case Study	---	---	\$8,756,675	---	---	\$20,599,663
Health and Human Services	Per Household	20,900	\$2	\$35,236	40,603	\$2	\$68,454
Judicial	Persons Served (PS)	57,927	\$2	\$107,385	136,270	\$2	\$252,618
Legal	Persons Served (PS)	57,927	\$2	\$140,561	136,270	\$2	\$330,664
Leisure Services	Persons Served (PS)	57,927	\$92	\$5,356,511	136,270	\$92	\$12,600,937
Mayor and Council	Persons Served (PS)	57,927	\$0	\$4,784	136,270	\$0	\$11,255
Municipal Court	Persons Served (PS)	57,927	\$5	\$300,044	136,270	\$5	\$705,839
Police	Case Study	---	---	\$10,825,114	---	---	\$25,465,566
Support Services	Persons Served (PS)	57,927	\$149	\$8,630,637	136,270	\$149	\$20,303,165
Transportation	Case Study	---	---	\$5,519,671	---	---	\$16,577,913
Utility Services	Persons Served (PS)	57,927	\$76	\$4,420,684	136,270	\$76	\$10,399,448
<b>Total Expenditures</b>				<b>\$48,086,936</b>			<b>\$116,326,539</b>
<b>NET BALANCE</b>				<b>\$6,306,914</b>			<b>\$5,047,788</b>

Source: Economic & Planning Systems

**Table 8**  
**Case Study: Retail Sales Tax**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Sales Per Capita	Sales Per Employee	Total Sales	Total Sales Tax Revenue
<b>Convenience Goods</b>				
Food and Beverage Stores	\$2,009	\$384	\$100,876,601	\$2,017,532
Health and Personal Care	<u>\$873</u>	<u>\$616</u>	<u>\$48,105,348</u>	<u>\$962,107</u>
<b>Total Convenience Goods</b>	<b>\$2,881</b>	<b>\$1,000</b>	<b>\$148,981,949</b>	<b>\$2,979,639</b>
<b>Shopper's Goods</b>				
<b>General Merchandise</b>	<b>\$1,991</b>	<b>\$540</b>	<b>\$101,520,790</b>	<b>\$2,030,416</b>
<b>Other Shopper's Goods</b>				
Clothing & Accessories	\$786	\$136	\$39,353,717	\$787,074
Furniture & Home Furnishings	\$365		\$17,682,308	\$353,646
Electronics & Appliances	\$284	\$117	\$14,870,143	\$297,403
Sporting Goods, Hobby, Book, & Music Stores	\$278	\$146	\$14,827,724	\$296,554
Miscellaneous Retail	<u>\$287</u>	<u>\$272</u>	<u>\$16,493,875</u>	<u>\$329,877</u>
<b>Subtotal</b>	<b>\$2,001</b>	<b>\$671</b>	<b>\$103,227,767</b>	<b>\$2,064,555</b>
<b>Total Shopper's Goods</b>	<b>\$3,992</b>	<b>\$1,211</b>	<b>\$204,748,557</b>	<b>\$4,094,971</b>
<b>Eating and Drinking</b>	<b>\$1,772</b>	<b>\$946</b>	<b>\$94,786,248</b>	<b>\$1,895,725</b>
<b>Building Material &amp; Garden</b>	<b>\$999</b>	<b>\$0</b>	<b>\$48,327,552</b>	<b>\$966,551</b>
<b>Total Retail Goods</b>	<b>\$9,644</b>	<b>\$3,157</b>	<b>\$496,844,306</b>	<b>\$9,936,886</b>
Total Sales Tax	\$193	\$63		

