



PRESS RELEASE

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PR/External Affairs Office of Haines & Kibblehouse, Inc.

H&K, Inc. Presents Fiscal Impact Analysis for The Preserve at Historic Cornwall Village

Skippack, PA, August 13, 2009 – [Haines & Kibblehouse, Inc.](#) (H&K) announced today that the Fiscal Impact Analysis for *The Preserve at Historic Cornwall Village* development project has been released for online, public review. This report is being posted as part of the companies ongoing community outreach program for this large scale development project which H&K initially put before [Cornwall Borough](#) Council on June 8, 2009.

The Fiscal Impact Analysis, as posted by H&K and prepared by [Glackin Thomas Panzak, Inc.](#), of Paoli, PA, presents a detailed fiscal analysis of the proposed development/redevelopment project and the predicted financial impacts to [Cornwall Borough](#) and the Cornwall Lebanon School District. The study, which is required as part of Cornwall Borough's preliminary zoning approval process for H&K's proposed development plan, will also present detailed information on projected number of new residents, employees, tax impacts and miscellaneous fiscal benefits that can be expected as a result of the proposed development.

The current plan requiring the aforementioned Fiscal Impact Analysis calls for some 590 homes to be built on the 570-acre site with a hotel, water park, marina and other associated lake-based recreation areas and facilities. The project is proposed on lands currently owned by H&K, and is situated within and/or around a water-filled impoundment or lake that was once the site of historic iron ore mining that occurred in association with Cornwall Furnace (circa 1742-1883) and later Bethlehem Steel, who extracted ore for steel production until 1973.

Additional information concerning H&K's current proposal for *The Preserve at Historic Cornwall Village* may be directly obtained or reviewed at the offices of [Cornwall Borough](#) (phone: 717.274.3436), or by contacting Paul Callahan, Special Projects Coordinator, at H&K corporate (phone: 610.584.8500).

The following pages contain the Fiscal Impact Analysis as dated July 30, 2009, and presented to [Cornwall Borough](#) Council for The Preserve at Historic Cornwall Village.

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Fiscal Impact Analysis

The Reserve at Cornwall
Cornwall Borough
Lebanon County, Pennsylvania

Date: July 30, 2009

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Introduction

The H & K Group is proposing to redevelop a former quarry/mine site located in the Borough of Cornwall, Lebanon County, Pennsylvania. The proposed development will be mixed-use in nature, consisting of 600 residential units and 300,000 square feet of commercial space when the project is completed. The residential portion will be a mix of age-targeted and market-rate dwellings, configured as single-family detached units, townhouses, twins, and condominium units. The non-residential portion will consist of retail stores, offices, restaurants, and a 250-room hotel with an indoor recreational water park

Glackin Thomas Panzak, Inc. has been asked to prepare a fiscal analysis of the proposed development/redevelopment to predict the likely financial costs and revenues to Cornwall Borough and the Cornwall Lebanon School District. This report also provides information on such topics as the projected number of new residents, employees, tax impacts, and miscellaneous fiscal benefits that can be expected to result from the proposed development.

Methodology

The methodology used to perform this analysis is the *Preview* computer program, which was developed by Robert Burchell, David Listokin and William Dolphin of Rutgers University. The *Preview* program was published by the Urban Land Institute in Development Impact Assessment Handbook, and uses a spreadsheet model to quantify economic, social, and fiscal impacts associated with land development. The *Preview* model provides an order-of-magnitude assessment of the impact of development across multiple dimensions. The model assumes that the population increases and fiscal

impacts represent new residents, new school aged children, new revenues, and new costs. This methodology is an industry-accepted standard, and is used by real estate professionals, municipal officials, and various stakeholder groups to ascertain the fiscal and economic effects of land development on local government and other agencies that provide public services.

Revenues and expenditures are expressed in 2009 dollars, with no adjustment being made for the impact of inflation, appreciation, depreciation or changes in local property values. It is assumed that, as costs rise due to inflation and operating increases, corresponding enhancements in revenues will occur through the usual means of local government administration.

In calculating various revenue and expense projections, this report has utilized the Cornwall Borough Year 2009 Budget, the Cornwall Lebanon School District 2009 Budget, and assessed valuations as provided by the Lebanon County Board of Assessment. We also met with Borough staff in April, 2009 to discuss the estimated expenses and revenues that might arise as a result of the proposed development.

Demographic and Employment Projections

A key factor in determining the fiscal impact of a development is the demographic and employment profile of the project. The number of new residents, their ages, the number of school-aged children likely to reside in a development, and the number of employees working in the commercial portion of the development all influence potential new revenues and costs to a municipality or school district.

Residential Population of the Development

For this analysis, we utilized demographic multipliers published by the Rutgers University Center for Urban Policy Research. This source uses information from the U.S. Census to derive population multipliers specific to the Commonwealth of Pennsylvania, categorized by household type (i.e., single-family detached, single-family attached, apartments, etc.), and by the number of bedrooms per household. No other source of publicly-available data offers such detailed information about household size and number of school-aged children by *housing type*. This is critical in obtaining the best projections as to future conditions.

For the market-rate (non age-targeted) residential units, we used the demographic multipliers “as published” by Rutgers. However, these multipliers do not account for variations in household size and the age of people living in age-targeted housing, i.e., that there are fewer school-aged children and smaller household sizes overall as compared to market-rate housing. Therefore, we modified the basic Rutgers multipliers for each type of age-targeted unit in the development to more realistically characterize the population profile of the people living there. Specifically, we assumed that there would only one-fourth (25%) of the school-aged children living in the age-targeted housing as compared to projections using the Rutgers multipliers for school-aged children. Hence, we reduced the number of school-aged children and total household size from these units accordingly in our projections. Furthermore, the “cottage” units would be used as rental leisure housing associated with the hotel, and not as primary dwellings for permanent residents – hence, we assumed that no school-aged children would be living in those units. Table 1 on the next page summarizes the residential population characteristics of the proposed development.

