

DRAFT

Cost of Land Uses Fiscal Impact Analysis

Prepared for:

The City of Champaign, Illinois



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I. EXECUTIVE SUMMARY

TischlerBise is under contract with the City of Champaign to prepare a Cost of Land Use Study for new residential and nonresidential development. A Cost of Land Use Study examines the fiscal impact of prototypical land uses currently being developed in the City, or anticipated in the future.

In this type of analysis, the City's *current* budget and *current* levels of service are used to evaluate the fiscal impact of growth. A "snapshot" approach is used that determines the costs and revenues for various land use prototypes in order to understand the fiscal effect each land use has independently on the City's fiscally constrained budget. In other words, it seeks to answer the question, "What type of growth pays for itself?"

TischlerBise evaluated a total of eleven land use categories, six residential and five nonresidential. The six residential prototypes include: (1) Single Family-Detached High Price Point similar to Trails at Brittney, Trails at Abbey Fields, and Chestnut Grove; (2) Single Family-Detached Medium Price Point similar to Boulder Ridge and Sawgrass; (3) Single Family-Detached Low Price Point similar to Ashland Park; (4) Downtown Apartments (Upper Floor Residential) similar to the new multi-family condominium units being developed in the core of downtown at Neil and Church/Main Streets; (5) Fringe Apartment Complex (Garden Apartments) similar to 88 West, Water's Edge, and Wellington Place; and (6) Attached Units similar to Villas at Ashland Farms, Summer Sage Court, and Cobblefield Point.

The five nonresidential prototypes include two retail land uses as well as office, industrial/warehouse, and health care clinics. The nonresidential categories are: (1) Office similar to the office park on Fox Drive and the University of Illinois South Research Park; (2) Retail—Big Box similar to development in the North Prospect area; (3) Retail—Neighborhood similar to Old Farms, Windsor Galleria, and the Shoppes of Knollwood; (4) Industrial (Warehouse) similar to the Apollo subdivision; and (5) Health Care Clinic similar to the Carle clinic facilities on Mattis Avenue and Curtis Road and the Christie satellite clinic at Mattis and Kirby. These prototypes are described in more detail in Section II of this report.

Since this analysis focuses on the fiscal impact of selected residential and nonresidential prototypes without regard to geographic location, it relies on average costing. The *average cost approach* is the most popular and frequently used method for evaluating fiscal impacts. This approach focuses on the average cost per capita or in some cases, per capita and job or per

vehicle trip. For example, Neighborhood Services program costs are divided by the total population of the City to determine the cost per capita. This cost per capita is then multiplied by the persons per household for each residential prototype to determine the average cost of the Neighborhood Services program for each type of household being examined in the study.

In some cases, the costs may be fixed. In other cases, costs are offset in whole or part by revenues from that particular service (e.g., court fines and fees are netted against court expenditures). Limitations to this approach are the reliance on average costing, particularly for one-time capital costs, as the average cost does not consider the available capacities of existing capital facilities.

COST AND REVENUE ASSUMPTIONS

For this analysis, the net fiscal impacts for the residential and nonresidential land use prototypes have been determined by subtracting the growth-related costs necessary to serve these land uses from the growth-related revenues generated by each land use. The cost and revenue factors have been determined using the FY2008-09 City of Champaign Budget, Capital Improvements Plan 2009, Champaign Park District Annual Budget FY2008-09, and *current levels of service*.

The analysis includes all the City's tax supported Funds. Only those funds affected by the new development prototypes were included in the analysis. Thus, the General Fund, Motor Fuel Tax Fund, Capital Improvements Fund, Urban Renewal Fund, Downtown TIF Fund, and Library funds were included; each of these funds is treated equally in the analysis. The Park District was also included in the study separate from the City funds. Each of these funds has service components or infrastructure needs that would be impacted by either new residential or new nonresidential development or both.

What services do these funds provide for new development?

General Fund: Finances all types of City services from urban planning to snow removal and public safety.

Motor Fuel Tax Fund: Adds capacity to the transportation system.

Capital Improvements Fund: Provides expansion and improvement of all types of infrastructure.

Urban Renewal Fund: Funds programs and infrastructure including neighborhood outreach and small grants for neighborhoods.

Downtown TIF Fund: Finances infrastructure improvements in the designated redevelopment area.

Library Funds: Provides library services and funds new library infrastructure including the construction of the new library.

Park District: Funds parks and recreation activities as well as the expansion of parks infrastructure including ball fields and playgrounds.

To derive the costs, revenues, and service levels, TischlerBise interviewed department staff and reviewed the current budget and other financial and demographic data. The result of this assessment and the methodologies used to determine costs and revenues are described throughout this document where appropriate.

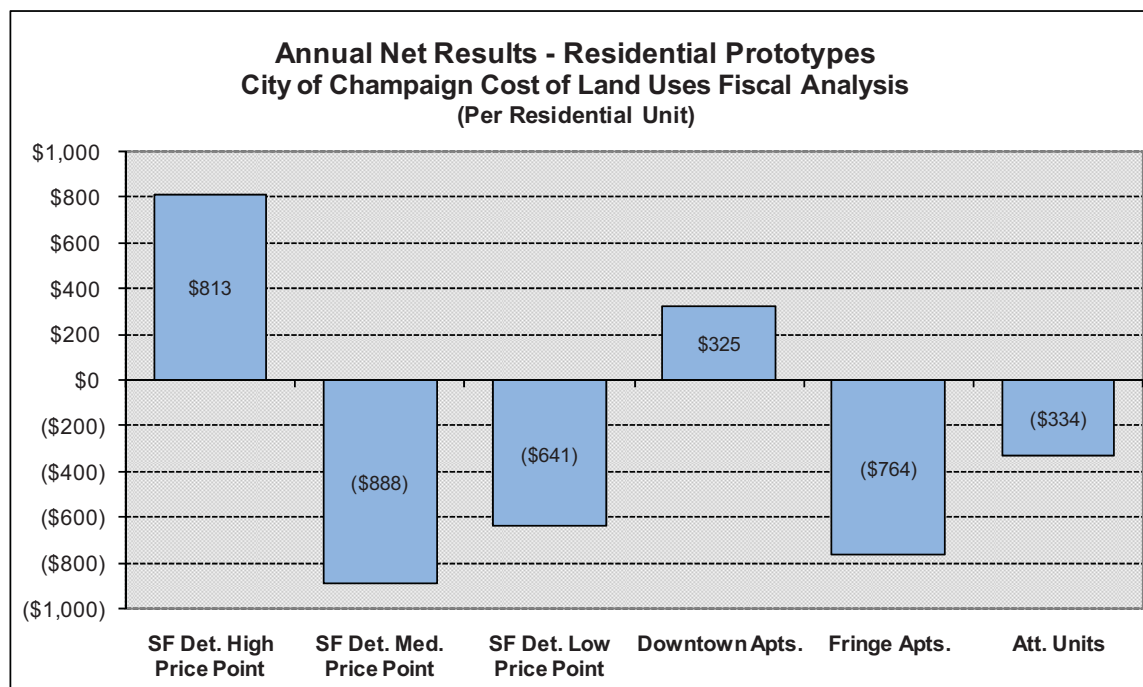
FISCAL IMPACT FINDINGS

RESIDENTIAL LAND USE PROTOTYPES

Major results from the Cost of Land Uses fiscal analysis are summarized below in Figures 1 and 2. It is important to note that the assumptions reflect *current* levels of service. Thus, services that the City would like to provide but is not able to due to fiscal constraints are not included. Because of these fiscal constraints, the cost of serving new development is likely understated throughout this analysis. Any surpluses shown are likely smaller while the deficits shown are more extreme than they appear in this report.

This analysis includes only City supported funds impacted by growth; the Park District is shown separately in Section V of the report.

Figure 1: Annual Net Fiscal Results for the City – Residential Land Use Prototypes



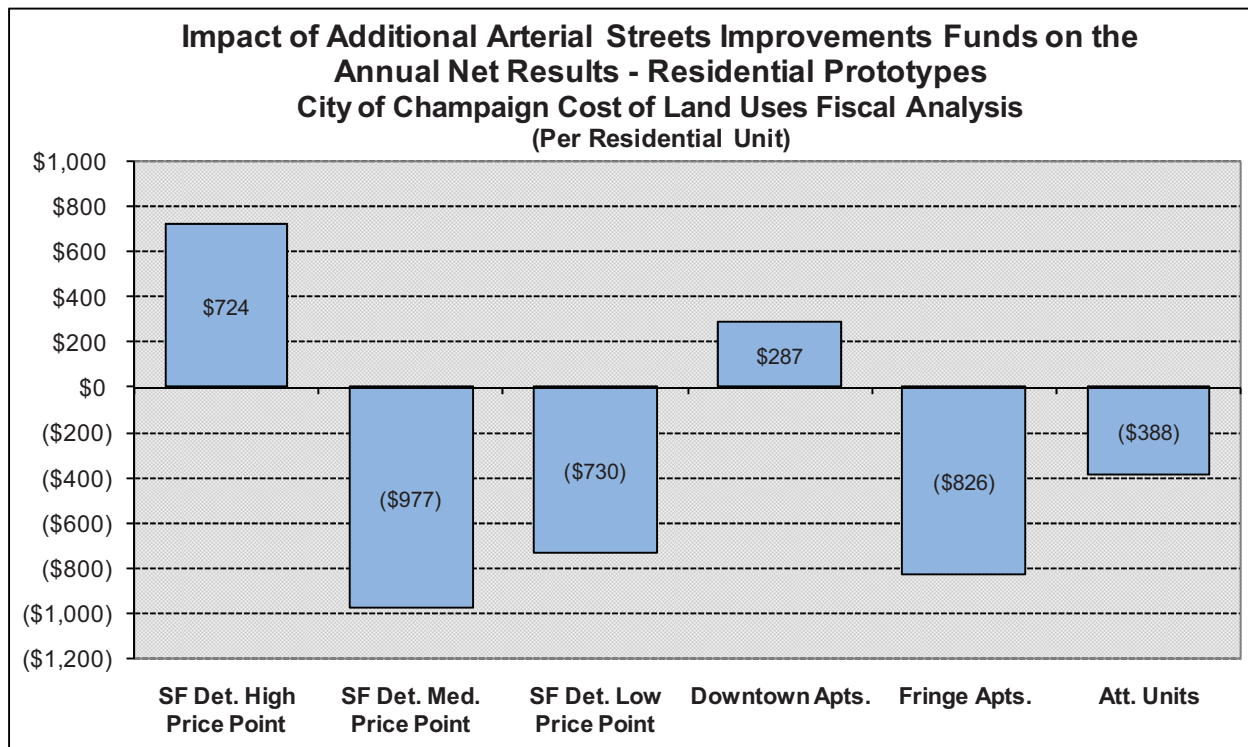
- Four of the six residential land uses included in the analysis generate significant net deficits to the City.
- High value downtown apartments and the single family detached high price point prototype produces surpluses of \$325 and \$813 per unit respectively. This is mainly attributable to their high taxable values.
- The differences between the three single family-detached prototypes relate to variations in revenue due to different taxable values and variations in costs related

to household size. This is illustrated in the results for the medium and low price point prototypes. The costs for the medium price point prototype are approximately \$775 higher because this prototype has 1.1 more persons per household. Both of these prototypes have costs that are about 1.7 times the revenues they generate. It is important to note that the City was able to provide household size data specific to each of the single family detached prototypes, which allows for a more accurate estimate of revenues and costs.

- Further, some public works expenses are allocated based on the lot frontage of the residential units. This allocation factor accounts for the different densities of the prototypes and reflects the fact that higher density low price point single family detached units have a lower price per unit to clear snow or maintain sidewalks than the medium or high price point single family detached units, which are part of lower density developments.
- Attached units fare better than similarly valued single family detached low price point units because they generate less costs. Fire and police costs for attached units are 18% lower than for the low price point units while public works costs are 26% lower. These three cost categories comprise over 40% of total costs for each of these prototypes.
- The highest deficit among the multi-family prototypes is generated by the fringe apartment prototype. It has a taxable value that is significantly less than the other prototypes, and it costs the City nearly as much as the attached prototype and downtown apartments per unit. These costs are similar because the fringe apartment units have nearly the same number of persons per household and a slightly higher trip generation rate.
- The downtown apartments prototype is the only one representative of infill residential development; the results show that this type of development is paying for itself. However, due to the approach used in this study, any subsidies paid in prior fiscal years are not considered in this analysis. Should the City consider subsidizing new downtown apartments in any way, this additional cost should be considered. Because the City has typically not used TIFs for this purpose in the past, this subsidy would likely be a one-time cost.
- On the other hand, all three single family detached, attached units, and fringe apartments represent development on the edges of the City. Only the high value single family detached prototype is producing a net surplus; all other fringe development fails to generate enough revenue to cover the costs associated with it. If Capital Improvements revenues and costs are not included, the deficits produced by these fringe developments drops by 8 to 10%. Thus, capital costs are a driver of the fringe development deficits but operating costs remain significant.

- The City currently has unfunded arterial street improvement backlog totaling \$53 million. If these unfunded improvements are included in the calculations, the net fiscal impact of the residential prototypes would be lower for each prototype, as shown in Figure 2. Single family detached prototypes are approximately \$90 lower while the multi-family prototypes are between \$38 and \$63 lower per unit.

Figure 2: Impact of Fully Funded Arterial Streets Improvements—Residential Prototypes

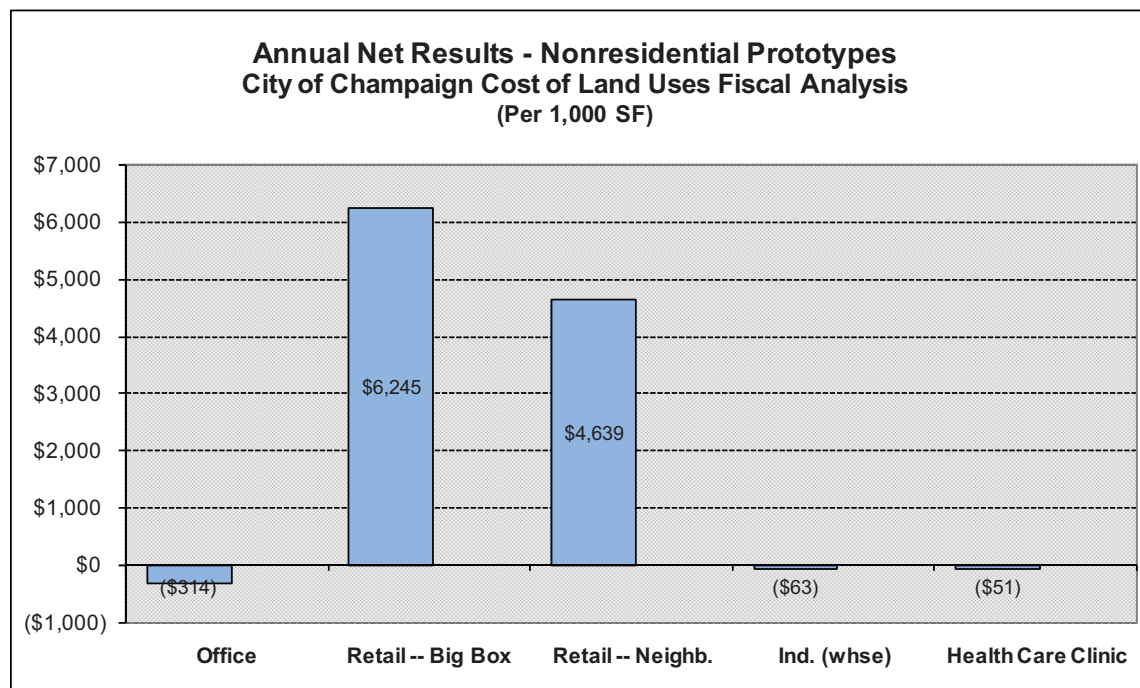


NONRESIDENTIAL LAND USE PROTOTYPES

Like the residential land use results, it is important to note that the assumptions reflect *current* levels of service. Thus, services that the City would like to provide but is not able to due to fiscal constraints are not included. Because of this fact, the cost of serving new development is likely understated throughout this analysis.

Additionally, this analysis includes only City supported funds impacted by growth; the Park District is shown separately in Section V of the report.

Figure 3: Annual Net Fiscal Results for the City– Nonresidential Land Use Prototypes

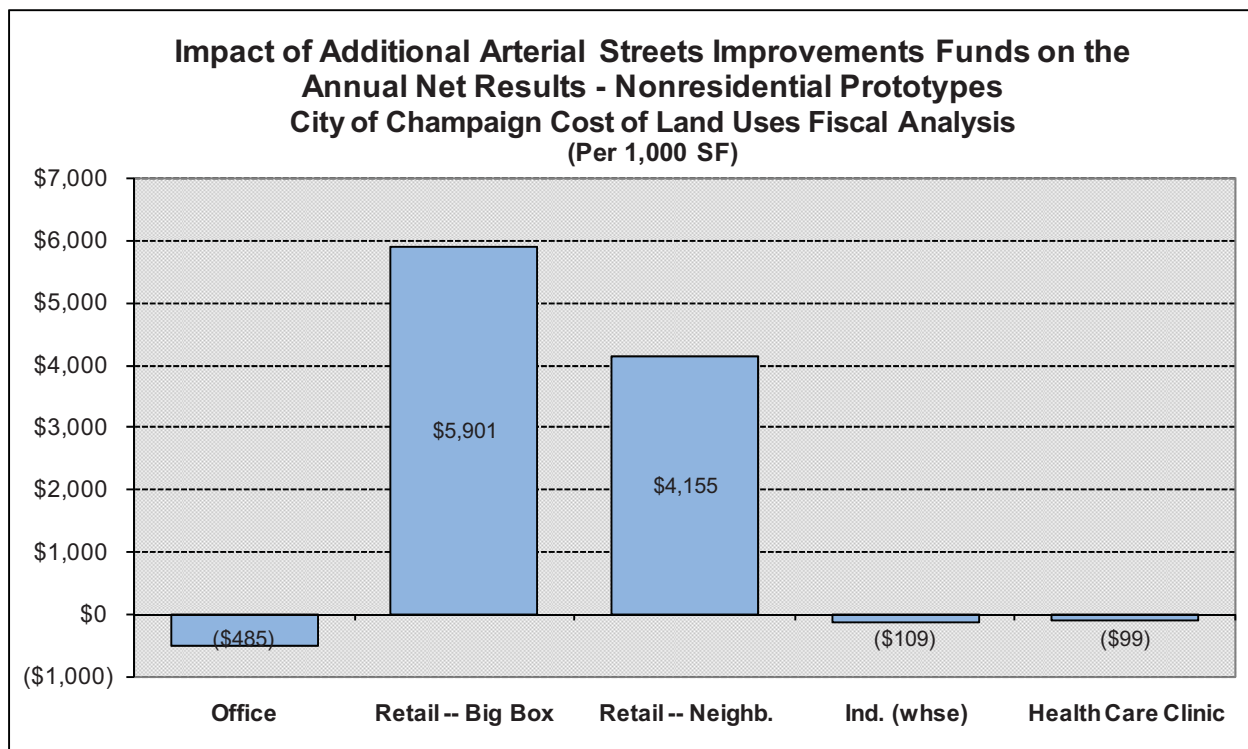


- Of the five nonresidential prototypes, only the retail land uses generates net surpluses to the City. These surpluses are generated because this prototype generates sales tax revenues, which in Illinois are distributed based on point of sale. Thus, without retail space, the City would accrue no sales tax and would have greater fiscal difficulties. Because these surpluses are driven by sales tax revenue, the size will fluctuate with changing economic conditions.
- The other three non-retail land use prototypes generate deficits or are fiscally neutral. The highest deficit is that of the office prototype (\$314). It generates costs approximately 1.5 times the amount of revenue it brings in. Its public works costs are about \$175 per thousand square feet compared to approximately \$50 and \$140

for the other two non-retail land uses while its police and fire costs are \$205 compared to approximately \$56 and \$78 for the other two non-retail land uses.

- The industrial/warehouse and health care clinic prototypes are basically fiscally neutral with net deficits of \$63 and \$51 respectively. Were the Capital Improvements Fund revenues and expenditures not included, these two expenditures would be drop to only \$44 and \$27 per thousand square feet.
- Similar to the residential prototypes, each of the nonresidential prototypes has a lower net fiscal impact when it is assumed that the City is fully funding arterial street improvements. As Figure 4 shows, this results in net fiscal impacts that are approximately \$40 lower per thousand square feet for industrial/warehouse and health care clinics. The impact is much more significant for the other nonresidential prototypes: \$171 lower for office, \$344 for big box retail, and \$483 for neighborhood retail.

Figure 4: Impact of Fully Funded Arterial Streets Improvements—Nonresidential Prototypes



CONCLUSIONS

By breaking down the results into General Fund and all other funds for each prototype by fund (excluding the Park District), it is possible to draw conclusions about the net impact of each land use within funds. Details of the results by funds are examined in Section V of the report.

- The Library Funds include the Library Improvements Fund, Library Tax Account, Library Operating Fund, Other Library Funds, and Library capital costs. The net fiscal impact of these funds is positive for all prototypes except the fringe apartments; this prototype generates a deficit because of its low assessed value. The single family attached medium and low price points as well as the attached units are basically fiscally neutral covering library costs with the revenues raised by the property tax levies. Both the single family detached high price point and downtown apartments generate significantly more in library property taxes than they do in costs. All nonresidential prototypes have net surpluses because they generate no library costs.
- Results for the Motor Fuel Tax Fund are positive for each of the residential prototypes and negative for all nonresidential prototypes. This difference in outcomes is caused by the allocation of motor fuel tax from the State based on population; the residential prototypes receive all the benefit of the revenues while costs are distributed across residential and nonresidential uses.
- In TischlerBise's national experience, it has been noted that motor fuel tax revenues are either flat or declining requiring jurisdictions to support road maintenance needs with general fund and other revenue sources. There are indications that this is already occurring in Champaign. Several road maintenance type projects are being funded in the Capital Improvements Fund rather than the Motor Fuel Tax Fund including annual bridge maintenance, local street rehabilitation, and neighborhood street rehabilitation. Continued shifting of road maintenance projects from the Motor Fuel Tax Fund to the Capital Improvements Fund will create greater fiscal pressures on the City's General Operating Budget to fund both needed road maintenance and other capital projects.
- The Capital Improvements Fund receives significant support—from both the City's General Fund and transfers from the State to fund particular projects. In FY2008-2009, this fund is receiving 72% of its funding in General Fund transfers or State subsidies. Coupled with the negative results for most residential prototypes and all nonresidential prototypes, the need for alternative financing sources is apparent.

Capital expenses that are incurred in each fund (including the Motor Fuel Tax and Capital Improvements Funds) are calculated using an annualized cost of all projects included in the Capital Improvement Plan. Thus, the allocated cost per prototype is based on an average of all planned projects.

Impact fees could be implemented to provide some relief by covering the cost of new development's portion of capital projects.

The following major conclusions can be made from the analysis:

- Given the negative results for several of the land use prototypes, the question raised by some interested parties may be, "if new growth does not pay its own way, why isn't the City facing huge budget shortfalls?" There are two reasons why this is not presently the case. First, this analysis evaluated the cost to the City of providing *existing* levels of service. Secondly, like virtually all jurisdictions, the City's budget is fiscally constrained on a year-to-year basis, meaning that service levels are determined largely by what the City can afford to fund. As a result, service levels for the City's various departments tend to fluctuate over time.
- It is not surprising that nonretail nonresidential prototypes generate net deficits or show neutral results, as property tax is the primary growth-related revenue source generated for these prototypes. This being the case, the fiscal results for the office, industrial, and health care clinic prototypes should not be viewed negatively. Employment in these sectors provide residents with high wage jobs that allow many of them the ability to afford housing within the City.
- It is likely that the actual costs to serve these residential and nonresidential land uses are greater than the cost determined in this analysis. As discussed above, this is a limitation of the average cost approach that must be utilized in this type of evaluation. For example, as is the case in most cities across the country, the capital improvement plan and general operating budgets are fiscally constrained. That is, they do not fund the actual demand for services. Rather, they fund a level of service that can be afforded by the community. In addition, the cost to serve new development in the future is likely to be greater than the average cost of service today, even in constant dollars.
- There are several revenue tools which could be used to offset the current deficits. For example, the negative results for the Capital Improvement Fund indicate that alternative financing options such as impact fees would allow the City to provide needed infrastructure to new development without imposing a burden on current residents. Impact fees would also provide some relief in funding Capital Improvements and other capital projects, which are not covered by the revenue generated in these funds.
- Overall, the Park District's fiscal results show that the revenue generated is covering current operating costs and planned capital costs. However, unlike the City, the Park District is subject to tax caps which limits the increase in the aggregate extension of the tax levy for the District. The net effect of the tax cap legislation is

that it has reduced the District's capital budget. The planned capital projects are fiscally constrained by the availability of funds and do not acknowledge the fact that the Park District has insufficient funds to purchase land enabling the needed expansion of parks within the City. Further, the City and Park District do not have mandatory parkland dedication requirements for new development.