Source: Economic & Planning Systems

**Table 9**  
**Case Study: Property Tax Revenue**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Market Value per Unit / Sq. Ft.	Assessment Ratio	Assessed Value per Unit	Mill Levy	Revenue Per Unit	Forecast Growth		Buildout Capacity	
						Units/ Sq. Ft.	Revenue	Units/ Sq. Ft.	Revenue
<b>Residential</b>									
Single Family	\$360,000	95.00%	\$342,000	0.319	\$1,091	13,200	\$14,406,472	13,200	\$14,406,472
Attached	\$300,000	95.00%	\$285,000	0.319	\$909	2,200	\$2,000,899	5,671	\$5,157,976
Townhouse	\$300,000	95.00%	\$285,000	0.319	\$909	1,100	\$1,000,449	2,922	\$2,657,139
Multifamily	\$250,000	95.00%	\$237,500	0.319	\$758	5,500	\$4,168,539	20,948	\$15,876,450
<b>Total Residential</b>						<b>22,000</b>	<b>\$21,576,359</b>	<b>42,740</b>	<b>\$38,098,037</b>
<b>Commercial</b>									
Highway Commercial	\$200	95.00%	\$190	0.319	\$0.61	1,367,388	\$829,092	3,623,506	\$2,197,051
Local Commercial	\$200	95.00%	\$190	0.319	\$0.61	594,912	\$360,715	1,576,485	\$955,875
Office/Institutional	\$200	95.00%	\$190	0.319	\$0.61	2,093,400	\$1,269,297	5,547,400	\$3,363,571
Industrial/Distribution	\$100	95.00%	\$95	0.319	\$0.30	5,995,200	\$1,817,544	44,796,000	\$13,580,646
<b>Total Commercial</b>						<b>10,050,900</b>	<b>\$4,276,648</b>	<b>55,543,391</b>	<b>\$20,097,144</b>

Source: Zillow; CoStar; Economic & Planning Systems

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**Table 10**  
**Case Study: Fire Department Cost to Serve**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	FY 2023 Budget	Growth Factors			Forecast Growth		Buildout Capacity	
		Nexus Factor	Nexus Factor Detail	Net Factor	Persons Served	Cost to Serve	Persons Served	Cost to Serve
<b>Inside 4 Minute Drive Time</b>								
Personnel (Wages & Benefits)	\$36,684,329	Persons Served (PS)	272,374	\$ 134,684	57,927	\$7,801,772	136,270	\$18,353,299
Supplies	\$1,927,909	Persons Served (PS)	272,374	\$ 7,078	57,927	\$410,015	136,270	\$964,540
Contract Services	\$2,045,810	Persons Served (PS)	272,374	\$ 7,511	57,927	\$435,089	136,270	\$1,023,526
Other Charges	\$516,282	Persons Served (PS)	272,374	\$ 1,895	57,927	\$109,799	136,270	\$258,298
Capital	\$0	Persons Served (PS)	272,374	\$ -	57,927	\$0	136,270	\$0
Inter Reimbursements	-\$168,787	Persons Served (PS)	272,374	\$ (620)	57,927	-\$35,896	136,270	-\$84,445
<b>Total</b>	<b>\$41,005,543</b>			<b>\$ 151,168</b>		<b>\$8,756,675</b>		<b>\$20,599,663</b>

Source: City of Amarillo; Economic & Planning Systems

**Table 11**  
**Case Study: Police Department Cost to Serve**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	2023 FY Budget	Growth Factors			Forecast Growth			Buildout Capacity			
		Nexus Factor	Nexus Factor Detail	Demand per 1,000 PS	Cost per Officer	Persons Served	Officers Demanded	Cost to Serve	Persons Served	Officers Demanded	Cost to Serve
<b>Expenditures</b>											
Police Services	\$52,236,299	Persons Served (PS)	272,374	1.38	\$ 118,622	57,927	80	\$9,485,647	136,270	188	\$22,314,535
Civilian Services	<u>\$6,298,238</u>	Persons Served (PS)	272,374	0.29	\$ 80,747	57,927	17	<u>\$1,339,466</u>	136,270	39	<u>\$3,151,031</u>
<b>Total</b>	<b>\$58,534,537</b>							<b>\$10,825,114</b>			<b>\$25,465,566</b>

