

Table A-12: Town of Westport: Methods of Allocation of Expenditures Among Land Use Categories

Expenditure	Allocation Method
General Government	General default percentage
Public Safety:	
Fire Protection/Ambulance	General default percentage
Inspection	Local records detailing who receives these services among residences, ag residences, commercial and industrial uses
Public Works:	
Street Maintenance	Road default based on trip generation rates
Street Lighting	Residential
Street Construction	Local records on location of construction work
Refuse/Garbage Collection	Local records detailing who receives these services among residences, ag residences, commercial and industrial uses
Solid Waste Disposal	Residential
Recycling Program	Local records detailing who receives these services among residences, ag residences, commercial and industrial uses
Weed Nuisance Control	General default percentage
Health/Human Services:	Residences and ag. Residences based on number of dwelling units in each category
Culture/Recreation:	Residences and ag. Residences based on number of dwelling units in each category
Conservation/Development	General default percentage
Debt Service:	
Principal on Debt	Residential
Other fiscal charges	General default percentage

Table A-13: Town of Westport: Methods of Allocation of Revenues Among Land Use Categories

Revenue Source	
Taxes:	
General Property Taxes	Value by land use category * town mill rate
Occupational Taxes	Commercial
Forest Crop Tax/Woodland Tax	Forest
Special Assessments	Residential
Intergovernmental Revenues:	
State Shared Revenues	Residential and ag residential based on number of dwelling units in each category
Fire Insurance Tax	General default percentage
General Transportation Aids	Road default based on trip generation rates
Recycling Grants	Residences and ag. residences based on number of dwelling units in each category
Payment in Lieu of Taxes	Exempt
Payment for Municipal Services	Residences and ag residences, based on local records
Forest Cropland Aid	Forest
Highway/Bridge Aid	Road default based on trip generation rates
Licenses and Permits:	
Business Licenses	Commercial
Non-business Licenses	Residences and ag residences based on number of dwelling units in each category
Building Permits/Inspections	Residential, ag. Residential, commercial and industrial based on local records
Other Regulatory Permits	Residences and ag residences based on number of dwelling units in each category
Public Charges:	
General Government Fees	General default percentage
Refuse Garbage Collection/Recycling Fees	Local records detailing who receives these services among residences and ag. residences.
Fire Protection Fees	General default percentage
Intergovernmental Charges	General default percentage
Miscellaneous Revenue:	
Interest Income/Donations/Other	General default percentage
Sale of Highway Equipment/Insurance Recoveries	Road default, based on trip generation rates
Sale of Other Equipment	General default percentage

Table A-14: Town of Perry: Methods of Allocation of Expenditures Among Land Use Categories

Expenditure	Allocation Method
General Government	General default percentage
Public Safety:	
Fire Protection/Ambulance	General default percentage
Ambulance	General default percentage
Public Works:	
Street Maintenance	Road default based on trip generation rates
Street Lighting	Residential
Solid Waste Disposal	Residential and ag. Residential, evenly split (based on local interviews)
Recycling Program	Residential and ag. Residential, evenly split (based on local interviews)
Other public works	General default percentage
Health/Human Services:	Residences and ag. residences based on number of dwelling units in each category.
Debt Service:	
Principal on Debt	Road default, based on trip generation rates and general default
Highway interest	Road default, based on trip generation rates

Table A-15: Town of Perry: Methods of Allocation of Revenues Among Land Use Categories

Revenue Source	
Taxes:	
General Property Taxes	Value by land use category * town mill rate
Forest Crop Tax/Woodland Tax	Forest
Intergovernmental Revenues:	
State Shared Revenues	
Fire Insurance Tax	General default percentage
General Transportation Aids	Road default based on trip generation rates
Flood Damage	Road default based on trip generation rates
Recycling Grants	Residences and ag. residences, spilt evenly (based on local interviews)
Local Road Improvement Program	Exempt
Forest Cropland Aid	Forest
Severance taxes	Residential
Other	General default percentage
Licenses and Permits:	
Non-business Licenses	Residences and ag residences based on number of dwelling units in each category
Building Permits/Inspections	Residential, ag. residential. based on local records
Zoning permits and fees	Residential
Other Regulatory Permits	Residences and ag residences based on number of dwelling units in each category
Public Charges:	
Highway maintenance/construction	Ag. Residential and commercial, based on local records
Recycling Fees	Residences and ag. residences, spilt evenly (based on local interviews)
Other fees	Residences and ag. residences, spilt evenly (based on local interviews)
Intergovernmental Charges	Residences and ag residences based on number of dwelling units in each category
Miscellaneous Revenue:	
Interest Income	General default percentage
Sale of Highway Equipment/Other	Road default, based on trip generation rates

Endnotes

¹ McDade, Phil. 1999. More People Choosing to live in Dane County. *Wisconsin State Journal*, August 11.

² Dane County Regional Planning Commission. 1997. Dane county Land Use and Transportation Plan, adopted June 26, 1997 by the Dane County Regional Planning Commission.

³ Kelsey, Timothy W. 1996. The Fiscal Impacts of Alternative Land Uses: What Do Cost of Community Services Studies Really Tell Us? *Journal of the Community Development Society* 27, no. 1: 78-89.

