

# ***APPENDIX B: LEVELS OF SERVICE / COST AND REVENUE FACTORS***

***Cost of Land Use Fiscal Impact Analysis:  
The Fiscal Impacts of Compatible and Incompatible  
Land Use in the Fort Bragg Region***

***FINAL***

*Prepared for:*

**FORT BRAGG REGIONAL ALLIANCE**

*(Formerly BRAC Regional Task Force)*

**June 2011**

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## ***OVERVIEW OF STUDY***

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TischlerBise has been retained by the Fort Bragg Regional Alliance (formerly Fort Bragg BRAC Regional Task Force (BRAC-RTF)), to conduct a *Cost of Land Use Fiscal Impact Analysis* for jurisdictions adjacent to Fort Bragg, particularly those areas with property identified as critical and important to preserve to ensure compatibility with the base. This study includes the counties of Harnett, Hoke, and Moore and the Town of Aberdeen.

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

For each jurisdiction, TischlerBise evaluated eight land use categories—five residential and three nonresidential land uses. The land use categories are listed below. Demographic factors vary by jurisdiction and are provided in this Appendix.

### *Residential Land Use*

- Single family detached unit of high value
- Single family detached unit of average value
- Single family detached unit of low value
- Townhouse unit
- Multifamily unit

### *Nonresidential Land Use*

- Retail
- Office
- Industrial

To determine the fiscal impact of each type of land use, cost and revenue factors have been determined based on each jurisdiction’s Fiscal Year 2010-2011 Budget and discussions with local staff. The analysis is based on **current levels of service**. Current levels of service represent each jurisdiction’s current level of

spending for services and facilities. That is, assumptions made in the analysis are based on revenue sources, programs, services, requirements, and policies that are in place today. Detail is provided in this Appendix.

Each jurisdiction's analysis is for the General Fund, both operating and capital. Enterprise funds (such as water and wastewater) are not included in the analysis as they are assumed to be self-sustaining. Fire Districts are not included in the analysis given the diversity in tax rates and populations served across the study counties.

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 in each jurisdiction without regard to geographic location within the jurisdiction, it relies on average costing.

## **PROTOTYPE DEMOGRAPHIC FACTORS**

For each jurisdiction, TischlerBise determined key demographic factors by prototype. Our approach was to be as consistent as possible among the study jurisdictions, therefore the same data sources were used wherever possible. Detail for each jurisdiction is provided herein. In general, the approaches and data sources are as follows:

- **Household Size by Type of Residential Unit:** Household size, or persons per household, was derived using U.S. Census data from the American Community Survey (2009, Five-Year Estimates). Household size varies by type of housing unit (single family detached, townhouse, multifamily).
- **Public School Student Generation Rates:** Public School Student Generation Rates reflect the average number of public school students per housing unit by type of unit and were derived for each County using U.S. Census data from Year 2005-2009 American Community Survey Public User Microdata Sample (PUMS) files. To be consistent, all county data was derived from this dataset using the appropriate geographic region. It should be highlighted that the rate reflects an **average** rate by type of unit regardless of the year a house was built. This reflects the impact from public school students over the life of a housing unit. We further refined the data to determine the relationship between the housing lot size and number of students per unit. Results are provided in this Appendix.
- **Proportionate Share Factors:** For some services that are provided to both residential and nonresidential land uses (e.g., public safety), an analysis of the relative demand from residential and nonresidential development is necessary to allocate costs. We obtained and evaluated data

on resident workers (those who live and work in the study jurisdiction), non-resident workers (those who work in the study jurisdiction but live elsewhere), and jobs in the study jurisdiction. This information was then used to estimate the relative demand from residential and nonresidential development.

- **Market Values:** TischlerBise conducted research on market values for residential and nonresidential properties using County and State data, online sources, discussions with staff, and our experience in North Carolina. For residential properties, particularly single family detached homes, recent data on ranges of listing prices was used to identify an average price as well as a higher and lower price point to test fiscal impacts. The market values are not meant to be exhaustive, but rather to provide a range within each jurisdiction to test fiscal impacts of different prototypes and values, namely because property taxes are a main source of revenue in North Carolina therefore property values are a key determinant of the results.

## **PROJECTION FACTORS**

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

### **Population**

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

### **Population (Pop) and Jobs**

Some costs and revenues use both a *population and job* approach if affected by both residential and nonresidential development. If a cost or revenue is assumed to be allocated on a *population and job* basis, the revenue or expenditure is allocated to the proportionate share of residential and nonresidential demand and then divided by current countywide population or job estimate to determine the current level-of-service, or prototype factor. TischlerBise determined proportionate share factors based on demand by type of land use using a “functional population” approach, thus reflecting

residential versus non-residential activities. Data for each jurisdiction is provided in the respective chapter.

**Custom Table**

Revenues and costs that are calculated on a marginal basis reflect unique characteristics of the proposed land use. Examples of revenues are property tax revenue, which is based on estimated assessed property values, and local sales tax for jurisdictions (counties) that have a point of sale sales tax.

**Fixed**

Fixed revenues and costs are those that are not affected by development or are one-time revenues or expenditures. These are not factored in the fiscal impact analysis.

**Residential or Nonresidential Vehicle Trips and Employee Density**

Some expenditures are projected based on average daily vehicle trips by type of land use. Trip rates are from the publication, *Trip Generation*, published by the Institute of Transportation Engineers. To derive the applicable prototype factor/level of service, the expenditure is divided by the current estimated number of vehicle trips from existing development. See below for average daily trip rates by type of land use. The figure also shows employee density factors (employees per 1,000 square feet of floor area) used for the nonresidential prototypes in this analysis.

**Figure 1. Average Daily Trip Rates and Employees per 1,000 Sq. Foot**

**RESIDENTIAL TRIP RATES**

Code#		Vehicle Trip Ends	Trip Adj.	Adj. Trip Ends
<i>Residential (per Housing Unit)</i>		Weekday	Factor [1]	Per Unit
210	Single Family Detached	9.57	50%	4.79
220	Apartment	6.65	50%	3.33
230	Condominium/Townhouse	5.81	50%	2.91

**NONRESIDENTIAL TRIP RATES AND EMPLOYEES PER SQUARE FOOT**

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]	Trip Adj. Factor [1]	Adj. Trip Ends Per 1,000 Sq Ft [1]
<b>Commercial / Shopping Ctr (820)</b>						
25K gross leasable area	110.32	na	3.03	330	28%	30.89
50K gross leasable area	86.56	na	2.86	350	31%	26.83
100K gross leasable area	67.91	na	2.50	400	33%	22.41
200K gross leasable area	53.28	na	2.22	450	36%	19.18
Average	42.94	na	2.00	500	38%	16.32
<b>General Office (710)</b>						
10K gross floor area	22.66	5.06	4.48	223	50%	11.33
25K gross floor area	18.35	4.43	4.14	241	50%	9.18
50K gross floor area	15.65	4.00	3.91	256	50%	7.83
100K gross floor area	13.34	3.61	3.70	271	50%	6.67
Average	11.01	3.32	3.32	302	50%	5.51
<b>Industrial</b>						
Business Park (770) [3]	12.76	4.04	3.16	317	50%	6.38
Light Industrial (110)	6.97	3.02	2.31	433	50%	3.49
Warehousing (150)	3.56	3.89	0.92	1,093	50%	1.78
Manufacturing (140)	3.82	2.13	1.79	558	50%	1.91

[1] *Trip Generation*, Institute of Transportation Engineers, 2008.

[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*.

[3] According to ITE, a Business Park is a group of flex-type buildings served by a common roadway system. The tenant space includes an average mix of 20-30% office/commercial and 70-80% industrial/warehousing.

Vehicle trips are used to project some expenditures in the fiscal impact analysis. Average Weekday Vehicle Trip Ends by type of development (or trip generation rates) shown above are from the reference book, *Trip Generation, 2008*, published by the Institute of Transportation Engineers (ITE). A "trip end" represents a vehicle either entering or exiting a development (as if a traffic counter were placed across a driveway). Trip rates have been adjusted to avoid overestimating the number of actual trips because one vehicle trip is counted in the trip rates of both the origination and destination points. A simple factor of 50 percent has been applied to Residential and the Office and Industrial categories. The Retail category has a trip factor of less than 50 percent because this type of development attracts vehicles as they pass-by on arterial and collector roads. For example, when someone stops at a convenience store on their way home from work, the convenience store is not their primary destination.

## **SUPPORTING DOCUMENTATION**

This remainder of this document provides supporting material to the Fort Bragg Region *Cost of Land Use Fiscal Impact Analysis*. It includes demographic data and assumptions on the prototypes used in the analysis with each jurisdiction covered in a separate chapter. Also included is detail on revenue and cost factors, assumptions, and methodologies. Appendix A, issued as part of the *Cost of Land Use* report, includes revenue and cost outputs for each prototype in each of the jurisdictions.

