



# MEMORANDUM

**TO:** Planning Commission  
**FROM:** John R. Weller, AICP  
Director of Planning and Zoning

**SUBJECT: Proposal to amend the West Whiteland Township Zoning Ordinance**

Amending the R-1 Residential district regulations to add a "large tract residential cluster option"

Amending the Zoning Map to change the area south of King Rd. currently zoned O/L Office/Laboratory to R-1 Residential

**DATE:** September 15, 2023

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## **Background**

At the Planning Commission of June 20, 2023, Mr. Tom Kessler of the Willow Hill Development Group ("Applicant") presented the latest in a series of sketch plans for the re-development of the former Weston Solutions campus. The tract comprises nine tax parcels with a total area of about 54 acres along the south side of King Rd. at the southeastern corner of the Township. The plan presented that night proposed about 100 new dwelling units and featured the preservation of several historic buildings on the property, including the Morstein Mansion and stable complex, and permanent open space. The Commission was favorable to the plan and commended Mr. Kessler for addressing the concerns expressed in earlier meetings. It was noted that the proposed development was not allowed by our current regulations, and that the sketch plan was in support of a future application to amend the Township Zoning Ordinance ("Zoning") to allow the project.

Earlier this summer, the Applicant formally submitted a proposal to amend the Zoning Ordinance, pursuant to the provisions of §325-125.B of the Zoning. The proposal has two parts: an amendment to the text of the R-1 Residential district regulations and an amendment to the Zoning Map to change the designation of the Weston campus from O/L Office/Laboratory to R-1 Residential. The Commission may recall that we had previously advised the Applicant that, if the Zoning Map were to be changed, we greatly preferred that the campus be changed to R-1 to be consistent with the surrounding area; any new regulatory language needed to accommodate the project would be included with the R-1 district provisions.

- The proposed text amendment will add a "large tract residential cluster option" to the R-1 district regulations. Only tracts of fifty acres or more would be eligible for this option. Other than the Applicant's site, it appears that the Whitford Country Club property may be the only other tract of this size in the R-1 district. While it is possible that someone could acquire a number of adjacent properties to create a fifty-acre tract, this would be extremely difficult in this case, as most of the lots in our R-1 district are much smaller.
- The Applicant's proposed amendment to the Zoning Map includes only their property – and rightly so. In earlier discussion, the Commission indicated support for Staff's suggestion

that all of the O/L-zoned area south of King Rd. should be changed to R-1; this affects seven properties with an area of about four acres in addition to the Applicant's tract. We note that the County's review (attached) supports this as well, and Staff has proceeded accordingly, notifying the owners of those properties of the possible change.

The Commission may recall that we stated that the Applicant's initial submission was incomplete, which delayed the start of the review process. However, we had an informal review of the proposed language at the meeting of August 1, 2023. At that time, there were concerns expressed about the proposed density, but it was also noted that the Applicant had been responsive to earlier comments and that you were particularly pleased by how the historic resources on the site were incorporated into the design.

The Applicant has since provided the missing element from their submission (a fiscal impact analysis, attached), and on August 23, 2023 the Board of Supervisors authorized advertisement of the public hearing, which officially starts our review process.

### **Chester County Planning Commission Review**

Section 609(e) of the Pennsylvania Municipalities Planning Code requires that the County Planning Commission review proposed amendments to a municipal Zoning Ordinance. The Chester County Planning Commission has provided their comments to us in the attached correspondence dated September 1, 2023. We note that they have commented not only on the proposed text and map amendments, but upon the Applicant's sketch plan as well. The review includes a variety of general administrative items as well as the following points that are more specific to this application:

- Comment #5 acknowledges that the Township Comprehensive Plan was amended in March 2022 to include this area in the LDR Low Density Residential area.
- Comment #6 advises that the amendment is consistent with the County Comprehensive Plan.
- Comments #7 through #9 suggest revisions, including the provision of a maximum density, requiring a higher percentage of permanent open space, and establishing a lower limit on impervious cover. We note that these issues have been discussed in earlier meetings with the Applicant.
- Comment #10 suggests modifying the "carriage home cluster" provision from our R-2 Residential district to accommodate alternative development types in the R-1 district. The Commission may recall that this was discussed previously with this Applicant.
- Comment #11 advises included additional O/L-zoned property in the re-zoning to R-1. As noted above, this was also discussed previously, and Staff strongly agrees with this recommendation – and it is our recollection that the Commission does as well.
- Comments #14 through #22 provide comments on the sketch plan design. The Applicant may wish to review and consider these for future submissions.

## **Staff Comment**

Section 325-125.B of the Zoning requires that proposals for a Zoning amendment submitted by a property owner include a fiscal impact analysis. The purpose of this analysis is to help the Township understand how the proposed change could affect the community financially. The Applicant has accordingly provided the attached document prepared by David C. Babbitt & Associates. The analysis provides extensive research and documentation and relies upon methodologies that are generally accepted as best practices in the field, including those identified in "The New Practitioner's Guide to Fiscal Impact Analysis," which is considered by many to be the definitive text on this subject. The Township Finance Director reviewed the analysis document and had discussion with Mr. Babbitt as well; she advises that she finds the analysis and its conclusions to be sound.

The first page of the analysis document features a summary of their conclusion that the Township can expect additional annual revenue attributable to this project of \$119,720, and that the School District should realize an additional \$208,879 annually. We cannot find a reference to the current revenue generated by the site, but given that a new office user for the tract is highly unlikely and that the site would most likely deteriorate if the O/L zoning were to remain Staff does not consider this a fatal flaw. Furthermore, the Commission should note that the Township's principal source of revenue is the earned income tax, not the property tax, such that residential developments typically provide us with more revenue than non-residential projects. Please note that this analysis is strictly an informational item: fiscal impact cannot be the principal basis for acting upon an amendment.

The Board of Supervisors will open the public hearing on the amendment at their meeting of October 11, 2023. The Commission should pass a motion either in support of the amendment, supporting it with conditions and/or revisions, or not supporting it by then. We note that the Commission will meet again before the date of the hearing, so we may continue discussion to the meeting of October 3 if necessary.

## **Attachments**

1. Draft of proposed language for §325-9 of the Zoning Ordinance and detail of Township Zoning Map showing area to be re-zoned.
2. Chester County Planning Commission review dated September 1, 2023.
3. Fiscal Impact Analysis prepared by David C. Babbitt & Associates, LLC, dated August 7, 2023.

BOARD OF SUPERVISORS  
WEST WHITELAND TOWNSHIP  
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING CHAPTER 325, "ZONING," OF THE WEST WHITELAND TOWNSHIP CODE OF ORDINANCES TO PROVIDE A "LARGE TRACT SINGLE-FAMILY CLUSTER OPTION" IN THE R-1 DISTRICT AND TO PROVIDE FOR OPTIONS FOR PRESERVATION AND ADAPTIVE REUSE OF HISTORIC RESOURCES IN CONNECTION WITH A LARGE TRACT SINGLE-FAMILY CLUSTER OPTION DEVELOPMENT; AND AMENDING THE ZONING MAP, AS AMENDED, BY DESIGNATING THE PROPERTIES IDENTIFIED AS UPI NOS. 41-6-77, 41-6-80, 41-6-81, 41-6-82, 41-6-83, 41-6-84, 41-6-87, 41-6-88.2 and 41-6-88.2A AS PART OF THE R-1 DISTRICT.

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BE IT HEREBY ENACTED AND ORDAINED by the Board of Supervisors of West Whiteland Township, Chester County, Commonwealth of Pennsylvania as follows:

**Section 1.** Sub-section 325-9.B(3) of Chapter 325, "Zoning," of the West Whiteland Township Code of Ordinances is hereby amended as follows:

- (3) Single-family detached dwellings in a cluster or lot-averaging configuration:
  - (a) Clustering and lot averaging in accordance with §325-26.
  - (b) Large tract single-family cluster option in accordance with §325-9.C(10)(c).

**Section 2.** Sub-section 325-9.C(10) of Chapter 325, "Zoning," of the West Whiteland Township Code of Ordinances, is hereby amended by the addition of a new Sub-section (b) as follows:

- (b) For clustering and lot averaging permitted under §325-9.B(3)(a), the area and bulk regulations are provided in §325-26.

**Section 3.** Sub-section 325-9.C(10) of Chapter 325, "Zoning," of the West Whiteland Township Code of Ordinances, is hereby amended by the addition of a new Sub-section (c) as follows:

- (c) For the large tract single-family cluster option, there is no overall residential density limit; however, the following area, bulk, and design standards shall apply to all development using this option, compliance with said standards being deemed to limit density appropriately.

[1] Minimum gross tract area: 50 acres.

