

**TECHNICAL APPENDIX F:
LEVELS OF SERVICE /
COST AND REVENUE FACTORS**

***Cost of Land Use Fiscal Impact Analysis for the
Study of the Metropolitan Area Fiscal Disparities Program***

Prepared for:

MINNESOTA DEPARTMENT OF REVENUE

February 13, 2012 *(revised)*

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The study and related documentation was prepared by TischlerBise for the Minnesota Department of Revenue.

TischlerBise is a fiscal, economic, and planning firm specializing in fiscal/economic impact analysis, impact fees, infrastructure financing studies, cost allocation plans, user fees, utility rate studies, and related revenue strategies. We have been providing consulting services nationally for over 30 years during which time we have advised over 2,000 communities.

Disclaimer

The analysis and findings conveyed in this report are that of TischlerBise, the authors of the study, unless otherwise noted. Any errors are the responsibility of the authors.

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Note: A previous version of this report contained data errors (in tax rates and taxes paid) that have been corrected.



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** The chapter on property tax, aid, and local development programs that interact with Fiscal Disparities program was written by Minnesota Department of Revenue.*

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Cost of Land Use Fiscal Impact Analysis for the Study of the Fiscal Disparities Program:
For the Minnesota Department of Revenue

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OVERVIEW OF STUDY

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

This document provides technical detail on the Cost of Land Use Fiscal Impact Study that was conducted as part of the larger study on the Fiscal Disparities program.

ROLE OF THE COST OF LAND USE FISCAL IMPACT ANALYSIS

The legislation authorizing this study identified a need to analyze a locality’s “overburden,” particularly related to Commercial/Industrial property under the Fiscal Disparities program. That is, is the revenue generated to a locality from C/I property sufficient to cover the direct expenditures incurred.

To attempt to address the issues identified in the legislation authorizing the study as well as in stakeholder discussions, we conducted a *Cost of Land Use* fiscal impact analysis of a select group of jurisdictions in the region. The selected jurisdictions reflect one from the regional development classification groupings used in this analysis:

- Central Cities
- Developed Cities
- Developing Cities
- Rural (Rural Area and Rural Growth Center)

Counties were not duplicated and an equal number of Fiscal Disparities “recipients” and “contributors” were included. For one each of the recipients and contributors, the community is in their respective top twenty list of the resulting percentage increase (recipients) or decrease (contributors) in the tax rate if the Fiscal Disparities Program were eliminated. *While actual data (e.g., budgets, demographic factors) are used for each jurisdiction in the study, we do not include the name of the jurisdiction analyzed with the intent to focus more on the findings and results as opposed to the jurisdiction itself.*

A *Cost of Land Use Fiscal Impact Study* examines the fiscal impact of prototypical land uses that are currently developed (or anticipated to be developed in the future) in the jurisdiction. In this type of analysis, a “snapshot” approach is used that determines the costs and revenues for various land use prototypes in order to understand the fiscal effect each land use has independently on the jurisdiction. In other words, it seeks to answer the question, **“What type of development pays for itself?”**

For each jurisdiction, TischlerBise evaluated nine land use categories—five residential and four nonresidential land uses. The land use categories are listed below. Demographic factors vary by jurisdiction and are discussed in each jurisdiction’s section of this report.

Residential Land Use

- Single family detached unit: Higher value
- Single family detached unit: Median value
- Single family detached unit: Lower value
- Multifamily/Condo (Homestead) unit
- Apartment unit

Nonresidential Land Use

- Commercial/Retail
- Office
- Industrial
- Institutional (tax exempt)

Cost and revenue factors have been determined based on the FY 2011 budget for the case study city and additional fiscal research. The analysis is based on **current levels of service**. Current levels of service represent the respective level of government’s (City, County, or School District) current level of spending for services and facilities. That is, assumptions made in the analysis are based on revenue sources, programs, services, requirements, and policies that are in place today (with the exception of the “without Fiscal Disparities Program” scenario where tax rates are adjusted to reflect hypothetical elimination of the program).

Each jurisdiction’s analysis is for the General Fund and any tax-support funds, including operating and capital costs (including debt service). Enterprise funds (such as water and wastewater) are not included

in the analysis as they are assumed to be self-sustaining; Special Funds with restricted revenues are excluded as well.

Only those revenues and costs **directly attributed** to the land use are assumed with the exception of Fiscal Disparities Program revenue. (The approach is to allocate the Fiscal Disparities distribution levy in the jurisdiction using the factors in the Fiscal Disparities distribution formula, namely market values and population. Therefore, the residential prototypes in this analysis get “revenue credit” for distribution levies in the “With Fiscal Disparities” scenario. Detail for each case example is provided in the main report document.) Indirect, or spin-off, impacts are not included.

An average cost approach is taken and where appropriate, revenues and costs are allocated to residential development, nonresidential development, or both. Proportionate share factors are provided in this document. Tax increment financing is not assumed for any prototype. Since this analysis focuses on the fiscal impact of selected residential and nonresidential prototypes in each jurisdiction without regard to geographic location within the jurisdiction, it relies on average costing.

There are two scenarios analyzed: (1) Current with Fiscal Disparities (Current System); and (2) Without Fiscal Disparities (Hypothetical Scenario). In the latter scenario, the tax rates are adjusted to assume the same amount of levy in the respective locality, however, other revenue sources (such as state funding that may be affected by changes to the Fiscal Disparities program) are **not** adjusted. The concept is to test what would happen to revenue generation by type of land use if the Fiscal Disparities program were to be dismantled without clouding the results with changes to other funding programs.

Prototype Demographic Factors

For each jurisdiction, TischlerBise determined key demographic factors by prototype. Our approach was to be as consistent as possible among the study jurisdictions, therefore the same data sources were used wherever possible.

- ***Household Size by Type of Residential Unit:*** Household size, or persons per household, was derived using U.S. Census data from the American Community Survey (2009, Five-Year Estimates). Household size varies by type of housing unit (single family detached, multifamily).
- ***Public School Student Generation Rates:*** Public School Student Generation Rates reflect the average number of public school students per housing unit by type of unit and were derived for each County using U.S. Census data from Year 2005-2009 American Community Survey Public User Microdata Sample (PUMS) files. It should be highlighted that the rate reflects an *average* rate by type of unit regardless of the year a house was built. This reflects the impact from public school students over the life of a housing unit.

- **Proportionate Share Factors:** For some services that are provided to both residential and nonresidential land uses (e.g., public safety), an analysis of the relative demand from residential and nonresidential development is necessary to allocate costs. We obtained and evaluated data on resident workers (those who live and work in the study jurisdiction), non-resident workers (those who work in the study jurisdiction but live elsewhere), and jobs in the study jurisdiction. This information was then used to estimate the relative demand from residential and nonresidential development, which is then used to allocate costs where appropriate. For some factors, proportionate share factors are derived using vehicle trips. More information is provided below. It should be noted, that this type of allocation for a more in-depth case-study marginal cost analysis would be obtained through other means (if data were available).
- **Market Values:** TischlerBise conducted research on market values for residential and nonresidential properties using local and Met Council data, online sources, and our experience in the state and nationally. Market values vary by jurisdiction to reflect local conditions and because tax rates are affected by tax capacities (in part derived from property values).

Projection Factors

The following projection factors and approaches are used in the *Cost of Land Use Fiscal Impact Analysis* to determine current service levels and associated revenues and costs. Base year data is for Fiscal Year 2011 and reflects jurisdiction-level factors. This analysis was done through an in-depth review of applicable budgets and other relevant documents. Additionally, our local fiscal experience as well as our national experience conducting over 600 fiscal impact analyses was beneficial. The information in this Appendix establishes the baseline standards on which revenue and cost calculations are based for each jurisdiction. Further detail is provided below.

Population

If a cost or revenue is assumed to be affected by residential development it is allocated on a *population* basis. The budget is divided by the jurisdiction's base year population to arrive at the current level-of-service standard, or prototype factor. Then to estimate costs for each prototype—in this case the residential prototypes—the prototype factor is multiplied by the persons per household for each prototype.

Population (Pop) and Jobs

Some costs and revenues use both a *population and job* approach if affected by both residential and nonresidential development. If a cost or revenue is assumed to be allocated on a *population and job* basis, the revenue or expenditure is allocated to the proportionate share of residential and nonresidential demand and then divided by current jurisdictional population or job estimate to

determine the current level-of-service, or prototype factor. TischlerBise determined proportionate share factors based on demand by type of land use using a “functional population” approach, thus reflecting residential versus non-residential activities.

Custom Table

Revenues and costs that are calculated on a marginal basis reflect unique characteristics of the proposed land use. Examples of revenues are property tax revenue, based on market values, state classification rates, and Fiscal Disparities assumptions. The tables are provided in the main study document.

Fixed

Fixed revenues and costs are those that are not affected by development, are one-time revenues or expenditures, or are restricted to specific purposes (and therefore are a “wash” between the base year revenues and expenditures). These are not factored in the fiscal impact analysis.

Residential or Nonresidential Vehicle Trips and Employee Density

Some expenditures are projected based on average daily vehicle trips by type of land use. Trip rates are from the publication, *Trip Generation*, published by the Institute of Transportation Engineers. To derive the applicable prototype factor/level of service, the expenditure is divided by the current estimated number of vehicle trips from existing development. See prototype figures for average daily trip rates.

A “trip end” represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip rates have been adjusted to avoid overestimating the number of actual trips because one vehicle trip is counted in the trip rates of both the origination and destination points. A simple factor of 50 percent is applied to Residential and the Office and Industrial categories. The Retail category has a trip factor of less than 50 percent because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

SUPPORTING DOCUMENTATION

The remainder of this document provides supporting material for the “Cost of Land Use Fiscal Impact Analysis” portion of the *Study of the Metropolitan Area Fiscal Disparities Program*. It includes demographic data and assumptions on the prototypes used in the analysis with each case example covered in a separate chapter. Also included is detail on revenue and cost factors, assumptions, methodologies, and outputs by individual land use prototype. Appendix D, issued as part of the *Fiscal Disparities Program Study* report, includes property tax revenue outputs for each prototype for each case study for each of the levels of government. Also it should be noted that where debt service and capital improvement tax levies are indicated, the projected revenues are combined into one line item under the capital revenue tables included herein.

CASE EXAMPLE 1: CENTRAL CITY (NET RECIPIENT)

PROTOTYPE DETAIL

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below in Figure 1.

Figure 1. CENTRAL CITY Prototype Detail

RESIDENTIAL PROTOTYPES

	Land Use Prototype	Market Value Per Unit [1]	Persons Per Unit [2]	Students Per Unit [3]	Vehicle Trips Per Unit [4]
1	Single Family (SF) (Homestead)	\$350,000	2.84	0.414	4.10
2	Single Family (SF) (Homestead)	\$200,000	2.84	0.414	4.10
3	Single Family (SF) (Homestead)	\$150,000	2.84	0.414	4.10
4	Multifamily/Condo (Homestead)	\$150,000	1.86	0.183	2.40
5	Apartment (4+ Units)	\$75,000	1.86	0.183	2.40

[1] Met Council Database; TischlerBise analysis

[2] U.S. Census, American Community Survey, 2005-09 Five-Yr Estimates

[3] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates for Ramsey County; TischlerBise analysis

[4] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to residential unit.

	Land Use Prototype	Market Value Per Sq. Ft. [1]	Prototype Size (SF)	Market Value Per Property	Employees Per 1,000 SF [2]	Vehicle Trips Per 1,000 SF [3]
1	Commercial/Retail	\$115	25,000	\$2,875,000	3.03	30.89
2	Offices	\$120	50,000	\$6,000,000	3.91	7.83
3	Industrial	\$70	25,000	\$1,750,000	1.79	1.91
4	Institutional (Tax-Exempt)	\$130	50,000	\$6,500,000	3.91	7.83

[1] Met Council Database; TischlerBise analysis;

[2] Institute of Transportation Engineers; Urban Land Institute

[3] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to nonresidential.

CITY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **City** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors. For most Special Funds for this case study, the majority of revenues is restricted (including utility revenues) and is considered fixed on both the revenue *and* expenditure sides (including a small portion of property-tax funded expenditures); only the variable special fund revenue is included.

Figure 2. CENTRAL CITY Revenue Projection Methodologies: CITY Operating Revenues

PROPORTIONATE SHARE FACTORS
 Residential 81% Nonresidential 19%

Revenues											
General Fund Revenues: MN Fiscal Disparities: Cost of Land Use CITY REVENUES											
Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL				
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor		
GENERAL FUND	Use of/Contribution to Fund Balance	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Taxes	\$65,570,310	29.92%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
	Fees, Sales and Services	\$22,884,218	10.44%	POP AND JOBS	\$18,460,688	285,068	\$64.76	\$4,423,530	163,896	\$26.99	
	Franchise Fees	\$25,546,891	11.66%	POP AND JOBS	\$20,608,665	285,068	\$72.29	\$4,938,226	163,896	\$30.13	
	Fines & Forfeits	\$47,000	0.02%	POP AND JOBS	\$37,915	285,068	\$0.13	\$9,085	163,896	\$0.06	
	Intergovernmental Revenue-LGA	\$62,000,000	28.29%	POPULATION	\$62,000,000	285,068	\$217.49	\$0	N/A	\$0.00	
	Intergovernmental Revenue-Other	\$10,498,265	4.79%	POPULATION	\$10,498,265	285,068	\$36.83	\$0	N/A	\$0.00	
	Investment Income	\$2,415,034	1.10%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	License and Permits	\$9,989,303	4.56%	POP AND JOBS	\$8,058,366	285,068	\$28.27	\$1,930,937	163,896	\$11.78	
	Miscellaneous Revenues	\$635,114	0.29%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Non-Operating Income	\$14,298,796	6.52%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
SPECIAL FUNDS	Intergovernmental Revenue-ROW Maint(Muni State Aid;	\$5,297,585	2.42%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$3,374
		\$219,182,516									

Figure 3. CENTRAL CITY Revenue Projection Methodologies: CITY Capital Revenues

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
Debt Service FUNDS	Use of Fund Balance	\$20,023,280	18.79%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Taxes	\$12,929,144	12.13%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
	Assessments	\$4,088,705	3.84%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Fees, Sales and Services	\$80,000	0.08%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Intergovernmental Revenue	\$762,626	0.72%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Interest	\$327,035	0.31%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Transfers and Other Financing	\$23,005,951	21.59%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Capital Improvement Bu	Bonds	\$24,654,000	23.14%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Other Local Financing Sources	\$3,493,000	3.28%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	State Grants and Aids-Municipal State Ai	\$7,540,000	7.08%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$4,803
	State Grants and Aids-Other	\$800,000	0.75%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	Federal Grants and Aid	\$8,850,000	8.31%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
TOTAL		\$106,553,741	100.00%								

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the City level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program. (See discussion above on “fixed” revenues.)

Figure 4. CENTRAL CITY Revenues per Prototype: CITY OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet				
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/				
						Retail	Office	Industrial	Institutional	
GENERAL FUND										
Use of/Contribution to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Taxes	\$928.46	\$497.27	\$353.54	\$353.54	\$251.90	\$393.02	\$412.93	\$237.20	\$0.00	\$0.00
Fees, Sales and Services	\$183.92	\$183.92	\$183.92	\$120.45	\$120.45	\$81.79	\$105.60	\$48.40	\$105.60	\$105.60
Franchise Fees	\$205.31	\$205.31	\$205.31	\$134.47	\$134.47	\$91.30	\$117.88	\$54.04	\$117.88	\$117.88
Fines & Forfeits	\$0.38	\$0.38	\$0.38	\$0.25	\$0.25	\$0.17	\$0.22	\$0.10	\$0.22	\$0.22
Intergovernmental Revenue-LGA	\$617.68	\$617.68	\$617.68	\$404.54	\$404.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue-Other	\$104.59	\$104.59	\$104.59	\$68.50	\$68.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
License and Permits	\$80.28	\$80.28	\$80.28	\$52.58	\$52.58	\$35.70	\$46.10	\$21.13	\$46.10	\$46.10
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-Operating Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL FUNDS										
Intergovernmental Revenue-ROW Maint(Muni State Aid)	\$46.33	\$46.33	\$46.33	\$27.12	\$27.12	\$39.06	\$9.89	\$2.42	\$9.89	\$9.89
TOTAL	\$2,166.95	\$1,735.76	\$1,592.03	\$1,161.44	\$1,059.80	\$641.04	\$692.62	\$363.28	\$279.69	\$279.69
Fiscal Disparities Revenue Allocation	\$116	\$203	\$271	\$116	\$232	\$0	\$0	\$0	\$0	\$0
GRAND TOTAL	\$2,283.00	\$1,938.85	\$1,862.81	\$1,277.59	\$1,292.10	\$641.04	\$692.62	\$363.28	\$279.69	\$279.69

Figure 5. CENTRAL CITY Revenues per Prototype: CITY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet				
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/				
						Retail	Office	Industrial	Institutional	
GENERAL FUND										
Use of/Contribution to Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Taxes	\$1,028.95	\$554.31	\$396.09	\$396.09	\$278.85	\$675.20	\$709.41	\$407.50	\$0.00	\$0.00
Fees, Sales and Services	\$183.92	\$183.92	\$183.92	\$120.45	\$120.45	\$81.79	\$105.60	\$48.40	\$105.60	\$105.60
Franchise Fees	\$205.31	\$205.31	\$205.31	\$134.47	\$134.47	\$91.30	\$117.88	\$54.04	\$117.88	\$117.88
Fines & Forfeits	\$0.38	\$0.38	\$0.38	\$0.25	\$0.25	\$0.17	\$0.22	\$0.10	\$0.22	\$0.22
Intergovernmental Revenue-LGA	\$501.32	\$501.32	\$501.32	\$328.33	\$328.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue-Other	\$220.95	\$220.95	\$220.95	\$144.70	\$144.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
License and Permits	\$80.28	\$80.28	\$80.28	\$52.58	\$52.58	\$35.70	\$46.10	\$21.13	\$46.10	\$46.10
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-Operating Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL FUNDS										
Intergovernmental Revenue-ROW Maint(Muni State Aid)	\$46.33	\$46.33	\$46.33	\$27.12	\$27.12	\$39.06	\$9.89	\$2.42	\$9.89	\$9.89
TOTAL	\$2,267.44	\$1,792.79	\$1,634.58	\$1,203.99	\$1,086.75	\$923.22	\$989.09	\$533.58	\$279.69	\$279.69

Figure 6. CENTRAL CITY Revenues per Prototype: CITY OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet						
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/						
						Retail	Office	Industrial	Institutional			
Debt Service FUNDS												
Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Taxes	\$139.91	\$74.94	\$53.28	\$53.28	\$37.96	\$59.23	\$62.23	\$35.74	\$0.00			
Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees, Sales and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers and Other Financing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cap. Impr. Budget												
Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Local Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Grants and Aids-Municipal State Aid	\$65.95	\$65.95	\$65.95	\$38.60	\$38.60	\$55.59	\$14.08	\$3.44	\$14.08			
State Grants and Aids-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Grants and Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$205.86	\$140.88	\$119.22	\$91.88	\$76.56	\$114.82	\$76.31	\$39.18	\$14.08			

Figure 7. CENTRAL CITY Revenues per Prototype: CITY OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet						
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/						
						Retail	Office	Industrial	Institutional			
Debt Service FUNDS												
Use of Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Taxes	\$155.06	\$83.53	\$59.69	\$59.69	\$42.02	\$101.75	\$106.90	\$61.41	\$0.00			
Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees, Sales and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers and Other Financing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Cap. Impr. Budget												
Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Local Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Grants and Aids-Municipal State Aid	\$65.95	\$65.95	\$65.95	\$38.60	\$38.60	\$55.59	\$14.08	\$3.44	\$14.08			
State Grants and Aids-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Grants and Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$221.00	\$149.48	\$125.64	\$98.29	\$80.62	\$157.34	\$120.99	\$64.85	\$14.08			

CITY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **City** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Population and Trips (nonresidential trips). Capital expenditures are shown separately. As noted in the revenue introduction above, for the Special Funds for this case study the majority of revenues is restricted (including utility revenues) and is considered fixed on both the revenue *and* expenditure sides (including a small portion of property-tax funded expenditures).

Figure 8. CENTRAL CITY Expenditure Projection Methodologies: CITY Operating Expenditures

PROPORTIONATE SHARE FACTORS				
RES/EMPS	Residential	81%	Nonresidential	19%
TRIPS	Residential	39%	Nonresidential	61%

EXPENDITURES
 General Fund Expenditures
 MN Fiscal Disparities: Cost of Land Use
 CITY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL FUND City Attorney	\$6,863,483	3%	POP AND JOBS	\$5,536,769	285,068	\$19.42	\$1,326,714	163,896	\$8.09	
Council	\$3,101,567	1%	POP AND JOBS	\$2,502,033	285,068	\$8.78	\$599,534	163,896	\$3.66	
Emergency Management	\$260,052	0%	POP AND JOBS	\$209,784	285,068	\$0.74	\$50,268	163,896	\$0.31	
Financial Services	\$2,004,923	1%	POP AND JOBS	\$1,617,370	285,068	\$5.67	\$387,553	163,896	\$2.36	
Fire and Safety Services	\$54,673,164	24%	POP AND NONRES TRIPS	\$44,104,816	285,068	\$154.72	\$10,568,348	628,448	\$16.82	FORMULA
General Government Accts	\$6,302,433	3%	POP AND JOBS	\$5,084,170	285,068	\$17.83	\$1,218,263	163,896	\$7.43	
HREEO	\$1,611,955	1%	POPULATION	\$1,611,955	285,068	\$5.65	\$0	N/A	\$0.00	
Human Resources	\$3,239,920	1%	POP AND JOBS	\$2,613,642	285,068	\$9.17	\$626,278	163,896	\$3.82	
Mayor's Office	\$1,433,869	1%	POP AND JOBS	\$1,156,701	285,068	\$4.06	\$277,168	163,896	\$1.69	
Parks and Recreation	\$26,741,030	12%	POPULATION	\$26,741,030	285,068	\$93.81	\$0	N/A	\$0.00	
Police	\$78,126,037	34%	POP AND NONRES TRIPS	\$63,024,238	285,068	\$221.08	\$15,101,799	628,448	\$24.03	FORMULA
Public Works	\$2,204,511	1%	POP AND JOBS	\$1,778,378	285,068	\$6.24	\$426,133	163,896	\$2.60	
Safety and Inspection	\$17,244,536	8%	POP AND JOBS	\$13,911,159	285,068	\$48.80	\$3,333,377	163,896	\$20.34	
Technology	\$10,077,449	4%	POP AND JOBS	\$8,129,473	285,068	\$28.52	\$1,947,976	163,896	\$11.89	
SPECIAL FUNDS Public Works-ROW Maintenance (Non-Assessmer	\$13,954,640	6%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$8,888
Total Expenditures	\$227,839,569	100%								

Figure 9 CENTRAL CITY Expenditure Projection Methodologies: CITY Capital Expenditures

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
Parks and Recreation-Avg Debt Service	\$330,000	4%	POPULATION	\$330,000	285,068	\$1.16	\$0	N/A	\$0.00	
Police-Avg Debt Service	\$170,000	2%	POP AND NONRES TRIPS	\$137,139	285,068	\$0.48	\$32,861	628,448	\$0.05	FORMULA
Fire and Safety-Avg Debt Service	\$278,000	3%	POP AND NONRES TRIPS	\$224,262	285,068	\$0.79	\$53,738	628,448	\$0.09	FORMULA
General Govt-Avg Debt Service	\$200,000	2%	POP AND JOBS	\$161,340	285,068	\$0.57	\$38,660	163,896	\$0.24	
Public Works-Streets Avg Debt Service	\$1,250,000	15%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$796
Public Works-Streets PAYGO (Muni State Aid)	\$6,300,000	74%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$4,013
Total Capital Expenditures (Locally Funded)	\$8,528,000	100%								

Note: Most of the capital expenditures here reflect debt financing (bond funded projects), therefore the amounts are annual debt service payments.

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the City level of government. (See discussion above on “fixed” expenditures.)

Figure 10. CENTRAL CITY Expenditures per Prototype: CITY OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
	GENERAL FUND								
City Attorney	\$55.16	\$55.16	\$55.16	\$36.13	\$36.13	\$24.53	\$31.67	\$14.52	\$31.67
Council	\$24.93	\$24.93	\$24.93	\$16.33	\$16.33	\$11.08	\$14.31	\$6.56	\$14.31
Emergency Management	\$2.09	\$2.09	\$2.09	\$1.37	\$1.37	\$0.93	\$1.20	\$0.55	\$1.20
Financial Services	\$16.11	\$16.11	\$16.11	\$10.55	\$10.55	\$7.17	\$9.25	\$4.24	\$9.25
Fire and Safety Services	\$439.40	\$439.40	\$439.40	\$287.77	\$287.77	\$519.46	\$131.59	\$32.12	\$131.59
General Government Accts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HREEO	\$16.06	\$16.06	\$16.06	\$10.52	\$10.52	\$0.00	\$0.00	\$0.00	\$0.00
Human Resources	\$26.04	\$26.04	\$26.04	\$17.05	\$17.05	\$11.58	\$14.95	\$6.85	\$14.95
Mayor's Office	\$11.52	\$11.52	\$11.52	\$7.55	\$7.55	\$5.12	\$6.62	\$3.03	\$6.62
Parks and Recreation	\$384.60	\$384.60	\$384.60	\$225.13	\$225.13	\$0.00	\$0.00	\$0.00	\$0.00
Police	\$627.88	\$627.88	\$627.88	\$411.22	\$411.22	\$742.29	\$188.04	\$45.90	\$188.04
Public Works	\$17.72	\$17.72	\$17.72	\$11.60	\$11.60	\$7.88	\$10.17	\$4.66	\$10.17
Safety and Inspection	\$138.59	\$138.59	\$138.59	\$90.77	\$90.77	\$61.63	\$79.57	\$36.48	\$79.57
Technology	\$80.99	\$80.99	\$80.99	\$53.04	\$53.04	\$36.02	\$46.50	\$21.32	\$46.50
SPECIAL FUNDS									
Public Works-ROW Maintenance (Non-Assess)	\$122.05	\$122.05	\$122.05	\$71.44	\$71.44	\$102.89	\$26.06	\$6.36	\$26.06
Total General Fund Expenditures	\$1,963.14	\$1,963.14	\$1,963.14	\$1,250.47	\$1,250.47	\$1,530.58	\$559.94	\$182.59	\$559.94

Figure 11. CENTRAL CITY Expenditures per Prototype: CITY OUTPUTS for Capital Expenditures

	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
	GENERAL FUND								
Parks and Recreation-Avg Debt Service	\$3.29	\$3.29	\$3.29	\$2.15	\$2.15	\$0.00	\$0.00	\$0.00	\$0.00
Police-Avg Debt Service	\$1.37	\$1.37	\$1.37	\$0.89	\$0.89	\$1.62	\$0.41	\$0.10	\$0.41
Fire and Safety-Avg Debt Service	\$2.23	\$2.23	\$2.23	\$1.46	\$1.46	\$2.64	\$0.67	\$0.16	\$0.67
General Govt-Avg Debt Service	\$1.61	\$1.61	\$1.61	\$1.05	\$1.05	\$0.71	\$0.92	\$0.42	\$0.92
Public Works-Streets Avg Debt Service	\$10.93	\$10.93	\$10.93	\$6.40	\$6.40	\$9.22	\$2.33	\$0.57	\$2.33
Public Works-Streets PAYGO (Muni State Aid)	\$55.10	\$55.10	\$55.10	\$32.25	\$32.25	\$46.45	\$11.77	\$2.87	\$11.77
Total Capital Expenditures (Locally Funded)	\$74.53	\$74.53	\$74.53	\$44.22	\$44.22	\$60.64	\$16.10	\$4.13	\$16.10

COUNTY REVENUES

Methodologies & Levels of Service

This section provides detail on operating and capital revenue projection methodologies for the **County** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 12. CENTRAL CITY Revenue Projection Methodologies: COUNTY Operating Revenues

PROPORTIONATE SHARE FACTORS
 Residential 80% Nonresidential 20%

Revenues
 General Fund Revenues:
 MN Fiscal Disparities: Cost of Land Use
 COUNTY REVENUES

