



**PROPOSAL FOR
COST OF LAND USES FISCAL
IMPACT ANALYSIS AND FISCAL
SUSTAINABILITY RECOMMENDATION**

Prepared for
Town of Chapel Hill, North Carolina
November 21, 2022

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Section 1: Cover Letter

November 21, 2022

Mr. Dwight Bassett, Director of Economic Development & Parking Services
Town of Chapel Hill
405 Martin Luther King, Jr. Boulevard
Chapel Hill, NC 28514

Re: TischlerBise Proposal for Fiscal Impact Consultant Services

Mr. Bassett:

TischlerBise is pleased to submit the following proposal for Fiscal Impact Analysis Consultant Services for the Town of Chapel Hill. We bring several distinct advantages to this important assignment:

- **No other firm has the depth of practical experience that TischlerBise brings to this assignment.** TischlerBise is the leading fiscal/economic impact, impact fee and infrastructure financing consulting firm. We have advised over 2,000 communities on issues related to fiscal sustainability, tax policy, and equitable allocation of public costs.
- **TischlerBise's key personnel on this assignment are recognized experts in the areas of fiscal/economic impact analysis.** Carson Bise, who will serve as Principal in Charge for this assignment, has developed and implemented more fiscal impact models than any planner in the United States and is widely considered to be the leading North American practitioner in the field. Mr. Bise has authored several publications related to fiscal impact analysis and has lectured extensively on the subject. Julie Herlands has substantial fiscal impact analysis experience related to annexation and extraterritorial jurisdiction analysis and is recognized as a national expert.
- **Realistic and Feasible Work Plan.** Our extensive experience consulting with government agencies across the United States provides us with the knowledge and skills to obtain data efficiently and put it to use immediately. Our detailed approach, proven methodologies, and comprehensive—yet accessible—products make TischlerBise a national leader in economic and fiscal analysis.
- **Previous Chapel Hill Experience.** TischlerBise prepared the fiscal impact analysis of the proposed Carolina North project that included coordination with the Town of Chapel Hill.
- As a small firm, **we have the flexibility and responsiveness to meet all deadlines of your project.** We offer you the level of service and commitment that the larger firms save for their largest clients.

TischlerBise looks forward to the possibility of working on this assignment and is committed to providing the Town of Chapel Hill with top-quality support.

Sincerely,



L. Carson Bise II, AICP, President
TischlerBise
4701 Sangamore Road, Suite S240
Bethesda, MD 20816
E-mail: carson@tischlerbise.com

Section 2: Firm Experience and Qualifications

TischlerBise is a fiscal, economic, and planning consulting firm specializing in fiscal/economic impact analysis, impact fees/development charges, infrastructure financing studies, and related revenue strategies. The firm was founded in 1977 as Tischler, Montasser & Associates. The firm became Tischler & Associates, Inc., in 1980 and TischlerBise, Inc., in 2005. The firm is a Subchapter (S) corporation, is incorporated in Washington, D.C., and maintains offices in Bethesda, Maryland and Boise, Idaho. The firm employs six fiscal/economic analysts and one administrative professional. The firm's legal address is:

Principal Office

L. Carson Bise, AICP, President
4701 Sangamore Rd, Suite 240
Bethesda, MD 20816
301.320.6900 x12 (w) | carson@tischlerbise.com

Our firm has been providing consulting services to public agencies in the United States for over 40 years. In this time, **we have prepared over 1,000 fiscal/economic impact evaluations and over 1,000 impact fee/infrastructure financing studies – more than any other firm.** Through our detailed approach, proven methodology, and comprehensive product, we have established TischlerBise as the leading expert on fiscal and economic analysis, revenue enhancement and cost of growth strategies.

As our Proposal demonstrates, no other firm can match the depth of our experience in the area of local government fiscal/economic impact analysis and fiscal/economic sustainability. Our Principal in Charge, Carson Bise, AICP, is widely considered the leading national fiscal impact practitioner in North America. And our Project Manager, Julie Herlands, AICP, is a leading national practitioner and as managed dozens of complex fiscal evaluations throughout the United States and Canada. The core services provided by TischlerBise all involve:

- Determining existing and projected residential and nonresidential growth for 10-, 20-, and 30-year periods.
- An examination of local government budgets to determine fixed and variable costs and revenues as well as the true costs of service.
- Evaluations of departmental operating structures and determination of existing levels of service as well as the most appropriate method of projecting future costs (including staff) and revenues.
- Developing meaningful and realistic capital improvement plans.
- Evaluation of implementation strategies that lead to fiscal sustainability.

The following table illustrates our vast fiscal impact analysis experience.

State	Client	State	Client
AB	Lethbridge	MN	Minneapolis
AK	Anchorage	MN	Plymouth
AK	Matanuska-Susitna Borough	MN	Roseville
AR	Little Rock	MN	Shakopee
AZ	Casa Grande	MN	St. Paul
AZ	Payson	MN	State of Minnesota Dept. of Revenue
AZ	Peoria	MO	Lee's Summit
AZ	Pima County	NC	Cary
AZ	Queen Creek	NC	Chatham County
AZ	Sahuarita	NC	Cornelius
AZ	Scottsdale	NC	Currituck County
AZ	Surprise	NC	Davie County
AZ	Winslow	NC	Guilford County
CA	Carlsbad	NC	Holly Springs
CA	Clovis	NC	UNC-Chapel Hill
CA	Imperial County	NC	Wake County
CA	Napa County	NC	Wilmington-New Hanover County
CA	Oceanside	NC	Wilson
CA	Pasadena	NE	Lincoln
CA	San Diego	NH	Salem
CO	Aurora	NJ	Edison
CO	Centennial	NJ	Englewood
CO	Lone Tree	NJ	Old Bridge
CO	Mesa County	NJ	West Windsor
CO	Steamboat Springs	NM	Albuquerque
CO	Westminster	NM	Bernalillo County
CT	Groton	NV	Lincoln County
DE	New Castle County	NV	North Las Vegas
FL	Hernando County	NV	Nye County/Pahrump
FL	Hillsborough County	NV	Reno
FL	Kissimmee	NV	Washoe County
FL	Lake County Schools	NY	Hampstead
FL	Miami-Dade County	OH	Dublin
FL	Plant City	OH	Grandview Heights