- [2] Minimum common open space: 30% of gross tract area.
  - [a] Lands within road rights-of-way and lands within residential lots for private ownership shall not be included in the calculation of open space.
  - [b] Open space areas shall be consistent with the standards set forth in §325-26.C(4) of this chapter and may be designed to preserve environmentally sensitive areas, such as wetlands, steep slopes and woodlands.
  - [c] This requirement shall not supersede the open space requirement of §281-47 of the Subdivision and Land Development Ordinance. Common open space area(s) meeting the standards of §281-47.E(2) of that Ordinance shall count toward that requirement; however, if the open space area to be provided does not satisfy the requirement of §281-47 of the Subdivision and Land Development Ordinance, the developer shall either provide additional open space or pay a fee lieu of such provision in accordance with the terms of the said section, even if the said open space area satisfies this §325-9.C(10)(c)[2].
- [3] There shall be a perimeter buffer not less than fifty (50) feet wide around the perimeter of the entire tract. Said buffer shall comply with the provisions of §281-35 of the Subdivision and Land Development Ordinance. The area of the perimeter shall not be included in the calculation of common open space unless it is seventy-five (75) feet wide (as per §325-26.C(4)(h) of this Chapter) or is contiguous to an area of permanent open space sufficient to make a total width of at least seventy-five (75) feet.
- [4] Maximum impervious coverage: 50% of net tract area.
- [5] If the tract features buildings shown on the Township Historic Resources Map, such buildings shall be eligible for the additional uses as provided for and in compliance with the terms of §325-86 of this Chapter.
- [6] Area and bulk regulations for individual residential lots.
  - [a] Minimum lot size: 7,800 sq.ft. of land meeting the definition of “developable acreage” in §325-8 of this Chapter.
  - [b] Minimum lot width at the building line: 60 feet.
  - [c] Minimum front yard: 30 feet.
  - [d] Minimum side yard: 10 feet.

- [e] Minimum rear yard: 25 feet.
- [f] Maximum building coverage: 35%.
- [g] Maximum impervious coverage: 50%.
- [h] Maximum structure height: 40 feet.

**Section 4.** 325 Attachment 1 (entitled “West Whiteland Township Zoning Map”), which is adopted as part of Chapter 325, “Zoning,” of the West Whiteland Township Code of Ordinances, Sub-section 325-6.C, shall be amended as shown on the Zoning Map, which is attached hereto as Exhibit “A” and which shall be incorporated as part of 325 Attachment 1, which shall designate Chester County UPI Nos. 41-6-77, 41-6-80, 41-6-81, 41-6-82, 41-6-83, 41-4-86, 41-6-87, 41-6-88.2 and 41-6-88.2A as being included in the R-1 District.

**Section 5.** The provisions of this Ordinance are severable, and if any section, sentence, clause, part, or provision thereof shall be held illegal, invalid, or unconstitutional by any court of competent jurisdiction, such decision of the court shall not affect or impair the remaining sections, sentences, clauses, parts, or provisions of this Ordinance.

**Section 6.** This Ordinance shall take effect and be in force five (5) days from the date of enactment.

ENACTED AND ORDAINED this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

**BOARD OF SUPERVISORS  
WEST WHITELAND TOWNSHIP**

\_\_\_\_\_  
Name:  
Chair

\_\_\_\_\_  
Name:  
Vice Chair

\_\_\_\_\_  
Name:  
Member

ATTEST:

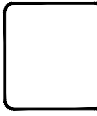
\_\_\_\_\_  
Pam Gural-Bear, Township Manager

**EXHIBIT "A"**



**DLHowell**  
Civil Engineering  
Landscape Architecture  
Planning  
www.DLHowell.com

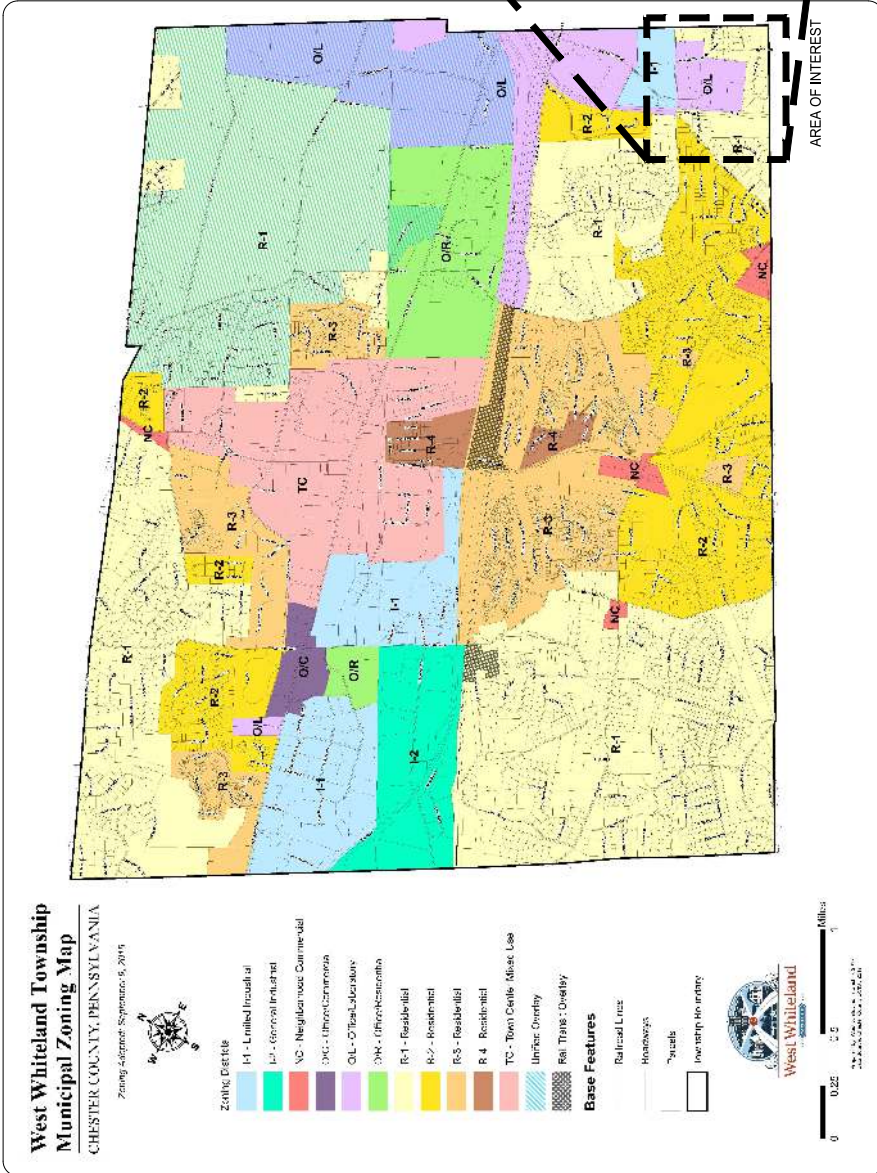
1200 Wright Lane  
West Chester, PA 19380  
Tel: 610.693.8222  
Fax: 610.693.8203



NO.	DATE	DESCRIPTION
1		
2		
3		
4		
5		
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7		
8		

<b>ZONING MAP AMENDMENT EXHIBIT</b>	
CLIENT:	LENMAR
PROJECT:	WESTON PROPERTIES WESTON ROAD & WESTON WAY WEST WHITELAND TOWNSHIP, CHESTER CO., PA.
DATE:	03/22/21
DRAWN BY:	AS SHANKA
CHECKED BY:	JTC
PROJECT NO.:	3720
DATE:	03/22/21
SCALE:	1" = 1'

DATE:	03/22/21
DRAWN BY:	AS SHANKA
CHECKED BY:	JTC
PROJECT NO.:	3720
DATE:	03/22/21
SCALE:	1" = 1'




 DENOTES PARCELS TO BE REZONED AS R-1 RESIDENTIAL  
 PARCEL #S: 41-6-77, 41-6-80, 41-6-81, 41-6-82, 41-6-83, 41-6-84,  
 41-6-87, 41-6-88.2, 41-6-88.2A

THIS MAP WAS PREPARED BY DLHOWELL, INC. FOR THE TOWNSHIP OF WEST WHITELAND, PENNSYLVANIA. IT IS THE PROPERTY OF DLHOWELL, INC. AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF DLHOWELL, INC.





# THE COUNTY OF CHESTER



COMMISSIONERS  
Marian D. Moskowitz  
Josh Maxwell  
Michelle Kichline

Brian N. O'Leary, AICP  
Executive Director

PLANNING COMMISSION  
Government Services Center, Suite 270  
601 Westtown Road  
P. O. Box 2747  
West Chester, PA 19380-0990  
(610) 344-6285 Fax (610) 344-6515

September 1, 2023

John R. Weller, AICP, Director of Planning & Zoning  
West Whiteland Township  
101 Commerce Drive  
Exton, PA 19341

Re: Zoning Ordinance Amendment - Large Tract Residential Cluster Option, R-1 Residential District;  
and Zoning Map Amendment – R-1 Residential District  
# West Whiteland Township – ZA-08-23-17794 and ZM-08-23-17795

Dear Mr. Weller:

The Chester County Planning Commission has reviewed the proposed Zoning Ordinance and Zoning Map Amendments as submitted pursuant to the provisions of the Pennsylvania Municipalities Planning Code, Section 609(e). The referral for review was received by this office on August 9, 2023. We offer the following comments to assist in your review of the proposed amendments.