## ***HARNETT COUNTY***

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### **DEMOGRAPHIC DATA AND ASSUMPTIONS**

To establish levels of service, or prototype factors, demographic data and prototype assumptions are necessary for each jurisdiction. This section provides further information on the data used in the analysis.

#### ***Base Year Data***

Current population, employment levels, residential and nonresidential vehicle trips, school enrollment, facility factors, and other factors are used to calculate unit costs and service levels. The following current demographic data are used in the analysis and were obtained by the sources indicated.

**Figure 2. HARNETT COUNTY Base Year Data Assumptions**

	Year->	Base 2010
<b>Population [1]</b>	POPULATION	116,118
	POP AND JOBS	138,091
<b>Housing Units by Type [2]</b>	SINGLE FAMILY DETACHED/MH	42,871
	MULTIFAMILY/OTHER ATTD	4,440
	OTHER	0
	<b>TOTAL UNITS</b>	<b>47,310</b>
<b>Jobs by Type [3]</b>	RETAIL JOBS	5,615
	OFFICE JOBS	11,820
	INDUSTRIAL JOBS	4,538
	<b>TOTAL JOBS</b>	<b>21,973</b>
<b>Non-Residential Floor Area [4]</b>	RETAIL SF	2,246,000
	OFFICE SF	3,021,086
	INDUSTRIAL SF	2,530,351
	<b>TOTAL NR KSF</b>	<b>7,797,437</b>
<b>Vehicle Trips [5]</b>	RESIDENTIAL TRIPS	219,898
	NONRES TRIPS	78,807
	<b>VEHICLE TRIPS</b>	<b>298,705</b>
<b>SCHOOL ENROLLMENT [6]</b>	ELEMENTARY	9,261
	MIDDLE	4,483
	HIGH	5,751
	<b>TOTAL STUDENTS</b>	<b>19,495</b>

**Sources**

[1] Population Projection, July 1, 2010, NC Office of State Budget and Management

[2] U.S. Census; TischlerBise

[3] North Carolina Employment Security Commission

[4] TischlerBise conversion from jobs to nonres square footage.

[5] TischlerBise calculation using ITE trip rates.

[6] NC Dept. of Public Schools, Best 1 of 2 Avg. Daily Membership 2010-2011 (Dec 2010)

## Household Size

Household size is used to establish per capita demand from residential prototypes. Figure 3 shows household size assumptions by type of unit from the U.S. Census, categorized by type of prototype included in the analysis.

**Figure 3. HARNETT COUNTY Household Size**

<i>Type of Unit</i>	<u>Persons</u>	<u>Hseholds</u>	<u>PPHH</u>
Single Family Detached	70,938	26,657	2.66
Attached/Multifamily	5,619	2,954	1.90
Manufactured Homes	27,662	9,741	2.84

*Source: US Census, American Community Survey 5-Year Estimates, 2009*

## Student Generation Rate

Student generation rates are used to establish demand for school costs from residential prototypes. Data is from U.S. Census, Year 2005-2009 American Community Survey PUMS data. Figure 4 provides a summary of student generation rates by lot size and average overall.

**Figure 4. HARNETT COUNTY Student Generation Rates**

**Total Students Per Housing Unit**

	<i>Less than 1Ac</i>	<i>1 to &lt; 10Ac</i>	<i>10+ Ac</i>	<i>Wt Avg</i>
SF Detached	0.409	0.397	0.261	0.396
	<i>Less than 1Ac</i>	<i>1+ Acres</i>		<i>Wt Avg</i>
Mobile Home	0.426	0.577		0.487
All Other Housing Types	0.304	<= all		0.304

*Source: Cross tabulation by TischlerBise using U.S. Census Bureau, Year 2005-2009 American Community Survey PUMS data for North Carolina PUMA 03100 (Harnett and Lee counties) and calibrated to Harnett Co.*

## Prototype Detail

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below in Figure 5.

**Figure 5. HARNETT COUNTY Prototype Detail**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Market Value Per Unit (rounded) [1]</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>Persons Per Unit [3]</i>	<i>Public School Students Per Unit [4]</i>	<i>Vehicle Trips Per Unit [5]</i>
	<b>Single Family Detached (SFD)</b>					
1	<b>SFD High Value</b>	\$300,000	\$300,700	2.66	0.396	4.79
2	<b>SFD Average Value</b>	\$190,000	\$190,500	2.66	0.396	4.79
3	<b>SFD Low Value</b>	\$130,000	\$130,300	2.66	0.396	4.79
4	<b>Townhouse</b>	\$150,000	\$150,400	1.90	0.304	2.91
5	<b>Multifamily</b>	\$100,000	\$100,200	1.90	0.304	3.33

[1] TischlerBise analysis of County assessor data, online listings, and staff discussions.

[2] Sales Assessment Ratio from NC Dept of Revenue for Harnett Co. is 100.24 (revaluation in 2009); therefore assessments are 100.24% of market value.

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

[4] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates

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

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Market Value Per Sq. Ft. (rounded) [1]</i>	<i>Assessed Value Per Sq. Ft. (rounded) [2]</i>	<i>Employees Per 1,000 SF [3]</i>	<i>Vehicle Trips Per 1,000 SF [4]</i>
1	<b>Commercial/Retail</b>	\$75	\$75	2.50	22.41
2	<b>Offices (Prof. and Bus. Svcs)</b>	\$85	\$85	3.91	7.83
3	<b>Industrial</b>	\$25	\$25	1.79	1.91

[1] NC Dept. of Commerce; TischlerBise analysis;

[2] Sales Assessment Ratio from NC Dept of Revenue for Harnett Co. is 100.24 (revaluation in 2009); therefore assessments are 100.24% of market value.

[3] Institute of Transportation Engineers; Urban Land Institute

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

## Proportionate Share Factors

For some expenditures (e.g., public safety) and related programmatic revenues, an analysis of the relative demand from residential and nonresidential development is necessary to reflect the characteristics of the residential population and workers in the jurisdiction. These factors were analyzed to determine the components of “daytime population,” which reflects not only population but those who work in the jurisdiction but live elsewhere (nonresident workers). As shown below, residential demand accounts for 91 percent and nonresidential 9 percent.

**Figure 6. HARNETT COUNTY Proportionate Share Factors**

	2009*	% Share
Residents	115,761	91%
Nonresident Workers	11,499	9%
Total	127,260	100%

\* Latest available

Source: US Census, OnTheMap Application and LEHD Origin-Destination Empl. Statistics

## REVENUE METHODOLOGIES / LEVELS OF SERVICE

### General Fund Revenues

The section provides detail on General Fund revenue projection methodologies. Figure 7 shows base year General Fund revenue amounts, methodologies, and prototype factors. Main sources of revenue are property taxes and sales tax. Further detail on both sources is provided below.