State	Client	State	Client
FL	Sarasota County	OH	Marysville
FL	Sebastian	OH	Pickerington
GA	Atlanta	OK	Oklahoma City
GA	Columbus	PA	Lancaster
GA	Garden City	PA	Montgomery County
GA	Suwanee	SC	Beaufort County
IA	Ankeny	SC	Horry County
ID	Hailey	SC	North Myrtle Beach
ID	Post Falls	SC	Rock Hill
ID	SE Idaho Council of Governments	TN	Germantown
ID	Twin Falls	TN	Knox County
IL	Champaign	TN	Nashville-Davidson County
KS	Lawrence	TX	Bexar County
KS	Lenexa	TX	Coppell
KS	Olathe	TX	Denton
KY	Georgetown	TX	Georgetown
KY	Lexington	TX	San Antonio
LA	Shreveport-MPC of Caddo Parish	TX	Tyler
MA	Barnstable	UT	Bluffdale
MA	Mashpee Commons	UT	Draper
MD	Anne Arundel County	VA	Alexandria
MD	Calvert County	VA	Amherst County
MD	Carroll County	VA	Augusta County
MD	Charles County	VA	Charles County
MD	Frederick	VA	Chesapeake
MD	Frederick County	VA	Fairfax
MD	Howard County	VA	Falls Church
MD	Montgomery County	VA	Frederick County
MD	Ocean City	VA	Henrico County
MD	Prince George's County	VA	Isle of Wight County
MD	Queen Anne's County	VA	Leesburg
MD	Rockville	VA	Norfolk
MD	Rouse Company/Howard County	VA	Portsmouth
MD	Snow Hill	VA	Prince William County
MD	St. Mary's County	VA	Pulaski
MD	Sykesville	VA	Purcellville

State	Client	State	Client
MD	Washington County	VA	Stafford County
MD	Worcester County	VA	Suffolk
MN	Apple Valley	WA	King County
MN	Coon Rapids	WI	Sun Prairie
MN	Cottage Grove	WV	McDowell County & Wyoming County

Relevant Project Experience

As is demonstrated by our vast experience outlined in earlier in this proposal, as well as the project summaries below, it is clear our firm has specific and detailed experience conducting complex local government fiscal evaluations, similar to what the Town of Chapel Hill is requesting. We have listed only projects with which our Project Team members were associated.

City of Champaign, IL – *Fiscal Impact Analysis of Two Growth Scenarios*

Project Contacts: Bruce Knight, FAICP, Planning Director; Rob Kowalski, Assistant Planning & Development Director

(217) 403-8800

Email: bruce.knight@ci.champaign.il.us; rob.kowalski@ci.champaign.il.us

Project Staff: Carson Bise, Project Manager

TischlerBise recently completed a two-phase fiscal impact study for the City of Champaign. The first phase involved a Cost of Land Uses Study, which provides an understanding of how discrete land use categories impact the City’s finances. Specifically, the City was interested to know what existing development types in the City generated in terms of revenue versus the commensurate service and facility costs. In Phase II, TischlerBise **evaluated the cost to serve new development in the future, particularly as growth occurs near the City fringe areas**. TischlerBise evaluated the fiscal impact analysis of two scenarios:

- Scenario 1: **Growth Within the Service Area**—all growth occurs within the current sanitary sewer service area.
- Scenario 2: **Growth Beyond the Service Area**—growth occurs both within and outside of the current sanitary sewer service area.

Growth within each of two scenarios allocated to seven different fiscal analysis zones (FAZs) in the City.

City of Wilson, North Carolina – *Cost of Land Uses Fiscal Impact Analysis*

Project Contact: Rodger Lentz, Director of Planning and Development Services

Phone: (252) 399-2219

Email: rlentz@wilsonnc.org

Project Staff: Carson Bise, Project Manager

The City of Wilson is experiencing significant residential growth pressures and is also experiencing disinvestment in the downtown core. To better understand the fiscal implications of different land uses, the City retained TischlerBise to conduct a Cost of Land Use Fiscal Analysis. In this type of analysis, a “snapshot” approach is used that determines the costs and revenues for various land use prototypes in order to understand the fiscal effect each land use has independently on the City’s budget. In other words, it seeks to answer the question, “What type of growth pays for itself?” For the City of Wilson, TischlerBise evaluated a total of eleven land use categories, six residential and five nonresidential. The findings revealed that over half of the land uses generate net deficits to the City. However, residential infill units produce significant surpluses.

University of North Carolina – Chapel Hill – Fiscal Impact Analysis of Proposed Carolina North Development

Project Contacts: John P. Evans, Executive Director, Carolina North and Hettleman Professor of Business
Phone: (919) 843-2025

Project Staff: Carson Bise, Principal in Charge; Julie Herlands, Project Manager

TischlerBise conducted a fiscal impact analysis of a planned expansion of UNC-Chapel Hill called Carolina North. This was a regional, visible fiscal impact study conducted on behalf of the University that analyzed the fiscal impact of both direct and indirect development on the Towns of Chapel Hill and Carrboro, as well as Orange County. The Chesapeake Group served as a subconsultant on this assignment analyzing indirect impacts from the development including residential and nonresidential growth and impacts. Throughout the process, the consultant team interacted and coordinated with a variety of stakeholders including staff from the multiple jurisdictions (including schools), elected officials, community members, and University staff. At the conclusion, the University and Town of Chapel Hill were successful in negotiating a development agreement that considered fiscal implications. The assignment also included provision of a fiscal model to UNC for future evaluation of the development. TischlerBise implemented the model and trained University and jurisdiction staff on design and use of the fiscal model.

Minnesota Department of Revenue– Evaluation of Fiscal Disparities Act

Project Contacts: Eric Willette, Director of Property Tax Research; Steve Hinze, Legislative Analyst
Research Department, Minnesota House of Representatives

Email: eric.willette@state.mn.us; steve.hinze@house.mn

Phone: (651) 556-6100 (Willette); (651) 296-8956 (Hinze)

Project Staff: Carson Bise, Principal in Charge; Julie Herlands, Project Manager

TischlerBise was retained by the Minnesota Department of Revenue to analyze the Twin Cities Metropolitan Area Fiscal Disparities Program. The “Charles R. Weaver Metropolitan Revenue Distribution Act” enacted in 1971, commonly referred to as the Metropolitan Fiscal Disparities program, was an attempt to address growing fiscal concerns within the seven-county Minneapolis-St. Paul region, home to over 180 cities and townships, over 60 school districts, and dozens of other taxing authorities. The law requires all communities in the seven-county area to contribute 40 percent of the growth in their commercial/industrial tax base (from 1971) to a regional pool. The original objectives of this unique program are commonly summarized as follows:

- *To promote more orderly regional development.*
- *To improve equity in the distribution of fiscal resources.*
- *To provide a way for local governments to share in the resources generated by the growth of the area, without removing any resources that local governments already have.*
- *To increase the likelihood of orderly urban development by reducing the impact of fiscal considerations on the location of business and residential growth and of highways, transit facilities, and airports.*
- *To establish incentives for all parts of the area to work for the growth of the area as a whole.*
- *To provide a way whereby the area's resources can be made available within and through the existing system of local governments and local decision making.*
- *To help communities in different stages of development by making resources increasingly available to communities at those early stages of development and redevelopment when financial pressures on them are the greatest.*
- *To encourage protection of the environment by reducing the impact of fiscal considerations so that flood plains can be protected and land for parks and open space can be preserved.*

The study conducted by TischlerBise was the first extensive study of the Fiscal Disparities Program in its 40-year history. The study was a comprehensive analysis of the following:

- Growth trends in the Twin Cities seven-county metro region looking at population and employment growth over the past 40 years;
- Fiscal and economic conditions and trends in the region including changes in incomes, tax base composition, and residential tax burdens;
- The complexities of the Fiscal Disparities program including what has been said about it in the past and today, what the trends have been regarding tax capacity, tax rates, and residential homestead burden, and what the changes would be if the program were eliminated particularly on tax rates, taxes paid, and residential homestead burden;
- The potential “overburden” on jurisdictions—including the major local taxing jurisdictions (city, county, school)—from different types of land uses both under the current taxation system (with Fiscal Disparities) and a hypothetical scenario if the program were eliminated; and
- Major policy considerations addressing criticisms, issues, and praise for the program.

The “overburden” question was analyzed through a “cost of land use” fiscal impact analysis that looked at direct revenues and costs generated by different types of land uses at different levels of government for four case studies. Major findings from this research are that:

- The existence of an “overburden” depends on type of development and level of government
- Results differ depending on one’s perspective:
 - For an affected level of government, some types of land uses do not pay their way but are subsidized by other land uses.
 - A resident paying taxes to a city, county, and school district would see the “overburden” question differently.

- In general, residential and some types of nonresidential development are an overburden—*under current system and with elimination of the Fiscal Disparities Program*
- The Fiscal Disparities Program equalizes tax base and tax rates and without it more jurisdictions would see an increase in their tax rates than would see a decrease.

TischlerBise staff testified before Minnesota State Legislative Committees on the results of the study.

California Strategic Growth Council – Infill Development and Fiscal Impact Analysis Outreach and Technical Assistance

Project Contacts: Elizabeth Grassi, Deputy Director

Phone: (916) 327-5362

Email: elizabeth.grassi@sgc.ca.gov

Project Staff: Carson Bise, Principal in Charge; Julie Herlands, Project Manager

The California Strategic Growth Council (SGC) seeks to support communities in their efforts to make sustainable land use decisions. Communities need analytical tools and technical support to assess and balance multiple priorities when making land use and development decisions. For many communities, priorities to be considered with regard to land use decisions include resource conservation and climate adaptation, economic development, investing in new versus existing communities, and maintaining fiscal responsibility.

TischlerBise has been retained by the SGC to conduct several public workshops on fiscal impact analysis for communities in California, and to provide direct technical assistance to Sustainable Community Planning Grant and Incentives Program (SCPGIP) grantee communities as they identify and implement community-specific sustainable development strategies. These tasks are preceded by the delivery of a Technical Report on available tools, resources, and methodologies for fiscal impact analysis and recommendations for using these tools and communicating the results.

The goals for the project are to enable California communities to:

- Better understand and use fiscal impact methodologies to evaluate the fiscal impacts (benefits and costs) of a proposed project or plan.
- Better understand and implement strategies to catalyze infill development with an understanding of the market, which is essential for the viability of intervention strategies in light of local and regional conditions.
- Provide direct technical assistance to communities that are facing questions of fiscal sustainability in light of land use decisions and policies.
- Disseminate the results of the efforts broadly to California communities using various means including presentations at conferences, webinars, publications, and cross-promotions with other stakeholders.

Public Engagement Experience

We realize a key element of the Town's assignment involves the presentation and dissemination of the impact fee findings to a diverse set of stakeholders. In addition to our vast experience with stakeholder groups as part of our impact fee assignments, TischlerBise has extensive community and public outreach experience as demonstrated by the following examples:

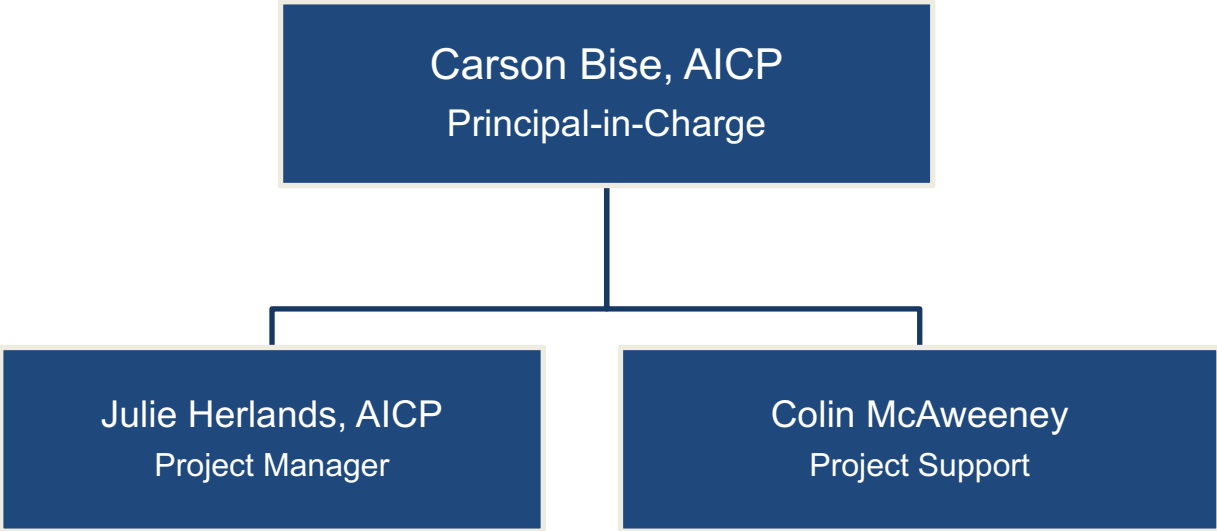
- Three regional forums in California on the fiscal benefits of infill development as part of our engagement with the California Strategic Growth Council.
- Regional forums to engage the public in a discussion on the Delaware Valley Region's economic and fiscal future.
- A series of community growth management forums in Manatee County, Florida.
- A one-day, two part public forum (Conversation on Growth) for Ada County, Idaho. <https://adacounty.id.gov/commissioners/coordinated-growth/coordinated-growth-for-ada-county-conversations/>
- Two-day workshop on the fiscal implications of growth for COMPASS. <https://www.youtube.com/watch?v=nTj5xNU3lWM> <https://www.youtube.com/watch?v=8tiYpeFCXDo> <https://www.youtube.com/watch?v=q4A-F8SVB2E>
- A one-day workshop about evaluation of fiscal and economic impacts and their use in decision-making.
- Multiple State level workshops to identify economic development goals and aspirations as part of land use planning studies.
- A public conference focused on sustainable strategies for suburban communities facing demographic shifts, changing housing preferences and growing infrastructure costs.
- Extensive experience conducting one-on-one meetings with representatives of the private sector, related to conducting market assessments and development trends.
- Extensive experience conducting individual departmental meetings to collect data required to conduct fiscal and economic evaluations, as well as impact fee and infrastructure finance studies.
- Extensive experience presenting complex market, economic, and fiscal data and conclusions to elected/appointed bodies.