Table 1

Projected Number of Residents

Residential Units			Total Household Size		School-Age Children by Grade						Total School-Age Children
					K-6		Junior High		High School		
Unit type	No. of Bedrooms	Total Units	Per Unit	Total Persons	Per Unit	Total K-6	Per Unit	Total JHS	Per Unit	Total HS	
<i>Market-Rate Units</i>											
Single-family detached	4 BR	58	3.59	208	0.66	38	0.22	13	0.19	11	62
	5 BR	59	4.25	251	0.83	49	0.37	22	0.32	19	90
Village single-family detached	4 BR	3	3.59	11	0.66	2	0.22	1	0.19	1	3
Townhouse	3 BR	11	2.47	27	0.27	3	0.09	1	0.07	1	5
	4 BR	11	3.67	40	0.63	7	0.32	4	0.15	2	12
Twin	3 BR	50	2.47	124	0.27	14	0.09	5	0.07	4	22
TOTAL, Market-Rate		192	-	661	-	113	-	44	-	36	193
<i>Age-Targeted Units</i>											
Single-family detached	2 BR	112	2.053	230	0.033	4	0.010	1	0.010	1	6
	3 BR	112	2.160	242	0.098	11	0.035	4	0.028	3	18
Cottages (rental)	2 BR	33	2.210	73	0.000	0	0.000	0	0.000	0	0
	3 BR	33	2.640	87	0.000	0	0.000	0	0.000	0	0
Townhouse	3 BR	15	2.148	32	0.068	1	0.023	0	0.018	0	2
Manor House Townhouse/Condo	3 BR	27	2.148	58	0.068	2	0.023	1	0.018	0	3
Twin	2 BR	35	1.790	63	0.023	1	0.010	0	0.008	0	1
	3 BR	35	2.108	74	0.068	2	0.023	1	0.018	1	4
"Peak" single-family detached	4 BR	6	2.788	17	0.165	1	0.055	0	0.048	0	2
TOTAL, Age-Targeted		408	-	875	-	22	-	7	-	6	35
TOTAL, All Parcels		600		1,536		134		52		42	228

SOURCE: Burchell, Robert W., David Listokin, et al. *Residential Demographic Multipliers (Pennsylvania)*. New Brunswick, New Jersey: Center for Urban Policy Research, Edward J. Bloustein School of Planning and Public Policy - Rutgers, the State University of New Jersey (2006).

Employment Opportunities

Currently, the site employs from 15 to 30 people when the rock crushing operation is in use. The proposed development will create both short-

term construction-related jobs during the construction phase, and long-term jobs once the commercial portion of the development is in operation. During the construction phase of the project the *Preview* model projects construction-related expenditures totaling \$65,163,409 over the construction period. During this same time period, a total of approximately 2,240 new on-site and off-site jobs will be created, including 786 jobs associated with on-site construction; 122 jobs associated with off-site construction; 671 jobs associated with manufacturing industries; 462 jobs associated with trade, transportation and services; and 199 miscellaneous positions. These jobs will insert approximately \$78,775,882 in wages and salaries into the regional economy, resulting in approximately \$69,322,776 available as disposable income. These sources will all insert dollars into the surrounding economy in and around the Borough throughout the construction phase of the project, as workers on the development use local businesses for food, supplies, and other services.

Once the commercial portion of the development is completed and operating, the *Preview* model projects that 505 new employees will be working there. Table 2 on the next page summarizes the employment characteristics of the proposed development.

Table 2

**Projected Number of Employees
(Operations Phase)**

Use	Building Area (Square Feet)	Employees per 1,000 Square Feet of Bldg. Area *	Total Employees
Office, General	50,000	3.0	150
Retail, Shopping	80,000	2.5	200
Retail, Restaurant	20,000	2.5	50
250-Room Hotel/Waterpark	150,000	0.7	105
TOTAL	300,000	-	505

SOURCE: Employee population calculated within the *Preview* model using multipliers published by the Urban Land Institute in *Development Impact Assessment Handbook*. (Burchell, Robert W., David Listokin, et al., 1994.)

Assessment Ratios and Tax Millage

In budget documents we used for this analysis, property assessments and associated tax rates were based on the current available Lebanon County common-level ratio, which is a mathematical coefficient that establishes assessed value as a ratio of market value (the common-level ratio is set annually by the Commonwealth's State Tax Equalization Board.) The 2008-2009 common-level ratio of 7.41 was in effect at the time these budgets were developed, which established assessed values to be equal to approximately 13.49% of the market value ($1 \div 7.41 = .1349$, also expressed as 13.49%.) Millage rates were set according to the revenue needs of each taxing authority, and consequently, budgets were developed on this basis.

Project Valuation

To determine future revenues and costs associated with this development, the assessed value of the project must be established. The

proposed development would represent a significant increase in assessed value at the site compared to its current use. Overall, the parcels that comprise the site are currently assessed at \$137,000, yielding approximately \$13,300 in taxes to the Borough and School District combined.

We have estimated the future value of the proposed development based on average projected sale price per unit for the homes in the residential portion of the development, and on value per square foot for the non-residential portion (see table 3 on the next page.) The proposed development overall will have a market value of approximately \$250,775,000. Applying the common-level ratio to the project's estimated market value results in a total assessed value of \$33,842,780 ($250,775,000 \text{ market value} \times 13.49\% \text{ common-level ratio} = \$33,842,780 \text{ assessed value}$). Table 3 on the next page summarizes the project valuation figures.

Table 3

Project Valuation

Use	Number of Units or Square Feet	Market Value per Unit or Square Foot	Total Value (Estimated)
<i>Residential Portion:</i>			
Market-Rate Residential Units			
Single-family detached, 4-bedroom	58	\$350,000	\$ 20,300,000
Single-family detached, 5-bedroom	59	\$400,000	\$ 23,600,000
Village single-family detached, 4-bedroom	3	\$275,000	\$ 825,000
Townhouse, 3-bedroom	11	\$250,000	\$ 2,750,000
Townhouse, 4-bedroom	11	\$275,000	\$ 3,025,000
Twin, 3-bedroom	50	\$275,000	\$ 13,750,000
TOTAL, Market-Rate Residential	192	-	\$ 64,250,000
Age-Targeted Residential Units			
Single-family detached, 2-bedroom	112	\$300,000	\$ 33,600,000
Single-family detached, 3-bedroom	112	\$325,000	\$ 36,400,000
Cottage, 2-bedroom (rental)	33	\$225,000	\$ 7,425,000
Cottage, 3-bedroom (rental)	33	\$250,000	\$ 8,250,000
Townhouse, 3-bedroom	15	\$250,000	\$ 3,750,000
Manor House townhouse/condo, 3-bedroom	27	\$375,000	\$ 10,125,000
Twin, 2-bedroom	35	\$250,000	\$ 8,750,000
Twin, 3-bedroom	35	\$275,000	\$ 9,625,000
"Peak" single-family detached, 4-bedroom	6	\$600,000	\$ 3,600,000
TOTAL, Age-Targeted Residential	408	-	\$ 121,525,000
Total (residential)	600	-	\$ 185,775,000
<i>Non-Residential Portion:</i>			
Office, General	50,000	\$175	\$ 8,750,000
Retail, Shopping	80,000	\$225	\$ 18,000,000
Retail, Restaurant	20,000	\$225	\$ 4,500,000
250-Room Hotel/Waterpark	150,000	\$225	\$ 33,750,000
Total (non-residential)	300,000	-	\$ 65,000,000
Total market value, residential and non-residential combined			\$ 250,775,000
Common-level ratio (assessment to market value ratio)			13.49%
Estimated assessed value (\$250,775,000 x 13.49%)			\$ 33,842,780