**Figure 7. HARNETT COUNTY General Fund Level of Service/Revenue Projection Methodologies**

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
<b>Taxes</b>	Ad Valorem - Current Tax	\$49,518,848	47.89%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Ad Valorem - Personal Prop Residents	\$5,500,000		POPULATION	\$5,500,000	116,118	\$47.37	\$0	0	\$0.00
	Ad Valorem - Personal Prop Businesses	\$2,300,000		JOBS			\$0.00	\$2,300,000	21,973	\$104.67
	Ad Valorem - Prior Years Tax	\$1,130,000	1.09%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Collected/Other Counties	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Tax Penalties & Interest	\$485,000	0.47%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Charged Off Taxes	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Motor Vehicles	\$25,000	0.02%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Other Taxes and Licenses</b>	NC Sales Tax	\$0	0.00%	SEE BELOW	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	NC Sales Tax - Article 39	\$6,274,649	6.07%	RETAIL SALES	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	NC Sales Tax - Article 40 (General Fund)	\$3,761,313	3.64%	POPULATION	\$3,761,313	116,118	\$32.39	\$0	N/A	\$0.00
	NC Sales Tax - Article 40 (Education)	\$1,611,992	1.56%	POPULATION	\$1,611,992	116,118	\$13.88	\$0	N/A	\$0.00
	NC Sales Tax - Article 42 (General Fund)	\$1,035,238	1.00%	RETAIL SALES	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	NC Sales Tax - Article 42 (Education)	\$3,223,989	3.12%	RETAIL SALES	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	NC Sales Tax - Article 44	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	NC Sales Tax - Article 39 City Hold Harmless	(\$1,671,130)	-1.62%	POPULATION	-\$1,671,130	116,118	-\$14.39	\$0	N/A	\$0.00
	NC Sales Tax - Article 39 School Hold Harmless	(\$896,557)	-0.87%	POPULATION	-\$896,557	116,118	-\$7.72	\$0	N/A	\$0.00
	Excise Stamp - Real Property	\$500,000	0.48%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Cable TV Franchise	\$150,000	0.15%	POPULATION	\$150,000	116,118	\$1.29	\$0	N/A	\$0.00
	Occupancy Tax	\$350,000	0.34%	POPULATION	\$350,000	116,118	\$3.01	\$0	N/A	\$0.00
<b>UNRESTRICTED INTERGOV</b>	Unrestricted Intergovernmental Revenue	\$31,500	0.03%	POPULATION	\$31,500	116,118	\$0.27	\$0	N/A	\$0.00
<b>RESTRICTED INTERGOV</b>	Federal and State Grants	\$18,463,964	17.86%	POPULATION	\$18,463,964	116,118	\$159.01	\$0	N/A	\$0.00
	Court Facilities Fees	\$1,069,000	1.03%	POPULATION	\$1,069,000	116,118	\$9.21	\$0	N/A	\$0.00
<b>Permits and Fees</b>	Filing and registration fees	\$42,500	0.04%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	ANIMAL CONTROL FEES	\$30,000	0.03%	POPULATION	\$30,000	116,118	\$0.26	\$0	N/A	\$0.00
	Register of Deeds	\$600,000	0.58%	POPULATION	\$600,000	116,118	\$5.17	\$0	N/A	\$0.00
	Inspection Fees	\$1,421,437	1.37%	POP AND JOBS	\$1,292,998	116,118	\$11.14	\$128,439	21,973	\$5.85
	Planning Fees	\$132,994	0.13%	POP AND JOBS	\$120,977	116,118	\$1.04	\$12,017	21,973	\$0.55
	Other Fees	\$231,700	0.22%	POP AND JOBS	\$210,764	116,118	\$1.82	\$20,936	21,973	\$0.95
<b>Sales and Service</b>	Rents and Concessions	\$442,480	0.43%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Court cost and fees	\$175,000	0.17%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Jail fees	\$30,000	0.03%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Ambulance fees	\$3,602,431	3.48%	POPULATION	\$3,602,431	116,118	\$31.02	\$0	N/A	\$0.00
	Library fees	\$26,677	0.03%	POPULATION	\$26,677	116,118	\$0.23	\$0	N/A	\$0.00
	Health fees	\$3,696,022	3.57%	POPULATION	\$3,696,022	116,118	\$31.83	\$0	N/A	\$0.00
<b>Investment Earnings</b>	Interest on Investments	\$35,413	0.03%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Other</b>	Sale of assets	\$3,800	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Miscellaneous revenues	\$1,324,826	1.28%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	donations	\$13,906	0.01%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Interfund Transfer - Capital Project (Boone T	\$683,081	0.66%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Public Utilities	\$400,000	0.39%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Fund Balance Appropriated</b>	Fund Balance	\$5,437,096	5.26%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>TOTAL</b>		<b>\$103,392,169</b>	<b>100.00%</b>							

Property taxes are based on assessed values and current base year General Fund County tax rate. Property tax revenue by prototype is shown below in Figure 8.

**Figure 8. HARNETT COUNTY Property Tax by Prototype**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Assessed Value Per Unit (rounded)</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes per Unit</i>
	<b>Single Family Detached (SFD)</b>			
1	SFD High Value	\$300,700	0.725	\$2,180
2	SFD Medium Value	\$190,500	0.725	\$1,381
3	SFD Low Value	\$130,300	0.725	\$945
4	<b>Townhouse</b>	\$150,400	0.725	\$1,090
5	<b>Multifamily</b>	\$100,200	0.725	\$726

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Assessed Value Per 1,000 sf (rounded)</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes per 1,000 sf</i>
1	<b>Commercial/Retail</b>	\$75,000	0.725	\$544
2	<b>Offices (Prof. and Bus. Svcs)</b>	\$85,000	0.725	\$616
3	<b>Industrial</b>	\$25,000	0.725	\$181

Figure 9 provides further information on point of sale sales tax revenue for Retail land uses in Harnett County.

**Figure 9. HARNETT COUNTY General Fund Point of Sale Sales Tax for Retail Land Use**

<i>Land Use Prototype</i>	<i>Prototype Size (SF)</i>	<i>Estimated Sales Per SF</i>	<i>Estimated Sales Per Prototype</i>	<i>Estimated Sales Per 1,000 SF</i>	<i>Sales Tax Rate</i>	<i>Estd Sales Tax Per 1,000 SF</i>
<b>Article 39 One Cent</b>						
Commercial/Retail	100,000	\$200	\$20,000,000	\$200,000	1%	\$2,000
<b>Article 42 Half Cent</b>						
Commercial/Retail	100,000	\$200	\$20,000,000	\$200,000	0.5%	\$1,000

## **EXPENDITURE METHODOLOGIES / LEVELS OF SERVICE**

### ***General Fund Expenditures***

The section provides detail on General Fund expenditure projection methodologies. Figure 10 shows base year General Fund expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Population and Trips (nonresidential trips). Capital expenditures (highlighted debt service items below) are shown separately.

**Figure 10. HARNETT COUNTY General Fund Level of Service/Expenditure Projection Methodologies**

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
4100 Governing Body	\$238,000	0.23%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
4150 Administration	\$210,934	0.20%	POP AND JOBS	\$191,874	116,118	\$1.65	\$19,060	21,973	\$0.87
4155 Legal Services	\$143,114	0.14%	POP AND JOBS	\$130,182	116,118	\$1.12	\$12,932	21,973	\$0.59
4250 Human Resources	\$285,667	0.28%	POP AND JOBS	\$259,855	116,118	\$2.24	\$25,812	21,973	\$1.17
4300 Board of Elections	\$437,068	0.42%	POPULATION	\$437,068	116,118	\$3.76	\$0	N/A	\$0.00
4400 Finance	\$706,189	0.68%	POP AND JOBS	\$642,379	116,118	\$5.53	\$63,810	21,973	\$2.90
4401 Retirees	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
4402 Clerk of Court - Facilities Fees	\$72,235	0.07%	POPULATION	\$72,235	116,118	\$0.62	\$0	N/A	\$0.00
4500 Tax	\$1,621,811	1.57%	POP AND JOBS	\$1,475,267	116,118	\$12.70	\$146,544	21,973	\$6.67
4600 General Services	\$482,891	0.47%	POP AND JOBS	\$439,258	116,118	\$3.78	\$43,633	21,973	\$1.99
4650 Transportation	\$1,300,036	1.26%	POPULATION	\$1,300,036	116,118	\$11.20	\$0	N/A	\$0.00
4700 Public Buildings	\$2,988,227	2.89%	POP AND JOBS	\$2,718,216	116,118	\$23.41	\$270,011	21,973	\$12.29
4800 Register of Deeds	\$644,359	0.62%	POPULATION	\$644,359	116,118	\$5.55	\$0	N/A	\$0.00
4900 Information Technology	\$1,263,442	1.22%	POP AND JOBS	\$1,149,280	116,118	\$9.90	\$114,162	21,973	\$5.20
4910 GIS	\$466,348	0.45%	POP AND JOBS	\$424,210	116,118	\$3.65	\$42,138	21,973	\$1.92
5100 Sheriff	\$8,160,914	7.89%	POP AND TRIPS	\$7,423,508	116,118	\$63.93	\$737,406	78,807	\$9.36
5101 Sheriff - Campbell Deputies	\$448,426	0.43%	POP AND JOBS	\$407,907	116,118	\$3.51	\$40,519	21,973	\$1.84
5102 Sheriff - Harnett Criminal Justice Partnership Program	\$104,653	0.10%	POP AND JOBS	\$95,197	116,118	\$0.82	\$9,456	21,973	\$0.43
5103 Sheriff - Sheriff's Department Grants	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
5104 Sheriff - Child Support Enforcement	\$70,386	0.07%	POPULATION	\$70,386	116,118	\$0.61	\$0	N/A	\$0.00
5110 Sheriff - Communications	\$1,283,736	1.24%	POP AND TRIPS	\$1,167,740	116,118	\$10.06	\$115,996	78,807	\$1.47
5120 Sheriff - Jail	\$4,186,875	4.05%	POPULATION	\$4,186,875	116,118	\$36.06	\$0	N/A	\$0.00
5300 Emergency Services	\$737,966	0.71%	POPULATION	\$737,966	116,118	\$6.36	\$0	N/A	\$0.00
5302 Emergency Services Grant	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
5400 Emergency Medical Service	\$6,054,082	5.86%	POP AND TRIPS	\$5,507,045	116,118	\$47.43	\$547,037	78,807	\$6.94
5401 Emergency Medical Service Transport	\$1,390,043	1.34%	POP AND TRIPS	\$1,264,441	116,118	\$10.89	\$125,602	78,807	\$1.59
5500 Animal Control	\$457,279	0.44%	POP AND JOBS	\$415,960	116,118	\$3.58	\$41,319	21,973	\$1.88
5700 Medical Examiner	\$40,000	0.04%	POPULATION	\$40,000	116,118	\$0.34	\$0	N/A	\$0.00
5899 Public Safety Appropriations	\$114,303	0.11%	POP AND TRIPS	\$103,975	116,118	\$0.90	\$10,328	78,807	\$0.13
5900 Emergency Telephone System	\$280,967	0.27%	POP AND TRIPS	\$255,579	116,118	\$2.20	\$25,388	78,807	\$0.32
5901 Emergency Telephone System Radio System	\$241,272	0.23%	POP AND TRIPS	\$219,471	116,118	\$1.89	\$21,801	78,807	\$0.28
6500 Harnett Regional Jetport	\$150,288	0.15%	POP AND JOBS	\$136,708	116,118	\$1.18	\$13,580	21,973	\$0.62
6700 Soil & Water	\$172,810	0.17%	POP AND JOBS	\$157,195	116,118	\$1.35	\$15,615	21,973	\$0.71
6999 Environmental Protection Appropriations	\$4,000	0.00%	POP AND JOBS	\$3,639	116,118	\$0.03	\$361	21,973	\$0.02
7050 Forestry Program	\$107,721	0.10%	POP AND JOBS	\$97,988	116,118	\$0.84	\$9,733	21,973	\$0.44
7099 Economic & Physical Development Appropriations	\$1,380,000	1.33%	POPULATION	\$1,380,000	116,118	\$11.88	\$0	N/A	\$0.00
7100 Industrial Development	\$1,738,729	1.68%	POP AND JOBS	\$1,581,620	116,118	\$13.62	\$157,109	21,973	\$7.15
7200 Planning & Inspections	\$1,532,400	1.48%	POP AND JOBS	\$1,393,935	116,118	\$12.00	\$138,465	21,973	\$6.30
7300 Cooperative Extension	\$438,298	0.42%	POPULATION	\$438,298	116,118	\$3.77	\$0	N/A	\$0.00
7301 Cooperative Extension - Child Care Resource & Referr	\$12,500	0.01%	POPULATION	\$12,500	116,118	\$0.11	\$0	N/A	\$0.00