⁴ American Farmland Trust. 1992. *Does Farmland Protection Pay? The Cost of Community Services in Three Massachusetts Towns*. Northampton, MA: American Farmland Trust.

⁵ McDade, August 11, 1999.

⁶ Wisconsin Department of Revenue.

⁷ U.S. Bureau of the Census, 1990.

⁸ Town of Dunn Land Use Plan, amended September 22, 1998.

⁹ Wisconsin Department of Revenue.

¹⁰ A zoning ordinance with a district devoted exclusively to agricultural uses is considered an "exclusive agricultural zoning ordinance". State statutes provide certification standards that exclusive agricultural zoning ordinances must meet so that landowners may obtain tax credits under the farmland protection program.

¹¹ U.S. Bureau of the Census, 1990.

¹² McDade, August 11, 1999.

¹³ Wisconsin Department of Administration.

¹⁴ McDade, August 11, 1999.

¹⁵ Wisconsin Department of Administration.

¹⁶ Wisconsin Department of Revenue.

¹⁷ U.S. Bureau of the Census, 1990.

¹⁸ The chart is based on 1995 Department of Revenue assessment data.

¹⁹ Definitions from: Property Assessment Manual for Wisconsin Assessors, Volume 1: Administrative, Procedural, 1998. The "Other" category is a new category of as of 1996. Using it a COCS study, allows for a more precise tracking of revenues and expenditures associated with agricultural residences. Since 1995 property value data was used for this study, an agricultural residence category was created by determining which residential improvement parcels were part of operating farms by examining tax assessment rolls and interviewing local staff and officials.

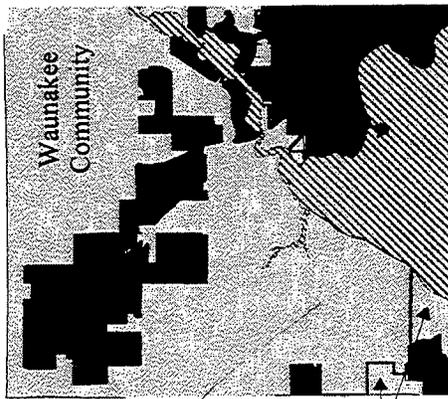
²⁰ Wisconsin Department of Public Instruction. 1998. *Basic Facts About Wisconsin Elementary and Secondary Schools* Madison, Wisconsin.

²¹ To provide the complete taxpayer's perspective, the other local units that serve the town should be included, including the county and vocational education districts. This was beyond the scope of this study, and because the majority of taxes are paid to and services provided by the town and school districts, these ratios represent a nearly complete picture of fiscal impact from the taxpayers perspective.

²² According to Department of Revenue financial records, the town of Westport had a slight fiscal surplus at the end of 1996, so all land use ratios for the town are less than 1.

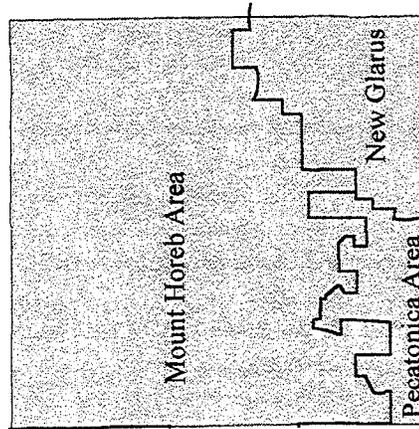
The Cost of Community Services Study Sites: Towns of Dunn, Perry and Westport (With School District Names)

Town of Westport

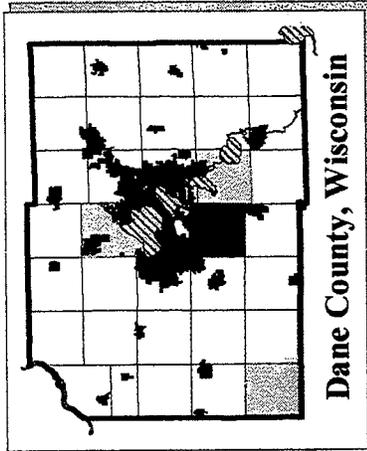
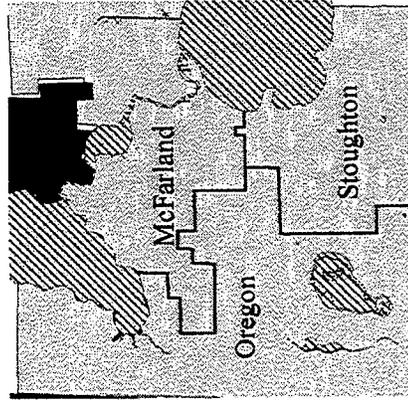


Middleton-Cross Plains

Town of Perry



Town of Dunn



Dane County, Wisconsin

The Cost of Community Services Study Sites:

-  Towns of Dunn, Perry and Westport
-  Cities and Villages
-  School District Boundaries
-  Lakes

Data Source:

Municipal boundaries from 1990 TIGER census Data
Lakes from 1:100,000-scale Digital Line Graphs, originally from USGS
Support from The College of Agricultural and Life Sciences, Wisconsin Land Use Research Program