- It is important to acknowledge that fiscal issues are only one concern when evaluating land uses, as virtually all communities will have contributors and recipients. Non-fiscal issues such as the environment, housing affordability, jobs/housing balance and quality of life must also be considered. The emphasis should be on achieving an appropriate mix of land uses.

II. PROTOTYPE LAND USES

The City and TischlerBise developed six residential and five nonresidential land use prototypes to examine. The following sections outline the characteristics of the residential and nonresidential development prototypes analyzed in this study.

RESIDENTIAL LAND USE PROTOTYPES

Residential prototypes included in the study are shown in Figure 5. The prototypes are:

1. Single Family-Detached High Price Point;
2. Single Family-Detached Medium Price Point;
3. Single Family-Detached Low Price Point;
4. Downtown Apartments (Upper Floor Residential);
5. Fringe Apartment Complex (Garden Apartments); and
6. Attached Units.

The different prototypes are meant to represent the various types of residential development presently occurring in Champaign.

The **single-family detached high price point** prototype characterizes Champaign's higher-end residential subdivisions as shown in the photos below. Examples include Trails at Brittney, Trails at Abbey Fields, and Chestnut Grove. Homes in these subdivisions can range in size from 4,000 to 6,000 square feet, and most homes can contain a market value of \$500,000 to \$750,000 with some homes valued even higher. Lots in these developments are typically up to one-half acre in size and the typical gross density for these subdivisions 1.5 dwelling units per acre which is considered "low density."

It is important to acknowledge the different levels of revenues and costs that the City incurs when new single family detached units are developed. The assessed values of the three different prototypes establish the levels of revenues received by the City. On the cost side, persons per household differentiates these three prototypes as does lot frontage, which is used to show the difference in demand for some public works expenses when the demand is driven by development density. Other services where there is a differentiation in cost because of density (such as fire) will be further defined in Phase II of the study.



Examples of **single-family detached homes at the medium price point** (photos below) include such subdivisions as Boulder Ridge and Sawgrass. These developments typically have lots that

are approximately one-quarter acre in size. The size of homes may range from 2,250 to 3,500 square feet in size and the market value may be \$225,000 to \$275,000. The typical gross density for these types of subdivisions are 2.5 homes per acre which is slightly more dense than the high price point subdivisions but still considered “low density.”



Subdivisions at the **low price point** are typically “starter” homes targeted towards first time homebuyers. In Champaign, Ashland Park is an example of this type of development. Lot sizes in these subdivisions are smaller at approximately 5,500 square feet. The size of homes will range from 1,200 to 1,600 square feet and the typical market price can range from \$135,000 to \$155,000. With the smaller lots, the gross density for this type of subdivision can be greater than 4.0 dwelling units per acre which can be considered “medium density.”



The **Downtown Apartment** prototype is essentially the new multi-family condominium units being developed in the core of downtown at Neil and Church/Main Streets. These condos are built as new construction in mixed-use buildings that also contain retail and office uses. The size of these condominiums range from 700 to 1,900 square feet and the typical market price can range from \$175,000 to \$400,000. Since they are located in a multi-story, mixed-use building, the density can be quite high at up to 35 dwelling units per acre.



The **Fringe Apartment** prototype describes large-scale apartment developments in the newly developing areas of the City's fringe. Examples include 88 West, Water's Edge and Wellington Place . These developments typically contain multiple buildings with anywhere from 8 to 16 apartments in each building. Larger multi-family developments may include up to 300-400 apartment units. Apartment sizes range from one to four bedrooms and may be marketed to families, young professionals and, in some cases, students. Since the apartments are rental, the entire complex is under common ownership. This style of multi-family typically results in a gross density of 10 dwelling units per acre. This is considerably lower than the downtown apartment prototype because fringe apartment complexes commonly provide surface parking, open space and on-site stormwater detention.



The **Attached Unit** prototype describes for-sale condominium units that are designed as duplexes or tri-plexes. Examples include Villas at Ashland Farms, Summer Sage Court and Cobblefield Point. These developments allow homeowners to own their unit but typically have common arrangements for maintenance of the structures and grounds through a homeowners association. Although these units are referred to as "condominiums," the development resembles lower-density residential subdivisions more than the apartment style condominiums built in the mixed-use, multi-story developments downtown. Homes may range from 1,200 to 1,800 square feet in size and can have a market value of \$125,000 to \$200,000. A typical gross density for this type of development is approximately 5 to 6 dwelling units per acre.



Figure 5 outlines the residential prototypes' characteristics used in this cost of land uses study. The estimated persons per unit along with the average taxable values are shown in the table for each prototype.

Except for the downtown apartments prototype, taxable values are based on the average equalized assessed value (EAV) of developments representative of each prototype as listed in GIS parcels layer. The source of these EAVs is the Tax Assessor. Taxable values for the downtown apartments prototype were estimated by the City because existing downtown

apartment prototypes are new construction, and taxable values were not yet available from the assessor. The taxable value for residential development is 33% of the market value.

Because there was a Special Census in 2007, the City of Champaign has population data broken down by new developments. It is possible to derive household size from this for the single family detached prototypes using representative developments of each type. Household size for downtown apartments, fringe apartments, and attached units is based on data from the 2000 U.S. Census and the 2007 American Community Survey.

“ITE Codes” and trip rates are from the Institute of Transportation Engineers, Trip Generation Manual, 2003. Vehicle trips have been adjusted to account for demand from residential development only.

Figure 5: Residential Land Use Prototypes

Prototype	Persons Per Household (1)	Equalized Assessed Value	Vehicle Trips Per Unit (3)	Trip Adjust. Factor (3)	Minimum Lot Frontage (4)
Single Family Detached High Price Point	2.83	\$193,678	9.57	50%	100
Single Family Detached Medium Price Point	3.35	\$73,748	9.57	50%	75
Single Family Detached Low Price Point	2.25	\$49,153	9.57	50%	55
Downtown Apartments (Upper Floor Residential)	1.85	\$114,783	4.03	50%	15
Fringe Apartment Complex	1.67	\$11,373	6.72	50%	9
Attached Units	1.78	\$51,918	5.86	50%	57

(1) Single Family Detached units based on 2007 Special Census data. Downtown Apartments, Garden Apartments, and Attached Units based on 2000 U.S. Census updated with figures from 2007 Special Census. See Section III of the report for details.

(2) Based discussions with City staff, parcels layer of GIS, and data from the Assessor's database.

(3) Based on ITE Trip Generation 7th Edition. Apartment generation rates are used for Garden Apartments and Downtown Apartments. The rate for Downtown Apartments has been adjusted based on the jobs-housing balance, local-serving retail, and transit and non-motorized travel to work factors. Attached Unit rates are based on Residential Condominium/Townhouse.

(4) Based on information provided by the Planning Department.

While the base rate for the downtown apartments and fringe apartments is the same, a reduction in the apartment trip generation rate for the downtown apartments prototype has been made based on the jobs-housing balance, local-serving retail, and transit and non-motorized travel to work factors.

Large-scale, mixed use developments similar to the downtown apartments development exhibit lower vehicular trips because of “internal capture” (ie, many daily destinations do not require travel outside the immediate area). As a way to measure the mixture of uses, Nelson/Nygaard (2005) provides a trip reduction formula based on the concept of jobs-housing balance. A 5% reduction in the trip generation rate has been made based on the number of housing units and



estimated jobs in Census Tracts 1, 2, and 3 (20,428 jobs in 2006 according to the U.S. Census Bureau's Longitudinal Employment-Household Dynamics website).

In addition to the percentage reduction for the jobs-housing balance, Nelson/Nygaard (2005) also cites several studies that recommend an additional reduction of 2% for local serving retail. Area coffee shops, restaurants, and general retail stores reduce the need for vehicular trips outside the area.

Finally, the largest adjustment factor for Downtown Apartments development trip rates is based on transit and non-motorized travel to work. In the downtown area of Champaign, higher housing and job density coupled with easier access to public transit service allow alternative modes of travel. Evidence of this phenomenon is found in 2000 Census data on means of transportation to work, for workers 16 years old and over (see Table P30 in Summary File 3). Using public transportation and non-motorized means to get to work reduces peak congestion periods during the morning and afternoon rush hours, justifying a lower trip generation rate.

The table below summarizes means of transportation to work for workers residing through the City of Champaign, compared to workers in Census Tracts 1, 2, and 3. On a citywide basis, only 24% of resident workers traveled to work using public transportation or non-motorized uses. In the downtown area, 57% of resident workers traveled to work using public transportation or non-motorized modes. Based on means of transportation to work, the Downtown Apartments development in the downtown area is eligible for a 33% reduction in the trip generation rate.

Figure 6: Means of Transportation to Work

	<i>Citywide</i>	<i>Census Tracts 1, 2, & 3</i>
Private Vehicles	25,821	1,706
Other means	227	42
Subtotal	26,048 	1,748
	76%	43%
Public Transit	2,095	455
Biked/Walked	4,980	1,791
Worked at Home	1,160	61
Subtotal	8,235 	2,307
	24%	57%
TOTAL	34,283	4,055

Source: Table P30, 2000 Census Summary File 3.

NONRESIDENTIAL LAND USE PROTOTYPES

Nonresidential prototypes included in the study are shown in Figure 7. The prototypes are:

1. Office;
2. Retail—Big Box;
3. Retail—Neighborhood;
4. Industrial (Warehouse); and
5. Health Care Clinic

The nonresidential land uses represent the various types of nonresidential development presently occurring in Champaign.

The **Office** prototype is the suburban style office park format with buildings that range from one to three stories in height. Buildings are spaced generously with a significant amount of green space and off-street surface parking. Local examples of this design include the office park on Fox Drive and the University of Illinois South Research Park. Office parks can range in size from 75 to 200 acres.



Big Box centers provide retail opportunities at a community and regional level rather than just a neighborhood level. Stores in these developments are typically larger and may include “supercenter” stores. To accommodate these larger format stores, sites are bigger with larger parking lots. Outlots are common in these developments and typically consist of restaurants and other types of auto-convenient commercial uses along the arterial streets. North Prospect Avenue is a local example of this type of retail development. Site size for this type of development is typically around 40 acres. Multiple developments are commonly clustered together.



Neighborhood Retail developments typically feature a collection of small-scale retail and commercial uses that are convenient for adjacent residential neighborhoods. Such uses may

include grocery, drug stores, banks, restaurants, and dry cleaners. These developments are commonly arranged in a “strip center” fashion with convenient parking. Larger developments may feature “outlots” along the busy arterial streets. Local examples include Old Farms, Windsor Galleria, and the Shoppes of Knollwood. Neighborhood commercial retail centers are typically located along arterial streets on lots that range in size from five to twenty acres.



Industrial parks cluster manufacturing, warehouse, and distribution uses together typically near key transportation networks such as interstate highways or railroad lines. Industrial parks typically feature large buildings when uses serve as regional plants or distribution centers. Given these uses, industrial parks are large in size and can range from 300 to 500 acres. Apollo Subdivision in northwest Champaign provides the local example of an industrial park.



Champaign-Urbana is served by two hospitals on University Avenue, Carle Foundation Hospital and Provena Medical Center. However, in recent years both Carle and Christie have established satellite **health care clinics** within the community. These clinics offer outpatient procedures and convenient care services for patients. Examples of satellite clinics include the Carle facilities on Mattis Avenue and Curtis Road and also on Mattis Avenue just south of Kirby Avenue. Christie also provides a satellite clinic at Mattis and Kirby. Future clinics are envisioned within the Clearview development in north Champaign. These clinics are typically 60,000 to 70,000 square feet and are placed on lots up to 20 acres in size.



The table below outlines the nonresidential prototypes and their associated characteristics used in this study. Assumptions for square feet per employee were developed using information

from the Institute of Transportation Engineers and the Urban Land Institute (see Section III Demographic Assumptions for more information). Equalized assessed values per 1,000 square feet are based on samples of these land uses determined through discussions with the City. The listed values are from the in the City's parcel GIS layer and the Tax Assessor. The taxable value for nonresidential development is 33% of the assessed value. ITE codes and trip rates are from the Institute of Transportation Engineers. Trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points—thereby allocating the trip to the appropriate land use. Finally, retail sales per square foot are from data compiled by the Urban Land Institute and the International Council of Shopping Centers.

Figure 7: Nonresidential Land Use Prototypes

Prototype	Employees per 1,000 SF (1)	Equalized Assessed Value Per 1,000 SF (2)	Vehicle Trip Rate Per 1,000 SF (3)	Trip Adjustment Factor (3)	Retail Sales Per Square Foot (4)
Office	4.14	\$33,416	18.35	50%	N/A
Retail -- Big Box	4.44	\$20,910	56.02	33%	\$329
Retail -- Neighborhood	2.86	\$36,168	86.56	30%	\$273
Industrial (Warehouse)	1.28	\$11,618	4.96	50%	N/A
Health Care Clinic	5.76	\$35,030	5.18	50%	N/A

(1) Based on ITE trip generation and ULI data.

(2) Based on samples drawn from the GIS parcels layer, conversations with City Staff, and the Assessor's database.

(3) Based on ITE Trip Generation 7th Edition.

(4) Based on information obtained through the International Council of Shopping Centers and the Urban Land Institute

III. DEMOGRAPHIC ASSUMPTIONS

Current population, employment levels, and residential and nonresidential vehicle trips are used to calculate unit costs and service level thresholds. The following current demographic and data factors are used, as obtained by the sources indicated.

POPULATION AND HOUSING UNITS

The table below summarizes the current housing units and population in Champaign. These values are used to determine the residential cost and revenue factors summarized in the sections below. As shown in Figure 8 below, the number of housing units in the City is estimated at 31,860. This estimate is based on the number of units contained in the 2000 U.S. Census and 2007 Special Census. The current population is taken from the draft *Champaign Tomorrow: Existing Conditions Report* received from the City Planning Department.

Figure 8: FY2009 Population and Housing Units

Residential	
<i>Housing Units (1)</i>	
Single Family Detached	15,491
Attached	1,425
Apartments	14,446
Mobile Homes	498
Total	31,860
Population (2)	75,254

(1) Based on 2007 Special Census and 2000 U.S. Census.

(2) From the Draft Champaign Tomorrow: Existing Conditions Report.

PERSONS PER HOUSEHOLD

Persons per household for single family detached prototypes is taken directly from 2007 Special Census data. In order to determine persons per household for all other residential prototypes, TischlerBise evaluated 2000 Census and 2007 American Community Survey data. Figure 9 below summarizes household characteristic data in 2000.

Figure 9: Household Characteristics from 2000 Census

<i>Units in Structure</i>	Owner-Occupied			Renter-Occupied			Combined		
	Persons	Households	PPH	Persons	Households	PPH	Persons	Households	PPH
1-Detached	29264	11244	2.60	6,022	2,144	2.81	35,286	13,388	2.64
1-Attached	1289	732	1.76	883	434	2.03	2,172	1,166	1.86
Two	130	79	1.65	1,622	787	2.06	1,752	866	2.02
3-4	291	189	1.54	1,971	1,080	1.83	2,262	1,269	1.78
5-9	208	146	1.42	3,389	1,975	1.72	3,597	2,121	1.70
10-19	179	117	1.53	6,711	3,779	1.78	6,890	3,896	1.77
20-49	82	64	1.28	5,286	2,706	1.95	5,368	2,770	1.94
50 or more	0	0	0.00	2,414	1,288	1.87	2,414	1,288	1.87
Mobile Homes	723	282	2.56	138	96	1.44	861	378	2.28
Other	0	0	0.00	0	0	0.00	0	0	0.00
Total	32,166	12,853	2.50	28,436	14,289	1.99	60,602	27,142	2.23

Source: 2000 US Census data from STF 3.

Using the 2000 U.S. Census, the number of persons per household for all type of housing units is 2.23 in the City of Champaign. The 2000 U.S. Census estimates of persons per household for Downtown Apartments, Garden Apartments, and Attached prototypes are:

Figure 10: 2000 U.S. Census Persons per Household

Prototype	Persons	Households	PPH
Downtown Apartments (1)	5,368	2,770	1.94
Fringe Apartment Complex (2)	10,487	6,017	1.74
Attached Units (3)	2,172	1,166	1.86

(1) Based on multi-family with 20-49 units

(2) Based on multi-family with 5-19 units

(3) Based on attached units

Household size in Champaign has remained fairly constant over time although the 2007 American Community Survey (ACS) does show a slight decrease. According to 2000 U.S. Census figures, the persons per household across all units is 2.23 while the additional units counted in the 2007 ACS have an average household size of 2.14. Knowing this piece of information, it is possible to adjust the above number of persons per household by type of housing unit to reflect this slight increase in household size as is shown in Figure 11.

Figure 11: Calculating the Adjusted Persons per Household

2000 Census		2007 ACS
$\frac{1.86 \text{ PPH Attached Units}}{2.23 \text{ PPH All Units}}$	=	$\frac{x \text{ PPH Attached Units}}{2.14 \text{ PPH All Units}}$
Solve for x		
$x = (1.86 / 2.23) \times 2.14$		
$x = 1.78$		

The adjusted number of persons per household for an attached housing unit would be 1.78 compared to the 1.86 figure from the 2000 U.S. Census. Applying this methodology to the other types of housing units results in the persons per household figures shown in Figure 12.

Figure 12: Adjusted Persons per Household

2000 CENSUS FIGURES ADJUSTED	
Downtown Apartments (Upper Floor Residential)	1.85
Fringe Apartment Complex	1.67
Attached Units	1.78

EMPLOYMENT AND NONRESIDENTIAL BUILDING AREA

Figure 13 below summarizes the current estimate of employment and nonresidential building area for each major category of nonresidential development in Champaign. Employment in the City is estimated at 39,906 as of 2007, which is the most recent figure available. This total employment figure is taken from the Illinois Workforce Information Center.¹ The breakdown of employment by category is derived by applying the percentage of jobs in each category according to the draft *Champaign Tomorrow: Existing Conditions* report to the total number of jobs.

The estimate of 15.3 million square feet of nonresidential building area is derived from the jobs numbers based on standards of square feet per job published in the reference book Trip Generation published by the Institute of Transportation Engineers (ITE).

¹

<http://wic.ilworkinfo.com/analyzer/labforcedata.asp?geo=1711012385&cat=LAB&session=LABFORCE&susession=99&areaname=Champaign+City&tableused=LABFORCE&defaultcode=&roll=&rollgeo=04&time=20070100&currsu bsessavail=&sgltime=0&siclevel=3&naicslvl=6>

Figure 13: Employment and Nonresidential Building Area

Nonresidential	
<i>Nonresidential Square Footage (3)</i>	
Office	8,181,960
Retail	2,503,505
Industrial (warehouse)	4,659,657
<i>Total</i>	<i>15,345,122</i>
<i>Employment (4)</i>	
Education, health and social services and food services	14,242
Retail trade	5,061
Professional, scientific, management, administrative, and waste management services	4,545
Manufacturing	3,738
Finance, insurance, real estate, and rental and leasing	2,942
Information	1,826
Other services	1,510
Public administration	1,529
Transportation and warehousing and utilities	1,296
Construction	1,174
Wholesale trade	942
Ag, forestry, fishing and hunting, and mining	883
<i>Total Employment</i>	<i>39,906</i>

(3) Estimate derived from jobs data

(4) Total from Illinois Workforce Information Center; percentage breakdowns by type from Champaign Tomorrow Report.

AVERAGE DAILY VEHICLE TRIP END ESTIMATES

Average Weekday Vehicle Trip Ends are from the reference book, Trip Generation, published by the Institute of Transportation Engineers (ITE) in 2003. A “trip end” represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip ends are calculated based on the number of units for residential development and per thousand square feet for nonresidential development. The ITE Manual provides estimates, shown in Figure 15, of the number of trips for each type of unit.

Trip rates are adjusted to avoid over-estimating 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% has been applied to the residential, education/government, office, and industrial/flex categories. The commercial category has a trip factor of less than 50% because this type of development attracts vehicles as they pass-by on arterial and collector roads (“pass-by” trips). For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination. The ITE Manual indicates that on average

41.31% of the vehicles entering 100,000 square foot shopping center are passing by on the way to some other primary destination and 41.31% of the attraction trips have the shopping center as their primary destination. Therefore, the adjusted trip factor is 29% (0.5869×0.50).

TischlerBise has taken these trip end estimates and adjustment factors to calculate average weekday trip ends for residential and nonresidential development in Figure 14.

Figure 14: Vehicle Trip Ends

Vehicle Trips on an Average Weekday		
<i>Residential Units</i>		
Single Family Detached	15,491	
Attached	1,425	
Apartments	14,446	
Mobile Homes	498	
<i>Average Weekday Vehicles Trip Ends Per Unit**</i>		
Single Family Detached	9.57	50%
Attached	5.86	50%
Apartments	6.72	50%
Mobile Homes	4.99	50%
<i>Residential Vehicle Trip Ends on an Average Weekday</i>		
Single Family Detached	74,125	
Attached	4,174	
Apartments	48,538	
Mobile Homes	1,244	
TOTAL RESIDENTIAL TRIPS	128,081	
Nonresidential Vehicle Trips on an Average Weekday		
<i>Nonresidential Gross Floor Area (1,000 sq. ft.)*</i>		
Office	8,182	
Retail	2,504	
Industrial (warehouse)	4,660	
<i>Average Weekday Vehicle Trip Ends per 1,000 Sq. Ft.**</i>		
Office	18.35	50%
Retail	67.91	29%
Industrial (warehouse)	6.97	50%
<i>Nonresidential Vehicle Trips on an Average Weekday</i>		
Office	75,069	
Retail	49,304	
Industrial (warehouse)	16,239	
TOTAL NONRESIDENTIAL TRIPS	140,612	
TOTAL TRIPS	268,693	

*Floor area estimates are derived from employment data.

**Trip rates are from the Institute of Transportation Engineers (ITE) Trip Generation Manual 7th Edition (2003)

BUILDING AREA PER EMPLOYEE AND ITE TRIP RATES

The square feet per employee assumptions and corresponding vehicle trips rates from the Institute of Transportation Engineers are shown for each nonresidential prototype in Figure 15 below. The selected data associated with the nonresidential prototypes are highlighted in green.

Figure 15: Building Area per Employee and ITE Trips Rates

Land Use	Wkdy Trip Ends Per 1,000 Sq Ft (1)	Wkdy Trip Ends Per Employee (1)	Emp Per 1,000 Sq Ft	Sq Ft Per Emp (2)
Commercial / Shopping Ctr (820)				
25K gross leasable area	110.32	n/a	3.33	300
50K gross leasable area	86.56	n/a	2.86	350
100K gross leasable area	67.91	n/a	2.50	400
200K gross leasable area	53.28	n/a	2.22	450
400K gross leasable area	41.80	n/a	2.00	500
Free-Standing Discount Store (815)	56.02	n/a	4.44	225
General Office (710)				
10K gross floor area	22.66	5.06	4.48	223
25K gross floor area	18.35	4.43	4.14	241
50K gross floor area	15.65	4.00	3.91	256
100K gross floor area	13.34	3.61	3.70	271
Research and Development Center (760)	8.11	2.77	2.93	342
Medical Clinic (630)	5.18	0.90	5.76	174
Industrial				
Business Park (770)***	12.76	4.04	3.16	317
Mini-Warehouse (151)	2.50	56.28	0.04	22,512
Light Industrial (110)	6.97	3.02	2.31	433
Warehousing (150)	4.96	3.89	1.28	784
Manufacturing (140)	3.82	2.13	1.79	558

1) Trip Generation, Institute of Transportation Engineers, 2003.

2) Square feet per employee calculated from trip rates except for Shopping Center data, which are derived from the Urban Land Institute's Development Handbook and Dollars and Cents of Shopping Centers.

PROPORTIONATE SHARE FACTORS

To allocate costs between residential and nonresidential development, TischlerBise recommends using the current ratio of population to non-resident workers. The recommended allocation is a variation of the population and jobs cost allocation method, with an adjustment to avoid double counting the estimated number of City residents that also work within the City. According to 2000 census data, 20,672 City residents worked within the City, or approximately 34% of the population. Applying this percentage to the 2008 population estimate of 75,254 yields an estimated 25,670 residents that both live and work in the City in 2008. Deducting

resident workers (25,670) from the total estimate of jobs in 2008 (39,906) leaves 14,236 non-resident workers. This approach allocates 84% of the cost to residential development and 16% to nonresidential development. These assumptions are shown below in Figure 16.