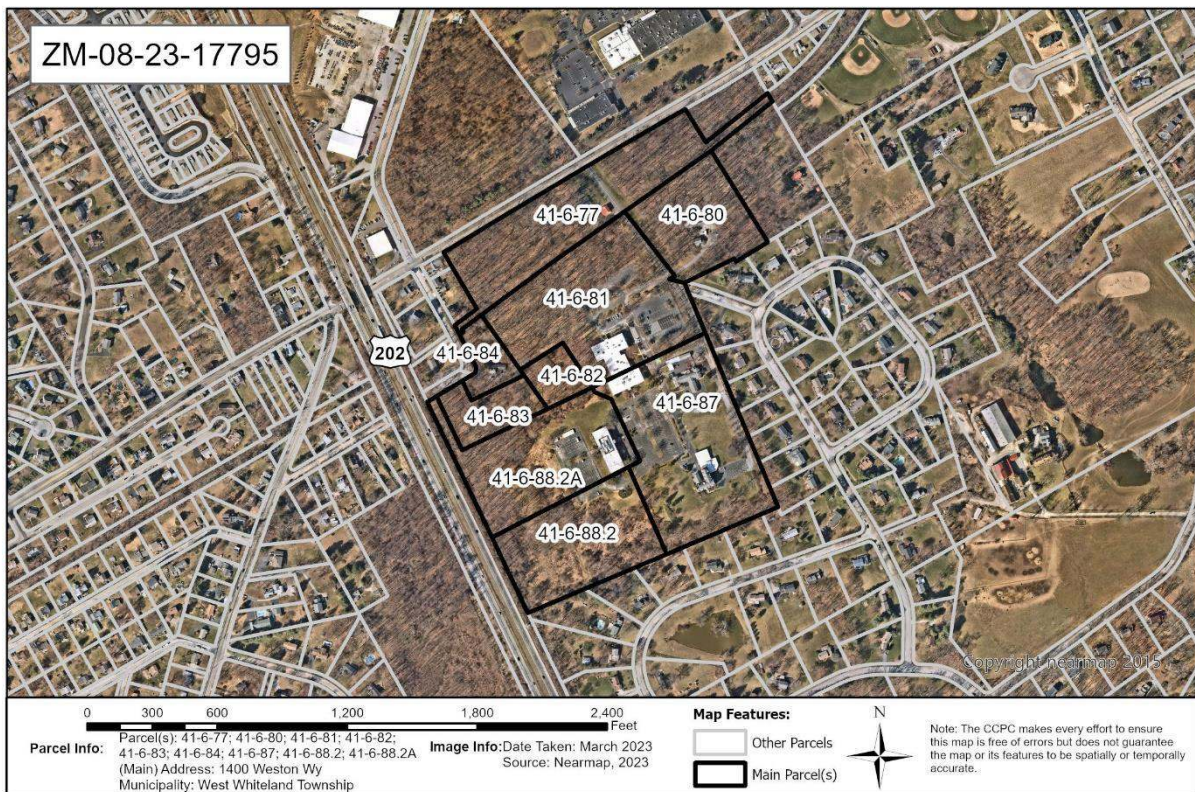
## DESCRIPTION:

1. The Township has received a petition for the following amendments:
  - A. Add “Large tract residential cluster option” to the list of uses permitted in the R-1 Residential District;
  - B. Add subsection (b) to Section 325-9.C(1), pertaining to the applicable area and bulk regulations for clustering and lot averaging permitted in the R-1 District;
  - C. Add section 325-9.C(10)(c), area, bulk, and design standards for the large tract residential cluster option in the R-1 District. While the introductory language indicates that there is no overall residential density limit, the proposed standards include the following:
    - i. Minimum gross tract area: 50 acres;
    - ii. Minimum common open space: 30 percent of gross tract area;
    - iii. Perimeter buffer not less than twenty-five (25) feet wide around the perimeter of the entire tract;
    - iv. Perimeter setback – dwelling unit: 50 feet;
    - v. Maximum building coverage and maximum impervious coverage: 20 percent and 50 percent of net tract area, respectively; and
  - D. Change the zoning designation of the following parcels, generally situated on the south side of King Road, and the east side of Route 202, from O/L Office/Laboratory to R-1 Residential: UPI# 41-6-77, 41-6-80, 41-6-81, 41-6-82, 41-6-83, 41-4-84, 41-6-87, 41-6-88.2, and 41-6-88.2A.
2. It is our understanding that the purpose of this amendment petition is to allow for the construction of 31 single family residential and 72 townhouse units, along with the adaptive reuse of five historic buildings for an additional 19-23 residential units, on a 53.55 acre tract that is proposed to be rezoned from O/L Office/Laboratory to R-1 Residential. Our comments on the sketch plan provided as part of the amendment submission commence on page #4 of this review letter.

**AREA EVALUATION:**

The following land use planning policies and regulations are relevant to the site of the proposed zoning map amendment:

3. **Land Use:** The project site is the site of the Weston Solutions office campus. County Assessment Records indicate that these parcels consist of a mix of commercial office buildings, single family residential dwellings, and vacant parcels.
4. **Adjacent Zoning:** The adjoining land to the east and to the south is zoned R-1 Residential. The land on the west side of Route 202 is also zoned R-1 Residential. The land on the north side of King Road is zoned I-1 Limited Industrial. Seven existing parcels at the southeast corner of Route 202 and King Road will remain in the O/L Office/Laboratory district.
5. **Municipal Comprehensive Plan:** The Future Land Use map adopted by the Township on March 23, 2022 indicates that this area of the Township is located in a LDR Low Density Residential designation.



**LANDSCAPES:**

6. The area of the Township that is proposed to be rezoned R-1 Residential is located within the **Suburban Landscape** designation of [Landscapes3](#), the 2018 County Comprehensive Plan. The vision for the **Suburban Landscape** is predominantly residential communities with locally-oriented commercial uses and facilities, accommodating growth at a medium density that retains a focus on residential neighborhoods, with enhancements in housing diversity and affordability. Additionally, roads, sidewalks and paths with convenient access to parks and community facilities

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Re: Zoning Ordinance Amendment - Large Tract Residential Cluster Option, R-1 Residential District; and Zoning Map Amendment – R-1 Residential District

# West Whiteland Township – ZA-08-23-17794 and ZM-08-23-17795

should be provided. The proposed land use is appropriately located in a **Suburban Landscape** designation.

COMMENTS – ZONING ORDINANCE AMENDMENT:

7. We recommend that the Township provide a maximum density standard for this development option. We note that the amendment to the Township’s Comprehensive Plan adopted on March 23, 2022 states that residential development at a density of not more than two dwelling units per developable acre remains an appropriate density for the Township’s LDR Low Density Residential designation (page 10).
8. We recommend that the Township consider requiring a higher percentage of common open space than the 30 percent currently provided in the proposed ordinance (such as 45 to 50 percent). Higher open space requirements will allow for more usable open space and reduce disturbance to woodlands on the project site.
9. The Township should consider a lower maximum impervious coverage requirement than the 50 percent of net tract area currently provided in the proposed ordinance.
10. We suggest that the Township should also consider other approaches for residential development at this location (for example, a modified version of the carriage home cluster development option permitted in the Township’s R-2 Residential district, that allows single family detached dwellings in addition to twin and townhouse dwellings, at an appropriate density for the Low Density Residential Future Land Use designation). Additional information on cluster development standards is provided in the County Planning Commission’s Cluster Development planning eTool, which is available at:  
<https://www.chescoplanning.org/MuniCorner/eTools/26-ClusterDev.cfm>.

