

# The Dorfman Report

County staff also omit an actual relevant calculation, which is how much sprawl costs the taxpayers. Yet back in 2007 Lowndes County paid a consultant professor from the University of Georgia to write that up.

**Revenues to Cost by Land Use**

- Using results compiled by AFT, the national averages are:
  - Residential: **\$0.87**
  - Commercial/Industrial: **\$3.45**
  - Farmland/Forestland/Open Space: **\$2.70**
- These figures are \$'s of revenue for each \$1 of expenditures.

*Alliance  
Quality Growth*

8/2004, Jeffrey Dorfman

These bar charts are specific to Lowndes County:

residential fiscal shortfall grows, with residents now paying in only \$0.74 for every \$1.00 returned in combined county and school services, while the commercial/industrial and farmland categories both show quite large fiscal surpluses (\$2.57 and \$1.94 per dollar, respectively).

Figure 1. Revenues per \$1 of Expenditures by Land Use (County Government Only)

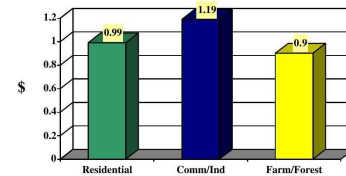
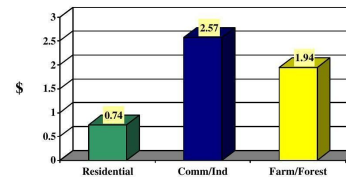


Figure 2. Revenues per \$1 of Expenditures by Land Use (County Government Plus Schools)



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The Local Government Fiscal Impacts of Land Use in Lowndes County:

Revenue and Expenditure Streams by Land Use Category.  
 Jeffrey H. Dorfman, Ph.D., Dorfman Consulting, December 2007.

Figure 1, Revenues per \$1 of Expenditures by Land Use, the Dorfman Report, 2007  
PDF

\$0.74 for residential means for each \$1.00 the county spends, residential only returns \$0.74 in taxes. The specific dollar figures may have changed since 2007, but the proportions are probably much the same.

House lots bring in much less tax revenue per tax dollar spent than agriculture or forestry, because fields and forests don't need school buses and they don't often call the fire department or the Sheriff. Residential even costs the county money by calling the fire department when those with forestry acreage are doing prescribed burns. They also are known to complain about the noise of farming.

As Dr. Dorfman summarized in a different presentation,

*Local governments must ensure balanced growth, as **sprawling residential growth is a certain ticket to fiscal ruin\****

*\* Or at least big tax increases.*

The county should deny this rezoning to avoid costing taxpayers more.