Cornwall Borough Fiscal Impact

Based on the estimates of the project's assessed value, employee population, and taxes and expenditures reported in the Cornwall Borough 2009 Budget, we project that the proposed development will have a net positive annual fiscal impact to Cornwall Borough of approximately \$206,636 at project completion.

Cornwall Borough receives approximately \$1,737,044 in total revenues in the 2009 budget. Millage-based taxes levied upon real estate comprise approximately 17% of these receipts; Act 511 taxes, including earned income taxes and transfer taxes comprise approximately 45% and 5%, respectively. A variety of other miscellaneous sources, including licenses and permits, fines, fees, and interest earnings comprise the remaining revenues in the Borough budget. For Cornwall Borough, expanding the overall real estate tax base (in terms of new residential and commercial developments) and adding population eligible to pay the Earned Income Tax (EIT) are the most direct ways of increasing revenues within the Borough budget.

Revenues from the proposed development will accrue primarily from the payment of real estate property tax Earned Income Tax (EIT), and real estate transfer tax. Other sources of revenue include licenses and permits, fines, interest earnings, and miscellaneous revenues. Costs associated with the development will include the cost of providing municipal services to the development at the same level that those services are provided throughout the Borough today. In other words, if a certain amount of dollars are spent today on a per-resident or per-employee basis to provide municipal services, it is assumed that that same amount of additional funds will be spent for every new resident or employee in the proposed development. This is a conservative

approach, in that there is not always a directly proportional cost increase for every new person added to the community from a new development.

Borough Revenues

The proposed development will contribute across the board to most of the revenue sources that currently fund the Borough budget; for instance, the property owners will pay real estate taxes on an annual basis and transfer taxes, primarily on the residential properties, as they change ownership over the years. They will also pay their proportionate share of building and other permits, fines, fees, licenses, etc. Furthermore, new residents and some employees (depending on residency and other eligibility requirements) will pay taxes on earned income under the EIT. Following is a more detailed breakdown of how the various funding sources are likely to provide new revenues to Cornwall Borough.

Preview Model Summary

Real Estate Tax revenues - Based on the current tax rate of 6.0 mills and anticipated assessed values described earlier, The *Preview* model estimates that the proposed development will generate new real estate revenues to the Borough totaling approximately \$203,057 per year at full build-out.

Revenues from Non-Property Tax Sources and Intergovernmental Transfers - Using information about existing revenue sources from the Borough's 2009 budget, the *Preview* model projects that the new development would generate an additional \$145,328 per year from non-property tax sources, such as licenses and permits, fines, interest, donations and contributions, and miscellaneous revenues. The program further projects that Cornwall Borough

could obtain an additional \$16,453 from intergovernmental sources, primarily in the form of county, state, and federal funds and grants.

Independent Revenue Calculations

As mentioned previously, Cornwall Borough also collects revenues in the form of the Earned Income Tax (EIT) and real estate transfer taxes. In order to more accurately characterize the way that these sources contribute to Borough revenues, we have supplemented the *Preview* model results with separate calculations.

The Earned Income Tax (EIT) - This tax is levied on wages and salaries of residents and non-resident workers alike in the Borough of Cornwall, at the total rate of 1% on earned income. The proceeds from this tax are split evenly between the Borough and School District, resulting in an effective EIT rate for each taxing authority of 0.5% on earned income. For workers residing in other municipalities, taxes are paid to the Borough only if their home municipality does not levy the EIT tax.

Estimating EIT revenues can be somewhat complicated in that it requires that the annual income characteristics of the future residents be understood. A general rule of thumb used by real estate and planning professionals is that housing price should not exceed 2.5 times annual household income. Using this guideline, we can estimate wage levels based on the estimated market values for residential units, as presented in Table 3 of this report (Project Valuation). Furthermore, some of those households might not be taxable under the EIT, since they will be occupied by householders who are retired from the workforce and not currently earning income, or reside elsewhere and use the property as a second home. We account for these non-

taxable households by first removing from consideration altogether the 60 rental cottages associated with the hotel/waterpark operations. Next, we assume that only 60% of the remaining units in the age-targeted portion of the development are eligible to pay the EIT. This assumption was made without regard for unit type, bedroom mix or any other physical or economic factor; e.g., we assumed that only 60% of all units of each type in the age-targeted residential portion of the development would be considered in the EIT calculation. Finally, we assumed that all of the units in the market-rate portion of the development would be eligible to pay the EIT.

Some of the employees working in the non-residential portion of the development will also contribute EIT to the Borough. However, this calculation is also complicated by the fact that some workers will not be Borough residents, and they may be required to pay the EIT to their home municipalities instead of to the Borough (it should be noted that all municipalities with which Cornwall Borough shares a border currently levy the EIT.) Hence, we assumed that 75% of the workers in the retail portion of the development would be paying the EIT tax to Cornwall – i.e., they would be living either in Cornwall or in a municipality that does not already collect the tax.

To understand the income characteristics of the people working in the retail portion of the development, we consulted wage data published by the United States Bureau of Labor Statistics in May 2008 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates, Lebanon, PA¹. We assumed that workers in the retail portion of the development would fall into the classification of “Retail Salespersons”, earning an average annual wage of \$30,056 per year. Workers in the restaurant

and hotel portion of the development would be classified as “Food Preparation and Serving Related Occupations”, earning an average annual wage of \$20,300 per year. For the office portion of the development, there could be a much wider range of wage characteristics, so we assumed an average annual wage for office workers that equates to the average for all occupations in the Lebanon statistical area, which is \$36,150 per year.