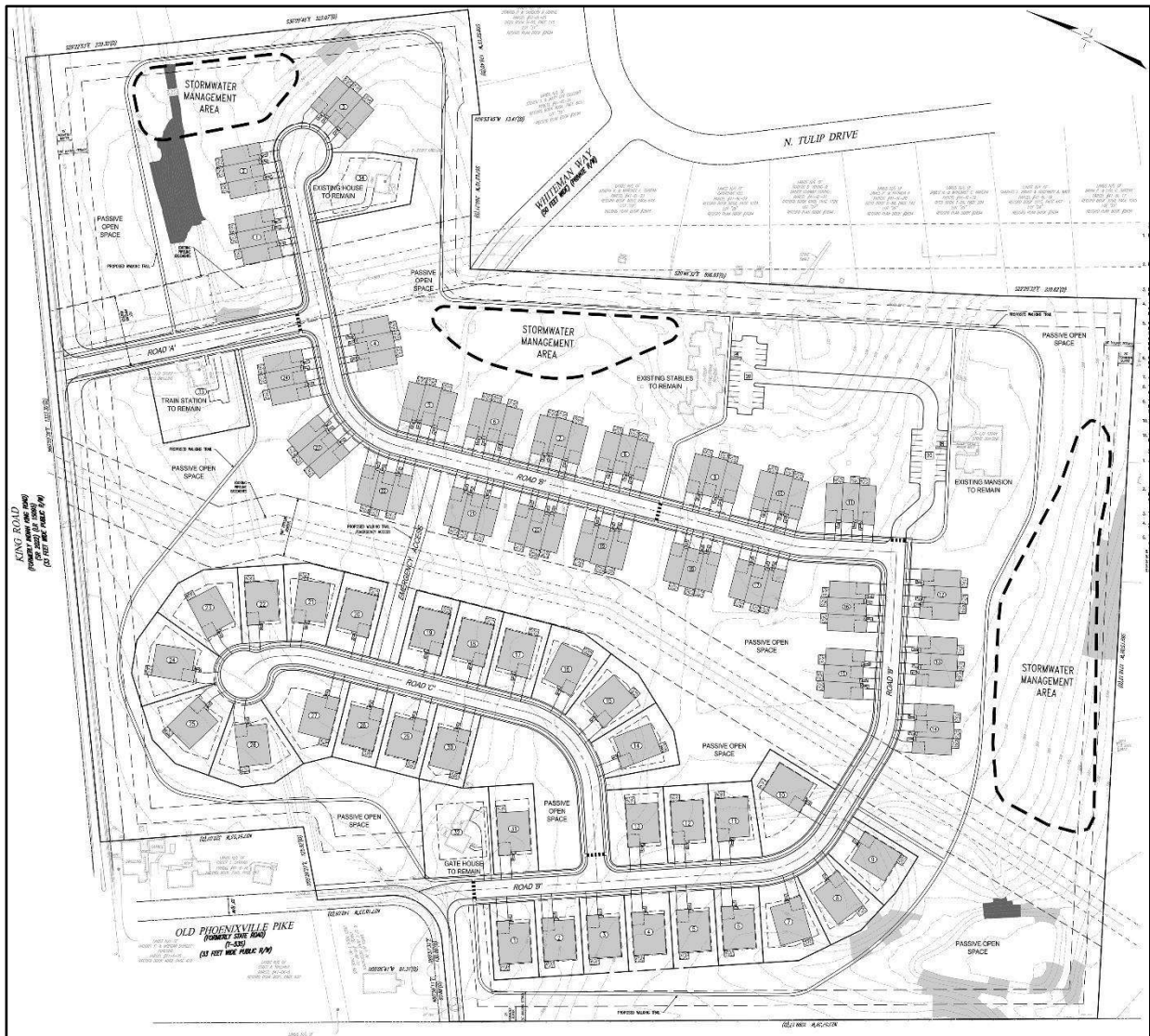
Additional information on conservation subdivisions, which provide fifty percent (50%) or more open space, is available at:  
<http://www.chescoplanning.org/municorner/conservationsubdivision>.

COMMENTS – ZONING MAP AMENDMENT:

11. If the Township decides to adopt this zoning map amendment, then we recommend that the Township consider separately whether the remaining parcels should remain in the O/L Office/Laboratory District, or be changed to another zoning designation. County mapping records appear to indicate that the combined acreage of the parcels in the O/L District that are not proposed to be rezoned R-1 Residential is approximately 4.13 acres, and County Assessment records indicate that five of these parcels contain single family dwellings.
12. Prior to taking action on this amendment, the Township should ensure that they have met the posting and notification requirements for zoning map amendments as set forth in Section 609 of the PA Municipalities Planning Code (PA MPC).
13. While the Township’s Application to Amend the Zoning Ordinance form and the draft Ordinance header language both identify UPI# 41-6-84 as one of the nine parcels that is proposed to be rezoned R-1, Section 4 of the draft Ordinance identifies UPI# 41-6-86 instead. This should be clarified by the applicant. According to current County mapping records, UPI# 41-6-86 does not exist.

COMMENTS – SKETCH PLAN:

A Sketch Plan entitled “The Weston Property,” prepared by Howell Engineering, and dated November 8, 2022 and last revised June 6, 2023, was included with the zoning amendment submission. The applicant proposes the construction of 31 single family residential units and 72 townhouse units, along with the adaptive reuse of the existing historic buildings for 19 to 23 additional residential units, for an overall total of 122-126 residential units, in accordance with the proposed large tract residential cluster option provisions. The project site will be served by public water and public sewer. We offer the following comments to assist the applicant and the Township in its review of any future development activity on this site.



*Sketch Plan: The Weston Property*

14. The project site is located within the **Suburban Landscape** designation of [Landscapes3](#), the 2018 County Comprehensive Plan. While residential development is appropriate in a **Suburban Landscape** designation, careful consideration of the proposed development activity is required due to its physical and historic characteristics, particularly the transmission pipelines that traverse the site.

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Re: Zoning Ordinance Amendment - Large Tract Residential Cluster Option, R-1 Residential District;  
and Zoning Map Amendment – R-1 Residential District  
# West Whiteland Township – ZA-08-23-17794 and ZM-08-23-17795

15. *Watersheds*, the water resources component of *Landscapes3*, indicates the proposed development is located within the Ridley Creek watershed. *Watersheds'* highest priority land use objectives within this watershed are: reduce stormwater runoff, protect vegetated riparian corridors, and protect/enhance water-based recreation, cultural, historic resources and public access. *Watersheds* can be accessed at [www.chesco.org/water](http://www.chesco.org/water).
16. The sketch plan depicts the location of one transmission pipeline in the central portion of the site, along with two transmission pipelines in the eastern portion of the project site (existing easements and proposed buffer areas are provided are both pipeline corridors). The mapping application in the Chester County Pipeline Information Center website indicates that the transmission pipeline in the central portion of the tract is operated by Sunoco Pipeline L.P., while the two pipelines along the easternmost portion of the tract are operated by Transcontinental Gas Pipeline Company. The applicant should be aware that the actual location of the pipeline may not always be within the center of the easement or right-of-way. To minimize risks before and during construction, the project designer should contact the Pennsylvania One Call Center at 811 or <https://www.pa1call.org/>, consistent with the provisions of Section 4(2) of Act 287 (Underground Utility Protection Act), prior to finalizing the design. The PA One Call Center should also be contacted at least 3 business days, but not more than 10 days, prior to any excavation. More information about pipeline safety can be found at the Chester County Pipeline Information Center at: <http://www.chescoplanning.org/pic/introduction.cfm>.
17. General Note 5 indicates that five existing historical resources on the site are to be saved, and are intended to be rehabilitated and used as follows:
  - An existing house, an existing train station, and an existing gatehouse will be used as single family residences. We note that the Township's 2022 Historic Resources Listing indicates that the "train station" on the project site is the Woodland Station/Morstein Station, which was built in 1870, and is on the National Register of Historic Places;
  - An existing mansion, the Morstein Mansion, will be used as an approximately 8-10 unit apartment building; and
  - An existing stable will be used as an approximately 8-10 unit apartment building.

It is our understanding that than an earlier version of this sketch plan was reviewed by the Township Historical Commission on May 8, 2023. The applicant and Township should continue to work together the preserve the historic buildings and surrounding context on the project site. "Appreciate" Objective A of *Landscapes3*, the 2018 County Comprehensive Plan, is to preserve historic resources in their context while supporting appropriate reuse as a vital part of our community infrastructure and character. Additional information on this issue is available online at: [www.chescoplanning.org/Landscapes3/1c-Appreciate.cfm](http://www.chescoplanning.org/Landscapes3/1c-Appreciate.cfm).

18. We endorse the installation of sidewalks. Sidewalks are an essential design element for new construction in the **Suburban Landscape**.
19. The sketch plan indicates that walking trails will be provided within the proposed open space areas. The Township should review the location and design of the proposed trail system. We recommend that all trail corridor location and design details be incorporated into the final plan, and we also recommend that all trails be constructed prior to the Township issuing any building occupancy permits for this development. We also recommend that the applicant and Township consider utilizing all-weather materials in the construction of this trail corridor, which will accommodate a wider variety of uses, and be handicapped-accessible.

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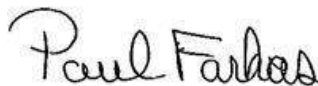
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# West Whiteland Township – ZA-08-23-17794 and ZM-08-23-17795

20. 2023 aerial photography indicate that a portion of the site is wooded. Mature trees and shrubs reduce the volume and impacts of stormwater runoff by intercepting precipitation, increasing evapotranspiration, and stabilizing soil through root growth. The removal of trees should be limited to the minimum area needed for the dwelling(s) and support facilities. The limits of tree removal should be clearly shown on the plan and “limits of disturbance” should be delineated to protect all trees that are intended to remain. Orange construction fencing should be placed at the “limit of disturbance” to prevent unintended intrusion into woodland areas by construction equipment. This fencing should be placed at the drip line of any trees that are intended to remain to limit inadvertent impacts from construction equipment to root zones and long-term tree health. Additional native trees and shrubs should be incorporated into the landscaping plans to replace and mitigate the loss of removed trees.
21. The Zoning Data Tabulation table indicates that 43.5 percent of the tract will be common open space. For clarity purposes, the applicant should identify if this proposed open space figure includes transmission pipeline easements and/or the stormwater management areas shown on the sketch plan. Additionally, we recommend that the common open space be located in central locations of the residential development, in order to provide access to light and fresh air, a sense of openness, and space for recreation, relaxation, and gathering. The open space should be usable for a variety of active and passive uses, in scale with the development, and accessible by all residents.
22. The sketch plan depicts the location of three stormwater management areas. We suggest that the applicant consider providing a series of stormwater management features throughout the development, rather than providing large facilities within the areas currently shown on the sketch plan.

