

**Understanding the Cost to Provide Community Services in the
Town of Holland, La Crosse County, Wisconsin**

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Understanding the Cost to Provide Community Services in the Town of Holland, La Crosse County, Wisconsin

INTRODUCTION

Cost of community services (COCS) studies are undertaken to examine the fiscal contribution of various land uses in a community during a single year. The COCS approach works by allocating revenues and expenditures found in the local government budgets to the land uses from which they were generated. The result is a set of ratios showing the proportional relationship between revenues and expenditures associated with each land use in a community during the previous year. As a snapshot in time, these studies cannot be used to forecast how future growth and change will affect the community's fiscal balance sheet. They do, however, provide local officials and decision-makers with valuable information regarding the relative fiscal contribution of the community's land uses for a particular year.

METHODOLOGY

This study involved three basic steps: 1) data collection, 2) interviews, and 3) analysis. Each step is described briefly below.

Step 1: Data Collection. A variety of land use and fiscal data, including town and school district budgets, statements of assessment, and school district tax and enrollment figures were collected from a variety of sources. Data was provided by Town and County offices, the Wisconsin Department of Public Instruction, the Wisconsin Department of Revenue, the UW-Extension GREAT database, and the U.S. Census Bureau.

Step 2: Interviews. Personal interviews were conducted with the Town Clerk, County Extension Educator, and other town and county officials. The interviews were used to elicit information necessary for allocating local budgets according to land use.

Step 3: Analysis. Town and school district budgets were allocated to individual land uses based on information gleaned from local interviews. Two sets of calculations were derived from this analysis. The Cost of Community Services Ratio shows the proportional relationship of revenues and expenditures for each major category of land use located in the town. The Per Acre Net Fiscal Impact displays net revenues generated by each land use on a per acre basis.

The methodology used in this study roughly parallels the guidelines recommended in the Community Guide to Development Impact Analysis by Mary Edwards.¹

¹ Edwards, Mary. Community Guide to Development Impact Analysis. Wisconsin Land Use Research Program. March 2000. Available online: <http://www.pats.wisc.edu/pdf%20documents/CommDev.pdf>.

INTERPRETING THE RESULTS

Cost of Community Services Ratios

A cost of community services (COCS) study compares annual revenues generated by a particular land use with annual expenditures in order to determine how close that land use is to paying for its “fair share” of local service costs. The results are expressed as a ratio of revenues to expenditures, with revenues always expressed as \$1. For example, a ratio of \$1:\$1.20 would mean that for every dollar of revenue generated by a land use, one dollar and twenty cents is spent to provide services to that land use. Ratios may be shortened by simply listing the expenditure value (in this case, \$1.20).

When interpreting the results of a cost of community services study, it is helpful to think of the COCS ratio as a scale or balance (see illustration at right). A ratio of one to one means that revenues and expenditures are in complete equilibrium – for every dollar of revenue generated by a land use, exactly one dollar is spent to provide services to that land use. In other words, owners of this land use are paying their “fair share” of local service costs.

A ratio less than one indicates that revenues exceed expenditures – for every dollar of revenue generated by a particular land use, less than one dollar is spent on providing services to that land use. It could be said that this land use type is paying *more* than its “fair share” of local service costs. Commercial, industrial, forest, agricultural and undeveloped land uses often generate more revenues than they demand in services.

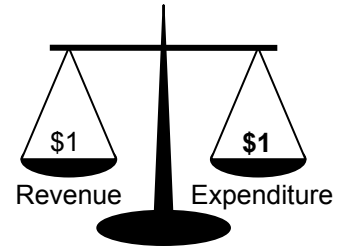
A ratio greater than one indicates that expenditures exceed revenues – for every dollar of revenue generated by a land use, more than one dollar is spent to provide services to that land use. As is often the case with residential lands, this land use is paying *less* than its “fair share” of service costs. On a community-wide basis, shortfalls created by one land use type must be offset by revenues produced by others.

Per Acre Net Fiscal Impact

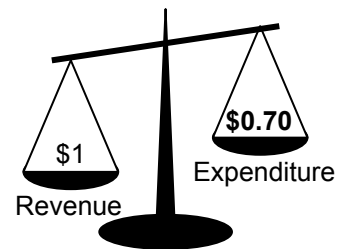
Another way to compare the financial impact of various land uses in a community is to look at the net fiscal impact (NFI) of each land use on a *per acre* basis. In this approach, annual expenditures associated with a particular land use are subtracted from annual revenues and then divided by the total number of acres of each land use. The NFI approach enables a community to make a relative comparison across land use categories based on size. The idea is that a high value use of a smaller property (such as industrial development) can generate considerably more

Figure 1: COCS Ratios Illustrated

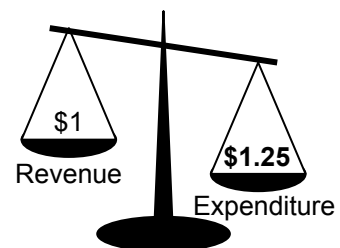
Example A: For every dollar of revenue generated by a land use, one dollar is spent on services.



Example B: For every dollar of revenue generated by a land use, less than one dollar is spent on services.



Example C: For every dollar of revenue generated by a land use, more than one dollar is spent on services.



net revenue per acre than a lower value use of a larger property (such as farming). In contrast to the COCS approach, the results of the NFI approach are also generally easier for the lay person to interpret because they are expressed on a simple ‘dollar per acre’ basis.

Figure 2: Mathematical Relationships

| | |
|----------------------------|-----------------------------------|
| COCS Ratio = | Revenues : Expenditures |
| Net Fiscal Impact = | (Revenues – Expenditures) / Acres |

Three Perspectives – Town, School District and Taxpayer

In this study, COCS ratios and NFI values were calculated from three perspectives, that of the local town government, the school district, and the taxpayer.

The town perspective examines the local town budget to determine revenues and expenditures attributable to each of the town’s land uses. Only those payments or transfers included in the town budget for services provided by other units of government are considered in this perspective. For example, the town budget includes payments from the county park fund and state transportation aid fund. This perspective does not directly consider the impact of other local service providers, such as the school district, county, or state, unless included in the local budget.

The school district perspective considers the town portion of local school district revenues and expenditures. In this study, only the Holmen school district is considered. Again, only items that appear in the school district budget, such as local taxes or state and federal student aid payments, are considered in this perspective.

The taxpayer perspective examines the combined budgets of the town and local school district. Services provided by the county, state or other units of government that are not included in either budget are not considered, as that was out of the scope of this project. Of the three perspectives, the taxpayer perspective is the most comprehensive and is the standard used in many COCS studies.

Land Uses Examined

Many COCS studies examine only three land use categories, including residential, commercial and open space land. These conventional studies do not separate agricultural residences from other residential lands, thereby masking any potential cost differences between the land use types. Likewise, many studies bundle all types of open space together (farmland, forests, etc.), even though separating these land uses may yield different results. This study examined a broader set of eight land use categories, including: residential, commercial, manufacturing, agricultural, agricultural residences, undeveloped, and forest lands. Definitions for these land use categories, as provided by the Wisconsin Department of Revenue, are included in the Appendix.

