

Livonia Gateway Park Road Development Projections & Fiscal Impact Analyses



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Prepared for:



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Executive Summary

The Genesee/Finger Lakes Regional Planning Council (G/FLRPC) was contracted by Clark Patterson Associates (CPA) to provide projections of the future residential, commercial, and industrial development resulting from the Livonia Gateway Park Road. The projections were then used to estimate the fiscal impacts of the proposed development on municipal and school district as well as affected water and fire district finances. The growth projections and fiscal impact analyses provide a picture of what the effects of development in the Livonia Gateway Park Road Study Area will be over the next twenty years. The growth projections and fiscal impact analyses were completed in two phases and are presented in their entirety in this report.

Attempting to project the amount of future development requires that quantitative methods be enhanced with qualitative information gained through discussions of likely growth scenarios with those most familiar with the study area. The G/FLRPC attempted to strike this balance and feels that increased development pressure will occur in Livonia and that the subsequent rise in the projected amount of development from the original CPA estimates provided to the G/FLRPC is an accurate estimate of future development scenarios in the Livonia Gateway Park Road study area.

The G/FLRPC provided three sets of projections for development in the study area. The most liberal of the three uses seventy percent of maximum build-out, the middle projection uses fifty percent, and the most conservative set is based on thirty percent of maximum build-out. *At present, the thirty percent of maximum build-out seems the most plausible with the fifty percent of maximum build-out the next most likely scenario.* However, increased development within Livingston County and the surrounding region could further increase development pressure in Livonia making the liberal projection of seventy percent possible but not likely. The final projections are provided below.

Twenty-Year Development Projections for Livonia			
	<i>30%</i>	<i>50%</i>	<i>70%</i>
Residential Units	649	1,081	1,513
Single-family	474	790	1,105
Multi-family	175	291	408
Commercial Square Footage	614,495	1,024,157	1,433,821
Retail	388,596	647,659	906,723
Non-retail	225,899	376,498	527,098
Industrial Square Footage	1,074,272	1,790,453	2,506,634

Based on the fiscal impact analyses, the projected development will more than pay for itself in terms of expenditures versus revenues in all but the Lakeville Water District and the Livonia Central School District (CSD). The Livonia CSD’s levy from real property taxes has accounted for approximately 35% of its total appropriations over the past four years. Therefore, the net change in the Livonia CSD’s revenues from Village and Town of Livonia real property taxes is understated compared to the estimated expenditures for the projected increases in enrollment.

The estimated expenditures and revenues (or costs and benefits) associated with the projected increases in development in the Livonia Gateway Park Road are compared for the budget geographies, special districts, and the Livonia CSD and presented in the following table to provide the net change in dollars.

Estimated Increases in Expenditures and Real Property Tax Revenues for the Budget Geographies, Special Districts, and Livonia CSD Based on Projected Increases in Residential, Commercial, and Industrial Development						
<i>Budget Geography/ Special District/ School District</i>	<i>Estimated Expenditures</i>		<i>Estimated Real Property Tax Revenues</i>		<i>Net Change (Revenues - Expenditures)</i>	
	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
Village	\$ 45,508	\$ 65,699	\$ 69,244	\$ 116,008	\$ 23,736	\$ 50,309
TOV	\$ 97,317	\$ 159,308	\$ 539,256	\$ 898,138	\$ 441,939	\$ 738,830
Town-wide	\$ 251,726	\$ 410,710	\$ 562,634	\$ 937,537	\$ 310,908	\$ 526,827
Lakeville Water District	\$ 322,811	\$ 527,576	\$ 201,880	\$ 336,234	\$ (120,931)	\$ (191,342)
Lakeville Fire District	\$ 72,592	\$ 118,467	\$ 121,649	\$ 202,625	\$ 49,057	\$ 84,158
Livonia Joint Fire District	\$ 12,107	\$ 18,130	\$ 22,680	\$ 28,408	\$ 10,573	\$ 10,278
Livonia CSD	\$ 3,880,372	\$ 6,463,150	\$ 2,241,980	\$ 3,735,423	\$ (1,638,391)	\$ (2,727,727)

The G/FLRPC would like to thank the local and county officials who lent their knowledge and time to assisting us in this project.

1. - Land Use Growth Projections

Purpose

The Genesee/Finger Lakes Regional Planning Council (G/FLRPC) was contracted by Clark Patterson Associates (CPA) to provide projections of the future residential, commercial, and industrial development resulting from the Livonia Gateway Park Road. These projections can be used to forecast future traffic volume conditions on the Livonia Gateway Park Road. This document defines the study area, details the methodology employed to produce the projections, and provides the estimates as well as when development in the study area is likely to occur by location and zoning district.

Study Area

The study area corresponds to properties affected by the Livonia Gateway Park Road as determined by CPA. The Livonia Gateway Park Road's southeastern entry point begins on Main Street in the Village of Livonia east of West Avenue. The road heads north across Stone Hill Road. The road turns to the west crossing Bronson Hill Road and connects with NYS Route 15 near the Town of Livonia's northwest border. Properties analyzed for this report were those bounded by West Lake Road (NYS Route 256) on the east, South Lima Road on the north, the Livonia, Avon, and Lakeville (LA&L) Railroad line on the west, and Big Tree Road/Main Street (NYS Route 15) north of Conesus Lake on the south.

Methodology

The following section describes the method and results of each of the steps taken by the G/FLRPC to produce the development projections. To project future residential, commercial, and industrial development in the study area, the G/FLRPC undertook a process that included:

1. Analysis of current development projections and past development activity.
2. Review of the Town and Village of Livonia's joint land use plans and zoning.
3. Assessment and visitation of the study area and its properties.
4. Consultation with local and county officials.
5. Production of development projections.

1. Analysis of current development projections and past development activity

CPA provided the G/FLRPC with the development projections for the Town and Village of Livonia it utilized as part of the draft of the Livonia Transportation and Access Management Plan in May 1999. The plan states:

“A review of historic growth trends and the land use designations from the Livonia Comprehensive Plan as shown in Figure 3 [omitted] indicate an estimated 1,000 new residences and 450,000 to 750,000 square feet of non-residential development is expected over the next 20 years. Nearly all of the non-residential development and a substantial portion of the residential development is expected to be located in the Village of Livonia and the quadrant of the town north of US 20A and west of Poplar Hill Road.”

These projections were used earlier in a traffic study completed by SRF & Associates for CPA in September 1997. The study states that historical numbers of new residential permits issued for a nine-year period were used to extrapolate that an additional 1,060 new residential units would be built over twenty years. A low estimate of non-residential development was provided by CPA at 450,000 square feet (sf) and distributed at 51% industrial, 15% business non-retail, and 34% business retail.

The G/FLRPC reviewed permitted new residential data for the ten-year period of 1991 to 2000 and the most recent three-year period of 1998 to 2000. The ten-year data was taken from the Census Bureau’s Division of Manufacturing, Mining, and Construction Statistics. Between 1991 and 2000, permits were issued for 372 single-family homes and 34 units in nine multi-family homes in the Town and Village of Livonia. Over 90 percent of the total number of units (375) as well as single-family residences (343) were permitted in the Town. Table 1 below presents the number of residential permits issued by type between 1991 and 2000 in the Town and Village of Livonia.

Table 1

		Number of Permits Issued for Single-Family (SF) and Multi-Family (MF) Residences in the Town and Village of Livonia, 1991 -2000																			
		1991		1992		1993		1994		1995		1996		1997		1998		1999		2000	
		SF	MF	SF	MF	SF	MF	SF	MF	SF	MF	SF	MF	SF	MF	SF	MF	SF	MF	SF	MF
Town of Livonia		56	2(4)	60	-	32	2(8)	34	1(8)	27	1(8)	33	-	26	-	30	2(4)	19	-	26	-
Village of Livonia		4	-	2	-	3	-	-	-	2	1(2)	2	-	4	-	4	-	4	-	4	-

Multi-family (MF) values are number of buildings (number of units)

Source: Census Bureau, Manufacturing, Mining, & Construction Statistics - Residential Construction Branch, 1991 - 2000

The three-year data (1998-2000) was taken from primary survey data collection done as part of the G/FLRPC's annual *Rural County Land Use Monitoring Report*. The two data sets were nearly identical in numbers of residential permits issued by type for the past three years. Based on the Census Bureau and G/FLRPC data, the number of new units being permitted over the past five years has averaged 31 new units of which 86% are in single-family residences. At this rate, the number of permits issued for residences in the Town and Village of Livonia over the next twenty-years would equal 620 new residences. This number of new residences is significantly less than the growth estimates used in the draft version of the comprehensive plan which most likely factored in the permit numbers issued in the early 1990's that were substantially higher.

In addition, permit data was also available for industrial and commercial buildings including square footage and type of commercial use. Between 1998 and 2000, there were 7 permits issued for retail service uses totaling 27,400 sq. ft., 1 for a 5,200 sq. ft office building, and none for industrial buildings. Non-residential square footage data extrapolated over twenty years yields a projected square footage less than half the low-estimate of 450,000 sq. ft. provided by CPA in the draft of the joint Town and Village comprehensive plan.