**APPENDIX B. Level of Service / Cost and Revenue Factors**  
**Cost of Land Use Fiscal Impact Analysis**  
Fort Bragg Regional Alliance, NC

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
7306 After School Programs - Child Care Resource & Refer	\$2,000	0.00%	POPULATION	\$2,000	116,118	\$0.02	\$0	N/A	\$0.00
7309 After School Programs - Support Our Students	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
7310 Cooperative Extension - Parents as Teachers	\$65,824	0.06%	POPULATION	\$65,824	116,118	\$0.57	\$0	N/A	\$0.00
7313 Cooperative Extension - Teens as Parents	\$31,875	0.03%	POPULATION	\$31,875	116,118	\$0.27	\$0	N/A	\$0.00
7319 Cooperative Extension - Adolescent Parenting	\$15,000	0.01%	POPULATION	\$15,000	116,118	\$0.13	\$0	N/A	\$0.00
7321 Cooperative Extension - Raising A Reader	\$11,951	0.01%	POPULATION	\$11,951	116,118	\$0.10	\$0	N/A	\$0.00
7322 Cooperative Extension - Quality Enhancement	\$64,084	0.06%	POPULATION	\$64,084	116,118	\$0.55	\$0	N/A	\$0.00
7404 Job Link -Workforce Investment Act-One Stop	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
7500 Aging	\$176,029	0.17%	POPULATION	\$176,029	116,118	\$1.52	\$0	N/A	\$0.00
7501 Family Caregiver Support	\$64,796	0.06%	POPULATION	\$64,796	116,118	\$0.56	\$0	N/A	\$0.00
7510 Aging - Retired Seniors Volunteer Program	\$101,477	0.10%	POPULATION	\$101,477	116,118	\$0.87	\$0	N/A	\$0.00
7550 Aging - Community Alternatives Program	\$346,036	0.33%	POPULATION	\$346,036	116,118	\$2.98	\$0	N/A	\$0.00
7551 Aging - Volunteer Center	\$36,007	0.03%	POPULATION	\$36,007	116,118	\$0.31	\$0	N/A	\$0.00
7552 Aging - Nutrition For Elderly	\$410,195	0.40%	POPULATION	\$410,195	116,118	\$3.53	\$0	N/A	\$0.00
7600 Health	\$7,162,107	6.93%	POPULATION	\$7,162,107	116,118	\$61.68	\$0	N/A	\$0.00
7690 Mental Health	\$205,679	0.20%	POPULATION	\$205,679	116,118	\$1.77	\$0	N/A	\$0.00
7700 Social Services	\$9,634,711	9.32%	POPULATION	\$9,634,711	116,118	\$82.97	\$0	N/A	\$0.00
7710 Social Services - Public Assistance	\$8,267,869	8.00%	POPULATION	\$8,267,869	116,118	\$71.20	\$0	N/A	\$0.00
7800 Veterans Services	\$169,183	0.16%	POPULATION	\$169,183	116,118	\$1.46	\$0	N/A	\$0.00
7930 Youth Services - Restitution	\$111,535	0.11%	POPULATION	\$111,535	116,118	\$0.96	\$0	N/A	\$0.00
7999 Human Services Appropriations	\$172,000	0.17%	POPULATION	\$172,000	116,118	\$1.48	\$0	N/A	\$0.00
8100 Library	\$1,083,892	1.05%	POPULATION	\$1,083,892	116,118	\$9.33	\$0	N/A	\$0.00
8199 Cultural & Recreational Appropriations	\$232,000	0.22%	POPULATION	\$232,000	116,118	\$2.00	\$0	N/A	\$0.00
8200 Parks & Recreation	\$413,665	0.40%	POPULATION	\$413,665	116,118	\$3.56	\$0	N/A	\$0.00
8600 Education-Current Expense	\$20,288,004	19.62%	ENROLLMENT	\$20,288,004	19,495	\$1,040.68	N/A	N/A	\$0.00
Education-Capital Outlay	\$965,181	0.93%	ENROLLMENT	\$965,181	19,495	\$49.51	N/A	N/A	\$0.00
Central Carolina Comm Coll	\$725,726	0.70%	POPULATION	\$725,726	116,118	\$6.25	\$0	N/A	\$0.00
8701 Interfund Transfers	\$16,667	0.02%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
8702 Debt Service-Schools	\$9,381,561	9.07%	SEE BELOW	N/A	N/A	\$0.00	N/A	N/A	\$0.00
Debt Service-Other	\$2,989,146	2.89%	SEE BELOW	N/A	N/A	\$0.00	N/A	N/A	\$0.00
8703 Capital Reserve	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
8800 Contingency	\$280,000	0.27%	POP AND JOBS	\$254,700	116,118	\$2.19	\$25,300	21,973	\$1.15
<b>Total General Fund Expenditures</b>	<b>\$103,392,169</b>	<b>100.00%</b>							

## Capital Expenditures

Capital expenditures are included in the analysis and are based on current levels of service by using debt service payments to reflect resources expended for capital improvements. We include estimated annual capital expenditures for schools and other general government purposes using debt service information from the County budget and Comprehensive Annual Financial Reports. Prototype developments in the study are assigned their proportionate share for infrastructure based on these factors.

**Figure 11. HARNETT COUNTY General Fund Capital Level of Service/Expenditure Projection Methodologies**

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Capital Cost Education (Debt Service)	\$9,381,561	76%	ENROLLMENT	\$9,381,561	19,495	\$481.23	\$0	N/A	\$0.00
Capital Cost Gen Govt Facilities (Debt Service)	\$2,989,146	24%	POP AND TRIPS	\$2,719,052	116,118	\$23.42	\$270,094	78,807	\$3.43
<b>Total Capital</b>	<b>\$12,370,707</b>	100%							

Using current debt service to reflect capital costs may understate true costs due to current or past budget constraints. That is, if the current budget does not maintain current levels of service for capital needs (e.g., schools are overcapacity, other General Fund capital improvement projects are unfunded), then using current budget figures may reflect a lower level of service.

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## **HOKE COUNTY**

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### **DEMOGRAPHIC DATA AND ASSUMPTIONS**

To establish levels of service, or prototype factors, demographic data and prototype assumptions are necessary for each jurisdiction. This section provides further information on the data used in the analysis.

#### ***Base Year Data***

Current population, employment levels, residential and nonresidential vehicle trips, school enrollment, facility factors, and other factors are used to calculate unit costs and service levels. The following current demographic data are used in the analysis and were obtained by the sources indicated.