RESULTS

The results of this study are fairly consistent with previous cost of community services (COCS) studies in Wisconsin and across the nation. In the Town of Holland, the cost to provide services to residential land uses generally exceeds the amount of revenues generated by these properties. In 2004, residential land uses demanded upwards of \$1,000 per acre. This net fiscal drain was due in large part to the high cost of public education.

In contrast, the cost to provide services to non-residential land uses in the town of Holland is generally lower than the amount of revenues generated by these lands. On a per acre basis, commercial land uses consistently generated the highest level of net revenues. In 2004, commercial properties generated net revenues of over \$175 per acre. Manufacturing, undeveloped and forested lands also generated positive net fiscal revenues, on the order of \$10 per acre. Since 1996, net revenues from farmland have decreased from about \$14 per acre to roughly \$0.

Cost of Community Services Ratios

Figure 3: Cost of Community Services Ratios, Town of Holland, 1996

| 1996 | Residential | Ag-Residential | Ag-Land | Undeveloped | Forest | Manufacturing | Commercial |
|-----------------|-------------|----------------|----------|-------------|----------|---------------|------------|
| Town | 1 : 0.94 | 1 : 0.89 | 1 : 1.14 | 1 : 4.10 | 1 : 1.08 | 1 : 0.87 | 1 : 0.96 |
| School District | 1 : 1.03 | 1 : 1.10 | 1 : 0.00 | 1 : 0.00 | 1 : 0.00 | 1 : 0.00 | 1 : 0.00 |
| Taxpayer | 1 : 1.02 | 1 : 1.08 | 1 : 0.29 | 1 : 1.04 | 1 : 0.27 | 1 : 0.22 | 1 : 0.29 |

Figure 4: Cost of Community Services Ratios, Town of Holland, 2004

| | Residential | Ag-Residential | Ag-Land | Undeveloped | Forest | Manufacturing | Commercial |
|-----------------|-------------|----------------|----------|-------------|----------|---------------|------------|
| Town | 1 : 1.12 | 1 : 0.96 | 1 : 3.27 | 1 : 1.00 | 1 : 0.54 | 1 : 0.54 | 1 : 0.52 |
| School District | 1 : 1.14 | 1 : 1.20 | 1 : 0.00 | 1 : 0.00 | 1 : 0.00 | 1 : 0.00 | 1 : 0.00 |
| Taxpayer | 1 : 1.14 | 1 : 1.19 | 1 : 0.86 | 1 : 0.26 | 1 : 0.14 | 1 : 0.14 | 1 : 0.15 |

*Ratios where revenues are less than expenditures are highlighted in gray.
See appendices for graphical depiction of COCS ratios and Net Fiscal Impact values.*

Taxpayer Perspective

Consistent with previous COCS studies, the cost to provide services to residential land uses in the town of Holland exceeds revenues generated by these lands. In 2004, for every dollar of revenue generated by residential development, \$1.14 was spent to provide services to these lands, including education, road improvements, emergency response, building inspection and other services. For every dollar of revenue generated by agricultural residences, \$1.19 was spent on services. The opposite trend is true for other community land uses. For every dollar generated by agricultural, forest, undeveloped, commercial and manufacturing land uses, less than one dollar was generally spent to provide services to these lands.

Town Perspective

At the town level, the more developed land uses, meaning residential, commercial and manufacturing lands generally generated more revenues than they required in services. Meanwhile, undeveloped, agricultural and forest lands generally required more services than they provided in revenues. There were some inconsistencies between the two years examined and some unusually high ratios. For example, undeveloped land in 1996 and agricultural land in 2004 displayed very high COCS ratios, meaning the proportionate level of expenditures far exceeded revenues. In both years, these ratios were due to unusually high emergency service costs (fire calls). The amount of variability shown across the two years demonstrates the sensitivity of the COCS method to large or one-time costs such as emergency services, capital expenditures, etc.

School District Perspective

From the school district perspective, agricultural residences are relatively more “costly” than non-agricultural residences, but do not necessarily demand more services. Per pupil expenditures were calculated at the same rate for both land use types. In the town of Holland, agricultural residences have lower values than non-farm residences. As a result, they generate less property tax revenue, driving the COCS ratio up.

School age children are only associated with residential land uses, therefore the town’s remaining land uses generated COCS ratios of \$0. These lands provide revenue to the school district in the form of taxes, yet do not demand any services. All school district revenues from these lands are used to offset the cost of residential development. The per acre net fiscal impact values in the next section provide a more accurate picture of the fiscal contribution of these lands to the school district.

Per Acre Net Fiscal Impact

Figure 5: Per Acre Net Fiscal Impact, Town of Holland, 1996

| 1996 | Residential | Ag-Residential | Ag-Land | Undeveloped | Forest | Manufacturing | Commercial |
|-----------------|-------------|----------------|---------|-------------|---------|---------------|------------|
| Town | \$27.55 | \$31.27 | -\$0.86 | -\$2.46 | -\$0.23 | \$0.63 | \$1.77 |
| School District | -\$145.86 | -\$374.07 | \$18.05 | \$2.34 | \$8.60 | \$14.06 | \$117.30 |
| Taxpayer | -\$118.31 | -\$342.80 | \$17.19 | -\$0.12 | \$8.37 | \$14.69 | \$119.07 |

*1996 values adjusted for inflation based on Consumer Price Index.

Figure 6: Per Acre Net Fiscal Impact, Town of Holland, 2004

| 2004 | Residential | Ag-Residential | Ag-Land | Undeveloped | Forest | Manufacturing | Commercial |
|-----------------|-------------|----------------|---------|-------------|--------|---------------|------------|
| Town | -\$60.61 | \$10.36 | -\$1.13 | \$0.02 | \$1.26 | \$1.73 | \$29.03 |
| School District | -\$1135.92 | -\$1056.94 | \$1.40 | \$11.92 | \$7.73 | \$10.64 | \$148.22 |
| Taxpayer | -\$1196.52 | -\$1046.58 | \$0.27 | \$11.94 | \$9.00 | \$12.37 | \$177.24 |

*Land uses that produce a negative net fiscal impact are highlighted in gray.
See appendices for graphical depiction of COCS ratios and Net Fiscal Impact values.*

Taxpayer Perspective

Despite the fact that agricultural, undeveloped, forest, manufacturing and commercial land uses generated very similar COCS ratios, there is great variation between these uses when examined on a *per acre* basis. Acre for acre, commercial land uses consistently generated the highest level of net revenues, upwards of \$175 per acre in 2004. Manufacturing, undeveloped and forested lands also generated positive net fiscal revenues, on the order of \$10 per acre. Since 1996, net revenues from farmland have decreased from about \$14 per acre to roughly \$0. This decrease could be due to the phase-in of agricultural use valuation, wherein farmland has been taxed at a decreasingly lower rate since 1995.

Town Perspective

On a per acre basis, manufacturing, forest, agricultural and undeveloped land uses had the least impact on the town's fiscal balance sheet. In both 1996 and 2004, each of these land uses generated or lost plus or minus \$2 per acre annually. Residential and commercial land uses had the most impact on the town's fiscal balance sheet. In 1996, residential and agricultural residences generated roughly \$30 per acre, whereas commercial lands generated just under \$2 per acre. In 2004, commercial lands generated \$30 per acre, whereas agricultural residences generated \$10 per acre and non-farm residences cost the town \$60 per acre.