As with any projections based on historical data, it is assumed that demand for new housing units and land for non-residential uses will follow previous levels. However, given the larger amounts of development in municipalities to the north (Avon and Lima) and west (Geneseo), it is likely that Livonia and the study area in particular (because it borders these communities) will have increased development pressures in the future. In addition to serving the study area, the Livonia Gateway Park Road's impact on opening up properties for development via access points and the concomitant increase in the marketability of sites will also add to residential and non-residential development that will exceed historical levels. To determine whether or not CPA's current projections are still applicable to the amount of growth that will likely result, the G/FLRPC began an analysis of the Town and Village of Livonia's joint comprehensive plan and zoning.

2. *Review of the Town and Village of Livonia's joint land use plans and zoning.*

The Livonia Comprehensive Plan adopted in November 1996 includes numerous references to the western portion of the study area (north of the Hamlet of Lakeville and west of Bronson Hill Road) as an area where commercial and industrial development should be encouraged, particularly along NYS Route 15. Section 5 of the document is the Economic Development Plan for Livonia and includes the following:

“Existing land use and zoning patterns, the community survey, and locational attributes all point to Lakeville and the northwest quadrant of the town as the most appropriate locations for additional commercial and industrial development. All of the industrially zoned land and most of the undeveloped commercially zoned land in Livonia outside the village is located in the northwest quadrant. This economic development plan therefore focuses on this area as an economic development opportunity area.” (Page 5-2)

In terms of residential development, the comprehensive plan states that “[n]ew residential development should be encouraged in residentially designated area” as well as clustered in areas where public water and sewer are made available. The southeastern portion of the study area south of Stone Hill Road and east of Bronson Hill Road is discussed in the comprehensive plan as being “particularly appropriate” (page 3-9) for multi-family development because of its location between uses of gradually decreasing intensity and single-family locations.

Zoning districts in the study area include neighborhood residential, transitional development, industrial, shopping center district, commercial/limited industrial and gateway commercial. The G/FLRPC summarized the regulations for each of the aforementioned zoning districts and included the following:

- | | |
|------------------------------|-------------------------------|
| ✓ Permitted uses | ✓ Minimum front setback (ft.) |
| ✓ Special permit uses | ✓ Minimum rear setback (ft.) |
| ✓ Minimum lot area (sq. ft.) | ✓ Minimum side setback (ft.) |
| ✓ Maximum lot coverage (%) | ✓ Maximum height (ft.) |
| ✓ Minimum lot width (ft.) | ✓ Maximum number of stories |
| ✓ Minimum lot depth (ft.) | |

The information taken from the zoning regulations was used to calculate the numbers of new residential units and permissible non-residential square footage for parcels based on the results of the next step in the process.

3. Assessment and visitation of the study area and its properties.

The G/FLRPC utilized a geographic information system (GIS) to view and manipulate 1999 parcel centroid data from the NYS Office of Real Property Services. Each of the properties in the study area was mapped by its property classification code. The property classifications were:

- ✓ Agricultural
- ✓ Residential
- ✓ Vacant
- ✓ Commercial
- ✓ Recreation & Entertainment
- ✓ Community Service
- ✓ Industrial
- ✓ Public Services

Maps were produced displaying each parcel centroid by classification code and vacant properties were highlighted on a parcel boundary map as well for use in the site visit conducted by the G/FLRPC. As stated above, the data contained in the maps was two years old. Therefore, the site visit was crucial to correcting omissions, changes, and errors due to incorrect reporting and changes between 1999 and the present. The site visit yielded significant information concerning the possible future development of the study area resulting from the accessibility that the Livonia Gateway Park Road will bring to properties.

4. Consultation with local and county officials.

While the data and information analyzed in the first three steps yielded insight regarding development pressures and possible future trends, the G/FLRPC felt it most important to consult with local and county officials to answer questions that had arisen and correct any errors in the information derived by the G/FLRPC thus far. The following individuals were contacted by and discussed future development projections with the G/FLRPC:

- Julie Marshall, Deputy Director - Livingston County Office of Economic Development
- Kevin Masterson, Director of Building & Zoning – Town & Village of Livonia
- Catherine Muscarella, Public Works Director – Livingston County Solid Waste Department
- Timothy Wahl, Supervisor – Town of Livonia
- David Woods, AICP, Planning Director – Livingston County Planning Department

Key findings resulting from the discussions regarding future development in the study area include:

- Livonia is a major development area in Livingston County. Subsequently, there has been a large amount of discussion at the community level regarding what is and is not appropriate development for Livonia.
- The Livonia Gateway Park Road will benefit not only residents of Livonia and those who work in Livonia but also persons from surrounding areas namely those enjoying the amenities of Conesus Lake. Recent construction work by the NYS Department of Transportation on a bridge on NYS Route 20A and subsequent rerouting of traffic required the presence of the Livingston County Sheriff's Department because of increased volume on neighboring roads.
- The coordination and continuity between Town and Village development efforts (including a joint comprehensive plan and zoning regulations) has a major effect on the siting of development projects within the community.
- The Livingston County Industrial Development Agency is actively marketing multiple properties within the study area. The 80-acre Cole Property that abuts the LA&L Railroad line is the most prominent of these. The former Pease property now owned by Chris Ramsey is adjacent to the Cole property and is another prime industrial area in Livonia. Sewer lines have been extended to the Ramsey property. A third property, owned by the Todd Family, is contiguous to the other two and is expected to see development along with the two aforementioned properties. This is the primary industrial area in Livonia and is expected to see development within the next five years.
- The transitional development district zoning classification was created to encourage mixed uses. The areas are, in general, expected to include a mix of half residential (with an even split between single and multi-family housing)

and a quarter each of commercial and open space. The commercial space is limited to operations of 2,000 square feet or less with the zoning ordinance listing “low-intensity professional office, service, retail, restaurant or bar use, including mini storage facilities” as acceptable conditional uses.

- The most immediate development (five years or less) is likely to occur in the area within and directly north of the village boundary west of Washington Street. The area contains three zoning districts: shopping center, gateway commercial, and transitional development.
- In addition to the locations above, the area zoned as a transitional development district along West Lake Road north of Lakeville Road (US 20A) is also expected to see development within the next five years.
- The transitional development district at the intersection of Stone Hill Road and Bronson Hill Road will most likely see development between five and 10 years from now. The Livonia Gateway Park Road is the determining factor in increasing the marketability of this site as it runs directly north of the district.
- The Livonia Gateway Park Road traverses the northeast quadrant of the study area east of Bronson Hill Road and north of Stone Hill Road. Although not currently served by water or sewer, more capacity can be added to the Conesus Lake County Sewer District and it is likely that this area (while no plans have been made as of yet) could have water, sewer, or both extended to it. For this reason the area, which is zoned as neighborhood residential has a time frame for development of more than ten years with 15 to twenty years being the most likely development period. It is interesting to note that, to date, a large portion of residential development has occurred to the south and east of the Village even in the absence of public and sewer and water provisions.

5. Production of development projections.

The initial step in developing the projections was the review of the adjusted RPS parcel centroid maps after the site visit to eliminate properties within the study area that presently have structures and improvements. These properties were eliminated from the Town and Village of Livonia’s tax maps and a review of the remaining parcels in the study area was conducted to determine available parcels for development by zoning district.

In addition, the map of NYS designated wetlands provided as part of the joint comprehensive plan was also reviewed to eliminate areas that would be prohibited from development as part of New York State's wetlands protection program. The sizes of the remaining parcels were recorded for each zoning district classification and aggregated to provide the total area available for development.

The total area available for development in each of the zoning districts in the study area was converted from acres to square feet and the Livonia zoning regulations' development standards were applied to the total area in each zoning district in the study area by location. The development standards applied to each of the zoning districts were as follows:

Neighborhood Residential (NR) – the minimum lot size of 15,000 sq. ft. for single-family dwellings with public water and sanitary sewer were applied to the NR districts north and west of the Village between the LA & L Railroad and Bronson Hill Road. The NR district south of Stone Hill Road and west of the Village is currently served by water and sewer and the remaining portion of the district is also likely to have water and sewer extended to it provided there is development interest. To account for two-family dwellings, the desire for larger lot sizes, and the possible absence of public water and sewer, the residential development projection used was sixty percent of the total number of single-family dwellings (units) that could be accommodated in a maximum build-out.

Transitional Development (TD) – these districts are being utilized to allow for mixed-use development between non-residential (primarily commercial) and residential districts. The TD districts were viewed as likely to retain a quarter of their total area as open space and have the remaining area developed equally as single-family, mutli-family, and commercial. The same standards for the NR districts were applied to the quarter of the total area being developed as single-family dwellings. For the multi-family dwellings, the 5,000 sq. ft. per unit zoning standard was applied for low-rise apartment complex housing types consisting of eight units. To account for differences in developer and renter preferences the use of sixty percent of the total build-out was applied to multi-family dwellings as it was to single-family dwellings.

The area that is projected to be commercial development was determined to be three-quarters of the available area. Three-quarters of the full area likely to be commercial development was used because the zoning states the conditional

use permits for non-residential uses "... should occupy less than 2,000 square feet;" (Code of the Town of Livonia & Code of the Village of Livonia). Keeping with the intended uses in the TD district, this portion of the zoning regulation all but eliminates any type of large retailer or office uses in the district thus reducing the total amount of land likely to be developed commercially. The thirty-percent maximum lot coverage mandated by the joint zoning regulations was applied to the remaining area and was split evenly between retail and non-retail uses.