Guided by the foregoing residency, wage and salary assumptions, we can estimate EIT annual revenues for the Borough from the new residents and retail employees totaling approximately \$290,800 at the time of project completion.

Real Estate Transfer Tax – This tax is levied at the rate of 0.5% by the Borough on the sale price of real property at the time property is sold. For the residential portions of the proposed development, we assumed that the properties would experience a turnover rate of approximately 14.8% per year². In our analysis, we did not estimate which types of homes might sell more than any other in the community; therefore, we assumed that the annual taxable value under the transfer tax would be equal to 14.8% of the total market value of the residential portion of the development. We could find no reliable information on the turnover of non-residential real estate; we assumed that such properties would exhibit less frequent (and less predictable) turnover than the residential portion of the development. Hence, our analysis projects no annual transfer tax revenues from the non-residential portions of the development. It is important to note, however, that the Borough would realize significant transfer tax revenues should the non-residential portions of the

¹ U.S. Department of Labor. Bureau of Labor Statistics, May, 2008. Online link: <http://www.bls.gov/oes/2008/ay/oes_30140.htm>.

² Turnover rate based on zip code 17016, from data provided by Onboard Informatics, © 2009. online linkage: <<http://www.homefinder.com/zip-code/17016/local-real-estate>>.

proposed development ever be sold, as the market values of such properties is typically much higher than individual residential properties.

Guided by the foregoing value and rate of turnover (sales frequency) assumptions described herein, we can estimate annual transfer tax revenues for the Borough from the residential portion of the proposed development totaling approximately \$137,474 at the time of project completion.

Table 4 summarizes anticipated Cornwall Borough revenues from the proposed development, by source.

Table 4

**Cornwall Borough
Total Projected Annual Revenues from
Proposed Development**

Revenue Source	Estimated Revenues
Real Estate Property Taxes (6.0 mills)	\$ 203,057
Non-Property Tax Sources (includes transfer taxes, licenses, permits, fines, fees, and miscellaneous sources)	\$ 145,328
Earned Income Tax (0.5% on wages)	\$ 290,800
Real Estate Transfer Tax (0.5% on selling price)	\$ 137,474
Intergovernmental Sources	\$ 16,453
Total Development-Generated Annual Revenues	\$ 793,112

Borough Costs

Municipal costs associated with any new development include the additional time and equipment needed to provide the same level of services to new residents and businesses, as are currently provided to existing property owners. Most residents and businesses in Cornwall Borough utilize a certain

amount of public services. In new developments, the additional population typically requires the same types of services. To project the level of cost to the Borough associated with the proposed development, we have assumed that a portion of all costs incurred by the Borough today would be attributable to the new development at levels similar to those being provided to the rest of the existing community. The exception to this assumption however, is that certain services within portions of the proposed development (such as snow plowing, road maintenance, and public works on the private streets and roads within the development) might be provided by private contractors instead of relying on the Borough for these services. Hence, the proposed development/redevelopment would not incur additional cost to the Borough for these functions.

As of the date of this report, the Borough had not yet decided whether roads and infrastructure should be private or public within the development. Consequently, this analysis assumes a more conservative scenario from the Borough's perspective, i.e., that such elements would be dedicated public facilities, and would incur higher costs to the Borough than if they were privately owned.

We met with Borough staff in April, 2009 to discuss potential impacts to the provision of municipal services. Township Manager Steve Danz noted that the Borough is currently dealing with a financial issue related to the accidental overpayment of tax revenues to the Borough from Keystone Municipal Collections that occurred over several years. The Borough is faced with paying back these overpayments, which totaled approximately \$1.3 million. Mr. Danz indicated that it is important that any new development that might occur in the Borough be at least revenue neutral and not incur additional costs; even more desirable would be new development that imparts net positive

fiscal benefits to the Borough. The Borough staff indicated a preference that any new streets be privately owned and maintained, which would help to alleviate costs from public works in new developments.

The Police Department currently provides law enforcement services to Cornwall Borough, and is contracted to also patrol Mount Gretna Borough, and West Cornwall Township. Police Chief Bruce Harris noted that the Police Department currently consists of 7 full-time officers, 2 part-time officers, 1 full-time secretary, 1 crossing guard, and one part-time office helper. The financial issues related to the Keystone overpayment required the layoff of one police officer; Chief Harris indicated that new development of the scope proposed for the H & K property would necessitate the re-hiring of that officer.

Fire protection is currently provided by the all-volunteer Cornwall Fire Company. The Borough provides some funding to the Fire Company, but it also relies on donations, grants, and other sources of revenue from various sources. According to Dominic Tribioli, the Fire Company has a 75-foot ladder truck that allows them to service buildings up to 5 stories in height, which should be sufficient to service any buildings proposed for the H & K property. Mr. Tribioli did indicate however, that the Company does not have a boat, which would be required to provide adequate safety services to the water-filled quarry on the property. He also noted that adequate emergency access points would need to be provided at various locations throughout the development to facilitate effective service, especially if all roads in the development are to be private roads.

The Borough's operating expenses are enumerated in the General Fund. The following functional areas comprise the majority of budgeted expenditures: Public Safety (36% of total expenditures); Public Works (14%);

Hospital & Medical Insurance (1%); General Government (11.1%); and Fire (5%). The remainder of the expense budget is comprised of smaller individual line items, and includes such functions as legal services, engineering services, and other municipal government functions.

Based on the general fund expenditures in the 2009 Budget, the *Preview* program has projected future costs to the Borough totaling \$586,475 per year at project completion. These costs were determined by the *Preview* model based on current per capita expenditures, assuming that the development will utilize municipal services at a similar rate as the existing residential non-residential population of the Borough. In calculating the per capita expenditure value, the *Preview* model accounts for the fact that costs are divided differently among serving both residential and non-residential portions of the Borough. The model differentiates costs between residential and non-residential land uses based on the actual existing mix of residential and non-residential parcels in the Borough, and adjusts relative expenditure values accordingly. For the purposes of this analysis, the *Preview* model estimates residential costs at a per capita rate of approximately \$349, and non-residential costs at a per capita rate of approximately \$401.

Borough Impact Summary

With estimated annual costs of \$586,475 and estimated annual revenues of \$793,111, the net fiscal impact to the Borough associated with the proposed development is projected to be positive, at \$206,636 per year at the time of project completion.