Figure 16: Proportionate Share Factors

Estimated Residents in 2000*	60,602	
City Residents Working in the City of Champaign in 2000**	20,672	34%
City Residents Working outside of the City of Champaign in 2000**	13,611	22%
Estimated Residents in 2008#	75,254	
Estimated Employment in the City of Champaign in 2008##	39,906	
2008 Estimate of Residents who Both Live and Work in the City	25,670	34%
2008 Estimate of Nonresident Workers	14,236	19%
<i>Proportionate Share Factors</i>		
Estimated Residents in 2008	75,254	84%
Nonresident Workers	14,236	16%
Total Daytime Population	89,490	100%

* From U.S. Census, 2000

** From U.S. Census, 2000, Table P27 from Summary File 3 (SF3), which indicated that 34% of the resident work force worked within the City. This percentage has been applied to the 2008 labor force data.

#From 2007 Special Census.

##Employment estimate is from Illinois Workforce Information Center.

IV. GENERAL METHODOLOGY AND APPROACH

A Cost of Land Use Study examines the fiscal impact of prototypical land uses that are currently being developed in the City of Champaign. 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 a jurisdiction’s budget.

The cost and revenue factors have been determined based on the FY2008-09 City budget. The analysis is based on *current levels of service*. Current levels of service represent the City’s current level of spending for services and facilities. That is, assumptions made in the analysis are based on programs, services, requirements, and policies that are in place today.

The analysis includes the City’s tax supported General Fund. Enterprise operations such as water and sewer are not included. Furthermore, only those revenues and costs *directly attributed* to the land use are assumed. Indirect, or spin-off, impacts are not included. Since this analysis focuses on the fiscal impact of selected residential and nonresidential prototypes without regard to geographic location, it relies on average costing.

In some cases, the costs may be fixed. Limitations to this approach are the reliance on average costing, particularly for one-time capital costs.

Capital expenses that are incurred in each fund (including the Motor Fuel Tax and Capital Improvements Funds) are calculated using an annualized cost of all projects included in the Capital Improvement Plan. Thus, the allocated cost per prototype is based on an average of all planned projects.

V. FISCAL IMPACT RESULTS

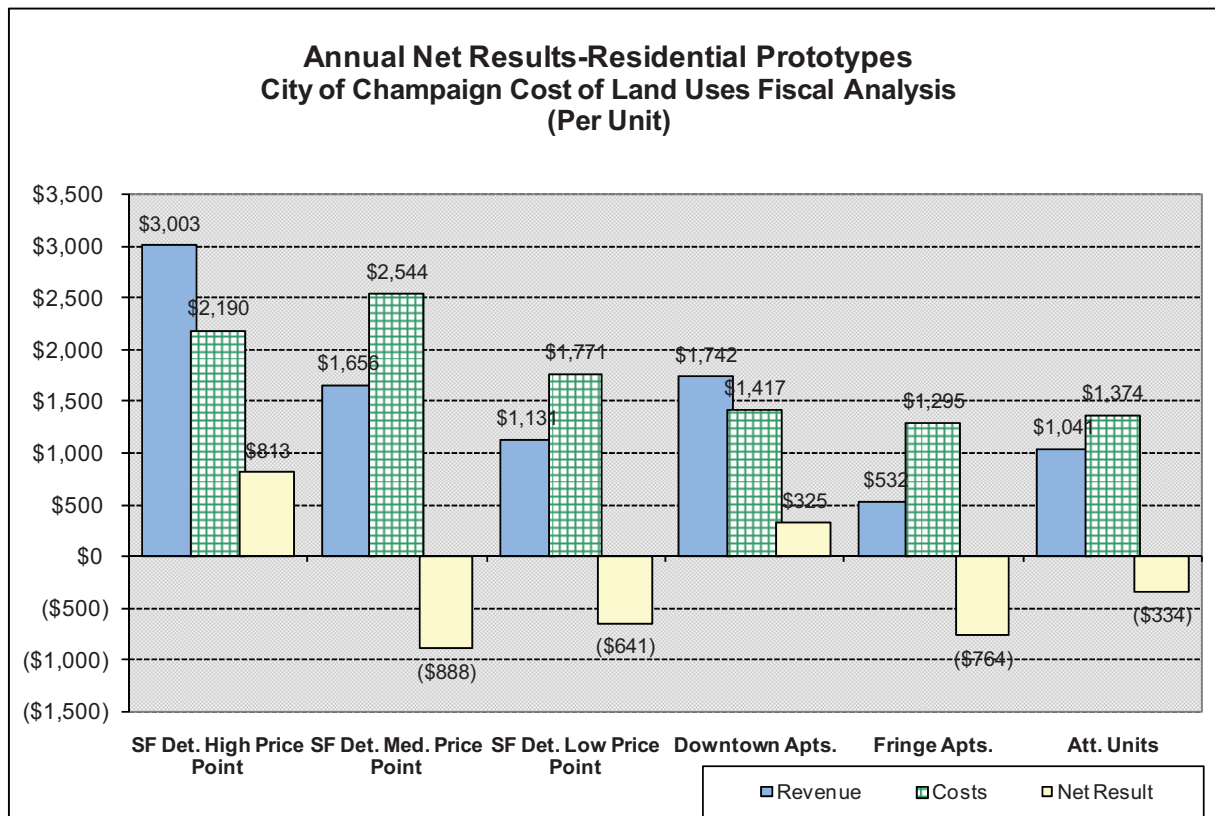
The Cost of Land Use fiscal impact results are discussed in terms of annual net results for each land use prototype. Results are shown per residential unit for residential land uses and per 1,000 square feet of floor area for nonresidential land uses in all figures. Data points above the \$0 line represent net surpluses; data points below the \$0 line represent net deficits. Note that a discussion of results for the Park District follows the sections on residential and nonresidential fiscal impact findings for the City's funds.

THE CITY'S FISCAL IMPACT FINDINGS FOR RESIDENTIAL LAND USE PROTOTYPES

OVERALL NET FISCAL RESULTS

The following figures show net fiscal results for City funds by type of land use for residential development. The overall annual net fiscal results for residential land use prototypes is shown below in Figure 17.

Figure 17: Annual Net Fiscal Results – Residential Land Use Prototypes



As shown above in Figure 15, four of the six residential prototypes generate net deficits for the City. The single family detached high price point produces the highest surplus at \$813 per unit while the downtown apartments generate a \$325 per unit surplus. This is mainly attributable to fact the high taxable value of these prototypes.

The differences between the three single family-detached prototypes relate to variations in revenue due to different taxable values and variations in costs related to household size. This is illustrated in the results for the medium and low price point prototypes. The costs for the medium price point prototype are approximately \$775 higher because this prototype has 1.1 more persons per household. Both of these prototypes have costs that are about 1.5 times the revenues they generate. It is important to note that the City was able to provide household size data specific to each of the single family detached prototypes, which allows for a more accurate estimate of revenues and costs.

Further, some public works expenses are allocated based on the lot frontage of the residential units. This allocation factor accounts for the different densities of the prototypes and reflects the fact that higher density low price point single family detached units have a lower price per unit to clear snow or maintain sidewalks than the medium or high price point single family detached units, which are part of lower density developments.

Attached units fare better than similarly valued single family detached low price point units because they generate less costs. Fire and police costs for attached units are 18% lower than for the low price point units while public works costs are 26% lower. These three cost categories comprise over 40% of total costs for each of these prototypes.

The highest deficit among the multi-family prototypes is generated by the fringe apartment prototype. It has a taxable value that is significantly less than the other prototypes, and it costs the City nearly as much as the attached prototype and downtown apartments per unit. These costs are similar because the fringe apartment units have nearly the same number of persons per household and a slightly higher trip generation rate.

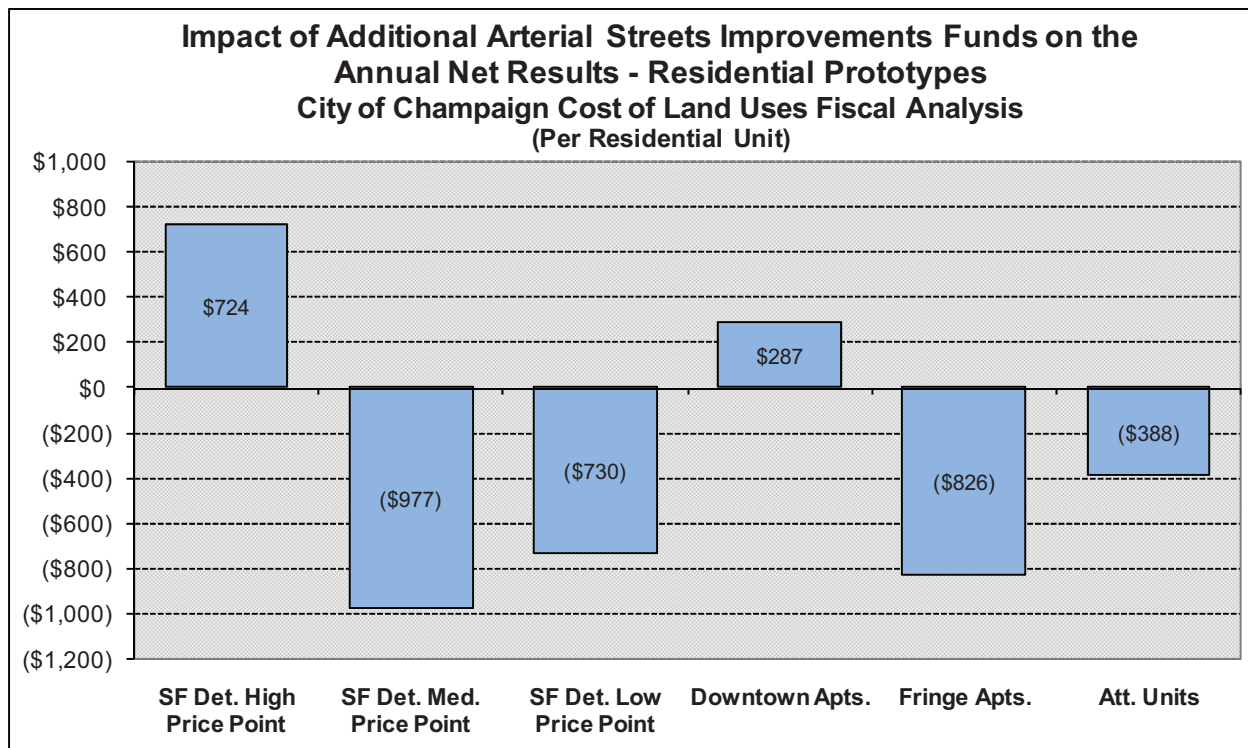
Taxable value is a key indicator for the fiscal results of each of the prototypes because more than half of the City's residential *growth-related* revenue coming from ad valorem taxes. Average taxable values assumed for this analysis are shown previously in Figure 3. The average household size is also a determining factor, since income tax is allocated based on population

The downtown apartments prototype is the only one representative of infill residential development; the results show that this type of development is paying for itself. On the other hand, all three single family detached, attached units, and fringe apartments represent development on the edges of the City. Only the high value single family detached prototype is producing a net surplus; all other fringe development fails to generate enough revenue to cover the costs associated with it. If Capital Improvements revenues and costs are not included, the

deficits produced by these fringe developments drops by 8 to 10%. Thus, capital costs are a driver of the fringe development deficits but operating costs remain significant.

The City currently has unfunded arterial street improvement backlog totaling \$53 million. If these unfunded improvements are included in the calculations, the net fiscal impact of the residential prototypes would be lower for each prototype, as shown in Figure 2. Single family detached prototypes are approximately \$90 lower while the multi-family prototypes are between \$38 and \$63 lower per unit.

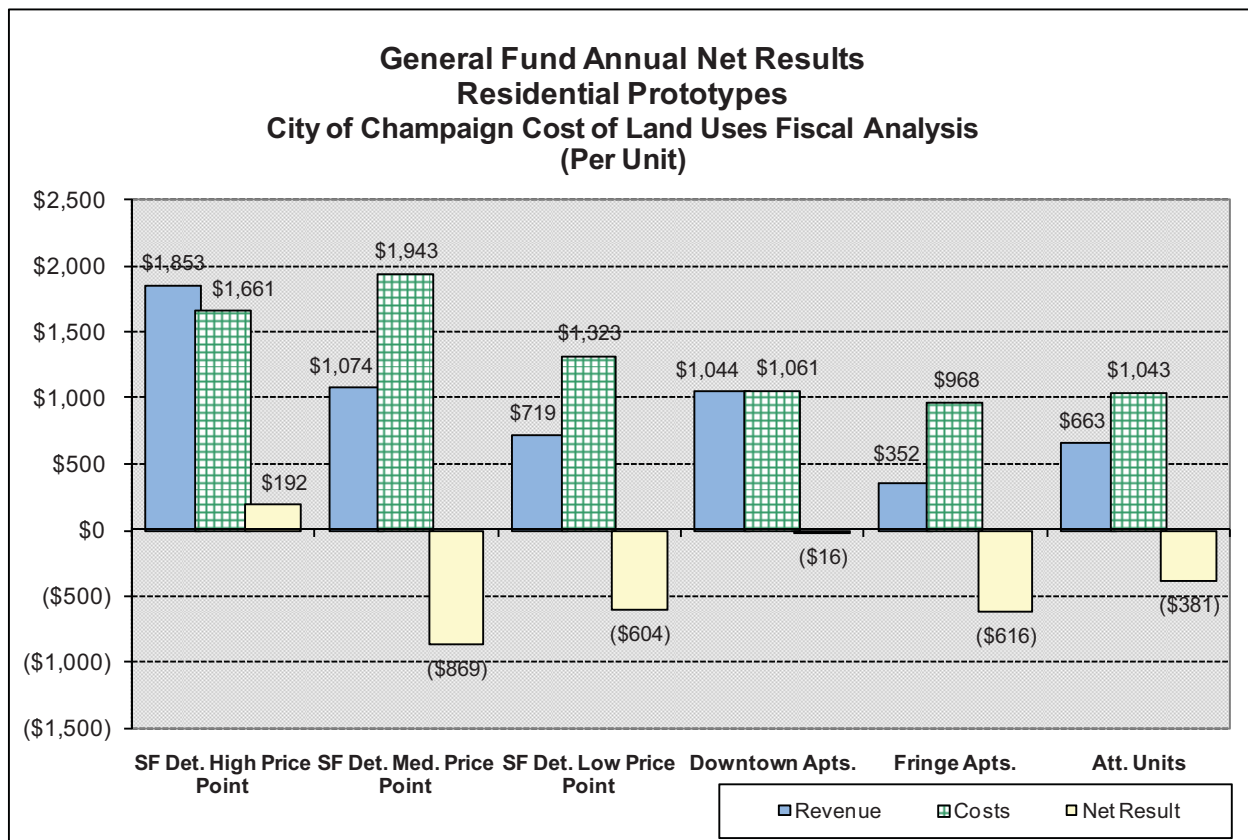
Figure 18: Impact of Fully Funded Arterial Streets Improvements—Residential Prototypes



NET FISCAL RESULTS BY FUND

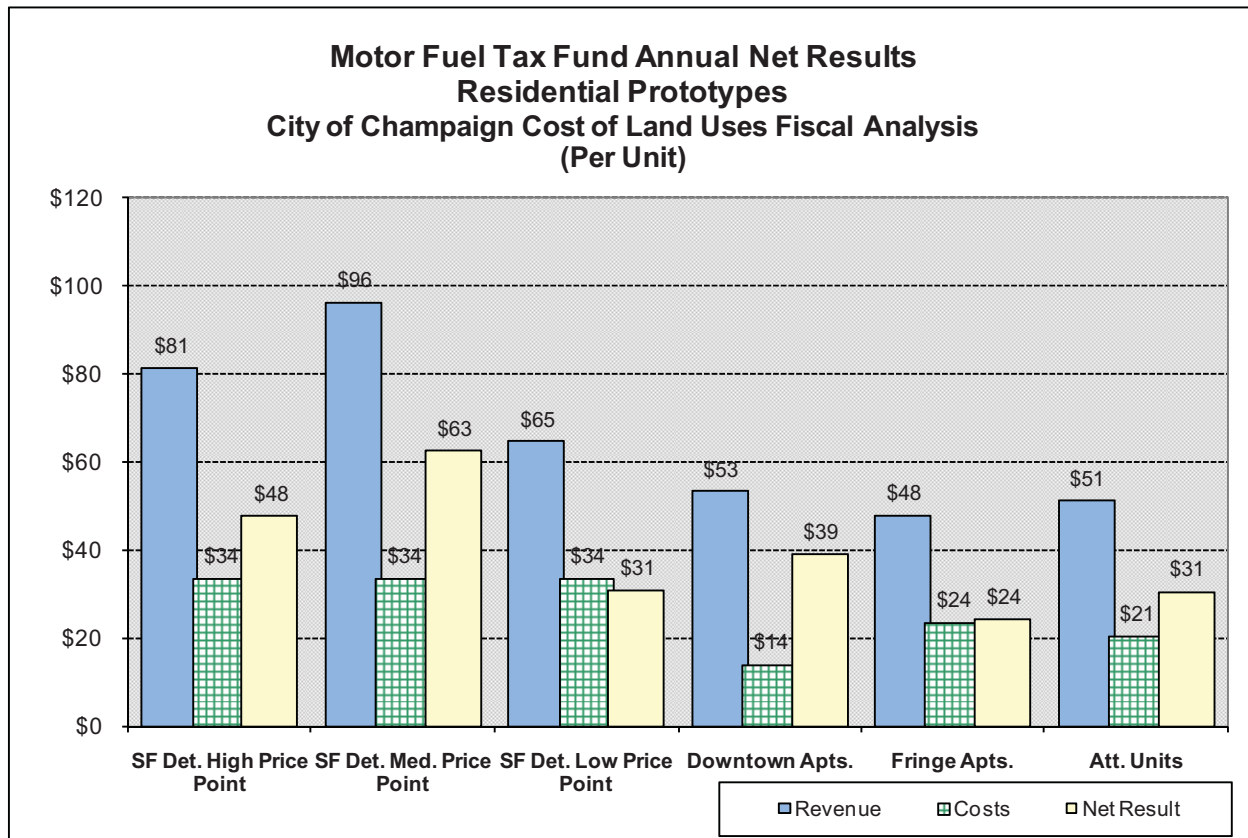
Because the General Fund is the largest fund in terms of revenues and expenditures, the fiscal results for this fund generally follow the overall results discussed above. The exceptions are the net impacts of the single family detached high price point and downtown apartments. In both cases, the net impact in the General Fund is far less than the total impact of these prototypes. In the General Fund, the single family detached high price point and downtown apartments have relatively equal revenues and costs while in the Library Fund they produce significantly more revenues than costs resulting in a more positive total impact for the City.

Figure 19: Net Results of the General Fund – Residential Land Use Prototypes



Results for the Motor Fuel Tax Fund, in Figure 20, are positive for each of the residential prototypes. The residential prototypes receive all the benefit of the revenues while costs are distributed across residential and nonresidential uses. This allocation is based on population because the motor fuel tax is distributed to the City by the State based on population.

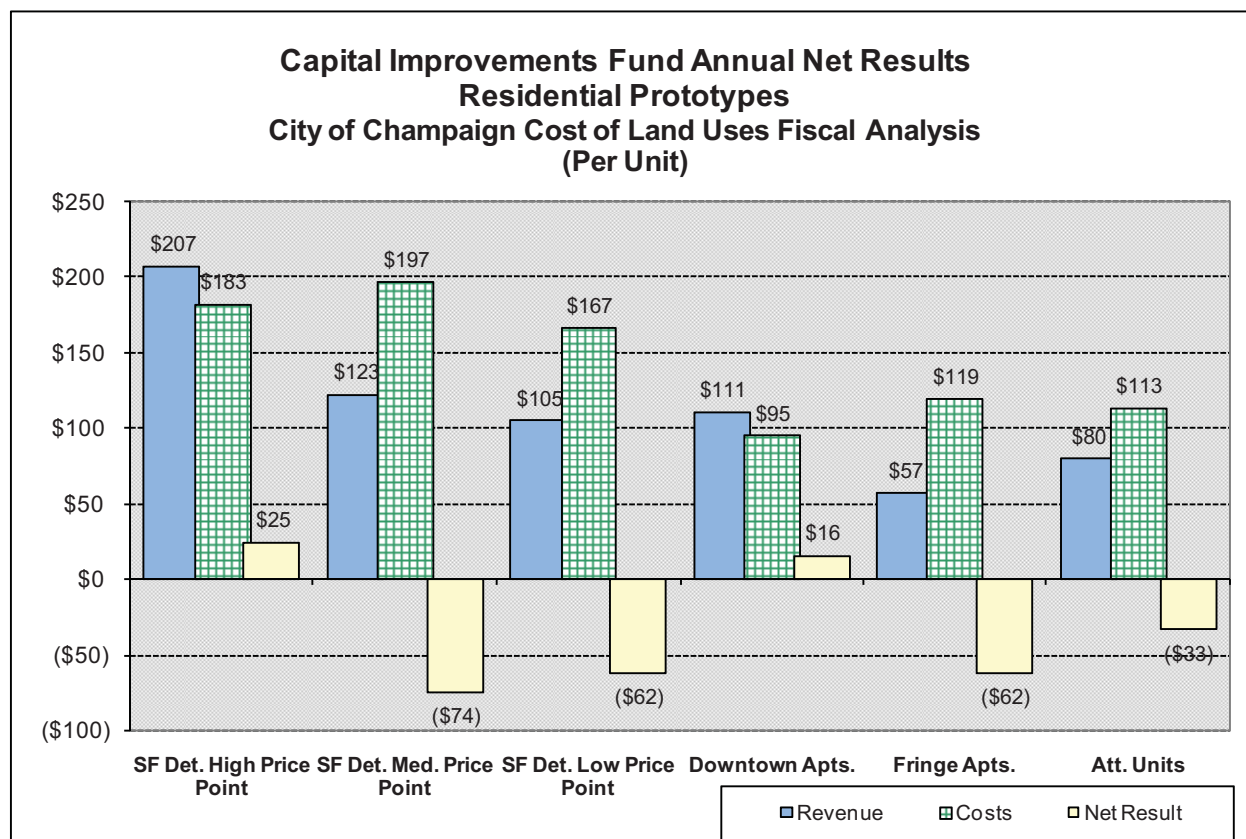
Figure 20: Net Results of the Motor Fuel Tax Fund – Residential Land Use Prototypes



In TischlerBise's national experience, it has been noted that motor fuel tax revenues are either flat or declining requiring jurisdictions to add to road maintenance funding with other revenue sources. There are indications that this is already occurring in Champaign. Several road maintenance type projects are being funded in the Capital Improvements Fund rather than the Motor Fuel Tax Fund including annual bridge maintenance, local street rehabilitation, and neighborhood street rehabilitation. Continued shifting of road maintenance projects from the Motor Fuel Tax Fund to the Capital Improvements Fund will create greater fiscal pressures on the City's General Operating Budget to fund both needed road maintenance and other capital projects.

In the Capital Improvements Fund, the single family detached high price point prototype and downtown apartments basically break even covering the project expenses with the property taxes generated in this fund while all other residential prototypes generate deficits. See Figure 21 below for these results.