The unusually high COCS ratios for undeveloped land in 1996 and agricultural land in 2004 are less noticeable when examined on a per acre net fiscal impact basis. The COCS ratios show that expenditures are relatively large when compared to revenues generated from these lands. However, when distributed on a per acre basis, the net loss is relatively small, only \$1-\$2 per acre.

School District Perspective

When considering just the school district perspective, farm and non-farm residences consume over \$1,000 per acre. The town's other land uses contribute to the cost of local educational services, yet they do not directly benefit from these services. Commercial lands make the largest contribution to the school district due to the relatively high value of these lands (hence higher property taxes). In 2004, commercial lands provided nearly \$150 per acre to the school district. Agricultural, undeveloped, forest and manufacturing lands provided less than \$12 per acre.

APPENDIX

Land Use Categories

Figure 7: Land Use Categories, Town of Holland, 2004

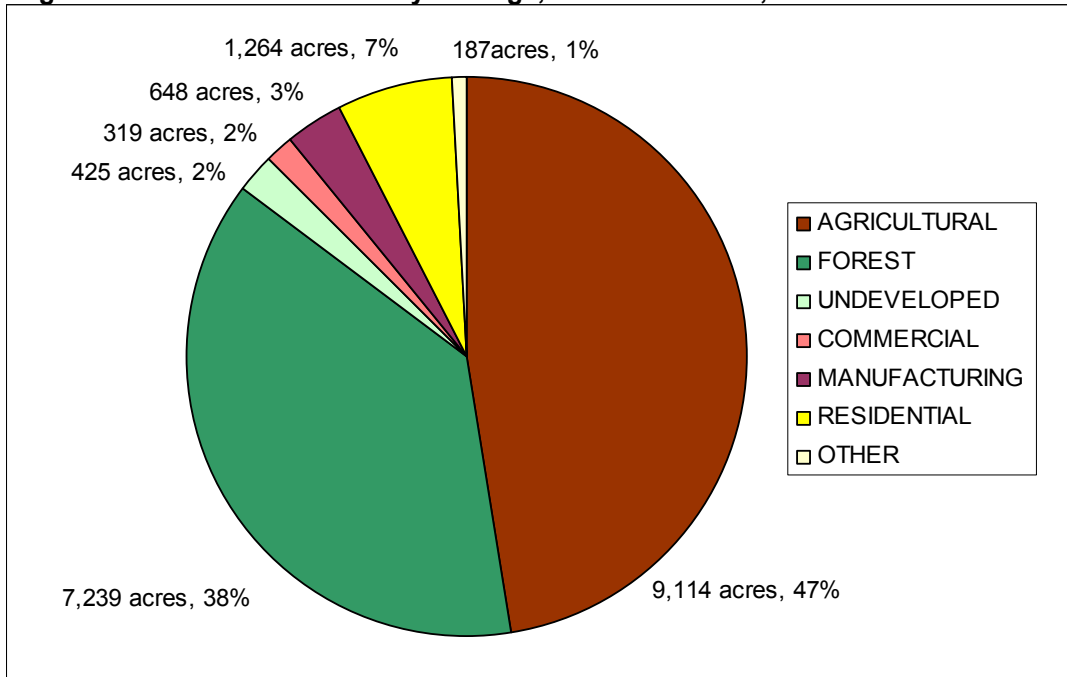
| Land Use | Definition |
|------------------------|--|
| Residential | "Residential" includes any parcel or part of a parcel of untitled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located. |
| Commercial | "Commercial" includes all land and improvements devoted to buying and reselling goods for profit, including apartment of four or more units, stores with apartments above, and golf courses. |
| Manufacturing | "Manufacturing" includes properties used in manufacturing, assembling, processing, fabricating, making or milling tangible personal property for profit, including warehouses, storage facilities and offices that support manufacturing. |
| Agricultural | "Agricultural land" means land, exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use. |
| Other | "Other" means buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those building and improvements. <i>In this study, "other" is used to represent agricultural residences.</i> |
| Undeveloped | "Undeveloped land" means bog, marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a final map under s. 23.32 or other nonproductive lands not otherwise classified under this subsection. |
| Agricultural forest | "Agricultural forest land" means land that is producing or is capable of producing commercial forest products (must be under same ownership and contiguous with agricultural parcel). |
| Productive forest land | "Productive forest land" means land that is producing or is capable of producing commercial forest products. |

Land use categories defined by the Wisconsin Department of Revenue for tax assessment purposes in 2004 were utilized for this study (Wisconsin Statutes s. 70.32). Between 1996 and 2004 there were several important changes made to the state land classification system. Most notably, effective January 1, 2004, the "swamp/waste" class was renamed "undeveloped" and the "agricultural forest" class was created.

*Tax exempt lands were excluded from this study.

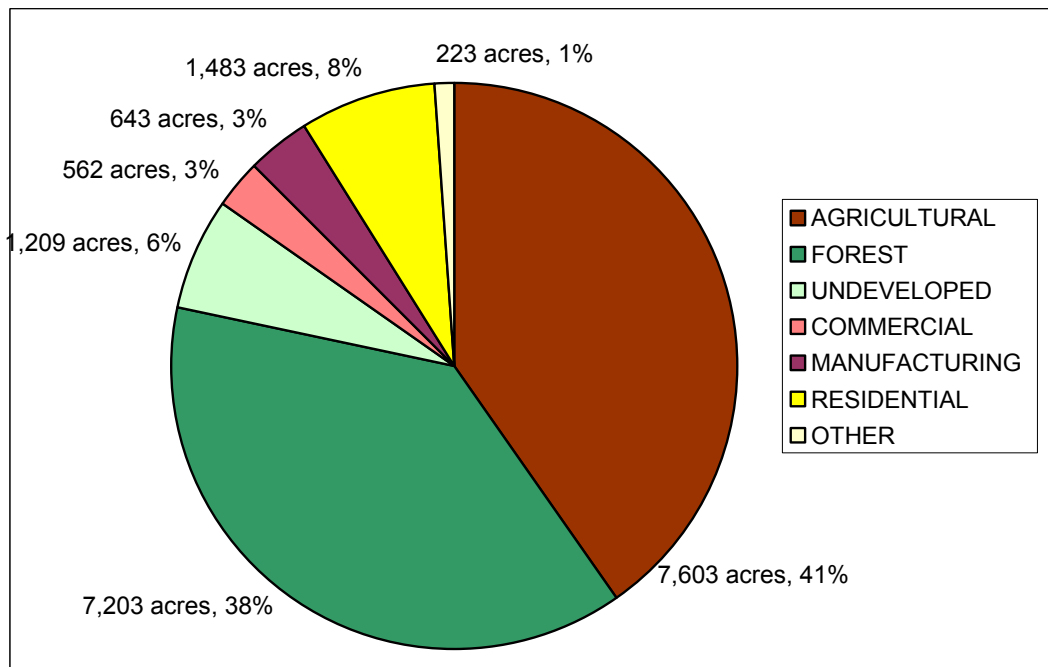
Land Use by Acreage

Figure 8: Assessed Land Use by Acreage, Town of Holland, 1996



Roughly 85% of the total assessed land in the Town of Holland consists of agricultural, forest or undeveloped uses. Less than 10% is in residential use. The remainder consists of commercial and manufacturing land uses.