Cornwall-Lebanon School District Fiscal Impact

Based on the estimates of the project's assessed value, taxes, new school-aged children, and expenditures reported in the Cornwall-Lebanon School District 2008-2009 Budget, we project that the proposed development will have a net positive annual fiscal impact to the School District totaling approximately \$1,677,688 at project completion.

The tax burden in Pennsylvania communities is a product of federal, state, county and local tax policies. At the local level, both the municipal government and the local school board impose real estate taxes on the residents and businesses in the community. In Cornwall Borough, as in most communities, the real estate tax burden is significantly higher for the school district than the local government.

The Cornwall-Lebanon School District provides educational services to approximately 4,700 students in the Boroughs of Cornwall and Mount Gretna, and in the Townships of North Lebanon, South Lebanon, North Cornwall, and West Cornwall. The proposed development will add approximately 228 new students to the School District. The costs of educating these new students will be more than offset by revenues that will result from the proposed development in the form of taxes and other sources.

School District Revenues

The Cornwall-Lebanon School District millage rate for 2008-2009 was set at 91.08 mills. With assessed values described earlier in this report, we can estimate that annual real estate taxes from the proposed development to the Cornwall Lebanon School District will be approximately \$3,082,400. Using information about existing revenue sources from the School District's budget,

the *Preview* model projects that the new development would generate an additional \$920,312 of revenue from intergovernmental sources. As with the Borough portion of this analysis, our estimate of intergovernmental revenues is based on current trends of state and federal funding for the School District.

Additional Per Capita Revenues

The School District also receives revenues from the Section 679 Per Capita Tax and the Act 511 Per Capita Tax, which are not included in the “non-property tax revenues” noted above. These taxes are somewhat narrowly focused on specific population parameters; in order to more accurately characterize the way that these sources would contribute to School District revenues, we have supplemented the *Preview* model with our own independent calculations for these sources.

Section 679 Per Capita Tax - This tax, authorized under Section 679 of the Public School Code, authorizes a flat tax to be levied upon each adult residing within the taxing district. The tax has no connection with employment, income, voting rights, or any other factor except residence within the district, and is levied at the rate of \$5 per person. Of the 1,536 people projected to live in the proposed development, an estimated 1,307 will be adults, and hence, taxable under this Act. This equates to total revenues to the School District totaling \$6,535 from this tax (1,307 x \$5 per capita tax = \$6,535.)

Act 511 Per Capita Tax – This is another \$5 per capita flat tax levied upon adults in the District, authorized by the Local Tax Enabling Act. With 1,307 adults projected to live in the proposed development, this equates to total

revenues to the School District totaling \$6,535 from this tax (1,307 x \$5 per capita tax = \$6,535.)

Earned Income Tax (EIT) Revenues to Cornwall Lebanon School District

Like the Borough, the School District also levies the Earned Income Tax at the rate of 0.5% on earned income of residents who are eligible to pay the tax. Using the same assumptions about residency, household income, and employee wages that we employed in the calculations for Borough revenues from this tax source, we estimate that the School District could expect to realize approximately \$308,859 in Earned Income Tax revenues from the proposed development on an annual basis.

Real Estate Transfer Tax Revenues to Cornwall Lebanon School District

Like the Borough, the School District also levies the Real Estate Transfer Tax at the rate of 0.5% on the selling price of properties when they are sold. Using the same assumptions about values and sales frequency that we employed in the calculations for Borough revenues from this tax source, we estimate that the School District could expect to realize approximately \$137,474 in Transfer Tax revenues from the proposed development on an annual basis.

Table 5 summarizes the projected sources of revenue for the School District associated with the proposed development.

Table 5

**Cornwall-Lebanon School District
Total Projected Annual Revenues from
Proposed Development**

Revenue Source	Estimated Revenues
<u>Preview Model Calculations</u>	
Property Taxes (91.08 mills)	\$ 3,082,400
Intergovernmental Sources	\$ 920,312
<u>Independent Calculations</u>	
Section 679 Per Capita Tax	\$ 6,535
Act 511 Per Capita Tax	\$ 6,535
Earned Income Tax (0.5% on earned income)	\$ 308,859
Real Estate Transfer Tax (0.5% on selling price)	\$ 137,474
Total Development-Generated Annual Revenues	\$ 4,462,115

School District Costs

The *Preview* model projects that the residential portion of the development will add approximately 228 new school-aged children to the population of the Borough. The School District budget indicates that the annual cost per student is approximately \$12,212. Therefore, the resulting costs to the School District from the proposed development is expected to total \$2,784,427 annually (228 students x \$12,212 cost-per-student = 2,784,427.)

School District Impact Summary

With estimated costs of \$2,784,427 and estimated revenues of \$4,462,115, the net fiscal impact to the School District associated with the proposed development is projected to be positive, at \$1,677,688 per year.

Conclusion

The proposed development will have a fiscally positive impact on Cornwall Borough and the Cornwall-Lebanon School District at project completion, with new revenues generated from taxes, non-tax sources, and intergovernmental sources exceeding costs incurred on an annual basis for each jurisdiction. Table 6 summarizes the overall net annual fiscal impacts to the Borough, School District, and County.

Table 6

Net Fiscal Impacts

	Annual Revenues	Annual Costs	Net Fiscal Impact
Cornwall Borough	\$ 793,111	\$ (586,475)	\$ 206,636
Cornwall-Lebanon School District	\$ 4,462,115	\$ (2,784,427)	\$ 1,677,688
Total	\$ 5,255,226	\$ (3,370,902)	\$ 1,884,324

APPENDIX A

Analysis of Possible By-Right Development Scenario

Development of Property with By-Right Scenario

We also modeled the impacts that might be associated with a plan that could be developed under the current zoning provisions on the subject property. The property is currently zoned with a mix of residential districts (CR, RLD, RMD, RV, and RF zones) and industrial districts (LI and GI zones.) In order to determine the development potential of the subject property under the existing zoning, a sketch plan was developed in accordance with the densities permitted by the existing zoning provisions. The by-right development scenario we considered for this analysis includes 313 single-family detached units, 110 single-family attached (twin) units, 721,430 square feet of light industrial facilities, and the rock crushing operation that currently exists on the 112-acre triangle-shaped parcel.

We fully acknowledge that there are many variables affecting the fiscal impacts from an alternative plan, but we believe it is valuable to the Borough to at least see the impacts from one possible scenario compared with what is being proposed. The Borough is free to assume higher or lower values, or more or less building on the site to adjust the fiscal impacts we are estimating.