**Figure 12. HOKE COUNTY Base Year Data Assumptions**

	Year->	Base 2010
<b>Population [1]</b>	POPULATION	47,332
	POP AND JOBS	55,487
<b>Housing Units by Type [2]</b>	SINGLE FAMILY DETACHED/MH	16,755
	MULTIFAMILY/OTHER ATTD	957
	OTHER	0
	<b>TOTAL UNITS</b>	<b>17,712</b>
<b>Jobs by Type [3]</b>	RETAIL JOBS	931
	OFFICE JOBS	4,101
	INDUSTRIAL JOBS	3,123
	<b>TOTAL JOBS</b>	<b>8,155</b>
<b>Non-Residential Floor Area [4]</b>	RETAIL SF	372,400
	OFFICE SF	1,048,179
	INDUSTRIAL SF	1,741,359
	<b>TOTAL NR KSF</b>	<b>3,161,938</b>
<b>Vehicle Trips [5]</b>	RESIDENTIAL TRIPS	83,356
	NONRES TRIPS	19,874
	<b>VEHICLE TRIPS</b>	<b>103,230</b>
<b>SCHOOL ENROLLMENT [6]</b>	ELEMENTARY	4,198
	MIDDLE	1,848
	HIGH	2,018
	<b>TOTAL STUDENTS</b>	<b>8,064</b>

*Sources*

[1] Population Projection, July 1, 2010, NC Office of State Budget and Management

[2] U.S. Census; TischlerBise

[3] North Carolina Employment Security Commission

[4] TischlerBise conversion from jobs to nonres square footage.

[5] TischlerBise calculation using ITE trip rates.

[6] NC Dept. of Public Schools, Best 1 of 2 Avg. Daily Membership 2010-2011 (Dec 2010)

## Household Size

Household size is used to establish per capita demand from residential prototypes. Figure 13 shows household size assumptions by type of unit from the U.S. Census, categorized by type of prototype included in the analysis.

**Figure 13. HOKE COUNTY Household Size**

<i>Type of Unit</i>	<u>Persons</u>	<u>Hseholds</u>	<u>PPHH</u>
Single Family Detached	29,169	9,448	3.09
Attached/Multifamily	1,971	725	2.72
Manufactured Homes	9,729	3,320	2.93

*Source: US Census, American Community Survey 5-Year Estimates, 2009*

## Student Generation Rate

Student generation rates are used to establish demand for school costs from residential prototypes. Data is from U.S. Census, Year 2005-2009 American Community Survey PUMS data. Figure 14 provides a summary of student generation rates by lot size and average overall.

**Figure 14. HOKE COUNTY Student Generation Rates**

**Total Students Per Housing Unit**

	<i>Less than 1Ac</i>	<i>1 to &lt; 10Ac</i>	<i>10+ Ac</i>	<i>Wt Avg</i>
SF Detached	0.406	0.485	0.409	0.428
Mobile Home	<i>Less than 1Ac</i>	<i>1+ Acres</i>		<i>Wt Avg</i>
	0.450	0.759		0.554
Multifamily/Other	0.270	<= all		0.270

*Source: Cross tabulation by TischlerBise using*

*U.S. Census Bureau, Year 2005-2009 American Community Survey PUMS data*

*for North Carolina PUMA 03900 (Hoke, Moore, Richmond, and Scotland counties) and calibrated to Hoke Co.*

## Prototype Detail

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below in Figure 15.

**Figure 15. HOKE COUNTY Prototype Detail**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Market Value Per Unit (rounded) [1]</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>Persons Per Unit [3]</i>	<i>Students Per Unit [4]</i>	<i>Vehicle Trips Per Unit [5]</i>
	<b>Single Family Detached (SFD)</b>					
1	<b>SFD High Value</b>	\$300,000	\$277,400	3.09	0.428	4.79
2	<b>SFD Average Value</b>	\$180,000	\$166,400	3.09	0.428	4.79
3	<b>SFD Low Value</b>	\$130,000	\$120,200	3.09	0.428	4.79
4	<b>Townhouse</b>	\$110,000	\$101,700	2.72	0.270	2.91
5	<b>Multifamily</b>	\$100,000	\$92,500	2.72	0.270	3.33

[1] TischlerBise analysis of County assessor data, online listings, and staff discussions.

[2] Sales Assessment Ratio from NC Dept. of Revenue for Hoke Co. is 92.47 (revaluation in 2006); therefore assessments are 92.47% of market value.

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

[4] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates

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

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype [1]</i>	<i>Market Value Per Sq. Ft. (rounded) [1]</i>	<i>Assessed Value Per Sq. Ft. (rounded) [2]</i>	<i>Employees Per 1,000 SF [3]</i>	<i>Vehicle Trips Per 1,000 SF [4]</i>
1	<b>Commercial/Retail</b>	\$50	\$46	2.50	22.41
2	<b>Offices (Prof. and Bus. Svcs)</b>	\$80	\$74	3.91	7.83
3	<b>Industrial</b>	\$25	\$23	1.79	1.91

[1] NC Dept. of Commerce; TischlerBise analysis;

[2] Sales Assessment Ratio from NC Dept. of Revenue for Hoke Co. is 92.47 (revaluation in 2006); therefore assessments are 92.47% of market value.

[3] Institute of Transportation Engineers; Urban Land Institute

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

## **Proportionate Share Factors**

For some expenditures (e.g., public safety) and related programmatic revenues, an analysis of the relative demand from residential and nonresidential development is necessary to reflect the characteristics of the residential population and workers in the jurisdiction. These factors were analyzed to determine the components of “daytime population,” which reflects not only population but those who work in the jurisdiction but live elsewhere (nonresident workers). As shown below, residential demand accounts for 91 percent and nonresidential 9 percent.

**Figure 16. HOKE COUNTY Proportionate Share Factors**

	<i>2009*</i>	<i>% Share</i>
Residents	45,148	91%
Nonresident Workers	4,670	9%
Total	49,818	100%

*\* Latest available*

*Source: US Census, OnTheMap Application and LEHD Origin-Destination Empl. Statistics*

## **REVENUE METHODOLOGIES / LEVELS OF SERVICE**

### **General Fund Revenues**

The section provides detail on General Fund revenue projection methodologies. Figure 17 shows base year General Fund revenue amounts, methodologies, and prototype factors. Main sources of revenue are property taxes and sales tax. Further detail on both sources is provided below.

**Figure 17. HOKE COUNTY General Fund Level of Service/Revenue Projection Methodologies**

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
<b>Taxes</b>	Ad Valorem Taxes-Current and Prior Year	\$16,587,874	46.75%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Ad Valorem - Personal Prop Residents	\$1,900,000		POPULATION	\$1,900,000	47,332	\$40.14	\$0	0	\$0.00
	Ad Valorem - Personal Prop Businesses	\$800,000		JOBS			\$0.00	\$800,000	8,155	\$98.10
<b>Sales Tax</b>	NC Sales Tax-Total	\$3,811,410		SEE BELOW	N/A	N/A	\$0.00	N/A	N/A	\$0.00
	NC Sales Tax - Article 39	\$1,325,760	3.74%	RETAIL SALES	N/A	N/A	\$0.00	See table	N/A	\$0.00
	NC Sales Tax - Article 40	\$1,871,094	5.27%	POPULATION	\$1,871,094	47,332	\$39.53	\$0	N/A	\$0.00
	NC Sales Tax - Article 42	\$817,704	2.30%	RETAIL SALES	N/A	N/A	\$0.00	See table	N/A	\$0.00
	NC Sales Tax - Article 44	\$3,317	0.01%	POPULATION	\$3,317	47,332	\$0.07	\$0	N/A	\$0.00
	NC Sales Tax - Hold Harmless	(\$206,465)	-0.58%	POPULATION	-\$206,465	47,332	-\$4.36	\$0	N/A	\$0.00
<b>Other Revenues</b>	Licenses and Franchise Fees	\$272,500	0.77%	POP AND JOBS	\$246,956	47,332	\$5.22	\$25,544	8,155	\$3.13
	Other Services	\$885,820	2.50%	POP AND JOBS	\$802,782	47,332	\$16.96	\$83,038	8,155	\$10.18
	Library	\$9,050	0.03%	POPULATION	\$9,050	47,332	\$0.19	\$0	N/A	\$0.00
	State and Federal Grants	\$7,635,528	21.52%	POPULATION	\$7,635,528	47,332	\$161.32	\$0	N/A	\$0.00
	Court Facility Fees	\$89,000	0.25%	POPULATION	\$89,000	47,332	\$1.88	\$0	N/A	\$0.00
	Building Permits and Inspection Fees	\$1,480,000	4.17%	POP AND JOBS	\$1,341,263	47,332	\$28.34	\$138,737	8,155	\$17.01
	Register of Deeds Fees	\$452,000	1.27%	POPULATION	\$452,000	47,332	\$9.55	\$0	N/A	\$0.00
	Sheriff/Jail Fees	\$1,290,564	3.64%	POPULATION	\$1,290,564	47,332	\$27.27	\$0	N/A	\$0.00
	Recreational and Concession Fees	\$135,700	0.38%	POPULATION	\$135,700	47,332	\$2.87	\$0	N/A	\$0.00
	Transfers In	\$2,599,376	7.33%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Investment Earnings	\$230,295	0.65%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>TOTAL</b>		<b>\$35,479,117</b>	<b>100.00%</b>							

Property taxes are based on assessed values and current base year General Fund County tax rate. Property tax revenue by prototype is shown below in Figure 18.