Overview of Project Team Staff

To successfully navigate through any analysis of this type, the consultant and their team must possess specific, detailed, and customized knowledge, not only of the technical aspects of the analysis, but also of the context of the analysis in achieving the Town's policy goals. Two of TischlerBise project team members are national leaders in the field of fiscal/economic impact analysis. Mr. Bise and Ms. Herlands frequently deliver presentations at national, international, regional, and state conferences and served as organizers and presenters at a half-day American Institute of Certified Planners (AICP) Training Workshop entitled "Fiscal Impact Assessment" at the American Planning Association (APA) National Planning Conference in 2008 and 2009. Mr. Bise is featured in the APA/AICP education and training series workshops: "The Economics of Density", "From Soup to Nuts: Paying for Growth", and "Fiscal Assessment." Our project team

of Carson Bise, AICP and Julie Herlands, AICP will provide seamless support to this assignment. Mr. Bise's recent book on fiscal impact analysis, Fiscal Impact Analysis: Methodologies for Planners, published by the American Planning Association, is required reading in several graduate programs in urban planning, urban studies and governance, both in the United States and the United Kingdom.

Our project team of Carson Bise, AICP, Julie Herlands, AICP, and Colin McAweeney, will provide seamless support to this assignment. Mr. Bise and Ms. Herlands of TischlerBise have successfully prepared and assisted with the implementation of fiscal analyses for over 400 communities throughout their careers. The majority of these assignments included the evaluation of multiple scenarios reflecting differences in absorption and phasing, geographic service areas/growth boundaries, and density and physical development patterns (including infill, refill, and redevelopment), all of which affect the factors that need to be assessed as part of this assignment.



Carson Bise, AICP, President of TischlerBise, will serve as Principal-in-Charge for this assignment and will coordinate our Project Team's interaction with the Town to ensure that all work is completed properly, on time, and within budget. Mr. Bise, who has unsurpassed fiscal impact analysis and infrastructure financing credentials, will have a major role in all consulting activities. Mr. Bise, who is widely considered the leading fiscal impact practitioner in North America, will play a large role in the development of scenarios, policy issues, and public presentations.

Julie Herlands, Principal at TischlerBise, will be the Project Manager on this assignment. Ms. Herlands has twenty years of relevant experience and has prepared fiscal analyses and revenue strategies for local governments in over twenty states and Canada. She has been the project manager on several growth strategy assignments including fiscal analyses of annexation plans with multiple growth scenarios. She has led fiscal impact analysis projects in Colorado, Connecticut, Florida, Kansas, Louisiana, Maryland, Minnesota, Missouri, North Carolina, Ontario, Tennessee, Texas, Utah, and Virginia. She is a frequent presenter at national and regional conferences on fiscal and economic impact analysis. **Ms. Herlands was the project manager for Carolina North fiscal impact analysis that included evaluating impacts on the Town of Chapel Hill.**

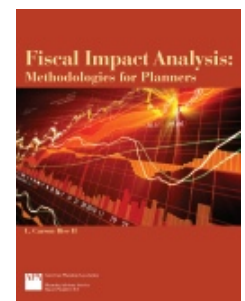
Colin McAweeney, Idaho Practice Leader, at TischlerBise, specializes in fiscal and economic impact analyses and will be providing GIS and demographic analysis support as part of this assignment. **Mr. McAweeney was the principal analyst on the development of our fiscal impact model for Nassau County, FL, as well as our recent regional fiscal impact model for the Community Planning Association of Southwest Idaho.** Additionally, Mr. McAweeney recently completed fiscal impact evaluations in Bryan, TX and Eagle, ID.

Project Team Resumes

Complete staff resumes are provided below.

L. Carson Bise, II, AICP, President

Carson Bise has 30 years of fiscal, economic and planning experience and **has conducted fiscal and infrastructure finance evaluations in 40 states.** Mr. Bise has developed and implemented more fiscal impact models than any consultant in the country. The applications which Mr. Bise has developed have been used for evaluating multiple land use scenarios, specific development projects, annexations, urban service provision, tax-increment financing, and concurrency/adequate public facilities monitoring. Mr. Bise is also a leading national figure in the calculation of impact fees, having completed over 350 impact fees for the following categories: parks and recreation, open space, police, fire, schools, water, sewer, roads, municipal power, and general government facilities. Mr. Bise has also written and lectured extensively on fiscal impact analysis and infrastructure financing. **His most recent publications are Fiscal Impact Analysis: Methodologies for Planners, published by the American Planning Association, a chapter on fiscal impact analysis in the book Planning and Urban Design Standards, also published by the American Planning Association, and the ICMA IQ Report, Fiscal Impact Analysis: How Today's Decisions Affect Tomorrow's Budgets.** Mr. Bise was also



the principal author of the fiscal impact analysis component for the Atlanta Regional Commission's Smart Growth Toolkit and is featured in the recently released AICP CD-ROM Training Package entitled The Economics of Density. Mr. Bise is currently on the Board of Directors of the Growth and Infrastructure Finance Consortium and **recently Chaired the American Planning Association's Paying for Growth**

Task Force. He was also recently named an Affiliate of the National Center for Smart Growth Research & Education.