Tables A-1 through A-5 on the pages that follow summarize the results of our comparative analysis.

Exhibit A-1 presents the estimated household size and number of school-aged children by grade category expected to reside in the development under the hypothetical by-right scenario. Demographic multipliers derived from U.S. Census data (2000) by Burchell, Listokin, et al. (2006) were used for these projections, as with the population analysis presented for the proposed development scenario earlier in this report.

Exhibit A-1

**Residential Population Summary
Hypothetical By-Right Development Scenario**

Residential Units			Total Household Size		School-Age Children by Grade						Total School-Age Children
					K-6		Junior High School		High School		
Unit type	No. of Bedrooms	Total Units	Per Unit	Total Persons	Per Unit	Total K-6	Per Unit	Total JHS	Per Unit	Total HS	
Single-Family Detached	4 BR	156	3.59	560	0.66	103	0.22	34	0.19	30	167
Single-Family Detached	5 BR	157	4.25	667	0.83	130	0.37	58	0.32	50	239
Single-Family Attached (Twins)	3 BR	110	2.47	272	0.27	30	0.09	10	0.07	8	47
TOTAL	-	423	-	1,499	-	263	-	102	-	88	453

Exhibit A-2 presents the estimated number of employees that would be working in the non-residential portions of the proposed by-right development.

Exhibit A-2

**Employee Population Summary
Hypothetical By-Right Development Scenario**

	Building Area (Square Feet)	Employees per 1,000 Square Feet of Bldg. Area	Total Employees
Light Industrial	721,430	2.0	1,443
Rock Crushing Operation*	112 acres	n/a	20
TOTAL	721,430	-	1,463

*Estimated number of workers for rock crushing operation based on current use of the property.

The total market value of the by-right scenario is \$184,040,130, which is less than three-fourths the market value of the proposed mixed-use development – resulting in lower real estate tax revenues to both the Borough and the School District. Exhibit A-3 summarizes the market and assessed value estimates for the hypothetical by-right development scenario.

Exhibit A-3

**Project Valuation
Hypothetical By-Right Development Scenario**

Use	Number of Units or Square Feet	Market Value per Unit or Square Foot	Total Value (Estimated)
<i>Residential Portion:</i>			
Market-Rate Single-Family Detached Units, 3-Bedrooms	156	\$350,000	\$ 54,600,000
Market-Rate Single-Family Detached Units, 4-Bedrooms	157	\$400,000	\$ 62,800,000
Market-Rate Single-Family Attached (Twin) Units, 3-Bedrooms	110	\$275,000	\$ 30,250,000
Total (residential)	423	-	\$ 147,650,000
<i>Non-Residential Portion:</i>			
Light Industrial	721,430	\$50	\$ 36,071,500
Rock Crushing Operation*	112 acres	n/a	\$ 318,630
Total (non-residential)	721,430	-	\$ 36,390,130
Total market value, residential and non-residential combined			\$ 184,040,130
Common-level ratio (assessment to market value ratio)			13.495%
Estimated assessed value (\$180,040,130 x 13.49%)			\$ 24,836,725

* NOTE: The 112-acre parcel is currently being used for rock crushing operations, and this analysis assumes that such activity would continue there under the "by-right" development scenario. According to the Lebanon County Board of Assessment, the current (2009) assessed value for this parcel is \$43,000. The market value on this table was estimated using the Lebanon County common-level ratio (assessment to market value ratio) of 13.49%.

Exhibit A-4 summarizes the overall fiscal impacts to the Borough and School District under this alternative development plan. The same mathematical calculations were employed for this analysis as for the proposed mixed-use development; the only differences in the process relate to the underlying assumptions about residential unit types and values, household size, the total area and market value of non-residential building space, and wage levels of the residents and workers.

Exhibit A-4

**Fiscal Impact Summary
Hypothetical By-Right Development Scenario**

	Annual Revenues	Annual Costs	Net Fiscal Impact
Cornwall Borough	\$ 805,090	\$ (615,903)	\$ 189,187
Cornwall-Lebanon School District	\$ 4,681,492	\$ (5,521,728)	\$ (840,236)
Total	\$ 5,486,582	\$ (6,137,631)	\$ (651,049)

Finally, Exhibit A-5 on the next page provides a comparative summary of our analysis, showing a net positive difference of \$2,535,373 for the proposed mixed-use development over the by-right development scenario.

**Fiscal Impact Comparison
Hypothetical By-Right Development Scenario**

	Proposed Mixed-Use Development	By-Right Development Scenario
Program	192 market-rate residential units 408 age-targeted residential units 50,000 square feet of office space 100,000 square feet of retail/restaurant space 250-room hotel/waterpark	423 market-rate residential units 100,000 square feet of industrial space 721,430 square feet of light industrial space 112-acre parcel with rock crushing operation
Net Fiscal Impact to Cornwall Borough	\$206,636	\$189,187
Net Fiscal Impact to Cornwall-Lebanon School District	\$1,677,688	(\$840,236)
Total Net Impact	\$1,884,324	(\$651,049)

APPENDIX B

Glackin Thomas Panzak, Inc.
Resumes

Dennis F. Glackin, AICP, PP

- Title:** President, Glackin Thomas Panzak, Inc.
- Education:** 1970, B.A. Political Science, Villanova University
1973, Masters Regional Planning, The Maxwell School, Syracuse University
- Professional Affiliations:** American Planning Association
Pennsylvania Planning Association
American Institute of Certified Planners
Professional Planner, State of New Jersey
Urban Land Institute

Mr. Glackin has a comprehensive background in land use planning and development, including all phases of municipal zoning and subdivision regulations. Previous to forming his own firm, he was a Principal with Sullivan Associates, and prior to that, was Planning Director for Lower Merion Township, Pennsylvania.

Mr. Glackin has been the project manager for many residential, senior living, commercial and institutional projects. He has actively participated in the design of PRD developments in Pennsylvania and New Jersey. He has provided expert testimony before courts, zoning hearing boards, municipal governing bodies, and planning commissions, and has represented clients before various state environmental and transportation departments. He has prepared numerous ordinances for municipal and private clients covering a wide variety of topics. He has directed the preparation of reports ranging from site selection and feasibility studies; to community and fiscal impact analyses; to rezoning studies. He has also served as a development coordinator for various clients, coordinating the approvals and development process.