Gateway Commercial (GC) – the thirty-five percent maximum lot coverage as stated in the zoning regulations was applied to the total area available for development. As with the TD District, the amount of space used for retail and non-retail commercial uses was split evenly.

Shopping Center (SC) – the thirty-percent maximum lot coverage allowed in this district was applied to the total area available for development in the SC districts. This space was then split with seventy-five percent being retail and the remaining twenty-five percent being non-retail commercial uses.

Commercial/Limited Industrial (C/LI) – the development in this district was split at 30% commercial and the remaining 70% industrial. The maximum lot coverage applied to the available space in the C/LI district was thirty-five percent.

Industrial (I) – the thirty-five percent maximum lot coverage was applied to the parcels within the I district to yield the maximum square footage of industrial space available for development under the zoning regulations.

Projections

The projections yielded by district as detailed above represent a full build-out scenario within the study area. However, it is highly unlikely that all of the available land open for development will in fact be developed over the next twenty years. As stated before, the proximity to I-390 and development trends to the north in Avon and Lima and to the west in Geneseo as well as emerging consumer and residential markets to the east indicate that Livonia and especially the study area will see increased development compared to historical levels.

Therefore, the G/FLRPC has provided three sets of projections for development by district in the study area. The most liberal of the three uses seventy percent of maximum build-out, the middle projection uses fifty percent, and the most conservative set is based on thirty percent of maximum build-out. *At present, the thirty percent of maximum build-out seems the most plausible with the fifty percent of maximum build-out the next most likely scenario.* However, increased development within Livingston County and the surrounding region could further increase development pressure in Livonia making the liberal projection of seventy percent possible but not likely. The final projections are provided below in Table 2.

Table 2

Twenty-Year Development Projections for Livonia			
	<i>30%</i>	<i>50%</i>	<i>70%</i>
Residential Units	649	1,081	1,513
Single-family	474	790	1,105
Multi-family	175	291	408
Commercial Square Footage	614,495	1,024,157	1,433,821
Retail	388,596	647,659	906,723
Non-retail	225,899	376,498	527,098
Industrial Square Footage	1,074,272	1,790,453	2,506,634

In terms of the timing of future development, immediate development (5 years or less) is expected in the TD and GC districts north of Main Street and west of Grove Street in the Village and the adjoining SC district (north of the GC district) in the Town. In addition, the TD district along West Lake Road between Lakeville Road and D’Angelo Drive is also expected to see immediate development as well as the I and C/LI districts at the northwestern border of the Town. While all land development is driven by market demand, these areas were identified as current growth areas that will likely see increased development in the near future.

Those areas expected to see development from a period of five to ten years in the future include the TD districts along the western side of Bronson Hill Road to the north and south of Stone Hill Road. The NR district northwest of Village

and to the southeast of these TD districts is also seen as being likely to have substantial development in the period between five and ten years in the future.

The only area expected to begin seeing substantial development more than ten years in the future is the NR district bounded by Bronson Hill Road, Stone Hill Road, and the LA& L Railroad. The further construction and completion of the Livonia Gateway Park Road as well as the likely extension of sewer and water (if and when necessary) makes this the area likely to develop last within the study area. In fact, discussions with local and county officials yielded a time frame for development of 15 to 20 years in the future for this NR district.

Conclusion

Attempting to project the amount of future development requires that quantitative methods be enhanced with qualitative information gained through discussions of likely growth scenarios with those most familiar with the study area. The G/FLRPC attempted to strike this balance and feels that increased development pressure will occur in Livonia and that the subsequent rise in the projected amount of development from the original CPA estimates is an accurate estimate of future development scenarios in the Livonia Gateway Park Road study area.

2. – Fiscal Impact Analyses

Purpose

The Genesee/Finger Lakes Regional Planning Council (G/FLRPC) was contracted by Clark Patterson Associates (CPA) to provide a fiscal impact analysis of the future residential, commercial, and industrial development resulting from the Livonia Gateway Park Road based on the land use projections produced by the G/FLRPC. The fiscal impact analysis (or more precisely, analyses) was conducted to measure the likely costs generated by future development in the study area. This document defines the study area, details the methodologies utilized to produce the fiscal impact analyses, and presents the results of the analyses for three budget geographies – the Village of Livonia, the Town of Livonia outside the Village (TOV), and Town-wide (Village and TOV combined).

Study Area

The study area corresponds to the properties affected by the Livonia Gateway Park Road as determined by CPA that were used by the G/FLRPC to project probable future development scenarios. The Livonia Gateway Park Road's southeastern entry point begins on Main Street in the Village of Livonia east of West Avenue. The road heads north across Stone Hill Road. The road turns to the west crossing Bronson Hill Road and connects with NYS Route 15 near the Town of Livonia's northwest border. Properties analyzed for this report were those bounded by West Lake Road (NYS Route 256) on the east, South Lima Road on the north, the Livonia, Avon, and Lakeville (LA&L) Railroad line on the west, and Big Tree Road/Main Street (NYS Route 15) north of Conesus Lake on the south.

Methodology

The following section describes the method and results of each of the steps taken by the G/FLRPC to produce the fiscal impact analysis. To determine the likely effects of future residential, commercial, and industrial development in the study area on municipal finances in the Town and Village of Livonia, the G/FLRPC undertook a process that included:

1. Review and categorization of the Town and Village of Livonia's municipal expenditures by service function.
2. Production of fiscal impact analyses for the projected residential development in the study area.
3. Production of fiscal impact analyses for the projected commercial and industrial development in the study area.
4. Review and analysis of NYS Office of the State Comptroller's financial indicators relevant to the fiscal impact analyses.

1. Review and categorization of the Town and Village of Livonia's municipal expenditures by service function.

The Town and Village of Livonia's director of building and zoning provided the G/FLRPC with the Town and Village budgets for the past three years (1999-2000 through 2001-2002). Municipal expenditures were reviewed by line item for the years 1997 through 2000 and a four-year average was then calculated by sub-category¹ to provide recent expenditures for three budget geographies: Village, Town outside the Village (TOV), and Town-wide (Village and TOV combined). The four-year averages for each sub-category were then aggregated into six categories based on service function.

The Village's expenditures include the general fund and water fund with the general fund separated into the six service functions and the water fund operating expenditures included in the public works function and the debt service and interfund transfers included in the function of the same name. In the TOV, the general and highway funds are included with the general fund, again, divided into service functions and the highway fund categorized into the public works function (minus employee benefits [in general government] and debt service).

Town-wide expenditures include general, highway, and library funds. The general fund is categorized into the six service functions, the highway fund is included in the public works function, and the library fund is included in the recreation and culture function. The latter two funds' subcategories of employee benefits and debt service and interfund transfers are included in the general government and debt service and interfund transfers functions, respectively.

The "debt service and interfund transfers" service function for each of the budget geographies was included to insure that the fiscal impact analyses took into account debt resulting from capital expenditures made by the municipalities. The service functions and their four-year average expenditures (in dollars) for the three budget geographies are presented on the following page in Table 1.

¹ The budget organization hierarchy used in this analysis includes funds, categories, sub-categories, and line items. An example would be the general fund, general government support category, auditor sub-category, and contractual expense line item.

Table 1

Municipal Service Functions and Four-Year Average Expenditures			
<i>Function</i>	<i>Village</i>	<i>TOV</i>	<i>Town-wide</i>
General Government	\$ 95,237.93	\$ 36,362.25	\$ 497,062.75
Public Safety	\$ 6,441.00	\$ -	\$ 7,008.25
Public Works	\$ 180,336.76	\$ 310,593.75	\$ 449,303.25
Health & Welfare	\$ 84,649.03	\$ 98,254.75	\$ 21,078.25
Recreation & Culture	\$ 17,307.08	\$ -	\$ 202,646.75
Debt Service & Interfund Transfers	\$ 253,706.30	\$ -	\$ 183,476.75
Total	\$ 637,678.10	\$ 445,210.75	\$ 1,360,576.00

Source: Village and Town of Livonia Budgets, 1999 - 2001.

In addition to the Village, TOV, and Town-wide expenditures, there are also three special districts in the study area that will be affected by the projected growth. The first is the Lakeville Water District that serves the study area outside of the Village. The second is the Lakeville Fire District that serves approximately two-thirds of the study area. And the third is the Livonia Joint Fire District that serves the remaining one-third of the study area. A four-year average of expenditures for the Lakeville Water District and two-year average expenditures for the two fire districts are shown in Table 2. These expenditures include debt services and interfund transfers for the districts insuring those previous capital expenditures and their current debt in retiring these expenditures was included.

Table 2

Special District Annual Expenditures	
<i>District</i>	<i>Average Expenditures</i>
Lakeville Water District	\$ 391,089.75
Lakeville Fire District	\$ 108,775.00
Livonia Joint Fire District	\$ 192,788.00

Source: Village and Town of Livonia Budgets, 1999 - 2001.

2. Production of fiscal impact analyses for the projected residential development in the study area.

The Per Capita Multiplier method was used to estimate the fiscal impacts of residential development in the Livonia Gateway Park Road study area. The Per Capita Multiplier method was chosen because it is the most widely used and widely accepted means for estimating the impacts of residential development on municipal finances in small and medium-sized communities. Like the Proportional Valuation method used to estimate the fiscal impacts of the projected non-residential development, the Per Capita Multiplier method is an average costing approach in that it assumes a linear relationship between changes in land use intensity and costs of service provision. As the name implies, this method is based on assigning an average cost of municipal services per person in the community.