EDUCATION

M.B.A., Economics, Shenandoah University

B.S., Geography/Urban Planning, East Tennessee State University

B.S., Political Science/Urban Studies, East Tennessee State University

SELECTED FISCAL/ECONOMIC IMPACT ANALYSIS EXPERIENCE

- Anchorage, Alaska – *Fiscal Impact Analysis of General Plan Alternatives*
- Matsu Borough, Alaska – *Fiscal Impact Analysis*
- Apache Junction, Arizona – *Fiscal Impact Analysis of Superstition Vistas*
- Buckeye, Arizona – *Shortfall Fiscal Impact Analysis*
- Sahuarita, Arizona – *Fiscal Impact Model*
- Clovis, California – *Fiscal Impact Analysis of Annexation Alternatives*
- Napa County, California – *Fiscal Equity Study*
- Pasadena, California – *Cost of Land Uses Fiscal and Economic Analysis*
- Aurora, Colorado – *Feasibility Study of City-County Formation*
- Mesa County, Colorado – *Fiscal Impact Analysis of Growth Scenarios*
- Louisville, Colorado – *Fiscal Impact Model*
- Westminster, Colorado – *Fiscal Impact Model*
- Windsor, Connecticut – *Fiscal Impact Analysis of Great Pond Village*
- Kissimmee, Florida – *Fiscal Impact Analysis of Annexation Areas*
- Hillsborough County, Florida – *Fiscal Impact Analysis of Current Land Use Trend*
- Manatee County, Florida – *How Will We Grow? Funding Strategies*
- Miami-Dade County, Florida – *Fiscal and Economic Analysis of Rural and Agricultural Areas*
- Sarasota County, Florida – *Fiscal and Economic Analysis of Development Prototypes*
- Champaign, Illinois – *Fiscal Impact Analysis of Two Growth Scenarios*
- Lawrence, Kansas – *Fiscal Impact Analysis of Growth Scenarios; Cost of Land Uses Study*
- Shreveport Metropolitan Planning Commission of Caddo Parish, Louisiana – *Fiscal and Economic Impact Analysis of Growth Scenarios*
- Rockville, Maryland – *Fiscal Impact Model*
- Calvert County, Maryland – *Fiscal Impact Analysis of Growth Scenarios*
- Carroll County, Maryland – *Fiscal Impact Analysis of Growth Scenarios*
- Charles County, Maryland – *Cost of Land Uses Fiscal Analysis*
- Frederick County, Maryland – *Fiscal Impact Analysis of Growth Scenarios*
- Howard County, Maryland – *Fiscal Impact Analysis of General Plan*
- Prince George's County, Maryland – *Fiscal Impact Analysis of Growth Scenarios*
- Washington County, Maryland – *Fiscal Impact Analysis of Growth Scenarios*
- Coon Rapids, Minnesota – *Fiscal Impact Analysis of Growth Scenarios (Metro Council Study)*
- Cottage Grove, Minnesota – *Fiscal Impact Analysis of Growth Scenarios (Metro Council Study)*
- Minneapolis, Minnesota – *Fiscal Impact Analysis of Growth Scenarios (Metro Council Study)*
- St. Paul, Minnesota – *Fiscal Impact Analysis of Growth Scenarios (Metro Council Study)*
- Minnesota – *Fiscal Disparities Program Study*

- Gallatin Canyon/Big Sky, Montana – *Review and Update of CIP/Infrastructure Finance Options*
- Salem, New Hampshire – *Fiscal Impact Model*
- West Windsor, New Jersey– *Fiscal Impact Analysis of T.O.D. Project and TIF Analysis*
- Edison, New Jersey – *Fiscal Impact Analysis of T.O.D. Project and TIF Analysis*
- Wilson, North Carolina – *Cost of Land Use Analysis and Revenue Strategies*
- Wilmington, North Carolina – *Fiscal Impact Analysis of Urban Services Provision*
- Guilford County, North Carolina – *Fiscal Impact Analysis of Growth Scenarios*
- New Hanover County, North Carolina – *Fiscal Impact Analysis of Urban Services Provision*
- Dublin, Ohio – *Fiscal Impact Analysis of Land Use Scenarios*
- Grandview Heights, Ohio – *Fiscal Impact Analysis of Grandview Yard Development*
- Oklahoma City, Oklahoma– *Fiscal Impact Analysis of Growth Scenarios; Fiscal Impact Model*
- Beaufort County, South Carolina – *Fiscal Impact Analysis of North Beaufort Plan*
- Shelby County, Tennessee – *Fiscal Equity Study*
- Germantown, Tennessee – *Fiscal Impact Analysis of Annexation Alternatives*
- Chesapeake, Virginia – *Fiscal Impact Model*

PUBLICATIONS

- “Next Generation Transportation Impact Fees,” American Planning Association Planners Advisory Memo
- *Fiscal Impact Analysis: Methodologies for Planners*, American Planning Association.
- *Planning and Urban Design Standards*, American Planning Association, Contributing Author on Fiscal Impact Analysis.
- “Fiscal Impact Analysis: How Today’s Decisions Affect Tomorrow’s Budgets,” ICMA Press.
- “The Cost/Contribution of Residential Development,” Mid-Atlantic Builder.
- “Are Subsidies Worth It?” Economic Development News & Views.
- “Smart Growth and Fiscal Realities,” ICMA Getting Smart! Newsletter.
- “The Economics of Density,” AICP Training Series, 2005, Training CD-ROM (APA).

Julie Herlands, AICP, Principal

Julie Herlands is a Principal with TischlerBise and has 20 years of planning, fiscal, and economic development experience. Prior to joining TischlerBise, Ms. Herlands worked in the public sector in Fairfax County, Virginia, for the Office of Community Revitalization and for the private sector for the International Economic Development Council (IEDC), Advisory Services and Research Department. Her economic and fiscal impact experience includes a wide range of assignments in over fifteen states. She is a frequent presenter at national and regional conferences including serving as co-organizer and co-presenter at a half-day AICP Training Workshop entitled Fiscal Impact Assessment at the APA National Planning Conference. A session on impact fees and cash proffers presented at the APA National Conference is available through the APA training series, *Best of Contemporary Community Planning*. She is the immediate past Chair of the Economic Development Division of the APA and **chaired the APA Task Force on Planning and Economic Development.**