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL REVENUE FUND									
Current Property Tax	\$148,092,037	32.32%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
Charges for Service	\$42,909,871	9.37%	POP AND JOBS	\$34,206,624	505,795	\$67.63	\$8,703,247	301,000	\$28.91
Intergovernmental Rev-Other	\$6,222,673	1.36%	POPULATION	\$6,222,673	505,795	\$12.30	\$0	N/A	\$0.00
Intergovernmental Rev-Federal	\$20,749,971	4.53%	POPULATION	\$20,749,971	505,795	\$41.02	\$0	N/A	\$0.00
Intergovernmental Rev-State	\$22,681,712	4.95%	POPULATION	\$22,681,712	505,795	\$44.84	\$0	N/A	\$0.00
Intergovernmental Rev-State Co. Program Aid	\$9,726,245	2.12%	POPULATION	\$9,726,245	505,795	\$19.23	\$0	N/A	\$0.00
Grants and Donations	\$723	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Licenses and Permits	\$881,846	0.19%	POP AND JOBS	\$702,985	505,795	\$1.39	\$178,861	301,000	\$0.59
Sales	\$1,151,611	0.25%	POP AND JOBS	\$918,034	505,795	\$1.82	\$233,577	301,000	\$0.78
Use of Money(interest)	\$10,261,179	2.24%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Use of Property (rentals)	\$1,246,539	0.27%	POP AND JOBS	\$993,708	505,795	\$1.96	\$252,831	301,000	\$0.84
Recovery of Expenses	\$841,280	0.18%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Taxes	\$1,658,765	0.36%	POP AND JOBS	\$1,322,324	505,795	\$2.61	\$336,441	301,000	\$1.12
Operating Transfers In	\$615,000	0.13%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Fund Balance	\$830,035	0.18%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
COMMUNITY HUMAN SERVICES									
Current Property Tax	\$83,415,210	18.21%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
Charges for Service	\$7,320,269	1.60%	POPULATION	\$7,320,269	505,795	\$14.47	\$0	N/A	\$0.00
Fines and Forfeitures	\$15,000	0.00%	POPULATION	\$15,000	505,795	\$0.03	\$0	N/A	\$0.00
Intergovernmental Rev-Other	\$63,821	0.01%	POPULATION	\$63,821	505,795	\$0.13	\$0	N/A	\$0.00
Intergovernmental Rev-Federal	\$38,522,564	8.41%	POPULATION	\$38,522,564	505,795	\$76.16	\$0	N/A	\$0.00
Intergovernmental Rev-State	\$33,761,603	7.37%	POPULATION	\$33,761,603	505,795	\$66.75	\$0	N/A	\$0.00
Intergovernmental Rev-State Co. Program Aid	\$4,971,690	1.09%	POPULATION	\$4,971,690	505,795	\$9.83	\$0	N/A	\$0.00
Grants and Donations	\$244,345	0.05%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Sales	\$220,000	0.05%	POPULATION	\$220,000	505,795	\$0.43	\$0	N/A	\$0.00
Use of Money(interest)	\$11,106	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Recovery of Expenses	\$336,433	0.07%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
CHS-Program Recoveries	\$5,113,093	1.12%	POPULATION	\$5,113,093	505,795	\$10.11	\$0	N/A	\$0.00
Other Taxes	\$148,430	0.03%	POP AND JOBS	\$118,325	505,795	\$0.23	\$30,105	301,000	\$0.10
Operating Transfers In	\$1,800,000	0.39%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Fund Balance	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
EMERGENCY COMMUN. FUND									
Current Property Tax	\$9,140,722	2.00%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
Charges for Service	\$4,456,598	0.97%	POP AND JOBS	\$3,552,683	505,795	\$7.02	\$903,915	301,000	\$3.00
Intergovernmental Rev-State	\$740,994	0.16%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Recovery of Expenses	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Fund Balance	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL	\$458,151,365	100.00%							

Figure 13. CENTRAL CITY Revenue Projection Methodologies: COUNTY Capital Revenues

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
COUNTY DEBT SERVICE FUND										
Current Property Tax	\$19,068,638	24.77%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
Intergovernmental Rev-Other	\$1,030	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Intergovernmental Rev-Federal	\$90,857	0.12%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Intergovernmental Rev-State	\$302,055	0.39%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Intergovernmental Rev-State Co. Program Aid	\$1,130,102	1.47%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Use of Property (rentals)	\$167,500	0.22%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Recovery of Expenses	\$720,137	0.94%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other Taxes	\$33,430	0.04%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Fund Balance	\$2,150,000	2.79%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
CAPITAL IMPROVEMENT FUND										
CIP Bonds	\$17,500,000	22.73%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
County Levy	\$2,350,000	3.05%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
County Other	\$1,762,642	2.29%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Federal	\$11,741,000	15.25%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
State-County State Aid Highway Rd Construc.	\$14,022,817	18.21%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$18,548.70
Municipal	\$5,948,500	7.73%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
TOTAL CAPITAL AND DEBT SERVICE	\$76,988,708									

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **County** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 14. CENTRAL CITY Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
GENERAL REVENUE FUND	Current Property Tax	\$994.70	\$532.75	\$378.76	\$378.76	\$269.87	\$421.06	\$442.39	\$254.12	\$0.00
	Charges for Service	\$192.07	\$192.07	\$192.07	\$125.79	\$125.79	\$87.62	\$113.13	\$51.86	\$113.13
	Intergovernmental Rev-Other	\$34.94	\$34.94	\$34.94	\$22.88	\$22.88	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-Federal	\$116.51	\$116.51	\$116.51	\$76.31	\$76.31	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State	\$127.36	\$127.36	\$127.36	\$83.41	\$83.41	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State Co. Program Aid	\$54.61	\$54.61	\$54.61	\$35.77	\$35.77	\$0.00	\$0.00	\$0.00	\$0.00
	Grants and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$3.95	\$3.95	\$3.95	\$2.59	\$2.59	\$1.80	\$2.32	\$1.07	\$2.32
	Sales	\$5.15	\$5.15	\$5.15	\$3.38	\$3.38	\$2.35	\$3.04	\$1.39	\$3.04
	Use of Money(interest)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Use of Property (rentals)	\$5.58	\$5.58	\$5.58	\$3.65	\$3.65	\$2.55	\$3.29	\$1.51	\$3.29
	Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Taxes	\$7.42	\$7.42	\$7.42	\$4.86	\$4.86	\$3.39	\$4.37	\$2.00	\$4.37
	Operating Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY HUMAN SERVICES	Current Property Tax	\$560.28	\$300.08	\$213.34	\$213.34	\$152.01	\$237.17	\$249.19	\$143.14	\$0.00
	Charges for Service	\$41.10	\$41.10	\$41.10	\$26.92	\$26.92	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.08	\$0.08	\$0.08	\$0.06	\$0.06	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-Other	\$0.36	\$0.36	\$0.36	\$0.23	\$0.23	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-Federal	\$216.30	\$216.30	\$216.30	\$141.66	\$141.66	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State	\$189.57	\$189.57	\$189.57	\$124.15	\$124.15	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State Co. Program Aid	\$27.92	\$27.92	\$27.92	\$18.28	\$18.28	\$0.00	\$0.00	\$0.00	\$0.00
	Grants and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sales	\$1.24	\$1.24	\$1.24	\$0.81	\$0.81	\$0.00	\$0.00	\$0.00	\$0.00
	Use of Money(interest)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CHS-Program Recoveries	\$28.71	\$28.71	\$28.71	\$18.80	\$18.80	\$0.00	\$0.00	\$0.00	\$0.00
	Other Taxes	\$0.66	\$0.66	\$0.66	\$0.44	\$0.44	\$0.30	\$0.39	\$0.18	\$0.39
	Operating Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EMERGENCY COMMUN. FUND	Current Property Tax	\$61.40	\$32.88	\$23.38	\$23.38	\$16.66	\$25.99	\$27.31	\$15.69	\$0.00
	Charges for Service	\$19.95	\$19.95	\$19.95	\$13.06	\$13.06	\$9.10	\$11.75	\$5.39	\$11.75
	Intergovernmental Rev-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$2,689.85	\$1,939.19	\$1,688.97	\$1,318.54	\$1,141.59	\$791.33	\$857.17	\$476.33	\$138.29
	Fiscal Disparities Revenue Allocation	\$162	\$283	\$377	\$162	\$323	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$2,851.40	\$2,221.89	\$2,065.91	\$1,480.22	\$1,464.95	\$791.33	\$857.17	\$476.33	\$138.29

Figure 15. CENTRAL CITY Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family	Single Family	Single Family	Multifamily/Condo	Apt.	Commercial/			
		Higher Value	Median Value	Lower Value	(Hmestd) Unit	Unit	Retail	Office	Industrial	Institutional
GENERAL REVENUE FUND	Current Property Tax	\$1,019.60	\$549.27	\$392.49	\$392.49	\$276.32	\$669.07	\$702.96	\$403.80	\$0.00
	Charges for Service	\$192.07	\$192.07	\$192.07	\$125.79	\$125.79	\$87.62	\$113.13	\$51.86	\$113.13
	Intergovernmental Rev-Other	\$34.94	\$34.94	\$34.94	\$22.88	\$22.88	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-Federal	\$116.51	\$116.51	\$116.51	\$76.31	\$76.31	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State	\$127.36	\$127.36	\$127.36	\$83.41	\$83.41	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State Co. Program Aid	\$54.61	\$54.61	\$54.61	\$35.77	\$35.77	\$0.00	\$0.00	\$0.00	\$0.00
	Grants and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$3.95	\$3.95	\$3.95	\$2.59	\$2.59	\$1.80	\$2.32	\$1.07	\$2.32
	Sales	\$5.15	\$5.15	\$5.15	\$3.38	\$3.38	\$2.35	\$3.04	\$1.39	\$3.04
	Use of Money(interest)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Use of Property (rentals)	\$5.58	\$5.58	\$5.58	\$3.65	\$3.65	\$2.55	\$3.29	\$1.51	\$3.29
	Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Taxes	\$7.42	\$7.42	\$7.42	\$4.86	\$4.86	\$3.39	\$4.37	\$2.00	\$4.37
	Operating Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
COMMUNITY HUMAN SERVICES	Current Property Tax	\$574.31	\$309.39	\$221.08	\$221.08	\$155.64	\$376.86	\$395.96	\$227.45	\$0.00
	Charges for Service	\$41.10	\$41.10	\$41.10	\$26.92	\$26.92	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.08	\$0.08	\$0.08	\$0.06	\$0.06	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-Other	\$0.36	\$0.36	\$0.36	\$0.23	\$0.23	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-Federal	\$216.30	\$216.30	\$216.30	\$141.66	\$141.66	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State	\$189.57	\$189.57	\$189.57	\$124.15	\$124.15	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental Rev-State Co. Program Aid	\$27.92	\$27.92	\$27.92	\$18.28	\$18.28	\$0.00	\$0.00	\$0.00	\$0.00
	Grants and Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sales	\$1.24	\$1.24	\$1.24	\$0.81	\$0.81	\$0.00	\$0.00	\$0.00	\$0.00
	Use of Money(interest)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CHS-Program Recoveries	\$28.71	\$28.71	\$28.71	\$18.80	\$18.80	\$0.00	\$0.00	\$0.00	\$0.00
	Other Taxes	\$0.66	\$0.66	\$0.66	\$0.44	\$0.44	\$0.30	\$0.39	\$0.18	\$0.39
	Operating Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
EMERGENCY COMMUN. FUND	Current Property Tax	\$62.93	\$33.90	\$24.23	\$24.23	\$17.06	\$41.30	\$43.39	\$24.92	\$0.00
	Charges for Service	\$19.95	\$19.95	\$19.95	\$13.06	\$13.06	\$9.10	\$11.75	\$5.39	\$11.75
	Intergovernmental Rev-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$2,730.32	\$1,966.04	\$1,711.28	\$1,340.85	\$1,152.07	\$1,194.33	\$1,280.60	\$719.56	\$138.29

Figure 16. CENTRAL CITY Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet				
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/				
						Retail	Office	Industrial	Institutional	
COUNTY DEBT SERVICE FUND										
Current Property Tax	\$128.08	\$68.60	\$48.77	\$48.77	\$34.75	\$54.22	\$56.96	\$32.72	\$0.00	
Intergovernmental Rev-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Intergovernmental Rev-Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Intergovernmental Rev-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Intergovernmental Rev-State Co. Program Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Property (rentals)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CAPITAL IMPROVEMENT FUND										
CIP Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
County Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
County Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
State-County State Aid Highway Rd Construc.	\$53.28	\$53.28	\$53.28	\$31.19	\$31.19	\$74.75	\$18.94	\$4.62	\$18.94	
Municipal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL	\$181.36	\$121.87	\$102.05	\$79.96	\$65.94	\$128.97	\$75.90	\$37.34	\$18.94	

Figure 17. CENTRAL CITY Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet				
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/				
						Retail	Office	Industrial	Institutional	
COUNTY DEBT SERVICE FUND										
Current Property Tax	\$131.29	\$70.73	\$50.54	\$50.54	\$35.58	\$86.15	\$90.51	\$51.99	\$0.00	
Intergovernmental Rev-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Intergovernmental Rev-Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Intergovernmental Rev-State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Intergovernmental Rev-State Co. Program Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Use of Property (rentals)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Recovery of Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
CAPITAL IMPROVEMENT FUND										
CIP Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
County Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
County Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
State-County State Aid Highway Rd Construc.	\$53.28	\$53.28	\$53.28	\$31.19	\$31.19	\$74.75	\$18.94	\$4.62	\$18.94	
Municipal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL	\$184.56	\$124.00	\$103.82	\$81.72	\$66.77	\$160.90	\$109.45	\$56.62	\$18.94	

COUNTY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **County** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 18. CENTRAL CITY Expenditure Projection Methodologies: COUNTY Operating Expenditures

PROPORTIONATE SHARE FACTORS				
OVERHEAD PROP SHARE	Residential	93%	Nonresidential	7%
RES/EMPS	Residential	80%	Nonresidential	20%
TRIPS	Residential	51%	Nonresidential	49%

EXPENDITURES

General Fund Expenditures
 MN Fiscal Disparities: Cost of Land Use

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL Board of County Commissioners	\$1,997,011	0.43%	POP AND JOBS	\$1,857,220	505,795	\$3.67	\$139,791	301,000	\$0.46	
Charter Commission	\$1,136	0.00%	POP AND JOBS	\$1,056	505,795	\$0.00	\$80	301,000	\$0.00	
Community Corrections	\$62,765,156	13.65%	POPULATION	\$62,765,156	505,795	\$124.09	\$0	N/A	\$0.00	
Contingent Acct	\$2,000,000	0.43%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
County Atty-Law Office	\$19,034,339	4.14%	POP AND JOBS	\$15,173,676	505,795	\$30.00	\$3,860,663	301,000	\$12.83	
County Atty-Child Support Enforcement	\$16,148,307	3.51%	POPULATION	\$16,148,307	505,795	\$31.93	\$0	N/A	\$0.00	
County Extension Services	\$65,813	0.01%	POPULATION	\$65,813	505,795	\$0.13	\$0	N/A	\$0.00	
County Manager	\$10,939,733	2.38%	POP AND JOBS	\$10,173,952	505,795	\$20.11	\$765,781	301,000	\$2.54	
District Court-Co Court Functions	\$3,618,708	0.79%	POPULATION	\$3,618,708	505,795	\$7.15	\$0	N/A	\$0.00	
General County Expenses	\$10,898,468	2.37%	POP AND JOBS	\$10,135,575	505,795	\$20.04	\$762,893	301,000	\$2.53	
Historical Society	\$90,757	0.02%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Medical Examiner	\$2,236,007	0.49%	POPULATION	\$2,236,007	505,795	\$4.42	\$0	N/A	\$0.00	
Misc Health	\$6,438,755	1.40%	POPULATION	\$6,438,755	505,795	\$12.73	\$0	N/A	\$0.00	
Parks and Recreation	\$9,184,686	2.00%	POPULATION	\$9,184,686	505,795	\$18.16	\$0	N/A	\$0.00	
Property Management	\$20,969,501	4.56%	POP AND JOBS	\$16,716,336	505,795	\$33.05	\$4,253,165	301,000	\$14.13	
Property Records and Revenue	\$15,500,877	3.37%	POP AND JOBS	\$12,356,893	505,795	\$24.43	\$3,143,984	301,000	\$10.45	
Public Health	\$31,127,718	6.77%	POPULATION	\$31,127,718	505,795	\$61.54	\$0	N/A	\$0.00	
Public Works-Road Related	\$10,449,990	2.27%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$13,822.74
Public Works-Other	\$6,271,979	1.36%	POP AND JOBS	\$4,999,857	505,795	\$9.89	\$1,272,122	301,000	\$4.23	
Sheriff-Support Services	\$4,078,182	0.89%	POP AND NONRES TRIPS	\$3,251,020	505,795	\$6.43	\$827,162	869,177	\$0.95	FORMULA
Sheriff-Volunteers in Public Safety	\$110,533	0.02%	POPULATION	\$110,533	505,795	\$0.22	\$0	N/A	\$0.00	
Sheriff-Courts	\$3,432,660	0.75%	POPULATION	\$3,432,660	505,795	\$6.79	\$0	N/A	\$0.00	
Sheriff-Court Security	\$4,199,961	0.91%	POPULATION	\$4,199,961	505,795	\$8.30	\$0	N/A	\$0.00	
Sheriff-Felony Apprehension	\$2,226,058	0.48%	POPULATION	\$2,226,058	505,795	\$4.40	\$0	N/A	\$0.00	
Sheriff-Gun Permits	\$260,475	0.06%	POPULATION	\$260,475	505,795	\$0.51	\$0	N/A	\$0.00	
Sheriff-Law Enforcement Ctr	\$17,729,338	3.86%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Sheriff-County Parks, Waterways & Facilities	\$4,145,503	0.90%	POPULATION	\$4,145,503	505,795	\$8.20	\$0	N/A	\$0.00	
Sheriff-Transportation/Hospital	\$2,892,230	0.63%	POPULATION	\$2,892,230	505,795	\$5.72	\$0	N/A	\$0.00	
Technology	\$5,820,690	1.27%	POP AND JOBS	\$5,413,242	505,795	\$10.70	\$407,448	301,000	\$1.35	\$5,820,690
Veterans Services	\$408,308	0.09%	POPULATION	\$408,308	505,795	\$0.81	\$0	N/A	\$0.00	
Other	\$0	0.00%	POP AND JOBS	\$0	505,795	\$0.00	\$0	301,000	\$0.00	
HUMAN SERVICES Community Human Services	\$170,465,968	37.07%	POPULATION	\$170,465,968	505,795	\$337.03	\$0	N/A	\$0.00	
EMERG. COMM. Emergency Communications	\$14,338,314	3.12%	POP AND JOBS	\$11,430,128	505,795	\$22.60	\$2,908,186	301,000	\$9.66	
Total Expenditures	\$459,847,161	100.00%								

Figure 19 CENTRAL CITY Expenditure Projection Methodologies: COUNTY Capital Expenditures

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
CAPITAL IMP/EQUIP REPLAC Capital Improvements-Paygo	\$2,350,000	5%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
DEBT SERVICE Debt Service	\$22,499,187	52%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
BY Dept. Community Corrections-Paygo	\$172,000	0%	POPULATION	\$172,000	505,795	\$0.34	\$0	N/A	\$0.00	
Community Human Services-Debt Service	\$360,000	1%	POPULATION	\$360,000	505,795	\$0.71	\$0	N/A	\$0.00	
Medcal Examiner	\$2,500	0%	POP AND JOBS	\$1,993	505,795	\$0.00	\$507	301,000	\$0.00	
Parks and Recreation-Debt Service	\$125,000	0%	POPULATION	\$125,000	505,795	\$0.25	\$0	N/A	\$0.00	
Parks and Recreation-Paygo	\$402,805	1%	POPULATION	\$402,805	505,795	\$0.80	\$0	N/A	\$0.00	
Property Management	\$785,000	2%	POP AND JOBS	\$625,781	505,795	\$1.24	\$159,219	301,000	\$0.53	
Public Works-Roads Related-Debt Service	\$80,000	0%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$105.82
Public Works-Roads Related-Paygo	\$13,500,000	31%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$17,857.14
Public Works-Other	\$0	0%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Sheriff-Paygo	\$263,100	1%	POP AND NONRES TRIPS	\$209,736	505,795	\$0.41	\$53,364	869,177	\$0.06	FORMULA
Buildings Impr-Property Mngt Paygo	\$1,751,412	4%	POP AND JOBS	\$1,396,180	505,795	\$2.76	\$355,232	301,000	\$1.18	
Buildings Impr-Paygo	\$850,000	2%	POP AND JOBS	\$677,598	505,795	\$1.34	\$172,402	301,000	\$0.57	
Other-Debt Service	\$20,000	0%	POP AND JOBS	\$15,943	505,795	\$0.03	\$4,057	301,000	\$0.01	
Total Capital Expenditures	\$43,161,004	100%								

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 20. CENTRAL CITY Expenditures per Prototype: COUNTY OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	GENERAL								
Board of County Commissioners	\$10.43	\$10.43	\$10.43	\$6.83	\$6.83	\$1.41	\$1.82	\$0.83	\$1.82
Charter Commission	\$0.01	\$0.01	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Corrections	\$352.42	\$352.42	\$352.42	\$230.81	\$230.81	\$0.00	\$0.00	\$0.00	\$0.00
Contingent Acct	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
County Atty-Law Office	\$85.20	\$85.20	\$85.20	\$55.80	\$55.80	\$38.87	\$50.18	\$23.00	\$50.18
County Atty-Child Support Enforcement	\$90.67	\$90.67	\$90.67	\$59.38	\$59.38	\$0.00	\$0.00	\$0.00	\$0.00
County Extension Services	\$0.37	\$0.37	\$0.37	\$0.24	\$0.24	\$0.00	\$0.00	\$0.00	\$0.00
County Manager	\$57.13	\$57.13	\$57.13	\$37.41	\$37.41	\$7.71	\$9.95	\$4.56	\$9.95
District Court-Co Court Functions	\$20.32	\$20.32	\$20.32	\$13.31	\$13.31	\$0.00	\$0.00	\$0.00	\$0.00
General County Expenses	\$56.91	\$56.91	\$56.91	\$37.27	\$37.27	\$7.68	\$9.92	\$4.55	\$9.92
Historical Society	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Medical Examiner	\$12.56	\$12.56	\$12.56	\$8.22	\$8.22	\$0.00	\$0.00	\$0.00	\$0.00
Misc Health	\$36.15	\$36.15	\$36.15	\$23.68	\$23.68	\$0.00	\$0.00	\$0.00	\$0.00
Parks and Recreation	\$51.57	\$51.57	\$51.57	\$33.78	\$33.78	\$0.00	\$0.00	\$0.00	\$0.00
Property Management	\$93.86	\$93.86	\$93.86	\$61.47	\$61.47	\$42.82	\$55.28	\$25.34	\$55.28
Property Records and Revenue	\$69.38	\$69.38	\$69.38	\$45.44	\$45.44	\$31.65	\$40.87	\$18.73	\$40.87
Public Health	\$174.78	\$174.78	\$174.78	\$114.47	\$114.47	\$0.00	\$0.00	\$0.00	\$0.00
Public Works-Road Related	\$39.70	\$39.70	\$39.70	\$23.24	\$23.24	\$55.71	\$14.11	\$3.44	\$14.11
Public Works-Other	\$28.07	\$28.07	\$28.07	\$18.39	\$18.39	\$12.81	\$16.54	\$7.58	\$16.54
Sheriff-Support Services	\$18.25	\$18.25	\$18.25	\$11.96	\$11.96	\$29.40	\$7.45	\$1.82	\$7.45
Sheriff-Volunteers in Public Safety	\$0.62	\$0.62	\$0.62	\$0.41	\$0.41	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-Courts	\$19.27	\$19.27	\$19.27	\$12.62	\$12.62	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-Court Security	\$23.58	\$23.58	\$23.58	\$15.44	\$15.44	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-Felony Apprehension	\$12.50	\$12.50	\$12.50	\$8.19	\$8.19	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-Gun Permits	\$1.46	\$1.46	\$1.46	\$0.96	\$0.96	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-Law Enforcement Ctr	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-County Parks, Waterways & Facilitie	\$23.28	\$23.28	\$23.28	\$15.24	\$15.24	\$0.00	\$0.00	\$0.00	\$0.00
Sheriff-Transportation/Hospital	\$16.24	\$16.24	\$16.24	\$10.64	\$10.64	\$0.00	\$0.00	\$0.00	\$0.00
Technology	\$30.39	\$30.39	\$30.39	\$19.91	\$19.91	\$4.10	\$5.30	\$2.43	\$5.30
Veterans Services	\$2.29	\$2.29	\$2.29	\$1.50	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HUMAN SERVICES									
Community Human Services	\$957.15	\$957.15	\$957.15	\$626.87	\$626.87	\$0.00	\$0.00	\$0.00	\$0.00
EMERG. COMM.									
Emergency Communications	\$64.18	\$64.18	\$64.18	\$42.03	\$42.03	\$29.28	\$37.80	\$17.33	\$37.80
Total Expenditures	\$2,348.76	\$2,348.76	\$2,348.76	\$1,535.51	\$1,535.51	\$261.43	\$249.21	\$109.62	\$249.21

Figure 21. CENTRAL CITY Expenditures per Prototype: COUNTY OUTPUTS for Capital Expenditures

		Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		SFD		SFD	Townhouse	Multifamily	Commercial/			
		High Value	Average Value	Low Value	Unit	Unit	Retail	Office	Industrial	Institutional
CAPITAL IMP/EQUIP REPLACE	Capital Improvements-Paygo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
BY Dept.	Community Corrections-Paygo	\$0.97	\$0.97	\$0.97	\$0.63	\$0.63	\$0.00	\$0.00	\$0.00	\$0.00
	Community Human Services-Debt Service	\$2.02	\$2.02	\$2.02	\$1.32	\$1.32	\$0.00	\$0.00	\$0.00	\$0.00
	Medcal Examiner	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01	\$0.00	\$0.01
	Parks and Recreation-Debt Service	\$0.70	\$0.70	\$0.70	\$0.46	\$0.46	\$0.00	\$0.00	\$0.00	\$0.00
	Parks and Recreation-Paygo	\$2.26	\$2.26	\$2.26	\$1.48	\$1.48	\$0.00	\$0.00	\$0.00	\$0.00
	Property Management	\$3.51	\$3.51	\$3.51	\$2.30	\$2.30	\$1.60	\$2.07	\$0.95	\$2.07
	Public Works-Roads Related-Debt Service	\$0.30	\$0.30	\$0.30	\$0.18	\$0.18	\$0.43	\$0.11	\$0.03	\$0.11
	Public Works-Roads Related-Paygo	\$51.29	\$51.29	\$51.29	\$30.02	\$30.02	\$71.97	\$18.23	\$4.45	\$18.23
	Public Works-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff-Paygo	\$1.18	\$1.18	\$1.18	\$0.77	\$0.77	\$1.90	\$0.48	\$0.12	\$0.48
	Buildings Impr-Property Mngt Paygo	\$7.84	\$7.84	\$7.84	\$5.13	\$5.13	\$3.58	\$4.62	\$2.12	\$4.62
	Buildings Impr-Paygo	\$3.80	\$3.80	\$3.80	\$2.49	\$2.49	\$1.74	\$2.24	\$1.03	\$2.24
	Other-Debt Service	\$0.09	\$0.09	\$0.09	\$0.06	\$0.06	\$0.04	\$0.05	\$0.02	\$0.05
	Total Capital Expenditures	\$73.98	\$73.98	\$73.98	\$44.86	\$44.86	\$81.25	\$27.81	\$8.71	\$27.81

SCHOOL DISTRICT REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **Schools** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 22. CENTRAL CITY Revenue Projection Methodologies: SCHOOLS Operating Revenues

Revenues										
REVENUES										
MN Fiscal Disparities: Cost of Land Use										
SCHOOLS										
Revenue Category		FY 2010 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
General Fund	Local Levy	\$71,741,220	15.13%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local	\$5,081,648	1.07%	TOTAL ENROLLMENT	\$5,081,648	37,765	\$134.56	\$0.00	N/A	\$0.00
	State	\$375,385,589	79.15%	TOTAL ENROLLMENT	\$375,385,589	37,765	\$9,940.04	\$0.00	N/A	\$0.00
	Federal	\$3,150,000	0.66%	TOTAL ENROLLMENT	\$3,150,000	37,765	\$83.41	\$0.00	N/A	\$0.00
Community Svcs Fund	Local Levy	\$3,503,735	0.74%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local	\$4,623,491	0.97%	TOTAL ENROLLMENT	\$4,623,491	37,765	\$122.43	\$0.00	N/A	\$0.00
	State	\$10,235,891	2.16%	TOTAL ENROLLMENT	\$10,235,891	37,765	\$271.04	\$0.00	N/A	\$0.00
	Federal	\$570,500	0.12%	TOTAL ENROLLMENT	\$570,500	37,765	\$15.11	\$0.00	N/A	\$0.00
TOTAL		\$474,292,074	100.00%							

Figure 23. CENTRAL CITY Revenue Projection Methodologies: SCHOOLS Capital Revenues

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service Fund	Local Levy	\$35,814,160	90.11%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local	\$196,225	0.49%	TOTAL ENROLLMENT	\$196,225	37,765	\$5.20	\$0.00	N/A	\$0.00
	State	\$3,732,577	9.39%	TOTAL ENROLLMENT	\$3,732,577	37,765	\$98.84	\$0.00	N/A	\$0.00
TOTAL		\$39,742,962	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **Schools** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 24. CENTRAL CITY Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet				
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional	
General Fund	Local Levy	\$990.66	\$542.04	\$392.49	\$392.49	\$250.56	\$389.10	\$408.05	\$235.37	\$0.00
	Other Local	\$55.69	\$55.69	\$55.69	\$24.68	\$24.68	\$0.00	\$0.00	\$0.00	\$0.00
	State	\$4,114.02	\$4,114.02	\$4,114.02	\$1,823.01	\$1,823.01	\$0.00	\$0.00	\$0.00	\$0.00
	Federal	\$34.52	\$34.52	\$34.52	\$15.30	\$15.30	\$0.00	\$0.00	\$0.00	\$0.00
Community Svcs Fund	Local Levy	\$46.43	\$25.40	\$18.40	\$18.40	\$11.74	\$18.24	\$19.13	\$11.03	\$0.00
	Other Local	\$50.67	\$50.67	\$50.67	\$22.45	\$22.45	\$0.00	\$0.00	\$0.00	\$0.00
	State	\$112.18	\$112.18	\$112.18	\$49.71	\$49.71	\$0.00	\$0.00	\$0.00	\$0.00
	Federal	\$6.25	\$6.25	\$6.25	\$2.77	\$2.77	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5,410.43	\$4,940.78	\$4,784.22	\$2,348.80	\$2,200.22		\$407.33	\$427.18	\$246.40	\$0.00
Fiscal Disparities Revenue Alloca	\$91	\$159	\$212	\$91	\$182		\$0	\$0	\$0	\$0
GRAND TOTAL	\$5,501.18	\$5,099.59	\$4,995.97	\$2,439.63	\$2,381.87		\$407.33	\$427.18	\$246.40	\$0.00