The first step in estimating the fiscal impacts resulting from the projected residential development is to assign a share of the community's costs to the current residents. In this analysis, a summary of the numbers of parcels, land and total values by property class type was obtained from the Livingston County Real Property Services Office for the Village of Livonia and the remaining TOV. The property classification codes of residential parcels (200's) and apartments (411) along with their corresponding attributes were aggregated and the total value (land and improvements) of all residential parcels was divided by the total value of all parcels. This step was applied to the three budget geographies and special service districts. In the case of Town-wide values, total and residential valuations for both the Village and the Town outside the Village were summed and the residential valuation was divided by the total valuation. This is the first step of the Proportional Valuation method and the nonresidential share is used later in estimating the impacts of the projected commercial and industrial growth in the study area. Table 3 shows the total value of all parcels, total value of all residential parcels, and the percentage of residential value to total value for the Village, TOV, Town-wide, and special service districts in Livonia.

Table 3

<i>Budget Geography/ Special District</i>	<i>Total Value of All Parcels</i>	<i>Value of Residential Parcels</i>	<i>Percentage of Residential Value to Total Value</i>
Village	\$ 48,272,495	\$ 35,532,508	73.61%
TOV	\$ 310,744,961	\$ 229,028,064	73.70%
Town-wide	\$ 359,017,456	\$ 264,560,572	73.69%
Lakeville Water District	\$ 87,062,987	\$ 71,764,500	82.43%
Lakeville Fire District	\$ 96,276,204	\$ 79,910,700	83.00%
Livonia Joint Fire District	\$ 143,499,516	\$ 60,287,300	42.01%

Source: Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001.

The average annual expenditures for each of the six service function categories in each of the three budget geographies and the total expenditures for the three special districts are then multiplied by the residential share of total value to determine the approximate annual expenditures for residential uses. The following table (Table 4) presents the average annual residential expenditures in each of the service categories for the three budget geographies and special districts.

Table 4

Average Annual Expenditures for Residential Uses by Service Function for Budget Geographies/Special Districts						
<i>Service Function</i>	<i>Village</i>	<i>TOV</i>	<i>Town-wide</i>	<i>Lakeville Water District</i>	<i>Lakeville Fire District</i>	<i>Livonia Joint Fire District</i>
General Government	\$ 70,104.64	\$ 26,798.98	\$ 366,285.54			
Public Safety	\$ 4,741.22	\$ -	\$ 5,164.38			
Public Works	\$ 132,745.89	\$ 228,907.59	\$ 331,091.56			
Health & Welfare	\$ 62,310.15	\$ 72,413.75	\$ 15,532.56			
Recreation & Culture	\$ 12,739.74	\$ -	\$ 149,330.39			
Debt Service & Interfund Transfers	\$ 186,753.21	\$ -	\$ 135,204.02			
Total	\$ 469,394.85	\$ 328,120.32	\$ 1,002,608.45	\$ 322,375.28	\$ 90,283.25	\$ 80,970.96

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001.

The average annual expenditures for each of the six service functions in each of the three budget geographies and for the special districts are then divided by the appropriate number of residents. For the three budget geographies (Village, TOV, and Town-wide), the municipal civil division population counts from the *Census 2000 Population and Housing - Summary File 1* were used as the number of residents. The number of residential parcels on the tax roll of each of three special districts was multiplied by the average household size from *Census 2000* to yield the number of residents utilizing services from the water district and fire districts. These calculations yield the average annual per capita residential expenditures for each of the six service functions in the Village, TOV, and Town-wide, and the total expenditures in the special districts. Table 5 presents the calculations and resulting annual per capita expenditures for the service categories and special districts in the Village of Livonia, the TOV, and Town-wide.

Table 5

Per Capita Average Annual Expenditures for Residential Uses by Service Function for Budget Geographies and Special Districts						
<i>Service Function</i>	<i>Village</i>	<i>TOV</i>	<i>Town-wide</i>	<i>Lakeville Water District</i>	<i>Lakeville Fire District</i>	<i>Livonia Joint Fire District</i>
<i>Population</i>	1,373	5,913	7,286	1,753	1,875	4,226
General Government	\$ 51.06	\$ 4.53	\$ 50.27			
Public Safety	\$ 3.45	\$ -	\$ 0.71			
Public Works	\$ 96.68	\$ 38.71	\$ 45.44			
Health & Welfare	\$ 45.38	\$ 12.25	\$ 2.13			
Recreation & Culture	\$ 9.28	\$ -	\$ 20.50			
Debt Service & Interfund Transfers	\$ 136.02	\$ -	\$ 18.56			
Total	\$ 341.88	\$ 55.49	\$ 137.61	\$ 183.86	\$ 48.14	\$ 19.16

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, US Census Bureau, *Census 2000 Population and Housing - Summary File 1, 2001*.

The residential growth projections by the G/FLRPC were provided in the report in total residential units. The number of total residential units in the study area was derived by aggregating the numbers of projected single and multi-family residential units by individual zoning district. Only one (the transitional development district) of the two zoning districts in the study area that are located in the Village allows for residential uses. The transitional development districts in the study area are expected to include a mix of half residential development split evenly between single and multi-family development. In this analysis, all projected single-family residential units are treated as owner-occupied and all of the multi-family units are assumed to be renter-occupied.

The numbers of projected residential units in the fire districts were calculated by reviewing the projected number of units by zoning district within their boundaries in the study area. The fire district boundary between the Lakeville and Livonia Joint fire districts splits two residential zoning districts in the Town of Livonia approximately 800 feet east of Bronson Hill Road; this is approximately 20% of the distance between Bronson Hill Road and the LA&L rail line. The numbers of projected residential units in these two residential zoning districts were then split 80/20 between the Lakeville and Livonia Joint fire districts.

The average household sizes from the *Census 2000 Population and Housing - Summary File 1* for owner-occupied housing units in the Village and TOV of Livonia are multiplied by the numbers of projected single-family residential units for each of the minor civil divisions, respectively. The same is done for projected multi-family residential units using *Census 2000's* average household size for renter-occupied housing units. Town-wide average household sizes were calculated by summing the Village and TOV totals for residents and dividing it by the sum of occupied housing units in the two minor civil divisions.

The Town-wide average persons per household numbers were also applied to renter and owner occupied housing units in the Livonia Joint Fire District because it provides services to both Town and Village residents. The Lakeville Water and Fire Districts' projections use average persons per household figures for the TOV because they serve only residents of the Town. These calculations produce the projected increases in number of residents for the three budget geographies and special service districts in the Livonia Gateway Park Road study area based on 30% and 50% of maximum build-out of residential units and are shown in Table 6 on the following page.

Table 6

Projected Number of New Residents for Budget Geographies and Special Districts								
<i>Budget Geography</i>	<i>Projected Residential Units</i>				<i>Average Household Size</i>		<i>Number of</i>	
	<i>Single-Family</i>		<i>Multi-Family</i>		<i>Owner Occupied</i>	<i>Renter-Occupied</i>	<i>Projected Residents</i>	
	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>			<i>30%</i>	<i>50%</i>
Village	8	14	24	40	2.83	2.03	71	121
TOV	466	776	151	251	2.76	2.46	1,658	2,759
Town-wide	474	790	175	291	2.77	2.31	1,717	2,861
Lakeville Water District	466	776	151	251	2.76	2.46	1,658	2,759
Lakeville Fire District	382	637	152	251	2.76	2.46	1,428	2,376
Livonia Joint Fire District	92	153	23	40	2.77	2.31	308	516

Source: G/FLRPC, *Livonia Gateway Park Road Land Use Growth Projections* & US Census Bureau, *Census 2000 Population and Housing - Summary File 1, 2001*.

The annual per-capita expenditures for the service functions in the three budget geographies and the total expenditures in the three special districts are then multiplied by the appropriate projected number of new residents to yield the estimated increases in expenditures. These expenditures represent the increase in current dollars when the full projected increases in development occur in twenty years. Based on the Per Capita Multiplier method, Tables 7 and 8 provide the residential fiscal impacts in the three budget geographies and special districts in the study area estimated to occur in 2021 based on 30% and 50% of maximum build-out.