Figure 9: Assessed Land Use by Acreage, Town of Holland, 2004



Between 1996 and 2004 land use in the Town of Holland shifted slightly. Approximately 1,500 acres of agricultural lands were lost from the tax assessment rolls. In their place, roughly 250 acres of commercial lands, 250 acres of residential or farm-residential lands, and 800 acres of undeveloped lands were added to the assessment rolls. There was little change in the amount of forest or manufacturing lands reported. In total 271 acres were removed from the tax rolls during this period.

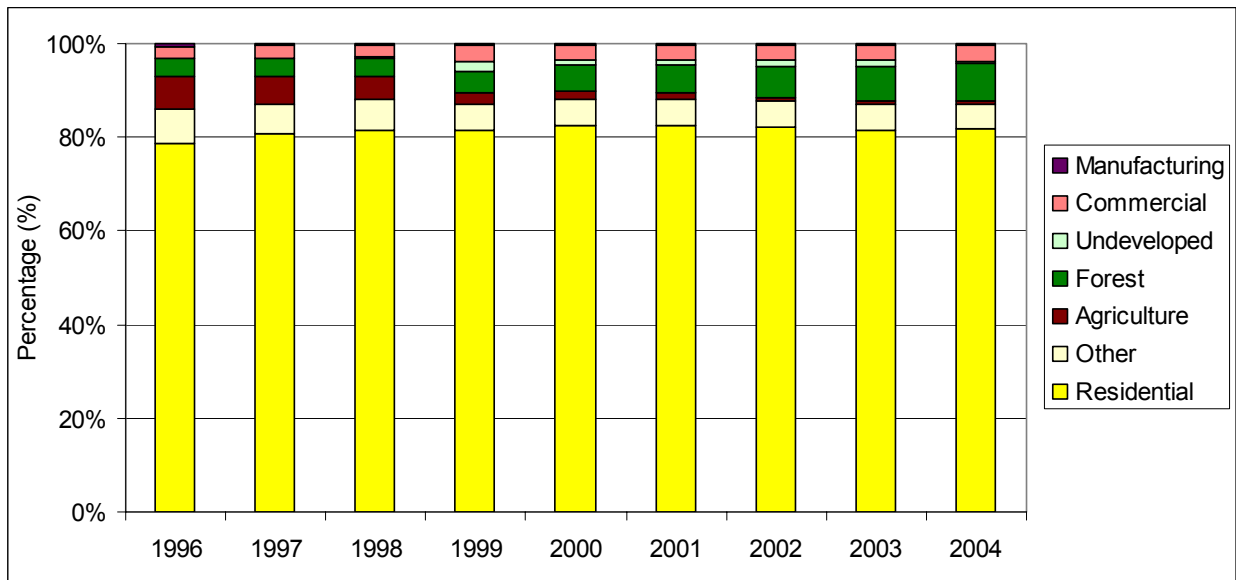
Land Use by Value

Figure 10: Change in Equalized Land and Improvement Values, Town of Holland, 1996-2004

| Land Use | Land value per acre | | | Improvement value per unit | | |
|---------------|---------------------|----------------|-------------|----------------------------|------------------|------------|
| | 1996 | 2004 | % Change | 1996 | 2004 | % Change |
| Residential | \$7,560 | \$13,527 | 79% | \$74,427 | \$131,921 | 77% |
| Commercial | \$4,341 | \$3,040 | -30% | \$74,910 | \$218,948 | 192% |
| Manufacturing | \$445 | \$926 | 108% | \$65,967 | \$28,450 | -57% |
| Agricultural | \$644 | \$108 | -83% | | | |
| Undeveloped | \$154 | \$1,015 | 558% | | | |
| Forest | \$444 | \$2,107 | 374% | | | |
| Other | \$5,273 | \$12,093 | 129% | \$55,599 | \$72,333 | 30% |
| Total | \$1,113 | \$2,234 | 101% | \$72,357 | \$127,879 | 77% |

Equalized values from GREAT database. Number of acres and units from Statements of Assessment.

Figure 11: Change in Equalized Values Over Time, Town of Holland, 1996-2004



Equalized values from GREAT database.