**Figure 18. HOKE COUNTY Property Tax by Prototype**

RESIDENTIAL PROTOTYPES				
	<i>Land Use Prototype</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes</i>
	Single Family Detached (SFD)			
1	SFD High Value	\$277,400	\$0.70	\$1,942
2	SFD Medium Value	\$166,400	\$0.70	\$1,165
3	SFD Low Value	\$120,200	\$0.70	\$841
4	Townhouse	\$101,700	\$0.70	\$712
5	Multifamily	\$92,500	\$0.70	\$648

NONRESIDENTIAL PROTOTYPES				
	<i>Land Use Prototype [1]</i>	<i>Assessed Value Per 1,000 sf (rounded) [2]</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes per 1,000 sf</i>
1	Commercial/Retail	\$46,000	\$0.70	\$322
2	Offices (Prof. and Bus. Svcs)	\$74,000	\$0.70	\$518
3	Industrial	\$23,000	\$0.70	\$161

Figure 19 provides further information on point of sale sales tax revenue for Retail land uses in Hoke County.

**Figure 19. HOKE COUNTY General Fund Point of Sale Sales Tax for Retail Land Use**

<i>Land Use Prototype</i>	<i>Prototype Size (SF)</i>	<i>Estimated Sales Per SF</i>	<i>Estimated Sales Per Prototype</i>	<i>Estimated Sales Per 1,000 SF</i>	<i>Sales Tax Rate</i>	<i>Estd Sales Tax Per 1,000 SF</i>
<i>Article 39 One Cent</i> Commercial/Retail	100,000	\$200	\$20,000,000	\$200,000	1%	\$2,000
<i>Article 42 Half Cent</i> Commercial/Retail	100,000	\$200	\$20,000,000	\$200,000	0.5%	\$1,000

## EXPENDITURE METHODOLOGIES / LEVELS OF SERVICE

### **General Fund Expenditures**

The section provides detail on General Fund expenditure projection methodologies. Figure 20 shows base year General Fund amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Trips (nonresidential trips). Capital expenditures (below highlighted special appropriations reflecting debt service) are shown separately.

**Figure 20. HOKE COUNTY General Fund Level of Service/Expenditure Projection Methodologies**

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
General Government	\$4,112,918	11.59%	POP AND JOBS	\$3,727,368	47,332	\$78.75	\$385,550	8,155	\$47.28
Public Safety	\$8,448,841	23.81%	POP AND TRIPS	\$7,656,836	47,332	\$161.77	\$792,005	19,874	\$39.85
Environmental and Physical Develop	\$454,538	1.28%	POP AND JOBS	\$411,929	47,332	\$8.70	\$42,609	8,155	\$5.22
Human Services	\$11,417,331	32.18%	POPULATION	\$11,417,331	47,332	\$241.22	\$0	N/A	\$0.00
Cultural and Recreational	\$926,662	2.61%	POPULATION	\$926,662	47,332	\$19.58	\$0	N/A	\$0.00
Education-Current Expense	\$4,923,247	13.88%	ENROLLMENT	\$4,923,247	8,064	\$610.52	N/A	N/A	\$0.00
Education-Capital Outlay	\$1,021,314	2.88%	ENROLLMENT	\$1,021,314	8,064	\$126.65	N/A	N/A	\$0.00
Non Departmental	\$735,954	2.07%	POP AND JOBS	\$666,965	47,332	\$14.09	\$68,989	8,155	\$8.46
Special Appropriations	\$3,438,393	9.69%	SEE BELOW	N/A	N/A	\$0.00	N/A	N/A	\$0.00
<b>Total General Fund Expenditures</b>	<b>\$35,479,198</b>	<b>100.00%</b>							

## Capital Expenditures

Capital expenditures are included in the analysis and are based on current levels of service by using debt service payments to reflect resources expended for capital improvements. We include estimated annual capital expenditures for schools and other general government purposes using debt service information from the County budget and North Carolina Local Government Commission. Prototype developments in the study are assigned their proportionate share for infrastructure based on these factors.

**Figure 21. HOKE COUNTY General Fund Capital Level of Service/Expenditure Projection Methodologies**

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Capital Cost Education (Debt Service)	\$2,898,179	85%	ENROLLMENT	\$2,898,179	8,064	\$359.40	\$0	N/A	\$0.00
Capital Cost Gen Govt Facilities (Debt Service)	\$511,443	15%	POP AND JOBS	\$463,500	47,332	\$9.79	\$47,943	8,155	\$5.88
	<b>\$3,409,623</b>	100%							

Using current debt service to reflect capital costs may understate true costs due to current or past budget constraints. That is, if the current budget does not maintain current levels of service for capital needs (e.g., schools are overcapacity, other General Fund capital improvement projects are unfunded), then using current budget figures may reflect a lower level of service.

## **MOORE COUNTY**

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### **DEMOGRAPHIC DATA AND ASSUMPTIONS**

To establish levels of service, or prototype factors, demographic data and prototype assumptions are necessary for each jurisdiction. This section provides further information on the data used in the analysis.

#### ***Base Year Data***

Current population, employment levels, residential and nonresidential vehicle trips, school enrollment, facility factors, and other factors are used to calculate unit costs and service levels. The following current demographic data are used in the analysis and were obtained by the sources indicated.

**Figure 22. MOORE COUNTY Base Year Data Assumptions**

	Year->	Base 2010
<b>Population [1]</b>	POPULATION	88,357
	POP AND JOBS	118,794
<b>Housing Units by Type [2]</b>	SINGLE FAMILY DETACHED/MH	36,350
	MULTIFAMILY/OTHER ATTD	6,168
	OTHER	0
	<b>TOTAL UNITS</b>	<b>42,518</b>
<b>Jobs by Type [3]</b>	RETAIL JOBS	9,914
	OFFICE JOBS	15,829
	INDUSTRIAL JOBS	4,694
	<b>TOTAL JOBS</b>	<b>30,437</b>
<b>Non-Residential Floor Area [4]</b>	RETAIL SF	3,965,600
	OFFICE SF	4,045,751
	INDUSTRIAL SF	2,617,335
	<b>TOTAL NR KSF</b>	<b>10,628,686</b>
<b>Vehicle Trips [5]</b>	RESIDENTIAL TRIPS	194,443
	NONRES TRIPS	125,527
	<b>VEHICLE TRIPS</b>	<b>319,970</b>
<b>SCHOOL ENROLLMENT [6]</b>	ELEMENTARY	5,656
	MIDDLE	2,956
	HIGH	3,916
	<b>TOTAL STUDENTS</b>	<b>12,528</b>

**Sources**

[1] Population Projection, July 1, 2010, NC Office of State Budget and Management

[2] U.S. Census; TischlerBise

[3] North Carolina Employment Security Commission

[4] TischlerBise conversion from jobs to nonres square footage.

[5] TischlerBise calculation using ITE trip rates.

[6] NC Dept. of Public Schools, Best 1 of 2 Avg. Daily Membership 2010-2011 (Dec 2010)

## Household Size

Household size is used to establish per capita demand from residential prototypes. Figure 23 shows household size assumptions by type of unit from the U.S. Census, categorized by type of prototype included in the analysis.

**Figure 23. MOORE COUNTY Household Size**

<i>Type of Unit</i>	<i>Persons</i>	<i>Hseholds</i>	<i>PPHH</i>
Single Family Detached	64,005	24,896	2.57
Attached/Multifamily	5,728	3,012	1.90
Manufactured Homes	13,226	4,192	3.16

*Source: US Census, American Community Survey 5-Year Estimates, 2009*

## Student Generation Rate

Student generation rates are used to establish demand for school costs from residential prototypes. Data is from U.S. Census, Year 2005-2009 American Community Survey PUMS data. Figure 24 provides a summary of student generation rates by lot size and average overall.

**Figure 24. MOORE COUNTY Student Generation Rates**

**Total Students Per Housing Unit**

	<i>Less than 1Ac</i>	<i>1 to &lt; 10Ac</i>	<i>10+ Ac</i>	<i>Wt Avg</i>
SF Detached	0.280	0.339	0.295	0.298
	<i>Less than 1Ac</i>	<i>1+ Acres</i>		<i>Wt Avg</i>
Mobile Home	0.31	0.54		0.386
All Other Housing Types	0.18	<= all		0.183

*Source: Cross tabulation by TischlerBise using*

*U.S. Census Bureau, Year 2005-2009 American Community Survey PUMS data*

*for North Carolina PUMA 03900 (Hoke, Moore, Richmond, and Scotland counties) and calibrated to Moore Co.*

## Prototype Detail

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below in Figure 25.