EDUCATION

M.C.P., University of Maryland

B.A., Political Science, University of Buffalo

SELECTED FISCAL/ECONOMIC IMPACT ANALYSIS EXPERIENCE

- Queen Creek, Arizona – *Fiscal Impact Analysis of Growth Scenarios; Fiscal Impact Analysis of Development Project*
- Napa County, California – *Fiscal Equity Study*
- Aurora, Colorado – *Feasibility Study of City-County Formation*
- Windsor, Connecticut – *Fiscal Impact Analysis of Great Pond Village*
- Lake County Schools, Florida – *Cost of Land Use Study; Revenue Strategies*
- Shreveport Metropolitan Planning Commission of Caddo Parish, Louisiana – *Fiscal and Economic Impact Analysis of Growth Scenarios*
- Anne Arundel County, Maryland – *Fiscal Impact Analysis of Growth Scenarios; Revenue Strategies; Fiscal Model*
- Montgomery County, Maryland – *Fiscal and Economic Impact Model*
- Rouse Company/Howard County (Columbia), Maryland – *Fiscal Impact Analysis of Development Project*
- Snow Hill, Maryland – *Fiscal Impact Analysis of Development Project*
- Worcester County, Maryland – *Tax Differential Study*
- State of Minnesota – *Fiscal Disparities Program Study*
- Lincoln County, Nevada – *Cost of Land Use Study; Revenue Strategies; Fiscal Model*
- North Las Vegas, Nevada – *Cost of Land Use Study*
- Nye County/Town of Pahrump/Nye County Schools, Nevada – *Cost of Land Use Study; Fiscal Impact Analysis of Growth Scenarios*
- University of North Carolina-Chapel Hill, North Carolina – *Fiscal and Economic Impact Analysis of Development Project; Fiscal Model; Multijurisdictional Study*
- Bexar County, Texas – *Service Delivery and Fiscal Sustainability Recommendations; Fiscal Impact of Annexation and Incorporation; Policy and Legal Research*
- Coppell, Texas – *Fiscal Impact Analysis of Development Project*
- Bluffdale, Utah – *Fiscal Impact Analysis of Development Project*
- Henrico County, Virginia – *Fiscal Impact Analysis of Growth Scenarios; Fiscal Model*
- Leesburg, Virginia – *Fiscal Impact Analysis of Annexation; Fiscal Model*
- Somerset Homes/King George County, Virginia – *Fiscal Impact Analysis of Development Project*

PUBLICATIONS

- “Should Impact Fees Be Reduced in a Recession?” Economic Development Now, 2009, IEDC.
- “Agreements, Fees, and CIP,” The Best of Contemporary Community Planning, 2005, Training CD-ROM, APA and Lincoln Institute of Land Policy.

Colin McAweeney, Senior Fiscal and Economic Analyst

Colin McAweeney is a Fiscal and Economic Analyst at TischlerBise with specialties in finance and economic development planning. Prior to joining TischlerBise, Mr. McAweeney completed his M.S. at Erasmus University Rotterdam where he specialized in economic development. Mr. McAweeney became knowledgeable in planning that involves fiscal, social, and environmental sustainability. In Rotterdam, Mr. McAweeney conducted several field studies of local at-risk neighborhoods and presented planning solutions to city leaders. Additionally, he brought together a team of academics and consultants to plan a biking corridor in Kenya. He finished his degree with a thesis surrounding the urban aspects that attract investment. Before pursuing his M.S., Mr. McAweeney worked in the finance sector for several years. While performing at a high level, he was able to become familiar with financial markets and business financing.

EDUCATION

M.S., Urban Management and Development, Erasmus University Rotterdam

B.S., Economics with an emphasis on Mathematics, University of Wisconsin – Madison

RELEVANT EXPERIENCE

- Little Rock, Arkansas – *Fiscal Impact Study*
- Blue Lake, California – *Fiscal Impact Study*
- Lake Tahoe, California – *Fiscal Impact Study*
- La Plata County, Colorado – *Cost of Land Use Study*
- Littleton, Colorado – *Fiscal Impact Study*
- New Castle County, Delaware – *Cost of Land Use Study*
- Nassau County, Florida – *Fiscal Impact Model*
- Northeast Florida Regional Council – *Fiscal Impact Model*
- COMPASS, Idaho – *Regional Fiscal Impact Model*
- Eagle, Idaho – *Fiscal Impact Analysis of Annexation*
- Idaho Falls, Idaho – *Fiscal Impact Model*
- Henderson, Nevada – *Fiscal Impact Study*
- Lexington County, South Carolina – *Fiscal Impact Study*
- North Myrtle Beach, South Carolina – *Fiscal Impact Study*
- Bryan, Texas – *Fiscal Impact Model*
- Harris County, Texas – *Regional Governance Structure Study (Kinder Institute)*
- Leander, Texas – *Fiscal Analysis of Annexation Study*
- Falls Church, Virginia – *Fiscal Impact Model*
- Frederick County, Virginia – *Capital Impact Model*
- Goochland County, Virginia – *Capital Impact Model*
- Hanover County, Virginia – *Fiscal Impact (Expenditures) Study*

Section 3: Project Approach

Project Understanding

The Town of Chapel Hill is interested in understanding the fiscal implications associated with various land use prototypes within the Town. In summary, this analysis and update build upon similar studies prepared for the Town over the last 10-15 years by incorporating geography and density into the analysis. Additionally, since the fiscal impacts are only one of many factors when considering land use decisions, TischlerBise will also work with the Town to add non-fiscal ratings for the various land uses that could include rankings for environmental, economic, equity, and other considerations.

Project Approach

The fiscal analysis conducted by TischlerBise will be prepared specifically for Town of Chapel Hill's budgetary conditions and unique characteristics of the Town. Our project plan will ensure the following items:


- Constant collaboration with Town staff to ensure a consensus approach while minimizing staff resources during the data collection tasks of the study.
- Determination of the appropriate indicators of demand generated by the various land use prototypes, relevant levels of service, and cost and revenue factors.
- Results that are easy to understand and explain to internal and external stakeholders.

TischlerBise will prepare this Cost of Land Uses Fiscal Impact Analyses using an **average cost-hybrid methodology**. This approach represents a compromise between the sophistication/complexity of a case study-marginal approach and the simplicity of an average cost approach.

The two most commonly used fiscal impact methodologies are the average cost and the case study-marginal approach. The average cost approach is the most popular and frequently used method for evaluating fiscal impacts. Since this approach focuses on the average cost per capita (or per capita and job), it does not consider available capacities of existing capital facilities. In addition, it masks spatial relationships and the timing of new facilities required to serve new growth.

The case study-marginal methodology is the approach most reflective of fiscal reality. Utilizing the Fire Department as an example, the average cost approach would divide the expenditure for fire services by population and possibly employment to arrive at a cost. This cost would occur regardless of any spatial distribution. The case study-marginal approach would reflect whether the Fire Department required additional space and apparatus to meet level of service response times. If growth were primarily infill versus leap-frog development, the cost differential could be significant—in the former case, there may be minimal additional cost for capital and associated personnel while for the latter, a new station with associated apparatus and personnel may be needed. As discussed above, depending on the size of the jurisdiction and the size of the specific project being evaluated, cost and facility thresholds may never be triggered.

In response to the advantages and disadvantages of these two methodologies, TischlerBise has developed dozens of fiscal impact analyses that utilize a hybrid of these two methodologies. The marginal cost components (particularly public safety, parks/recreation, and public works elements) are developed so that



there is an option to reflect whether the area being evaluated is greenfield versus infill, or whether sufficient infrastructure capacity exists, and/or whether there are locational differences that should be accounted for (i.e., average response times or variations in trip lengths, etc.). This allows the fiscal analysis to utilize cost information that accounts for spatial relationships. We also provide the ability to add “marginality” to the average cost components to account for fixed costs and revenues, which reflects realistic cost projections.