Town Revenues and Expenditures

Figure 12: Town Revenues, Town of Holland, 1996-2004

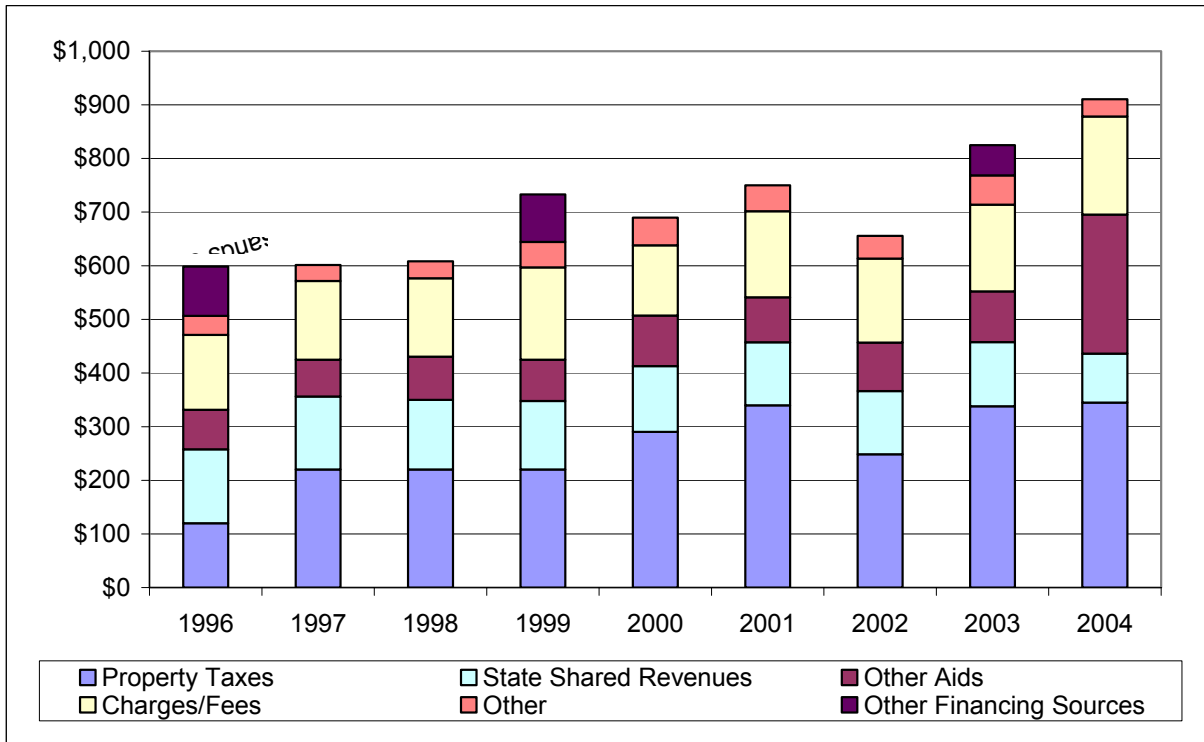
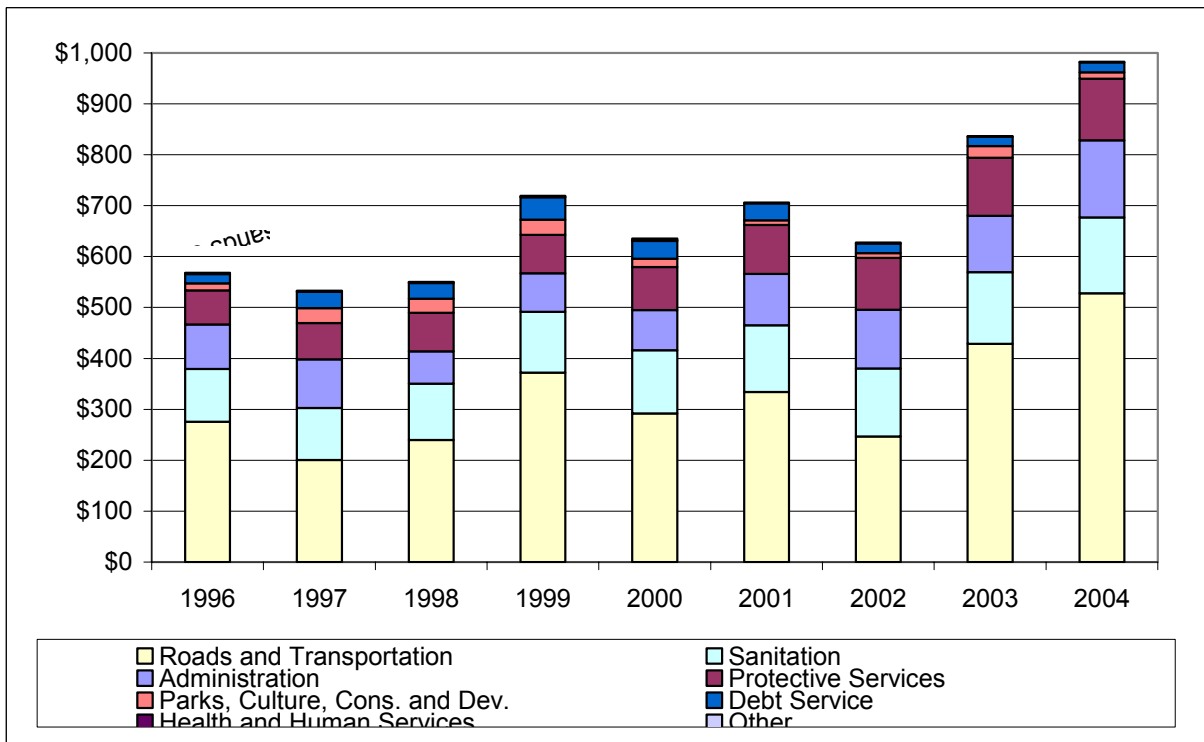
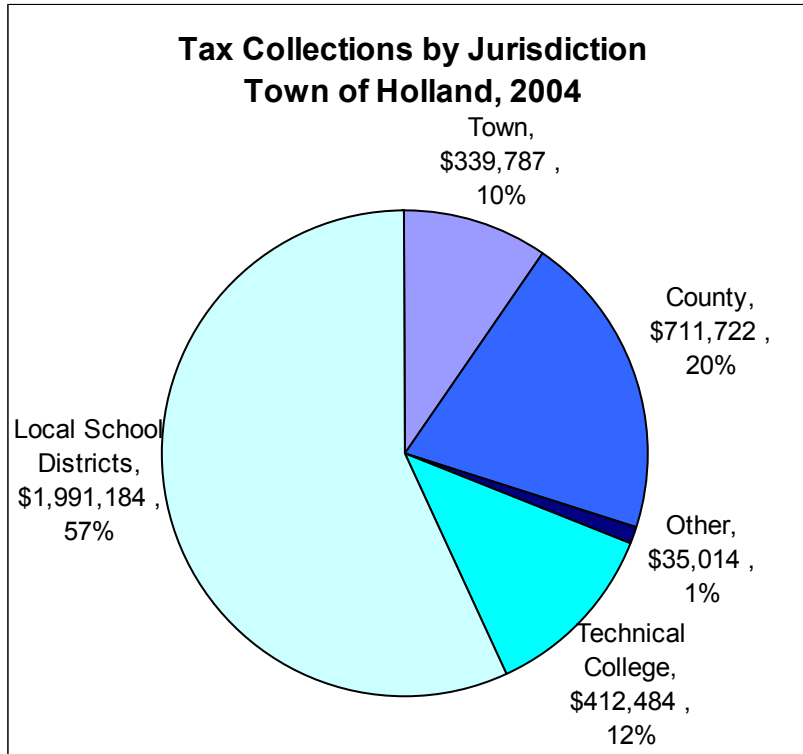


Figure 13: Town Expenditures, Town of Holland, 1996-2004



Taxes by Jurisdiction

Figure 14: Tax Collections by Taxing Jurisdiction, Town of Holland, 2004



Allocation Methods

Figure 15: Methods of Allocating Revenues, Town of Holland, 1996 and 2004

| REVENUES | ALLOCATION METHOD |
|--|-------------------------|
| TAXES: | |
| General property taxes | General Default |
| Mobile home lottery credit & parking fees | Residential Default |
| Private forest crop/managed forest land taxes | Tax Exempt* |
| Refund of illegal personal property | Residential |
| Motor vehicle taxes | Residential Default |
| INTERGOVERNMENTAL REVENUES: | |
| Federal Fish and Wildlife payments | Tax Exempt* |
| State shared revenues | General Default |
| Fire insurance tax | General Default |
| Other state shared taxes | General Default |
| General transportation aids | General Default |
| Local road improvement program (TRIP) | General Default |
| Other transportation | General Default |
| Recycling | Dwelling Units |
| Payment in lieu of taxes on state conservation lands | Tax Exempt* |
| Payment in lieu of taxes on federal forest lands | Tax Exempt* |
| Forest cropland/managed forest land | Tax Exempt* |
| Road ROW purchased by County | General Default |
| County park fund | Residential Default |
| LICENSES AND PERMITS: | |
| Business and occupational licenses | Commercial |
| Building permits and inspection fees | Building Permit Records |
| Utility permits (mobile home) | Residential Default |
| FINES, FORFEITS AND PENALTIES: | |
| Law and ordinance violation (dog pen.) | Residential Default |
| PUBLIC CHARGES FOR SERVICES: | |
| Fire protection fees | Residential |
| Highway and street maintenance and construction | Residential |

| | |
|---|---------------------|
| Refuse and garbage collection (curbside pickup) | Dwelling Units |
| Solid waste disposal | Dwelling Units |
| Recycling | Dwelling Units |
| Weed and nuisance control | Residential |
| Parks | Residential Default |
| Community Center | Residential Default |
| Conservation and development | Residential Default |
| Other culture and recreation | Residential Default |

INTERGOVERNMENTAL CHARGES FOR SERVICES:

| | |
|------------------------------------|-----------------|
| Other services to state government | General Default |
|------------------------------------|-----------------|