**RECOMMENDATION: The Township should consider the comments in this letter before acting on the proposed zoning ordinance and zoning map amendments.**

We request an official copy of the decision made by the Township Supervisors, as required by Section 609(g) of the Pennsylvania Municipalities Planning Code. This will allow us to maintain a current file copy of your ordinance.

Sincerely,



Paul Farkas  
Senior Review Planner

cc: Roy F. Weston, Inc.  
Willow Hill Development Group, LLC

**FISCAL IMPACT ANALYSIS**  
**Weston Property Development**  
**West Whiteland Township, Chester County**

*August 7, 2023*

Prepared for:  
Willow Hill Development Group, LLC

Prepared by:  
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# Fiscal Impact Analysis

Weston Property Development  
West Whiteland Township, Chester County  
August 7, 2023

## Introduction

This report examines the annual fiscal impact to West Whiteland Township and the West Chester Area School District (WCASD) of the Weston Property Development. The report examines the fiscal impact to the Township and School District during any given year after the completion of the proposed project and full occupancy, based on 2023 levels of revenue, expenditures, and taxation.

The proposed Weston Property development totals 102 units as follows:

- 71 three bedroom carriage homes, to be sold for an average of \$750,000.
- 31 four bedroom single family detached dwellings, to be sold for an average of \$1,200,000.

At buildout and full occupancy, the proposed development is projected to generate \$32,562,000 of assessed value, which represents 1.6 percent of the total assessed value of all properties in the Township, and 0.4 percent of the total assessed value of all properties in the School District. At full occupancy, the proposed development is projected to house 266 persons, including 47 school age children (ages 5-17) of whom 36 are projected to attend public West Chester Area School District schools.

The table below shows the annual net fiscal impact (revenue minus expenditures) to the Township and School District of each element of the proposed development. Below the table are sections on assessments, demographics, Township expenditures and revenue, and School District expenditures and revenue. At the end of this report are the spreadsheets for the Township and School District impact, which show the major expenditure and revenue categories for each entity. All cell addresses in the text refer to these spreadsheets.

Proposed Dwelling Type	Number of Units	Annual Net Township Impact	Annual Net School District Impact	Annual Net Combined Impact	Annual Net Combined Impact per Unit
3BR Carriage Home	71	\$76,963	\$309,850	<b>\$386,813</b>	\$5,448
4BR SFD	31	\$42,757	\$-100,970	<b>\$-58,214</b>	\$-1,878
<b>Total</b>	<b>102</b>	<b>\$119,720</b>	<b>\$208,879</b>	<b>\$328,599</b>	\$3,222

The annual net fiscal impact of the proposed development is projected to be highly favorable for the Township and School District, creating annual net surpluses for each entity. **The annual net combined fiscal impact for the proposed Weston Property Development is projected to total positive (or surplus) \$328,599.** The annual combined revenue is projected to exceed the annual combined expenditures by 135.6 percent.

There are two important reasons for the positive annual net fiscal impacts projected for the proposed Weston Property Development:



- First, the proposed development is predominantly comprised of smaller three bedroom carriage homes, which house fewer persons and far fewer school age children than four bedroom single family detached dwellings, the predominant dwelling type in the Township. Of the total of 102 units, 71 units (or 70.0 percent) are three bedroom carriage homes. The lower number of persons and school age children result in lower expenditures for the Township and School District, which lead to annual surpluses for each entity for this dwelling type.
- Second, the proposed units are high end and will generate higher revenue in the real estate tax and earned income tax categories than many of the existing homes in the Township.

Please note that the proposed single family detached dwellings are projected to generate a net annual deficit to the School District of \$3,257 per unit, as a result of the higher demographics for school age children associated with this dwelling type and size. However, the annual surplus from the proposed carriage homes more than offsets the deficit from the single family detached dwellings, and the overall impact of the proposed development to the School District is projected to be a net annual surplus of \$208,879.

The combination of lower expenditures and higher revenue results in annual surpluses to the Township and School District, which can use the surpluses revenue for any combination of the following:

- Improving services by hiring police officers, fire fighters, teachers, recreation personnel, administration, public works personnel, etc.
- Capital expenditures, including purchasing land for parks and trails, improving school facilities and fire houses, and upgrading utilities.
- Paying down debt, including bonds floated for capital purposes.
- Reducing tax rates.

### **Assessments**

The average market value of the proposed homes is projected to be \$750,000 for the carriage homes and \$1,200,000 for the single family detached dwellings (cells C6-C7). The total market value is determined by multiplying the number of units (totaling 102, cells B6-B8) by the market value per unit (cells C6-C7). The market value of the proposed development at buildout is projected to total \$90,450,000 (cells D6-D8).

The assessed value of the proposed homes is determined by multiplying the market value (totaling \$90,450,000, cells D6-D8) by the 2023-2024 Chester County common level ratio of 36.0 percent, from the Pennsylvania State Tax Equalization Board (cell D24). The assessed value at buildout is projected to total \$32,562,000 (cells E6-E8). This \$32,562,000 in projected assessed value represents 1.6 percent of the total assessed value of all properties in West Whiteland Township (\$2,025,476,251, from the Chester County Board of Assessment computer records as of July 20, 2023), and 0.4 percent of the total assessed value of all properties in the School District (\$9,179,697,507, according to the WCASD 2023-2024 budget). Please note that the Chester County Board of Assessment will determine the actual assessments only when the proposed development is constructed and inspected.

### **Demographics**

The number of persons per unit is projected to be 2.22 for all three bedroom carriage homes and 3.50 for all four bedroom single family detached dwellings (cells F6-F7). These demographic multipliers are from

*Residential Demographic Multipliers – Estimates of the Occupants of New Housing*, by Robert W. Burchell, David Listokin, and William Dolphin of the Rutgers University Center for Urban Policy Research (CUPR), published in June, 2006. These multipliers are based on the U.S. Bureau of the Census 2000 Public Use Microdata Sample, and are specific to each dwelling type, size, rent and state. The Rutgers CUPR (the group that developed the fiscal impact analysis methodology) examined housing built between 1990 and 2000 specifically in Pennsylvania, and determined the demographic multipliers for a variety of dwelling types (detached, attached, multifamily, etc.), size (in number of bedrooms), and value or monthly rent. The multipliers in this analysis are for the highest market value for each dwelling type. The number of persons projected to reside in the proposed development is determined by multiplying the number of units (totaling 102, cells B6-B8) by the number of persons per unit for each dwelling type (cells F6-F7). The number of persons projected to reside in the proposed development at buildout and full occupancy totals 266 (cells G6-G8).

The number of school age children per unit is projected to be 0.21 for all three bedroom carriage homes and 1.02 for all four bedroom single family detached dwellings (cells F38-F39 of the School District spreadsheet). These demographic multipliers are also for the highest market value for each dwelling type, and are from the Rutgers CUPR study for Pennsylvania. The number of public school students is determined by multiplying the number of units (totaling 102, cells B38-B40) by the number of school age children per unit in each category (cells F38-F39), and by 77.0 percent (cell D57), which is the percentage of school age children in West Whiteland Township attending public schools, according to the 2021 American Community Survey, a function of the U.S. Census Bureau, which reported 2,548 public school students out of 3,310 school age children. The remaining school age children are projected to attend private school or be schooled at home. The number of public school students projected to reside in the proposed development at buildout and full occupancy totals 36 (cells G38-G40).

### **Annual Township Expenditures**

Annual Township expenditures are determined using the per capita multiplier method, by multiplying the projected number of residents in the proposed development (totaling 266, cells G6-G8) by the existing Township per capita operating expenditures of \$347.70 (cell D31). The per capita operating expenditures are determined by estimating the proportion of existing Township operating expenditures applied to existing Township residential development, and dividing by the existing Township population.