A sampling of the major projects for which Mr. Glackin has had prime responsibility include the following:

☆ Residential Planning

Silvergate PUD, Elk Township, N.J. - Coordinated submission and provided mapping for a Master Development Plan application of 662 acres proposed for development of 1,300 housing units and 800,000 square feet of mixed use non-residential uses. Glackin Thomas Panzak, Inc. also prepared Community Impact and Fiscal Impact Studies associated with the application.

Baypointe, Berkeley Township, N.J. - Prepared Master Plan, zoning and site plan ordinance amendments, and site planning for a 1,200 unit development of age restricted and market housing as part of court ordered Mt. Laurel Settlement Plan. The project also involved gaining CAFRA approval from NJDEP and the township for a 90 unit waterfront development, and obtaining approval for landscaping and site plans for a 385 unit adult community to NJDEP.

Pulte Homes, Southampton Township, N.J. – Prepared site plans for 117 acre site with a mix of single family detached and townhomes.

Pulte Homes, East Greenwich Township, N.J. – Prepared sketch plans for alternative cluster developments for a 285 acre property.

Traditions at Centennial Mills, Voorhees Township, N.J. – Prepared sketch plans, and fiscal and community impact studies for a traditional neighborhood of 400 homes and a village commercial area. Plan included neo-traditional elements such as central greens, alleys and an extensive pedestrian circulation system.

Centex Homes of N.J., East Windsor Township, N.J. - Provided site planning for a 100 acre mixed use office and industrial project.

Bridlewood PRD, Thornbury Township, Chester County, PA. - Prepared a Tentative Planned Residential Development application for the 203 acre property to include 512 dwelling units comprised of single family, two family, townhouses, and multifamily units. Tasks included preparing the Development Plan, Landscape Plan, Open Space and Land Use Plan, Environmental Impact Statement, Fiscal Impact Analysis, and testimony at public hearings.

Byers Station PRD, Upper Uwchlan Township, PA. - Prepared Master Development Plan for 286 acre property depicting options for the development as a 550 unit Planned Residential Development. Worked with legal counsel to develop a PRD ordinance for the township, and represented the owners in meetings with the township to implement the ordinance and plan.

Beuhl Field, Middletown Township (Bucks County), PA. – Completed various fiscal and community impact comparisons in connection with rezoning request of industrial land to residential. Comparisons were made between industrial, single family detached and active adult housing designs. Work has also included developing zoning development standards for settlement agreement with township for 725 unit adult housing community.

Aisling, Lower Merion Township, PA. - Prepared sketch plans for the development of this 30 acre estate in Bryn Mawr. The plans included the preservation of the main estate house, and 50 percent of the property as open space. Also served as development coordinator for the installation of the public improvements.

Springton Pointe Woods, Newtown Township, PA. – Prepared land plan for 130 acre site for luxury single family home development. Plan involved the second phase of project which included 118 homes currently under construction.

Brooke Farm, Radnor Township, PA. - Prepared the Economic Impact Study for the development of this 67 acre estate into 30 single family estate properties. The study included examining the impact of the development on local taxes, and the effect of a proposed \$10 million bond issue on the township budget. Extensive testimony was required as part of this assignment.

✧ *Municipal Planning*

Open Space, Recreation, and Environmental Resource Plan, East Marlborough Township, PA. - Prepared open space plan that included mapping of all natural resources, a citizen survey and analysis, and completion of recommendations on open space and recreation facilities for the township.

East Marlborough Township, PA. - Serve as Township Planner, duties of which included reviewing development applications and preparing review letters, updating zoning maps for township by placing them on an AutoCAD base. Office has completed design of Unionville Village Bike Trail; and preparation of C-1 and C-2 district regulations, and Wireless Communications Ordinance and other ordinance amendments.

We also prepared a study of the Route 1 corridor which culminated with the adoption of a comprehensive set of zoning change text and map amendments for the corridor.

North Hanover Township, Burlington County, N.J. - Acted as township planner for this community to include review of site plan and subdivision applications, and rezoning studies for portions of the township.

Warwick Township, Bucks County, PA. – Have served as a land planning expert witness for the township on two occasions regarding a curative amendment and a zoning variance. Work has included the preparation of testimony before the zoning hearing board.

Horsham Township, Montgomery County, PA. – Serves as special land planner to assist township in defense of curative amendment challenge. Have also prepared environmental performance standards, airport overlay, institutional use regulations and general zoning ordinance amendments.

✧ **Retail, Corporate, Entertainment, and Industrial Planning**

AMC Theatres, Voorhees, N.J. – Glackin Thomas Panzak, Inc. has completed sketch plan and feasibility studies for the development of movie theaters, entertainment centers, and retail plazas throughout the country including Pennsylvania, New Jersey, Virginia, Maryland, New York, Connecticut, Illinois, Michigan, Massachusetts, Ohio and Canada. The AMC Multiplex Theatre in Hamilton Township, N.J. was planned by Glackin Thomas Panzak, Inc.

David Sarnoff Research Center, Princeton, N.J. - Prepared a Master Plan for campus along with planning analysis for county road location on the 344 acre research center. Provided direction for the preparation of major ordinance amendments which would help to preserve the owner's future development options.

American Stores Properties, Inc., Upper Dublin Township, PA. - Prepared feasibility study of zoning and subdivision issues associated with several potential Acme Market store locations.

Devon Square Shopping Center, Tredyffrin Township, PA. – Prepared site planning and provided expert testimony before the Planning Commission and Zoning Hearing Board regarding a new Eckerd Drug store and the preparation of a Master Plan for the existing shopping center.

East Windsor Center, East Windsor Township, N.J. – Prepared site studies for 60 acre site to include retail and office schemes.

✧ **Fiscal and Community Impact Studies**

Garden State Park, Cherry Hill Township, N.J. – Prepared fiscal impact study for redevelopment of the former Garden State Race Track for a traditional neighborhood of residential and commercial uses.

Crystal Lake, Mansfield Township, N.J. - Prepared fiscal and community impact statement for this neo-traditional community of 700 homes; 40,000 SF of non-residential development; and an 18 hole golf course.

Latham Park PUD, Elk Township, N.J. – Completed fiscal impact study for 600 unit residential development.

Bensalem Gateway Centre, Bensalem Township, PA. - Prepared fiscal impact study for this regional center which included 800,000 SF of retail space; entertainment center; church; vocational school; and home for boys. Fiscal impact study was element of rezoning application submitted to municipality.