Table 7

Increase in Annual Expenditures from 30% Projected Residential Uses by Service Function for Budget Geographies and Special Districts						
<i>Service Function</i>	<i>Village</i>	<i>TOV</i>	<i>Town-wide</i>	<i>Lakeville Water District</i>	<i>Lakeville Fire District</i>	<i>Livonia Joint Fire District</i>
<i>Projected Increase in Residents</i>	71	1,658	1,717	1,658	1,428	308
General Government	\$ 3,625	\$ 7,511	\$ 86,314			
Public Safety	\$ 245	\$ -	\$ 1,219			
Public Works	\$ 6,864	\$ 64,181	\$ 78,020			
Health & Welfare	\$ 3,222	\$ 20,311	\$ 3,657			
Recreation & Culture	\$ 659	\$ -	\$ 35,199			
Debt Service & Interfund Transfers	\$ 9,657	\$ -	\$ 31,868			
Total	\$ 24,273	\$ 92,002	\$ 236,276			

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office, Livingston County Real Property Tax Services & G/FLRPC, Livonia Gateway Park Road Land Use Growth Projections & US Census Bureau, Census 2000 Population and Housing - Summary File 1

Table 8

Increase in Annual Expenditures from 50% Projected Residential Uses by Service Function for Budget Geographies and Special Districts						
<i>Service Function</i>	<i>Village</i>	<i>TOV</i>	<i>Town-wide</i>	<i>Lakeville Water District</i>	<i>Lakeville Fire District</i>	<i>Livonia Joint Fire District</i>
<i>Projected Increase in Residents</i>	121	2,759	2,861	2,759	2,376	516
General Government	\$ 6,178	\$ 12,498	\$ 143,822			
Public Safety	\$ 417	\$ -	\$ 2,031			
Public Works	\$ 11,698	\$ 106,801	\$ 130,004			
Health & Welfare	\$ 5,491	\$ 33,798	\$ 6,094			
Recreation & Culture	\$ 1,123	\$ -	\$ 58,651			
Debt Service & Interfund Transfers	\$ 16,458	\$ -	\$ 53,100			
Total	\$ 41,367	\$ 153,097	\$ 393,702			

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office, Livingston County Real Property Tax Services & G/FLRPC, Livonia Gateway Park Road Land Use Growth Projections & US Census Bureau, Census 2000 Population and Housing - Summary File 1

In addition, the projected residential development will also have fiscal impacts on the Livonia Central School District (CSD). The Livonia CSD covers portions of nine municipalities: the Town and Village of Livonia, and the towns of Avon, Canadice, Conesus, Geneseo, Groveland, Lima, and Springwater. The number of children ages 5 to 17 years old were summed (1,326 - Town/316 - Village) and divided by the number of occupied housing units (2,159/534) according to the *Census 2000 Population and Housing Summary File 1*. This results in .614 school age children per household in the Town and .592 in the Village. To estimate the increase in the number of students based on the projected residential development, the numbers of new units are multiplied by the average number of school age children per household in the Town and Village of Livonia.

Based on information provided by the Livonia CSD, the total enrollment in September 2000 (2000-01 school year) was 2,247 students. In addition, there were 127 school age children who are either attending parochial schools or are being home-schooled representing 5.65% of total enrollment. For the purposes of this analysis, it is assumed that the number of children not enrolled in the Livonia CSD will remain constant. A four-year average for school district expenditures was not used because over that time period total expenditures increased 19.4% with an average increase of 6.1% per year and no decreases between any of the years. Based on this trend and to insure that costs to the Livonia CSD were not understated, it was assumed that costs would continue to rise at current levels.

To determine the costs assumed by the Livonia CSD that may result from the projected residential development, the estimated increases in enrollment for the two development scenarios are multiplied by the average expenditure per student for the 2000-01 school year (\$9742/student) plus the average increase over the past four years (6.13%). It is important to note that the total tax levy from real property taxes for the Livonia CSD has on average accounted for only 35% of the CSD's total expenditures over the past four years. The estimated increases in Livonia CSD students and corresponding costs based on the 30% and 50% residential growth scenarios minus the current percentage of school-age children not enrolled in the Livonia CSD are shown in Table 9 below.

Table 9

Projected Increases in Livonia CSD Enrollment and Associated Expenditures														
Municipality	Projected Residential Units				School Age Children per Household	Projected Increases in School Age Children		School Age Children Not Attending Livonia CSD Schools		Projected Increases in Livonia CSD Enrollment		Projected Livonia CSD Expenditures Per Student	Projected Increases in Livonia CSD Expenditures	
	Single-Family		Multi-Family			30%	50%	30%	50%	30%	50%		30%	50%
	30%	50%	30%	50%										
Village of Livonia	8	14	24	40	0.592	19	32	1	2	18	30	\$ 10,339	\$ 184,799	\$ 311,849
Town of Livonia (TOV)	466	776	151	251	0.614	379	631	21	36	357	595		\$ 3,695,573	\$ 6,151,301

Source: G/FLRPC Livonia Gateway Park Road Land Use Growth Projections & Livonia Central School District, 2001.

3. *Production of fiscal impact analyses for the projected commercial and industrial development in the study area.*

To estimate the costs of the projected commercial and industrial development in Livonia, the G/FLRPC utilized the Proportional Valuation method of fiscal impact analysis. The Proportional Valuation method is based on two primary tasks: assigning a share of current expenditures to all nonresidential uses and then assigning a share of incoming costs to the projected commercial and industrial development based on its share of current non-residential costs. Like the Per Capita Multiplier method used to estimate the residentially induced fiscal impacts in the Livonia Gateway Park Road study area, the Proportional Valuation method is an average costing approach.

However, unlike the Per Capita Multiplier method, this method assumes that as the average value of nonresidential properties begins to differ markedly from the average value of all parcels in a community the representation of the fiscal impacts can become skewed significantly. Therefore, refinement coefficients are necessary so as to neither understate nor overstate the impacts of non-residential development that will occur when using a straight, unadjusted proportional valuation of anticipated commercial or industrial growth.

As with the Per Capita Multiplier method used to estimate the fiscal impacts of the projected residential development, the first step of the Proportional Valuation method is to assign a share of total costs or expenditures to non-residential uses in the three budget geographies and the special districts. This is accomplished by initially calculating the proportion of non-residential value to total value of all parcels. Table 10 below shows the percentage of non-residential value to total value in the three budget geographies and special districts.

Table 10

<i>Budget Geography/ Special District</i>	<i>Total Value of All Parcels</i>	<i>Value of Non- Residential Parcels</i>	<i>Percentage of Non-Residential Value to Total Value</i>
Village	\$ 48,272,495	\$ 12,739,987	26.39%
TOV	\$ 310,744,961	\$ 81,716,897	26.30%
Town-wide	\$ 359,017,456	\$ 94,456,884	26.31%
Lakeville Water District	\$ 87,062,987	\$ 15,298,487	17.57%
Lakeville Fire District	\$ 96,276,204	\$ 16,365,504	17.00%
Livonia Joint Fire District	\$ 143,499,516	\$ 83,212,216	57.99%

Source: Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001.

The percentage of non-residential value is then multiplied by the average total annual expenditures in each of the budget geographies and service districts. As stated earlier, this method can consistently understate the impacts of low-value non-residential increases and overstate the impacts of high-value non-residential increases. Refinement coefficients are necessary to reduce the under or over statement of the fiscal impacts of the projected non-residential growth in the study area. The refinement coefficients are determined by value multipliers that are the quotients of the average value of non-residential parcels divided by the average value of all parcels in the budget geographies and special districts. The value multipliers are then assigned a corresponding refinement coefficient developed by the Center for Urban Policy Research at Rutgers University². Table 11 below presents the calculations of the multipliers and the average non-residential to average local property refinement coefficient. The product of the average annual expenditures and percentage of non-residential value to total value is then multiplied by the refinement coefficient to obtain the annual expenditures resulting from non-residential uses in Livonia and are presented on the following page in Table 12.

Table 11

Average Value Multipliers and Refinement Coefficients for Non-Residential Uses						
<i>Budget Geography/ Special District</i>	<i>Non- Residential Value (A)</i>	<i>Non- Residential Parcels (B)</i>	<i>Total Value (C)</i>	<i>Total Parcels (D)</i>	<i>Value Multiplier ([A/B] / [C/D])</i>	<i>Refinement Coefficient</i>
Village	\$ 12,739,987	129	\$ 48,272,495	543	1.11	1.79
TOV	\$ 81,716,897	857	\$ 310,744,961	3,033	0.93	1.88
Town-wide	\$ 94,456,884	986	\$ 359,017,456	3,576	0.95	1.90
Lakeville Water District	\$ 15,298,487	180	\$ 87,062,987	827	0.81	1.92
Lakeville Fire District	\$ 16,365,504	198	\$ 96,276,204	890	0.76	1.93
Livonia Joint Fire District	\$ 83,212,216	17	\$ 143,499,516	1,594	54.37	0.42

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, Center for Urban Policy Research, 1994.

² The Center for Urban Policy Research (CUPR) is a component of the Edward J. Bloustein School of Planning and Public Policy at Rutgers University. A large amount of work on fiscal impact analysis has been performed at CUPR under the direction of two professors: Robert Burchell and David Listokin. Both are considered to be the foremost experts in the field of land development costs and fiscal impacts.

Table 12

Average Annual Expenditures for Non-Residential Uses in Livonia				
<i>Budget Geography/ Special District</i>	<i>Average Annual Expenditures</i>	<i>Value of Non- Residential Parcels</i>	<i>Refinement Coefficient</i>	<i>Annual Expenditures for Non-Residential Uses</i>
	(A)	(B)	(C)	(A x B x C)
Village	\$ 637,798.10	26.39%	1.79	\$ 301,304.41
TOV	\$ 391,089.00	26.30%	1.88	\$ 193,348.68
Town-wide	\$ 1,360,576.00	26.31%	1.90	\$ 680,133.95
Lakeville Water District	\$ 391,090	17.57%	1.92	\$ 131,944.89
Lakeville Fire District	\$ 108,775	17.00%	1.93	\$ 35,685.91
Livonia Joint Fire District	\$ 192,788	57.99%	0.42	\$ 46,953.28

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, Center for Urban Policy Research, 1994.