Figure 25. CENTRAL CITY Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	<i>General Fund</i>								
Local Levy	\$1,134.39	\$621.56	\$450.62	\$450.62	\$289.31	\$639.74	\$671.40	\$386.64	\$0.00
Other Local	\$55.69	\$55.69	\$55.69	\$24.68	\$24.68	\$0.00	\$0.00	\$0.00	\$0.00
State	\$4,114.02	\$4,114.02	\$4,114.02	\$1,823.01	\$1,823.01	\$0.00	\$0.00	\$0.00	\$0.00
Federal	\$34.52	\$34.52	\$34.52	\$15.30	\$15.30	\$0.00	\$0.00	\$0.00	\$0.00
<i>Community Svcs Fund</i>									
Local Levy	\$53.17	\$29.13	\$21.12	\$21.12	\$13.56	\$29.98	\$31.47	\$18.12	\$0.00
Other Local	\$50.67	\$50.67	\$50.67	\$22.45	\$22.45	\$0.00	\$0.00	\$0.00	\$0.00
State	\$112.18	\$112.18	\$112.18	\$49.71	\$49.71	\$0.00	\$0.00	\$0.00	\$0.00
Federal	\$6.25	\$6.25	\$6.25	\$2.77	\$2.77	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5,560.90	\$5,024.03	\$4,845.07	\$2,409.65	\$2,240.79	\$669.73	\$702.87	\$404.77	\$0.00

Figure 26. CENTRAL CITY Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	<i>Debt Service Fund</i>								
Local Levy	\$545.63	\$298.54	\$216.17	\$216.17	\$138.00	\$214.30	\$224.75	\$129.64	\$0.00
Other Local	\$2.15	\$2.15	\$2.15	\$0.95	\$0.95	\$0.00	\$0.00	\$0.00	\$0.00
State	\$40.91	\$40.91	\$40.91	\$18.13	\$18.13	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$588.69	\$341.60	\$259.23	\$235.25	\$157.08	\$214.30	\$224.75	\$129.64	\$0.00

Figure 27. CENTRAL CITY Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	<i>Debt Service Fund</i>								
Local Levy	\$624.80	\$342.34	\$248.19	\$248.19	\$159.35	\$352.36	\$369.79	\$212.95	\$0.00
Other Local	\$2.15	\$2.15	\$2.15	\$0.95	\$0.95	\$0.00	\$0.00	\$0.00	\$0.00
State	\$40.91	\$40.91	\$40.91	\$18.13	\$18.13	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$667.85	\$385.40	\$291.25	\$267.27	\$178.43	\$352.36	\$369.79	\$212.95	\$0.00

SCHOOL DISTRICT EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **Schools** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 28. CENTRAL CITY Expenditure Projection Methodologies: SCHOOLS Operating Expenditures

EXPENDITURES									
Expenditures									
MN Fiscal Disparities: Cost of Land Use									
SCHOOLS									
Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL FUND Salaries and Wages	\$283,181,169	59.58%	TOTAL ENROLLMENT	\$283,181,169	37,765	\$7,498.51	\$0.00	N/A	\$0.00
Employee Benefits	\$98,602,565	20.75%	TOTAL ENROLLMENT	\$98,602,565	37,765	\$2,610.95	\$0.00	N/A	\$0.00
Purchased Services	\$28,477,386	5.99%	TOTAL ENROLLMENT	\$28,477,386	37,765	\$754.07	\$0.00	N/A	\$0.00
Transportation Contracts	\$18,868,852	3.97%	TOTAL ENROLLMENT	\$18,868,852	37,765	\$499.64	\$0.00	N/A	\$0.00
Supplies and Materials	\$19,930,043	4.19%	TOTAL ENROLLMENT	\$19,930,043	37,765	\$527.74	\$0.00	N/A	\$0.00
Capital Expenditures	\$4,664,626	0.98%	TOTAL ENROLLMENT	\$4,664,626	37,765	\$123.52	\$0.00	N/A	\$0.00
Other Expenditures	\$2,133,816	0.45%	TOTAL ENROLLMENT	\$2,133,816	37,765	\$56.50	\$0.00	N/A	\$0.00
COMMUNITY SERVICE Salaries and Wages	\$11,144,158	2.34%	TOTAL ENROLLMENT	\$11,144,158	37,765	\$295.09	\$0.00	N/A	\$0.00
Employee Benefits	\$3,498,896	0.74%	TOTAL ENROLLMENT	\$3,498,896	37,765	\$92.65	\$0.00	N/A	\$0.00
Purchased Services	\$4,339,077	0.91%	TOTAL ENROLLMENT	\$4,339,077	37,765	\$114.90	\$0.00	N/A	\$0.00
Supplies and Materials	\$447,021	0.09%	TOTAL ENROLLMENT	\$447,021	37,765	\$11.84	\$0.00	N/A	\$0.00
Capital Expenditures	\$0	0.00%	TOTAL ENROLLMENT	\$0	37,765	\$0.00	\$0.00	N/A	\$0.00
Other Expenditures	\$4,465	0.00%	TOTAL ENROLLMENT	\$4,465	37,765	\$0.12	\$0.00	N/A	\$0.00
Total School Operating Expenditures	\$475,292,074	100.00%							

Figure 29 CENTRAL CITY Expenditure Projection Methodologies: SCHOOLS Capital Expenditures

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service	\$39,324,047	100%	TOTAL ENROLLMENT	\$39,324,047	37,765	\$1,041.28	\$0.00	N/A	\$0.00
Total School Capital Expenditures	\$39,324,047	100%							

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 30. CENTRAL CITY Expenditures per Prototype: SCHOOLS OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	GENERAL FUND								
Salaries and Wages	\$3,103.51	\$3,103.51	\$3,103.51	\$1,375.23	\$1,375.23	\$0.00	\$0.00	\$0.00	\$0.00
Employee Benefits	\$1,080.63	\$1,080.63	\$1,080.63	\$478.85	\$478.85	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services	\$312.10	\$312.10	\$312.10	\$138.30	\$138.30	\$0.00	\$0.00	\$0.00	\$0.00
Transportation Contracts	\$206.79	\$206.79	\$206.79	\$91.63	\$91.63	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Materials	\$218.42	\$218.42	\$218.42	\$96.79	\$96.79	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$51.12	\$51.12	\$51.12	\$22.65	\$22.65	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$23.39	\$23.39	\$23.39	\$10.36	\$10.36	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY SERVICES FUND									
Salaries and Wages	\$122.13	\$122.13	\$122.13	\$54.12	\$54.12	\$0.00	\$0.00	\$0.00	\$0.00
Employee Benefits	\$38.35	\$38.35	\$38.35	\$16.99	\$16.99	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services	\$47.55	\$47.55	\$47.55	\$21.07	\$21.07	\$0.00	\$0.00	\$0.00	\$0.00
Supplies and Materials	\$4.90	\$4.90	\$4.90	\$2.17	\$2.17	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.05	\$0.05	\$0.05	\$0.02	\$0.02	\$0.00	\$0.00	\$0.00	\$0.00
Total School Operating Expenditures	\$5,208.94	\$5,208.94	\$5,208.94	\$2,308.19	\$2,308.19	\$0.00	\$0.00	\$0.00	\$0.00

Figure 31. CENTRAL CITY Expenditures per Prototype: SCHOOLS OUTPUTS for Capital Expenditures

	<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
	<i>Single Family Higher Value</i>	<i>Single Family Median Value</i>	<i>Single Family Lower Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/ Retail</i>	<i>Office</i>	<i>Industrial</i>	<i>Institutional</i>
Debt Service	\$430.97	\$430.97	\$430.97	\$190.97	\$190.97	\$0.00	\$0.00	\$0.00	\$0.00
Total School Capital Expenditures	\$430.97	\$430.97	\$430.97	\$190.97	\$190.97	\$0.00	\$0.00	\$0.00	\$0.00

CASE EXAMPLE 2: DEVELOPED CITY (NET CONTRIBUTOR)

PROTOTYPE DETAIL

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below.

Figure 32. DEVELOPED CITY Prototype Detail

RESIDENTIAL PROTOTYPES

	Land Use Prototype	Market Value Per Unit [1]	Persons Per Unit [2]	Students Per Unit [3]	Vehicle Trips Per Unit [4]
1	Single Family (SF) (Homestead)	\$350,000	2.56	0.422	4.79
2	Single Family (SF) (Homestead)	\$200,000	2.56	0.422	4.79
3	Single Family (SF) (Homestead)	\$150,000	2.56	0.422	4.79
4	Multifamily/Condo (Homestead)	\$150,000	1.62	0.133	3.33
5	Apartment (4+ Units)	\$75,000	1.62	0.133	3.33

[1] Met Council Database; TischlerBise analysis

[2] U.S. Census, American Community Survey, 2005-09 Five-Yr Estimates

[3] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates for Hennepin County; TischlerBise analysis

[4] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to residential unit.

	Land Use Prototype	Market Value Per Sq. Ft. [1]	Prototype Size (SF)	Market Value Per Property	Employees Per 1,000 SF [2]	Vehicle Trips Per 1,000 SF [3]
1	Commercial/Retail	\$90	75,000	\$6,750,000	2.50	22.41
2	Offices	\$80	100,000	\$8,000,000	3.70	6.67
3	Industrial	\$55	60,000	\$3,300,000	1.79	1.91
4	Institutional (Tax-Exempt)	\$60	30,000	\$1,800,000	3.70	6.67

[1] Met Council Database; TischlerBise analysis

[2] Institute of Transportation Engineers; Urban Land Institute

[3] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to nonresidential.

CITY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **City** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 33. DEVELOPED CITY Revenue Projection Methodologies: CITY Operating Revenues

PROPORTIONATE SHARE FACTORS
 Residential 71% Nonresidential 29%

Revenues

REVENUES

MN Fiscal Disparities: Cost of Land Use
 DEVELOPED CITY REVENUES

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL FUND									
Property Taxes	\$35,607,226	65.41%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
Hotel-Motel Admissions Tax	\$6,325,000	11.62%	POP AND JOBS	\$4,471,563	82,893	\$53.94	\$1,853,437	86,323	\$21.47
Building Permit Fees	\$2,242,000	4.12%	POP AND JOBS	\$1,585,019	82,893	\$19.12	\$656,981	86,323	\$7.61
License Fees	\$1,550,000	2.85%	POP AND JOBS	\$1,095,798	82,893	\$13.22	\$454,202	86,323	\$5.26
Fines & Forfeits	\$1,200,000	2.20%	POP AND JOBS	\$848,360	82,893	\$10.23	\$351,640	86,323	\$4.07
Program Income	\$2,019,351	3.71%	POPULATION	\$2,019,351	82,893	\$24.36	\$0	N/A	\$0.00
Intergovernmental Revenue	\$2,154,032	3.96%	POPULATION	\$2,154,032	82,893	\$25.99	\$0	N/A	\$0.00
Interest Earnings	\$280,000	0.51%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Miscellaneous Revenues	\$462,889	0.85%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Transfers from Other Funds	\$2,595,566	4.77%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL	\$54,436,064	100.00%							

Figure 34. DEVELOPED CITY Revenue Projection Methodologies: CITY Capital Revenues

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service	Special Assessments	\$3,000,000	33.65%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Tax Levy	\$3,573,935	40.09%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Interest on Investments	\$200,000	2.24%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Federal Reimbursement	\$127,480	1.43%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Cap Revenues	Municipal State Aid (MSA)	\$958,800	10.76%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	Pavement Management Tax Levy	\$1,054,175	11.83%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
TOTAL		\$8,914,390	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **City** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 35. DEVELOPED CITY Revenues per Prototype: CITY OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail Office Industrial Institutional			
	Property Taxes	\$1,259.58	\$670.00	\$473.48	\$473.48	\$342.18	\$349.07	\$310.56	\$212.07
Hotel-Motel Admissions Tax	\$138.10	\$138.10	\$138.10	\$87.39	\$87.39	\$53.68	\$79.34	\$38.51	\$79.34
Building Permit Fees	\$48.95	\$48.95	\$48.95	\$30.98	\$30.98	\$19.03	\$28.12	\$13.65	\$28.12
License Fees	\$33.84	\$33.84	\$33.84	\$21.42	\$21.42	\$13.15	\$19.44	\$9.44	\$19.44
Fines & Forfeits	\$26.20	\$26.20	\$26.20	\$16.58	\$16.58	\$10.18	\$15.05	\$7.31	\$15.05
Program Income	\$62.36	\$62.36	\$62.36	\$39.46	\$39.46	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$66.52	\$66.52	\$66.52	\$42.10	\$42.10	\$0.00	\$0.00	\$0.00	\$0.00
Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,635.55	\$1,045.98	\$849.45	\$711.40	\$580.10	\$445.11	\$452.52	\$280.97	\$141.96
Fiscal Disparities Revenue Allocation	\$108	\$188	\$251	\$101	\$201	\$0	\$0	\$0	\$0
GRAND TOTAL	\$1,743.12	\$1,234.23	\$1,100.45	\$811.91	\$781.13	\$445.11	\$452.52	\$280.97	\$141.96

Figure 36. DEVELOPED CITY Revenues per Prototype: CITY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail Office Industrial Institutional			
	Property Taxes	\$1,043.26	\$550.41	\$386.12	\$386.12	\$283.85	\$541.97	\$482.17	\$329.27
Hotel-Motel Admissions Tax	\$138.10	\$138.10	\$138.10	\$87.39	\$87.39	\$53.68	\$79.34	\$38.51	\$79.34
Building Permit Fees	\$48.95	\$48.95	\$48.95	\$30.98	\$30.98	\$19.03	\$28.12	\$13.65	\$28.12
License Fees	\$33.84	\$33.84	\$33.84	\$21.42	\$21.42	\$13.15	\$19.44	\$9.44	\$19.44
Fines & Forfeits	\$26.20	\$26.20	\$26.20	\$16.58	\$16.58	\$10.18	\$15.05	\$7.31	\$15.05
Program Income	\$62.36	\$62.36	\$62.36	\$39.46	\$39.46	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$66.52	\$66.52	\$66.52	\$42.10	\$42.10	\$0.00	\$0.00	\$0.00	\$0.00
Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,419.23	\$926.38	\$762.10	\$624.04	\$521.77	\$638.01	\$624.13	\$398.16	\$141.96

Figure 37. DEVELOPED CITY Revenues per Prototype: CITY OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/			
						Retail	Office	Industrial	Institutional
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Levy	\$113.51	\$60.38	\$42.67	\$42.67	\$30.84	\$31.46	\$27.99	\$19.11	\$0.00
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal State Aid (MSA)	\$23.98	\$23.98	\$23.98	\$16.66	\$16.66	\$11.69	\$3.48	\$1.00	\$3.48
Pavement Management Tax Levy	\$33.48	\$17.81	\$12.59	\$12.59	\$9.10	\$9.28	\$8.26	\$5.64	\$0.00
TOTAL	\$170.97	\$102.17	\$79.23	\$71.92	\$56.59	\$52.42	\$39.72	\$25.75	\$3.48

Figure 38. DEVELOPED CITY Revenues per Prototype: CITY OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/			
						Retail	Office	Industrial	Institutional
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Levy	\$94.02	\$49.60	\$34.80	\$34.80	\$25.58	\$48.84	\$43.45	\$29.67	\$0.00
Interest on Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Municipal State Aid (MSA)	\$23.98	\$23.98	\$23.98	\$16.66	\$16.66	\$11.69	\$3.48	\$1.00	\$3.48
Pavement Management Tax Levy	\$27.73	\$14.63	\$10.26	\$10.26	\$7.55	\$14.41	\$12.82	\$8.75	\$0.00
TOTAL	\$145.73	\$88.21	\$69.04	\$61.72	\$49.79	\$74.93	\$59.75	\$39.42	\$3.48

CITY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **City** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Population and Trips (nonresidential trips). Capital expenditures are shown separately.

Figure 39. DEVELOPED CITY Expenditure Projection Methodologies: CITY Operating Expenditures

PROPORTIONATE SHARE FACTORS			Retail	Non-Retail
POLICE CALLS FOR SERVICE	Residential	63%	28%	9%
RES/EMPS	Residential	71%	29%	
TRIPS	Residential	37%	63%	

EXPENDITURES

EXPENDITURES
 MN Fiscal Disparities: Cost of Land Use
 DEVELOPED CITY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL FUND General Government	\$527,384	0.97%	POP AND JOBS	\$372,843	82,893	\$4.50	\$154,541	86,323	\$1.79
City Manager	\$325,963	0.60%	POP AND JOBS	\$230,445	82,893	\$2.78	\$95,518	86,323	\$1.11
Legal	\$1,132,400	2.08%	POP AND JOBS	\$800,569	82,893	\$9.66	\$331,831	86,323	\$3.84
Human Resources	\$689,838	1.27%	POP AND JOBS	\$487,692	82,893	\$5.88	\$202,146	86,323	\$2.34
Finance	\$958,177	1.76%	POP AND JOBS	\$677,399	82,893	\$8.17	\$280,778	86,323	\$3.25
Public Safety-Police	\$20,339,481	37.36%	POLICE CALLS	\$12,828,093	28,381	\$451.99	\$7,511,388	16,619	\$451.99
Public Safety-Fire	\$2,684,717	4.93%	POP AND NONRES TRIPS	\$1,898,005	82,893	\$22.90	\$786,712	275,806	\$2.85
Community Development	\$6,195,991	11.38%	POP AND JOBS	\$4,380,358	82,893	\$52.84	\$1,815,633	86,323	\$21.03
Community Services	\$8,856,769	16.27%	POPULATION	\$8,856,769	82,893	\$106.85	\$0	N/A	\$0.00
Public Works-Road Related	\$8,692,681	15.97%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$10,600.83
Public Works-Parks Maintenance	\$2,868,944	5.27%	POPULATION	\$2,868,944	82,893	\$34.61	\$0	N/A	\$0.00
Public Works-Other	\$337,341	0.62%	POP AND JOBS	\$238,489	82,893	\$2.88	\$98,852	86,323	\$1.15
Technical Services Group	\$2,404,070	4.42%	POP AND JOBS	\$1,699,597	82,893	\$20.50	\$704,473	86,323	\$8.16
Contingency	\$1,411,350	2.59%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Estimated Unexpended	(\$3,364,042)	-6.18%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Transfers Out	\$375,000	0.69%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Total General Fund Expenditures	\$54,436,064	100.00%							

Figure 40 DEVELOPED CITY Expenditure Projection Methodologies: CITY Capital Expenditures

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
Capital Expenditures-Transportation (Avg Ann/D	\$7,215,825	97%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$8,799.79
Other Gen Govt (LOCAL Sources)	\$200,000	3%	POP AND JOBS	\$141,393	82,893	\$1.71	\$58,607	86,323	\$0.68	
Total Capital Expenditures (Locally Funded)	\$7,415,825	100%								

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the City level of government.

Figure 41. DEVELOPED CITY Expenditures per Prototype: CITY OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
General Government	\$11.51	\$11.51	\$11.51	\$7.29	\$7.29	\$4.48	\$6.62	\$3.21	\$6.62
City Manager	\$7.12	\$7.12	\$7.12	\$4.50	\$4.50	\$2.77	\$4.09	\$1.98	\$4.09
Legal	\$24.72	\$24.72	\$24.72	\$15.65	\$15.65	\$9.61	\$14.20	\$6.89	\$14.20
Human Resources	\$15.06	\$15.06	\$15.06	\$9.53	\$9.53	\$5.85	\$8.65	\$4.20	\$8.65
Finance	\$20.92	\$20.92	\$20.92	\$13.24	\$13.24	\$8.13	\$12.02	\$5.83	\$12.02
Public Safety-Police	\$396.17	\$396.17	\$396.17	\$250.70	\$250.70	\$706.78	\$128.59	\$36.82	\$128.59
Public Safety-Fire	\$58.62	\$58.62	\$58.62	\$37.09	\$37.09	\$63.92	\$19.03	\$5.45	\$19.03
Community Development	\$135.28	\$135.28	\$135.28	\$85.61	\$85.61	\$52.58	\$77.72	\$37.72	\$77.72
Community Services	\$273.53	\$273.53	\$273.53	\$173.09	\$173.09	\$0.00	\$0.00	\$0.00	\$0.00
Public Works-Road Related	\$217.37	\$217.37	\$217.37	\$151.05	\$151.05	\$105.95	\$31.53	\$9.03	\$31.53
Public Works-Parks Maintenance	\$88.60	\$88.60	\$88.60	\$56.07	\$56.07	\$0.00	\$0.00	\$0.00	\$0.00
Public Works-Other	\$7.37	\$7.37	\$7.37	\$4.66	\$4.66	\$2.86	\$4.23	\$2.05	\$4.23
Technical Services Group	\$52.49	\$52.49	\$52.49	\$33.22	\$33.22	\$20.40	\$30.16	\$14.64	\$30.16
Contingency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Estimated Unexpended	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total General Fund Expenditures	\$1,308.76	\$1,308.76	\$1,308.76	\$841.69	\$841.69	\$983.34	\$336.84	\$127.83	\$336.84

Figure 42. DEVELOPED CITY Expenditures per Prototype: CITY OUTPUTS for Capital Expenditures

	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
Capital Expenditures-Transportation (Avg Ann	\$180.44	\$180.44	\$180.44	\$125.39	\$125.39	\$87.95	\$26.18	\$7.50	\$26.18
Other Gen Govt (LOCAL Sources)	\$4.37	\$4.37	\$4.37	\$2.76	\$2.76	\$4.26	\$6.30	\$3.06	\$6.30
Total Capital Expenditures (Locally Funded)	\$184.81	\$184.81	\$184.81	\$128.15	\$128.15	\$92.21	\$32.48	\$10.55	\$32.48

COUNTY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **County** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 43. DEVELOPED CITY Revenue Projection Methodologies: COUNTY Operating Revenues

PROPORTIONATE SHARE FACTORS
 Residential 78% Nonresidential 22%

Revenues
 REVENUES
 MN Fiscal Disparities: Cost of Land Use
 COUNTY REVENUES

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
COUNTY REVENUE									
Current Property Tax	\$316,325,966	32.00%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
Nonproperty Tax	\$6,525,369	0.66%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<i>Federal</i> Highway Aids	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Human Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$29,723,001	3.01%	POPULATION	\$29,723,001	1,155,495	\$25.72	\$0	N/A	\$0.00
<i>State</i> County Program Aid	\$5,548,385	0.56%	POPULATION	\$5,548,385	1,155,495	\$4.80	\$0	N/A	\$0.00
Highway Participation	\$14,813,582	1.50%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
Community Corrections	\$19,019,999	1.92%	POPULATION	\$19,019,999	1,155,495	\$16.46	\$0	N/A	\$0.00
Community Health	\$0	0.00%	POPULATION	\$0	1,155,495	\$0.00	\$0	N/A	\$0.00
Human Services	\$0	0.00%	POPULATION	\$0	1,155,495	\$0.00	\$0	N/A	\$0.00
Public Defender	\$8,625,000	0.87%	POPULATION	\$8,625,000	1,155,495	\$7.46	\$0	N/A	\$0.00
Other	\$11,015,716	1.11%	POPULATION	\$11,015,716	1,155,495	\$9.53	\$0	N/A	\$0.00
<i>Local Intergovt</i> Other Intergovernmental	\$1,129,261	0.11%	POP AND JOBS	\$876,878	1,155,495	\$0.76	\$252,383	796,245	\$0.32
<i>Other Revenue</i> Interest on Investment	\$10,000,000	1.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Fees and Services	\$49,912,166	5.05%	POP AND JOBS	\$47,416,558	1,155,495	\$41.04	\$2,495,608	796,245	\$3.13
Fines and Forfeitures	\$78,800	0.01%	POPULATION	\$78,800	1,155,495	\$0.07	\$0	N/A	\$0.00
Licensing and Permits	\$5,180,199	0.52%	POP AND JOBS	\$4,022,457	1,155,495	\$3.48	\$1,157,742	796,245	\$1.45
Bond Proceeds	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$67,375,230	6.82%	POP AND JOBS	\$52,317,287	1,155,495	\$45.28	\$15,057,943	796,245	\$18.91
HUMAN SERVICES									
Current Property Tax	\$204,957,839	20.73%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
Nonproperty Tax	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<i>Federal</i> Highway Aids	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Human Services	\$126,950,000	12.84%	POPULATION	\$126,950,000	1,155,495	\$109.87	\$0	N/A	\$0.00
Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<i>State</i> County Program Aid	\$3,522,321	0.36%	POPULATION	\$3,522,321	1,155,495	\$3.05	\$0	N/A	\$0.00
Highway Participation	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Community Corrections	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Community Health	\$2,212,000	0.22%	POPULATION	\$2,212,000	1,155,495	\$1.91	\$0	N/A	\$0.00
Human Services	\$52,839,000	5.34%	POPULATION	\$52,839,000	1,155,495	\$45.73	\$0	N/A	\$0.00
Public Defender	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<i>Local Intergovt</i> Other Governmental	\$1,645,000	0.17%	POPULATION	\$1,645,000	1,155,495	\$1.42	\$0	N/A	\$0.00
<i>Other Revenue</i> Interest on Investment	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Fees and Services	\$46,694,000	4.72%	POPULATION	\$46,694,000	1,155,495	\$40.41	\$0	N/A	\$0.00
Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Licensing and Permits	\$1,263,000	0.13%	POPULATION	\$1,263,000	1,155,495	\$1.09	\$0	N/A	\$0.00
Bond Proceeds	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other	\$3,270,000	0.33%	POPULATION	\$3,270,000	1,155,495	\$2.83	\$0	N/A	\$0.00

APPENDIX F: Cost and Revenue Factors
Cost of Land Use Fiscal Impact Analysis for the Study of the Fiscal Disparities Program
For the Minnesota Department of Revenue

LIBRARY	Current Property Tax	\$54,074,001	5.47%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Nonproperty Tax	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	<i>Federal</i>									
	Highway Aids	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Human Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	<i>State</i>									
	County Program Aid	\$929,294	0.09%	POPULATION	\$929,294	1,155,495	\$0.80	\$0	N/A	\$0.00
	Highway Participation	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Community Corrections	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Community Health	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Human Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Public Defender	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other	\$933,844	0.09%	POPULATION	\$933,844	1,155,495	\$0.81	\$0	N/A	\$0.00
	<i>Local Intergovt</i>									
	Other Governmental	\$5,850,312	0.59%	POPULATION	\$5,850,312	1,155,495	\$5.06	\$0	N/A	\$0.00
	<i>Other Revenue</i>									
	Interest on Investment	\$142,305	0.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Fees and Services	\$300,000	0.03%	POPULATION	\$300,000	1,155,495	\$0.26	\$0	N/A	\$0.00
	Fines and Forfeitures	\$1,752,097	0.18%	pop	N/A	N/A	\$0.00	N/A	N/A	\$0.00
Licensing and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Bond Proceeds	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other	\$3,478,709	0.35%	POPULATION	\$3,478,709	1,155,495	\$3.01	\$0	N/A	\$0.00	
TOTAL		\$988,625,834	100.00%							

Figure 44. DEVELOPED CITY Revenue Projection Methodologies: COUNTY Capital Revenues

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
CAPITAL IMPROVEMENT										
Current Property Tax	\$1,611,000	0.68%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
Nonproperty Tax	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
<i>Federal</i> Highway Aids	\$6,262,000	2.65%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$4,092.81
Human Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other	\$400,000	0.17%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
<i>State</i> County Program Aid	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Highway Participation	\$24,554,000	10.40%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$16,048.37
Community Corrections	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Community Health	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Human Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Public Defender	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other	\$7,020,000	2.97%	POPULATION	\$7,020,000	1,155,495	\$6.08	\$0	N/A	\$0.00	
<i>Local Intergovt</i> Other Governmental	\$14,087,000	5.97%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
<i>Other Revenue</i> Interest on Investment	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Fees and Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Licensing and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Bond Proceeds	\$57,442,000	24.33%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other	\$23,379,669	9.90%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
DEBT MANAGEMENT										
Current Property Tax	\$71,147,168	30.13%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
Nonproperty Tax	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
<i>Federal</i>	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
<i>State</i>	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other Governmental	\$5,847,951	2.48%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Interest on Investment	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Fees and Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Licensing and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Bond Proceeds	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Other	\$24,371,383	10.32%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
TOTAL CAPITAL AND DEBT SERVICE	\$236,122,171	100.00%								