Erik W. Hetzel, AICP, LEED AP

Title: Associate, Glackin Thomas Panzak, Inc.

Education: 1993, B.A. Geography and Planning, West Chester University
2000, Master of Regional Planning, University of Pennsylvania

Professional Affiliations: American Planning Association
Pennsylvania Planning Association
American Institute of Certified Planners
LEED Accredited Professional

Mr. Hetzel has a diverse background in geography, planning, technical management, and in the application of geospatial technologies to planning and engineering projects. His previous experience included a position at Environmental Systems Research Institute (ESRI), where he used his extensive Geographic Information Systems (GIS) and planning experience to help counties and local governments to define and implement GIS solutions. Prior to his tenure at ESRI, Erik spent twelve years working for Weston Solutions, Inc. in West Chester, PA as a Technical Manager. There, he worked on projects that ranged from planning and engineering consulting for local townships, to complex environmental analysis and assessment on projects of regional scope. While pursuing his Master of Regional Planning degree from the University of Pennsylvania, Mr. Hetzel focused his studies on such topics as transit-oriented development, site planning and design, real estate law and economics, and environmental science.

Mr. Hetzel currently resides in Paoli, PA and has served on numerous township boards and commissions in the local area. He is a past member of the East Whiteland Township Planning Commission, and served as chairman for three years. As a member of the East Whiteland Township Environmental Advisory Council, he served as a liaison between the EAC and the Planning Commission. With a move to West Whiteland Township, he served on the Township Planning Commission, and spent two years as West Whiteland's delegate to the West Chester Regional Planning Commission.

Some projects on which Mr. Hetzel had key responsibilities include:

✧ **Community and Fiscal Impact Studies**

Lehman Township, Pike County, PA – Prepared a Fiscal Impact Study to assess the impact of a 3,400-unit mixed-use master-planned community on the Township and the East Stroudsburg Area School District.

West Brandywine Township, Chester County, PA – Prepared a Fiscal Impact Study to assess the impact of a 388-unit, active-adult residential development on the Township and the Coatesville Area School District. Studied alternative development scenarios to determine relative impacts under different zoning schemes.

Woolwich Township, Gloucester County, NJ – Prepared a Fiscal Impact Study to assess the impact of a 33-unit residential development on the Township and the Kingsway Regional School District.

East Vincent Township, Chester County, PA – Prepared a Fiscal Impact Study to assess the impact of a 160-unit residential development on the Township and the Owen J. Roberts School District.

Hopewell Township, Mercer County, NJ – Prepared a Fiscal Impact Study to assess the impact of a mixed-use residential and commercial development on the Township and the Hopewell Regional School District.

Residential Development, Haverford Township, Delaware County, PA – Prepared a fiscal impact study and report for the redevelopment of a former institutional site with a mixture of age-targeted and market-rate residential units.

Multifamily and Townhouse Development, Upper Merion Township, PA – Prepared a fiscal impact study and report for a 585-unit mixed-use community on a redevelopment site.

Residential Development, New Britain Township, Bucks County, PA – Prepared fiscal impact study and comprehensive Community Impact Assessment Report for a 49-unit residential development.

✧ ***Residential Planning***

Active Adult Community, West Brandywine Township, PA – Provided planning analysis for an active adult community of small lot singles, a clubhouse and significant open space features in West Brandywine Township.

Residential Community, Birmingham Township, PA – Provided planning analysis and site planning expertise for the design of a residential subdivision of single-family detached homes, featuring significant open` space and farmland preservation areas in Birmingham Township.

Multifamily Apartment Community, City of Philadelphia, PA – Provided planning analysis and sketch plan for a riverfront redevelopment site in Philadelphia, PA.

✧ **Governmental Consulting**

Municipal Planning and Engineering Support, Various Municipalities in Chester County, PA - Assisted the Township Engineer in the analysis of changing land development patterns in Birmingham, New London, and Upper Oxford, and Lower Oxford Townships. Provided ad-hoc geographic analysis and mapping of spatial trends and conditions to support subdivision and land development decisions by municipal officials, as well as comprehensive planning. Designed and developed GIS interface tools for use by engineering and planning professionals. This work was performed while Mr. Hetzel was employed by Weston Solutions, Inc.

Open Space, Recreation, and Environmental Resources Planning, Various Municipalities in Chester County, PA - Coordinated development of geographic databases using GIS for Birmingham, New London, and West Nottingham Townships in Chester County. Integrated information about land use, water resources, land resources, biotic resources, and cultural resources to help municipalities define their priorities for conservation planning. Designed maps for effective presentations to legislative boards and citizen groups. Townships used these plans and maps to work towards achieving local and regional planning goals, and obtain grant funds from Chester County. This work was performed while Mr. Hetzel was employed by Weston Solutions, Inc.

Act 537 Sewerage Facilities Plan, Lower Oxford Township, Chester County, PA - Assisted engineers with spatial analysis and mapping to plan for community infrastructure investments. Integrated land use, socioeconomic, and environmental data to support planning decisions. Presented results of analysis on maps for reports and meetings. This work was performed while Mr. Hetzel was employed by Weston Solutions, Inc.

Geographic Information Systems (GIS) Technical Coordination and Support, Delaware County Planning Department, Media, PA - Provided on-going technical assistance for a range of GIS-related projects. Assisted planning staff with strategic planning and implementation of GIS software and computer hardware. This work was performed while Mr. Hetzel was employed by Weston Solutions, Inc. and also while working for Environmental Systems Research Institute (ESRI).

Lycoming Creek Flood Mitigation Study, Lycoming County Planning Commission, Williamsport, PA - Applied GIS technology to floodplain modeling and engineering design projects. Integrated spatial data with digital elevation models for floodplain visualization and integration with hydraulic/hydrologic models. Used GIS to map design alternatives. This work was performed while Mr. Hetzel was employed by Weston Solutions, Inc.

Geographic Information Systems (GIS) analysis and mapping, supporting numerous tasks of the Housatonic River Project, Pittsfield MA - Supported

scientific, engineering, planning, and community relations activities for the assessment, remediation, restoration, and redevelopment of a thirty-mile stretch of the Housatonic River, contaminated with PCBs. Used GIS as a framework to process data, perform spatial analysis, and communicate project information to numerous stakeholders. Was instrumental in the development of innovative mapping techniques to effectively communicate complex scientific and engineering data. This work was performed while Mr. Hetzel was employed by Weston Solutions, Inc.