After determining the expenditures attributable to non-residential uses (the first step in the Proportional Valuation Method) the next step is to assign costs to the projected incoming commercial and industrial development. To accomplish this, the value of the projected non-residential development must be estimated, compared to the value of existing non-residential development, and refined using a second coefficient.

The value of the projected commercial and industrial development was estimated by determining the average value per square foot for commercial and industrial buildings permitted in Livingston County for the past three years (1998-2000)³. The average value per square foot for permitted commercial buildings was \$35.57, and the average value of permitted industrial buildings over the same time period was \$23.67 per square foot. Because the boundaries of the Town, Village, and special districts did not divide any of the non-residential zoning districts in the study area, the projected square footage for commercial and industrial development for each of the non-residential zoning districts were assigned to a budget geography and special district. The individual zoning districts projected commercial and

³ The G/FLRPC produces a land use monitoring report annually from which the commercial and industrial data (including value and square footage by type) was taken and calculated for this analysis.

industrial square footage was aggregated by budget geography and special district and then multiplied by the corresponding average value for recently permitted commercial and industrial buildings in Livingston County. Tables 13 and 14 below display the estimated value of the projected commercial and industrial development in the study area based on 30% and 50% maximum build-out scenarios.

Table 13

Estimated Value for Projected 30% Commercial and Industrial Development				
<i>Budget Geography/ Special District</i>	<i>Projected Commercial Square Footage (A)</i>	<i>Estimated Value of Projected Commercial Development (A) x \$35.57</i>	<i>Projected Industrial Square Footage (B)</i>	<i>Estimated Value of Projected Industrial Development (B) x \$23.67</i>
Village	157,768	\$ 5,611,808	-	\$ -
TOV	456,727	\$ 16,245,779	1,074,272	\$ 25,428,018.24
Town-wide	614,495	\$ 21,857,587	1,074,272	\$ 25,428,018.24
Lakeville Water District	456,727	\$ 16,245,779	1,074,272	\$ 25,428,018.24
Lakeville Fire District	131,334	\$ 4,671,550	1,074,272	\$ 25,428,018.24
Livonia Joint Fire District	483,161	\$ 17,186,037	-	\$ -

Source: G/FLRPC, Livonia Gateway Park Road Land Use Growth Projections, 2001 & Annual Land Use Monitoring Reports, 1999 - 2001.

Table 14

Estimated Value for Projected 50% Commercial and Industrial Development				
<i>Budget Geography/ Special District</i>	<i>Projected Commercial Square Footage (A)</i>	<i>Estimated Value of Projected Commercial Development (A) x \$35.57</i>	<i>Projected Industrial Square Footage (B)</i>	<i>Estimated Value of Projected Industrial Development (B) x \$23.67</i>
Village	262,946	\$ 9,352,989	-	\$ -
TOV	761,213	\$ 27,076,346	1,790,453	\$ 42,380,022.51
Town-wide	1,024,159	\$ 36,429,336	1,790,453	\$ 42,380,022.51
Lakeville Water District	761,213	\$ 27,076,346	1,790,453	\$ 42,380,022.51
Lakeville Fire District	218,890	\$ 7,785,917	1,790,453	\$ 42,380,022.51
Livonia Joint Fire District	805,269	\$ 28,643,418	-	\$ -

Source: G/FLRPC, Livonia Gateway Park Road Land Use Growth Projections, 2001 & Annual Land Use Monitoring Reports, 1999 - 2001.

As with determining the average annual expenditures of current non-residential development, the average annual expenditures of projected commercial and industrial development must be refined using coefficients. The refinement coefficient used in this part of the Proportional Valuation method is based on a value multiplier derived by comparing the value of the projected incoming commercial and industrial development to the average value of existing non-residential parcels. Again, refinement coefficients corresponding to the value multipliers are taken from CUPR’s research. Tables 15 and 16 show the value multipliers and refinement coefficients for the projected commercial and industrial development at 30% and 50% of maximum build-out.

Table 15

Incremental Value Multipliers and Refinement Coefficients for Projected Commercial Development Based on 30% and 50% Maximum Build-Out							
<i>Budget Geography/ Special District</i>	<i>Estimated Value of Projected Commercial Development</i>	<i>Estimated Value of Projected Commercial Development</i>	<i>Average Value of Existing Non-Residential Parcels</i>	<i>Value Multiplier</i>	<i>Refinement Coefficient</i>	<i>Value Multiplier</i>	<i>Refinement Coefficient</i>
	30%(A)	50%(B)	(C)	30%(A/ C)	30%	50%(B/ C)	50%
Village	\$ 5,611,808	\$ 9,352,989	\$ 98,760	57	0.16	95	0.11
TOV	\$ 16,245,779	\$ 27,076,346	\$ 95,352	170	0.06	284	0.05
Town-wide	\$ 21,857,587	\$ 36,429,336	\$ 95,798	228	0.04	380	0.03
Lakeville Water District	\$ 16,245,779	\$ 27,076,346	\$ 84,992	191	0.05	319	0.04
Lakeville Fire District	\$ 4,671,550	\$ 7,785,917	\$ 82,654	57	0.16	94	0.11
Livonia Joint Fire District	\$ 17,186,037	\$ 27,643,418	\$ 4,894,836	4	0.64	6	0.51

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, Center for Urban Policy Research, 1994.

Table 16

Incremental Value Multipliers and Refinement Coefficients for Projected Industrial Development Based on 30% and 50% Maximum Build-Out							
<i>Budget Geography/ Special District</i>	<i>Estimated Value of Projected Industrial Development</i>	<i>Estimated Value of Projected Industrial Development</i>	<i>Average Value of Existing Non-Residential Parcels</i>	<i>Value Multiplier</i>	<i>Refinement Coefficient</i>	<i>Value Multiplier</i>	<i>Refinement Coefficient</i>
	30%(A)	50%(B)	(C)	30%(A/ C)	30%	50%(B/ C)	50%
TOV	\$ 25,428,018.00	\$ 42,380,023	\$ 95,352	267	0.05	444	0.03
Town-wide	\$ 25,428,018.00	\$ 42,380,023	\$ 95,798	265	0.05	442	0.03
Lakeville Water District	\$ 25,428,018.00	\$ 42,380,023	\$ 84,992	299	0.05	499	0.03
Lakeville Fire District	\$ 25,428,018.00	\$ 42,380,023	\$ 82,654	308	0.04	513	0.03

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, Center for Urban Policy Research, 1994.

To estimate the expenditures needed to maintain current levels of service to the projected commercial and industrial development, the annual expenditures for non-residential uses are multiplied by the product of the refinement coefficient and the proportion of the estimated value of projected commercial and industrial development (expressed in percent). Tables 17 and 18 present the increase in annual expenditures resulting from the projected commercial and industrial development in the study area at 30% and 50% of maximum build-out.

Table 17

Increases in Annual Expenditures for Projected Commercial Development at 30% and 50% Maximum Build-Out							
<i>Budget Geography/ Special District</i>	<i>Total Current Expenditures to Non-Residential Uses</i>	<i>Proportion of Projected Commercial Development Value to Existing Non-Residential Value</i>		<i>Refinement Coefficient</i>		<i>Increases in Annual Expenditures</i>	
		<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
Village	\$ 301,304.41	0.44	0.73	0.16	0.11	\$ 21,235.34	\$ 24,332.10
TOV	\$ 193,348.68	0.20	0.33	0.06	0.05	\$ 2,306.33	\$ 3,203.24
Town-wide	\$ 680,133.95	0.23	0.39	0.04	0.03	\$ 6,295.40	\$ 7,869.25
Lakeville Water District	\$ 131,944.89	1.06	1.77	0.05	0.04	\$ 7,005.75	\$ 9,341.02
Lakeville Fire District	\$ 35,685.91	0.29	0.48	0.16	0.11	\$ 1,629.85	\$ 1,867.54
Livonia Joint Fire District	\$ 46,953.28	0.21	0.34	0.64	0.51	\$ 6,206.33	\$ 8,242.78

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, Center for Urban Policy Research, 1994.

Table 18

Increases in Annual Expenditures for Projected Industrial Development at 30% and 50% Maximum Build-Out							
<i>Budget Geography/ Special District</i>	<i>Total Current Expenditures to Non-Residential Uses</i>	<i>Proportion of Projected Commercial Development Value to Existing Non-Residential Value</i>		<i>Refinement Coefficient</i>		<i>Increases in Annual Expenditures</i>	
		<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
TOV	\$ 193,348.68	0.31	0.52	0.05	0.03	\$ 3,008.24	\$ 3,008.24
Town-wide	\$ 680,133.95	0.27	0.45	0.05	0.03	\$ 9,154.68	\$ 9,139.13
Lakeville Water District	\$ 131,944.89	1.66	2.77	0.05	0.03	\$ 10,965.45	\$ 10,965.45
Lakeville Fire District	\$ 35,685.91	1.55	2.59	0.04	0.03	\$ 2,217.89	\$ 2,772.36

Source: Village and Town of Livonia Budgets, 1999 - 2001, Livonia Assessor's Office & Livingston County Real Property Tax Services, 2001, Center for Urban Policy Research, 1994.