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **County** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 45. DEVELOPED CITY Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
COUNTY REVENUE	Current Property Tax	\$769.87	\$409.51	\$289.39	\$289.39	\$209.14	\$213.36	\$189.81	\$129.62	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Highway Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$65.85	\$65.85	\$65.85	\$41.67	\$41.67	\$0.00	\$0.00	\$0.00	\$0.00
State	County Program Aid	\$12.29	\$12.29	\$12.29	\$7.78	\$7.78	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$27.99	\$27.99	\$27.99	\$19.45	\$19.45	\$21.83	\$6.50	\$1.86	\$6.50
	Community Corrections	\$42.14	\$42.14	\$42.14	\$26.67	\$26.67	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$19.11	\$19.11	\$19.11	\$12.09	\$12.09	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$24.41	\$24.41	\$24.41	\$15.44	\$15.44	\$0.00	\$0.00	\$0.00	\$0.00
Local Intergovt	Other Intergovernmental	\$1.94	\$1.94	\$1.94	\$1.23	\$1.23	\$0.79	\$1.17	\$0.57	\$1.17
Other Revenue	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$105.05	\$105.05	\$105.05	\$66.48	\$66.48	\$7.84	\$11.58	\$5.62	\$11.58
	Fines and Forfeitures	\$0.17	\$0.17	\$0.17	\$0.11	\$0.11	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$8.91	\$8.91	\$8.91	\$5.64	\$5.64	\$3.64	\$5.37	\$2.61	\$5.37
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$115.91	\$115.91	\$115.91	\$73.35	\$73.35	\$47.28	\$69.88	\$33.92	\$69.88
HUMAN SERVICES	Current Property Tax	\$498.82	\$265.34	\$187.51	\$187.51	\$135.51	\$138.24	\$122.99	\$83.99	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Highway Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$281.26	\$281.26	\$281.26	\$177.98	\$177.98	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State	County Program Aid	\$7.80	\$7.80	\$7.80	\$4.94	\$4.94	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$4.90	\$4.90	\$4.90	\$3.10	\$3.10	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$117.06	\$117.06	\$117.06	\$74.08	\$74.08	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Local Intergovt	Other Governmental	\$3.64	\$3.64	\$3.64	\$2.31	\$2.31	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$103.45	\$103.45	\$103.45	\$65.46	\$65.46	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$2.80	\$2.80	\$2.80	\$1.77	\$1.77	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$7.24	\$7.24	\$7.24	\$4.58	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00

APPENDIX F: Cost and Revenue Factors
Cost of Land Use Fiscal Impact Analysis for the Study of the Fiscal Disparities Program
For the Minnesota Department of Revenue

LIBRARY	Current Property Tax	\$131.60	\$70.00	\$49.47	\$49.47	\$35.75	\$36.47	\$32.45	\$22.16	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Highway Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State	County Program Aid	\$2.06	\$2.06	\$2.06	\$1.30	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$2.07	\$2.07	\$2.07	\$1.31	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00
Local Intergovt	Other Governmental	\$12.96	\$12.96	\$12.96	\$8.20	\$8.20	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.66	\$0.66	\$0.66	\$0.42	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$7.71	\$7.71	\$7.71	\$4.88	\$4.88	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$2,377.69	\$1,722.26	\$1,503.78	\$1,146.62	\$1,000.66	\$469.44	\$439.76	\$280.34	\$94.51
	Fiscal Disparities Revenue Allocation	\$40	\$71	\$94	\$38	\$75	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$2,418.01	\$1,792.81	\$1,597.85	\$1,184.29	\$1,076.00	\$469.44	\$439.76	\$280.34	\$94.51

Figure 46. DEVELOPED CITY Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category		Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
COUNTY REVENUE	Current Property Tax	\$734.15	\$387.32	\$271.72	\$271.72	\$199.75	\$381.38	\$339.30	\$231.71	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Federal</i> Highway Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$65.85	\$65.85	\$65.85	\$41.67	\$41.67	\$0.00	\$0.00	\$0.00	\$0.00
	<i>State</i> County Program Aid	\$12.29	\$12.29	\$12.29	\$7.78	\$7.78	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$27.99	\$27.99	\$27.99	\$19.45	\$19.45	\$21.83	\$6.50	\$1.86	\$6.50
	Community Corrections	\$42.14	\$42.14	\$42.14	\$26.67	\$26.67	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$19.11	\$19.11	\$19.11	\$12.09	\$12.09	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$24.41	\$24.41	\$24.41	\$15.44	\$15.44	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Local Intergovt</i> Other Intergovernmental	\$1.94	\$1.94	\$1.94	\$1.23	\$1.23	\$0.79	\$1.17	\$0.57	\$1.17
	<i>Other Revenue</i> Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$105.05	\$105.05	\$105.05	\$66.48	\$66.48	\$7.84	\$11.58	\$5.62	\$11.58
	Fines and Forfeitures	\$0.17	\$0.17	\$0.17	\$0.11	\$0.11	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$8.91	\$8.91	\$8.91	\$5.64	\$5.64	\$3.64	\$5.37	\$2.61	\$5.37
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$115.91	\$115.91	\$115.91	\$73.35	\$73.35	\$47.28	\$69.88	\$33.92	\$69.88
	HUMAN SERVICES	Current Property Tax	\$475.68	\$250.96	\$176.05	\$176.05	\$129.42	\$247.11	\$219.85	\$150.13
Nonproperty Tax		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Federal</i> Highway Aids		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Human Services		\$281.26	\$281.26	\$281.26	\$177.98	\$177.98	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>State</i> County Program Aid		\$7.80	\$7.80	\$7.80	\$4.94	\$4.94	\$0.00	\$0.00	\$0.00	\$0.00
Highway Participation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Corrections		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Health		\$4.90	\$4.90	\$4.90	\$3.10	\$3.10	\$0.00	\$0.00	\$0.00	\$0.00
Human Services		\$117.06	\$117.06	\$117.06	\$74.08	\$74.08	\$0.00	\$0.00	\$0.00	\$0.00
Public Defender		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<i>Local Intergovt</i> Other Governmental		\$3.64	\$3.64	\$3.64	\$2.31	\$2.31	\$0.00	\$0.00	\$0.00	\$0.00
<i>Other Revenue</i> Interest on Investment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees and Services		\$103.45	\$103.45	\$103.45	\$65.46	\$65.46	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licensing and Permits		\$2.80	\$2.80	\$2.80	\$1.77	\$1.77	\$0.00	\$0.00	\$0.00	\$0.00
Bond Proceeds		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other		\$7.24	\$7.24	\$7.24	\$4.58	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00

APPENDIX F: Cost and Revenue Factors
Cost of Land Use Fiscal Impact Analysis for the Study of the Fiscal Disparities Program
For the Minnesota Department of Revenue

LIBRARY	Current Property Tax	\$125.50	\$66.21	\$46.45	\$46.45	\$34.15	\$65.20	\$58.00	\$39.61	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Highway Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State	County Program Aid	\$2.06	\$2.06	\$2.06	\$1.30	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$2.07	\$2.07	\$2.07	\$1.31	\$1.31	\$0.00	\$0.00	\$0.00	\$0.00
Local Intergovt	Other Governmental	\$12.96	\$12.96	\$12.96	\$8.20	\$8.20	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.66	\$0.66	\$0.66	\$0.42	\$0.42	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$7.71	\$7.71	\$7.71	\$4.88	\$4.88	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$2,312.73	\$1,681.90	\$1,471.62	\$1,114.47	\$983.57	\$775.07	\$711.66	\$466.02	\$94.51

Figure 47. DEVELOPED CITY Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
		CAPITAL IMPROVEMENT	Current Property Tax	\$177.08	\$94.19	\$66.56	\$66.56	\$48.11	\$49.07	\$43.66
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Highway Aids	\$11.83	\$11.83	\$11.83	\$8.22	\$8.22	\$9.23	\$2.75	\$0.79	\$2.75
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State	County Program Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$46.40	\$46.40	\$46.40	\$32.24	\$32.24	\$36.19	\$10.77	\$3.08	\$10.77
	Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$15.55	\$15.55	\$15.55	\$9.84	\$9.84	\$0.00	\$0.00	\$0.00	\$0.00
Local Intergovt	Other Governmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Revenue	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT MANAGEMENT	Current Property Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Governmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$250.86	\$167.97	\$140.35	\$116.87	\$98.41	\$94.50	\$57.18	\$33.69	\$13.52

Figure 48. DEVELOPED CITY Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
CAPITAL IMPROVEMENT	Current Property Tax	\$168.86	\$89.09	\$62.50	\$62.50	\$45.94	\$87.72	\$78.04	\$53.29	\$0.00
	Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Federal</i> Highway Aids	\$11.83	\$11.83	\$11.83	\$8.22	\$8.22	\$9.23	\$2.75	\$0.79	\$2.75
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>State</i> County Program Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Highway Participation	\$46.40	\$46.40	\$46.40	\$32.24	\$32.24	\$36.19	\$10.77	\$3.08	\$10.77
	Community Corrections	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$15.55	\$15.55	\$15.55	\$9.84	\$9.84	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Local Intergovt</i> Other Governmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<i>Other Revenue</i> Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licensing and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT MANAGEMENT	Current Property Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Nonproperty Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>Federal</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<i>State</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Governmental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fees and Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Licensing and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	TOTAL	\$242.64	\$162.87	\$136.28	\$112.80	\$96.25	\$133.14	\$91.56	\$57.17	\$13.52

COUNTY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **County** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 49. DEVELOPED CITY Expenditure Projection Methodologies: COUNTY Operating Expenditures

PROPORTIONATE SHARE FACTORS				
OVERHEAD PROP SHARE	Residential	92%	Nonresidential	8%
RES/EMPS	Residential	78%	Nonresidential	22%
TRIPS	Residential	49%	Nonresidential	51%

EXPENDITURES

General Fund Expenditures
 MN Fiscal Disparities: Cost of Land Use
 COUNTY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
PUBLIC WORKS									
PW Administration	\$4,596,665	0.42%	POP AND JOBS	\$3,569,339	1,155,495	\$3.09	\$1,027,326	796,245	\$1.29
PW Housing, Community Works & Trans	\$28,754,861	2.66%	POPULATION	\$28,754,861	1,155,495	\$24.89	\$0	N/A	\$0.00
PW Management Support	\$2,740,680	0.25%	POP AND JOBS	\$2,128,155	1,155,495	\$1.84	\$612,525	796,245	\$0.77
PW Transportation	\$34,843,351	3.22%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
PUBLIC SAFETY									
County Attorney's Ofc-Criminal	\$23,066,841	2.13%	POP AND JOBS	\$17,911,546	1,155,495	\$15.50	\$5,155,295	796,245	\$6.47
County Attorney's Ofc-Civil/Admin	\$19,156,510	1.77%	POPULATION	\$19,156,510	1,155,495	\$16.58	\$0	N/A	\$0.00
County Court Functions	\$2,294,000	0.21%	POPULATION	\$2,294,000	1,155,495	\$1.99	\$0	N/A	\$0.00
Law Library	\$1,689,595	0.16%	POPULATION	\$1,689,595	1,155,495	\$1.46	\$0	N/A	\$0.00
Public Defender	\$15,868,047	1.47%	POPULATION	\$15,868,047	1,155,495	\$13.73	\$0	N/A	\$0.00
Sheriff's Ofc-Communications	\$14,229,229	1.31%	POP AND NONRES TRIPS	\$11,049,085	1,155,495	\$9.56	\$3,180,144	2,280,646	\$1.39
Sheriff's Ofc-Enforcement Services	\$10,978,139	1.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Sheriff's Ofc-Forensic Sciences	\$3,704,208	0.34%	POP AND NONRES TRIPS	\$2,876,341	1,155,495	\$2.49	\$827,867	2,280,646	\$0.36
Sheriff's Ofc-Violent Crime Initiative	\$2,095,814	0.19%	POP AND NONRES TRIPS	\$1,627,413	1,155,495	\$1.41	\$468,401	2,280,646	\$0.21
Sheriff's Ofc-Investigative	\$4,646,663	0.43%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Sheriff's Ofc-Administrative	\$6,409,175	0.59%	POP AND NONRES TRIPS	\$4,976,764	1,155,495	\$4.31	\$1,432,411	2,280,646	\$0.63
Sheriff's Ofc-Adult Detention	\$32,930,945	3.04%	POPULATION	\$32,930,945	1,155,495	\$28.50	\$0	N/A	\$0.00
Sheriff's Ofc-Court Services	\$9,266,479	0.86%	POPULATION	\$9,266,479	1,155,495	\$8.02	\$0	N/A	\$0.00
Sheriff's Ofc-Grants and Other Revenue	\$1,199,395	0.11%	POPULATION	\$1,199,395	1,155,495	\$1.04	\$0	N/A	\$0.00
Community Corrections & Rehab	\$104,328,492	9.64%	POPULATION	\$104,328,492	1,155,495	\$90.29	\$0	N/A	\$0.00
HEALTH									
NorthPoint Health and Wellness	\$25,728,300	2.38%	POPULATION	\$25,728,300	1,155,495	\$22.27	\$0	N/A	\$0.00
Medical Examiner	\$3,792,015	0.35%	POPULATION	\$3,792,015	1,155,495	\$3.28	\$0	N/A	\$0.00
Uncompensated Care	\$30,000,000	2.77%	POPULATION	\$30,000,000	1,155,495	\$25.96	\$0	N/A	\$0.00
HCMC Intergovernmental Transfers	\$21,425,000	1.98%	POPULATION	\$21,425,000	1,155,495	\$18.54	\$0	N/A	\$0.00
GENERAL GOVT									
Commissioners	\$2,711,829	0.25%	POP AND JOBS	\$2,494,883	1,155,495	\$2.16	\$216,946	796,245	\$0.27
County Administration	\$2,843,822	0.26%	POP AND JOBS	\$2,616,316	1,155,495	\$2.26	\$227,506	796,245	\$0.29
County Assessor	\$3,964,507	0.37%	POP AND JOBS	\$3,647,346	1,155,495	\$3.16	\$317,161	796,245	\$0.40
Budget and Finance	\$16,112,551	1.49%	POP AND JOBS	\$14,823,547	1,155,495	\$12.83	\$1,289,004	796,245	\$1.62
Research, Planning and Development	\$3,017,669	0.28%	POP AND JOBS	\$2,776,255	1,155,495	\$2.40	\$241,414	796,245	\$0.30
Information Technology	\$8,984,752	0.83%	POP AND JOBS	\$8,265,972	1,155,495	\$7.15	\$718,780	796,245	\$0.90
Property Services	\$43,456,553	4.01%	POP AND JOBS	\$39,980,029	1,155,495	\$34.60	\$3,476,524	796,245	\$4.37
Taxpayer Services	\$27,081,971	2.50%	POP AND JOBS	\$24,915,413	1,155,495	\$21.56	\$2,166,558	796,245	\$2.72
Human Resources	\$6,885,782	0.64%	POP AND JOBS	\$6,334,919	1,155,495	\$5.48	\$550,863	796,245	\$0.69
Public Affairs	\$2,266,635	0.21%	POP AND JOBS	\$2,085,304	1,155,495	\$1.80	\$181,331	796,245	\$0.23
Internal Audit	\$2,075,856	0.19%	POP AND JOBS	\$1,909,788	1,155,495	\$1.65	\$166,068	796,245	\$0.21
Examiner of Titles	\$898,877	0.08%	POP AND JOBS	\$826,967	1,155,495	\$0.72	\$71,910	796,245	\$0.09
Computer Forensics Unit	\$690,685	0.06%	POP AND JOBS	\$635,430	1,155,495	\$0.55	\$55,255	796,245	\$0.07
General County Purposes	\$37,961,032	3.51%	POP AND JOBS	\$34,924,149	1,155,495	\$30.22	\$3,036,883	796,245	\$3.81
HUMAN SERVICES: Human Services	\$450,853,160	41.64%	POPULATION	\$450,853,160	1,155,495	\$390.18	\$0	N/A	\$0.00
LIBRARY									
Library	\$69,190,562	6.39%	POPULATION	\$69,190,562	1,155,495	\$59.88	\$0	N/A	\$0.00
Total Expenditures	\$1,082,740,647	100.00%							

Figure 50 DEVELOPED CITY Expenditure Projection Methodologies: COUNTY Capital Expenditures

		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
PUBLIC WORKS	TRANSPORTATION-PayGo	\$31,416,000	73%	LANE MILES	\$15,253,824	2,152,468	\$7.09	\$16,162,176	2,280,646	\$7.09	\$20,533
	TRANSPORTATION-Debt Service	\$1,105,000	3%	LANE MILES	\$536,525	2,152,468	\$0.25	\$568,475	2,280,646	\$0.25	
	Housing, Community Works & Transit-Pa	\$350,000	1%	POPULATION	\$350,000	1,155,495	\$0.30	\$0	N/A	\$0.00	
	Housing, Community Works & Transit-D	\$585,000	1%	POPULATION	\$585,000	1,155,495	\$0.51	\$0	N/A	\$0.00	
	Enviro Services-PayGo	\$0	0%	POP AND JOBS	\$0	1,155,495	\$0.00	\$0	796,245	\$0.00	
	Enviro Services-Debt Service	\$100,000	0%	POP AND JOBS	\$77,651	1,155,495	\$0.07	\$22,349	796,245	\$0.03	
PUBLIC SAFETY	District Court-PayGo	\$0	0%	POPULATION	\$0	1,155,495	\$0.00	\$0	N/A	\$0.00	
	District Court-Debt Service	\$33,000	0%	POPULATION	\$33,000	1,155,495	\$0.03	\$0	N/A	\$0.00	
	Comm Corrections/Rehab-PayGo	\$0	0%	POPULATION	\$0	1,155,495	\$0.00	\$0	N/A	\$0.00	
	Comm Corrections/Rehab-Debt Service	\$220,000	1%	POPULATION	\$220,000	1,155,495	\$0.19	\$0	N/A	\$0.00	
	Sheriff-PayGo	\$0	0%	POP AND JOBS	\$0	1,155,495	\$0.00	\$0	796,245	\$0.00	
	Sheriff-Debt	\$43,000	0%	POP AND JOBS	\$39,362	1,155,495	\$0.03	\$3,638	796,245	\$0.00	
HEALTH	Medical Center-PayGo	\$6,220,000	14%	POPULATION	\$6,220,000	1,155,495	\$5.38	\$0	N/A	\$0.00	
	Medical Center-Debt Service	\$737,000	2%	POPULATION	\$737,000	1,155,495	\$0.64	\$0	N/A	\$0.00	
LIBRARIES	Libraries-PayGo	\$0	0%	POPULATION	\$0	1,155,495	\$0.00	\$0	N/A	\$0.00	
	Libraries-Debt Service	\$673,000	2%	POPULATION	\$673,000	1,155,495	\$0.58	\$0	N/A	\$0.00	
HUMAN SERVICES	Human Services-PayGo	\$125,000	0%	POPULATION	\$125,000	1,155,495	\$0.11	\$0	N/A	\$0.00	
	Human Services-Debt Service	\$316,000	1%	POPULATION	\$316,000	1,155,495	\$0.27	\$0	N/A	\$0.00	
GENERAL GOVT	General Govt-PayGo	\$536,000	1%	POP AND JOBS	\$493,120	1,155,495	\$0.43	\$42,880	796,245	\$0.05	
	General Govt-Debt Service	\$797,000	2%	POP AND JOBS	\$733,240	1,155,495	\$0.63	\$63,760	796,245	\$0.08	
Total Capital Expenditures		\$43,256,000	100%								

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 51. DEVELOPED CITY Expenditures per Prototype: COUNTY OUTPUTS for Operating Expenditures

	EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
PUBLIC WORKS	PW Administration	\$7.91	\$7.91	\$7.91	\$5.00	\$5.00	\$3.23	\$4.77	\$2.31	\$4.77
	PW Housing, Community Works & Transit	\$63.71	\$63.71	\$63.71	\$40.31	\$40.31	\$0.00	\$0.00	\$0.00	\$0.00
	PW Management Support	\$4.71	\$4.71	\$4.71	\$2.98	\$2.98	\$1.92	\$2.84	\$1.38	\$2.84
	PW Transportation	\$65.84	\$65.84	\$65.84	\$45.75	\$45.75	\$51.36	\$15.29	\$4.38	\$15.29
PUBLIC SAFETY	County Attorney's Ofc-Criminal	\$39.68	\$39.68	\$39.68	\$25.11	\$25.11	\$16.19	\$23.93	\$11.61	\$23.93
	County Attorney's Ofc-Civil/Admin	\$42.44	\$42.44	\$42.44	\$26.86	\$26.86	\$0.00	\$0.00	\$0.00	\$0.00
	County Court Functions	\$5.08	\$5.08	\$5.08	\$3.22	\$3.22	\$0.00	\$0.00	\$0.00	\$0.00
	Law Library	\$3.74	\$3.74	\$3.74	\$2.37	\$2.37	\$0.00	\$0.00	\$0.00	\$0.00
	Public Defender	\$35.16	\$35.16	\$35.16	\$22.25	\$22.25	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff's Ofc-Communications	\$24.48	\$24.48	\$24.48	\$15.49	\$15.49	\$31.25	\$9.30	\$2.66	\$9.30
	Sheriff's Ofc-Enforcement Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff's Ofc-Forensic Sciences	\$6.37	\$6.37	\$6.37	\$4.03	\$4.03	\$8.13	\$2.42	\$0.69	\$2.42
	Sheriff's Ofc-Violent Crime Initiative	\$3.61	\$3.61	\$3.61	\$2.28	\$2.28	\$4.60	\$1.37	\$0.39	\$1.37
	Sheriff's Ofc-Investigative	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff's Ofc-Administrative	\$11.03	\$11.03	\$11.03	\$6.98	\$6.98	\$14.08	\$4.19	\$1.20	\$4.19
	Sheriff's Ofc-Adult Detention	\$72.96	\$72.96	\$72.96	\$46.17	\$46.17	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff's Ofc-Court Services	\$20.53	\$20.53	\$20.53	\$12.99	\$12.99	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff's Ofc-Grants and Other Revenues	\$2.66	\$2.66	\$2.66	\$1.68	\$1.68	\$0.00	\$0.00	\$0.00	\$0.00
	Community Corrections & Rehab	\$231.14	\$231.14	\$231.14	\$146.27	\$146.27	\$0.00	\$0.00	\$0.00	\$0.00
HEALTH	NorthPoint Health and Wellness	\$57.00	\$57.00	\$57.00	\$36.07	\$36.07	\$0.00	\$0.00	\$0.00	\$0.00
	Medical Examiner	\$8.40	\$8.40	\$8.40	\$5.32	\$5.32	\$0.00	\$0.00	\$0.00	\$0.00
	Uncompensated Care	\$66.47	\$66.47	\$66.47	\$42.06	\$42.06	\$0.00	\$0.00	\$0.00	\$0.00
	HCMC Intergovernmental Transfers	\$47.47	\$47.47	\$47.47	\$30.04	\$30.04	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL GOVT	Commissioners	\$5.53	\$5.53	\$5.53	\$3.50	\$3.50	\$0.68	\$1.01	\$0.49	\$1.01
	County Administration	\$5.80	\$5.80	\$5.80	\$3.67	\$3.67	\$0.71	\$1.06	\$0.51	\$1.06
	County Assessor	\$8.08	\$8.08	\$8.08	\$5.11	\$5.11	\$1.00	\$1.47	\$0.71	\$1.47
	Budget and Finance	\$32.84	\$32.84	\$32.84	\$20.78	\$20.78	\$4.05	\$5.98	\$2.90	\$5.98
	Research, Planning and Development	\$6.15	\$6.15	\$6.15	\$3.89	\$3.89	\$0.76	\$1.12	\$0.54	\$1.12
	Information Technology	\$18.31	\$18.31	\$18.31	\$11.59	\$11.59	\$2.26	\$3.34	\$1.62	\$3.34
	Property Services	\$88.58	\$88.58	\$88.58	\$56.05	\$56.05	\$10.92	\$16.13	\$7.83	\$16.13
	Taxpayer Services	\$55.20	\$55.20	\$55.20	\$34.93	\$34.93	\$6.80	\$10.05	\$4.88	\$10.05
	Human Resources	\$14.04	\$14.04	\$14.04	\$8.88	\$8.88	\$1.73	\$2.56	\$1.24	\$2.56
	Public Affairs	\$4.62	\$4.62	\$4.62	\$2.92	\$2.92	\$0.57	\$0.84	\$0.41	\$0.84
	Internal Audit	\$4.23	\$4.23	\$4.23	\$2.68	\$2.68	\$0.52	\$0.77	\$0.37	\$0.77
	Examiner of Titles	\$1.83	\$1.83	\$1.83	\$1.16	\$1.16	\$0.23	\$0.33	\$0.16	\$0.33
	Computer Forensics Unit	\$1.41	\$1.41	\$1.41	\$0.89	\$0.89	\$0.17	\$0.26	\$0.12	\$0.26
	General County Purposes	\$77.37	\$77.37	\$77.37	\$48.96	\$48.96	\$9.54	\$14.09	\$6.84	\$14.09
	HUMAN SERVICES	Human Services	\$998.87	\$998.87	\$998.87	\$632.09	\$632.09	\$0.00	\$0.00	\$0.00
LIBRARY		\$153.29	\$153.29	\$153.29	\$97.00	\$97.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$2,296.52	\$2,296.52	\$2,296.52	\$1,457.35	\$1,457.35	\$170.68	\$123.12	\$53.27	\$123.12

Figure 52. DEVELOPED CITY Expenditures per Prototype: COUNTY OUTPUTS for Capital Expenditures

		<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
		<i>Single Family High Value</i>	<i>Single Family Median Value</i>	<i>Single Family Low Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/</i>			
							<i>Retail</i>	<i>Office</i>	<i>Industrial</i>	<i>Institutional</i>
PUBLIC WORKS	TRANSPORTATION-PayGo	\$59.36	\$59.36	\$59.36	\$41.25	\$41.25	\$46.31	\$13.78	\$3.95	\$13.78
	TRANSPORTATION-Debt Service	\$2.09	\$2.09	\$2.09	\$1.45	\$1.45	\$1.63	\$0.48	\$0.14	\$0.48
	Housing, Community Works & Transit-PayGo	\$0.78	\$0.78	\$0.78	\$0.49	\$0.49	\$0.00	\$0.00	\$0.00	\$0.00
	Housing, Community Works & Transit-Debt S	\$1.30	\$1.30	\$1.30	\$0.82	\$0.82	\$0.00	\$0.00	\$0.00	\$0.00
	Enviro Services-PayGo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Enviro Services-Debt Service	\$0.17	\$0.17	\$0.17	\$0.11	\$0.11	\$0.07	\$0.10	\$0.05	\$0.10
PUBLIC SAFETY	District Court-PayGo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	District Court-Debt Service	\$0.07	\$0.07	\$0.07	\$0.05	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00
	Comm Corrections/Rehab-PayGo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Comm Corrections/Rehab-Debt Service	\$0.49	\$0.49	\$0.49	\$0.31	\$0.31	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff-PayGo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff-Debt	\$0.09	\$0.09	\$0.09	\$0.06	\$0.06	\$0.01	\$0.02	\$0.01	\$0.02
HEALTH	Medical Center-PayGo	\$13.78	\$13.78	\$13.78	\$8.72	\$8.72	\$0.00	\$0.00	\$0.00	\$0.00
	Medical Center-Debt Service	\$1.63	\$1.63	\$1.63	\$1.03	\$1.03	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARIES	Libraries-PayGo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Libraries-Debt Service	\$1.49	\$1.49	\$1.49	\$0.94	\$0.94	\$0.00	\$0.00	\$0.00	\$0.00
HUMAN SERVICES	Human Services-PayGo	\$0.28	\$0.28	\$0.28	\$0.18	\$0.18	\$0.00	\$0.00	\$0.00	\$0.00
	Human Services-Debt Service	\$0.70	\$0.70	\$0.70	\$0.44	\$0.44	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL GOVT	General Govt-PayGo	\$1.09	\$1.09	\$1.09	\$0.69	\$0.69	\$0.13	\$0.20	\$0.10	\$0.20
	General Govt-Debt Service	\$1.62	\$1.62	\$1.62	\$1.03	\$1.03	\$0.20	\$0.30	\$0.14	\$0.30
Total Capital Expenditures		\$84.94	\$84.94	\$84.94	\$57.57	\$57.57	\$48.35	\$14.88	\$4.38	\$14.88

SCHOOL DISTRICT REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **Schools** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 53. DEVELOPED CITY Revenue Projection Methodologies: SCHOOLS Operating Revenues

Revenues										
REVENUES										
MN Fiscal Disparities: Cost of Land Use										
SCHOOL DISTRICT REVENUES										
Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
General Fund	Local Property Taxes	\$27,130,869	20.29%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local and County Revenues	\$3,596,576	2.69%	TOTAL ENROLLMENT	\$3,596,576	10,357	\$347.26	\$0.00	N/A	\$0.00
	Revenue from State Sources	\$71,305,332	53.33%	TOTAL ENROLLMENT	\$71,305,332	10,357	\$6,884.75	\$0.00	N/A	\$0.00
	Revenue from Federal Sources	\$12,228,711	9.15%	TOTAL ENROLLMENT	\$12,228,711	10,357	\$1,180.72	\$0.00	N/A	\$0.00
	Sales and Other Conversion of Assets	\$51,543	0.04%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Interdistrict Revenue	\$142,876	0.11%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Nonmajor Funds	Local Property Taxes	\$4,386,360	3.28%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local and County Revenues	\$5,751,314	4.30%	TOTAL ENROLLMENT	\$5,751,314	10,357	\$555.31	\$0.00	N/A	\$0.00
	Revenue from State Sources	\$3,282,846	2.46%	TOTAL ENROLLMENT	\$3,282,846	10,357	\$316.97	\$0.00	N/A	\$0.00
	Revenue from Federal Sources	\$2,512,044	1.88%	TOTAL ENROLLMENT	\$2,512,044	10,357	\$242.55	\$0.00	N/A	\$0.00
	Sales and Other Conversion of Assets	\$2,505,378	1.87%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Interdistrict Revenue	\$818,966	0.61%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$133,712,815	100.00%							