This hybrid approach developed by TischlerBise enables the Cost of Land Uses Fiscal Impact Analysis to reflect factors relative to new development in the Town that influence the Town’s cost to provide infrastructure and services to new growth. These factors include the geographic location and the density (which influences the physical form of the development pattern). And these factors indirectly influence other factors that must be considered when developing the fiscal impact analysis. For example, the physical development pattern influences the design of the street network (grid versus curvilinear), and the density and geographic location can have an influence on transportation choices (e.g., availability of transit, other multimodal options).

Geographic Information Systems (GIS) Support. Recognizing the value and importance of GIS technology in data management, planning, and analysis, TischlerBise has several GIS professionals who offer these services to our clients. This multidisciplinary expertise enables us to utilize ArcGIS tailored to the specific requirements of the project objectives. We offer a team of experienced GIS practitioners who understand the full system development life cycle and the importance of approaching each project systematically in this regard. We can identify user needs, combining level and types of data needed to gain the maximum possible benefit from the analytical capabilities of your GIS. We have the expertise to apply GIS tools and techniques to make use of various levels of network, demographic, and land use information to produce a single output relating to a user-defined concept.

Fiscal/Economic Resiliency Recommendations. TischlerBise frequently prepares implementation and revenue strategy policy recommendations as part of our engagement with a community. As a result, our firm **has unsurpassed experience developing infrastructure financing plans and fiscal sustainability/neutrality policy recommendations for local governments.** If development generates net deficits, TischlerBise will discuss other possible financing mechanisms/revenue sources for the Town to consider for operations and infrastructure.

Work Scope

The following is our suggested Scope of Work for this assignment. We have designed this work plan to be responsive to the Town’s needs and specific circumstances.

TASK 1: PROJECT INITIATION / DATA ACQUISITION

During this task, we will meet with Town of Chapel Hill staff to establish lines of communication, review and discuss project goals and expectations related to the project, review the project schedule/relevant milestones, and request data and documentation related to the project. The purpose of this initial discussion is outlined below:

- Review and refine work plan and schedule;
- Assess information needs and required staff support;

- Identify and collect data and documents relevant to the analysis;
- Identify any relevant policy issues.

Familiarization with Study Area. Once we receive notice to proceed, TischlerBise will begin gathering information and establishing a working relationship between the project team and Town staff. Some work can be completed in the time leading up to the Project Initiation meetings through conference calls and web meetings. As part of the Project Initiation Task, the consultant team will conduct a reconnaissance trip to meet with staff and tour the Town to help inform land use place types by geography (e.g., downtown retail versus suburban style retail).

Meetings:

One on-site visit to conduct meetings with Project Manager and Project Team.

Deliverable:

Data Request Memorandum.

TASK 2: DEFINE LAND USE PROTOTYPES TO BE EVALUATED

In this task, TischlerBise, in conjunction with the Project Team, will discuss the residential, nonresidential, mixed use land uses to be included in the evaluation. The prototype land uses can include a range of residential types (e.g., single family, multifamily) and/or density/location (e.g., infill versus elsewhere) and nonresidential land use categories (e.g., neighborhood retail, regional retail). TischlerBise will work with the Town to determine the appropriate number and type of land uses that will enable the Town to address the fiscal questions at hand.

Development of Land Use Prototype Assumptions. TischlerBise will develop specific assumptions for each land use prototype. For residential land uses, these factors include persons per housing unit, lot size, assessed value, street frontage, vehicle trip generation rates and trip adjustment factors, and average trip length. From a nonresidential perspective this will include employment densities, vehicle trip generation rates and adjustment factors, trip lengths, street frontage, etc. These factors will serve to refine the cost and revenue factors by land use prototype and geographic location.

Meetings:

One (1) onsite meeting with Town Project Management Team.

Deliverables:

Technical Memorandum on Land Use Prototypes.

TASK 3: DEVELOP COST, REVENUE, & LEVEL-OF-SERVICE FACTORS

Departmental Interviews. In this task, we will conduct onsite interviews with Town personnel to confirm our understanding of the departmental structure and scope of operations, discuss facility and geographic-related variable costs and other operating expenses, and discuss and finalize methodologies for determining costs for each land use prototype. Based on these interviews and information in Town budgetary documents, we will determine the fixed, variable, and semi-variable operating and capital costs for all relevant services and facilities. The demand sources for the various services and facilities will vary by activity and department. Our unsurpassed national experience allows us to facilitate meaningful

conversations with service providers and identify cost drivers for specific services that can vary due to the unique geographic characteristics of a jurisdiction.

Development of Cost Factors. Information obtained during the interviews, discussions with Town project management team and from the budget and financial documents will be used to establish the different cost components for the various service providers—including both facility and non-facility related operating expenses, as well as methodologies for forecasting future capital facility needs and associated operating expenses. Understanding and modeling costs is an area in which TischlerBise excels. While we will work with staff to understand operations, levels of service, and infrastructure availability and future plans, TischlerBise will derive the relevant cost factors to be used in the modeling effort.

Meetings:

Two (2) on-site visits with various Town departments.

Deliverables:

Draft and Final Level of Service Assumptions Technical Memorandum.

TASK 4: DEVELOP COST OF LAND USE FISCAL MODEL AND PRODUCE INITIAL RESULTS

Calculate Preliminary Cost of Land Use Results. Based on the above tasks TischlerBise will develop a cost of land use fiscal impact model specific to this assignment and will calculate the fiscal impact results by prototype land use. Preliminary results will be produced and discussed with Town staff.

Meetings:

Meeting with Project Manager and Project Team to discuss initial results and comments.

Deliverables:

Initial Cost of Land Use Fiscal Results.

TASK 5: PREPARE COST OF LAND USES FISCAL IMPACT REPORT

Based on feedback received as part of the previous Task, TischlerBise will prepare the Cost of Land Uses Fiscal Impact Report that describes in succinct fashion the findings from our analysis of the various land use prototypes. It is anticipated the report will have the following sections:

- Executive Summary
- Annual Fiscal Results by Land Use Prototype
- Major Revenue Findings by Land Use Prototype
- Major Capital Cost Findings by Land Use Prototype
- Major Operating Expense Findings by Land Use Prototype
- Level of Service Assumptions Appendix

The report will be a stand-alone document, which will be clearly understood by all interested parties. The report will present the major findings by component area and the reasons for the results.

Meetings:

Presentation of Cost of Land Uses Fiscal Impact Report.

Deliverables:

Cost of Land Uses Fiscal Impact Report. Presentation Materials as Appropriate.