The Township's adopted 2023 budget includes the following 20 funds, shown in the table below with their respective expenditures:

Fund	Budgeted Expenditure
General Fund	\$14,145,601
Sewer Fund	\$4,746,949
Sewer Construction Fund	\$4,094,311
Transportation Improvement Fund	\$860,300
Open Space Fund	\$500,000
Sinking Fund	\$1,226,010
Non-Uniform Pension Fund	\$492,000
Township Fund	\$0
Solid Waste Fund	\$1,138,300

Fund	Budgeted Expenditure
Escrow Fund	\$0
Historic Resource Fund	\$0
Liquid Fuels Fund	\$652,000
Post Retirement Medical/OPEB Fund	\$148,878
Vehicle & Equipment Replacement Fund	\$279,450
WWFC Vehicle & Equipment Replacement Fund	\$800
Police Pension Fund	\$998,983
Public Service Fund	\$12,894,796
Technology Fund	\$582,640
Crime Prevention Fund	\$2,020
WCRERT Fund	\$54,300
<b>Total</b>	<b>\$42,817,338</b>

The total Township budgeted expenditures in 2023 are \$42,817,338. However, this analysis focuses on annual operating expenditures only, and therefore includes only the following two operating funds, totaling \$14,797,601 (cell D25) and shown in the table below with their respective sums in the 2023 budget:

Operating Fund	Budgeted Expenditure
General Fund	\$14,145,601
Liquid Fuels Fund	\$652,000
<b>Total</b>	<b>\$14,797,601</b>

The other funds are excluded from this analysis. The Sewer Construction Fund, Transportation Improvement Fund, Vehicle and Equipment Replacement Fund, West Whiteland Fire Company Vehicle and Equipment Replacement Fund, and Public Service Fund are all excluded because they are capital and not operating funds. The Sewer Fund and Solid Waste Fund are excluded because they are proprietary funds where expenditures are paid for by user fees and not taxes (these funds should be roughly break even for all new development). The Non-Uniform Pension Fund, Post Retirement Medical/OPEB Fund and Police Pension Fund are excluded because they are post-employment benefit funds, not annual operating funds. The WCRERT Fund is an intermunicipal fund where dues from the member municipalities is expended on police supplies and equipment. The Township Fund, Escrow Fund and Historic Resource Fund have \$0 in expenditures for 2023.

Please note that the transfers from the General Fund (totaling \$1,004,886) to the Technology Fund, Vehicle and Equipment Replacement Fund, WWCF Equipment Fund and Public Service Fund are included in this analysis, because those expenditures are for annual costs such as replacing computers, vehicles or equipment on a regular, ongoing basis. The General Fund debt service line of \$1,225,180 is also included.

Three categories of funds are subtracted from this total in order to find a more accurate measure of the average annual expenditures for future residents of the proposed development. The first category is pass-through funds, which are excluded because the proposed development will have no net impact on these funds, since revenue always equals expenditures. Pass-through funds that are excluded are as follows, shown in the table below with their respective sums in the Township's 2023 budget:

Pass-Through Fund	Fund	Budgeted Amount
Federal/State/County Grants	General Fund	\$651,000
Public Utility Realty Tax	General Fund	\$9,000
Fire Relief - Act 205	General Fund	\$149,000
Liquor License Fees	General Fund	\$7,200
Act 205 Pension	General Fund	\$404,075
Planner Fees	General Fund	\$15,000
Insurance Company Refunds	General Fund	\$27,500
Reimbursable Overtime	General Fund	\$15,000
Rental Fees	General Fund	\$68,000
State Aid - Liquid Fuels	Highway State Aid Fund	\$552,421
<b>Total</b>		<b>\$1,898,196</b>

The excluded pass-through funds total \$1,898,196. Please note that just as the expenditures for the above pass-through funds are not included in the per capita expenditure calculations of this section, the revenue from these sources is also not included in the revenue analysis, below.

Another pass-through category is charges related to the processing and administration of proposed subdivisions and land developments in the Township, shown in the table below with their respective sums in the Township's 2023 budget, all in the General Fund.

Development Related Expenditures	Budgeted Amount
Building Permits	\$1,000,000
Land Development Fees	\$8,000
Zoning Hearing Board Fees	\$10,700
<b>Total</b>	<b>\$1,018,700</b>
90% of Development Related Expenditures	\$916,830

Such charges for services and departmental earnings are excluded because they are in essence one-time pass-through funds for specific functions normally associated with new development. For example, the Township is budgeted to receive \$1,000,000 in building permit fees, which will be expended on the building inspections and the administration of those permits while a development is under construction, not on other functions associated with the time after a development is completed. Once a development is completed, the revenue and expenditures for such permits and application fees decreases significantly, but not completely.

The development related expenditures total \$1,018,700. Only 90 percent of the development related funds (or \$916,830) is excluded from the expenditure analysis, in acknowledgment that there will still be some expenditures on buildings once they are complete, for things such as building additions, inspections for violations, ongoing permits, etc. Please note that in the revenue analysis, below, only 10 percent of the revenue from development related funds (or \$101,870) is included.

The final category of excluded funds is interfund transfers, specifically the transfer of \$100,000 from the Sewer Fund to the General Fund. This sum is excluded because it is for the Sewer Fund bond payment and

employee benefits, attributable to the Sewer Fund (a proprietary fund).

The excluded funds, including pass-through funds, excluded development related funds, and interfund transfers, total \$2,915,026 (cell D26). The 2023 Township operating expenditures minus the pass-through, development related expenditures, and excluded interfund transfers total \$11,882,575 (cell D27).

Then, the Township expenditures associated with existing nonresidential development are subtracted from the net General Fund expenditures using the “proportional valuation method” of *The New Practitioner's Guide to Fiscal Impact Analysis*. First, a portion of the total Township expenditures is assigned to existing nonresidential development, based on the average value of property. According to the Chester County Board of Assessment computer records as of July 20, 2023, the total assessed value of the 7,198 properties in West Whiteland Township is \$2,025,476,251, yielding an average assessed value of \$281,394. Of those properties, 645 are nonresidential (commercial, industrial, institutional, utility, etc., whether taxable or exempt), with a total assessed value of \$678,685,281 (representing 33.5 percent of the Township total), and an average assessed value of \$1,052,225. The proportion of average nonresidential assessed value to average Township assessed value (residential and nonresidential combined) is 3.74, which is then used to determine the refinement coefficient of 1.27 from a graph in the *New Practitioner's Guide to Fiscal Impact Analysis*, also by Robert W. Burchell, David Listokin, and William Dolphin of the Rutgers University Center for Urban Policy Research (1985). The refinement coefficient is based on empirical research by the Rutgers University CUPR, and is necessary to adjust the costs of existing nonresidential development in communities without extensive nonresidential development of very high average assessed value, such as West Whiteland Township. By comparison, in communities where the ratio between the average nonresidential assessment and the average overall assessment is above 6, an economy of scale reduces the nonresidential expenditures on a per square foot basis, and the refinement coefficient is below 1.00.

The proportion of Township assessed value in nonresidential uses (33.5 percent) is then multiplied by the refinement coefficient of 1.27, and by the 2023 net Township operating expenditures (\$11,882,575, cell D27). The result of this calculation is that \$5,056,565 of the net Township operating expenditures (representing 42.6 percent) is attributable to existing nonresidential development (cell D28). This sum is subtracted from the net Township operating expenditures (\$11,882,575, cell D27), and the remainder (\$6,826,010 in expenditures attributable to existing residential development, cell D29) is divided by the estimated 19,632 Township residents in 2023 (cell D30, from the 2020 U.S. Census). The 2023 Township per capita operating expenditures attributable to existing residential development are \$347.70 (cell D31), which are then applied to the projected number of residents of the proposed development at buildout and full occupancy (totaling 266, cells G6-G8) to find the annual projected Township operating expenditures for the proposed development of \$92,529 (cells H6-H8). The annual Township operating expenditure per unit is projected to be \$772 for the carriage homes, \$1,217 for the single family detached dwellings, and \$907 overall (cells I6-I8).

### **Annual Township Revenue**

#### Real Estate Tax (cells B13-B15)

The annual real estate tax revenue is determined by applying the Township's 2023 General Fund real estate tax millage of 0.714 (cell I24) to the projected assessed value of the proposed development (totaling \$32,562,000, cells E6-E8). The annual real estate tax revenue is projected to total \$23,249.

#### Earned Income Tax (cells C13-C15)

The annual earned income tax revenue is determined by applying the tax rate of 0.5 percent to the

projected annual household income of the residents, based on the housing costs for each dwelling type. The monthly housing costs include a combination of real estate taxes, insurance, homeowners association fees and mortgage costs, as shown in the table below for each proposed dwelling type.