Figure 21: Net Results of the Capital Improvements Fund– Residential Land Use Prototypes



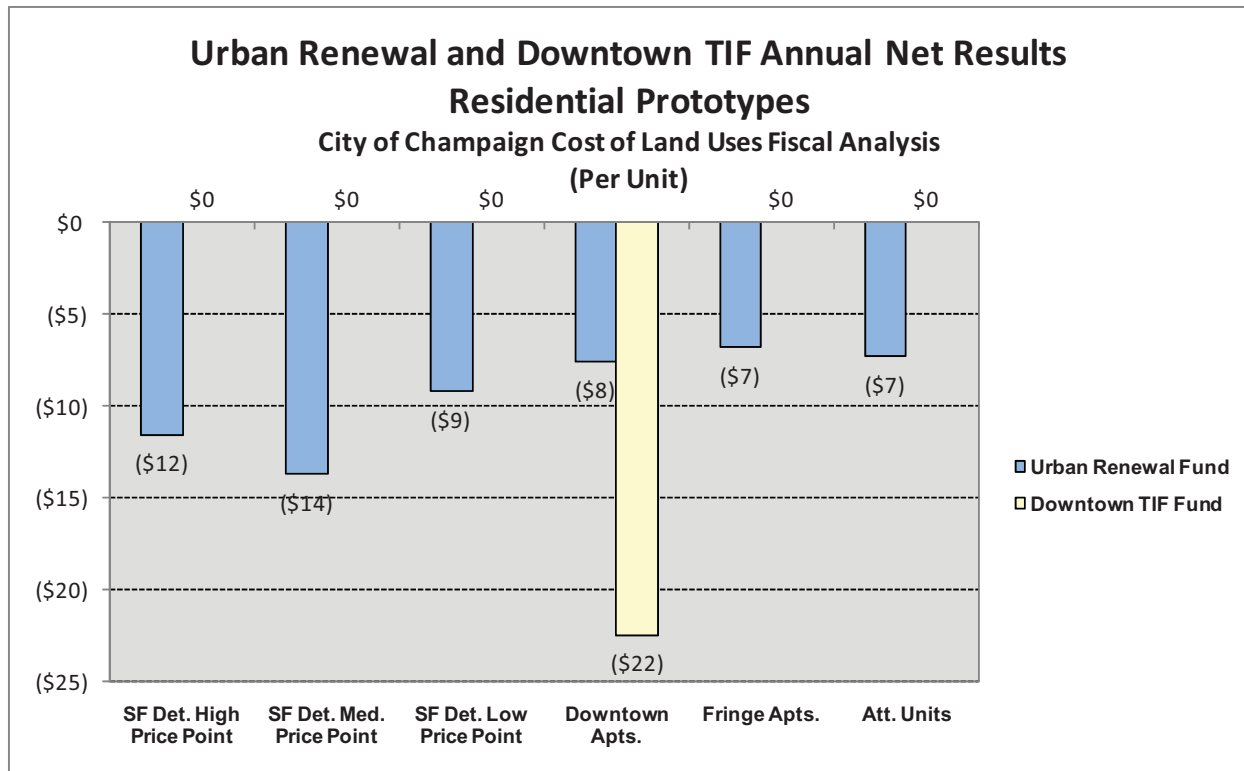
The Capital Improvements Fund receives significant support—from both the City’s General Fund and transfers from the State to fund particular projects. In FY2008-2009, this fund is receiving 72% of its funding in General Fund transfers or State subsidies. Coupled with the negative results for most residential prototypes and all nonresidential prototypes, the need for alternative financing sources is apparent. Impact fees could be implemented to provide some relief by covering the cost of new development’s portion of capital projects.

For each prototype, at least 70% of the capital costs are Capital Improvement Plan Fund expenses. Capital Improvements project costs are approximately 1.4 to 1.5 times the revenue generated per prototype by the Capital Improvements property tax except for the single family detached high price point prototype which generates more CIP revenue than its costs.

Coupled with the negative results for most residential prototypes, the need for alternative financing sources is apparent. Impact fees could be implemented to provide some relief by covering the cost of new development’s portion of capital projects.

Neither the Urban Renewal Fund nor the Downtown TIF has a large impact on the overall net fiscal results. The net results of each of these funds can be seen in Figure 22.

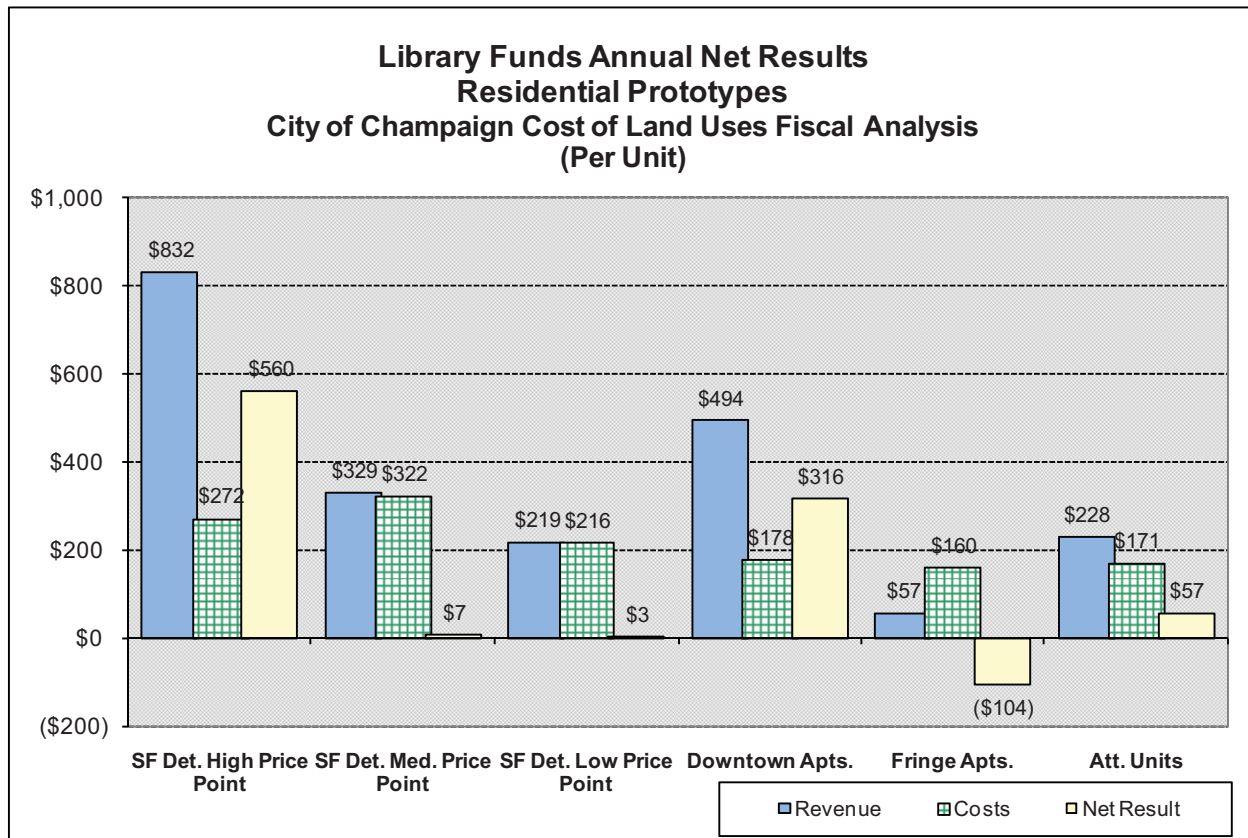
Figure 22: Net Results of the Urban Renewal and Downtown TIF Funds – Residential Land Use Prototypes



Results within the Urban Renewal Fund are basically fiscally neutral with slight deficits for residential prototypes. Revenues are allocated based on population and jobs while costs are only allocated to residential prototypes. The Downtown TIF Fund only impacts the downtown apartments prototype; it has a slight deficit of \$22.

As can be seen in Figure 23, five of the six prototypes either generate a net surplus or are fiscally neutral when the revenues and operating and capital expenses for all library funds are considered together. The net fiscal impact of these funds is positive for all prototypes except the fringe apartments; this prototype generates a deficit because of its low assessed value. The single family attached medium and low price points as well as the attached units are basically fiscally neutral covering library costs with the revenues raised by the property tax levies. Both the single family detached high price point and downtown apartments generate significantly more in library property taxes than they do in costs.

Figure 23: Net Results of the Library Funds– Residential Land Use Prototypes

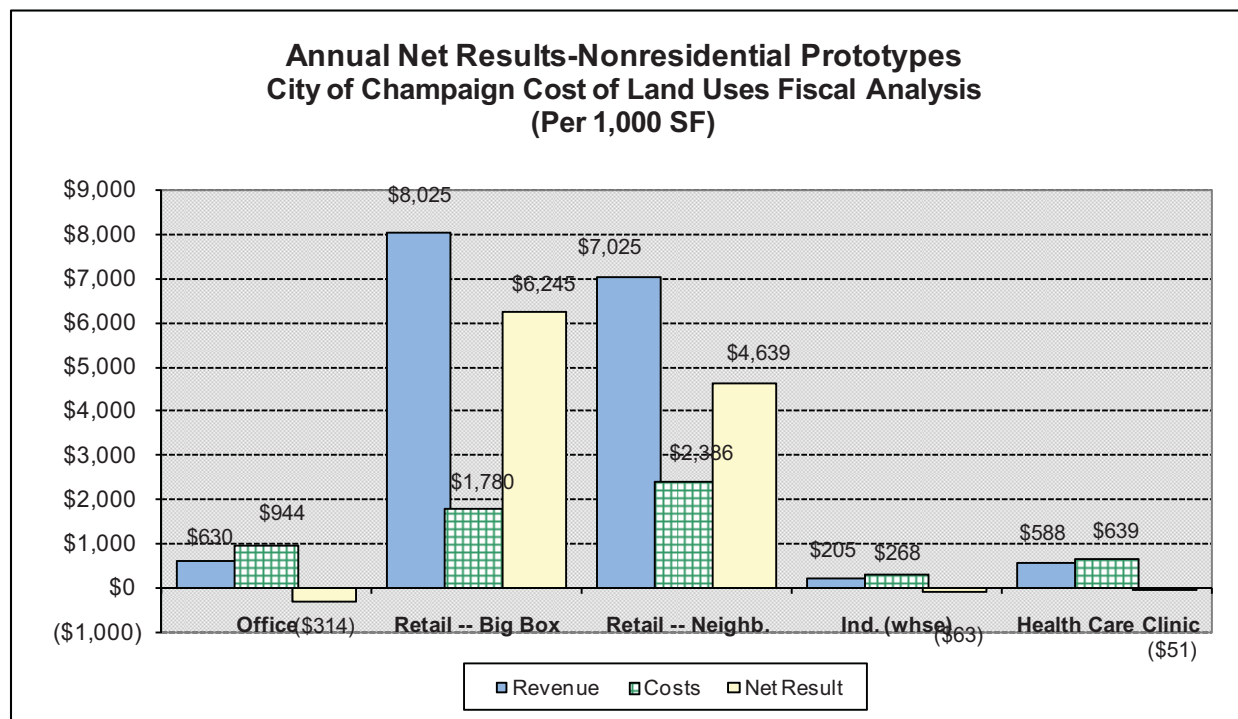


THE CITY'S FISCAL IMPACT FINDINGS FOR NONRESIDENTIAL LAND USE PROTOTYPES

OVERALL NET FISCAL RESULTS

Figure 24 shows results for the five nonresidential prototypes on a per 1,000 square foot basis. As Figure 24 indicates, four of the five nonresidential land use prototypes generate surpluses or fiscally neutral results for the City. The only land use generating a significant deficit to the City is the office prototype.

Figure 24: Annual Net Fiscal Results – Nonresidential Land Use Prototypes



Of the five nonresidential prototypes, only the retail land uses generates net surpluses to the City. These surpluses are generated because this prototype generates sales tax revenues, which in Illinois are distributed based on point of sale. Thus, without retail space, the City would accrue no sales tax and would have greater fiscal difficulties. Because these surpluses are driven by sales tax revenue, the size will fluctuate with changing economic conditions.

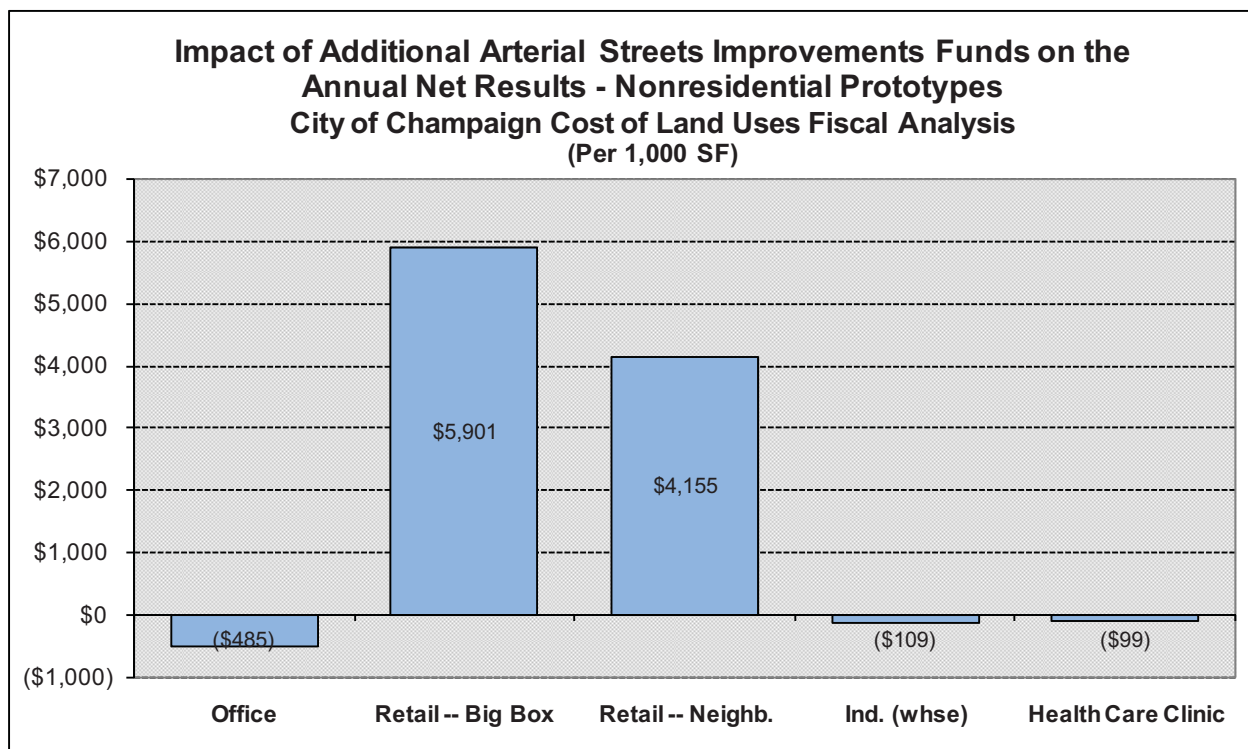
The other three non-retail land use prototypes generate deficits or are fiscally neutral. The highest deficit is that of the office prototype (\$314). It generates costs approximately 1.5 times the amount of revenue it brings in. Its public works costs are about \$175 per thousand square feet compared to approximately \$50 and \$140 for the other two non-retail land uses while its police and fire costs are \$205 compared to approximately \$56 and \$78 for the other two non-retail land uses.

The industrial/warehouse and health care clinic prototypes also generate net deficits of \$63 and \$51 respectively. Were the Capital Improvements Fund revenues and expenditures not included, these two prototypes' deficits would drop to only \$44 and \$27 per thousand square feet.

Similar to the residential prototypes, over 77% of capital costs are in the Capital Improvements Funds. Capital Improvements project costs are all approximately 1.5 times the revenue generated per prototype by the Capital Improvements property tax.

Similar to the residential prototypes, each of the nonresidential prototypes has a lower net fiscal impact when it is assumed that the City is fully funding arterial street improvements. As Figure 25 shows, this results in net fiscal impacts that are approximately \$40 lower per thousand square feet for industrial/warehouse and health care clinics. The impact is much more significant for the other nonresidential prototypes: \$171 lower for office, \$344 for big box retail, and \$483 for neighborhood retail.

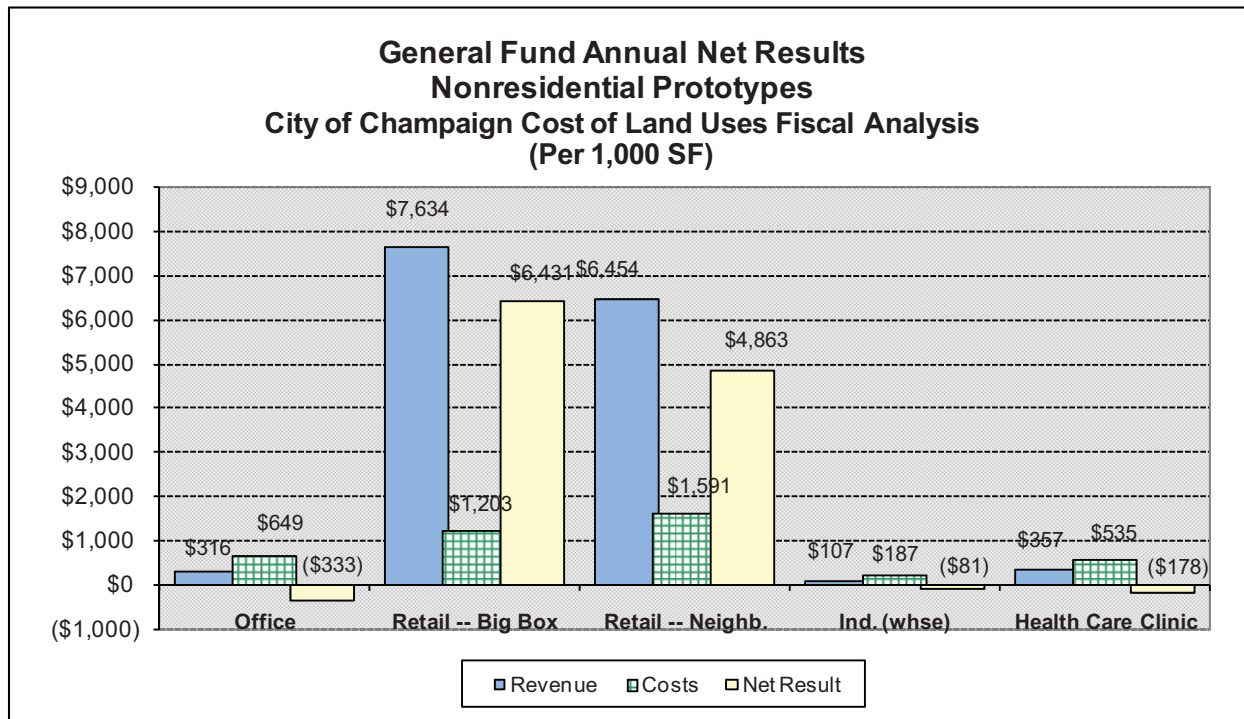
Figure 25: Impact of Fully Funded Arterial Streets Improvements—Nonresidential Prototypes



NONRESIDENTIAL FISCAL RESULTS BY FUND

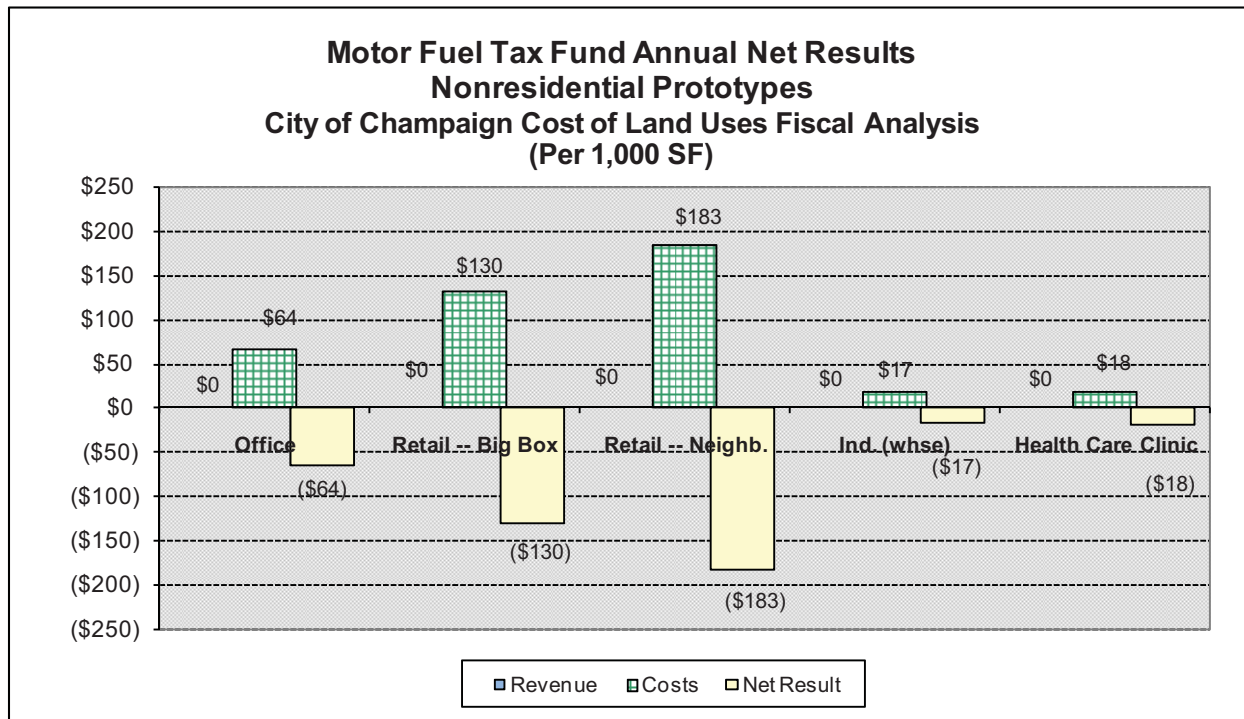
Like the residential results within the General Fund, nonresidential prototypes also have fiscal results that generally follow the overall results.

Figure 26: Net Results of the General Fund – Nonresidential Land Use Prototypes



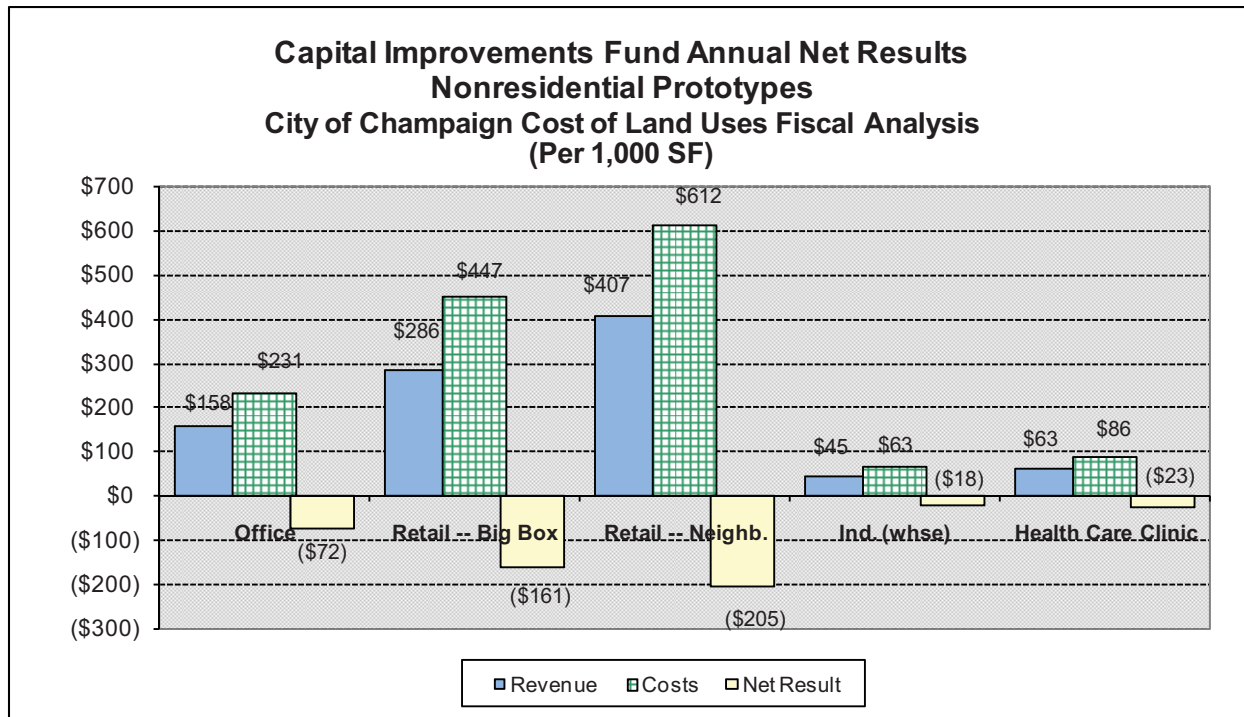
Nonresidential results for the Motor Fuel Tax Fund are negative for all nonresidential prototypes because the revenues are allocated only to the residential prototypes while costs are distributed across residential and nonresidential uses. As mentioned in the residential section, the City does need to consider alternative funding sources for the Motor Fuel Tax Fund.