**Figure 25. MOORE COUNTY Prototype Detail**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Market Value Per Unit (rounded) [1]</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>Persons Per Unit [3]</i>	<i>Students Per Unit [4]</i>	<i>Vehicle Trips Per Unit [5]</i>
	<b>Single Family Detached (SFD)</b>					
1	<b>SFD High Value</b>	\$500,000	\$482,600	2.57	0.298	4.79
2	<b>SFD Average Value</b>	\$300,000	\$289,600	2.57	0.298	4.79
3	<b>SFD Low Value</b>	\$180,000	\$173,700	2.57	0.298	4.79
4	<b>Townhouse</b>	\$250,000	\$241,300	1.90	0.183	2.91
5	<b>Multifamily</b>	\$150,000	\$144,800	1.90	0.183	3.33

[1] TischlerBise analysis of County assessor data, online listings, and staff discussions.

[2] Sales Assessment Ratio from NC Dept. of Revenue for Moore Co. is 96.52 (revaluation in 2007); therefore assessments are 96.52% of market value.

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

[4] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates

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

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype [1]</i>	<i>Market Value Per Sq. Ft. (rounded) [1]</i>	<i>Assessed Value Per Sq. Ft. (rounded) [2]</i>	<i>Employees Per 1,000 SF [3]</i>	<i>Vehicle Trips Per 1,000 SF [4]</i>
1	<b>Commercial/Retail</b>	\$115	\$111	2.50	22.41
2	<b>Offices (Prof. and Bus. Svcs)</b>	\$150	\$145	3.91	7.83
3	<b>Industrial</b>	\$30	\$29	1.79	1.91

[1] NC Dept. of Commerce, TischlerBise analysis

[2] Sales Assessment Ratio from NC Dept. of Revenue for Moore Co. is 96.52 (revaluation in 2007); therefore assessments are 96.52% of market value.

[3] Institute of Transportation Engineers; Urban Land Institute

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

## **Proportionate Share Factors**

For some expenditures (e.g., public safety) and related programmatic revenues, an analysis of the relative demand from residential and nonresidential development is necessary to reflect the characteristics of the residential population and workers in the jurisdiction. These factors were analyzed to determine the components of “daytime population,” which reflects not only population but those who work in the jurisdiction but live elsewhere (nonresident workers). As shown below, residential demand accounts for 86 percent and nonresidential 14 percent.

**Figure 26. MOORE COUNTY Proportionate Share Factors**

	2009*	% Share
Residents	87,158	86%
Nonresident Workers	13,618	14%
Total	100,776	100%

\* Latest available

Source: US Census, OnTheMap Application and LEHD Origin-Destination Empl. Statistics

## **REVENUE METHODOLOGIES / LEVELS OF SERVICE**

### **General Fund Revenues**

The section provides detail on General Fund revenue projection methodologies. Figure 27 shows base year General Fund revenue amounts, methodologies, and prototype factors. Main sources of revenue are property taxes and sales tax. Further detail on both sources is provided below.

**Figure 27. MOORE COUNTY General Fund Level of Service/Revenue Projection Methodologies**

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
<b>Property taxes</b>	Property Tax	\$50,423,000	59.31%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Discounts	(\$570,740)	-0.67%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Prior Year Tax	\$240,000	0.28%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Vehicle Tax	\$3,000,000	3.53%	POPULATION	\$3,000,000	88,357	\$33.95	\$0.00	N/A	\$0.00
	Personal Property-Biz	\$1,000,000		JOBS	N/A	N/A	\$0.00	\$1,000,000	30,437	\$32.85
	Tax Penalties/Interest	\$237,000	0.28%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Privilege License	\$12,000	0.01%	POP AND JOBS	\$10,378	88,357	\$0.12	\$1,621.58	30,437	\$0.05
	Rental Vehicle Tax	\$42,000	0.05%	POP AND JOBS	\$36,324	88,357	\$0.41	\$5,675.52	30,437	\$0.19
<b>Sales Tax</b>	NC Sales Tax - Article 39	\$6,200,000	7.29%	RETAIL SALES	N/A	N/A	\$0.00	See Table	N/A	\$0.00
	NC Sales Tax - Article 40 (General Fun	\$2,400,000	2.82%	POPULATION	\$2,400,000	88,357	\$27.16	\$0.00	N/A	\$0.00
	NC Sales Tax - Article 40 (Education)	\$1,000,000	1.18%	POPULATION	\$1,000,000	88,357	\$11.32	\$0.00	N/A	\$0.00
	NC Sales Tax - Article 42 (General Fun	\$1,400,000	1.65%	RETAIL SALES	N/A	N/A	\$0.00	See Table	N/A	\$0.00
	NC Sales Tax - Article 42 (Education)	\$2,000,000	2.35%	RETAIL SALES	N/A	N/A	\$0.00	See Table	N/A	\$0.00
	NC Sales Tax - Article 44	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	NC Sales Tax - Hold Harmless	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Other Taxes</b>	ABC Taxes	\$493,000	0.58%	POPULATION	\$493,000	88,357	\$5.58	\$0.00	N/A	\$0.00
	Video Taxes	\$25,000	0.03%	POPULATION	\$25,000	88,357	\$0.28	\$0.00	N/A	\$0.00
<b>General Revenues</b>	Interest Earnings	\$130,000	0.15%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Departmental Revenues and Fees	\$3,886,759	4.57%	POP AND JOBS	\$3,361,536	88,357	\$38.04	\$525,223.11	30,437	\$17.26
<b>Human Services</b>	Social Services	\$6,922,343	8.14%	POPULATION	\$6,922,343	88,357	\$78.35	\$0.00	N/A	\$0.00
	Health	\$1,626,195	1.91%	POPULATION	\$1,626,195	88,357	\$18.40	\$0.00	N/A	\$0.00
	Child Support Enforcement	\$645,669	0.76%	POPULATION	\$645,669	88,357	\$7.31	\$0.00	N/A	\$0.00
	Other Grants	\$874,662	1.03%	POPULATION	\$874,662	88,357	\$9.90	\$0.00	N/A	\$0.00
	Aging	\$891,939	1.05%	POPULATION	\$891,939	88,357	\$10.09	\$0.00	N/A	\$0.00
<b>Fund Balance</b>	Appropriated Fund Balance	\$487,000	0.57%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Transfers In</b>	Transfers In	\$2,646,595	3.11%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>TOTAL</b>		<b>\$85,012,422</b>	<b>100.00%</b>							

Property taxes are based on assessed values and current base year General Fund County tax rate. Property tax revenue by prototype is shown below in Figure 28.

**Figure 28. MOORE COUNTY Property Tax by Prototype**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes</i>
	Single Family Detached (SFD)			
1	SFD High Value	\$482,600	\$0.465	\$2,244
2	SFD Medium Value	\$289,600	\$0.465	\$1,347
3	SFD Low Value	\$173,700	\$0.465	\$808
4	Townhouse	\$241,300	\$0.465	\$1,122
5	Multifamily	\$144,800	\$0.465	\$673

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype [1]</i>	<i>Assessed Value Per 1,000 sf (rounded) [2]</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes per 1,000 sf</i>
1	Commercial/Retail	\$111,000	\$0.465	\$516
2	Offices (Prof. and Bus. Svcs)	\$145,000	\$0.465	\$674
3	Industrial	\$29,000	\$0.465	\$135

Figure 29 provides further information on point of sale sales tax revenue for Retail land uses in Moore County.

**Figure 29. MOORE COUNTY General Fund Point of Sale Sales Tax for Retail Land Use**

<i>Land Use Prototype</i>	<i>Prototype Size (SF)</i>	<i>Estimated Sales Per SF</i>	<i>Estimated Sales Per Prototype</i>	<i>Estimated Sales Per 1,000 SF</i>	<i>Sales Tax Rate</i>	<i>Estd Sales Tax Per 1,000 SF</i>
<i>Article 39 One Cent</i> Commercial/Retail	100,000	\$200	\$20,000,000	\$200,000	1%	\$2,000
<i>Article 42 Half Cent</i> Commercial/Retail	100,000	\$200	\$20,000,000	\$200,000	0.5%	\$1,000

## EXPENDITURE METHODOLOGIES / LEVELS OF SERVICE

### **General Fund Expenditures**

The section provides detail on General Fund expenditure projection methodologies. Figure 30 shows base year General Fund expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population or a combination of Population and Jobs or Trips (nonresidential trips). Capital expenditures (highlighted debt service items below) are shown separately.