Figure 54. DEVELOPED CITY Revenue Projection Methodologies: SCHOOLS Capital Revenues

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service Fund	Local Property Taxes	\$8,778,231	67.9%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local and County Revenues	\$2,766,114	21.4%	TOTAL ENROLLMENT	\$2,766,114	10,357	\$267.08	\$0.00	N/A	\$0.00
	Revenue from State Sources	\$1,387,993	10.7%	TOTAL ENROLLMENT	\$1,387,993	10,357	\$134.01	\$0.00	N/A	\$0.00
TOTAL		\$12,932,338	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **Schools** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 55. DEVELOPED CITY Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit						Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/				
						Retail	Office	Industrial	Institutional	
General Fund	Local Property Taxes	\$869.66	\$478.49	\$348.11	\$348.11	\$213.16	\$232.96	\$207.18	\$141.91	\$0.00
	Other Local and County Revenues	\$146.47	\$146.47	\$146.47	\$46.04	\$46.04	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from State Sources	\$2,903.99	\$2,903.99	\$2,903.99	\$912.78	\$912.78	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from Federal Sources	\$498.03	\$498.03	\$498.03	\$156.54	\$156.54	\$0.00	\$0.00	\$0.00	\$0.00
	Sales and Other Conversion of Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interdistrict Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nonmajor Funds	Local Property Taxes	\$140.61	\$77.36	\$56.28	\$56.28	\$34.46	\$37.67	\$33.50	\$22.94	\$0.00
	Other Local and County Revenues	\$234.23	\$234.23	\$234.23	\$73.62	\$73.62	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from State Sources	\$133.70	\$133.70	\$133.70	\$42.02	\$42.02	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from Federal Sources	\$102.31	\$102.31	\$102.31	\$32.16	\$32.16	\$0.00	\$0.00	\$0.00	\$0.00
	Sales and Other Conversion of Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interdistrict Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5,028.99	\$4,574.58	\$4,423.11	\$1,667.56	\$1,510.79	\$270.63	\$240.68	\$164.85	\$0.00	
Fiscal Disparities Revenue Allocation	\$55	\$95	\$127	\$51	\$102	\$0	\$0	\$0	\$0	
GRAND TOTAL	\$5,083.49	\$4,669.95	\$4,550.28	\$1,718.48	\$1,612.64	\$270.63	\$240.68	\$164.85	\$0.00	

Figure 56. DEVELOPED CITY Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
		General Fund	Local Property Taxes	\$825.16	\$452.99	\$328.93	\$328.93	\$201.25	\$323.07	\$287.34
	Other Local and County Revenues	\$146.47	\$146.47	\$146.47	\$46.04	\$46.04	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from State Sources	\$2,903.99	\$2,903.99	\$2,903.99	\$912.78	\$912.78	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from Federal Sources	\$498.03	\$498.03	\$498.03	\$156.54	\$156.54	\$0.00	\$0.00	\$0.00	\$0.00
	Sales and Other Conversion of Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interdistrict Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Nonmajor Funds	Local Property Taxes	\$133.41	\$73.24	\$53.18	\$53.18	\$32.54	\$52.24	\$46.46	\$31.79	\$0.00
	Other Local and County Revenues	\$234.23	\$234.23	\$234.23	\$73.62	\$73.62	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from State Sources	\$133.70	\$133.70	\$133.70	\$42.02	\$42.02	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from Federal Sources	\$102.31	\$102.31	\$102.31	\$32.16	\$32.16	\$0.00	\$0.00	\$0.00	\$0.00
	Sales and Other Conversion of Asset	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interdistrict Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$4,977.29	\$4,544.95	\$4,400.83	\$1,645.28	\$1,496.95	\$375.30	\$333.80	\$228.44	\$0.00

Figure 57. DEVELOPED CITY Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
		Debt Service Fund	Local Property Taxes	\$281.38	\$154.82	\$112.63	\$112.63	\$68.97	\$75.38	\$67.03
	Other Local and County Revenues	\$112.65	\$112.65	\$112.65	\$35.41	\$35.41	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from State Sources	\$56.53	\$56.53	\$56.53	\$17.77	\$17.77	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$450.56	\$324.00	\$281.81	\$165.81	\$122.14	\$75.38	\$67.03	\$45.91	\$0.00

Figure 58. DEVELOPED CITY Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
		Debt Service Fund	Local Property Taxes	\$266.98	\$146.56	\$106.43	\$106.43	\$65.11	\$104.53	\$92.97
	Other Local and County Revenues	\$112.65	\$112.65	\$112.65	\$35.41	\$35.41	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue from State Sources	\$56.53	\$56.53	\$56.53	\$17.77	\$17.77	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$436.16	\$315.74	\$275.61	\$159.60	\$118.29	\$104.53	\$92.97	\$63.63	\$0.00

SCHOOL DISTRICT EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **Schools** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 59. DEVELOPED CITY Expenditure Projection Methodologies: SCHOOLS Operating Expenditures

EXPENDITURES				RESIDENTIAL			NONRESIDENTIAL		
EXPENDITURES				Residential	Prototype	Prototype	Nonresidential	Prototype	Prototype
MN Fiscal Disparities: Cost of Land Use				Share	Divisor	Factor	Share	Divisor	Factor
SCHOOL DISTRICT EXPENDITURES				Methodology					
Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology						
GENERAL FUND Administration	\$5,171,052	4.05%	TOTAL ENROLLMENT	\$5,171,052	10,357	\$499.28	\$0.00	N/A	\$0.00
District Support Services	\$3,841,929	3.01%	TOTAL ENROLLMENT	\$3,841,929	10,357	\$370.95	\$0.00	N/A	\$0.00
Elem and Sec Regular Instruction	\$48,422,835	37.93%	TOTAL ENROLLMENT	\$48,422,835	10,357	\$4,675.37	\$0.00	N/A	\$0.00
Vocational Educ Instruction	\$1,910,756	1.50%	TOTAL ENROLLMENT	\$1,910,756	10,357	\$184.49	\$0.00	N/A	\$0.00
Special Education Instruction	\$19,999,289	15.66%	TOTAL ENROLLMENT	\$19,999,289	10,357	\$1,930.99	\$0.00	N/A	\$0.00
Instructional Support Services	\$5,885,415	4.61%	TOTAL ENROLLMENT	\$5,885,415	10,357	\$568.25	\$0.00	N/A	\$0.00
Pupil Support Services	\$8,055,843	6.31%	TOTAL ENROLLMENT	\$8,055,843	10,357	\$777.82	\$0.00	N/A	\$0.00
Sites and Buildings	\$7,729,966	6.05%	TOTAL ENROLLMENT	\$7,729,966	10,357	\$746.35	\$0.00	N/A	\$0.00
Fiscal and Other Fixed Cost Program	\$230,310	0.18%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
NONMAJOR FUNDS Sites and Buildings	\$941,919	0.74%	TOTAL ENROLLMENT	\$941,919	10,357	\$90.95	\$0.00	N/A	\$0.00
Food Service	\$5,072,194	3.97%	TOTAL ENROLLMENT	\$5,072,194	10,357	\$489.74	\$0.00	N/A	\$0.00
Community Education and Services	\$11,620,129	9.10%	TOTAL ENROLLMENT	\$11,620,129	10,357	\$1,121.96	\$0.00	N/A	\$0.00
CAPITAL OUTLAY Capital Outlay	\$8,798,560	6.89%	TOTAL ENROLLMENT	\$8,798,560	10,357	\$849.53	\$0.00	N/A	\$0.00
Total School Operating Expenditures	\$127,680,197	100.00%				\$12,306			

Figure 60 DEVELOPED CITY Expenditure Projection Methodologies: SCHOOLS Capital Expenditures

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Principal	\$5,525,000	36%	TOTAL ENROLLMENT	\$5,525,000	10,357	\$533.46	\$0.00	N/A	\$0.00
Interest	\$9,664,923	64%	TOTAL ENROLLMENT	\$9,664,923	10,357	\$933.18	\$0.00	N/A	\$0.00
Total School Capital Expenditures	\$15,189,923	100%				\$1,466.63			

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 61. DEVELOPED CITY Expenditures per Prototype: SCHOOLS OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Median Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
GENERAL FUND									
Administration	\$210.60	\$210.60	\$210.60	\$66.19	\$66.19	\$0.00	\$0.00	\$0.00	\$0.00
District Support Services	\$156.47	\$156.47	\$156.47	\$49.18	\$49.18	\$0.00	\$0.00	\$0.00	\$0.00
Elem and Sec Regular Instruction	\$1,972.07	\$1,972.07	\$1,972.07	\$619.86	\$619.86	\$0.00	\$0.00	\$0.00	\$0.00
Vocational Educ Instruction	\$77.82	\$77.82	\$77.82	\$24.46	\$24.46	\$0.00	\$0.00	\$0.00	\$0.00
Special Education Instruction	\$814.49	\$814.49	\$814.49	\$256.01	\$256.01	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Support Services	\$239.69	\$239.69	\$239.69	\$75.34	\$75.34	\$0.00	\$0.00	\$0.00	\$0.00
Pupil Support Services	\$328.08	\$328.08	\$328.08	\$103.12	\$103.12	\$0.00	\$0.00	\$0.00	\$0.00
Sites and Buildings	\$314.81	\$314.81	\$314.81	\$98.95	\$98.95	\$0.00	\$0.00	\$0.00	\$0.00
Fiscal and Other Fixed Cost Progra	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NONMAJOR FUNDS									
Sites and Buildings	\$38.36	\$38.36	\$38.36	\$12.06	\$12.06	\$0.00	\$0.00	\$0.00	\$0.00
Food Service	\$206.57	\$206.57	\$206.57	\$64.93	\$64.93	\$0.00	\$0.00	\$0.00	\$0.00
Community Education and Services	\$473.24	\$473.24	\$473.24	\$148.75	\$148.75	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY									
Capital Outlay	\$358.33	\$358.33	\$358.33	\$112.63	\$112.63	\$0.00	\$0.00	\$0.00	\$0.00
Total School Operating Expenditures	\$5,190.53	\$5,190.53	\$5,190.53	\$1,631.49	\$1,631.49	\$0.00	\$0.00	\$0.00	\$0.00

Figure 62. DEVELOPED CITY Expenditures per Prototype: SCHOOLS OUTPUTS for Capital Expenditures

	<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
	<i>Single Family High Value</i>	<i>Single Family Median Value</i>	<i>Single Family Low Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/ Retail</i>	<i>Office</i>	<i>Industrial</i>	<i>Institutional</i>
Principal	\$225.01	\$225.01	\$225.01	\$70.73	\$70.73	\$0.00	\$0.00	\$0.00	\$0.00
Interest	\$393.61	\$393.61	\$393.61	\$123.72	\$123.72	\$0.00	\$0.00	\$0.00	\$0.00
Total School Capital Expenditures	\$618.63	\$618.63	\$618.63	\$194.45	\$194.45	\$0.00	\$0.00	\$0.00	\$0.00

CASE EXAMPLE 3: DEVELOPING CITY (NET RECIPIENT)

PROTOTYPE DETAIL

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below.

Figure 63. DEVELOPING CITY Prototype Detail

	Land Use Prototype	Market Value Per Unit [1]	Persons Per Unit [2]	Students Per Unit [3]	Vehicle Trips Per Unit [4]
1	Single Family (SF) (Homestead)	\$350,000	3.21	0.480	4.79
2	Single Family (SF) (Homestead)	\$250,000	3.21	0.480	4.79
3	Single Family (SF) (Homestead)	\$150,000	3.21	0.480	4.79
4	Multifamily/Condo (Homestead)	\$150,000	1.84	0.305	3.33
5	Apartment (4+ Units)	\$75,000	1.84	0.305	3.33

[1] Met Council Database; TischlerBise analysis

[2] U.S. Census, American Community Survey, 2005-09 Five-Yr Estimates

[3] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates for Anoka County; TischlerBise analysis

[4] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to residential unit.

	Land Use Prototype [1]	Market Value Per Sq. Ft. [1]	Prototype Size (SF)	Market Value Per Property	Employees Per 1,000 SF [3]	Vehicle Trips Per 1,000 SF [4]
1	Commercial/Retail	\$90	15,000	\$1,350,000	3.03	30.89
2	Offices	\$55	20,000	\$1,100,000	4.14	9.18
3	Industrial	\$45	30,000	\$1,350,000	1.79	1.91
4	Institutional (Tax-Exempt)	\$55	20,000	\$1,100,000	4.14	9.18

[1] Met Council Database; TischlerBise analysis;

[2] Tax capacity based on state formulas by land use classification

[3] Institute of Transportation Engineers; Urban Land Institute

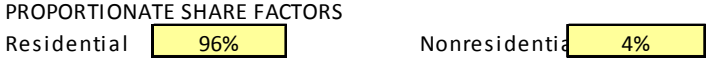
[4] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to nonresidential.

CITY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **City** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 64. DEVELOPING CITY Revenue Projection Methodologies: CITY Operating Revenues



Revenues

REVENUES
 MN Fiscal Disparities: Cost of Land Use
 CITY REVENUES

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL FUND	Property Taxes	\$7,217,219	79.68%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	License and Permits	\$250,080	2.76%	POP AND JOBS	\$238,856	30,598	\$7.81	\$11,224	3,930	\$2.86
	Intergovernmental Revenue	\$558,215	6.16%	POPULATION	\$558,215	30,598	\$18.24	\$0	N/A	\$0.00
	Charges for Services	\$580,200	6.41%	POP AND JOBS	\$554,160	30,598	\$18.11	\$26,040	3,930	\$6.63
	Fines & Forfeits	\$105,750	1.17%	POP AND JOBS	\$101,004	30,598	\$3.30	\$4,746	3,930	\$1.21
	Investment Income	\$65,000	0.72%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous Revenues	\$84,900	0.94%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Transfers from Other Funds	\$196,930	2.17%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$9,058,294	100.00%							

Figure 65. DEVELOPING CITY Revenue Projection Methodologies: CITY Capital Revenues

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service	Property Taxes	\$1,929,112	16.03%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Intergovernmental Revenue	\$236,009	1.96%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Investment Income	\$716,209	5.95%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Transfers In	\$2,883,239	23.96%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Capital Projects	Property Taxes	\$1,181,385	9.82%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Tax Increments	\$1,654,699	13.75%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Special Assessments	\$627,000	5.21%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental Revenue (Roa	\$977,497	8.12%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	Investment Income	\$147,000	1.22%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	User Charges	\$139,711	1.16%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous	\$12,000	0.10%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Transfers In	\$1,196,172	9.94%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Bond Proceeds	\$335,000	2.78%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$12,035,033	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **City** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 66. DEVELOPING CITY Revenues per Prototype: CITY OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$916.23	\$626.98	\$337.73	\$337.73	\$249.39	\$265.26	\$161.05	\$132.63	\$0.00
License and Permits	\$25.06	\$25.06	\$25.06	\$14.36	\$14.36	\$8.65	\$11.83	\$5.12	\$11.83
Intergovernmental Revenue	\$58.56	\$58.56	\$58.56	\$33.57	\$33.57	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$58.14	\$58.14	\$58.14	\$33.32	\$33.32	\$20.08	\$27.45	\$11.88	\$27.45
Fines & Forfeits	\$10.60	\$10.60	\$10.60	\$6.07	\$6.07	\$3.66	\$5.00	\$2.17	\$5.00
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,068.58	\$779.33	\$490.08	\$425.06	\$336.72	\$297.65	\$205.33	\$151.80	\$44.28
Fiscal Disparities Revenue Allocation	\$146	\$205	\$342	\$112	\$225	\$0	\$0	\$0	\$0
GRAND TOTAL	\$1,215.08	\$984.43	\$831.90	\$537.37	\$561.34	\$297.65	\$205.33	\$151.80	\$44.28

Figure 67. DEVELOPING CITY Revenues per Prototype: CITY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$1,057.61	\$728.00	\$398.39	\$398.39	\$287.25	\$536.21	\$325.55	\$268.10	\$0.00
License and Permits	\$25.06	\$25.06	\$25.06	\$14.36	\$14.36	\$8.65	\$11.83	\$5.12	\$11.83
Intergovernmental Revenue	\$58.56	\$58.56	\$58.56	\$33.57	\$33.57	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$58.14	\$58.14	\$58.14	\$33.32	\$33.32	\$20.08	\$27.45	\$11.88	\$27.45
Fines & Forfeits	\$10.60	\$10.60	\$10.60	\$6.07	\$6.07	\$3.66	\$5.00	\$2.17	\$5.00
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers from Other Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,209.97	\$880.36	\$550.74	\$485.72	\$374.58	\$568.60	\$369.83	\$287.27	\$44.28

Figure 68. DEVELOPING CITY Revenues per Prototype: CITY OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$405.60	\$277.55	\$149.51	\$149.51	\$110.40	\$117.43	\$71.30	\$58.71	\$0.00
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue (Roads)	\$83.64	\$83.64	\$83.64	\$58.12	\$58.12	\$206.64	\$61.38	\$12.78	\$61.38
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$405.60	\$277.55	\$149.51	\$149.51	\$110.40	\$117.43	\$71.30	\$58.71	\$0.00

Figure 69. DEVELOPING CITY Revenues per Prototype: CITY OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
	<i>Single Family High Value</i>	<i>Single Family Medium Value</i>	<i>Single Family Low Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/Retail</i>	<i>Office</i>	<i>Industrial</i>	<i>Institutional</i>
Property Taxes	\$468.19	\$322.28	\$176.36	\$176.36	\$127.16	\$237.37	\$144.12	\$118.69	\$0.00
Intergovernmental Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Increments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$83.64	\$83.64	\$83.64	\$58.12	\$58.12	\$206.64	\$61.38	\$12.78	\$61.38
Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
User Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$468.19	\$322.28	\$176.36	\$176.36	\$127.16	\$237.37	\$144.12	\$118.69	\$0.00

CITY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **City** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Population and Trips (nonresidential trips). Capital expenditures are shown separately.

Figure 70. DEVELOPING CITY Expenditure Projection Methodologies: CITY Operating Expenditures

PROPORTIONATE SHARE FACTORS				
RES/EMPS	Residential	96%	Nonresidential	4%
TRIPS	Residential	68%	Nonresidential	32%

EXPENDITURES

Expenditures
 MN Fiscal Disparities: Cost of Land Use
 CITY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL GOVT Mayor and Council	\$106,956	1.17%	POP AND JOBS	\$102,156	30,598	\$3.34	\$4,800	3,930	\$1.22	
Administration	\$138,157	1.51%	POP AND JOBS	\$131,956	30,598	\$4.31	\$6,201	3,930	\$1.58	
Newsletter	\$27,500	0.30%	POP AND JOBS	\$26,266	30,598	\$0.86	\$1,234	3,930	\$0.31	
Human Resources	\$36,221	0.40%	POP AND JOBS	\$34,595	30,598	\$1.13	\$1,626	3,930	\$0.41	
Attorney	\$178,300	1.95%	POP AND JOBS	\$170,298	30,598	\$5.57	\$8,002	3,930	\$2.04	
City Clerk	\$103,333	1.13%	POP AND JOBS	\$98,695	30,598	\$3.23	\$4,638	3,930	\$1.18	
Elections	\$6,750	0.07%	POPULATION	\$6,750	30,598	\$0.22	\$0	N/A	\$0.00	
Finance	\$212,967	2.33%	POP AND JOBS	\$203,409	30,598	\$6.65	\$9,558	3,930	\$2.43	
Assessing	\$152,500	1.67%	POP AND JOBS	\$145,656	30,598	\$4.76	\$6,844	3,930	\$1.74	
Info Services	\$149,871	1.64%	POP AND JOBS	\$102,573	47,534	\$2.16	\$47,298	21,919	\$2.16	
Planning and Zoning	\$355,258	3.89%	POP AND JOBS	\$339,314	30,598	\$11.09	\$15,944	3,930	\$4.06	
Engineering	\$413,408	4.53%	POP AND JOBS	\$394,854	30,598	\$12.90	\$18,554	3,930	\$4.72	
Facility Management	\$543,739	5.96%	POP AND JOBS	\$519,336	30,598	\$16.97	\$24,403	3,930	\$6.21	
PUBLIC SAFETY Police	\$2,615,407	28.66%	POP AND NONRES TRIPS	\$2,498,026	30,598	\$81.64	\$117,381	21,919	\$5.36	FORMULA
Fire	\$1,077,084	11.80%	POP AND NONRES TRIPS	\$1,028,744	30,598	\$33.62	\$48,340	21,919	\$2.21	FORMULA
Protective Inspection	\$363,789	3.99%	POP AND JOBS	\$347,462	30,598	\$11.36	\$16,327	3,930	\$4.15	
Civil Defense	\$16,463	0.18%	POPULATION	\$16,463	30,598	\$0.54	\$0	N/A	\$0.00	
Animal Control	\$9,970	0.11%	POPULATION	\$9,970	30,598	\$0.33	\$0	N/A	\$0.00	
PUBLIC WORKS Streets and Highways	\$578,050	6.33%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$1,493.67
Snow and Ice Removal	\$489,315	5.36%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$1,264.38
Street Signs	\$196,712	2.16%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$508.30
Traffic Signals	\$36,000	0.39%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$93.02
Street Lighting	\$36,400	0.40%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$94.06
Street-Lights (billed)	\$206,000	2.26%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Parks and Recreation	\$908,832	9.96%	POPULATION	\$908,832	30,598	\$29.70	\$0	N/A	\$0.00	
Recycling	\$122,273	1.34%	POPULATION	\$122,273	30,598	\$4.00	\$0	N/A	\$0.00	
OTHER Other	\$45,000	0.49%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Total General Fund Expenditures	\$9,126,255	100.00%								

Figure 71 DEVELOPING CITY Expenditure Projection Methodologies: CITY Capital Expenditures

				RESIDENTIAL			NONRESIDENTIAL				
		FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
DEBT SERVICE	Debt Service: Equipment	\$583,237	13%	POP AND JOBS	\$557,061	30,598	\$18.21	\$26,176	3,930	\$6.66	
	Debt Service: Public Bldgs	\$375,500	8%	POP AND JOBS	\$358,647	30,598	\$11.72	\$16,853	3,930	\$4.29	
	Debt Service: Recreation	\$785,000	17%	POPULATION	\$785,000	30,598	\$25.66	\$0	N/A	\$0.00	
	Debt Service: General Projects	\$380,000	8%	POP AND JOBS	\$362,945	30,598	\$11.86	\$17,055	3,930	\$4.34	
	Debt Service: Open Space	\$170,000	4%	POPULATION	\$170,000	30,598	\$5.56	\$0	N/A	\$0.00	
CAPITAL PROJECTS FUND	Road and Bridge Fund	\$1,948,000	43%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$5,033.59
	Equipment Paygo	\$310,000	7%	POP AND JOBS	\$296,087	30,598	\$9.68	\$13,913	3,930	\$3.54	
Total Capital Expenditures (Locally Funded)		\$4,551,737	100%								

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the City level of government.

Figure 72. DEVELOPING CITY Expenditures per Prototype: CITY OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet				
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional	
GENERAL GOVT										
Mayor and Council	\$10.72	\$10.72	\$10.72	\$6.14	\$6.14	\$3.70	\$5.06	\$2.19	\$5.06	
Administration	\$13.84	\$13.84	\$13.84	\$7.94	\$7.94	\$4.78	\$6.54	\$2.83	\$6.54	
Newsletter	\$2.76	\$2.76	\$2.76	\$1.58	\$1.58	\$0.95	\$1.30	\$0.56	\$1.30	
Human Resources	\$3.63	\$3.63	\$3.63	\$2.08	\$2.08	\$1.25	\$1.71	\$0.74	\$1.71	
Attorney	\$17.87	\$17.87	\$17.87	\$10.24	\$10.24	\$6.17	\$8.43	\$3.65	\$8.43	
City Clerk	\$10.35	\$10.35	\$10.35	\$5.94	\$5.94	\$3.58	\$4.89	\$2.12	\$4.89	
Elections	\$0.71	\$0.71	\$0.71	\$0.41	\$0.41	\$0.00	\$0.00	\$0.00	\$0.00	
Finance	\$21.34	\$21.34	\$21.34	\$12.23	\$12.23	\$7.37	\$10.07	\$4.36	\$10.07	
Assessing	\$15.28	\$15.28	\$15.28	\$8.76	\$8.76	\$5.28	\$7.21	\$3.12	\$7.21	
Info Services	\$6.93	\$6.93	\$6.93	\$3.97	\$3.97	\$6.54	\$8.94	\$3.87	\$8.94	
Planning and Zoning	\$35.60	\$35.60	\$35.60	\$20.40	\$20.40	\$12.29	\$16.81	\$7.28	\$16.81	
Engineering	\$41.42	\$41.42	\$41.42	\$23.74	\$23.74	\$14.31	\$19.56	\$8.47	\$19.56	
Facility Management	\$54.48	\$54.48	\$54.48	\$31.23	\$31.23	\$18.82	\$25.72	\$11.14	\$25.72	
PUBLIC SAFETY										
Police	\$262.06	\$262.06	\$262.06	\$150.22	\$150.22	\$165.43	\$49.14	\$10.23	\$49.14	
Fire	\$107.92	\$107.92	\$107.92	\$61.86	\$61.86	\$68.13	\$20.24	\$4.21	\$20.24	
Protective Inspection	\$36.45	\$36.45	\$36.45	\$20.89	\$20.89	\$12.59	\$17.21	\$7.45	\$17.21	
Civil Defense	\$1.73	\$1.73	\$1.73	\$0.99	\$0.99	\$0.00	\$0.00	\$0.00	\$0.00	
Animal Control	\$1.05	\$1.05	\$1.05	\$0.60	\$0.60	\$0.00	\$0.00	\$0.00	\$0.00	
PUBLIC WORKS										
Streets and Highways	\$49.46	\$49.46	\$49.46	\$34.37	\$34.37	\$122.20	\$36.30	\$7.56	\$36.30	
Snow and Ice Removal	\$41.87	\$41.87	\$41.87	\$29.09	\$29.09	\$103.44	\$30.72	\$6.40	\$30.72	
Street Signs	\$16.83	\$16.83	\$16.83	\$11.70	\$11.70	\$41.58	\$12.35	\$2.57	\$12.35	
Traffic Signals	\$3.08	\$3.08	\$3.08	\$2.14	\$2.14	\$7.61	\$2.26	\$0.47	\$2.26	
Street Lighting	\$3.11	\$3.11	\$3.11	\$2.16	\$2.16	\$7.69	\$2.29	\$0.48	\$2.29	
Street-Lights (billed)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Parks and Recreation	\$95.34	\$95.34	\$95.34	\$54.65	\$54.65	\$0.00	\$0.00	\$0.00	\$0.00	
Recycling	\$12.83	\$12.83	\$12.83	\$7.35	\$7.35	\$0.00	\$0.00	\$0.00	\$0.00	
OTHER										
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total General Fund Expenditures	\$866.67	\$866.67	\$866.67	\$510.69	\$510.69	\$613.70	\$286.74	\$89.69	\$286.74	

Figure 73. DEVELOPING CITY Expenditures per Prototype: CITY OUTPUTS for Capital Expenditures

		<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>				
		<i>Single Family Higher Value</i>	<i>Single Family Median Value</i>	<i>Single Family Lower Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/ Retail Office Industrial Institutional</i>				
DEBT SERVICE	Debt Service: Equipment	\$58.44	\$58.44	\$58.44		\$33.50	\$33.50	\$20.18	\$27.59	\$11.95	\$27.59
	Debt Service: Public Bldgs	\$37.63	\$37.63	\$37.63		\$21.57	\$21.57	\$12.99	\$17.76	\$7.69	\$17.76
	Debt Service: Recreation	\$82.35	\$82.35	\$82.35		\$47.21	\$47.21	\$0.00	\$0.00	\$0.00	\$0.00
	Debt Service: General Projects	\$38.08	\$38.08	\$38.08		\$21.83	\$21.83	\$13.15	\$17.98	\$7.78	\$17.98
	Debt Service: Open Space	\$17.83	\$17.83	\$17.83		\$10.22	\$10.22	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL PROJECTS FUND	Road and Bridge Fund	\$166.68	\$166.68	\$166.68		\$115.82	\$115.82	\$411.80	\$122.31	\$25.46	\$122.31
	Equipment Paygo	\$31.06	\$31.06	\$31.06		\$17.81	\$17.81	\$10.73	\$14.66	\$6.35	\$14.66
	Total Capital Expenditures (Locally Funded)	\$432.07	\$432.07	\$432.07		\$267.95	\$267.95	\$468.85	\$200.31	\$59.23	\$200.31