Proposed Dwelling Type	Monthly RE Taxes	Monthly Insurance	Monthly HOA Fee	Monthly Mortgage	Total Annual Housing Costs	Minimum Annual Income
3BR Carriage Home	\$623	\$90	\$250	\$4,446	\$64,906	\$231,807
4BR SFD	\$997	\$90	\$250	\$7,203	\$102,488	\$366,028

The monthly real estate taxes are based on a combined Township plus School District plus County tax rate of 27.7014 mills. Insurance costs are projected to be \$90 per month for all units. HOA fees are projected to be \$250 per month for all units. The mortgage costs are based on the conforming rate of 6.900 percent for the proposed carriage homes and the so-called “jumbo” rate of 7.025 percent for the proposed single family detached homes, according to the August 3, 2023 Primary Mortgage Market Survey by Freddie Mac (available on [www.freddiemac.com](http://www.freddiemac.com)). The total annual housing costs are \$64,906 for the proposed carriage homes and \$102,488 for the proposed single family detached homes. The minimum annual household income is determined by adding all the monthly housing costs, multiplying times twelve months, and dividing by 28 percent, according to Fannie Mae criteria that no more than 28 percent of annual household income be used for housing costs. The minimum annual household income necessary to afford the proposed homes and their associated housing costs is projected to be \$231,807 for the proposed carriage homes and \$366,028 for the proposed single family detached homes.

The minimum annual household income for each dwelling type is then multiplied by the number of units (totaling 102, cells B6-B8) and by the Township’s earned income tax rate of 0.5 percent. The annual earned income tax revenue is projected to total \$139,026. Please note that these are the minimum levels of annual income necessary to cover the housing costs, given the projected housing costs. Most households will have higher income levels, which will result in significantly higher earned income tax revenue to the Township. Also, please note that this one revenue source exceeds the projected total annual Township expenditures of \$92,529 (cells H6-H8).

#### Real Estate Transfer Tax (cells D13-D15)

The real estate transfer tax revenue is determined by applying the Township’s tax rate of 0.5 percent of market value (sales price) to the average market value of the proposed homes (\$750,000 and \$1,200,000, cells C6-C7) multiplied by the number of units in each category (totaling 102, cells B6-B8) and by the annual housing turnover rate of 10.0 percent for the proposed carriage homes and 5.0 percent for the proposed single family detached homes (cells I25-I26). The annual real estate transfer tax revenue is projected to total \$35,925.

Please note that this annual revenue figure does not include the one-time real estate transfer tax revenue from the initial sales of the homes over the buildout period, projected to total \$452,250 (cell A32).

#### Cable TV & Miscellaneous Revenue (cells E13-E15)

The annual cable TV franchise fee and miscellaneous revenue is determined by adding 10 percent of the \$1,018,700 for development related funds (or \$101,870; see expenditure analysis, above), and the Township’s budgeted cable television franchise fee revenue of \$400,000, for a total of \$501,870. This sum is divided by the current number of housing units in the Township (8,950, cell I28, from the 2020 U.S. Census), and that average per unit annual revenue of \$56.07 (cell I27) is then applied to the number of

units in the proposed development (totaling 102, cells B6-B8). The annual franchise fee and miscellaneous revenue is projected to total \$5,720.

#### Liquid Fuels Revenue (cells F13-F15)

The annual liquid fuels revenue is determined by multiplying the number of residents of the proposed development (totaling 266, cells G6-G8) by the 2023 per capita revenue from PennDOT of \$18.0810 (cell I29), according to the current Department of Transportation Bureau of Municipal Services *Municipal Liquid Fuels Allocations Report* (dated February 1, 2023). In addition, the PennDOT subsidy of \$3,211.1431 per linear mile is applied to the projected 0.758 linear miles of roadway in the proposed subdivision to be offered for dedication to the Township, yielding an annual subsidy of \$2,433 which is then distributed evenly among the proposed 102 units at \$23.85 per unit (cell I30). The annual liquid fuels revenue is projected to total \$7,244.

#### Interest Earnings (cells G13-G15)

The annual interest earnings are determined by dividing the projected assessed value of the proposed development (totaling \$32,562,000, cells E6-E8,) by the total Township taxable assessment of \$1,890,905,916 (from the Chester County Board of Assessment computer records as of July 20, 2023, representing the total Township assessed value minus the assessment of all institutional, utility and government owned properties), and multiplying that quotient by the sum the Township budgeted for interest earnings in the two operating funds in 2023, totaling \$63,000 (cell I31) and shown in the table below. The annual interest earnings are projected to total \$1,085.

Fund	Interest Earnings
General Fund	\$60,000
Highway Aid Fund	\$3,000
<b>TOTAL</b>	<b>\$63,000</b>

#### Total Township Revenue (cells H13-H15)

The annual Township revenue from the proposed development from all sources is projected to total \$212,249. Annual revenue per unit is projected to be \$1,856 for the carriage homes, \$2,596 for the single family detached dwellings, and \$2,081 overall (cells I13-I15).

#### **Annual Net Township Revenue** (cells B19-B21)

After subtracting the expenditures from the revenue, the annual net impact to the Township is projected to total positive (or surplus) \$119,720. Annual net revenue per unit is projected to be \$1,084 for the carriage homes, \$1,379 for the single family detached dwellings, and \$1,174 overall (cells C19-C21).

Annual revenue is projected to exceed annual expenditures by 140.4 percent for the carriage homes, 113.3 for the single family detached dwellings, and 129.4 percent overall (cells D19-D21). Overall, annual revenue is projected to be more than two times annual expenditures.

Again, please note that these are annual revenue and expenditure figures after development, and do not include the one-time revenue sources during development, such as traffic impact fees, park and recreation fees in lieu of open space, permits, and one-time real estate transfer tax revenue from the initial sales of the dwellings over the buildout period (\$452,250, cell A32).

### Annual School District Expenditures

The number of units (totaling 102, cells B38-B40 of the School District spreadsheet), market value per unit (cells C38-C40), total market value (\$90,450,000, cells D38-D40), and total assessment (\$32,562,000, cells E38-E40) are determined using the same method as was used for the Township impact, above. As noted in the demographic section, above, the number of public school (WCASD) students at buildout and full occupancy is projected to total 36 (cells G38-G40).

The West Chester Area School District General Fund budgeted expenditures total \$302,294,995 for the 2023-2024 year (cell D58). The following pass-through funds are subtracted from this total:

Pass-Through Fund	Budgeted Amount
Public Utility Realty Taxes	\$180,000
Revenue from LEA Activities	\$196,500
Revenue from Intermediary Sources	\$1,615,065
Rentals	\$410,200
Tuition from Patrons	\$104,000
<b>TOTAL</b>	<b>\$2,505,765</b>

In addition, the budgetary reserve of \$4,599,980 is subtracted, representing funds not projected to be expended during the school year. The pass-through funds and budgetary reserve total \$7,105,745 (cell D59), with the remaining net School District expenditures totaling \$295,189,250 (cell D60). This figure is then divided by the District-wide enrollment of 12,747 students (cell D61, from the May, 2023 WCASD Enrollment Report) to find the 2023-2024 WCASD net expenditure of \$23,158 per student (cell D62).

This per student expenditure is applied to the 36 students from the proposed development projected to attend public schools (cells G38-G40) to determine the annual projected School District expenditures of \$829,463 (cells H38-H40). The annual School District expenditure per unit is projected to be \$3,744 for the carriage homes, \$18,183 for the single family detached dwellings, and \$8,132 overall (cells I38-I40).

### Annual School District Revenue

#### Real Estate Tax (cells B45-B47)

The real estate tax revenue is determined using the same method as was used for the Township impact, above, except that the School District's 2023-2024 tax millage rate of 22.4364 (cell I56) is applied to the assessed value of the proposed development (totaling \$32,562,000, cells E38-E40). The School District homestead exemption of \$7,595 per unit (cell I57) is subtracted from this sum. The homestead exemption subtracts \$170.40 in revenue per unit or \$17,381 overall from the total annual revenue. The annual real estate tax revenue is projected to total \$713,193.

#### Earned Income Tax (cells C45-C47)

The annual earned income tax is determined using the same method as was used for the Township, above. The annual earned income tax revenue is projected to total \$139,026.



Real Estate Transfer Tax (cells D45-D47)

The real estate transfer tax revenue is determined using the same method as was used for the Township impact, above. The annual real estate transfer tax revenue is projected to total \$35,925. As noted above, this annual revenue figure does not include the one-time real estate transfer tax revenue from the initial sales of the homes over the buildout period, projected to total \$452,250 (cell A63).

State & Federal Revenue (cells E45-E47)

The state and federal revenue is determined by adding the School District's budgeted revenue of \$52,672,105 from the state and federal governments, and dividing by the 2023-2024 student enrollment of 12,747 (cell D61) for a per student revenue of \$4,132 (cell I60), and applying that per student revenue to the projected number of WCASD students from the proposed development (totaling 36, cells G38-G40). The annual state and federal revenue is projected to total \$148,005.

Earnings on Investments (cells F45-F47)

The earnings on investments are determined by dividing the projected assessment of the proposed development (totaling \$32,562,000 cells E38-E40,) by the total School District taxable assessment of \$9,179,697,507 (from the 2023-2024 WCASD budget), and multiplying that quotient by the sum the School District budgeted for interest earnings in 2023-2024 (\$618,305, cell I61). The annual earnings on investments are projected to total \$2,193.