Source: City of Amarillo; Economic & Planning Systems



**Table 12**  
**Case Study: Public Works Cost to Serve**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	FY 2023 Budget	Growth Factors				Forecast Growth		Buildout Capacity		
		Nexus Factor	Nexus Factor Detail	Gross Factor	Variability	Net Factor	Factor Detail	Cost to Serve	Factor Detail	Cost to Serve
<b>Expenditures</b>										
1420 - Street Department	\$11,718,310	Lane Miles	981 \$	11,945	100%	\$ 11,945.27	284	\$3,395,797	861	\$10,278,976
1731 - Traffic Administration	\$5,664,632	Signalized Intersections	389 \$	14,562	100%	\$ 14,562.04	117	\$1,699,204	383	\$5,570,840
1732 - Traffic Field Operation	—	---	--- \$	-	100%	\$ -	---	\$0	---	\$0
1761 - Transit Fixed Route	\$987,056	Per Resident	201,673 \$	4.89	100%	\$ 4.89	48,400	\$236,886	82,982	\$406,140
1762 - Transit Demand Response	\$486,259	Per Resident	201,673 \$	2.41	100%	\$ 2.41	48,400	\$116,698	82,982	\$200,079
1763 - Transit Maintenance	\$224,205	Per Resident	201,673 \$	1.11	100%	\$ 1.11	48,400	\$53,808	82,982	\$92,253
1764 - Transit Administration	\$287,989	Per Resident	201,673 \$	1.43	25%	\$ 0.36	48,400	\$17,279	82,982	\$29,624
<b>Total</b>	<b>\$19,368,451</b>							<b>\$5,519,671</b>		<b>\$16,577,913</b>

Source: City of Amarillo; Economic & Planning Systems

**Table 13**  
**Appendix: Lane Miles and Signals Demand Factors**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Land Use Category	Existing Infrastructure		Existing Demographics			Demand Factors	
	Lane Miles	Signalized Intersections	Est. HU	Est. Jobs	Persons Served (ps)	Lane Miles per 1,000 PS	Signalized Intersections per 1,000 PS
Neighborhood Low	362	77	50,271	314	110,706	3.3	0.7
Neighborhood Medium	195	48	22,298	230	49,137	4.0	1.0
Neighborhood High	63	28	5,683	505	12,682	5.0	2.2
Neighborhood Mixed Use	97	65	8,601	5,378	20,821	4.6	3.1
Regional Mixed Use	8	26	1,272	4,072	4,235	1.8	6.2
Community Mixed Use	19	8	1,227	15,414	8,138	2.4	1.0
Innovation	13	8	0	2,476	873	14.7	8.9
Manufacturing Logistics	97	35	0	24,101	8,503	11.4	4.1
Commercial	115	79	0	28,313	9,989	11.5	7.9
Campus	12	15	0	13,568	4,787	2.6	3.1
<b>Average</b>						6.1	3.8

Source: Economic & Planning Systems

**Table 14**  
**Appendix: New Lane Mile Estimates**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Forecast Growth			Buildout Capacity		
	1,000 Persons Served	New Lane Miles	New Signal. Intersections	1,000 Persons Served	New Lane Miles	New Signal. Intersections
Neighborhood Low	12	40	9	12	40	9
Neighborhood Medium	19	75	18	19	75	18
Neighborhood High	12	58	26	46	230	102
Neighborhood Mixed Use	3	15	10	12	57	39
Regional Mixed Use	0	0	1	0	0	1
Community Mixed Use	3	8	3	7	16	7
Innovation	0	3	2	0	3	2
Manufacturing Logistics	3	37	13	26	298	106
Commercial	4	45	31	12	138	95
Campus	1	3	3	1	3	3
<b>Total</b>	<b>58</b>	<b>284</b>	<b>117</b>	<b>136</b>	<b>861</b>	<b>383</b>