4. Review of NYS Office of the State Comptroller's financial indicators relevant to the fiscal impact analyses.

The Office of the State Comptroller (OSC) calculates financial indicators for all municipalities in New York State that provide a series of measures to identify whether a municipality is susceptible to fiscal stress as a result of its budgeting and financial policies and procedures. The OCS indicators for the Town and Village of Livonia were reviewed to identify if either the Village or Town are currently experiencing fiscal stress or may be susceptible to it in the near future.

This report analyzes the changes between 1996 and 2000 in the following indicators for the Village and Town of Livonia (including TOV and Town-wide) based on their budgets:

- A. revenues and expenditures per capita,
 - B. fixed costs (salaries and fringe benefits and debt service) as a percentage of gross expenditures,
 - C. surpluses and deficits for operating funds,
 - D. cash and investments as a percentage of monthly expenditures, and
 - E. long-term debt per capita.
- A. Over the past five years, expenditures per capita in the Town decreased 2.6% while revenues per capita increased 1.7%. In the Village, revenues and expenditures both decreased. However, expenditures per capita decreased nearly 20% while revenues per capita decreased less than one percent. In 2000, both the Village and Town had revenues per capita in excess of expenditures per capita. If these trends continue, both the Village and Town of Livonia will be able to maintain current service standards for existing and new residents.
- B. Total fixed costs (salaries, benefits and debt service) as a percentage of gross expenditures increased nearly 8% in the Town with most of this attributable to a \$250,000 increase in salaries and fringe benefits between 1996 and 2000. The Village's fixed costs as a percentage of gross expenditures increased 22% due primarily to a \$75,000 increase in debt service. The changes in this indicator may signal that the municipalities would have a difficult time adjusting to significant fiscal changes if these trends continue

- because both have nearly one-half or more of their gross expenditures dedicated to fixed costs thus limiting their flexibility.
- C. In 2000, the Village's three operating funds (general, water, and capital projects) all had surpluses. The Town's general, TOV, highway (Town-wide and TOV), and capital projects funds all had operating deficits in 2000. The largest deficit as a percentage of gross expenditures was the capital projects fund's at -12.7% and the lowest was Town-wide highway fund at -0.32%. In 2000, the library, lighting, and water funds' budgets all had surpluses and the fire fund's was balanced. The Town may be operating with a planned deficit using its fund balance to provide for current service provisions. The Town's largest fund (general) had operating surpluses in 1998 and 1999 and the 1.2% deficit in 2000 amounted to only \$10,800. While the effect may be negligible at present, this could lead to problems in maintaining services at their current levels in the future.
 - D. The next indicator measures the liquidity of all of the Village and Town's respective operating funds. The OSC recommends that local governments strive to have year-end cash and investments equal 75% or more of average monthly expenditures. The Town's combined operating budgets had cash investments as a percent of gross monthly expenditures in excess of 375% and the Village's combined operating budgets were 470% of gross monthly expenditures. In addition to being significantly above the OSC's recommendations, both the Town and Village's cash investments as a percent of gross monthly expenditures increased every year between 1996 and 1999 and 2000 levels were higher than those in 1996 in both municipalities. Based on this indicator, neither the Town nor the Village would have difficulty raising funds needed to meet current expenditures.
 - E. The final indicator analyzed was the long-term debt per capita which increased significantly in both the Town and Village over the past five years for which data is available. Long-term debt per capita in the Village increased \$454 per resident or 1100% over the past five years. In the Town, the increase was \$432 per resident or 110%. The Village's largest increase in long-term debt per capita was between 1997 and 1998 and was attributable to a near doubling of capital outlay. The increases in long-term debt per capita are another signal (along with fixed costs) that the flexibility of the local governments to adapt to fiscal changes may be compromised.

Conclusion

The estimated increases in expenditures from the projected residential, commercial, and industrial development in the Livonia Gateway Park Road study area will have the most significant impacts on the Lakeville Water and Fire districts and minimal impacts on the Village and the Joint Livonia Fire District. Table 19 presents the estimated increases of the residential, commercial, and industrial development as a percent of the current average expenditures by budget geography and special district.

Table 19

Estimated Increases in Residential, Commercial, and Industrial Development and Percent of Increase to Average Expenditures									
<i>Budget Geography</i>	<i>Average Annual Expenditures</i>	<i>Increase in Annual Expenditures 30%</i>			<i>Increase in Annual Expenditures 50%</i>			<i>Percent of Current Expenditures</i>	
		<i>Residential</i>	<i>Commercial</i>	<i>Industrial</i>	<i>Residential</i>	<i>Commercial</i>	<i>Industrial</i>	<i>30%</i>	<i>50%</i>
Village	\$ 637,678	\$ 24,273	\$ 21,235	\$ -	\$ 41,367	\$ 24,332	\$ -	7.1%	10.3%
TOV	\$ 445,211	\$ 92,002	\$ 2,306	\$ 3,008	\$ 153,097	\$ 3,203	\$ 3,008	21.9%	35.8%
Town-wide	\$ 1,360,576	\$ 236,276	\$ 6,295	\$ 9,155	\$ 393,702	\$ 7,869	\$ 9,139	18.5%	30.2%
Lakeville Water District	\$ 391,090	\$ 304,840	\$ 7,006	\$ 10,965	\$ 507,270	\$ 9,341	\$ 10,965	82.5%	134.9%
Lakeville Fire District	\$ 108,775	\$ 68,744	\$ 1,630	\$ 2,218	\$ 114,381	\$ 1,868	\$ 2,218	66.7%	108.9%
Livonia Joint Fire District	\$ 192,788	\$ 5,901	\$ 6,206	\$ -	\$ 9,887	\$ 8,243	\$ -	6.3%	9.4%

Source: Village and Town of Livonia Budgets, 1999 - 2001, G/FLRPC, 2001.

In an attempt to relate the estimated fiscal costs to the benefits the projected development may bring, estimated revenues from real property taxes were calculated. Valuations for the projected commercial and industrial development were developed as part of the Proportional Valuation step in estimating costs associated with the non-residential development. However, because the Per Capita Multiplier method was used to estimate residential costs, no valuations for the projected residences were estimated.

To estimate the residential valuations, the average values of all new single-family homes built over the past three years (1998 through 2000) were calculated for the Village, TOV, and Town-wide. The average single-family home values for the three budget geographies were applied to the special districts based on the budget geographies they served: Lakeville Water and Fire districts – TOV, Livonia Joint Fire District – Town-wide. The Town and Village of Livonia

only issued one permit for a multi-family residence over the past three years (the Town in 1998) and this one permit would not be as indicative of the value of the projected multi-family homes in the study area as a larger area of reference. The values of all permits issued in Livingston County for multi-family homes over the past three years were added and divided by the sum of the number of units in the permitted multi-family units. The multi-family average value per unit was used for all of the budget geographies and special districts. The tax rate for the Village’s real property tax (administered in June) includes current appropriations for the Livonia Joint Fire District. Therefore, the number of projected units within the village are deducted before calculating the estimated value of residential development to avoid double counting, and thus are not the same as those shown in Table 6.

To derive the value of the projected single-family homes and multi-family residences, the projected numbers of homes and units were multiplied by the corresponding average value. In addition, because some residential properties are exempt from taxes, the percentage of total exemptions to total value of single and multi-family homes in 2000 was calculated for each of the budget geographies. These percentages were then multiplied by the estimated total value of projected residential development for both the 30% and 50% development scenarios and subtracted from the estimated value of projected residential development for budget geographies and special districts under the assumption that the proportion of exempted value will remain constant. Table 20 presents the estimated increases (values) of residential properties in the study area by budget geography and special district.

Table 20

Estimated Increases in Property Valuation for Budget Geographies and Special Districts Based on Projected Increases in Residential Development								
<i>Budget Geography</i>	<i>Number of Projected Single-Family Homes</i>		<i>Average Price per New Single-Family Home</i>	<i>Number of Projected Multi-Family Units</i>		<i>Average Price per New Multi-Family Unit</i>	<i>Total Estimated Value of Residential Development²</i>	
	(A)	(B)	(C)	(D)	(E)	(F)	(A x C) + (D x F)	(B x C) + (E x F)
	30%	50%		30%	50%		30%	50%
Village	8	14	\$ 103,000	24	40	\$ 61,029	\$ 2,142,234	\$ 3,637,799
TOV	466	776	\$ 143,722	151	251	\$ 61,029	\$ 75,059,755	\$ 124,964,922
Town-wide	474	790	\$ 137,154	175	291	\$ 61,029	\$ 74,510,893	\$ 124,144,644
Lakeville Water District	466	776	\$ 143,722	151	251	\$ 61,029	\$ 75,059,755	\$ 124,964,922
Lakeville Fire District	382	637	\$ 143,722	152	251	\$ 61,029	\$ 63,238,408	\$ 105,303,206
Livonia Joint Fire District ¹	84	139	\$ 137,154	-	-	\$ 61,029	\$ 11,335,449	\$ 18,757,469

¹ The Livonia Joint Fire District does not include Village data because the Village taxes include fire protection services in their tax rates.

² These values include deductions for exempt properties based on proportions of exemptions to total value for existing properties by single and multi-family property types in 2000.

Source: Village and Town of Livonia Assessor's Office & G/FLRPC, 2001.

The estimated values of the projected commercial and industrial developments were combined with the estimated value of the projected residential development in each of the three budget geographies and service districts, and are shown below in Table 21.