MISCELLANEOUS REVENUES:

| | |
|---|-----------------|
| Interest income | General Default |
| Rent | General Default |
| Sale of recycling equipment and property | General Default |
| Sale of other equipment and property | General Default |
| Insurance recoveries for damage to highway equipment and property | General Default |
| Donations/contributions from private organizations or individuals | General Default |
| Insurance premium rebate | General Default |

OTHER FINANCE SOURCES:

| | |
|------------------------------|-----------------|
| Proceeds from long-term debt | General Default |
|------------------------------|-----------------|

SCHOOL DISTRICT REVENUES:

| | |
|----------------|-----------------|
| Property taxes | General Default |
| Other revenues | Dwelling units |

*Tax exempt lands were excluded from this study

Figure 16: Methods of Allocating Expenditures, Town of Holland, 1996 and 2004

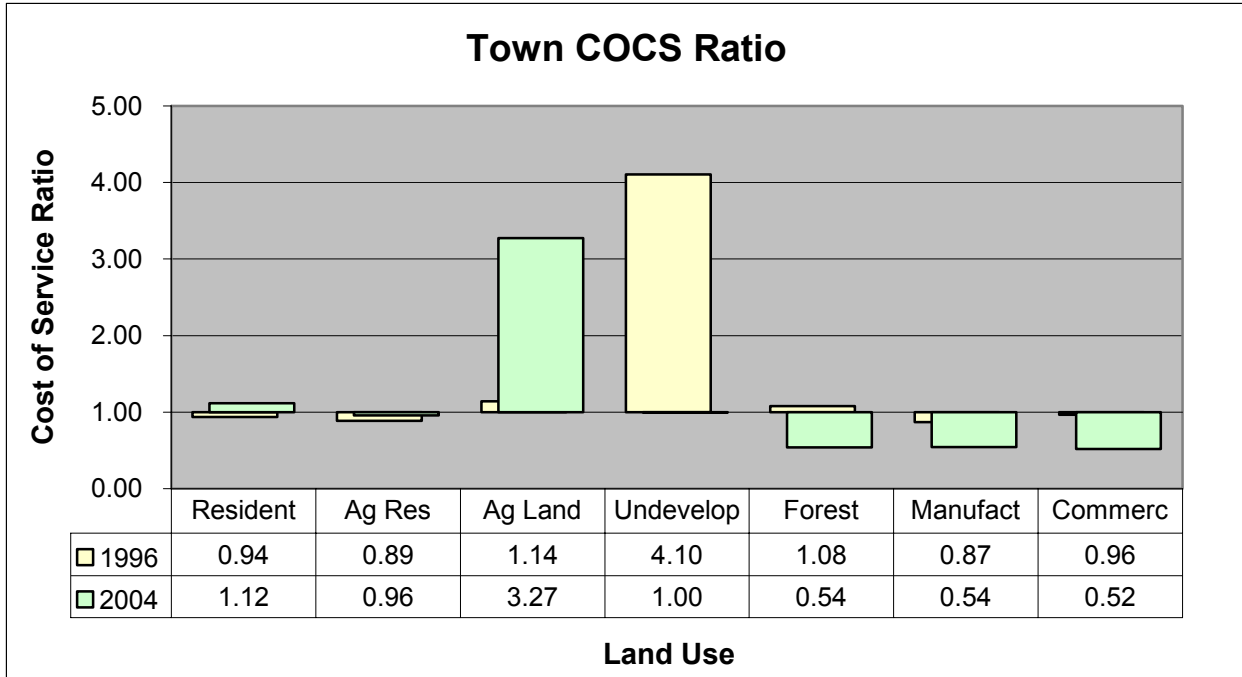
| EXPENDITURES | ALLOCATION METHOD |
|---|--------------------------|
| GENERAL GOVERNMENT: | |
| Legislative | General Default |
| Legal | Local Records** |
| General administration | General Default |
| Financial administration | General Default |
| General buildings and plant | General Default |
| Highway insurance | General Default |
| Other insurance | General Default |
| Miscellaneous | General Default |
| PUBLIC SAFETY: | |
| Fire protection | Emergency Records |
| Inspection | Building Permit Records |
| Emergency communication (911) | Emergency Records |
| PUBLIC WORKS: | |
| Highway and street maintenance for local roads | General Default |
| Other local governments (highway & street maintenance/construction) | General Default |
| Street (highway) lighting | General Default |
| Highway and street construction for local | Construction records |
| Bike trail | Residential Default |
| SANITATION: | |
| Refuse and garbage collection (curbside pickup) | Dwelling Units |
| Solid waste disposal | Dwelling Units |
| Recycling expenditures | Dwelling Units |
| Other sanitation (Household Hazardous Waste) | Dwelling Units |
| HEALTH AND HUMAN SERVICES: | |
| Cemetery | Dwelling Units |
| CULTURE, RECREATION AND EDUCATION: | |
| Other Culture | Dwelling Units |
| Parks | Dwelling Units |
| Recreation programs and events | Dwelling Units |

| CAPITAL OUTLAY: | |
|--------------------------------------|-----------------|
| General public buildings outlay | General Default |
| Other general government outlay | General Default |
| Highway equipment outlay | General Default |
| DEBT SERVICE: | |
| Debt service – principal | General Default |
| Highway and street | General Default |
| OTHER FINANCING USES: | |
| Overpayment of taxes | General Default |
| SCHOOL DISTRICT EXPENDITURES: | |
| Total expenditures | Dwelling units |