Total School District Revenue (cells G45-G47)

The annual School District revenue at buildout from all sources is projected to total \$1,038,342. Annual School District revenue per unit is projected to be \$8,108 for the carriage homes, \$14,926 for the single family detached dwellings, and \$10,180 overall (cells H45-H47).

**Annual Net School District Revenue (cells B51-B53)**

After subtracting the expenditures from the revenue, the annual net impact to the School District is projected to total positive (or surplus) \$208,879. Annual net revenue per unit is projected to be positive \$4,364 for the carriage homes, negative (or deficit) \$3,257 for the single family detached dwellings, and positive \$2,048 overall (cells C51-C53).

Annual revenue is projected to exceed annual expenditures by 116.6 percent for the carriage homes and 25.2 percent overall. Annual expenditures are projected to exceed annual revenue by 17.9 percent for the single family detached dwellings (cells D51-D53).

As noted above, the annual School District net revenue does not include the one-time real estate transfer tax revenue from the initial sales of the single family detached dwellings over the buildout period, projected to total \$452,250 (cell A63).

The reason why the proposed single family detached dwellings result in a net annual deficit to the School District is related to the demographics for that particular dwelling type and size (1.02 school age children per unit, cell F39), which is about five times greater than the demographic multiplier for the proposed three bedroom carriage homes (0.21 per unit, cell F38). The higher demographics generate higher School District expenditures, and while the projected annual revenue from the single family detached dwellings is significant (\$14,926 per unit, cell H46), it is not enough to offset the annual expenditures for that dwelling type (\$18,183 per unit, cell I39). However, the excess revenue from the proposed carriage homes more

than offsets the net deficits from the proposed single family detached dwellings, and the entire proposed development generates an annual net surplus to the School District of more than \$208,000, or 25 percent.

In West Whiteland Township, a four bedroom single family detached dwelling would require a market value of \$1,532,000 in order to generate enough revenue to offset its School District expenditures. In other words, four bedroom single family detached dwellings in the Township with market values below \$1,532,000 (which includes the vast majority of SFD units) on average generate annual net deficits to the School District, and the other land uses, including most attached and multifamily dwelling types and nonresidential uses, effectively subsidize the four bedroom single family detached dwellings in the Township. By comparison, the median housing value in West Whiteland Township was \$390,200 in the 2021 American Housing Survey of the U.S. Census Bureau.

	A	B	C	D	E	F	G	H	I
1	<b>ANALYSIS OF THE FISCAL IMPACT TO WEST WHITELAND TOWNSHIP</b>								
2	Of the Proposed Weston Property Development at Buildout								
3	August 6, 2023								
4	Proposed	Number of Units	Average Market Value per Unit	Market Value	Total Assessment	Persons per Unit	Number of Persons	Annual Township Expenditures	Expenditures per Unit
5	Dwelling Type								
6	3 BR Carriage Home	71	\$750,000	\$53,250,000	\$19,170,000	2.22	158	\$54,804	\$772
7	4 BR SFD	31	\$1,200,000	\$37,200,000	\$13,392,000	3.50	109	\$37,725	\$1,217
8	<b>Total</b>	<b>102</b>		<b>\$90,450,000</b>	<b>\$32,562,000</b>		<b>266</b>	<b>\$92,529</b>	<b>\$907</b>
9									
10	<b>Annual Township Revenue</b>								
11	Proposed	Real Estate Tax	Earned Income Tax	Real Estate Transfer Tax **	Cable TV & Misc. Revenue	Liquid Fuels Revenue	Interest Earnings	Total Revenue	Revenue per Unit
12	Dwelling Type								
13	3 BR Carriage Home	\$13,687	\$82,292	\$26,625	\$3,981	\$4,543	\$639	\$131,767	\$1,856
14	4 BR SFD	\$9,562	\$56,734	\$9,300	\$1,738	\$2,701	\$446	\$80,482	\$2,596
15	<b>Total</b>	<b>\$23,249</b>	<b>\$139,026</b>	<b>\$35,925</b>	<b>\$5,720</b>	<b>\$7,244</b>	<b>\$1,085</b>	<b>\$212,249</b>	<b>\$2,081</b>
16									
17	Proposed	Annual Net Township Revenue	Annual Net Township Revenue per Unit	Revenue > Expenditures					
18	Dwelling Type								
19	3 BR Carriage Home	\$76,963	\$1,084	140.4%					
20	4 BR SFD	\$42,757	\$1,379	113.3%					
21	<b>Total</b>	<b>\$119,720</b>	<b>\$1,174</b>	<b>129.4%</b>					
22									
23	<b>NOTES:</b>								
24	2023-2024 STEB Common Level Ratio for Chester County				36.0%	2023 Township Real Estate Tax Millage			0.714
25	2023 Total Township Operating Fund Expenditures - 2 Funds				\$14,797,601	Annual Housing Turnover Rate - Carriage Homes			10.0%
26	Minus Pass-Through, Dev. Related Funds, and Interfund Transfers				\$2,915,026	Annual Housing Turnover Rate - SFD			5.0%
27	2022 Net Township Operating Fund Expenditures - 2 Funds				\$11,882,575	Annual Cable TV & Misc. Revenue per Unit			\$56.07
28	Existing Township Nonresidential Expenditures				\$5,056,565	2023 Estimated Township Housing Units			8,950
29	Existing Township Residential Expenditures				\$6,826,010	2023 Liquid Fuels Revenue per Person			\$18,0810
30	2023 Estimated Township Population				19,632	2023 Liquid Fuels Revenue per Unit			\$23.85
31	2023 Township per Capita Operating Fund Expenditure				\$347.70	2023 Township Operating Fund Interest Earnings			\$63,000
32	** Does not include the real estate transfer tax revenue of \$452,250 from the initial sales of the units over the buildout period.								

	A	B	C	D	E	F	G	H	I
33	<b>ANALYSIS OF THE FISCAL IMPACT TO THE WEST CHESTER AREA SCHOOL DISTRICT</b>								
34	<b>Of the Proposed Weston Property Development at Buildout</b>								
35	August 6, 2023								
36	Proposed Dwelling Type	Number of Units	Average Market Value per Unit	Market Value	Total Assessment	School Age Children per Unit	WCASD Students	Annual WCASD Expenditures	Expenditures per Unit
37									
38	3 BR Carriage Home	71	\$750,000	\$53,250,000	\$19,170,000	0.21	11	\$265,792	\$3,744
39	4 BR SFD	31	\$1,200,000	\$37,200,000	\$13,392,000	1.02	24	\$563,671	\$18,183
40	<b>Total</b>	<b>102</b>		<b>\$90,450,000</b>	<b>\$32,562,000</b>		<b>36</b>	<b>\$829,463</b>	<b>\$8,132</b>
41									
42	<b>Annual School District Revenue</b>								
43	Proposed Dwelling Type	Real Estate Tax (- Homestead Exclusion)	Earned Income Tax	Real Estate Transfer Tax **	State & Federal Revenue	Earnings On Investments	Total Revenue	Revenue per Unit	Revenue per Unit
44									
45	3 BR Carriage Home	\$418,007	\$82,292	\$26,625	\$47,427	\$1,291	\$575,641	\$8,108	\$8,108
46	4 BR SFD	\$295,186	\$56,734	\$9,300	\$100,579	\$902	\$462,701	\$14,926	\$14,926
47	<b>Total</b>	<b>\$713,193</b>	<b>\$139,026</b>	<b>\$35,925</b>	<b>\$148,005</b>	<b>\$2,193</b>	<b>\$1,038,342</b>	<b>\$10,180</b>	<b>\$10,180</b>
48									
49	Proposed Dwelling Type	Annual Net School District Revenue	Annual Net School District Revenue per Unit	Revenue > Expenditures					
50									
51	3 BR Carriage Home	\$309,850	\$4,364	116.6%					
52	4 BR SFD	-\$100,970	-\$3,257	-17.9%					
53	<b>Total</b>	<b>\$208,879</b>	<b>\$2,048</b>	<b>25.2%</b>					
54									
55	<b>NOTES:</b>								
56	2023-2024 STEB Common Level Ratio for Chester County	36.0%			2023-2024 WCASD Real Estate Tax Millage			22.4364	
57	Pct. of Twp. School Age Children in WCASD Schools (2021 ACS)	77.0%			2023-2024 WCASD Homestead Exclusion per Unit			\$7,595	
58	2023-2024 WCASD Total Expenditures	\$302,294,995			Annual Housing Turnover Rate - Carriage Homes			10.0%	
59	Minus Pass-Through Funds, Budgetary Reserve	\$7,105,745			Annual Housing Turnover Rate - SFD			5.0%	
60	2023-2024 WCASD Net Expenditures	\$295,189,250			2023-2024 WCASD State & Federal Rev. per Student			\$4,132	
61	2023-2024 WCASD Student Enrollment	12,747			2023-2024 WCASD Earnings on Investments			\$618,305	
62	2023-2024 WCASD per Student Expenditure	\$23,158							
63	** Does not include the real estate transfer tax revenue of \$452,250 from the initial sales of the units over the buildout period.								