Figure 27: Net Results of the Motor Fuel Tax Fund – Nonresidential Land Use Prototypes



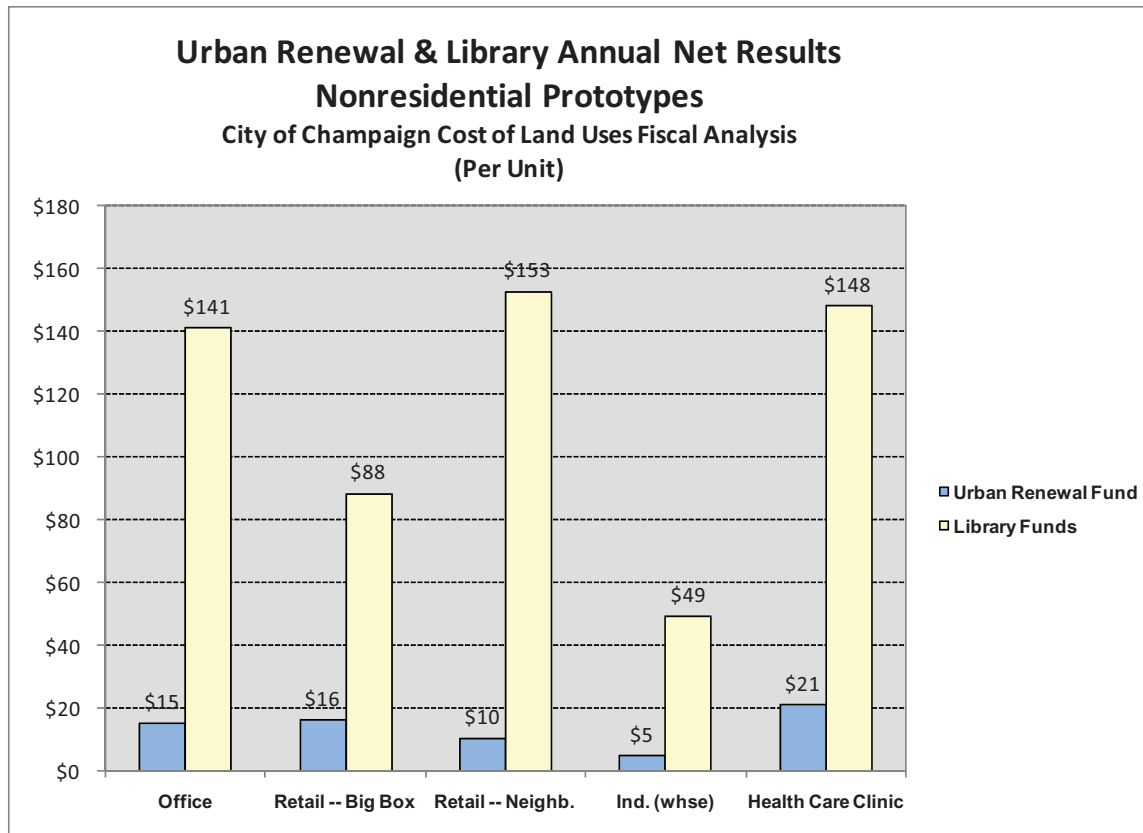
For each nonresidential prototype, over 77% of the capital costs are in the Capital Improvement Plan Fund. As shown in Figure 28 below, all of the nonresidential prototypes generate deficits in the Capital Improvements Fund. This further supports the point made in the residential discussion about the need for additional revenue sources; impact fees could provide additional revenues to pay for new development's share of capital projects.

Figure 28: Net Results of the Capital Improvements Fund – Nonresidential Land Use Prototypes



Both the Urban Renewal Fund and Library Funds show surpluses for all nonresidential prototypes because property taxes are assessed but these prototypes generate no costs in these funds. A summary of the results for these funds is shown in Figure 29.

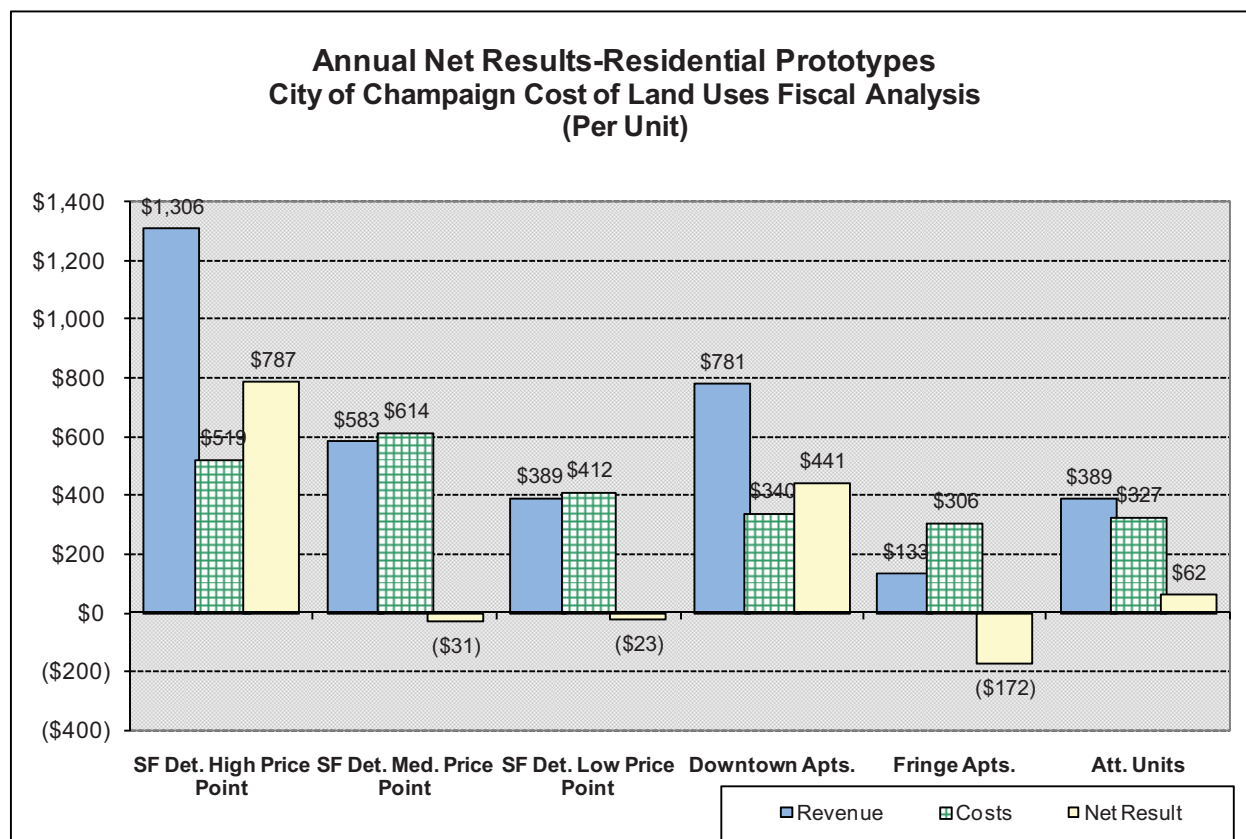
Figure 29: Net Results of the Urban Renewal and Library Funds – Nonresidential Land Use Prototypes



THE PARK DISTRICT'S FISCAL IMPACT FINDINGS

Figures 30 and 31 below illustrate the results of the fiscal impact study for the City of Champaign's Park District. Figure 30 shows the results for residential prototypes.

Figure 30: Park District Annual Net Fiscal Results – Residential Land Use Prototypes



Two prototypes, the single family detached high price point and downtown apartments, produce significant surpluses for the Park District due to their high taxable values. The downtown apartments prototype also has relatively low costs because it has only 1.85 persons per household. Because of their high taxable values, these prototypes are contributing more in property taxes than they are receiving in parks services.

Attached units produce a small surplus of \$62 due to the low costs incurred; these low costs can be attributed to the prototype's 1.78 persons per household.

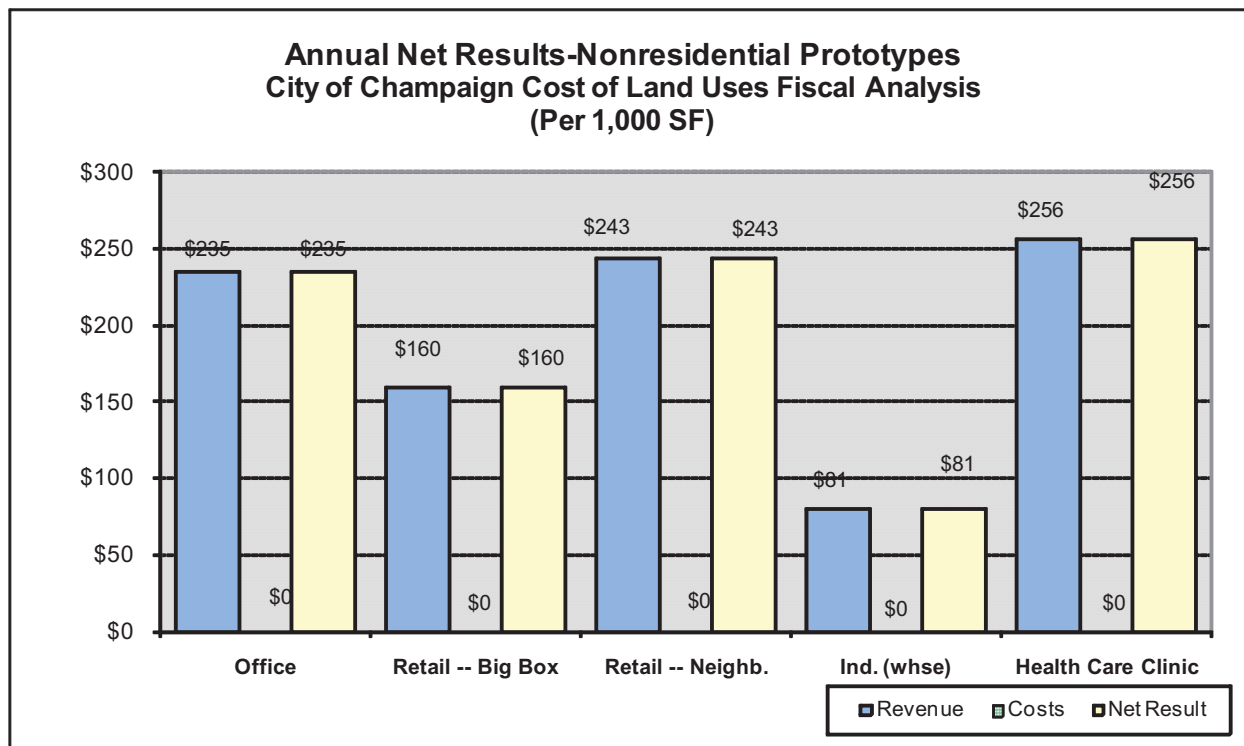
The other two single family detached prototypes are basically revenue neutral covering the costs they generate with the revenues received from property taxes as well as user fees, swim admissions, and concessions. These three revenue sources make up approximately 20% of the total Park District revenues for these prototypes. This results in a better matching of users receiving the benefits they pay for.

Due to its low taxable value, the fringe apartments prototype contributes less in taxes and fees than it receives in parks services resulting in a deficit for the Park District.

Currently, the fiscal results for the residential land uses indicate that the revenue generated is covering the operating expenses. However, the Park District is subject to tax caps, and therefore does not annually realize the full taxable amount of assessed property value. The net effect of the tax cap legislation is that it has reduced the District's capital budget. In previous years, a portion of the annual tax levy had been used to help fund the capital budget. As the levy is reduced, the District must reduce either the operating budget or the capital budget. If the Park District were able to put in place additional capital revenue sources such as impact fees, it would be better able to purchase land for additional parks and have more funds available for additional operating and capital expenses.

Figure 31 below shows the net fiscal impact of nonresidential land uses on the Park District. Because all parks expenditures are allocated to residential land uses, the nonresidential prototypes show a net positive impact equal to the property tax paid by each prototype.

Figure 31: Park District Annual Net Fiscal Results – Nonresidential Land Use Prototypes



V. COST AND REVENUE DETAIL

ANNUAL REVENUE

A summary of total revenues by fund and prototype is shown in Figure 32. The following sections detail the revenue generated within each fund.

Figure 32: Annual Revenue by Fund and Land Use Prototype

Fund	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down- town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
General Fund	\$1,853	\$1,074	\$719	\$1,044	\$352	\$663	\$316	\$7,634	\$6,454	\$107	\$357
Motor Fuel Tax Fund	\$81	\$96	\$65	\$53	\$48	\$51	\$0	\$0	\$0	\$0	\$0
Capital Improvements Fund	\$207	\$123	\$105	\$111	\$57	\$80	\$158	\$286	\$407	\$45	\$63
Urban Renewal Fund	\$29	\$34	\$23	\$19	\$17	\$18	\$15	\$16	\$10	\$5	\$21
Downtown TIF Fund	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library Funds	\$832	\$329	\$219	\$494	\$57	\$228	\$141	\$88	\$153	\$49	\$148
TOTAL	\$3,003	\$1,656	\$1,131	\$1,742	\$532	\$1,041	\$630	\$8,025	\$7,025	\$205	\$588

Overall, the General Fund generates the most revenue followed by the Library. The Capital Improvements Fund is also significant sources of revenue.

Of the residential land uses, the single family detached high price point land use generates the most revenue followed by downtown apartments, single family detached medium price point, single family detached low price point, attached units, and fringe apartments. Revenues generated include property tax, income tax, utility taxes, and various fees and permits.

The two retail prototypes generate the most nonresidential revenue because of sales tax. The main source of revenue for the office, industrial, and health care clinic is the property tax.

GENERAL FUND

Figure 33 below summarizes the annual General Fund revenue for each land use prototype.

Figure 33: Annual General Fund Revenue per Land Use Prototype

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price	SF Det. Med. Price	SF Det. Low Price	Down- town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Property Taxes	\$1,393.92	\$530.77	\$353.76	\$743.50	\$81.85	\$373.66	\$240.50	\$150.49	\$260.30	\$83.62	\$252.12
Sales Taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,402.50	\$6,142.05	\$0.00	\$0.00
Income Taxes	\$315.52	\$373.49	\$250.85	\$206.78	\$185.97	\$198.76	\$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	\$0.00	\$0.00
Hotel-Motel Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utility Taxes	\$77.10	\$91.27	\$61.30	\$50.53	\$45.44	\$48.57	\$40.26	\$43.19	\$27.77	\$12.39	\$55.94
Telecommunications Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Court & Municipal Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DUI Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Animal Control Fines	\$0.49	\$0.58	\$0.39	\$0.32	\$0.29	\$0.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Liquor Violation Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Excess False Alarm Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Right of Way Occupancy Permits	\$0.38	\$0.45	\$0.30	\$0.25	\$0.22	\$0.24	\$0.20	\$0.21	\$0.14	\$0.06	\$0.28
Building Permits	\$15.23	\$18.03	\$12.11	\$9.98	\$8.98	\$9.59	\$7.95	\$8.53	\$5.49	\$2.45	\$11.05
Electrical Permits	\$3.87	\$4.58	\$3.07	\$2.53	\$2.28	\$2.44	\$2.02	\$2.17	\$1.39	\$0.62	\$2.81
Plumbing Permits	\$3.83	\$4.53	\$3.04	\$2.51	\$2.26	\$2.41	\$2.00	\$2.14	\$1.38	\$0.62	\$2.78
Mechanical Permits	\$4.43	\$5.24	\$3.52	\$2.90	\$2.61	\$2.79	\$2.31	\$2.48	\$1.59	\$0.71	\$3.21
Sign Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Demolition Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Douglas County	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sewer Connection Permits	\$0.70	\$0.82	\$0.55	\$0.46	\$0.41	\$0.44	\$0.36	\$0.39	\$0.25	\$0.11	\$0.50
Driveway & Sidewalk Permits	\$0.35	\$0.41	\$0.28	\$0.23	\$0.21	\$0.22	\$0.18	\$0.19	\$0.13	\$0.06	\$0.25
Sprinkler Permits	\$0.63	\$0.75	\$0.50	\$0.41	\$0.37	\$0.40	\$0.33	\$0.35	\$0.23	\$0.10	\$0.46
Restaurant Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alarm User Registrations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Occupational Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.47	\$0.50	\$0.32	\$0.14	\$0.65
Liquor Licenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Planning & Development Fees	\$0.22	\$0.26	\$0.18	\$0.15	\$0.13	\$0.14	\$0.12	\$0.12	\$0.08	\$0.04	\$0.16
Public Safety Service Fees	\$17.64	\$20.88	\$14.02	\$11.56	\$10.40	\$11.11	\$9.21	\$9.88	\$6.35	\$2.83	\$12.80
Other Service Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City Franchise Fees	\$18.74	\$22.18	\$14.90	\$12.28	\$11.04	\$11.80	\$9.78	\$10.50	\$6.75	\$3.01	\$13.59
Sale of City Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Salary & Training Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City Expense Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Library Debt Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Damaged Property Reimb.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Rev.--Fed.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Donations & Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Code 4 Donations & Contr.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Tobacco Enforcement Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Citizen Corp Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Roadside Safety IDOT Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Illinois Tomorrow Grant/IDOT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Drug Enf. Agency Overtime Riba	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MLK Program Reimb.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CUIHA Program Reimb.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IDOT--Speed Enf. Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Byrne Mem. Justice Asst Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,853	\$1,074	\$719	\$1,044	\$352	\$663	\$316	\$7,634	\$6,454	\$107	\$357

Property tax revenue includes property taxes for corporate purposes, the Illinois Municipal Retirement Fund, the Police Pension Fund, and the Fire Pension Fund. It is also important to note that there are several revenues sources that are considered fixed relative to new growth.

The revenue generated from property taxes is the greatest source of revenue for all residential prototypes except fringe apartments; property taxes range from a low of 33% of total revenue for fringe apartments to a high of 75% for single family detached high price point units. Property tax revenues for fringe apartments are low because this prototype has such a low assessed value. As commonly understood, the value of a new home is therefore quite important in determining the fiscal outcome for residential land uses. For all residential prototypes, except fringe apartments, the second highest revenue source is income taxes, which ranges from a low of 17% for single family detached high price point to a high of 53% of all revenue for fringe apartments.

Utility tax revenues are also a significant revenue source making up 4% to 13% of total revenues. Other revenue sources that generate greater than 1% of residential prototypes revenues include Building Permits, Public Safety Service Fees, and City Franchise Fees.

The single family detached high price point prototype generates the most revenue, approximately \$1,853 per unit annually; this is due to the fact that it has the highest taxable value and the second highest household size. Although it has a much lower taxable value, the high 3.83 persons per unit means the single family detached medium price point units generates the second highest revenue (\$1,074). Downtown apartments followed closely with \$1,044 per unit. The revenues of downtown apartments are driven both by very high taxable values and 1.85 persons per household.

The single family detached low price point units (\$719) and attached units (\$663) generate the same levels of revenue because their values are similar. Unlike most studies, both revenues and expenses differ significantly for the single family detached prototypes because the City was able to provide prototype-specific persons per household figures.

The fringe apartment prototype generates the least revenue at \$352 per unit. This is the result of the smaller amounts of property tax generated from very low taxable values as well as the smallest household size.

For nonresidential development, the retail prototypes, big box (\$7,634) and neighborhood retail (\$6,454), are the largest revenue generators per thousand square feet because of the sales tax, which provides over 95% of the revenue for these two land uses.

The greatest revenue source for non-retail land uses is property taxes. Therefore, the value of the nonresidential square footage is quite important in determining the fiscal outcome for these land uses. The higher the taxable value, the more revenue these land uses generate.

Figure 34: Non-retail Prototype Correlation between Taxable Value and General Fund Revenue

Land Use	Taxable Value (per thousand square feet)	Revenue Generated (per thousand square feet)
Health Care Clinic	\$35,030	\$357
Office	\$33,416	\$316
Industrial (warehouse)	\$11,618	\$107

Only a few other revenue sources generate greater than 1% of non-retail nonresidential prototypes revenues: Utility Taxes, Building Permits, Public Safety Service Fees, and City Franchise Fees.

MOTOR FUEL TAX FUND

Figure 35 below summarizes the revenues generated in the Motor Fuel Tax Fund.

Figure 35: Annual Motor Fuel Tax Fund Revenue per Land Use Prototype

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price	SF Det. Med. Price	SF Det. Low Price	Down- town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Motor Fuel Tax (state transfer)	\$81.29	\$96.22	\$64.63	\$53.27	\$47.91	\$51.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenues--State	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$81	\$96	\$65	\$53	\$48	\$51	\$0	\$0	\$0	\$0	\$0

The only revenue in the Motor Fuel Tax Fund is the state transfer of the motor fuel tax, the amount which is dependent on the City's portion of the state population. Thus, this revenue is allocated based on persons per household to residential development only. Those land uses with higher persons per household generate greater revenue.

CAPITAL IMPROVEMENTS FUND

Figure 36 below shows the allocation of Capital Improvements Fund revenues.

Figure 36: Capital Improvements Fund Revenue

Capital Improvements Fund Revenues Per Prototype
City of Champaign, Illinois

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Property Taxes	\$137.07	\$52.19	\$34.79	\$81.24	\$8.05	\$36.74	\$23.65	\$14.80	\$25.60	\$8.22	\$24.79
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
First & Windsor Intersection Exp RIBE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
City Expense Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental Revenue--Other	\$18.68	\$18.68	\$18.68	\$7.87	\$13.12	\$11.44	\$35.82	\$72.16	\$101.37	\$9.68	\$10.11
Intergovernmental Revenue--State	\$51.64	\$51.64	\$51.64	\$21.76	\$36.26	\$31.62	\$99.03	\$199.53	\$280.27	\$26.77	\$27.95
Transfer from GO Fund--recurring	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from GO Fund--one time	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfer from 2007 A bonds (Olympian)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$207	\$123	\$105	\$111	\$57	\$80	\$158	\$286	\$407	\$45	\$63

The major source of growth-related revenue in the Capital Improvements Fund is property tax, so the taxable value determines the amount of revenue per prototype.

Note that the bond proceeds have been kept fixed so that revenues for this fiscal year are not overstated. Similarly, the cost of the project funded by the bond has been netted out on the expense side to avoid overstatement of capital costs.

LIBRARY

Library revenues come from two funds in the City of Champaign budget and the library's own operating budget and other funds budget. The annual revenue from each of these funds is summarized in Figure 37 below.

Figure 37: Library Revenue

Library Improvement Fund Revenues Per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Down- town	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Property Taxes	\$54.62	\$20.80	\$13.86	\$32.37	\$3.21	\$14.64	\$9.42	\$5.90	\$10.20	\$3.28	\$9.88
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Donations & Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$55	\$21	\$14	\$32	\$3	\$15	\$9	\$6	\$10	\$3	\$10

Library Tax Account Fund Revenues Per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Property Taxes	\$763.09	\$290.57	\$193.66	\$452.25	\$44.81	\$204.56	\$131.66	\$82.39	\$142.50	\$45.78	\$138.02
Income Taxes	\$3.66	\$4.33	\$2.91	\$2.40	\$2.16	\$2.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$767	\$295	\$197	\$455	\$47	\$207	\$132	\$82	\$143	\$46	\$138

Champaign Public Library: Operating Fund Revenues Per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Property Tax--transfer from library tax acc	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pers. Prop. Repl. Tax Transfer from Libr.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
General Fines and Fees	\$6.48	\$7.67	\$5.15	\$4.24	\$3.82	\$4.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Materials Rental Income	\$1.02	\$1.20	\$0.81	\$0.67	\$0.60	\$0.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
A/R Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Photocopy Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Misc. Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$7	\$9	\$6	\$5	\$4	\$5	\$0	\$0	\$0	\$0	\$0

Champaign Public Library: Other Funds Revenues Per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Operating Fund Transfer (from Libr. Op.)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gift Fund Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Per Capita Grant	\$3.54	\$4.19	\$2.81	\$2.32	\$2.09	\$2.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LSTA Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IL Arts Council Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
IL State Library Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$4	\$4	\$3	\$2	\$2	\$2	\$0	\$0	\$0	\$0	\$0

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
TOTAL LIBRARY REVENUE	\$832	\$329	\$219	\$494	\$57	\$228	\$141	\$88	\$153	\$49	\$148

Approximately 90% of total library revenues are generated by the property tax shown in the Library Tax Account, which is transferred to the Library's Operating Fund. This property tax levy is 0.394; it is a separate levy from the Library Improvement, which is in place to pay the debt service on the bonds issued to build the new library. Other sources of library revenue are income taxes, general fines and fees, materials rental, and a state per capita grant.

URBAN RENEWAL FUND

The annual revenue from the Urban Renewal Fund is shown in Figure 38 below.