TASK 6: PREPARE FISCAL SUSTAINABILITY IMPLEMENTATION RECOMMENDATIONS

The fiscal findings and research on best practices—together with our firm’s experience working for other communities in the State of North Carolina—will enable relevant fiscal/economic sustainability and implementation recommendations to be developed for consideration. This will include zoning and land use strategies that may reduce costs to serve the new development and redevelopment, ideas for revenue enhancement/diversification, staging of capital improvements, and other relevant topics/strategies. The objective will be to develop recommendations and prioritize actions and investments to implement a more fiscally sustainable model for financing growth in Chapel Hill. This will also include recommendations regarding revenue enhancement opportunities that are consistent with sound economic and financial policies, and are in keeping with best practices and approaches implemented by other communities to address similar circumstances. This will incorporate assessing the potential for public/private partnerships.

Meetings:

One (1) presentation with the Town Council.

Deliverables:

Draft and Final Fiscal Sustainability Implementation Recommendations Report.

Section 4: Consultant Costs

The following is our fixed fee price proposal to complete the effort outlined in our Proposal. This price proposal shall remain valid for a period of 120 days.

PROPOSED FEE SCHEDULE FOR COST OF LAND USES FISCAL IMPACT ANALYSIS					
Project Team Member:	Bise	Herlands	McAweeney	Total	
Job Title:	Principal in Charge	Primary Manager	Project Analyst	Hours	Cost
Hourly Rate*	\$245	\$200	\$190		
Task 1: Project Initiation / Data Acquisition	8	8	0	16	\$3,560
Task 2: Define Land Use Prototypes to be Evaluated	8	24	10	42	\$8,660
Task 3: Develop Cost, Revenue & LOS Factors	8	40	24	72	\$14,520
Task 4: Develop Cost of Land Use Fiscal Model and Produce Initial Results	4	28	16	48	\$9,620
Task 5: Prepare Cost of Land Uses Fiscal Impact Report	16	48	20	84	\$17,320
Task 6: Prepare Fiscal Sustainability Implementation Recommendations	32	8	16	56	\$12,480
TOTAL	76	156	86	318	\$66,160

* Hourly rates are inclusive of all costs.

Section 5: Project Control

Accessibility/Office Location

TischlerBise will attend pre-scheduled meetings with the Town in person (or video conference if desired) deploying staff from our main office in Maryland, as well as our Boise, Idaho office. TischlerBise staff regularly travel to our client base without incident and frequently utilize regional trips to add additional (uncontracted) trips to clients. TischlerBise's regular and repeat work in the Carolinas affirms our flexibility and ability to accommodate scheduled meetings in Chapel Hill. Our Project Team will be available via email and phone throughout the study, and our accessibility and availability will continue throughout the term of the Agreement.

Internal Communications

An essential component of these efforts is frequent, ongoing, and meaningful communication between the consultant team and staff. TischlerBise is known for its hands-on approach, with face-to-face meetings, frequent conference calls, and ongoing email communications as an integral part of our work scope. The specific strategy is to use the Work Scope and Schedule to manage the project. It is recommended the Town identify a staff Project Manager who serves as a point person between the consultant team and Town. It is also recommended that a staff working group/technical committee be identified to provide feedback throughout the study process. This enables effective and efficient processes as well as keeps relevant staff apprised of the study's progress and content.

Project Management Approach

TischlerBise utilizes a project management process which ensures our projects are completed on time and within budget, and, most importantly, they yield results that match our clients' expectations. Our project management plan employs the following principles to mitigate potential risk and result in successful projects:

- **Risk: Lack of Understanding of Project Goals, Objectives, and Desired Outcomes**
 - **Mitigation: We begin by defining the project to be completed.** Based on discussions that occur as part of our Project Initiation task, Carson Bise, along with Julie Herlands, will identify the final project goals and objectives in collaboration with Town staff, list potential challenges to the process, and develop a plan to ensure successful outcomes and effective communication.
- **Risk: Schedule Delays**
 - **Mitigation: We will plan the project schedule from the outset.** As part of the Project Initiation task, Mr. Bise and Ms. Herlands will work with Town staff to create an agreed-upon timetable to meet the project schedule. Prior to beginning the project, Mr. Bise will assign roles that will ensure that the project schedule is met on time and within budget.
- **Risk: Technical Complications**
 - **Mitigation: We will actively manage the project process.** Mr. Bise and Ms. Herlands have a long history of strong project management skills that are supported by past project

successes (we encourage you to contact our references in this regard). Mr. Bise will manage the work in progress, provide guidance and oversight to staff, and be accountable to the Town meeting the schedule, budget, and technical requirements of the project.

- **Risk: Quality Control**

- **Mitigation: We will review all project deliverables and communication through a formal quality assurance process** that requires review at the peer level, project manager level, and executive officer level. Prior to the delivery of work product to the Town, deliverables will go through a structured quality assurance process involving up to three levels of review and utilizing a checklist tool. The first level involves a peer-to-peer review of work products and computer models. Next, Mr. Bise, assisted by Ms. Herlands, will be responsible for a second set of reviews comparing the work product to the completed quality checklist form.

- **Risk: Cost Overruns**

- **Mitigation: This assignment will be conducted under a fixed fee arrangement.** We typically do not utilize change orders in our work efforts. The potential for a change in budget could occur if the goals, objectives, and expectations as agreed upon in the scope and project management processes shift significantly. The use of the above proactive project management elements is structured to avoid budgetary issues.

Project Schedule

The table below outlines our project schedule for this assignment. We will commit the staffing resources required to meet this project schedule.

PROJECT SCHEDULE FOR COST OF LAND USES FISCAL IMPACT ANALYSIS			
Tasks	Anticipated Timeframe	Meetings	Deliverable
Task 1: Project Initiation / Data Acquisition	Month 1	1	Data Request Memorandum
Task 2: Define Land Use Prototypes to be Evaluated	Months 1 and 2	1	Technical Memorandum on Land Use Prototypes
Task 3: Develop Cost, Revenue & LOS Factors	Months 2 and 3	2	Draft and Final Level of Service Assumptions Technical Memorandum
Task 4: Develop Cost of Land Use Fiscal Model and Produce Initial Results	Month 3	1	Initial Cost of Land Use Fiscal Results
Task 5: Prepare Cost of Land Uses Fiscal Impact Report	Months 2 and 3	1	Cost of Land Uses Fiscal Impact Report. Presentation Materials as Appropriate.
Task 6: Prepare Fiscal Sustainability Implementatoin Recommendations	Months 3 and 4	1	Draft and Final Fiscal Sustainability Implementation Recommendations Report

TischlerBise

FISCAL | ECONOMIC | PLANNING

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