Source: Economic & Planning Systems

**Table 15**  
**Appendix: Property Value Inputs**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Factor	Estimated Value
<b>Residential</b>		
Single Family	Per Unit	\$360,000
Attached	Per Unit	\$300,000
Multifamily	Per Unit	\$250,000
<b>Multifamily Calculation</b>		
<b>Avg Unit</b>		
Units		1
Size		865
Rent per Sq. Ft.		\$1.45
<b>Revenue</b>		
Monthly Revenue		\$1,750
Annual Income	12	\$21,000
VCL	5%	\$1,050
Operating Expenses	30%	\$6,300
NOI		\$13,650
<b>Valuation</b>		
<b>Value</b>	<b>5.50%</b>	<b>\$248,182</b>
Value per Unit		\$248,182
Rent Per Month		\$1,750
<b>Commercial</b>		
Highway Commercial	Per Square Foot	\$200
Local Commercial	Per Square Foot	\$200
Office/Institutional	Per Square Foot	\$200
Industrial/Distribution	Per Square Foot	\$75

Source: Zillow; CoStar; Economic & Planning Systems

**Table 16**  
**Appendix: Retail Sales Factors**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Residents		Non-Resident Employees			
	Sales	Sales Per Capita	Employee Expenditure Potential	Ex. Pot. Capture Rate	Est. Sales	Sales Per Capita
<b>Total Residents/Employees (2020)</b>		201,673				33,029
<b>Convenience Goods</b>						
Food and Beverage Stores	\$405,109,883	\$2,009	\$25,334,564	50%	\$12,667,282	\$384
Health and Personal Care	<u>\$175,982,575</u>	<u>\$873</u>	<u>\$27,141,911</u>	75%	\$20,356,433	<u>\$616</u>
<b>Total Convenience Goods</b>	<b>\$581,092,458</b>	<b>\$2,881</b>	<b>\$52,476,475</b>		<b>\$33,023,715</b>	<b>\$1,000</b>
<b>Shopper's Goods</b>						
<b>General Merchandise</b>	<b>\$401,573,636</b>	<b>\$1,991</b>	<b>\$35,687,174</b>	50%	\$17,843,587	<b>\$540</b>
<b>Other Shopper's Goods</b>						
Clothing & Accessories	\$158,568,225	\$786	\$9,005,027	50%	\$4,502,513	\$136
Furniture & Home Furnishings	\$73,678,598	\$365	\$0	0%	\$0	\$0
Electronics & Appliances	\$57,331,259	\$284	\$7,705,005	50%	\$3,852,503	\$117
Sporting Goods, Hobby, Book, & Music Stores	\$55,992,338	\$278	\$9,639,183	50%	\$4,819,592	\$146
Miscellaneous Retail	<u>\$57,943,248</u>	<u>\$287</u>	<u>\$17,946,637</u>	50%	\$8,973,319	<u>\$272</u>
<b>Subtotal</b>	<b>\$403,513,669</b>	<b>\$2,001</b>	<b>\$44,295,852</b>		<b>\$22,147,926</b>	<b>\$671</b>
<b>Total Shopper's Goods</b>	<b>\$805,087,304</b>	<b>\$3,992</b>	<b>\$79,983,026</b>	50%	<b>\$39,991,513</b>	<b>\$1,211</b>
<b>Eating and Drinking</b>	<b>\$357,389,472</b>	<b>\$1,772</b>	<b>\$41,679,956</b>	75%	<b>\$31,259,967</b>	<b>\$946</b>
<b>Building Material &amp; Garden</b>	<b>\$201,371,126</b>	<b>\$999</b>	<b>\$0</b>	0%	<b>\$0</b>	<b>\$0</b>
<b>Total Retail Goods</b>	<b>\$1,944,940,360</b>	<b>\$9,644</b>	<b>\$174,139,457</b>	60%	<b>\$104,275,195</b>	<b>\$3,157</b>