**Local records were not available in 1996 so the general default was used for allocating legal expenses

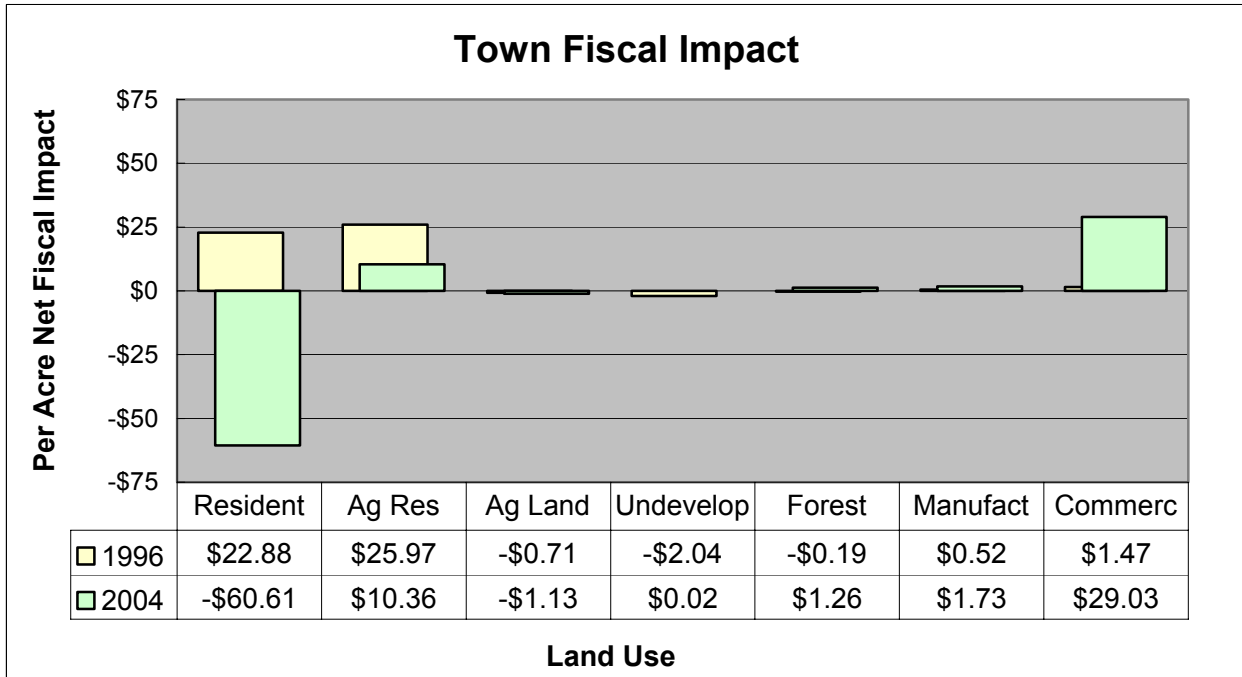
Town Perspective Results

Figure 17: Cost of Services Ratio, Town Perspective, Town of Holland, 1996 and 2004



This graph shows the ratio of revenues to expenditures attributable to each land use in the town based on the town government budget. A ratio above 1.00 indicates that the land use generates more expenditures than revenues; a ratio below 1.00 indicates that the land use generates more revenues than expenditures. The further the ratio moves above or below 1.00, the larger the gap between revenues and expenditures.

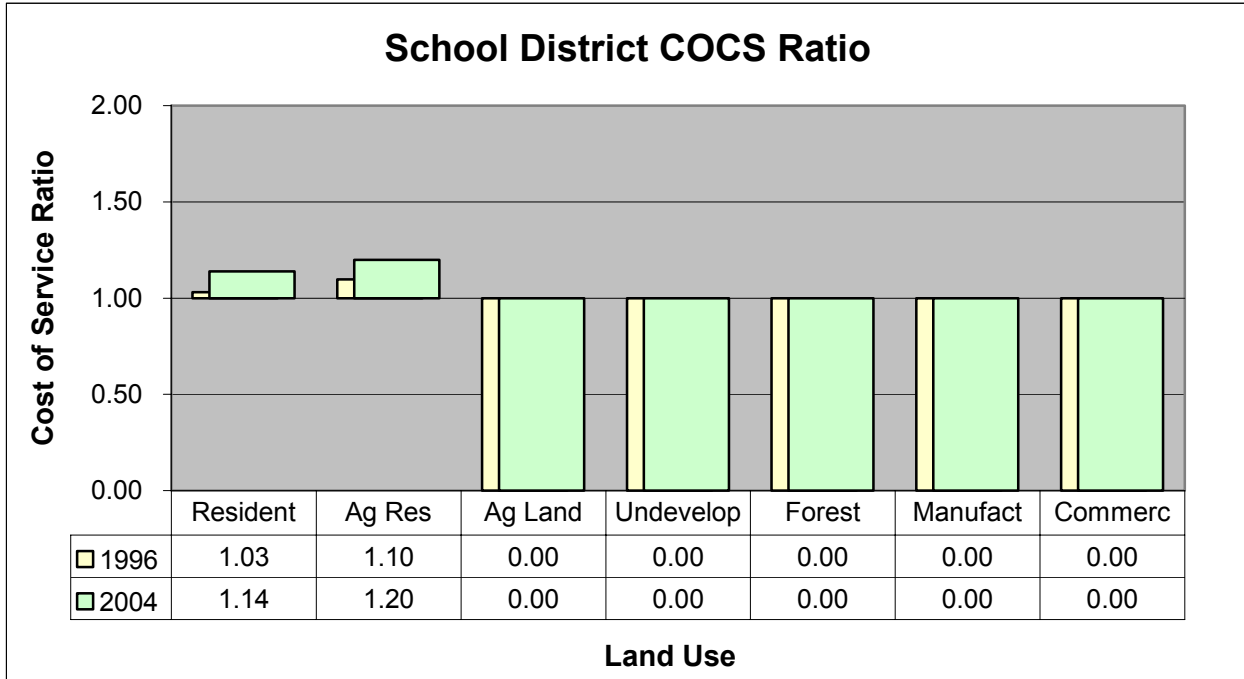
Figure 18: Per Acre Net Fiscal Impact, Town Perspective, Town of Holland, 1996 and 2004



This graph shows the net fiscal impact (revenues minus expenditures) of each land use based on the town budget and calculated on a per acre basis.

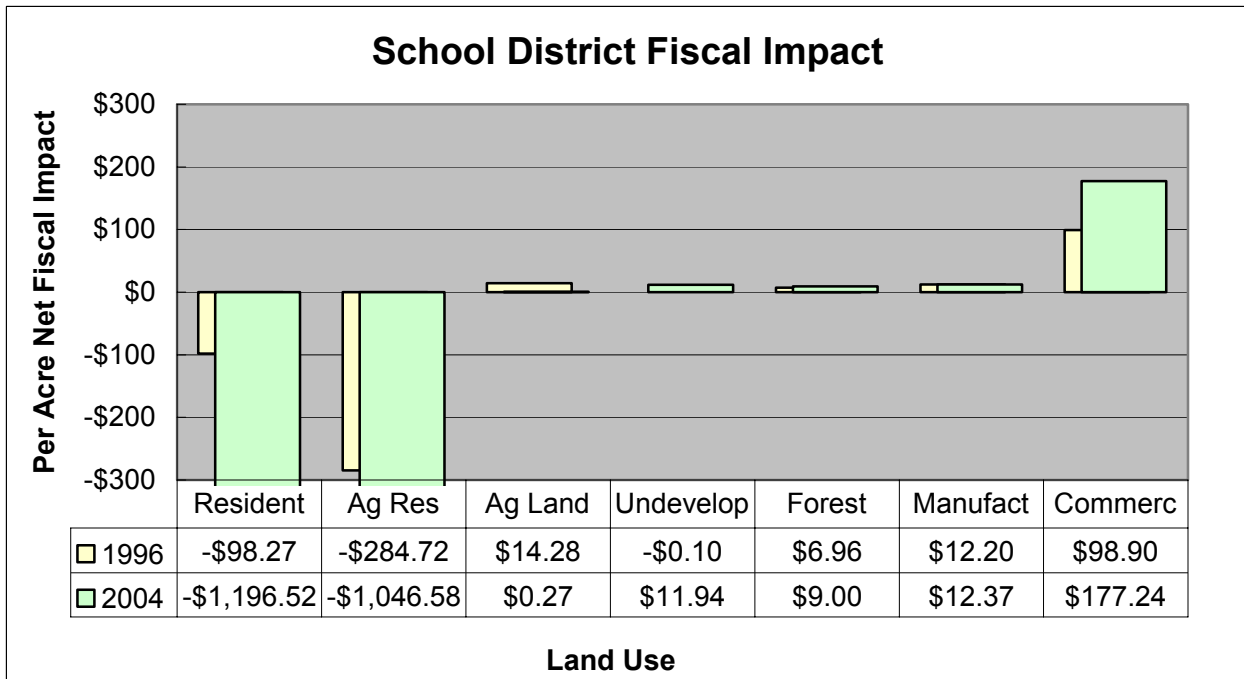
School District Perspective Results

Figure 19: Cost of Services Ratio, School District Perspective, Town of Holland, 1996 and 2004



This graph shows the ratio of revenues to expenditures attributable to each land use in the town based on the school district budget. A ratio above 1.00 indicates that the land use generates more expenditures than revenues; a ratio below 1.00 indicates that the land use generates more revenues than expenditures. The further the ratio moves above or below 1.00, the larger the gap between revenues and expenditures.