Figure 38: Urban Renewal Revenue

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down-town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Utility Taxes (3/11 of utility taxes)	\$28.91	\$34.22	\$22.99	\$18.95	\$17.04	\$18.21	\$15.10	\$16.20	\$10.41	\$4.65	\$20.98
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$29	\$34	\$23	\$19	\$17	\$18	\$15	\$16	\$10	\$5	\$21

The Urban Renewal Fund only generates three-elevenths of the utility taxes. Because utility taxes are allocated based on population and jobs, the revenue generated per prototypes is defined solely by the persons per household and jobs per thousand square feet figures. Thus, the single family detached medium price point (\$34) generates the most revenue on the residential side while the health care clinic (\$21 per thousand square feet) generates the most on the nonresidential side.

DOWNTOWN TIF FUND

The annual revenue from the Downtown TIF Fund is shown in Figure 39 below.

Figure 39: Downtown TIF Revenue

Downtown TIF Fund Revenues Per Prototype
City of Champaign, Illinois

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Property Taxes	\$0.00	\$0.00	\$0.00	\$19.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest & Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DCEO/Downtown Fountain Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$0	\$0	\$0	\$20	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Property tax revenue is the only allocated revenue source for the Downtown TIF Fund. Only the 10% increment is only allocated to the downtown apartments prototype (\$20); this is the only prototype benefitting from the TIF.

PARK DISTRICT

In addition to the City's sources of revenue shown above, the Park District has its own property tax levy. The annual revenue from the Park District is shown in Figure 40 below.

Figure 40: Park District Revenue

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High	SF Det. Med.	SF Det. Low	Down- town	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
Real Estate Taxes	\$1,198.87	\$456.50	\$304.26	\$710.51	\$70.40	\$321.37	\$206.85	\$129.43	\$223.88	\$71.92	\$216.84
Corp. Repl. Taxes (state transfer)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.03	\$30.07	\$19.33	\$8.63	\$38.94
Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Program Income/User Fees	\$70.42	\$83.36	\$55.99	\$46.15	\$41.51	\$44.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Swim Pass/Daily Admissions	\$19.77	\$23.40	\$15.72	\$12.96	\$11.65	\$12.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Concessions Income	\$10.26	\$12.15	\$8.16	\$6.73	\$6.05	\$6.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rental Income	\$6.46	\$7.65	\$5.14	\$4.23	\$3.81	\$4.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Scholarships/Sponsors	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Bond Receipts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$1,306	\$583	\$389	\$781	\$133	\$389	\$235	\$160	\$243	\$81	\$256

The Park District's property tax levy of 0.619 generates more than 85% of Park District revenues. Like the City's property taxes, the amounts generated for each prototype vary with the taxable value. Thus, the single family detached high price point prototype generates more than the other residential prototypes, and the neighborhood retail and health care clinic generate the most nonresidential revenue. Although neighborhood retail generates more property tax, the health care clinic generates the most total tax because the corporate replacement tax revenue is allocated based on jobs per thousand square feet. Health care clinics have more jobs per thousand square feet than neighborhood retail, and so this prototype generates the highest corporate replacement tax revenue and total revenue.

ANNUAL OPERATING EXPENDITURES

Annual operating expenditures are summarized below in Figure 41. Only those funds that have operating expenses in the City budget are included. Both the Capital Improvements and Motor Fuel Tax Funds have only capital expenditures, so their impact is shown in the section on capital expenditures below.

The fund with the largest expenditures is the General Fund. The details of expenditures in each fund are discussed below.

Figure 41: Summary of Annual Operating Expenditures by Fund

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail – Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
General Fund	\$1,661	\$1,943	\$1,323	\$1,061	\$968	\$1,043	\$649	\$1,203	\$1,591	\$187	\$535
Urban Renewal	\$25	\$29	\$19	\$16	\$14	\$15	\$0	\$0	\$0	\$0	\$0
Downtown TIF	\$0	\$0	\$0	\$38	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Library Funds	\$254	\$300	\$202	\$166	\$150	\$160	\$0	\$0	\$0	\$0	\$0
Park District	\$440	\$520	\$350	\$288	\$259	\$277	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,939	\$2,273	\$1,544	\$1,281	\$1,132	\$1,219	\$649	\$1,203	\$1,591	\$187	\$535

For residential development, expenditures occur in all operating funds. While the largest expenses are in the General Fund, the Library also generates substantial expenses.

The single family detached prototypes generate the highest costs. These three prototypes are differentiated by the number of persons per household, which greatly affects their costs. Because the single family detached medium price point has the largest household size, it generates the highest costs (\$1,544 per unit). Among the other residential prototypes, the downtown apartments generate higher costs (\$1,281) followed by attached units (\$1,219) and fringe apartments (\$1,132).

Nonresidential prototypes only generate expenses in the General Fund. The retail prototypes generate much higher costs than the other nonresidential prototypes with neighborhood retail at \$1,591 and big box at \$1,203. This is due primarily to higher public works and public safety costs. It is important to note that neighborhood retail usually has a smaller floor area than the other prototypes as well; thus, the costs per unit are likely to be lower than other prototypes.

The office prototype generates the highest non-retail costs at \$649 per thousand square feet followed closely by the health care clinic (\$535). The nonresidential prototype generating the least expenses is industrial/warehouse (\$187 per thousand square feet). It has both the lowest trip generation rate (4.96) and employment density (1.28).

GENERAL FUND

General Fund annual operating expenses for each prototype are shown below in Figure 42.

Figure 42: General Fund Operating Expenses

General Fund Expenditures by Department	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down- town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Mayor & Council	\$1.58	\$1.87	\$1.25	\$1.03	\$0.93	\$0.99	\$0.82	\$0.88	\$0.57	\$0.25	\$1.14
City Manager's Office	\$72.92	\$86.31	\$57.97	\$47.79	\$42.98	\$45.93	\$38.02	\$40.80	\$26.23	\$11.70	\$52.83
Legal	\$29.64	\$35.09	\$23.56	\$19.42	\$17.47	\$18.67	\$15.48	\$16.61	\$10.67	\$4.76	\$21.50
Finance	\$377.01	\$446.29	\$299.75	\$247.08	\$222.22	\$237.50	\$144.23	\$204.59	\$312.58	\$42.41	\$141.82
Human Resources	\$39.12	\$46.30	\$31.10	\$25.63	\$23.06	\$24.64	\$20.42	\$21.91	\$14.09	\$6.29	\$28.38
Planning	\$31.79	\$37.63	\$25.27	\$20.83	\$18.73	\$20.02	\$16.60	\$17.81	\$11.45	\$5.11	\$23.06
Public Works	\$248.99	\$271.78	\$199.77	\$135.32	\$135.73	\$153.92	\$174.86	\$274.10	\$317.13	\$50.38	\$141.32
Police	\$412.08	\$487.72	\$327.70	\$269.97	\$242.93	\$259.58	\$109.55	\$334.19	\$497.10	\$29.61	\$30.93
Fire	\$349.92	\$414.22	\$278.21	\$229.32	\$206.25	\$220.43	\$95.98	\$256.43	\$378.19	\$26.64	\$47.55
Neighborhood Services	\$34.62	\$40.98	\$27.52	\$22.69	\$20.40	\$21.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Information Technology	\$63.49	\$75.15	\$50.47	\$41.61	\$37.42	\$39.99	\$33.15	\$35.57	\$22.87	\$10.20	\$46.06
TOTAL	\$1,661	\$1,943	\$1,323	\$1,061	\$968	\$1,043	\$649	\$1,203	\$1,591	\$187	\$535

The greatest expense in the General Fund is the Police Department followed by Finance, Fire, and Public Works. Finance Department expenses are so high because a number of interfund transfers occur within this department including police and fire pensions, which are allocated as costs within the Finance Department. After these transfers are accounted for, as one would expect, Fire, Police, and Public Works remain the highest expenditures.

Residential costs for Fire and Police are allocated based on population while the largest Public Works expenses are allocated based on vehicle trips. Because single family detached units have the highest persons per household and trip generation rates, these units also generate the highest costs. The medium price point single family detached prototype has the highest persons per household, and thus, it generates higher costs than the other two single family detached prototypes. Downtown apartments and attached units have similar persons per household and trip generation rates; their costs remain approximately the same. Finally, the fringe apartments generate the lowest costs because they have the lowest persons per household; because the trip generation rate for this prototype is higher than downtown apartments and attached units, the costs for fringe apartments are not far below these other two land uses.

Nonresidential costs for Police, Fire, and Public Works are allocated by nonresidential vehicle trips with a 50% trip reduction factor for all prototypes; thus, the costs are driven primarily by the trip generation rate.

Neighborhood retail and big box retail have the highest trip generation rates, so they generate the highest costs. The office prototype also has a high trip generation rates; therefore, it has higher costs than the other non-retail nonresidential prototypes. Although the trip generation rate for health care clinics is lower, the higher number of employees per thousand square feet makes this prototype land use have a similar level of costs as well. Industrial (warehouse) has

both the lowest trip generation rate and number of employees per thousand square feet, so it generates the fewest costs.

LIBRARY FUNDS

Figure 43 below summarizes the operating expenses for each of the Library Funds. Note that library improvement expenses are not included because these costs are capital expenses, which pay the debt service for the new library. Also, interfund transfers are held fixed to avoid double-counting.

Figure 43: Library Funds' Operating Expenses

Library Tax Account Expenditures per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Interfund Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Library Operations Expenditures per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Personnel Services	\$177.15	\$209.70	\$140.84	\$116.09	\$104.41	\$111.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodities	\$34.17	\$40.44	\$27.16	\$22.39	\$20.14	\$21.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services	\$26.08	\$30.87	\$20.73	\$17.09	\$15.37	\$16.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service	\$10.48	\$12.40	\$8.33	\$6.87	\$6.18	\$6.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Transfers (to Other Funds)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$247.87	\$293.41	\$197.07	\$162.44	\$146.10	\$156.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Library Other Funds Expenditures per Prototype
City of Champaign Cost of Land Use Fiscal Analysis

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Personnel Services	\$0.32	\$0.38	\$0.26	\$0.21	\$0.19	\$0.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodities	\$5.65	\$6.68	\$4.49	\$3.70	\$3.33	\$3.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlays	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$5.97	\$7.07	\$4.75	\$3.91	\$3.52	\$3.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Revenue	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care
TOTAL LIBRARY EXPENSES	\$254	\$300	\$202	\$166	\$150	\$160	\$0	\$0	\$0	\$0	\$0

Library expenses are only allocated to residential land uses. The single family detached medium price point generates the highest costs followed by the other two single family detached prototypes. Downtown apartments, attached units, and fringe apartments all generate costs between \$150 and \$166 per unit.

URBAN RENEWAL FUND

Figure 44 below details the operating expenses of the Urban Renewal Fund.

Figure 44: Urban Renewal Fund Operating Expenses

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Operating Budget	\$24.51	\$29.01	\$19.48	\$16.06	\$14.44	\$15.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$25	\$29	\$19	\$16	\$14	\$15	\$0	\$0	\$0	\$0	\$0

Because the Urban Renewal Fund is used to implement neighborhood projects, costs are only allocated to residential prototypes. Costs for the single family detached prototypes are the highest followed by downtown apartments, attached units, and fringe apartments.

DOWNTOWN TIF FUND

As can be seen in Figure 45, Downtown TIF Fund operating expenses are allocated only to the downtown apartments prototype.

Figure 45: Downtown TIF Fund Operating Expenses

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Operating Budget	\$0.00	\$0.00	\$0.00	\$38.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$0.00	\$0.00	\$0.00	\$38.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

PARK DISTRICT

Although separate from the City budget and thus the summary shown in Figure 46, it is important to consider the operating expenses of the Park District as well. Figure 46 below shows the operating expenses per prototype for the Park District.

Figure 46: Park District Operating Expenses

Expenditures	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Full-time Personnel	\$108.81	\$128.80	\$86.51	\$71.31	\$64.13	\$68.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Part-Time/Seasonal Personnel	\$84.09	\$99.54	\$66.86	\$55.11	\$49.56	\$52.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employee Benefits	\$38.93	\$46.08	\$30.95	\$25.51	\$22.94	\$24.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual Services	\$68.68	\$81.30	\$54.60	\$45.01	\$40.48	\$43.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Commodities and Supplies	\$43.09	\$51.01	\$34.26	\$28.24	\$25.40	\$27.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Utilities	\$27.96	\$33.10	\$22.23	\$18.33	\$16.48	\$17.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	\$7.52	\$8.90	\$5.98	\$4.93	\$4.43	\$4.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Payments	\$58.56	\$69.32	\$46.56	\$38.38	\$34.51	\$36.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expenditures	\$1.98	\$2.35	\$1.58	\$1.30	\$1.17	\$1.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$440	\$520	\$350	\$288	\$259	\$277	\$0	\$0	\$0	\$0	\$0

Park District expenditures are only allocated to residential prototype land uses. Personnel costs are the highest expense followed by debt payments and contractual services. As all costs are allocated based on population, the single family detached medium price point prototype with the highest persons per household generates the highest costs followed by the other two single family detached prototypes. The fringe apartments and attached units generate the lowest costs with downtown apartments at the middle level of costs.

ANNUALIZED CAPITAL EXPENDITURES

Annual capital expenditures are summarized below in Figure 47. As shown below, the largest expenditures are streets projects. Because these projects are allocated differently, both the trip rates, household size, and jobs per thousand square feet influence the total capital cost per prototype.

Figure 47: Summary of Annualized Capital Expenditures

	RESIDENTIAL (Per Unit)						NONRESIDENTIAL (Per 1,000 SF)				
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down-town Apts.	Fringe Apts.	Att. Units	Office	Retail -- Big Box	Retail -- Neighb.	Ind. (whse)	Health Care Clinic
Motor Fuel Tax	\$33.63	\$33.63	\$33.63	\$14.17	\$23.62	\$20.60	\$64.49	\$129.95	\$182.53	\$17.43	\$18.21
Capital Improvements	\$182.56	\$196.84	\$166.62	\$95.11	\$119.42	\$113.15	\$230.83	\$447.10	\$612.43	\$63.11	\$86.27
Library Improvement	\$18.07	\$21.39	\$14.37	\$11.84	\$10.65	\$11.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Urban Renewal	\$16.01	\$18.95	\$12.73	\$10.49	\$9.43	\$10.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Downtown TIF	\$0.00	\$0.00	\$0.00	\$4.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Parks	\$79	\$94	\$63	\$52	\$47	\$50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$250	\$271	\$227	\$136	\$163	\$155	\$295	\$577	\$795	\$81	\$104

The three single family-detached prototypes generate the greatest annual capital expenditures, ranging from \$227 to \$271 per unit. Similar to operating expenses, this is due to the higher household size and vehicle trip generation rates assumed for these units. Attached units,

downtown apartments, and fringe apartments generate similar levels of expenditures—between \$136 and \$163 per unit.

Since streets projects expenditures (within Capital Improvements) are by far the largest for nonresidential land uses, the neighborhood retail prototypes generate the greatest expenditures at \$795 per thousand square feet due to its high trip generation rate. The big box prototype remains lower at \$577 per thousand square feet only because it has a lower trip adjustment factor.

Of the non-retail land uses, the office prototype generates the highest annual capital expenditures at \$295 per 1,000 square feet; health care clinics have capital costs of \$104 per thousand square feet. The industrial/warehouse has the lowest level of expenditures at \$81 per thousand square feet. The industrial/warehouse prototype's low expenditures are due to its low vehicle trip generation rates (4.96 trips per 1,000 square feet).

The Park District's Capital Improvements Plan includes projects related to park renovation, improvement, and maintenance as well as the development of new parks, trails, and an aquatics center addition. Like Park District operating expenses, these capital expenditures are only allocated to residential prototypes.

Figure 48: Summary of Park District Annualized Capital Expenditures

	RESIDENTIAL (Per Unit)					
	SF Det. High Price Point	SF Det. Med. Price Point	SF Det. Low Price Point	Down- town Apts.	Fringe Apts.	Att. Units
Parks	\$79	\$94	\$63	\$52	\$47	\$50

The capital costs are allocated based on population, so the costs per prototype are directly related to the household size of the prototype. Thus, the single family detached medium price point prototype has the highest costs while fringe apartments have the least.

VI. COST AND REVENUE ASSUMPTIONS

Net fiscal impacts for residential and nonresidential land use prototypes have been determined by subtracting the costs necessary to serve these land uses from the revenues generated by each land use. The cost and revenue factors are based on the Fiscal Year 2008-09 Champaign budget and current levels of service. Current levels of service represent the City's current level of spending for services and facilities. That is, assumptions made in the analysis are based on programs, services, requirements, and policies that are in place today.

REVENUE

GENERAL FUND

Figure 49 below summarizes the General Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 49: Summary of General Fund Revenue and Fiscal Factors

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Property Taxes	\$10,373,029	16.76%	Custom	N/A	N/A	N/A	N/A	Custom	Custom
Sales Taxes	\$31,154,137	50.34%	Custom	N/A	N/A	N/A	N/A	Custom	Custom
Income Taxes	\$8,390,133	13.56%	Population	\$8,390,133	N/A	75,254	N/A	\$111.49	N/A
Other Taxes	\$22,600	0.04%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Hotel-Motel Tax	\$1,491,114	2.41%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Utility Taxes	\$2,438,033	3.94%	Population and Jobs	\$2,050,192	\$387,841	75,254	39,906	\$27.24	\$9.72
Telecommunications Tax	\$2,694,013	4.35%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Court & Municipal Fines	\$1,163,002	1.88%	Fixed	N/A	N/A	N/A	N/A	NA	NA
DUI Fines	\$7,500	0.01%	Fixed	N/A	N/A	N/A	N/A	N/A	N/A
Animal Control Fines	\$13,000	0.02%	Population	\$13,000	N/A	75,254	N/A	\$0.17	N/A
Liquor Violation Fines	\$10,000	0.02%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Excess False Alarm Fines	\$13,000	0.02%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Right of Way Occupancy Permits	\$12,000	0.02%	Population and Jobs	\$10,091	\$1,909	75,254	39,906	\$0.13	\$0.05
Building Permits	\$481,600	0.78%	Population and Jobs	\$404,987	\$76,613	75,254	39,906	\$5.38	\$1.92
Electrical Permits	\$122,300	0.20%	Population and Jobs	\$102,845	\$19,455	75,254	39,906	\$1.37	\$0.49
Plumbing Permits	\$121,000	0.20%	Population and Jobs	\$101,751	\$19,249	75,254	39,906	\$1.35	\$0.48
Mechanical Permits	\$140,000	0.23%	Population and Jobs	\$117,729	\$22,271	75,254	39,906	\$1.56	\$0.56
Sign Permits	\$1,250	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Demolition Permits	\$5,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Excavation Permits	\$11,000	0.02%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Sewer Connection Permits	\$22,000	0.04%	Population and Jobs	\$18,500	\$3,500	75,254	39,906	\$0.25	\$0.09
Driveway & Sidewalk Permits	\$11,000	0.02%	Population and Jobs	\$9,250	\$1,750	75,254	39,906	\$0.12	\$0.04
Sprinkler Permits	\$20,000	0.03%	Population and Jobs	\$16,818	\$3,182	75,254	39,906	\$0.22	\$0.08
Restaurant Licenses	\$4,500	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Alarm User Registrations	\$5,500	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Misc Licenses	\$6,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Vehicle Licenses	\$9,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Occupational Licenses	\$4,500	0.01%	Jobs	N/A	\$4,500	N/A	39,906	N/A	\$0.11
Liquor Licenses	\$360,000	0.58%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Planning & Development Fees	\$7,000	0.01%	Population and Jobs	\$5,886	\$1,114	75,254	39,906	\$0.08	\$0.03

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Public Safety Service Fees	\$557,700	0.90%	Population and Jobs	\$468,981	\$88,719	75,254	39,906	\$6.23	\$2.22
Other Service Fees	\$205,500	0.33%	Fixed	N/A	N/A	N/A	N/A	NA	NA
City Rental Income	\$2,800	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
City Franchise Fees	\$592,500	0.96%	Population and Jobs	\$498,245	\$94,255	75,254	39,906	\$6.62	\$2.36
Sale of City Property	\$7,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Salary & Training Reimbursement	\$20,000	0.03%	Fixed	N/A	N/A	N/A	N/A	NA	NA
City Expense Reimbursement	\$453,300	0.73%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Library Debt Payment	\$278,615	0.45%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Damaged Property Reimb.	\$50,000	0.08%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Refunds	\$5,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Interest & Investment Income	\$400,000	0.65%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Intergovernmental Rev.--Fed.	\$22,600	0.04%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Donations & Contributions	\$35,000	0.06%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Code 4 Donations & Contr.	\$500	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Tobacco Enforcement Grant	\$500	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Citizen Corp Grant	\$5,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Roadside Safety IDOT Grant	\$4,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Illinois Tomorrow Grant/IDOT	\$36,670	0.06%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Drug Enf. Agency Overtime Riba	\$15,854	0.03%	Fixed	N/A	N/A	N/A	N/A	NA	NA
MLK Program Reimb.	\$7,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
CUIHA Program Reimb.	\$6,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
IDOT--Speed Enf. Grant	\$33,973	0.05%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Byrne Mem. Justice Asst Grant	\$32,000	0.05%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$61,884,723	100.00%							

As shown above in Figure 49, the major General Fund revenue source is sales taxes; it comprises approximately 50 percent of total General Fund revenue. Sales tax is allocated to the two retail land uses based on sales per square foot figures based on information from BizStats and the Urban Land Institute.

Figure 50: General Fund Sales Tax Allocation

Prototype	Sales per 1,000 SF	Sales Tax Rate	Revenue Factor
Retail -- Big Box	\$329,000	2.25%	\$7,403
Retail -- Neighborhood	\$272,980	2.25%	\$6,142

Property taxes and incomes taxes are also significant revenue sources making up 30 percent of revenues. As Figure 50 indicates, property taxes were allocated using a custom methodology while income tax was allocated based on population. Property tax for each land use prototype was determined using taxable value information obtained from the parcel layer of GIS, the tax assessor, and the City's Planning Department, which was then multiplied by millage rate for the General Fund. The General Fund millage rates include the taxes for corporate purposes, the Illinois Municipal Retirement Fund, the Police Pension Fund, and the Fire Pension Fund. Property tax generated by each prototype is shown below in Figure 51.

Figure 51: General Fund Property Tax by Land Use Prototype

Prototype	Equalized Assessed Value (1)	Tax Increment to General	General Fund (incl. pension funds) 0.7197
<i>Residential (Per Unit)</i>			
SF Det. High Price Point	\$193,678	90%	\$1,394
SF Det. Med. Price Point	\$73,748		\$531
SF Det. Low Price Point	\$49,153		\$354
Downtown Apts.	\$114,783		\$743
Fringe Apts.	\$11,373		\$82
Attached Units	\$51,918		\$374
<i>Nonresidential (Per 1,000 SF)</i>			
Office	\$33,416		\$241
Retail -- Big Box	\$20,910		\$150
Retail -- Neighborhood	\$36,168		\$260
Industrial (Warehouse)	\$11,618		\$84
Health Care Clinic	\$35,030		\$252

(1) Based on assessed valuation data provided by the City.

Only 90% of the downtown apartments property tax was allocated to the General Fund, as the remaining 10% is the increment allocated to the Downtown TIF.

MOTOR FUEL TAX FUND

Figure 52 below summarizes the Motor Fuel Tax Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the revenue factors.

Figure 52: Summary of Motor Fuel Tax Fund Revenue and Fiscal Factors

Motor Fuel Tax Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Motor Fuel Tax (state transfer)	\$2,161,508	3.49%	Population	\$2,161,508	N/A	75,254	N/A	\$28.72	N/A
Interest & Investment Income	(\$39,014)	-0.06%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Intergovernmental Revenues--State	\$328,000	0.53%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$2,450,494	3.96%							

The only significant revenue source is the motor fuel tax, which is allocated based on population just as the state allocates it to the City.

CAPITAL IMPROVEMENTS FUND

Figure 53 below summarizes the Capital Improvements Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the revenue factors.