Source: Economic & Planning Systems

**Table 17**  
**Appendix: Resident Retail Sales Capture Estimates**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Actual Sales (\$000s)	Resident Retail Spending % TPI	City of Amarillo Residents			
			Expenditure Potential (\$000s)	Exp. Pot. Capture Rate % of Total	Est. Sales (\$000s)	Sales Capture Rate % of Total
<b>Total Personal Income (TPI)</b>			<b>\$6,684,982</b>			
<b>Convenience Goods</b>						
Food and Beverage Stores	\$421,487	10.1%	\$675,183	60%	\$405,110	96%
Health and Personal Care	\$216,371	3.1%	\$207,038	85%	\$175,983	81%
<b>Total Convenience Goods</b>	<b>\$637,858</b>	<b>13.2%</b>	<b>\$882,221</b>	<b>66%</b>	<b>\$581,092</b>	<b>91%</b>
<b>Shopper's Goods</b>						
<b>General Merchandise</b>	<b>\$490,444</b>	<b>7.5%</b>	\$501,967	80%	\$401,574	82%
<b>Other Shopper's Goods</b>						
Clothing & Accessories	\$222,593	2.8%	\$186,551	85%	\$158,568	71%
Furniture & Home Furnishings	\$113,707	1.3%	\$86,681	85%	\$73,679	65%
Electronics & Appliances	\$84,374	1.0%	\$67,449	85%	\$57,331	68%
Sporting Goods, Hobby, Book, & Music Stores	\$93,700	1.0%	\$65,873	85%	\$55,992	60%
Miscellaneous Retail	\$67,416	1.0%	\$68,169	85%	\$57,943	86%
<b>Subtotal</b>	<b>\$581,791</b>	<b>7.1%</b>	<b>\$474,722</b>	<b>85%</b>	<b>\$403,514</b>	<b>69%</b>
<b>Total Shopper's Goods</b>	<b>\$1,072,235</b>	<b>14.6%</b>	<b>\$976,689</b>	<b>82%</b>	<b>\$805,087</b>	<b>75%</b>
<b>Eating and Drinking</b>	<b>\$421,687</b>	<b>7.6%</b>	\$510,556	70%	\$357,389	85%
<b>Building Material &amp; Garden</b>	<b>\$447,489</b>	<b>3.5%</b>	\$236,907	85%	\$201,371	45%
<b>Total Retail Goods</b>	<b>\$2,579,269</b>	<b>39.0%</b>	<b>\$2,606,374</b>	<b>75%</b>	<b>\$1,944,940</b>	<b>75%</b>

Source: US Census of Retail Trade; Economic & Planning Systems

**Table 18**  
**Appendix: Worker Retail Spending Factors**  
**Amarillo Comprehensive Plan Fiscal Impact Analysis**

Description	Weekly Spending	Annual Spending <sup>1</sup>	Total Annual Expenditure Potential
Employment			93,619
Non-Resident Employees			35%
Non-Resident Employment			33,029
<b>Restaurants</b>	\$26.29	\$1,262	\$41,679,956
<b>Goods and Services</b>			
Department Stores	\$6.52	\$313	\$10,336,756
Discount Stores	\$8.19	\$393	\$12,984,360
Drug Stores	\$6.13	\$294	\$9,718,453
Grocery	\$15.98	\$767	\$25,334,564
Clothing	\$3.25	\$156	\$5,152,524
Shoe	\$2.43	\$117	\$3,852,503
Sporting Goods	\$2.16	\$104	\$3,424,447
Electronics/Phone/Compute	\$4.86	\$233	\$7,705,005
Jewelry	\$3.92	\$188	\$6,214,737
Office Supplies	\$7.37	\$354	\$11,684,339
Warehouse Clubs	\$7.80	\$374	\$12,366,058
Other Goods	\$3.95	\$190	\$6,262,298
Personal Care	\$7.83	\$376	\$12,413,619
Personal Services	\$3.16	\$152	\$5,009,839
<b>Goods and Services Total</b>	<b>\$83.55</b>	<b>\$4,010</b>	<b>\$132,459,502</b>
<b>Total</b>	<b>\$109.84</b>	<b>\$5,272</b>	<b>\$174,139,457</b>

1 - Annual is estimated as 48 weeks to reflect time off  
Source: ICSC; Economic & Planning Systems