Table 21

Estimated Increases in Real Property Valuation for Budget Geographies and Special Districts Based on Projected Increases in Residential, Commercial, and Industrial Development								
<i>Budget Geography</i>	<i>Estimated Value of Residential Development</i>		<i>Estimated Value of Commercial Development</i>		<i>Estimated Value of Industrial Development</i>		<i>Total Estimated Value of Development</i>	
	<i>(A)</i>		<i>(B)</i>		<i>(C)</i>		<i>(A + B + C)</i>	
	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
Village	\$ 2,142,234	\$ 3,637,799	\$ 5,611,808	\$ 9,352,989	\$ -	\$ -	\$ 7,754,042	\$ 12,990,788
TOV	\$75,059,755	\$124,964,922	\$ 16,245,779	\$ 27,076,346	\$ 25,428,018	\$ 42,380,023	\$116,733,552	\$194,421,291
Town-wide	\$74,510,893	\$124,144,644	\$21,857,587	\$ 36,429,336	\$ 25,428,018	\$ 42,380,023	\$121,796,498	\$202,954,003
Lakeville Water District	\$75,059,755	\$124,964,922	\$ 16,245,779	\$ 27,076,346	\$ 25,428,018	\$ 42,380,023	\$116,733,552	\$194,421,291
Lakeville Fire District	\$63,238,408	\$105,303,206	\$ 4,671,550	\$ 7,785,917	\$ 25,428,018	\$ 42,380,023	\$ 93,337,976	\$155,469,146
Livonia Joint Fire District ¹	\$11,335,449	\$ 18,757,469	\$11,574,229	\$ 9,937,440	\$ -	\$ -	\$ 22,909,678	\$ 28,694,909

Source: Village and Town of Livonia Assessor's Office & G/FLRPC, 2001.

The increased real property tax revenues resulting from the 30% and 50% of maximum build-out scenarios were derived by calculating the product of the estimated values of projected development and the mill rates for each of the budget geographies and special districts. The average annual revenues raised through property taxes in each of the budget areas and special districts were then calculated in the same manner as the average annual expenditures presented in Tables 1 and 2. Table 22 on the following page presents the estimated real property tax revenues based on the projected development in the study area. The proportion of the estimated increase to the existing real property tax revenues expressed as a percent is also included.

Table 22

Estimated Increases in Real Property Tax Revenues for Budget Geographies and Special Districts Based on Projected Increases in Residential, Commercial, and Industrial Development							
<i>Budget Geography</i>	<i>Mill Rate</i>	<i>Estimated Value of Projected Development</i>		<i>Estimated Real Property Tax Revenues</i>		<i>Percent of Current Real Property Tax Revenues</i>	
		<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
Village	0.008930000	\$ 7,754,042	\$ 12,990,788	\$ 69,244	\$ 116,008	19.0%	31.9%
TOV	0.004619547	\$ 116,733,552	\$ 194,421,291	\$ 539,256	\$ 898,138	155.7%	259.4%
Town-wide	0.004619457	\$ 121,796,468	\$ 202,954,003	\$ 562,634	\$ 937,537	72.1%	120.2%
Lakeville Water District	0.001729410	\$ 116,733,552	\$ 194,421,291	\$ 201,880	\$ 336,234	99.3%	165.5%
Lakeville Fire District	0.001303316	\$ 93,337,976	\$ 155,469,146	\$ 121,649	\$ 202,625	107.8%	179.6%
Livonia Joint Fire District	0.000989995	\$ 22,909,678	\$ 28,694,909	\$ 22,680	\$ 28,408	12.2%	15.3%

Source: Village and Town of Livonia Assessor's Office & G/FLRPC, 2001.

The proportion of the estimated increases to the existing real property tax revenues can seem large. However, when the taxable values of the projected increases are compared to the existing taxable values in the budget geographies/special service districts and the large increases in projected commercial and industrial development compared to existing non-residential development are taken into account, these figures seem much more plausible. This is especially relevant in the Town-wide, TOV, and Lakeville Water and Fire district areas that would see the largest increases in real property tax revenue resulting from projected residential, commercial, and industrial development. By comparing the estimated increases in expenditures to the estimated increases in property tax revenues, we see that the projected developments' (30% and 50%) higher proportion of commercial and industrial uses reduces the amount of expenditures and increases the amount of property tax revenues compared to the current share of land uses. Essentially, the reduction of the residential share contributing to expenditures and real property tax revenues eases the fiscal burden for the Town, Village, and special districts. This could be expected given the generally accepted fact that residential development's contribution to property taxes does not cover the services it uses.

To project the estimated increases in the Livonia CSD's revenues attributable to the real property tax levy in the Village and Town of Livonia, the estimated increases in assessed value that determines the tax levy are multiplied by the 2001-02 school year tax rate of 1.8010841. The percent of total valuation exempt from school district taxes in 2000 based on property type (single and multi-family residential and commercial) was calculated and subtracted from the

estimated value of the projected development for the Village and Town of Livonia. The resulting increases in the Livonia CSD’s tax levy from real property tax revenues for properties in the Town and Village of Livonia are presented in Table 23.

Table 23

Estimated Increases in Real Property Tax Revenues for the Livonia CSD Based on Projected Increases in Residential, Commercial, and Industrial Development					
<i>Municipality</i>	<i>School Tax Rate</i>	<i>Estimated Value of Projected Development</i>		<i>Estimated Real Property Tax Revenues</i>	
		<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
Village of Livonia	0.018010841	\$ 7,752,985	\$ 12,989,013	\$ 139,638	\$ 233,943
Town of Livonia (TOV)	0.018010841	\$ 116,726,509	\$ 194,409,562	\$ 2,102,343	\$ 3,501,480

Source: Village and Town of Livonia Assessor's Office, G/FLRPC, & Livonia CSD 2001.

The estimated expenditures and revenues (or costs and benefits) associated with the projected increases in development are compared for the budget geographies, special districts, and the Livonia CSD to provide the net change in dollars and are presented in Table 24 on the following page. The school district expenditures shown in Table 24 represent 35% of the estimated total expenditures because, as stated earlier, the Livonia CSD’s levy from real property taxes in the nine municipalities within its boundaries has accounted for approximately 35% of its total appropriations over the past four years.

As Table 24 shows, the projected development will more than pay for itself in terms of expenditures versus revenues in all but the Lakeville Water District. Much of this is attributable to the projected influx of non-residential development in the form of commercial and industrial development. Traditionally, commercial and industrial development have contributed more in revenues via real property taxes than they required in expenditures for services. The opposite is true of residential development, and given the large proportion of residential uses and their use of services to their contribution to revenues through real property taxes, it is natural that an increase in commercial and industrial properties will help to ease the local fiscal burden for providing services to residents, businesses and other land uses.

Table 24

Estimated Increases in Expenditures and Real Property Tax Revenues for the Budget Geographies, Special Districts, and Livonia CSD Based on Projected Increases in Residential, Commercial, and Industrial Development						
<i>Budget Geography/ Special District/ School District</i>	<i>Estimated Expenditures</i>		<i>Estimated Real Property Tax Revenues</i>		<i>Net Change (Revenues - Expenditures)</i>	
	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>	<i>30%</i>	<i>50%</i>
Village	\$ 45,508	\$ 65,699	\$ 69,244	\$ 116,008	\$ 23,736	\$ 50,309
TOV	\$ 97,317	\$ 159,308	\$ 539,256	\$ 898,138	\$ 441,939	\$ 738,830
Town-wide	\$ 251,726	\$ 410,710	\$ 562,634	\$ 937,537	\$ 310,908	\$ 526,827
Lakeville Water District	\$ 322,811	\$ 527,576	\$ 201,880	\$ 336,234	\$ (120,931)	\$ (191,342)
Lakeville Fire District	\$ 72,592	\$ 118,467	\$ 121,649	\$ 202,625	\$ 49,057	\$ 84,158
Livonia Joint Fire District	\$ 12,107	\$ 18,130	\$ 22,680	\$ 28,408	\$ 10,573	\$ 10,278
Livonia CSD*	\$ 1,358,130	\$ 2,262,102	\$ 2,241,980	\$ 3,735,423	\$ 883,850	\$ 1,473,320

The Livonia CSD's estimated expenditures are 35% of the total estimated expenditures. The 35% of the total was used because over the past four years the real property tax levy of the Livonia CSD has accounted for this percentage of its total expenditures

Source: Village and Town of Livonia Assessor's Office, Livonia CSD, Livingston County Real Property Tax Services & G/FLRPC 2001.

The projected growth in the Livonia Gateway Park Road study area over the next twenty years will require that attention be paid now to developing budgets and setting fiscal policies with an eye on the future. With the largest fiscal impacts occurring in the water and fire districts, the fiscal stability of these services' funds will need to be evaluated as well as the impact on funds in the Town with current operating deficits. Attention should also be paid to reducing the long-term debt per capita and stabilizing the fixed costs as a percentage of gross expenditures. At present, the debt per capita and level of fixed costs do not seem to be causing fiscal stress. It is important to note that this is not an analysis of the Town, Village, or special districts' budgets but rather an analysis of the estimated impacts of the projected development. The means for accomplishing even greater fiscal stability in light of the land use growth projections will have to be determined by local elected officials in conjunction with residents, businesses, and other community partners.