COUNTY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **County** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 74. DEVELOPING CITY Revenue Projection Methodologies: COUNTY Operating Revenues

PROPORTIONATE SHARE FACTORS
 Residential 88% Nonresidential 12%

Revenues

REVENUES
 MN Fiscal Disparities: Cost of Land Use
 COUNTY REVENUES

	Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
COUNTY GENERAL SERVICES <i>(plus finance, prop recrds judicial; govt srvc)</i>	Current Property Tax	\$44,569,176	16.87%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$455,300	0.17%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$1,810	0.00%	POP AND JOBS	\$1,592	330,844	\$0.00	\$218	98,866	\$0.00
	Charges for Service-Sheriff	\$7,003,980	2.65%	POPULATION	\$7,003,980	330,844	\$21.17	\$0	N/A	\$0.00
	Charges for Service-Sanitation	\$6,219,659	2.35%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Charges for Service-Other	\$7,185,477	2.72%	POP AND JOBS	\$6,321,624	330,844	\$19.11	\$863,853	98,866	\$8.74
	Fines and Forfeitures	\$11,000	0.00%	POP AND JOBS	\$9,678	330,844	\$0.03	\$1,322	98,866	\$0.01
	Intergovernmental-Sheriff	\$1,466,088	0.55%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental-Other	\$1,911,650	0.72%	POPULATION	\$1,911,650	330,844	\$5.78	\$0	N/A	\$0.00
	Interest on Investment	\$3,026,500	1.15%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Misc	\$2,932,233	1.11%	POP AND JOBS	\$2,579,714	330,844	\$7.80	\$352,519	98,866	\$3.57	
PUBLIC SERVICES <i>(highways; parks)</i>	Current Property Tax-Highway	\$12,143,317	4.60%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Current Property Tax-Parks	\$3,034,877	1.15%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Current Property Tax-Other	\$2,376,554	0.90%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Tax Revenue	\$1,300,000	0.49%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$48,500	0.02%	POP AND JOBS	\$42,669	330,844	\$0.13	\$5,831	98,866	\$0.06
	Charges for Service-Highway	\$5,301,100	2.01%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	Charges for Service-Parks	\$798,150	0.30%	POPULATION	\$798,150	330,844	\$2.41	\$0	N/A	\$0.00
	Charges for Service-Other	\$303,950	0.12%	POPULATION	\$303,950	330,844	\$0.92	\$0	N/A	\$0.00
	Fines and Forfeitures	\$0	0.00%	POP AND JOBS	\$0	330,844	\$0.00	\$0	98,866	\$0.00
	Intergovernmental-Highway	\$35,862,713	13.58%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	Intergovernmental-Parks	\$345,312	0.13%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental-Other (transit)	\$2,342,000	0.89%	POPULATION	\$2,342,000	330,844	\$7.08	\$0	N/A	\$0.00
	Interest on Investment	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Misc-Highway	\$185,600	0.07%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Misc-Parks	\$749,800	0.28%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Misc-Other	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	

APPENDIX F: Cost and Revenue Factors
Cost of Land Use Fiscal Impact Analysis for the Study of the Fiscal Disparities Program
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HUMAN SERVICES	Current Property Tax-Human Services	\$49,066,491	18.57%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$1,002,590	0.38%	POPULATION	\$1,002,590	330,844	\$3.03	\$0	N/A	\$0.00
	Charges for Service	\$14,343,536	5.43%	POP AND JOBS	\$12,619,126	330,844	\$38.14	\$1,724,410	98,866	\$17.44
	Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental	\$50,444,058	19.10%	POPULATION	\$50,444,058	330,844	\$152.47	\$0	N/A	\$0.00
	Interest on Investment	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Misc	\$824,055	0.31%	POPULATION	\$824,055	330,844	\$2.49	\$0	N/A	\$0.00
LIBRARY	Current Property Tax	\$7,853,169	2.97%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Charges for Service	\$536,200	0.20%	POPULATION	\$536,200	330,844	\$1.62	\$0	N/A	\$0.00
	Fines and Forfeitures	\$256,500	0.10%	POPULATION	\$256,500	330,844	\$0.78	\$0	N/A	\$0.00
	Intergovernmental	\$139,600	0.05%	POPULATION	\$139,600	330,844	\$0.42	\$0	N/A	\$0.00
	Interest on Investment	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Misc	\$122,096	0.05%	POPULATION	\$122,096	330,844	\$0.37	\$0	N/A	\$0.00
TOTAL		\$264,163,041	100.00%							

Figure 75. DEVELOPING CITY Revenue Projection Methodologies: COUNTY Capital Revenues

				RESIDENTIAL			NONRESIDENTIAL				
Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor		
CAPITAL IMPROVEMENT	County-Current Property Tax Levy	\$5,960,000	7.50%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
	County-Other	\$467,746	0.59%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	<i>Federal</i> Federal-Road and Bridges	\$5,930,800	7.46%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$6,309.36
	<i>Federal</i> Federal-Human Services	\$196,000	0.25%	POPULATION	\$196,000	330,844	\$0.59	\$0	N/A	\$0.00	
	<i>State</i> State-MNDOT	\$300,000	0.38%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$319.15
	<i>State</i> State Turnback MNDOT	\$25,731,300	32.38%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	<i>State</i> State	\$750,000	0.94%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
	<i>City</i> City Participation-Road and Bridges	\$950,000	1.20%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
<i>County Bonds</i> Bond Proceeds	\$17,602,961	22.15%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00		
DEBT SERVICE	Debt Service Levy	\$21,575,021	27.15%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00	
TOTAL CAPITAL AND DEBT SERVICE		\$79,463,828	100.00%								

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **County** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 76. DEVELOPING CITY Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
		COUNTY GENERAL SERVICES								
	Current Property Tax	\$581.33	\$397.81	\$214.28	\$214.28	\$158.23	\$168.30	\$102.18	\$84.15	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.00	\$0.01
	Charges for Service-Sheriff	\$67.96	\$67.96	\$67.96	\$38.95	\$38.95	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service-Sanitation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service-Other	\$61.34	\$61.34	\$61.34	\$35.16	\$35.16	\$26.48	\$36.19	\$15.67	\$36.19
	Fines and Forfeitures	\$0.09	\$0.09	\$0.09	\$0.05	\$0.05	\$0.04	\$0.06	\$0.02	\$0.06
	Intergovernmental-Sheriff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental-Other	\$18.55	\$18.55	\$18.55	\$10.63	\$10.63	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc	\$25.03	\$25.03	\$25.03	\$14.35	\$14.35	\$10.80	\$14.77	\$6.39	\$14.77
PUBLIC SERVICES										
	Current Property Tax-Highway	\$119.11	\$81.51	\$43.91	\$43.91	\$32.42	\$34.48	\$20.94	\$17.24	\$0.00
	Current Property Tax-Parks	\$29.77	\$20.37	\$10.97	\$10.97	\$8.10	\$8.62	\$5.23	\$4.31	\$0.00
	Current Property Tax-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$0.41	\$0.41	\$0.41	\$0.24	\$0.24	\$0.18	\$0.24	\$0.11	\$0.24
	Charges for Service-Highway	\$37.48	\$37.48	\$37.48	\$26.05	\$26.05	\$74.61	\$22.16	\$4.61	\$22.16
	Charges for Service-Parks	\$7.74	\$7.74	\$7.74	\$4.44	\$4.44	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service-Other	\$2.95	\$2.95	\$2.95	\$1.69	\$1.69	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental-Highway	\$253.57	\$253.57	\$253.57	\$176.20	\$176.20	\$504.72	\$149.91	\$31.21	\$149.91
	Intergovernmental-Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental-Other (transit)	\$22.72	\$22.72	\$22.72	\$13.03	\$13.03	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc-Highway	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc-Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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HUMAN SERVICES	Current Property Tax-Human Services	\$356.97	\$244.28	\$131.58	\$131.58	\$97.16	\$103.35	\$62.75	\$51.67	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$9.73	\$9.73	\$9.73	\$5.58	\$5.58	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service	\$122.44	\$122.44	\$122.44	\$70.18	\$70.18	\$52.85	\$72.25	\$31.28	\$72.25
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$489.43	\$489.43	\$489.43	\$280.55	\$280.55	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc	\$8.00	\$8.00	\$8.00	\$4.58	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY	Current Property Tax	\$77.03	\$52.71	\$28.39	\$28.39	\$20.97	\$22.30	\$13.54	\$11.15	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service	\$5.20	\$5.20	\$5.20	\$2.98	\$2.98	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$2.49	\$2.49	\$2.49	\$1.43	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$1.35	\$1.35	\$1.35	\$0.78	\$0.78	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc	\$1.18	\$1.18	\$1.18	\$0.68	\$0.68	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$2,301.89	\$1,934.35	\$1,566.81	\$1,116.67	\$1,004.43	\$1,006.75	\$500.23	\$257.83	\$295.59	
Fiscal Disparities Revenue Allocatio	\$145	\$203	\$339	\$111	\$223	\$0	\$0	\$0	\$0	
GRAND TOTAL	\$2,447.24	\$2,137.84	\$1,905.96	\$1,228.11	\$1,227.29	\$1,006.75	\$500.23	\$257.83	\$295.59	

Figure 77. DEVELOPING CITY Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
COUNTY GENERAL SERVICES									
Current Property Tax	\$608.88	\$419.12	\$229.36	\$229.36	\$165.38	\$308.70	\$187.43	\$154.35	\$0.00
Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.01	\$0.01	\$0.00	\$0.01
Charges for Service-Sheriff	\$67.96	\$67.96	\$67.96	\$38.95	\$38.95	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Service-Sanitation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Service-Other	\$61.34	\$61.34	\$61.34	\$35.16	\$35.16	\$26.48	\$36.19	\$15.67	\$36.19
Fines and Forfeitures	\$0.09	\$0.09	\$0.09	\$0.05	\$0.05	\$0.04	\$0.06	\$0.02	\$0.06
Intergovernmental-Sheriff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental-Other	\$18.55	\$18.55	\$18.55	\$10.63	\$10.63	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Misc	\$25.03	\$25.03	\$25.03	\$14.35	\$14.35	\$10.80	\$14.77	\$6.39	\$14.77
PUBLIC SERVICES									
Current Property Tax-Highway	\$124.76	\$85.88	\$46.99	\$46.99	\$33.88	\$63.25	\$38.40	\$31.63	\$0.00
Current Property Tax-Parks	\$31.18	\$21.46	\$11.75	\$11.75	\$8.47	\$15.81	\$9.60	\$7.90	\$0.00
Current Property Tax-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$0.41	\$0.41	\$0.41	\$0.24	\$0.24	\$0.18	\$0.24	\$0.11	\$0.24
Charges for Service-Highway	\$37.48	\$37.48	\$37.48	\$26.05	\$26.05	\$74.61	\$22.16	\$4.61	\$22.16
Charges for Service-Parks	\$7.74	\$7.74	\$7.74	\$4.44	\$4.44	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Service-Other	\$2.95	\$2.95	\$2.95	\$1.69	\$1.69	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental-Highway	\$253.57	\$253.57	\$253.57	\$176.20	\$176.20	\$504.72	\$149.91	\$31.21	\$149.91
Intergovernmental-Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental-Other (transit)	\$22.72	\$22.72	\$22.72	\$13.03	\$13.03	\$0.00	\$0.00	\$0.00	\$0.00
Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Misc-Highway	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Misc-Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Misc-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

APPENDIX F: Cost and Revenue Factors
Cost of Land Use Fiscal Impact Analysis for the Study of the Fiscal Disparities Program
For the Minnesota Department of Revenue

HUMAN SERVICES	Current Property Tax-Human Services	\$373.89	\$257.37	\$140.84	\$140.84	\$101.55	\$189.56	\$115.09	\$94.78	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$9.73	\$9.73	\$9.73	\$5.58	\$5.58	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service	\$122.44	\$122.44	\$122.44	\$70.18	\$70.18	\$52.85	\$72.25	\$31.28	\$72.25
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$489.43	\$489.43	\$489.43	\$280.55	\$280.55	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc	\$8.00	\$8.00	\$8.00	\$4.58	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY	Current Property Tax	\$80.68	\$55.54	\$30.39	\$30.39	\$21.91	\$40.91	\$24.84	\$20.45	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Charges for Service	\$5.20	\$5.20	\$5.20	\$2.98	\$2.98	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$2.49	\$2.49	\$2.49	\$1.43	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$1.35	\$1.35	\$1.35	\$0.78	\$0.78	\$0.00	\$0.00	\$0.00	\$0.00
	Interest on Investment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Misc	\$1.18	\$1.18	\$1.18	\$0.68	\$0.68	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$2,357.07	\$1,977.04	\$1,597.01	\$1,146.87	\$1,018.73	\$1,287.92	\$670.95	\$398.42	\$295.59	

Figure 78. DEVELOPING CITY Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family	Single Family	Single Family	Multifamily/Condo	Apt.	Commercial/			
		Higher Value	Median Value	Lower Value	(Hmestd) Unit	Unit	Retail	Office	Industrial	Institutional
CAPITAL IMPROVEMENT	County-Current Property Tax Levy	\$220.70	\$151.03	\$81.35	\$81.35	\$60.07	\$63.90	\$38.79	\$31.95	\$0.00
	County-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Federal-Road and Bridges	\$41.93	\$41.93	\$41.93	\$29.14	\$29.14	\$83.47	\$24.79	\$5.16	\$24.79
	Federal-Human Services	\$1.90	\$1.90	\$1.90	\$1.09	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00
State	State-MNDOT	\$2.12	\$2.12	\$2.12	\$1.47	\$1.47	\$4.22	\$1.25	\$0.26	\$1.25
	State Turnback MNDOT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	City Participation-Road and Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	Debt Service Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$266.66	\$196.98	\$127.31	\$113.05	\$91.78	\$151.59	\$64.84	\$37.37	\$26.05

Figure 79. DEVELOPING CITY Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
		CAPITAL IMPROVEMENT	County-Current Property Tax Levy	\$231.16	\$159.12	\$87.08	\$87.08	\$62.78	\$117.20	\$71.16
	County-Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal	Federal-Road and Bridges	\$41.93	\$41.93	\$41.93	\$29.14	\$29.14	\$83.47	\$24.79	\$5.16	\$24.79
	Federal-Human Services	\$1.90	\$1.90	\$1.90	\$1.09	\$1.09	\$0.00	\$0.00	\$0.00	\$0.00
State	State-MNDOT	\$2.12	\$2.12	\$2.12	\$1.47	\$1.47	\$4.22	\$1.25	\$0.26	\$1.25
	State Turnback MNDOT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	City Participation-Road and Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Bond Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE	Debt Service Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$277.12	\$205.07	\$133.03	\$118.78	\$94.49	\$204.89	\$97.20	\$64.02	\$26.05

COUNTY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **County** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 80. DEVELOPING CITY Expenditure Projection Methodologies: COUNTY Operating Expenditures

PROPORTIONATE SHARE FACTORS				
OVERHEAD PROP SHARE	Residential	88%	Nonresidential	12%
RES/EMPS	Residential	88%	Nonresidential	12%
TRIPS	Residential	64%	Nonresidential	36%

EXPENDITURES

Expenditures

MN Fiscal Disparities: Cost of Land Use

COUNTY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
COUNTY GENERAL SERVICES										
County General Services	\$9,045,553	3.40%	POP AND JOBS	\$7,960,087	330,844	\$24.06	\$1,085,466	98,866	\$10.98	
Finance and Central Services	\$3,622,220	1.36%	POP AND JOBS	\$3,187,554	330,844	\$9.63	\$434,666	98,866	\$4.40	
Property Records and Taxation	\$7,481,920	2.81%	POP AND JOBS	\$6,584,090	330,844	\$19.90	\$897,830	98,866	\$9.08	
STAT. JUDICIAL & PUBLIC SAFETY										
County Attorney	\$8,294,228	3.12%	POP AND JOBS	\$7,297,079	330,844	\$22.06	\$997,149	98,866	\$10.09	
Court Facilities	\$873,389	0.33%	POP AND JOBS	\$768,388	330,844	\$2.32	\$105,001	98,866	\$1.06	
Court Appt. Atty and Legal Def Servi	\$511,000	0.19%	POPULATION	\$511,000	330,844	\$1.54	\$0	N/A	\$0.00	
Sheriff										
Sheriff-Countywide	\$21,144,174	7.94%	POP AND NONRES TRIP	\$18,602,177	330,844	\$56.23	\$2,541,996	329,228	\$7.72	
Sheriff-Intergovtl, Patrol, Investigati	\$6,752,131	2.54%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
PUBLIC SERVICES										
Public Services Admin	\$552,716	0.21%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$588.00
Highway	\$56,093,774	21.07%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$59,674.23
Parks and Recreation	\$4,562,498	1.71%	POPULATION	\$4,562,498	330,844	\$13.79	\$0	N/A	\$0.00	
Surveyor	\$998,485	0.38%	POP AND JOBS	\$878,445	330,844	\$2.66	\$120,040	98,866	\$1.21	
GIS	\$214,328	0.08%	POP AND JOBS	\$188,561	330,844	\$0.57	\$25,767	98,866	\$0.26	
Transit and Volunteer Transportati	\$3,150,310	1.18%	POPULATION	\$3,150,310	330,844	\$9.52	\$0	N/A	\$0.00	
HUMAN SERVICES										
Income Maintenance	\$26,533,647	9.97%	POPULATION	\$26,533,647	330,844	\$80.20	\$0	N/A	\$0.00	
Social Services	\$30,928,902	11.62%	POPULATION	\$30,928,902	330,844	\$93.48	\$0	N/A	\$0.00	
Mental Health Services	\$11,704,066	4.40%	POPULATION	\$11,704,066	330,844	\$35.38	\$0	N/A	\$0.00	
Community Health & Enviro Services	\$11,840,456	4.45%	POP AND JOBS	\$10,416,972	330,844	\$31.49	\$1,423,484	98,866	\$14.40	
Senior Services	\$1,338,657	0.50%	POPULATION	\$1,338,657	330,844	\$4.05	\$0	N/A	\$0.00	
Community Corrections	\$25,529,158	9.59%	POPULATION	\$25,529,158	330,844	\$77.16	\$0	N/A	\$0.00	
Job Training Ctr	\$3,727,150	1.40%	POPULATION	\$3,727,150	330,844	\$11.27	\$0	N/A	\$0.00	
Medical Examiner	\$2,043,018	0.77%	POPULATION	\$2,043,018	330,844	\$6.18	\$0	N/A	\$0.00	
HSD Admin	\$240,362	0.09%	POPULATION	\$240,362	330,844	\$0.73	\$0	N/A	\$0.00	
GOVERNMENT SERVICES										
Govt Services Admin	\$226,785	0.09%	POP AND JOBS	\$199,571	330,844	\$0.60	\$27,214	98,866	\$0.28	
Central Communications	\$3,739,746	1.40%	POP AND JOBS	\$3,290,976	330,844	\$9.95	\$448,770	98,866	\$4.54	
Emergency Mngt	\$240,009	0.09%	POP AND JOBS	\$211,155	330,844	\$0.64	\$28,854	98,866	\$0.29	
Veterans Services	\$441,851	0.17%	POP AND JOBS	\$388,731	330,844	\$1.17	\$53,120	98,866	\$0.54	
Intergovtl Relations	\$207,432	0.08%	POP AND JOBS	\$182,540	330,844	\$0.55	\$24,892	98,866	\$0.25	
Elections Services	\$428,675	0.16%	POPULATION	\$428,675	330,844	\$1.30	\$0	N/A	\$0.00	
License Bureau	\$2,786,299	1.05%	POP AND JOBS	\$2,451,324	330,844	\$7.41	\$334,975	98,866	\$3.39	
Community Development	\$5,077,106	1.91%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
Public Information	\$481,761	0.18%	POP AND JOBS	\$423,950	330,844	\$1.28	\$57,811	98,866	\$0.58	
integrated Waste Mngmt	\$7,079,821	2.66%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
LIBRARY										
County Library	\$7,878,285	2.96%	POPULATION	\$7,878,285	330,844	\$23.81	\$0	N/A	\$0.00	
Law Library	\$436,796	0.16%	POP AND JOBS	\$384,283	330,844	\$1.16	\$52,513	98,866	\$0.53	
Total Expenditures	\$266,206,708	100.00%								

Figure 81 DEVELOPING CITY Expenditure Projection Methodologies: COUNTY Capital Expenditures

		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL FUND	General Govt Capital	\$188,313	2%	POP AND JOBS	\$165,674	330,844	\$0.50	\$22,639	98,866	\$0.23	
	Sheriff Capital	\$95,928	1%	POP AND JOBS	\$84,395	330,844	\$0.26	\$11,533	98,866	\$0.12	
ROAD AND BRIDGE FUND	Highway-Debt service	\$850,000	8%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$904.26
LIBRARY FUND	Library Capital Paygo	\$95,500	1%	POPULATION	\$95,500	330,844	\$0.29	\$0	N/A	\$0.00	
Building and Equip	Debt Service	\$140,000	1%	POP AND JOBS	\$123,169	330,844	\$0.37	\$16,831	98,866	\$0.17	
	PayGo	\$239,028	2%	POP AND JOBS	\$210,291	330,844	\$0.64	\$28,736	98,866	\$0.29	
Library	Debt Service	\$250,000	2%	POPULATION	\$250,000	330,844	\$0.76	\$0	N/A	\$0.00	
	Paygo	\$20,670	0%	POPULATION	\$20,670	330,844	\$0.06	\$0	N/A	\$0.00	
Road and Bridges	Debt Service	\$455,000	4%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$484.04
	PayGo	\$7,639,600	74%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$8,127.23
Info Management	Debt Service	\$290,000	3%	POP AND JOBS	\$255,136	330,844	\$0.77	\$34,864	98,866	\$0.35	
	PayGo	\$43,320	0%	POP AND JOBS	\$38,112	330,844	\$0.12	\$5,208	98,866	\$0.05	
Parks and Recreation	Debt Service	\$35,000	0%	POPULATION	\$35,000	330,844	\$0.11	\$0	N/A	\$0.00	
	PayGo	\$0	0%	POPULATION	\$0	330,844	\$0.00	\$0	N/A	\$0.00	
Total Capital Expenditures		\$10,342,359	100%				\$3.9				

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 82. DEVELOPING CITY Expenditures per Prototype: COUNTY OUTPUTS for Operating Expenditures

	EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
		COUNTY GENERAL SERVICES	County General Services	\$77.23	\$77.23	\$77.23	\$44.27	\$44.27	\$33.27	\$45.48
	Finance and Central Services	\$30.93	\$30.93	\$30.93	\$17.73	\$17.73	\$13.32	\$18.21	\$7.88	\$18.21
	Property Records and Taxation	\$63.88	\$63.88	\$63.88	\$36.62	\$36.62	\$27.52	\$37.62	\$16.29	\$37.62
STAT. JUDICAL & PUBLIC SAFETY	County Attorney	\$70.80	\$70.80	\$70.80	\$40.58	\$40.58	\$30.56	\$41.78	\$18.09	\$41.78
	Court Facilities	\$7.46	\$7.46	\$7.46	\$4.27	\$4.27	\$3.22	\$4.40	\$1.90	\$4.40
	Court Appt. Attys and Legal Def Services	\$4.96	\$4.96	\$4.96	\$2.84	\$2.84	\$0.00	\$0.00	\$0.00	\$0.00
	Sheriff-Countywide	\$180.49	\$180.49	\$180.49	\$103.46	\$103.46	\$238.50	\$70.84	\$14.75	\$70.84
	Sheriff-Intergovtl, Patrol, Investigative	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PUBLIC SERVICES	Public Services Admin	\$3.91	\$3.91	\$3.91	\$2.72	\$2.72	\$7.78	\$2.31	\$0.48	\$2.31
	Highway	\$396.61	\$396.61	\$396.61	\$275.60	\$275.60	\$789.45	\$234.48	\$48.81	\$234.48
	Parks and Recreation	\$44.27	\$44.27	\$44.27	\$25.37	\$25.37	\$0.00	\$0.00	\$0.00	\$0.00
	Surveyor	\$8.52	\$8.52	\$8.52	\$4.89	\$4.89	\$3.68	\$5.03	\$2.18	\$5.03
	GIS	\$1.83	\$1.83	\$1.83	\$1.05	\$1.05	\$0.79	\$1.08	\$0.47	\$1.08
	Transit and Volunteer Transportation	\$30.57	\$30.57	\$30.57	\$17.52	\$17.52	\$0.00	\$0.00	\$0.00	\$0.00
HUMAN SERVICES	Income Maintenance	\$257.44	\$257.44	\$257.44	\$147.57	\$147.57	\$0.00	\$0.00	\$0.00	\$0.00
	Social Services	\$300.09	\$300.09	\$300.09	\$172.01	\$172.01	\$0.00	\$0.00	\$0.00	\$0.00
	Mental Health Services	\$113.56	\$113.56	\$113.56	\$65.09	\$65.09	\$0.00	\$0.00	\$0.00	\$0.00
	Community Health & Enviro Services	\$101.07	\$101.07	\$101.07	\$57.93	\$57.93	\$43.63	\$59.64	\$25.82	\$59.64
	Senior Services	\$12.99	\$12.99	\$12.99	\$7.44	\$7.44	\$0.00	\$0.00	\$0.00	\$0.00
	Community Corrections	\$247.70	\$247.70	\$247.70	\$141.98	\$141.98	\$0.00	\$0.00	\$0.00	\$0.00
	Job Training Ctr	\$36.16	\$36.16	\$36.16	\$20.73	\$20.73	\$0.00	\$0.00	\$0.00	\$0.00
	Medical Examiner	\$19.82	\$19.82	\$19.82	\$11.36	\$11.36	\$0.00	\$0.00	\$0.00	\$0.00
	HSD Admin	\$2.33	\$2.33	\$2.33	\$1.34	\$1.34	\$0.00	\$0.00	\$0.00	\$0.00
GOVERNMENT SERVICES	Govt Services Admin	\$1.94	\$1.94	\$1.94	\$1.11	\$1.11	\$0.83	\$1.14	\$0.49	\$1.14
	Central Communications	\$31.93	\$31.93	\$31.93	\$18.30	\$18.30	\$13.76	\$18.80	\$8.14	\$18.80
	Emergency Mngt	\$2.05	\$2.05	\$2.05	\$1.17	\$1.17	\$0.88	\$1.21	\$0.52	\$1.21
	Veterans Services	\$3.77	\$3.77	\$3.77	\$2.16	\$2.16	\$1.63	\$2.23	\$0.96	\$2.23
	Intergovtl Relations	\$1.77	\$1.77	\$1.77	\$1.02	\$1.02	\$0.76	\$1.04	\$0.45	\$1.04
	Elections Services	\$4.16	\$4.16	\$4.16	\$2.38	\$2.38	\$0.00	\$0.00	\$0.00	\$0.00
	License Bureau	\$23.78	\$23.78	\$23.78	\$13.63	\$13.63	\$10.27	\$14.03	\$6.08	\$14.03
	Community Development	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Public Information	\$4.11	\$4.11	\$4.11	\$2.36	\$2.36	\$1.77	\$2.42	\$1.05	\$2.42
	integrated Waste Mngmt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY	County Library	\$76.44	\$76.44	\$76.44	\$43.82	\$43.82	\$0.00	\$0.00	\$0.00	\$0.00
	Law Library	\$3.73	\$3.73	\$3.73	\$2.14	\$2.14	\$1.61	\$2.20	\$0.95	\$2.20
	Total Expenditures	\$2,166.29	\$2,166.29	\$2,166.29	\$1,290.47	\$1,290.47	\$1,223.24	\$563.94	\$175.01	\$563.94

Figure 83. DEVELOPING CITY Expenditures per Prototype: COUNTY OUTPUTS for Capital Expenditures

		<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
		<i>Single Family Higher Value</i>	<i>Single Family Median Value</i>	<i>Single Family Lower Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/</i>			
							<i>Retail</i>	<i>Office</i>	<i>Industrial</i>	<i>Institutional</i>
GENERAL FUND (Cap Budg)	General Govt Capital	\$1.61	\$1.61	\$1.61	\$0.92	\$0.92	\$0.69	\$0.95	\$0.41	\$0.95
	Sheriff Capital	\$0.82	\$0.82	\$0.82	\$0.47	\$0.47	\$0.35	\$0.48	\$0.21	\$0.48
ROAD & BRIDGE FUND (Cap Budg)	Highway-Debt service	\$6.01	\$6.01	\$6.01	\$4.18	\$4.18	\$11.96	\$3.55	\$0.74	\$3.55
LIBRARY FUND (Cap Budg)	Library Capital Paygo	\$0.93	\$0.93	\$0.93	\$0.53	\$0.53	\$0.00	\$0.00	\$0.00	\$0.00
Building and Equip (5-Yr CIP)	Debt Service	\$1.20	\$1.20	\$1.20	\$0.69	\$0.69	\$0.52	\$0.71	\$0.31	\$0.71
	PayGo	\$2.04	\$2.04	\$2.04	\$1.17	\$1.17	\$0.88	\$1.20	\$0.52	\$1.20
Library (5-Yr CIP)	Debt Service	\$2.43	\$2.43	\$2.43	\$1.39	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00
	Paygo	\$0.20	\$0.20	\$0.20	\$0.11	\$0.11	\$0.00	\$0.00	\$0.00	\$0.00
Road and Bridges (5-Yr CIP)	Debt Service	\$3.22	\$3.22	\$3.22	\$2.24	\$2.24	\$6.40	\$1.90	\$0.40	\$1.90
	PayGo	\$54.02	\$54.02	\$54.02	\$37.53	\$37.53	\$107.52	\$31.94	\$6.65	\$31.94
Info Management (5-Yr CIP)	Debt Service	\$2.48	\$2.48	\$2.48	\$1.42	\$1.42	\$1.07	\$1.46	\$0.63	\$1.46
	PayGo	\$0.37	\$0.37	\$0.37	\$0.21	\$0.21	\$0.16	\$0.22	\$0.09	\$0.22
Parks and Recreation (5-Yr CIP)	Debt Service	\$0.34	\$0.34	\$0.34	\$0.19	\$0.19	\$0.00	\$0.00	\$0.00	\$0.00
	PayGo	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Capital Expenditures	\$75.64	\$75.64	\$75.64	\$51.05	\$51.05	\$129.56	\$42.41	\$9.96	\$42.41