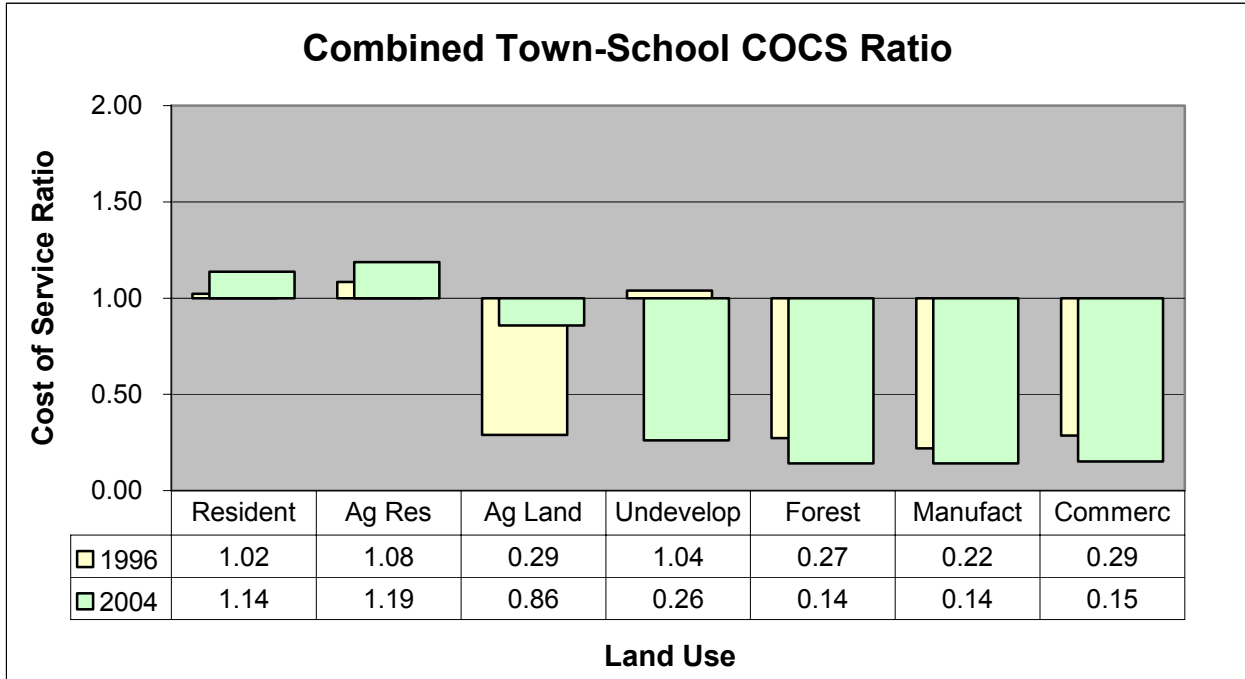
Figure 20: Per Acre Net Fiscal Impact, School District Perspective, Town of Holland, 1996 and 2004



This graph shows the net fiscal impact (revenues minus expenditures) of each land use based on the town school district budget and calculated on a per acre basis.

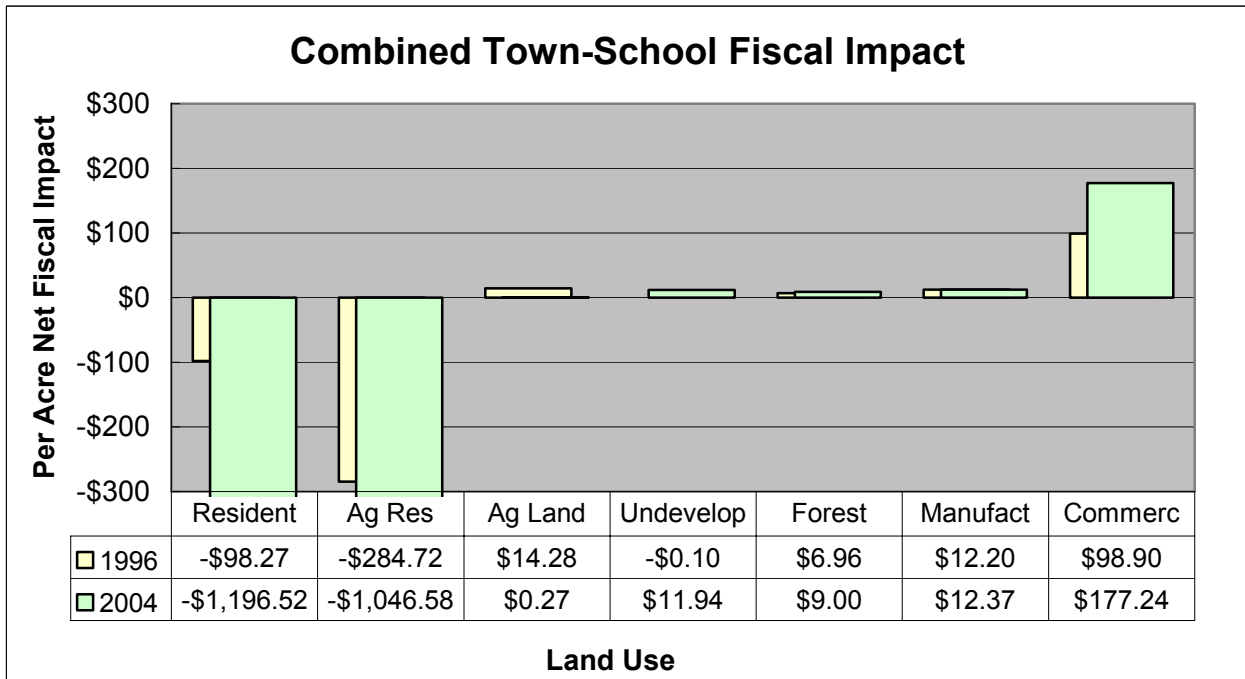
Taxpayer Perspective Results

Figure 21: Cost of Services Ratio, Taxpayer Perspective, Town of Holland, 1996 and 2004



This graph shows the ratio of revenues to expenditures attributable to each land use in the town based on both the town and school district budget. A ratio above 1.00 indicates that the land use generates more expenditures than revenues; a ratio below 1.00 indicates that the land use generates more revenues than expenditures. The further the ratio moves above or below 1.00, the larger the gap between revenues and expenditures.

Figure 22: Per Acre Net Fiscal Impact, Taxpayer Perspective, Town of Holland, 1996 and 2004



This graph shows the net fiscal impact (revenues minus expenditures) of each land use based on both the town and school district budget and calculated on a per acre basis.