Figure 53: Summary of Capital Improvements Fund Revenue and Fiscal Factors

Capital Improvements Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Property Taxes	\$1,391,779	2.25%	Custom	N/A	N/A	N/A	N/A	Custom	Custom
Interest & Investment Income	\$49,703	0.08%	Fixed	N/A	N/A	N/A	N/A	NA	NA
First & Windsor Intersection Exp RIBE	\$512,110	0.83%	Fixed	N/A	N/A	N/A	N/A	NA	NA
City Expense Reimb	\$150,000	0.24%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Intergovernmental Revenue--Other	\$1,048,879	1.69%	Vehicle Trips	\$499,980	\$548,899	128,081	140,612	\$3.90	\$3.90
Intergovernmental Revenue--State	\$2,900,000	4.69%	Vehicle Trips	\$1,382,374	\$1,517,626	128,081	140,612	\$10.79	\$10.79
Transfer from GO Fund--recurring	\$4,245,315	6.86%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Transfer from GO Fund--one time	\$916,400	1.48%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Transfer from 2007 A bonds (Olympian)	\$1,512,898	2.44%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$12,727,084	20.57%							

Intergovernmental revenues are allocated based on vehicle trips because it is expected that the City will continue to receive special funding from the State for projects in the future.

As Figure 53 indicates, property taxes were allocated using a custom methodology. The Stormwater Management Fund receives 63.5% of the Capital Improvements millage, leaving a millage rate of 0.071 for the Capital Improvements Fund. Property tax for each land use prototype was determined using taxable value information obtained from the parcel layer of GIS, the tax assessor, and the City's Planning Department, which was then multiplied by this millage rate for the Capital Improvements Fund. Property tax generated by each prototype is shown below in Figure 54.

Figure 54: Capital Improvements Fund Property Tax by Land Use Prototype

Prototype	Equalized Assessed Value (1)	Remaining Cap Impr 0.071
<i>Residential (Per Unit)</i>		
SF Det. High Price Point	\$193,678	\$137
SF Det. Med. Price Point	\$73,748	\$52
SF Det. Low Price Point	\$49,153	\$35
Downtown Apts.	\$114,783	\$81
Fringe Apts.	\$11,373	\$8
Attached Units	\$51,918	\$37
<i>Nonresidential (Per 1,000 SF)</i>		
Office	\$33,416	\$24
Retail -- Big Box	\$20,910	\$15
Retail -- Neighborhood	\$36,168	\$26
Industrial (Warehouse)	\$11,618	\$8
Health Care Clinic	\$35,030	\$25

(1) Based on assessed valuation data provided by the City.

LIBRARY FUNDS

Figure 55 below summarizes the revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the revenue factors for the Library Improvement, Tax, Operating, and Other Funds. Library revenues are only allocated to residential land uses.

Figure 55: Summary of Library Revenue and Fiscal Factors

Library Improvement Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Property Taxes	\$421,385	0.68%	Custom	N/A	N/A	N/A	N/A	Custom	Custom
Interest & Investment Income	(\$6,399)	-0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Donations & Contributions	\$250,000	0.40%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$664,986	1.07%							

Library Tax Account Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Property Taxes	\$5,887,770	9.51%	Custom	N/A	N/A	N/A	N/A	Go To Custom Table	Go To Custom Table
Income Taxes	\$97,339	0.16%	Population	\$97,339	N/A	75,254	N/A	\$1.29	N/A
Interest & Investment Income	\$50,000	0.08%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$6,035,109	9.75%							

Champaign Public Library: Operating Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Property Tax--transfer from library tax account	\$5,887,770	9.51%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Pers. Prop. Repl. Tax Transfer from Libr. Tax Acct	\$97,339	0.16%	Fixed	N/A	N/A	N/A	N/A	NA	NA
General Fines and Fees	\$172,200	0.28%	Population	\$172,200	N/A	75,254	N/A	\$2.29	N/A
Materials Rental Income	\$27,000	0.04%	Population	\$27,000	N/A	75,254	N/A	\$0.36	N/A
A/R Income	\$12,000	0.02%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Photocopy Income	\$9,000	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Interest Income	\$50,000	0.08%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Misc. Income	\$500	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$6,255,809	10.11%							

Champaign Public Library: Other Funds Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Operating Fund Transfer (from Libr. Op.)	\$233,174	0.38%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Gift Fund Transfer	\$55,532	0.09%	Fixed	N/A	N/A	N/A	N/A	NA	NA
State Per Capita Grant	\$94,068	0.15%	Population	\$94,068	N/A	75,254	N/A	\$1.25	N/A
Interest Income	\$10,670	0.02%	Fixed	N/A	N/A	N/A	N/A	NA	NA
LSTA Grant	\$1,240	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
IL Arts Council Grant	\$2,000	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
IL State Library Grant	\$10,000	0.02%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$406,684	0.66%							

The largest revenue source for the library is property taxes. As Figure 55 indicates, property taxes were allocated using a custom methodology. The Library Improvement and Library Tax Account Funds each have their own millage rate. The Improvement millage is dedicated to paying the bonds issued for the new library while the Tax Account millage is used for general operations. Property tax for both funds for each land use prototype was determined using taxable value information obtained from the parcel layer of GIS, the tax assessor, and the City's Planning Department, which was then multiplied by this millage rate for the library funds. Property tax generated by each prototype is shown below in Figure 56.

Figure 56: Library Improvement and Tax Account Funds Property Tax by Land Use

Prototype	Equalized Assessed Value (1)	Library Impr. Fund 0.0282	Library Operations 0.394
Residential (Per Unit)			
SF Det. High Price Point	\$193,678	\$55	\$763
SF Det. Med. Price Point	\$73,748	\$21	\$291
SF Det. Low Price Point	\$49,153	\$14	\$194
Downtown Apts.	\$114,783	\$32	\$452
Fringe Apts.	\$11,373	\$3	\$45
Attached Units	\$51,918	\$15	\$205
Nonresidential (Per 1,000 SF)			
Office	\$33,416	\$9	\$132
Retail -- Big Box	\$20,910	\$6	\$82
Retail -- Neighborhood	\$36,168	\$10	\$143
Industrial (Warehouse)	\$11,618	\$3	\$46
Health Care Clinic	\$35,030	\$10	\$138

(1) Based on assessed valuation data provided by the City.

All other library revenues are allocated based on population.

URBAN RENEWAL FUND

Figure 57 below summarizes the Urban Renewal Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 57: Summary of Urban Renewal Fund Revenue and Fiscal Factors

Urban Renewal Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Utility Taxes (3/11 of utility taxes)	\$914,263	1.48%	Population and Jobs Fixed	\$768,822	\$145,441	75,254	39,906	\$10.22	\$3.64
Interest & Investment Income	\$20,744	0.03%		N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$935,007	1.51%							

The only revenue source in the Urban Renewal Fund is a share of utility taxes, which is allocated based on population and jobs.

DOWNTOWN TIF FUND

Figure 58 below summarizes the Downtown TIF Fund revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 58: Summary of Downtown TIF Fund Revenue and Fiscal Factors

Downtown TIF Fund Revenues and Fiscal Factors
City of Champaign, Illinois

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Property Taxes	\$1,274,670	2.06%	Custom	N/A	N/A	N/A	N/A	Custom	Custom
Interest & Investment Income	\$5,642	0.01%	Fixed	N/A	N/A	N/A	N/A	NA	NA
DCEO/Downtown Fountain Grant	\$50,000	0.08%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$1,330,312	2.15%							

The only revenue source allocated in the Downtown TIF Fund is property taxes. Property taxes are just allocated to the downtown apartments prototype, as this is the only prototype land use benefitting from the TIF. The TIF has a 10% increment.

As Figure 58 indicates, property taxes were allocated using a custom methodology. Property tax was determined using taxable value information obtained from the parcel layer of GIS, the tax assessor, and the City's Planning Department, which was then multiplied by this millage rate for the library funds. Property tax generated by each prototype is shown below in Figure 59.

Figure 59: Downtown TIF Fund Property Tax by Land Use

Prototype	Equalized Assessed Value (1)	Tax Increment to TIF	Downtown TIF
			0.1740118
Residential (Per Unit)			
Downtown Apts.	\$114,783	0.1	\$19.97

PARK DISTRICT

Figure 60 below summarizes the Park District revenue sources, the allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the revenue factors.

Figure 60: Summary of Park District Revenue and Fiscal Factors

Park District Revenues and Fiscal Factors
Champaign Public Library: Other Funds Revenues and Fiscal Factors

Revenue Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Residential Share	Nonresidential Share	Residential Divisor	Nonresidential Divisor	Residential Prototype Factor	Nonresidential Prototype Factor
Real Estate Taxes	\$9,215,965	14.89%	Custom	N/A	N/A	N/A	N/A	See Custom Table	See Custom Table
Corp. Repl. Taxes (state transfer)	\$270,000	0.44%	Jobs	N/A	\$270,000	N/A	39,906	N/A	\$6.77
Interest Income	\$350,800	0.57%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Program Income/User Fees	\$1,872,615	3.03%	Population	\$1,872,615	N/A	75,254	N/A	\$24.88	N/A
Swim Pass/Daily Admissions	\$525,714	0.85%	Population	\$525,714	N/A	75,254	N/A	\$6.99	N/A
Concessions Income	\$272,950	0.44%	Population	\$272,950	N/A	75,254	N/A	\$3.63	N/A
Rental Income	\$171,805	0.28%	Population	\$171,805	N/A	75,254	N/A	\$2.28	N/A
Other Reimbursements	\$136,298	0.22%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Grant Proceeds	\$1,546,000	2.50%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Special Receipts	\$223,504	0.36%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Scholarships/Sponsors	\$100,015	0.16%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Donations	\$1,500	0.00%	Fixed	N/A	N/A	N/A	N/A	NA	NA
Bond Receipts	\$975,000	1.58%	Fixed	N/A	N/A	N/A	N/A	NA	NA
TOTAL	\$15,662,166	25.31%							

The largest revenue source for the Park District is real estate taxes, which make up almost 60% of Park District revenues. As Figure 60 indicates, property taxes were allocated using a custom methodology. Property tax was determined using taxable value information obtained from the parcel layer of GIS, the tax assessor, and the City's Planning Department, which was then multiplied by this millage rate for the library funds. Property tax generated by each prototype is shown below in Figure 61.

Figure 61: Park District Property Tax by Land Use

Prototype	Equalized Assessed Value (1)	Parks 0.619
<i>Residential (Per Unit)</i>		
SF Det. High Price Point	\$193,678	\$1,199
SF Det. Med. Price Point	\$73,748	\$456
SF Det. Low Price Point	\$49,153	\$304
Downtown Apts.	\$114,783	\$711
Fringe Apts.	\$11,373	\$70
Attached Units	\$51,918	\$321
<i>Nonresidential (Per 1,000 SF)</i>		
Office	\$33,416	\$207
Retail -- Big Box	\$20,910	\$129
Retail -- Neighborhood	\$36,168	\$224
Industrial (Warehouse)	\$11,618	\$72
Health Care Clinic	\$35,030	\$217

(1) Based on assessed valuation data provided by the City.

Program income and user fees are also a significant source of revenue for the Park District, making up approximately 11% of revenues. It is allocated based on population as are swim fees, concession income, and rental fees.

OPERATING EXPENDITURES

The sections below summarize the operating expenditure factors by fund; the general fund breaks down expenses further by category. As discussed previously in Section III, TischlerBise allocated costs between residential and nonresidential development using the current ratio of population to non-resident workers in order to avoid double counting the estimated number of residents that both live and work within the City of Champaign.

GENERAL FUND

Mayor, Council, City Manager's Office, and Legal Department

Figure 62 below summarizes FY2009 operating expenditures for the Mayor and Council activities as well as the City Manager's Office and Legal Department. Figure 62 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors.

Figure 62: Summary of Mayor, Council, City Manager's Office, and Legal Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Mayor & Council	\$195,041	0.28%								
Personnel Services	\$145,164	0.21%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Commodities	\$1,415	0.00%	Population and Jobs	100%	\$1,190	\$225	75,254	39,906	\$0.02	\$0.01
Contractual Services	\$48,462	0.07%	Population and Jobs	100%	\$40,753	\$7,709	75,254	39,906	\$0.54	\$0.19
City Manager's Office	\$797,659	1.16%								
Personnel Services	\$690,415	1.01%	Population and Jobs	100%	\$580,584	\$109,831	75,254	39,906	\$7.71	\$2.75
Commodities	\$12,853	0.02%	Population and Jobs	100%	\$10,808	\$2,045	75,254	39,906	\$0.14	\$0.05
Contractual Services	\$94,302	0.14%	Population and Jobs	100%	\$79,300	\$15,002	75,254	39,906	\$1.05	\$0.38
Capital Outlays	\$89	0.00%	Population and Jobs	100%	\$75	\$14	75,254	39,906	\$0.00	\$0.00
City Manager: Community Relations	\$309,038	0.45%								
Personnel Services	\$263,701	0.38%	Population and Jobs	100%	\$221,752	\$41,949	75,254	39,906	\$2.95	\$1.05
Commodities	\$21,503	0.03%	Population and Jobs	100%	\$18,082	\$3,421	75,254	39,906	\$0.24	\$0.09
Contractual Services	\$23,834	0.03%	Population and Jobs	100%	\$20,042	\$3,792	75,254	39,906	\$0.27	\$0.10
City Manager: Martin Luther King Program	\$7,000	0.01%								
Commodities	\$7,000	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
City Manager: C-U Int'l Humanitarian	\$8,000	0.01%								
Commodities	\$8,000	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
City Manager: Human Relations Commission	\$2,550	0.00%								
Commodities	\$150	0.00%	Population	100%	\$150	N/A	75,254	N/A	\$0.00	N/A
Contractual Services	\$2,400	0.00%	Population	100%	\$2,400	N/A	75,254	N/A	\$0.03	N/A
City Manager: Economic Development	\$1,196,016	1.74%								
Personnel Services	\$245,309	0.36%	Population and Jobs	100%	\$206,285	\$39,024	75,254	39,906	\$2.74	\$0.98
Commodities	\$1,000	0.00%	Population and Jobs	100%	\$841	\$159	75,254	39,906	\$0.01	\$0.00
Contractual Services	\$949,707	1.38%	Population and Jobs	100%	\$798,628	\$151,079	75,254	39,906	\$10.61	\$3.79
City Manager's Office	\$30,750	0.04%								
DCEO/TIMES Center Grant	\$30,750	0.04%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Legal	\$937,243	1.36%								
Personnel Services	\$864,687	1.26%	Population and Jobs	100%	\$727,133	\$137,554	75,254	39,906	\$9.66	\$3.45
Commodities	\$31,597	0.05%	Population and Jobs	100%	\$26,571	\$5,026	75,254	39,906	\$0.35	\$0.13
Contractual Services	\$40,959	0.06%	Population and Jobs	100%	\$34,443	\$6,516	75,254	39,906	\$0.46	\$0.16

Finance Department

Figure 63 below summarizes FY2009 operating expenditures for the Finance Department. Figure 63 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors. Note that interfund transfers are either treated as expenses because this is the only place that they appear in the model, Police and Fire Pension for example, or they are accounted for with the same allocation as their original entry as a revenue and then as an expense in the receiving fund.

Figure 63: Summary of Finance Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Finance: Financial Services	\$1,610,518	2.35%								
Personnel Services	\$1,214,940	1.77%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Commodities	\$30,830	0.04%	Population and Jobs	100%	\$25,926	\$4,904	75,254	39,906	\$0.34	\$0.12
Contractual Services	\$333,006	0.48%	Population and Jobs	100%	\$280,032	\$52,974	75,254	39,906	\$3.72	\$1.33
Capital Outlays	\$31,742	0.05%	Population and Jobs	100%	\$26,692	\$5,050	75,254	39,906	\$0.35	\$0.13
Finance: Interfund Transfers	\$23,730,627	34.56%								
Sewer Improvement Fund	\$60,513	0.09%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Retained Risk	\$574,402	0.84%	fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Worker's Comp	\$1,500,853	2.19%	Population and Jobs	100%	\$1,262,098	\$238,755	75,254	39,906	\$16.77	\$5.98
Stormwater Mngmt-sales tax portion	\$2,939,510	4.28%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Stormwater Mngmt-maint & rehab	\$721,370	1.05%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
CIP--recurring-base	\$4,245,315	6.18%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
CIP--one-time (City Bldg Brick Rehab)	\$916,400	1.33%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Bond & Int--Police Facility	\$610,000	0.89%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Bond & Int--Library New Bldg	\$1,055,701	1.54%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Bond & Int--Library Gen. Op. Debt Pmt	\$278,615	0.41%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Bond & Int--Library Impr. Debt Pmt	\$421,385	0.61%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Other--recurring	\$3,633,810	5.29%	Population and Jobs	100%	\$3,055,745	\$578,065	75,254	39,906	\$40.61	\$14.49
Other--one-time	\$381,065	0.55%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police Pension Fund	\$3,431,243	5.00%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Custom
Fire Pension Fund	\$2,960,445	4.31%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Custom
Finance: Agency Disbursements & Reserves	\$3,035	0.00%								
Personnel Services	(\$349,003)	-0.51%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Commodities	\$37,411	0.05%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Contractual Services	\$314,627	0.46%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Finance: Metro Zone	\$75,340	0.11%								
Contractual Services	\$75,340	0.11%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A

As shown in Figure 63 above, the Police and Fire Pension Fund transfers are allocated using a custom methodology. Figure 64 below shows the allocation of these expenses.

Figure 64: Allocation of Police and Fire Pension Funds

Police Pension Custom Methodology				
Growth-Related Police Pension Expenditures				\$3,431,243
	Share of	2009		Cost
	Costs	Demand Units		Factor
Residential	84%	\$2,885,402	75,254 Persons	\$38.34
Nonresidential	16%	\$545,841	176,315 Nonres. Veh. Trips	\$3.10
				\$3,431,243
Fire Pension Custom Methodology				
Growth-Related Fire Pension Expenditures				\$2,960,445
	Share of	2009		Cost
	Costs	Demand Units		Factor
Residential	84%	\$2,489,498	75,254 Persons	\$33.08
Nonresidential	16%	\$470,947	176,315 Nonres. Veh. Trips	\$2.67
				\$2,960,445

Human Resources Department

Figure 65 below summarizes FY2009 operating expenditures for the Human Resources Department. Figure 65 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors.

Figure 65: Summary of Human Resources Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Human Resources	\$583,305	0.85%								
Personnel Services	\$497,174	0.72%	Population and Jobs	100%	\$418,084	\$79,090	75,254	39,906	\$5.56	\$1.98
Commodities	\$29,711	0.04%	Population and Jobs	100%	\$24,985	\$4,726	75,254	39,906	\$0.33	\$0.12
Contractual Services	\$55,394	0.08%	Population and Jobs	100%	\$46,582	\$8,812	75,254	39,906	\$0.62	\$0.22
Capital Outlays	\$1,026	0.00%	Population and Jobs	100%	\$863	\$163	75,254	39,906	\$0.01	\$0.00
Human Resources: Employee Recruitment	\$16,392	0.02%								
Commodities	\$751	0.00%	Population and Jobs	100%	\$632	\$119	75,254	39,906	\$0.01	\$0.00
Contractual Services	\$15,641	0.02%	Population and Jobs	100%	\$13,153	\$2,488	75,254	39,906	\$0.17	\$0.06
Human Resources: Employee Assistance/Incentives	\$375,353	0.55%								
Personnel Services	\$217,225	0.32%	Population and Jobs	100%	\$182,669	\$34,556	75,254	39,906	\$2.43	\$0.87
Commodities	\$18,305	0.03%	Population and Jobs	100%	\$15,393	\$2,912	75,254	39,906	\$0.20	\$0.07
Contractual Services	\$139,823	0.20%	Population and Jobs	100%	\$117,580	\$22,243	75,254	39,906	\$1.56	\$0.56
Human Resources: Board of Fire & Police Commissioners	\$57,240	0.08%								
Personnel Services	\$2,500	0.00%	Population and Jobs	100%	\$2,102	\$398	75,254	39,906	\$0.03	\$0.01
Commodities	\$1,400	0.00%	Population and Jobs	100%	\$1,177	\$223	75,254	39,906	\$0.02	\$0.01
Contractual Services	\$53,340	0.08%	Population and Jobs	100%	\$44,855	\$8,485	75,254	39,906	\$0.60	\$0.21
Human Resources: Risk Management Administration	\$204,628	0.30%								
Personnel Services	\$180,072	0.26%	Population and Jobs	100%	\$151,426	\$28,646	75,254	39,906	\$2.01	\$0.72
Commodities	\$9,408	0.01%	Population and Jobs	100%	\$7,911	\$1,497	75,254	39,906	\$0.11	\$0.04
Contractual Services	\$15,148	0.02%	Population and Jobs	100%	\$12,738	\$2,410	75,254	39,906	\$0.17	\$0.06

Planning Department

Figure 66 below summarizes FY2009 operating expenditures for the Planning Department. Figure 66 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors.

Figure 66: Summary of Planning Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Planning	\$1,005,105	1.46%								
Personnel Services	\$901,621	1.31%	Population and Jobs	100%	\$758,191	\$143,430	75,254	39,906	\$10.08	\$3.59
Commodities	\$15,421	0.02%	Population and Jobs	100%	\$12,968	\$2,453	75,254	39,906	\$0.17	\$0.06
Contractual Services	\$86,915	0.13%	Population and Jobs	100%	\$73,089	\$13,826	75,254	39,906	\$0.97	\$0.35
Capital Outlays	\$1,148	0.00%	Population and Jobs	100%	\$965	\$183	75,254	39,906	\$0.01	\$0.00
Planning: Illinois Tomorrow Grant	\$40,744	0.06%								
Contractual Services	\$40,744	0.06%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A

Public Works Department

Figure 67 below summarizes FY2009 operating expenditures for the Public Works Department. Figure 67 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 67: Summary of Public Works Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Public Works: Administration	\$1,012,784								
Personnel Services	\$663,484	Population and Jobs	100%	\$557,937	\$105,547	75,254	39,906	\$7.41	\$2.64
Commodities	\$133,512	Population and Jobs	100%	\$112,273	\$21,239	75,254	39,906	\$1.49	\$0.53
Contractual Services	\$123,256	Population and Jobs	100%	\$103,648	\$19,608	75,254	39,906	\$1.38	\$0.49
Capital Outlays	\$92,532	Population and Jobs	100%	\$77,812	\$14,720	75,254	39,906	\$1.03	\$0.37
Public Works: Traffic & Lighting	\$1,411,309								
Personnel Services	\$729,339	Vehicle Trips	100%	\$347,662	\$381,677	128,081	140,612	\$2.71	\$2.71
Commodities	\$129,930	Vehicle Trips	100%	\$61,935	\$67,995	128,081	140,612	\$0.48	\$0.48
Contractual Services	\$464,040	Vehicle Trips	100%	\$221,199	\$242,841	128,081	140,612	\$1.73	\$1.73
Capital Outlays	\$88,000	Vehicle Trips	100%	\$41,948	\$46,052	128,081	140,612	\$0.33	\$0.33
Public Works: Building Services	\$953,765								
Personnel Services	\$268,569	Population and Jobs	100%	\$225,845	\$42,724	75,254	39,906	\$3.00	\$1.07
Commodities	\$21,355	Population and Jobs	100%	\$17,958	\$3,397	75,254	39,906	\$0.24	\$0.09
Contractual Services	\$663,841	Population and Jobs	100%	\$558,237	\$105,604	75,254	39,906	\$7.42	\$2.65
Public Works: Environmental Services	\$366,874								
Contractual Services	\$366,874	Population and Jobs	100%	\$308,512	\$58,362	75,254	39,906	\$4.10	\$1.46
Public Works: Operations Administration	\$249,895								
Personnel Services	\$219,955	Population	100%	\$219,955	\$219,955	75,254	N/A	\$2.92	N/A
Commodities	\$7,400	Population	100%	\$7,400	\$7,400	75,254	N/A	\$0.10	N/A
Contractual Services	\$22,540	Population	100%	\$22,540	\$22,540	75,254	N/A	\$0.30	N/A
Public Works: Streets	\$739,175								
Personnel Services	\$614,607	Vehicle Trips	100%	\$292,971	\$321,636	128,081	140,612	\$2.29	\$2.29
Commodities	\$49,083	Vehicle Trips	100%	\$23,397	\$25,686	128,081	140,612	\$0.18	\$0.18
Contractual Services	\$75,485	Vehicle Trips	100%	\$35,982	\$39,503	128,081	140,612	\$0.28	\$0.28
Public Works: Concrete	\$789,048								
Personnel Services	\$655,769	Lane Miles	100%	\$655,769	N/A	642	N/A	\$1,021.45	N/A
Commodities	\$131,139	Lane Miles	100%	\$131,139	N/A	642	N/A	\$204.27	N/A
Contractual Services	\$2,140	Lane Miles	100%	\$2,140	N/A	642	N/A	\$3.33	N/A
Public Works: Engineering Services	\$2,168,342								
Personnel Services	\$2,073,698	Population and Jobs	100%	\$1,743,815	\$329,883	75,254	39,906	\$23.17	\$8.27
Commodities	\$19,092	Population and Jobs	100%	\$16,055	\$3,037	75,254	39,906	\$0.21	\$0.08
Contractual Services	\$75,552	Population and Jobs	100%	\$63,533	\$12,019	75,254	39,906	\$0.84	\$0.30
Public Works: Asphalt	\$538,165								
Personnel Services	\$413,658	Vehicle Trips	100%	\$197,183	\$216,475	128,081	140,612	\$1.54	\$1.54
Commodities	\$71,769	Vehicle Trips	100%	\$34,211	\$37,558	128,081	140,612	\$0.27	\$0.27
Contractual Services	\$52,738	Vehicle Trips	100%	\$25,139	\$27,599	128,081	140,612	\$0.20	\$0.20
Public Works: Forestry	\$528,040								
Personnel Services	\$463,796	Population and Jobs	100%	\$390,016	\$73,780	75,254	39,906	\$5.18	\$1.85
Commodities	\$54,756	Population and Jobs	100%	\$46,045	\$8,711	75,254	39,906	\$0.61	\$0.22
Contractual Services	\$9,488	Population and Jobs	100%	\$7,979	\$1,509	75,254	39,906	\$0.11	\$0.04
Public Works: Emergency Operations	\$317,725								
Personnel Services (overtime)	\$85,637	Lane Miles	100%	\$85,637	N/A	642	N/A	\$133.39	N/A
Commodities	\$200,554	Lane Miles	100%	\$200,554	N/A	642	N/A	\$312.39	N/A
Contractual Services	\$31,534	Lane Miles	100%	\$31,534	N/A	642	N/A	\$49.12	N/A