SCHOOL DISTRICT REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **Schools** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 84. DEVELOPING CITY Revenue Projection Methodologies: SCHOOLS Operating Revenues

Revenues

Revenues
 MN Fiscal Disparities: Cost of Land Use
 SCHOOL DISTRICT REVENUES

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
General Fund	Property Taxes	\$76,611,901	18.15%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	State Revenue	\$302,730,763	71.70%	TOTAL ENROLLMENT	\$302,730,763	39,106	\$7,741.29	\$0.00	N/A	\$0.00
	Federal Revenue	\$13,854,200	3.28%	TOTAL ENROLLMENT	\$13,854,200	39,106	\$354.27	\$0.00	N/A	\$0.00
	Local Sales	\$1,087,890	0.26%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Local	\$9,355,574	2.22%	TOTAL ENROLLMENT	\$9,355,574	39,106	\$239.24	\$0.00	N/A	\$0.00
	Transfers	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Community Service Fund	Property Taxes	\$3,368,809	0.80%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	State Revenue	\$4,776,443	1.13%	TOTAL ENROLLMENT	\$4,776,443	39,106	\$122.14	\$0.00	N/A	\$0.00
	Federal Revenue	\$131,133	0.03%	TOTAL ENROLLMENT	\$131,133	39,106	\$3.35	\$0.00	N/A	\$0.00
	Local Sales	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Local	\$10,238,606	2.43%	TOTAL ENROLLMENT	\$10,238,606	39,106	\$261.82	\$0.00	N/A	\$0.00
	Transfers	\$50,000	0.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$422,205,319	100.00%							

Figure 85. DEVELOPING CITY Revenue Projection Methodologies: SCHOOLS Capital Revenues

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service Fund	Local Property Taxes	\$21,926,010	80.46%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Local	\$2,282,125	8.37%	TOTAL ENROLLMENT	\$2,282,125	39,106	\$58.36	\$0.00	N/A	\$0.00
	State Revenue	\$1,061,000	3.89%	TOTAL ENROLLMENT	\$1,061,000	39,106	\$27.13	\$0.00	N/A	\$0.00
Capital Projects Fund	Transfers in	\$1,983,345	7.28%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$27,252,480	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **Schools** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 86. DEVELOPING CITY Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit						Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/				
						Retail	Office	Industrial	Institutional	
General Fund	Property Taxes	\$1,133.72	\$795.70	\$457.69	\$457.69	\$270.16	\$306.74	\$186.91	\$153.37	\$0.00
	State Revenue	\$3,718.51	\$3,718.51	\$3,718.51	\$2,359.53	\$2,359.53	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$170.17	\$170.17	\$170.17	\$107.98	\$107.98	\$0.00	\$0.00	\$0.00	\$0.00
	Local Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Local	\$114.92	\$114.92	\$114.92	\$72.92	\$72.92	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Service Fund	Property Taxes	\$50.59	\$35.50	\$20.42	\$20.42	\$12.05	\$13.69	\$8.34	\$6.84	\$0.00
	State Revenue	\$58.67	\$58.67	\$58.67	\$37.23	\$37.23	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$1.61	\$1.61	\$1.61	\$1.02	\$1.02	\$0.00	\$0.00	\$0.00	\$0.00
	Local Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Local	\$125.76	\$125.76	\$125.76	\$79.80	\$79.80	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5,373.95	\$5,020.85	\$4,667.76	\$3,136.60	\$2,940.70	\$320.43	\$195.25	\$160.21	\$0.00	
Fiscal Disparities Revenue Allocatio	\$76	\$107	\$178	\$59	\$117	\$0	\$0	\$0	\$0	
GRAND TOTAL	\$5,450.28	\$5,127.71	\$4,845.86	\$3,195.12	\$3,057.73	\$320.43	\$195.25	\$160.21	\$0.00	

Figure 87. DEVELOPING CITY Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail Office Industrial Institutional			
General Fund	Property Taxes	\$1,339.01	\$938.92	\$538.82	\$538.82	\$325.64	\$513.05	\$312.17	\$256.53	\$0.00
	State Revenue	\$3,718.51	\$3,718.51	\$3,718.51	\$2,359.53	\$2,359.53	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$170.17	\$170.17	\$170.17	\$107.98	\$107.98	\$0.00	\$0.00	\$0.00	\$0.00
	Local Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Local	\$114.92	\$114.92	\$114.92	\$72.92	\$72.92	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Service Fund	Property Taxes	\$59.75	\$41.89	\$24.04	\$24.04	\$14.53	\$22.89	\$13.93	\$11.45	\$0.00
	State Revenue	\$58.67	\$58.67	\$58.67	\$37.23	\$37.23	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$1.61	\$1.61	\$1.61	\$1.02	\$1.02	\$0.00	\$0.00	\$0.00	\$0.00
	Local Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Local	\$125.76	\$125.76	\$125.76	\$79.80	\$79.80	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$5,588.40	\$5,170.46	\$4,752.51	\$3,221.35	\$2,998.66	\$535.94	\$326.10	\$267.97	\$0.00

Figure 88. DEVELOPING CITY Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail Office Industrial Institutional			
Debt Service Fund	Local Property Taxes	\$329.24	\$231.08	\$132.92	\$132.92	\$78.45	\$89.08	\$54.28	\$44.54	\$0.00
	Other Local	\$28.03	\$28.03	\$28.03	\$17.79	\$17.79	\$0.00	\$0.00	\$0.00	\$0.00
	State Revenue	\$13.03	\$13.03	\$13.03	\$8.27	\$8.27	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers in	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$370.30	\$272.14	\$173.98	\$158.97	\$104.51	\$89.08	\$54.28	\$44.54	\$0.00

Figure 89. DEVELOPING CITY Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family High Value	Single Family Medium Value	Single Family Low Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
<i>Debt Service Fund</i> Local Property Taxes	\$388.85	\$272.67	\$156.48	\$156.48	\$94.57	\$148.99	\$90.66	\$74.50	\$0.00
Other Local	\$28.03	\$28.03	\$28.03	\$17.79	\$17.79	\$0.00	\$0.00	\$0.00	\$0.00
State Revenue	\$13.03	\$13.03	\$13.03	\$8.27	\$8.27	\$0.00	\$0.00	\$0.00	\$0.00
Transfers in	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$429.92	\$313.73	\$197.54	\$182.53	\$120.62	\$148.99	\$90.66	\$74.50	\$0.00

SCHOOL DISTRICT EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **Schools** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 90. DEVELOPING CITY Expenditure Projection Methodologies: SCHOOLS Operating Expenditures

EXPENDITURES				RESIDENTIAL			NONRESIDENTIAL		
Expenditures				Residential	Prototype	Prototype	Nonresidential	Prototype	Prototype
MN Fiscal Disparities: Cost of Land Use				Share	Divisor	Factor	Share	Divisor	Factor
SCHOOL DISTRICT EXPENDITURES				Share	Divisor	Factor	Share	Divisor	Factor
Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL FUND Salaries	\$248,769,333	59.03%	TOTAL ENROLLMENT	#####	39,106	\$6,361.41	\$0.00	N/A	\$0.00
Benefits	\$74,423,563	17.66%	TOTAL ENROLLMENT	\$74,423,563	39,106	\$1,903.12	\$0.00	N/A	\$0.00
Purchased Services	\$49,490,332	11.74%	TOTAL ENROLLMENT	\$49,490,332	39,106	\$1,265.54	\$0.00	N/A	\$0.00
Supplies	\$16,593,861	3.94%	TOTAL ENROLLMENT	\$16,593,861	39,106	\$424.33	\$0.00	N/A	\$0.00
Capital Expenses	\$9,854,963	2.34%	TOTAL ENROLLMENT	\$9,854,963	39,106	\$252.01	\$0.00	N/A	\$0.00
Debt Service	\$993,100	0.24%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Expense	\$670,282	0.16%	TOTAL ENROLLMENT	\$670,282	39,106	\$17.14	\$0.00	N/A	\$0.00
Transfers	\$2,103,368	0.50%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
COMMUNITY SERVICE Salaries	\$11,403,718	2.71%	TOTAL ENROLLMENT	\$11,403,718	39,106	\$291.61	\$0.00	N/A	\$0.00
Benefits	\$3,175,270	0.75%	TOTAL ENROLLMENT	\$3,175,270	39,106	\$81.20	\$0.00	N/A	\$0.00
Purchased Services	\$2,625,807	0.62%	TOTAL ENROLLMENT	\$2,625,807	39,106	\$67.15	\$0.00	N/A	\$0.00
Supplies	\$1,234,685	0.29%	TOTAL ENROLLMENT	\$1,234,685	39,106	\$31.57	\$0.00	N/A	\$0.00
Capital Expenses	\$110,500	0.03%	TOTAL ENROLLMENT	\$110,500	39,106	\$2.83	\$0.00	N/A	\$0.00
Debt Service	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Expense	\$10,485	0.00%	TOTAL ENROLLMENT	\$10,485	39,106	\$0.27	\$0.00	N/A	\$0.00
Transfers	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Total School Operating Expenditures	\$421,459,267	100.00%				\$10,698			

Figure 91 DEVELOPING CITY Expenditure Projection Methodologies: SCHOOLS Capital Expenditures

				RESIDENTIAL			NONRESIDENTIAL		
				Residential	Prototype	Prototype	Nonresidential	Prototype	Prototype
				Share	Divisor	Factor	Share	Divisor	Factor
				Share	Divisor	Factor	Share	Divisor	Factor
	FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
DEBT SERVICE FUND Debt Service	\$27,960,000	95%	TOTAL ENROLLMENT	\$27,960,000	39,106	\$714.98	\$0.00	N/A	\$0.00
CAPITAL PROJ FUND Capital Projects Expenses	\$1,345,649	5%	TOTAL ENROLLMENT	\$1,345,649	39,106	\$34.41	\$0.00	N/A	\$0.00
Total School Capital Expenditures	\$29,305,649	100%				\$749.39			

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 92. DEVELOPING CITY Expenditures per Prototype: SCHOOLS OUTPUTS for Operating Expenditures

	EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
GENERAL FUND	Salaries	\$3,055.69	\$3,055.69	\$3,055.69	\$1,938.95	\$1,938.95	\$0.00	\$0.00	\$0.00	\$0.00
	Benefits	\$914.16	\$914.16	\$914.16	\$580.07	\$580.07	\$0.00	\$0.00	\$0.00	\$0.00
	Purchased Services	\$607.90	\$607.90	\$607.90	\$385.74	\$385.74	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies	\$203.83	\$203.83	\$203.83	\$129.34	\$129.34	\$0.00	\$0.00	\$0.00	\$0.00
	Capital Expenses	\$121.05	\$121.05	\$121.05	\$76.81	\$76.81	\$0.00	\$0.00	\$0.00	\$0.00
	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Expense	\$8.23	\$8.23	\$8.23	\$5.22	\$5.22	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY SERVICE FUND	Salaries	\$140.07	\$140.07	\$140.07	\$88.88	\$88.88	\$0.00	\$0.00	\$0.00	\$0.00
	Benefits	\$39.00	\$39.00	\$39.00	\$24.75	\$24.75	\$0.00	\$0.00	\$0.00	\$0.00
	Purchased Services	\$32.25	\$32.25	\$32.25	\$20.47	\$20.47	\$0.00	\$0.00	\$0.00	\$0.00
	Supplies	\$15.17	\$15.17	\$15.17	\$9.62	\$9.62	\$0.00	\$0.00	\$0.00	\$0.00
	Capital Expenses	\$1.36	\$1.36	\$1.36	\$0.86	\$0.86	\$0.00	\$0.00	\$0.00	\$0.00
	Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Expense	\$0.13	\$0.13	\$0.13	\$0.08	\$0.08	\$0.00	\$0.00	\$0.00	\$0.00
	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total School Operating Expenditures	\$5,138.85	\$5,138.85	\$5,138.85	\$3,260.79	\$3,260.79	\$0.00	\$0.00	\$0.00	\$0.00

Figure 93. DEVELOPING CITY Expenditures per Prototype: SCHOOLS OUTPUTS for Capital Expenditures

	<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
	<i>Single Family Higher Value</i>	<i>Single Family Median Value</i>	<i>Single Family Lower Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/ Retail Office Industrial Institutional</i>			
Debt Service	\$343.44	\$343.44	\$343.44	\$217.92	\$217.92	\$0.00	\$0.00	\$0.00	\$0.00
Capital Projects Expenses	\$16.53	\$16.53	\$16.53	\$10.49	\$10.49	\$0.00	\$0.00	\$0.00	\$0.00
Total School Capital Expenditures	\$359.97	\$359.97	\$359.97	\$228.41	\$228.41	\$0.00	\$0.00	\$0.00	\$0.00

CASE EXAMPLE 4: RURAL AREA (NET CONTRIBUTOR)

PROTOTYPE DETAIL

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below.

Figure 94. RURAL AREA Prototype Detail

RESIDENTIAL PROTOTYPES

	<i>Land Use Prototype</i>	<i>Market Value Per Unit [1]</i>	<i>Persons Per Unit [2]</i>	<i>Students Per Unit [3]</i>	<i>Vehicle Trips Per Unit [4]</i>
1	Single Family (SF) (Homestead)	\$500,000	2.60	0.495	4.79
2	Single Family (SF) (Homestead)	\$350,000	2.60	0.495	4.79
3	Single Family (SF) (Homestead)	\$200,000	2.60	0.495	4.79
4	Multifamily/Condo (Homestead)	\$200,000	1.72	0.189	3.33
5	Apartment (4+ Units)	\$150,000	1.72	0.189	3.33

[1] TischlerBise analysis of Met Council and Census data.

[2] U.S. Census, American Community Survey, 2005-09 Five-Yr Estimates

[3] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates (Washington County); TischlerBise analysis

[4] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to residential unit.

NONRESIDENTIAL PROTOTYPES

	<i>Land Use Prototype [1]</i>	<i>Market Value Per Sq. Ft. [1]</i>	<i>Prototype Size (SF)</i>	<i>Market Value Per Property</i>	<i>Employees Per 1,000 SF [2]</i>	<i>Vehicle Trips Per 1,000 SF [3]</i>
1	Commercial/Retail	\$75	5,000	\$375,000	3.03	30.89
2	Offices	\$80	10,000	\$800,000	4.48	11.33
3	Industrial	\$60	10,000	\$600,000	1.79	1.91
4	Institutional (Tax-Exempt)	\$100	10,000	\$1,000,000	4.48	11.33

[1] Met Council Database; TischlerBise analysis

[2] Institute of Transportation Engineers; Urban Land Institute

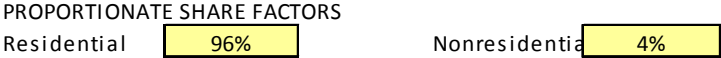
[3] Trip Generation, Institute of Transportation Engineers, 2008. Trip rate is adjusted to account for portion attributable to nonresidential.

CITY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **City** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 95. RURAL AREA Revenue Projection Methodologies: CITY Operating Revenues



Revenues										
REVENUES										
MN Fiscal Disparities: Cost of Land Use										
CITY REVENUES										
				RESIDENTIAL			NONRESIDENTIAL			
Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL FUND	Property Taxes	\$1,188,033	86.32%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Market Value Credit (prev year)	\$50,928	3.70%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental Revenue	\$1,734	0.13%	POPULATION	\$1,734	2,886	\$0.60	\$0	N/A	\$0.00
	Charges for Services	\$385	0.03%	POP AND JOBS	\$369	2,886	\$0.13	\$16	379	\$0.04
	Fines & Forfeits	\$15,500	1.13%	POP AND JOBS	\$14,840	2,886	\$5.14	\$660	379	\$1.74
	Licenses, Fees, Permits	\$110,200	8.01%	POP AND JOBS	\$105,509	2,886	\$36.56	\$4,691	379	\$12.38
	Miscellaneous Revenues	\$500	0.04%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Other Grants	\$8,292	0.60%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Interest Revenue	\$700	0.05%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$1,376,272	100.00%							

Figure 96. RURAL AREA Revenue Projection Methodologies: CITY Capital Revenues

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
Debt Service	Property Taxes	\$321,875	100.00%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **City** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 97. RURAL AREA Revenues per Prototype: CITY OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condc (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$1,029.03	\$706.03	\$363.71	\$363.71	\$385.89	\$187.29	\$211.57	\$156.08	\$0.00
Market Value Credit (prev years)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$1.56	\$1.56	\$1.56	\$1.03	\$1.03	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.33	\$0.33	\$0.33	\$0.22	\$0.22	\$0.13	\$0.19	\$0.08	\$0.19
Fines & Forfeits	\$13.37	\$13.37	\$13.37	\$8.84	\$8.84	\$5.28	\$7.80	\$3.12	\$7.80
Licenses, Fees, Permits	\$95.05	\$95.05	\$95.05	\$62.88	\$62.88	\$37.51	\$55.43	\$22.20	\$55.43
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,139.34	\$816.35	\$474.03	\$436.69	\$458.86	\$230.21	\$274.99	\$181.48	\$63.42
Fiscal Disparities Revenue Allocatio	\$46	\$65	\$114	\$50	\$67	\$0	\$0	\$0	\$0
GRAND TOTAL	\$1,185.12	\$881.74	\$588.46	\$486.77	\$525.64	\$230.21	\$274.99	\$181.48	\$63.42

Figure 98. RURAL AREA Revenues per Prototype: CITY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$1,026.49	\$704.53	\$363.63	\$363.63	\$384.93	\$277.15	\$313.08	\$230.96	\$0.00
Market Value Credit (prev years)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue	\$1.56	\$1.56	\$1.56	\$1.03	\$1.03	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.33	\$0.33	\$0.33	\$0.22	\$0.22	\$0.13	\$0.19	\$0.08	\$0.19
Fines & Forfeits	\$13.37	\$13.37	\$13.37	\$8.84	\$8.84	\$5.28	\$7.80	\$3.12	\$7.80
Licenses, Fees, Permits	\$95.05	\$95.05	\$95.05	\$62.88	\$62.88	\$37.51	\$55.43	\$22.20	\$55.43
Miscellaneous Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,136.80	\$814.84	\$473.94	\$436.61	\$457.91	\$320.07	\$376.50	\$256.36	\$63.42

Figure 99. RURAL AREA Revenues per Prototype: CITY OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condc (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$322.91	\$221.55	\$114.13	\$114.13	\$121.09	\$58.77	\$66.39	\$48.98	\$0.00
TOTAL	\$322.91	\$221.55	\$114.13	\$114.13	\$121.09	\$58.77	\$66.39	\$48.98	\$0.00

Figure 100. RURAL AREA Revenues per Prototype: CITY OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Property Taxes	\$322.11	\$221.08	\$114.11	\$114.11	\$120.79	\$86.97	\$98.24	\$72.47	\$0.00
TOTAL	\$322.11	\$221.08	\$114.11	\$114.11	\$120.79	\$86.97	\$98.24	\$72.47	\$0.00

CITY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **City** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Population and Trips (nonresidential trips). Capital expenditures are shown separately.

Figure 101. RURAL AREA Expenditure Projection Methodologies: CITY Operating Expenditures

PROPORTIONATE SHARE FACTORS				
RES/EMPS	Residential	96%	Nonresidential	4%
TRIPS	Residential	70%	Nonresidential	30%

EXPENDITURES
 EXPENDITURES
 MN Fiscal Disparities: Cost of Land Use
 CITY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL GOVT Wages and Benefits	\$189,909	17.61%	POP AND JOBS	\$181,825	2,886	\$63.00	\$8,084	379	\$21.33	
Professional Services	\$147,950	13.72%	POP AND JOBS	\$141,652	2,886	\$49.08	\$6,298	379	\$16.62	
Other Expenditures	\$109,500	10.15%	POP AND JOBS	\$104,839	2,886	\$36.33	\$4,661	379	\$12.30	
PUBLIC SAFETY Animal Control	\$5,000	0.46%	POPULATION	\$5,000	2,886	\$1.73	\$0	N/A	\$0.00	
Fire and Ambulance Service	\$189,564	17.57%	POP AND JOBS	\$181,494	2,886	\$62.89	\$8,070	379	\$21.29	
Fire Relief Association	\$11,000	1.02%	POP AND JOBS	\$10,532	2,886	\$3.65	\$468	379	\$1.24	
Police Service-County	\$163,000	15.11%	POP AND NONRES TRIPS	\$156,061	2,886	\$54.08	\$6,939	2,239	\$3.10	FORMULA
PUBLIC HEALTH Public Health	\$2,500	0.23%	POP AND JOBS	\$2,394	2,886	\$0.83	\$106	379	\$0.28	
STREETS Street Operations and Maintenance-VAR	\$211,500	19.61%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$2,051.33
Street Operations and Maintenance-FIXE	\$18,000	1.67%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00	
OTHER PUBLIC WRKS Other Public Works	\$9,000	0.83%	POP AND JOBS	\$8,617	2,886	\$2.99	\$383	379	\$1.01	
BUILDINGS & LAND Buildings and Land	\$13,750	1.27%	POP AND JOBS	\$13,165	2,886	\$4.56	\$585	379	\$1.54	
PARKS & REC Parks and Recreation	\$7,950	0.74%	POPULATION	\$7,950	2,886	\$2.75	\$0	N/A	\$0.00	
Total General Fund Expenditures	\$1,078,623	100.00%								

Figure 102 RURAL AREA Expenditure Projection Methodologies: CITY Capital Expenditures

		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			FORMULA
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
DEBT SERVICE	Debt Service: Roads	\$267,000	83%	VEHICLE TRIPS	\$255,634	5,332	\$47.94	\$11,366	2,239	\$5.08	
	Debt Service: Fire Hall	\$54,875	17%	POP AND JOBS	\$52,539	2,886	\$18.20	\$2,336	379	\$6.16	
Total Capital Expenditures (Locally Funded)		\$321,875	100%								

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the City level of government.

Figure 103. RURAL AREA Expenditures per Prototype: CITY OUTPUTS for Operating Expenditures

EXPENDITURE Category		Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
GENERAL GOVT	Wages and Benefits	\$163.81	\$163.81	\$163.81	\$108.36	\$108.36	\$64.64	\$95.53	\$38.26	\$95.53
	Professional Services	\$127.61	\$127.61	\$127.61	\$84.42	\$84.42	\$50.36	\$74.42	\$29.80	\$74.42
	Other Expenditures	\$94.45	\$94.45	\$94.45	\$62.48	\$62.48	\$37.27	\$55.08	\$22.06	\$55.08
PUBLIC SAFETY	Animal Control	\$4.50	\$4.50	\$4.50	\$2.98	\$2.98	\$0.00	\$0.00	\$0.00	\$0.00
	Fire and Ambulance Service	\$163.51	\$163.51	\$163.51	\$108.17	\$108.17	\$64.52	\$95.35	\$38.19	\$95.35
	Fire Relief Association	\$9.49	\$9.49	\$9.49	\$6.28	\$6.28	\$3.74	\$5.53	\$2.22	\$5.53
	Police Service-County	\$140.60	\$140.60	\$140.60	\$93.01	\$93.01	\$95.72	\$35.11	\$5.92	\$35.11
PUBLIC HEALTH	Public Health	\$2.16	\$2.16	\$2.16	\$1.43	\$1.43	\$0.85	\$1.26	\$0.50	\$1.26
STREETS	Street Operations and Maintenance-VARIABLE	\$161.32	\$161.32	\$161.32	\$112.10	\$112.10	\$437.62	\$160.51	\$27.06	\$160.51
	Street Operations and Maintenance-FIXED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER PUBLIC WRKS	Other Public Works	\$7.76	\$7.76	\$7.76	\$5.14	\$5.14	\$3.06	\$4.53	\$1.81	\$4.53
BUILDINGS & LAND	Buildings and Land	\$11.86	\$11.86	\$11.86	\$7.85	\$7.85	\$4.68	\$6.92	\$2.77	\$6.92
PARKS & REC	Parks and Recreation	\$7.16	\$7.16	\$7.16	\$4.74	\$4.74	\$0.00	\$0.00	\$0.00	\$0.00
Total General Fund Expenditures		\$894.23	\$894.23	\$894.23	\$596.95	\$596.95	\$762.46	\$534.23	\$168.58	\$534.23

Figure 104. RURAL AREA Expenditures per Prototype: CITY OUTPUTS for Capital Expenditures

	<i>Residential: Per Unit</i>					<i>Nonresidential: Per 1,000 Square Feet</i>			
	<i>Single Family Higher Value</i>	<i>Single Family Median Value</i>	<i>Single Family Lower Value</i>	<i>Multifamily/Condo (Hmestd) Unit</i>	<i>Apt. Unit</i>	<i>Commercial/ Retail</i>	<i>Office</i>	<i>Industrial</i>	<i>Institutional</i>
Debt Service: Roads	\$229.39	\$229.39	\$229.39	\$159.40	\$159.40	\$156.79	\$57.51	\$9.69	\$57.51
Debt Service: Fire Hall	\$47.33	\$47.33	\$47.33	\$31.31	\$31.31	\$18.68	\$27.60	\$11.05	\$27.60
Total Capital Expenditures (Locally Funded)	\$276.73	\$276.73	\$276.73	\$190.71	\$190.71	\$175.47	\$85.11	\$20.75	\$85.11

COUNTY REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **County** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 105. RURAL AREA Revenue Projection Methodologies: COUNTY Operating Revenues

PROPORTIONATE SHARE FACTORS

Residential 91%

Nonresidential 9%

Revenues

REVENUES

MN Fiscal Disparities: Cost of Land Use

COUNTY REVENUES

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
GENERAL FUND	Current Property Tax	\$52,306,800	35.34%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$7,096,800	4.79%	POP AND JOBS	\$6,441,605	238,136	\$27.05	\$655,195	69,746	\$9.39
	Licenses and Permits	\$2,898,200	1.96%	POP AND JOBS	\$2,630,631	238,136	\$11.05	\$267,569	69,746	\$3.84
	Intergovernmental	\$11,637,900	7.86%	POPULATION	\$11,637,900	238,136	\$48.87	\$0	N/A	\$0.00
	Fees for Services	\$11,046,900	7.46%	POP AND JOBS	\$10,027,022	238,136	\$42.11	\$1,019,878	69,746	\$14.62
	Fines and Forfeitures	\$295,600	0.20%	POP AND JOBS	\$268,309	238,136	\$1.13	\$27,291	69,746	\$0.39
	Investment Earnings	\$701,300	0.47%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents	\$8,344,700	5.64%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous	\$1,001,700	0.68%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
PUBLIC WORKS	Current Property Tax	\$4,524,300	3.06%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$175,000	0.12%	POP AND JOBS	\$158,844	238,136	\$0.67	\$16,156	69,746	\$0.23
	Licenses and Permits	\$15,000	0.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental	\$3,294,000	2.23%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	Fees for Services	\$210,200	0.14%	POP AND JOBS	\$190,794	238,136	\$0.80	\$19,406	69,746	\$0.28
	Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Investment Earnings	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous	\$10,000	0.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
COMMUNITY SERVICES	Current Property Tax	\$16,382,000	11.07%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental	\$16,653,100	11.25%	POPULATION	\$16,653,100	238,136	\$69.93	\$0	N/A	\$0.00
	Fees for Services	\$1,183,000	0.80%	POPULATION	\$1,183,000	238,136	\$4.97	\$0	N/A	\$0.00
	Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Investment Earnings	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous	\$378,400	0.26%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00

\$5,373.57

LIBRARY	Current Property Tax	\$6,066,800	4.10%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental	\$192,000	0.13%	POPULATION	\$192,000	238,136	\$0.81	\$0	N/A	\$0.00
	Fees for Services	\$96,000	0.06%	POPULATION	\$96,000	238,136	\$0.40	\$0	N/A	\$0.00
	Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Investment Earnings	\$4,600	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous	\$168,500	0.11%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
COUNTY PARKS	Current Property Tax	\$684,600	0.46%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other Tax Revenue	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Licenses and Permits	\$810,000	0.55%	POPULATION	\$810,000	238,136	\$3.40	\$0	N/A	\$0.00
	Intergovernmental	\$1,644,000	1.11%	POPULATION	\$1,644,000	238,136	\$6.90	\$0	N/A	\$0.00
	Fees for Services	\$500	0.00%	POPULATION	\$500	238,136	\$0.00	\$0	N/A	\$0.00
	Fines and Forfeitures	\$1,800	0.00%	POPULATION	\$1,800	238,136	\$0.01	\$0	N/A	\$0.00
	Investment Earnings	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents	\$125,200	0.08%	POPULATION	\$125,200	238,136	\$0.53	\$0	N/A	\$0.00
	Miscellaneous	\$75,500	0.05%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$148,024,400	100.00%							

Figure 106. RURAL AREA Revenue Projection Methodologies: COUNTY Capital Revenues

Revenue Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
CAPITAL FUNDS	Taxes	\$3,401,800	16.68%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Other taxes	\$1,025,600	5.03%	POPULATION	\$1,025,600	238,136	\$4.31	\$0	N/A	\$0.00
	Licenses and Permits	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Intergovernmental-State Aid	\$4,913,240	24.09%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	Fees for Services	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Fines and Forfeitures	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Investment Earnings	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous	\$28,000	0.14%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
DEBT SERVICE	Debt Service Levy	\$11,030,400	54.07%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
TOTAL CAPITAL AND DEBT SERVICE		\$20,399,040	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **County** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 107. RURAL AREA Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues with Fiscal Disparities

GENERAL FUND	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family	Single Family	Single Family	Multifamily/Condo	Apt.	Commercial/			
		Higher Value	Median Value	Lower Value	(Hmestd) Unit	Unit	Retail	Office	Industrial	Institutional
	Current Property Tax	\$820.89	\$563.22	\$290.15	\$290.15	\$307.83	\$149.41	\$168.78	\$124.51	\$0.00
	Other Tax Revenue	\$70.33	\$70.33	\$70.33	\$46.53	\$46.53	\$28.47	\$42.07	\$16.85	\$42.07
	Licenses and Permits	\$28.72	\$28.72	\$28.72	\$19.00	\$19.00	\$11.63	\$17.18	\$6.88	\$17.18
	Intergovernmental	\$127.06	\$127.06	\$127.06	\$84.06	\$84.06	\$0.00	\$0.00	\$0.00	\$0.00
	Fees for Services	\$109.48	\$109.48	\$109.48	\$72.42	\$72.42	\$44.31	\$65.48	\$26.22	\$65.48
	Fines and Forfeitures	\$2.93	\$2.93	\$2.93	\$1.94	\$1.94	\$1.19	\$1.75	\$0.70	\$1.75
	Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PUBLIC WORKS	Current Property Tax	\$71.00	\$48.72	\$25.10	\$25.10	\$26.63	\$12.92	\$14.60	\$10.77	\$0.00
	Other Tax Revenue	\$1.73	\$1.73	\$1.73	\$1.15	\$1.15	\$0.70	\$1.04	\$0.42	\$1.04
	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$32.13	\$32.13	\$32.13	\$22.33	\$22.33	\$58.83	\$21.58	\$3.64	\$21.58
	Fees for Services	\$2.08	\$2.08	\$2.08	\$1.38	\$1.38	\$0.84	\$1.25	\$0.50	\$1.25
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY SERVICES	Current Property Tax	\$257.10	\$176.40	\$90.87	\$90.87	\$96.41	\$46.80	\$52.86	\$39.00	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$181.82	\$181.82	\$181.82	\$120.28	\$120.28	\$0.00	\$0.00	\$0.00	\$0.00
	Fees for Services	\$12.92	\$12.92	\$12.92	\$8.54	\$8.54	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY	Current Property Tax	\$105.95	\$72.70	\$37.45	\$37.45	\$39.73	\$19.28	\$21.78	\$16.07	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$2.10	\$2.10	\$2.10	\$1.39	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00
	Fees for Services	\$1.05	\$1.05	\$1.05	\$0.69	\$0.69	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COUNTY PARKS	Current Property Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Licenses and Permits	\$8.84	\$8.84	\$8.84	\$5.85	\$5.85	\$0.00	\$0.00	\$0.00	\$0.00
	Intergovernmental	\$17.95	\$17.95	\$17.95	\$11.87	\$11.87	\$0.00	\$0.00	\$0.00	\$0.00
	Fees for Services	\$0.01	\$0.01	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Fines and Forfeitures	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
	Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Rents	\$1.37	\$1.37	\$1.37	\$0.90	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00
	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$1,855.48	\$1,461.57	\$1,044.10	\$841.91	\$868.95	\$374.37	\$408.37	\$245.55	\$150.35
	Fiscal Disparities Revenue Allocat	\$54	\$77	\$135	\$59	\$79	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$1,909.44	\$1,538.65	\$1,178.99	\$900.95	\$947.66	\$374.37	\$408.37	\$245.55	\$150.35

Figure 108. RURAL AREA Revenues per Prototype: COUNTY OUTPUTS for Operating Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
GENERAL FUND									
Current Property Tax	\$831.39	\$570.62	\$294.52	\$294.52	\$311.77	\$224.48	\$253.57	\$187.06	\$0.00
Other Tax Revenue	\$70.33	\$70.33	\$70.33	\$46.53	\$46.53	\$28.47	\$42.07	\$16.85	\$42.07
Licenses and Permits	\$28.72	\$28.72	\$28.72	\$19.00	\$19.00	\$11.63	\$17.18	\$6.88	\$17.18
Intergovernmental	\$127.06	\$127.06	\$127.06	\$84.06	\$84.06	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Services	\$109.48	\$109.48	\$109.48	\$72.42	\$72.42	\$44.31	\$65.48	\$26.22	\$65.48
Fines and Forfeitures	\$2.93	\$2.93	\$2.93	\$1.94	\$1.94	\$1.19	\$1.75	\$0.70	\$1.75
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PUBLIC WORKS									
Current Property Tax	\$71.91	\$49.36	\$25.47	\$25.47	\$26.97	\$19.42	\$21.93	\$16.18	\$0.00
Other Tax Revenue	\$1.73	\$1.73	\$1.73	\$1.15	\$1.15	\$0.70	\$1.04	\$0.42	\$1.04
Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$32.13	\$32.13	\$32.13	\$22.33	\$22.33	\$58.83	\$21.58	\$3.64	\$21.58
Fees for Services	\$2.08	\$2.08	\$2.08	\$1.38	\$1.38	\$0.84	\$1.25	\$0.50	\$1.25
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY SERVICES									
Current Property Tax	\$260.39	\$178.72	\$92.24	\$92.24	\$97.65	\$70.31	\$79.42	\$58.59	\$0.00
Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$181.82	\$181.82	\$181.82	\$120.28	\$120.28	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Services	\$12.92	\$12.92	\$12.92	\$8.54	\$8.54	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY									
Current Property Tax	\$107.31	\$73.65	\$38.01	\$38.01	\$40.24	\$28.97	\$32.73	\$24.14	\$0.00
Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$2.10	\$2.10	\$2.10	\$1.39	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Services	\$1.05	\$1.05	\$1.05	\$0.69	\$0.69	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COUNTY PARKS									
Current Property Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Tax Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$8.84	\$8.84	\$8.84	\$5.85	\$5.85	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$17.95	\$17.95	\$17.95	\$11.87	\$11.87	\$0.00	\$0.00	\$0.00	\$0.00
Fees for Services	\$0.01	\$0.01	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.02	\$0.02	\$0.02	\$0.01	\$0.01	\$0.00	\$0.00	\$0.00	\$0.00
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$1.37	\$1.37	\$1.37	\$0.90	\$0.90	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,871.54	\$1,472.89	\$1,050.78	\$848.60	\$874.97	\$489.13	\$538.00	\$341.18	\$150.35

Figure 109. RURAL AREA Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues with Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Taxes	\$226.49	\$155.40	\$80.06	\$80.06	\$84.94	\$41.22	\$46.57	\$34.35	\$0.00
Other taxes	\$11.20	\$11.20	\$11.20	\$7.41	\$7.41	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental-State Aid	\$47.92	\$47.92	\$47.92	\$33.30	\$33.30	\$87.75	\$32.18	\$5.43	\$32.18
Fees for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$285.61	\$214.52	\$139.17	\$120.76	\$125.64	\$128.97	\$78.75	\$39.78	\$32.18

Figure 110. RURAL AREA Revenues per Prototype: COUNTY OUTPUTS for Capital Revenues without Fiscal Disparities

REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
Taxes	\$229.39	\$157.44	\$81.26	\$81.26	\$86.02	\$61.94	\$69.96	\$51.61	\$0.00
Other taxes	\$11.20	\$11.20	\$11.20	\$7.41	\$7.41	\$0.00	\$0.00	\$0.00	\$0.00
Licenses and Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental	\$47.92	\$47.92	\$47.92	\$33.30	\$33.30	\$87.75	\$32.18	\$5.43	\$32.18
Fees for Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fines and Forfeitures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Investment Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rents	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Levy	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$288.51	\$216.56	\$140.38	\$121.97	\$126.73	\$149.68	\$102.15	\$57.04	\$32.18

COUNTY EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **County** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 111. RURAL AREA Expenditure Projection Methodologies: COUNTY Operating Expenditures

PROPORTIONATE SHARE FACTORS			
OVERHEAD PROP SHARE			
Residential	91%	Nonresidential	9%
RES/EMPS Residential	91%	Nonresidential	9%
TRIPS Residential	62%	Nonresidential	38%

EXPENDITURES

EXPENDITURES
 MN Fiscal Disparities: Cost of Land Use
 COUNTY EXPENDITURES

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
GENERAL FUND Public Safety-Sheriff	\$26,348,900	17.97%	POP AND NONRES TRIPS	\$23,916,303	238,136	\$100.43	\$2,432,597	259,448	\$9.38	
Public Safety-Community Correctional	\$10,003,400	6.82%	POPULATION	\$10,003,400	238,136	\$42.01	\$0	N/A	\$0.00	
Public Safety-County Atty	\$4,810,100	3.28%	POPULATION	\$4,810,100	238,136	\$20.20	\$0	N/A	\$0.00	
Court Administration (County Cost)	\$1,731,200	1.18%	POP AND JOBS	\$1,571,371	238,136	\$6.60	\$159,829	69,746	\$2.29	
Health and Community Services	\$18,195,000	12.41%	POPULATION	\$18,195,000	238,136	\$76.41	\$0	N/A	\$0.00	
Internal Services (Admin and Gen)	\$10,028,700	6.84%	POP AND JOBS	\$9,102,825	238,136	\$38.23	\$925,875	69,746	\$13.27	
Libraries	\$363,100	0.25%	POPULATION	\$363,100	238,136	\$1.52	\$0	N/A	\$0.00	
Other	\$4,389,200	2.99%	POP AND JOBS	\$3,983,978	238,136	\$16.73	\$405,222	69,746	\$5.81	
Parks (see Parks Fund)	\$0	0.00%	POPULATION	\$0	238,136	\$0.00	\$0	N/A	\$0.00	
Property and Taxation	\$8,008,700	5.46%	POP AND JOBS	\$7,269,317	238,136	\$30.53	\$739,383	69,746	\$10.60	
Public Works (GF)	\$9,211,100	6.28%	POP AND JOBS	\$8,360,708	238,136	\$35.11	\$850,392	69,746	\$12.19	
PUBLIC WORKS FUND Public Works	\$8,449,900	5.76%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$13,784.50
COMMUNITY SERVICES Health and Community Services	\$35,128,500	23.96%	POPULATION	\$35,128,500	238,136	\$147.51	\$0	N/A	\$0.00	
LIBRARY Libraries	\$6,527,900	4.45%	POPULATION	\$6,527,900	238,136	\$27.41	\$0	N/A	\$0.00	
PARKS Parks	\$3,391,600	2.31%	POPULATION	\$3,391,600	238,136	\$14.24	\$0	N/A	\$0.00	
Total Expenditures	\$146,587,300	100.00%								

Figure 112 RURAL AREA Expenditure Projection Methodologies: COUNTY Capital Expenditures

		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL			
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor	
CAPITAL FUNDS	Transportation-debt service (estd)	\$800,000	4%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$1,305.06
	Transportation-paygo	\$8,689,640	41%	LANE MILES	N/A	N/A	\$0.00	N/A	N/A	\$0.00	\$14,175.60
	Public Facilities-Debt	\$150,000	1%	POPULATION	\$150,000	238,136	\$0.63	\$0	N/A	\$0.00	
	Public Facilities-Paygo	\$2,334,820	11%	POP AND JOBS	\$2,119,264	238,136	\$8.90	\$215,556	69,746	\$3.09	
	Sheriff-Paygo	\$446,300	2%	POP AND NONRES TRIP	\$405,096	238,136	\$1.70	\$41,204	259,448	\$0.16	
	Parks-Paygo (local funds)	\$14,000	0%	POPULATION	\$14,000	238,136	\$0.06	\$0	N/A	\$0.00	
DEBT SERVICE FUND	Principal	\$3,522,800	16%	POP AND JOBS	\$3,197,566	238,136	\$13.43	\$325,234	69,746	\$4.66	
	Interest	\$5,469,100	26%	POP AND JOBS	\$4,964,179	238,136	\$20.85	\$504,921	69,746	\$7.24	
Total Capital Expenditures		\$21,426,660	100%				\$45.6				

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 113. RURAL AREA Expenditures per Prototype: COUNTY OUTPUTS for Operating Expenditures

	EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
		GENERAL FUND	Public Safety-Sheriff	\$261.12	\$261.12	\$261.12	\$172.74	\$172.74	\$289.63	\$106.23
	Public Safety-Community Corrections	\$109.22	\$109.22	\$109.22	\$72.25	\$72.25	\$0.00	\$0.00	\$0.00	\$0.00
	Public Safety-County Atty	\$52.52	\$52.52	\$52.52	\$34.74	\$34.74	\$0.00	\$0.00	\$0.00	\$0.00
	Court Administration (County Costs)	\$17.16	\$17.16	\$17.16	\$11.35	\$11.35	\$6.94	\$10.26	\$4.11	\$10.26
	Health and Community Services	\$198.66	\$198.66	\$198.66	\$131.42	\$131.42	\$0.00	\$0.00	\$0.00	\$0.00
	Internal Services (Admin and Gen Op)	\$99.39	\$99.39	\$99.39	\$65.75	\$65.75	\$40.23	\$59.45	\$23.81	\$59.45
	Libraries	\$3.96	\$3.96	\$3.96	\$2.62	\$2.62	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$43.50	\$43.50	\$43.50	\$28.78	\$28.78	\$17.61	\$26.02	\$10.42	\$26.02
	Parks (see Parks Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Property and Taxation	\$79.37	\$79.37	\$79.37	\$52.50	\$52.50	\$32.12	\$47.47	\$19.01	\$47.47
	Public Works (GF)	\$91.28	\$91.28	\$91.28	\$60.39	\$60.39	\$36.95	\$54.60	\$21.87	\$54.60
PUBLIC WORKS FUND	Public Works	\$82.42	\$82.42	\$82.42	\$57.27	\$57.27	\$150.91	\$55.35	\$9.33	\$55.35
COMMUNITY SERVICES	Health and Community Services	\$383.54	\$383.54	\$383.54	\$253.72	\$253.72	\$0.00	\$0.00	\$0.00	\$0.00
LIBRARY	Libraries	\$71.27	\$71.27	\$71.27	\$47.15	\$47.15	\$0.00	\$0.00	\$0.00	\$0.00
PARKS	Parks	\$37.03	\$37.03	\$37.03	\$24.50	\$24.50	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenditures	\$1,530.42	\$1,530.42	\$1,530.42	\$1,015.18	\$1,015.18	\$574.38	\$359.39	\$106.46	\$359.39

Figure 114. RURAL AREA Expenditures per Prototype: COUNTY OUTPUTS for Capital Expenditures

	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/ Retail	Office	Industrial	Institutional
Transportation-debt service (estd)	\$7.80	\$7.80	\$7.80	\$5.42	\$5.42	\$14.29	\$5.24	\$0.88	\$5.24
Transportation-paygo	\$84.75	\$84.75	\$84.75	\$58.89	\$58.89	\$155.19	\$56.92	\$9.60	\$56.92
Public Facilities-Debt	\$1.64	\$1.64	\$1.64	\$1.08	\$1.08	\$0.00	\$0.00	\$0.00	\$0.00
Public Facilities-Paygo	\$23.14	\$23.14	\$23.14	\$15.31	\$15.31	\$9.37	\$13.84	\$5.54	\$13.84
Sheriff-Paygo	\$4.42	\$4.42	\$4.42	\$2.93	\$2.93	\$4.91	\$1.80	\$0.30	\$1.80
Parks-Paygo (local funds)	\$0.15	\$0.15	\$0.15	\$0.10	\$0.10	\$0.00	\$0.00	\$0.00	\$0.00
Principal	\$34.91	\$34.91	\$34.91	\$23.10	\$23.10	\$14.13	\$20.88	\$8.36	\$20.88
Interest	\$54.20	\$54.20	\$54.20	\$35.86	\$35.86	\$21.94	\$32.42	\$12.98	\$32.42
Total Capital Expenditures	\$211.02	\$211.02	\$211.02	\$142.68	\$142.68	\$219.81	\$131.10	\$37.67	\$131.10

SCHOOL DISTRICT REVENUES

Methodologies & Levels of Service

The section provides detail on operating and capital revenue projection methodologies for the **Schools** level of government. The following figures show base year operating and capital revenue amounts, methodologies, and prototype factors.

Figure 115. RURAL AREA Revenue Projection Methodologies: SCHOOLS Operating Revenues

Revenues										
REVENUES										
MN Fiscal Disparities: Cost of Land Use										
SCHOOL DISTRICT REVENUES										
				RESIDENTIAL			NONRESIDENTIAL			
Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
General Fund	Property Taxes	\$14,546,181	17.00%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	State Revenue	\$60,247,940	70.41%	TOTAL ENROLLMENT	\$60,247,940	8,756	\$6,880.76	\$0.00	N/A	\$0.00
	Federal Revenue	\$3,881,324	4.54%	TOTAL ENROLLMENT	\$3,881,324	8,756	\$443.28	\$0.00	N/A	\$0.00
	Other	\$3,001,577	3.51%	TOTAL ENROLLMENT	\$3,001,577	8,756	\$342.80	\$0.00	N/A	\$0.00
Community Service Fund	Property Taxes	\$884,555	1.03%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	State Revenue	\$545,527	0.64%	TOTAL ENROLLMENT	\$545,527	8,756	\$62.30	\$0.00	N/A	\$0.00
	Federal Revenue	\$2,167	0.00%	TOTAL ENROLLMENT	\$2,167	8,756	\$0.25	\$0.00	N/A	\$0.00
	Other	\$2,453,292	2.87%	TOTAL ENROLLMENT	\$2,453,292	8,756	\$280.18	\$0.00	N/A	\$0.00
TOTAL		\$85,562,563	100.00%							

Figure 116. RURAL AREA Revenue Projection Methodologies: SCHOOLS Capital Revenues

				RESIDENTIAL			NONRESIDENTIAL			
Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Debt Service Fund	Local Property Taxes	\$9,967,640	76.94%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Building Construction Fund	Local Property Taxes	\$2,984,616	23.04%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table
	Interest Earnings	\$2,000	0.02%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Sale of Bonds	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
TOTAL		\$12,954,256	100.00%							

Revenue Outputs by Prototype

The following section provides further detail on revenue outputs for each of the prototype land uses within the study jurisdictions for the **Schools** level of government. Revenue outputs are shown first with Fiscal Disparities and then without the program.

Figure 117. RURAL AREA Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues with Fiscal Disparities

REVENUE Category		Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
General Fund	Property Taxes	\$919.75	\$636.71	\$344.05	\$344.05	\$314.36	\$154.37	\$170.53	\$126.60	\$0.00
	State Revenue	\$3,406.85	\$3,406.85	\$3,406.85	\$1,298.69	\$1,298.69	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$219.48	\$219.48	\$219.48	\$83.67	\$83.67	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$169.73	\$169.73	\$169.73	\$64.70	\$64.70	\$0.00	\$0.00	\$0.00	\$0.00
Community Service Fund	Property Taxes	\$55.93	\$38.72	\$20.92	\$20.92	\$19.12	\$9.39	\$10.37	\$7.70	\$0.00
	State Revenue	\$30.85	\$30.85	\$30.85	\$11.76	\$11.76	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$0.12	\$0.12	\$0.12	\$0.05	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$138.73	\$138.73	\$138.73	\$52.88	\$52.88	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$4,941.44	\$4,641.19	\$4,330.73	\$1,876.71	\$1,845.22	\$163.75	\$180.90	\$134.30	\$0.00
Fiscal Disparities Revenue Allocati		\$42	\$60	\$105	\$46	\$61	\$0	\$0	\$0	\$0
GRAND TOTAL		\$4,983.27	\$4,700.94	\$4,435.30	\$1,922.48	\$1,906.24	\$163.75	\$180.90	\$134.30	\$0.00

Figure 118. RURAL AREA Revenues per Prototype: SCHOOLS OUTPUTS for Operating Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/			
							Retail	Office	Industrial	Institutional
General Fund	Property Taxes	\$946.05	\$654.88	\$353.77	\$353.77	\$324.22	\$206.56	\$229.49	\$170.10	\$0.00
	State Revenue	\$3,406.85	\$3,406.85	\$3,406.85	\$1,298.69	\$1,298.69	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$219.48	\$219.48	\$219.48	\$83.67	\$83.67	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$169.73	\$169.73	\$169.73	\$64.70	\$64.70	\$0.00	\$0.00	\$0.00	\$0.00
Community Service Fund	Property Taxes	\$57.53	\$39.82	\$21.51	\$21.51	\$19.72	\$12.56	\$13.96	\$10.34	\$0.00
	State Revenue	\$30.85	\$30.85	\$30.85	\$11.76	\$11.76	\$0.00	\$0.00	\$0.00	\$0.00
	Federal Revenue	\$0.12	\$0.12	\$0.12	\$0.05	\$0.05	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$138.73	\$138.73	\$138.73	\$52.88	\$52.88	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$4,969.34	\$4,660.46	\$4,341.04	\$1,887.03	\$1,855.69	\$219.12	\$243.44	\$180.44	\$0.00

Figure 119. RURAL AREA Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues with Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/			
							Retail	Office	Industrial	Institutional
Debt Service Fund	Local Property Taxes	\$818.97	\$566.94	\$306.35	\$306.35	\$279.91	\$137.45	\$151.84	\$112.73	\$0.00
	Building Construction Fund	Local Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$818.97	\$566.94	\$306.35	\$306.35	\$279.91	\$137.45	\$151.84	\$112.73	\$0.00

Figure 120. RURAL AREA Revenues per Prototype: SCHOOLS OUTPUTS for Capital Revenues without Fiscal Disparities

	REVENUE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
		Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/			
							Retail	Office	Industrial	Institutional
Debt Service Fund	Local Property Taxes	\$842.38	\$583.12	\$315.00	\$315.00	\$288.69	\$183.93	\$204.34	\$151.46	\$0.00
	Building Construction Fund	Local Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Interest Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TOTAL	\$842.38	\$583.12	\$315.00	\$315.00	\$288.69	\$183.93	\$204.34	\$151.46	\$0.00

SCHOOL DISTRICT EXPENDITURES

Methodologies & Levels of Service

The section provides detail on operating and capital expenditure projection methodologies for the **Schools** level of government. The following figures provide base year expenditure amounts, methodologies, and prototype factors for operating and capital expenditures.

Figure 121. RURAL AREA Expenditure Projection Methodologies: SCHOOLS Operating Expenditures

EXPENDITURES				RESIDENTIAL			NONRESIDENTIAL		
EXPENDITURES				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
MN Fiscal Disparities: Cost of Land Use									
SCHOOL DISTRICT EXPENDITURES									
Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology						
GENERAL FUND Salaries	\$47,579,588	51.34%	TOTAL ENROLLMENT	\$47,579,588	8,756	\$5,433.94	\$0.00	N/A	\$0.00
Benefits	\$18,894,126	20.39%	TOTAL ENROLLMENT	\$18,894,126	8,756	\$2,157.85	\$0.00	N/A	\$0.00
Purchased Services	\$15,935,169	17.20%	TOTAL ENROLLMENT	\$15,935,169	8,756	\$1,819.91	\$0.00	N/A	\$0.00
Supplies	\$3,332,839	3.60%	TOTAL ENROLLMENT	\$3,332,839	8,756	\$380.63	\$0.00	N/A	\$0.00
Capital Expenses	\$2,625,140	2.83%	TOTAL ENROLLMENT	\$2,625,140	8,756	\$299.81	\$0.00	N/A	\$0.00
Debt Service	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Expense	\$414,645	0.45%	TOTAL ENROLLMENT	\$414,645	8,756	\$47.36	\$0.00	N/A	\$0.00
Transfers	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
COMMUNITY SERVICE Salaries	\$2,171,816	2.34%	TOTAL ENROLLMENT	\$2,171,816	8,756	\$248.04	\$0.00	N/A	\$0.00
Benefits	\$757,096	0.82%	TOTAL ENROLLMENT	\$757,096	8,756	\$86.47	\$0.00	N/A	\$0.00
Purchased Services	\$634,427	0.68%	TOTAL ENROLLMENT	\$634,427	8,756	\$72.46	\$0.00	N/A	\$0.00
Supplies	\$212,663	0.23%	TOTAL ENROLLMENT	\$212,663	8,756	\$24.29	\$0.00	N/A	\$0.00
Capital Expenses	\$44,300	0.05%	TOTAL ENROLLMENT	\$44,300	8,756	\$5.06	\$0.00	N/A	\$0.00
Debt Service	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Other Expense	\$65,440	0.07%	TOTAL ENROLLMENT	\$65,440	8,756	\$7.47	\$0.00	N/A	\$0.00
Transfers	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Total School Operating Expenditures	\$92,667,249	100.00%				\$10,583			

Figure 122 RURAL AREA Expenditure Projection Methodologies: SCHOOLS Capital Expenditures

		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
DEBT SERVICE FUND	Debt Service	\$10,039,733	72%	TOTAL ENROLLMENT	\$10,039,733	8,756	\$1,146.61	\$0.00	N/A	\$0.00
BUILDING CONSTRUCTION	Salaries	\$78,789	1%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Benefits	\$31,531	0%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Purchased Services	\$483,000	3%	TOTAL ENROLLMENT	\$483,000	8,756	\$55.16	\$0.00	N/A	\$0.00
	Supplies	\$0	0%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Capital Expenses	\$3,307,500	24%	TOTAL ENROLLMENT	\$3,307,500	8,756	\$377.74	\$0.00	N/A	\$0.00
	Other Expenditures	\$0	0%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Total School Capital Expenditures		\$13,940,553	100%				\$1,579.51			

Expenditure Outputs by Prototype

The following section provides further detail on expenditure outputs for each of the prototype land uses within the study jurisdictions for the County level of government.

Figure 123. RURAL AREA Expenditures per Prototype: SCHOOLS OUTPUTS for Operating Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	GENERAL FUND								
Salaries	\$2,690.49	\$2,690.49	\$2,690.49	\$1,025.62	\$1,025.62	\$0.00	\$0.00	\$0.00	\$0.00
Benefits	\$1,068.41	\$1,068.41	\$1,068.41	\$407.28	\$407.28	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services	\$901.09	\$901.09	\$901.09	\$343.50	\$343.50	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$188.46	\$188.46	\$188.46	\$71.84	\$71.84	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenses	\$148.44	\$148.44	\$148.44	\$56.59	\$56.59	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expense	\$23.45	\$23.45	\$23.45	\$8.94	\$8.94	\$0.00	\$0.00	\$0.00	\$0.00
Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY SERVICE FUND									
Salaries	\$122.81	\$122.81	\$122.81	\$46.82	\$46.82	\$0.00	\$0.00	\$0.00	\$0.00
Benefits	\$42.81	\$42.81	\$42.81	\$16.32	\$16.32	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services	\$35.88	\$35.88	\$35.88	\$13.68	\$13.68	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$12.03	\$12.03	\$12.03	\$4.58	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenses	\$2.51	\$2.51	\$2.51	\$0.95	\$0.95	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expense	\$3.70	\$3.70	\$3.70	\$1.41	\$1.41	\$0.00	\$0.00	\$0.00	\$0.00
Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total School Operating Expenditures	\$5,240.08	\$5,240.08	\$5,240.08	\$1,997.52	\$1,997.52	\$0.00	\$0.00	\$0.00	\$0.00

Figure 124. RURAL AREA Expenditures per Prototype: SCHOOLS OUTPUTS for Capital Expenditures

EXPENDITURE Category	Residential: Per Unit					Nonresidential: Per 1,000 Square Feet			
	Single Family Higher Value	Single Family Median Value	Single Family Lower Value	Multifamily/Condo (Hmestd) Unit	Apt. Unit	Commercial/Retail	Office	Industrial	Institutional
	DEBT SERVICE FUND								
Debt Service	\$567.72	\$567.72	\$567.72	\$216.41	\$216.41	\$0.00	\$0.00	\$0.00	\$0.00
BUILDING CONSTRUCTION									
Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Purchased Services	\$27.31	\$27.31	\$27.31	\$10.41	\$10.41	\$0.00	\$0.00	\$0.00	\$0.00
Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenses	\$187.03	\$187.03	\$187.03	\$71.30	\$71.30	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total School Capital Expenditures	\$782.06	\$782.06	\$782.06	\$298.12	\$298.12	\$0.00	\$0.00	\$0.00	\$0.00