Police Department

Figure 68 below summarizes FY2009 operating expenditures for the Police Department. Figure 68 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 68: Summary of Police Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Police: Administration	\$1,616,378	2.35%								
Personnel Services	\$982,050	1.43%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$44,483	0.06%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$189,823	0.28%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Capital Outlays	\$400,022	0.58%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Police: Investigations	\$2,116,623	3.08%								
Personnel Services	\$2,043,112	2.98%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$48,775	0.07%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$24,736	0.04%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Police: Operations	\$8,032,375	11.70%								
Personnel Services	\$7,790,415	11.34%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$134,077	0.20%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$107,883	0.16%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Police: DUI Funds	\$21,780	0.03%								
Commodities (equipment)	\$21,780	0.03%	Vehicle Trips	100%	\$10,382	\$11,398	128,081	140,612	\$0.08	\$0.08
Police: Training	\$349,524	0.51%								
Personnel Services	\$254,047	0.37%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$24,700	0.04%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$70,777	0.10%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Police: Records	\$1,559,189	2.27%								
Personnel Services	\$1,535,152	2.24%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$13,442	0.02%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$10,595	0.02%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Police: Animal Control	\$158,650	0.23%								
Contractual Services	\$158,650	0.23%	Population	100%	\$158,650	N/A	75,254	N/A	\$2.11	N/A
Police: Contingency Staffing	\$366,403	0.53%								
Personnel Services	\$341,938	0.50%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$24,465	0.04%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Police: Code 4 funds	\$3,284	0.00%								
Commodities	\$3,242	0.00%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Contractual Services	\$42	0.00%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: FEMA Grant	\$6,758	0.01%								
Commodities	\$6,758	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: Roadside Safety/IDOT Grant	\$4,000	0.01%								
Personnel Services	\$4,000	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: DEA Overtime	\$15,854	0.02%								
Personnel Services	\$15,854	0.02%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: Byrne Justice Grants	\$96,749	0.14%								
Commodities	\$88,153	0.13%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Contractual Services	\$8,596	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: IDOT Speed Enforcement	\$62,419	0.09%								
Personnel Services	\$61,073	0.09%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Contractual Services	\$1,346	0.00%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: ICJA Project Safe Neighborhood	\$16,134	0.02%								
Personnel Services	\$16,134	0.02%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: Covert Liquor Enforcement	\$57,565	0.08%								
Personnel Services	\$46,565	0.07%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Commodities	\$750	0.00%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Contractual Services	\$10,250	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Police: Tobacco Enforcement Grant	\$1,200	0.00%								
Personnel Services	\$1,200	0.00%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A

As noted in Figure 68 above, many categories of Police expenditures are allocated using a custom methodology. These allocation methods are shown in Figure 69 together with the proportionate share attributable to residential and nonresidential land uses and the resulting cost factors.

Figure 69: Custom Allocation Methodology for Police Expenditures

Police: Administration				
Personnel				\$85,637
	Share of	2009		
	Costs	Demand Units	Cost Factor	
Residential	84%	\$72,014	75,254 Persons	\$0.96
Nonresidential	16%	\$13,623	176,315 Nonres. Veh. Trips	\$0.08
		\$85,637		
Commodities				
	Share of	2009		\$44,483
	Costs	Demand Units	Cost Factor	
Residential	84%	\$37,407	75,254 Persons	\$0.50
Nonresidential	16%	\$7,076	176,315 Nonres. Veh. Trips	\$0.04
		\$44,483		
Contractual Services				
	Share of	2009		\$189,823
	Costs	Demand Units	Cost Factor	
Residential	84%	\$159,626	75,254 Persons	\$2.12
Nonresidential	16%	\$30,197	176,315 Nonres. Veh. Trips	\$0.17
		\$189,823		
Capital Outlays				
	Share of	2009		\$400,022
	Costs	Demand Units	Cost Factor	
Residential	84%	\$336,387	75,254 Persons	\$4.47
Nonresidential	16%	\$63,635	176,315 Nonres. Veh. Trips	\$0.36
		\$400,022		
Police: Investigations				
Personnel				\$2,043,112
	Share of	2009		
	Costs	Demand Units	Cost Factor	
Residential	84%	\$1,718,094	75,254 Persons	\$22.83
Nonresidential	16%	\$325,018	176,315 Nonres. Veh. Trips	\$1.84
		\$2,043,112		
Commodities				
	Share of	2009		\$48,775
	Costs	Demand Units	Cost Factor	
Residential	84%	\$41,016	75,254 Persons	\$0.55
Nonresidential	16%	\$7,759	176,315 Nonres. Veh. Trips	\$0.04
		\$48,775		
Contractual Services				
	Share of	2009		\$24,736
	Costs	Demand Units	Cost Factor	
Residential	84%	\$20,801	75,254 Persons	\$0.28
Nonresidential	16%	\$3,935	176,315 Nonres. Veh. Trips	\$0.02
		\$24,736		
Police: Operations				
Personnel				\$7,790,415
	Share of	2009		
	Costs	Demand Units	Cost Factor	
Residential	84%	\$6,551,119	75,254 Persons	\$87.05
Nonresidential	16%	\$1,239,296	176,315 Nonres. Veh. Trips	\$7.03
		\$7,790,415		
Commodities				
	Share of	2009		\$134,077
	Costs	Demand Units	Cost Factor	
Residential	84%	\$112,748	75,254 Persons	\$1.50
Nonresidential	16%	\$21,329	176,315 Nonres. Veh. Trips	\$0.12
		\$134,077		
Contractual Services				
	Share of	2009		\$107,883
	Costs	Demand Units	Cost Factor	
Residential	84%	\$90,721	75,254 Persons	\$1.21
Nonresidential	16%	\$17,162	176,315 Nonres. Veh. Trips	\$0.10
		\$107,883		

Police: Training				
Personnel				\$254,047
	Share of	2009		
	Costs	Demand Units	Cost Factor	
Residential	84%	\$213,633	75,254 Persons	\$2.84
Nonresidential	16%	\$40,414	176,315 Nonres. Veh. Trips	\$0.23
		\$254,047		
Commodities				
	Share of	2009		\$24,700
	Costs	Demand Units	Cost Factor	
Residential	84%	\$20,771	75,254 Persons	\$0.28
Nonresidential	16%	\$3,929	176,315 Nonres. Veh. Trips	\$0.02
		\$24,700		
Contractual Services				
	Share of	2009		\$70,777
	Costs	Demand Units	Cost Factor	
Residential	84%	\$59,518	75,254 Persons	\$0.79
Nonresidential	16%	\$11,259	176,315 Nonres. Veh. Trips	\$0.06
		\$70,777		
Police: Records				
Personnel				\$1,535,152
	Share of	2009		
	Costs	Demand Units	Cost Factor	
Residential	84%	\$1,290,941	75,254 Persons	\$17.15
Nonresidential	16%	\$244,211	176,315 Nonres. Veh. Trips	\$1.39
		\$1,535,152		
Commodities				
	Share of	2009		\$13,442
	Costs	Demand Units	Cost Factor	
Residential	84%	\$11,304	75,254 Persons	\$0.15
Nonresidential	16%	\$2,138	176,315 Nonres. Veh. Trips	\$0.01
		\$13,442		
Contractual Services				
	Share of	2009		\$10,595
	Costs	Demand Units	Cost Factor	
Residential	84%	\$8,910	75,254 Persons	\$0.12
Nonresidential	16%	\$1,685	176,315 Nonres. Veh. Trips	\$0.01
		\$10,595		
Police: Contingency Staffing				
Personnel				\$341,938
	Share of	2009		
	Costs	Demand Units	Cost Factor	
Residential	84%	\$287,543	75,254 Persons	\$3.82
Nonresidential	16%	\$54,395	176,315 Nonres. Veh. Trips	\$0.31
		\$341,938		
Contractual Services				
	Share of	2009		\$24,465
	Costs	Demand Units	Cost Factor	
Residential	84%	\$20,573	75,254 Persons	\$0.27
Nonresidential	16%	\$3,892	176,315 Nonres. Veh. Trips	\$0.02
		\$24,465		

Fire Department

Figure 70 below summarizes FY2009 operating expenditures for the Fire Department. Figure 70 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 70: Summary of Fire Department Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Fire: Administration	\$553,997	0.81%								
Personnel Services	\$272,625	0.40%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$12,920	0.02%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$51,826	0.08%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Capital Outlays	\$216,626	0.32%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Fire: Building Safety	\$1,078,695	1.57%								
Personnel Services	\$1,051,932	1.53%	Population and Jobs	100%	\$884,591	\$167,341	75,254	39,906	\$11.75	\$4.19
Commodities	\$13,442	0.02%	Population and Jobs	100%	\$11,304	\$2,138	75,254	39,906	\$0.15	\$0.05
Contractual Services	\$13,321	0.02%	Population and Jobs	100%	\$11,202	\$2,119	75,254	39,906	\$0.15	\$0.05
Fire: Training	\$135,932	0.20%								
Personnel Services	\$108,460	0.16%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$3,400	0.00%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$24,072	0.04%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Fire: Suppression	\$8,672,560	12.63%								
Personnel Services	\$8,428,332	12.27%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Commodities	\$171,971	0.25%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Contractual Services	\$72,257	0.11%	Custom	100%	N/A	N/A	N/A	N/A	Custom	Cus tom
Fire: SAFER Act Grant	\$22,905	0.03%								
Contractual Services	\$11,475	0.02%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Capital Outlays	\$11,430	0.02%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Fire: Prevention	\$490,804	0.71%								
Personnel Services	\$413,206	0.60%	Population	100%	\$413,206	N/A	75,254	N/A	\$5.49	N/A
Commodities	\$72,677	0.11%	Population	100%	\$72,677	N/A	75,254	N/A	\$0.97	N/A
Contractual Services	\$4,921	0.01%	Population	100%	\$4,921	N/A	75,254	N/A	\$0.07	N/A
Fire: Emergency Management	\$40,315	0.06%								
Personnel Services	\$2,689	0.00%	Population and Jobs	100%	\$2,261	\$428	75,254	39,906	\$0.03	\$0.01
Commodities	\$13,717	0.02%	Population and Jobs	100%	\$11,535	\$2,182	75,254	39,906	\$0.15	\$0.05
Contractual Services	\$23,909	0.03%	Population and Jobs	100%	\$20,106	\$3,803	75,254	39,906	\$0.27	\$0.10

As noted in Figure 70 above, several categories of Fire expenditures are allocated using a custom methodology. These allocation methods are shown in Figure 71 together with the proportionate share attributable to residential and nonresidential land uses and the resulting cost factors.

Figure 71: Custom Allocation Methodology for Fire Expenditures

Fire: Administration					Fire: Suppression				
Personnel					Personnel				
				\$272,625					\$8,428,332
		Share of	2009			Share of	2009		
		Costs	Demand Units	Cost Factor		Costs	Demand Units	Cost Factor	
Residential	84%	\$229,256	75,254 Persons	\$3.05	Residential	84%	\$7,087,556	75,254 Persons	\$94.18
Nonresidential	16%	\$43,369	176,315 Nonres. Veh. Trips	\$0.25	Nonresidential	16%	\$1,340,776	176,315 Nonres. Veh. Trips	\$7.60
		\$272,625				\$8,428,332			
Commodities					Commodities				
				\$12,920					\$171,971
		Share of	2009			Share of	2009		
		Costs	Demand Units	Cost Factor		Costs	Demand Units	Cost Factor	
Residential	84%	\$10,865	75,254 Persons	\$0.14	Residential	84%	\$144,614	75,254 Persons	\$1.92
Nonresidential	16%	\$2,055	176,315 Nonres. Veh. Trips	\$0.01	Nonresidential	16%	\$27,357	176,315 Nonres. Veh. Trips	\$0.16
		\$12,920				\$171,971			
Contractual Services					Contractual Services				
				\$51,826					\$72,257
		Share of	2009			Share of	2009		
		Costs	Demand Units	Cost Factor		Costs	Demand Units	Cost Factor	
Residential	84%	\$43,582	75,254 Persons	\$0.58	Residential	84%	\$60,762	75,254 Persons	\$0.81
Nonresidential	16%	\$8,244	176,315 Nonres. Veh. Trips	\$0.05	Nonresidential	16%	\$11,495	176,315 Nonres. Veh. Trips	\$0.07
		\$51,826				\$72,257			
Capital Outlays									
				\$216,626					
		Share of	2009						
		Costs	Demand Units	Cost Factor					
Residential	84%	\$182,165	75,254 Persons	\$2.42					
Nonresidential	16%	\$34,461	176,315 Nonres. Veh. Trips	\$0.20					
		\$216,626							
Fire: Training									
Personnel									
				\$108,460					
		Share of	2009						
		Costs	Demand Units	Cost Factor					
Residential	84%	\$91,206	75,254 Persons	\$1.21					
Nonresidential	16%	\$17,254	176,315 Nonres. Veh. Trips	\$0.10					
		\$108,460							
Commodities									
				\$3,400					
		Share of	2009						
		Costs	Demand Units	Cost Factor					
Residential	84%	\$2,859	75,254 Persons	\$0.04					
Nonresidential	16%	\$541	176,315 Nonres. Veh. Trips	\$0.00					
		\$3,400							
Contractual Services									
				\$24,072					
		Share of	2009						
		Costs	Demand Units	Cost Factor					
Residential	84%	\$20,243	75,254 Persons	\$0.27					
Nonresidential	16%	\$3,829	176,315 Nonres. Veh. Trips	\$0.02					
		\$24,072							

Neighborhood Services

Figure 72 below summarizes FY2009 operating expenditures for Neighborhood Services. Figure 72 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors.

Figure 72: Summary of Neighborhood Services Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Neighborhood Services Administration	\$366,897	0.53%								
Personnel Services	\$339,250	0.49%	Population	100%	\$339,250	N/A	75,254	N/A	\$4.51	N/A
Commodities	\$6,622	0.01%	Population	100%	\$6,622	N/A	75,254	N/A	\$0.09	N/A
Contractual Services	\$21,025	0.03%	Population	100%	\$21,025	N/A	75,254	N/A	\$0.28	N/A
Neighborhood Services: Property Management	\$553,593	0.81%								
Personnel Services	\$541,908	0.79%	Population	100%	\$541,908	N/A	75,254	N/A	\$7.20	N/A
Commodities	\$3,272	0.00%	Population	100%	\$3,272	N/A	75,254	N/A	\$0.04	N/A
Contractual Services	\$8,413	0.01%	Population	100%	\$8,413	N/A	75,254	N/A	\$0.11	N/A

Information Technology

Figure 73 below summarizes FY2009 operating expenditures for Information Technology. Figure 73 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors.

Figure 73: Summary of Information Technology Expenditures and Fiscal Factors

Expenditure Category	FY 2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Information Technology	\$1,028,990	1.50%								
Personnel Services	\$687,731	1.00%	Population and Jobs	100%	\$578,327	\$109,404	75,254	39,906	\$7.69	\$2.74
Commodities	\$98,089	0.14%	Population and Jobs	100%	\$82,485	\$15,604	75,254	39,906	\$1.10	\$0.39
Contractual Services	\$243,014	0.35%	Population and Jobs	100%	\$204,355	\$38,659	75,254	39,906	\$2.72	\$0.97
Capital Outlays	\$156	0.00%	Population and Jobs	100%	\$131	\$25	75,254	39,906	\$0.00	\$0.00
Information Technology: City Building A-V	\$132,306	0.19%								
Personnel Services	\$102,737	0.15%	Population and Jobs	100%	\$86,394	\$16,343	75,254	39,906	\$1.15	\$0.41
Commodities	\$4,600	0.01%	Population and Jobs	100%	\$3,868	\$732	75,254	39,906	\$0.05	\$0.02
Contractual Services	\$3,700	0.01%	Population and Jobs	100%	\$3,111	\$589	75,254	39,906	\$0.04	\$0.01
Capital Outlays	\$21,269	0.03%	Population and Jobs	100%	\$17,886	\$3,383	75,254	39,906	\$0.24	\$0.08
Information Technology: C-U Joint Cable Commission	\$5,436	0.01%								
Commodities	\$50	0.00%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Contractual Services	\$5,386	0.01%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Information Technology: GIS	\$431,546	0.63%								
Personnel Services	\$121,277	0.18%	Population and Jobs	100%	\$101,984	\$19,293	75,254	39,906	\$1.36	\$0.48
Commodities	\$7,000	0.01%	Population and Jobs	100%	\$5,886	\$1,114	75,254	39,906	\$0.08	\$0.03
Contractual Services	\$303,269	0.44%	Population and Jobs	100%	\$255,025	\$48,244	75,254	39,906	\$3.39	\$1.21
Information Technology	\$414,706	0.60%								
Contractual Services	\$414,706	0.60%	Population and Jobs	100%	\$348,735	\$65,971	75,254	39,906	\$4.63	\$1.65

LIBRARY

Figure 74 below summarizes FY2009 operating expenditures for Library activities. Figure 74 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 74: Summary of Library Expenditures and Fiscal Factors

Library Tax Account Expenditures and Fiscal Factors
City of Champaign Cost of Land Use Fiscal Analysis

Expenditure Category	FY2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Interfund Transfers	\$6,035,109	8.79%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	\$6,035,109	4.39%								

Library Operations Expenditures and Fiscal Factors
City of Champaign Cost of Land Use Fiscal Analysis

Expenditure Category	FY2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Personnel Services	\$4,710,607	6.86%	Population	100%	\$4,710,607	N/A	75,254	N/A	\$62.60	N/A
Commodities	\$908,512	1.32%	Population	100%	\$908,512	N/A	75,254	N/A	\$12.07	N/A
Contractual Services	\$693,447	1.01%	Population	100%	\$693,447	N/A	75,254	N/A	\$9.21	N/A
Debt Service	\$278,615	0.41%	Population	100%	\$278,615	N/A	75,254	N/A	\$3.70	N/A
Interfund Transfers	\$233,174	0.34%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	\$6,824,355	4.97%								

Library Other Funds Expenditures and Fiscal Factors
City of Champaign Cost of Land Use Fiscal Analysis

Expenditure Category	FY2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Personnel Services	\$8,620	0.01%	Population	100%	\$8,620	N/A	75,254	N/A	\$0.11	N/A
Commodities	\$150,127	0.22%	Population	100%	\$150,127	N/A	75,254	N/A	\$1.99	N/A
Contractual Services	\$103,917	0.15%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
Capital Outlays	\$222,575	0.32%	Fixed	100%	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL	\$485,239	0.35%								

URBAN RENEWAL

Figure 75 below summarizes FY2009 operating expenditures for Urban Renewal activities. Figure 75 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, and the resulting cost factors.

Figure 75: Summary of Urban Renewal Expenditures and Fiscal Factors

Urban Renewal Expenditures and Fiscal Factors
City of Champaign Cost of Land Use Fiscal Analysis

Expenditure Category	FY2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Operating Budget	\$651,648	0.95%	Population	100%	\$651,648	N/A	75,254	N/A	\$8.66	N/A
TOTAL	\$651,648	0.47%								

DOWNTOWN TIF

Figure 76 below summarizes FY2009 operating expenditures for the Downtown TIF. Figure 76 also summarizes the cost allocation methodology as well as the resulting cost factor. Note that expenses in this fund are only allocated to the downtown apartment prototype.

Figure 76: Summary of Downtown TIF Expenditures and Fiscal Factors

Downtown TIF Expenditures and Fiscal Factors
City of Champaign Cost of Land Use Fiscal Analysis

Expenditure Category	FY2008/09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Operating Budget	\$1,549,405	2.26%	Population	100%	\$1,549,405	N/A	75,254	N/A	\$20.59	N/A
TOTAL	\$1,549,405	1.13%								

PARK DISTRICT

Figure 77 below summarizes FY2009 operating expenditures for the Park District operating expenses. Figure 77 also summarizes the cost allocation methodology, the proportionate share attributable to residential and nonresidential land uses, as well as the resulting cost factors.

Figure 77: Summary of Park District Operating Expenditures and Fiscal Factors

Park District Expenditures and Fiscal Factors
City of Champaign Cost of Land Use Fiscal Analysis

Expenditure Category	FY2008 /09 Amount	Percent of Total	Allocation Methodology	Adj. Factor	Residential Share	Nonres. Share	Residential Divisor	Nonres. Divisor	Residential Cost Factor	Nonres. Cost Factor
Full-time Personnel	\$2,893,363	4.21%	Population	100%	\$2,893,363	N/A	75,254	N/A	\$38.45	N/A
Part-Time/Seasonal Personnel	\$2,236,083	3.26%	Population	100%	\$2,236,083	N/A	75,254	N/A	\$29.71	N/A
Employee Benefits	\$1,035,135	1.51%	Population	100%	\$1,035,135	N/A	75,254	N/A	\$13.76	N/A
Contractual Services	\$1,826,251	2.66%	Population	100%	\$1,826,251	N/A	75,254	N/A	\$24.27	N/A
Commodities and Supplies	\$1,145,820	1.67%	Population	100%	\$1,145,820	N/A	75,254	N/A	\$15.23	N/A
Utilities	\$743,590	1.08%	Population	100%	\$743,590	N/A	75,254	N/A	\$9.88	N/A
Insurance	\$200,000	0.29%	Population	100%	\$200,000	N/A	75,254	N/A	\$2.66	N/A
Debt Payments	\$1,557,160	2.27%	Population	100%	\$1,557,160	N/A	75,254	N/A	\$20.69	N/A
Other Expenditures	\$52,723	0.08%	Population	100%	\$52,723	N/A	75,254	N/A	\$0.70	N/A
TOTAL	\$11,690,125	8.51%								

CAPITAL EXPENDITURES

Figure 78 shows the capital expenditures allocation methodologies used in this analysis. Capital expenditures included in the analysis are from the following funds:

- Motor Fuel Tax for streets projects
- Capital Improvements
- Library Improvements
- Urban Renewal
- Downtown TIF
- Parks

Costs for capital facilities, except the police and fire costs included in the Capital Improvements Fund, are taken from the City of Champaign Capital Improvements Plan 2009 and the Champaign Park District Annual Budget FY2008-2009. Police and fire costs are projected using an incremental method, based on current infrastructure, levels of service, replacement costs, and useful life.

Figure 78: Annualized Capital Expenditure Allocation Methodologies

	Per Capita	Per Job	Total Vehicle Trips	Per Nonres. Trip
Motor Fuel Tax			X	
Capital Improvements	X	X	X	
Library Improvement	X			
Urban Renewal	X			
Downtown TIF			X	
Parks	X			

Capital Improvements (except for streets projects and public safety) capital costs are allocated based on population and jobs. Capital expenditures for Fire and Police are apportioned to residential and nonresidential development based on proportionate share of residential and nonresidential demand discussed previously under operating expenditures; the costs are then allocated based on population and nonresidential trips.

Motor Fuel Tax, Capital Improvements streets projects, and Downtown TIF projects expenditures are allocated based total vehicle trips on the City's current road system.

Capital expenditures for the Library Improvements, Urban Renewal, and Parks are allocated using population.