**Figure 30. MOORE COUNTY General Fund Level of Service/Expenditure Projection Methodologies**

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
<b>General Government</b>									
Governing Body	\$212,172	0.25%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Administration	\$518,228	0.61%	POP AND JOBS	\$448,199	88,357	\$5.07	\$70,029	30,437	\$2.30
Human Resources	\$280,684	0.33%	POP AND JOBS	\$242,755	88,357	\$2.75	\$37,929	30,437	\$1.25
Financial Services	\$685,856	0.81%	POPULATION	\$685,856	88,357	\$7.76	\$0	N/A	\$0.00
Budget Dept	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
County Attorney	\$599,743	0.71%	POP AND JOBS	\$518,699	88,357	\$5.87	\$81,044	30,437	\$2.66
Tax and Revaluation	\$1,989,269	2.34%	POP AND JOBS	\$1,720,456	88,357	\$19.47	\$268,813	30,437	\$8.83
Elections	\$438,847	0.52%	POPULATION	\$438,847	88,357	\$4.97	\$0	N/A	\$0.00
Register of Deeds	\$1,297,471	1.53%	POPULATION	\$1,297,471	88,357	\$14.68	\$0	N/A	\$0.00
<b>Public Safety</b>									
Sheriff	\$5,939,482	6.99%	POP AND TRIPS	\$5,136,872	88,357	\$58.14	\$802,610	125,527	\$6.39
Detention Center	\$2,959,951	3.48%	POPULATION	\$2,959,951	88,357	\$33.50	\$0	N/A	\$0.00
Day Report Center	\$100,560	0.12%	POP AND TRIPS	\$86,971	88,357	\$0.98	\$13,589	125,527	\$0.11
District Atty - GCC Grant	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Public Safety and E911	\$1,326,773	1.56%	POP AND TRIPS	\$1,147,484	88,357	\$12.99	\$179,289	125,527	\$1.43
<b>Environment and Comm. Dev</b>									
Solid Waste	\$2,259,232	2.66%	POPULATION	\$2,259,232	88,357	\$25.57	\$0	N/A	\$0.00
Planning/Comm Development	\$1,243,829	1.46%	POP AND JOBS	\$1,075,749	88,357	\$12.18	\$168,080	30,437	\$5.52
GIS	\$405,467	0.48%	POP AND JOBS	\$350,676	88,357	\$3.97	\$54,791	30,437	\$1.80
Cooperative Extension	\$382,433	0.45%	POPULATION	\$382,433	88,357	\$4.33	\$0	N/A	\$0.00
Soil and Water Conservation	\$263,522	0.31%	POP AND JOBS	\$227,912	88,357	\$2.58	\$35,610	30,437	\$1.17
<b>Human Services</b>									
Social Services	\$11,382,587	13.39%	POPULATION	\$11,382,587	88,357	\$128.82	\$0	N/A	\$0.00
Health	\$4,793,773	5.64%	POPULATION	\$4,793,773	88,357	\$54.25	\$0	N/A	\$0.00
Child Support Enforcement	\$625,159	0.74%	POPULATION	\$625,159	88,357	\$7.08	\$0	N/A	\$0.00
Youth Services	\$135,006	0.16%	POPULATION	\$135,006	88,357	\$1.53	\$0	N/A	\$0.00
Veteran's Service	\$195,687	0.23%	POPULATION	\$195,687	88,357	\$2.21	\$0	N/A	\$0.00
Aging/RSVP	\$1,617,232	1.90%	POPULATION	\$1,617,232	88,357	\$18.30	\$0	N/A	\$0.00
<b>Cultural Development</b>									
Library	\$534,695	0.63%	POPULATION	\$534,695	88,357	\$6.05	\$0	N/A	\$0.00
Recreation	\$690,127	0.81%	POPULATION	\$690,127	88,357	\$7.81	\$0	N/A	\$0.00
<b>Education</b>									
College Current Expense	\$4,011,475	4.72%	POPULATION	\$4,011,475	88,357	\$45.40	\$0	N/A	\$0.00
College Capital Outlay	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Education-Current Expense	\$25,540,140	30.04%	ENROLLMENT	\$25,540,140	12,528	\$2,038.64	N/A	N/A	\$0.00
Education-Capital Outlay	\$711,932	0.84%	ENROLLMENT	\$711,932	12,528	\$56.83	N/A	N/A	\$0.00
<b>Debt</b>									
Debt Service - Principal	\$6,137,209	7.22%	See below	N/A	N/A	\$0.00	N/A	N/A	\$0.00
Debt Service - Interest	\$6,083,227	7.16%	See below	N/A	N/A	\$0.00	N/A	N/A	\$0.00
<b>Grants/Court Facility</b>									
Grants/Court Facility	\$1,500,161	1.76%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Transfers</b>									
Social Service Operations Fund	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Health operation fund	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Airport Enterprise Fund	\$150,493	0.18%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Capital Reserve Fund	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>Total General Fund Expenditures</b>	<b>\$85,012,422</b>	<b>100.00%</b>							

## Capital Expenditures

Capital expenditures are included in the analysis and are based on current levels of service by using debt service payments to reflect resources expended for capital improvements. We include estimated annual capital expenditures for schools and other general government purposes using debt service information from the County budget and Comprehensive Annual Financial Reports. Prototype developments in the study are assigned their proportionate share for infrastructure based on these factors.

**Figure 31. MOORE COUNTY General Fund Capital Level of Service/Expenditure Projection Methodologies**

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Capital Cost Education (Debt Service)	\$4,888,174	40%	ENROLLMENT	\$4,888,174	12,528	\$390.18	N/A	N/A	\$0.00
Capital Cost Gen Govt Facilities (Debt Service)*	\$7,332,262	60%	POP AND JOBS	\$6,965,649	88,357	\$78.84	\$366,613	30,437	\$12.04
	<b>\$12,220,436</b>	100%							

\* Remaining debt is allocated 95% to residential due to majority of facilities financed (community college, social services facility, animal shelter)

Using current debt service to reflect capital costs may understate true costs due to current or past budget constraints. That is, if the current budget does not maintain current levels of service for capital needs (e.g., schools are overcapacity, other General Fund capital improvement projects are unfunded), then using current budget figures may reflect a lower level of service.

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## **TOWN OF ABERDEEN**

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### **DEMOGRAPHIC DATA AND ASSUMPTIONS**

To establish levels of service, or prototype factors, demographic data and prototype assumptions are necessary for each jurisdiction. This section provides further information on the data used in the analysis.

#### ***Base Year Data***

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

**Figure 32. TOWN OF ABERDEEN Base Year Data Assumptions**

		Year->	Base 2010
<b>Population [1]</b>	POPULATION		5,580
	POP AND JOBS		8,813
<b>Housing Units by Type [2]</b>	SINGLE FAMILY DETACHED/MH		2,049
	MULTIFAMILY/OTHER ATTD		1,096
	OTHER		0
	TOTAL UNITS		3,145
<b>Jobs by Type [3]</b>	RETAIL JOBS		1,464
	OFFICE JOBS		857
	INDUSTRIAL JOBS		912
	TOTAL JOBS		3,233
<b>Non-Residential Floor Area [4]</b>	RETAIL SF		585,600
	OFFICE SF		219,042
	INDUSTRIAL SF		508,524
	TOTAL NR KSF		1,313,165
<b>Vehicle Trips [5]</b>	RESIDENTIAL TRIPS		13,450
	NONRES TRIPS		15,809
	VEHICLE TRIPS		29,259

**Sources**

[1] Population Projection, July 1, 2010, NC Office of State Budget and Management

[2] U.S. Census; TischlerBise

[3] US Census, OnTheMap Application and LEHD Origin-Destination Empl. Statistics

[4] TischlerBise conversion from jobs to nonres square footage.

[5] TischlerBise calculation using ITE trip rates.

## Household Size

Household size is used to establish per capita demand from residential prototypes. Figure 33 shows household size assumptions by type of unit from the U.S. Census, categorized by type of prototype included in the analysis.

**Figure 33. TOWN OF ABERDEEN Household Size**

<i>Type of Unit</i>	<i>Persons</i>	<i>Hseholds</i>	<i>PPHH</i>
Single Family Detached	4,069	1,695	2.40
Attached/Multifamily	1,062	739	1.44
Manufactured Homes	228	47	4.85

Source: US Census, American Community Survey 5-Year Estimates, 2009

## Prototype Detail

Details on pertinent data for the residential and nonresidential prototypes included in the study are shown below in Figure 34.

**Figure 34. TOWN OF ABERDEEN Prototype Detail**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Market Value Per Unit (rounded) [1]</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>Persons Per Unit [3]</i>	<i>Students Per Unit [4]</i>	<i>Vehicle Trips Per Unit [5]</i>
	<b>Single Family Detached (SFD)</b>					
1	<b>SFD High Value</b>	\$450,000	\$434,300	2.40	N/A	4.79
2	<b>SFD Average Value</b>	\$220,000	\$212,300	2.40	N/A	4.79
3	<b>SFD Low Value</b>	\$150,000	\$144,800	2.40	N/A	4.79
4	<b>Townhouse</b>	\$150,000	\$144,800	1.44	N/A	2.91
5	<b>Multifamily</b>	\$100,000	\$96,500	1.44	N/A	3.33

[1] TischlerBise analysis of County assessor data, online listings, and staff discussions.

[2] Sales Assessment Ratio from NC Dept. of Revenue for Moore Co. is 96.52 (revaluation in 2007); therefore assessments are 96.52% of market value.

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

[4] U.S. Census, American Community Survey, 2005-2009 Five-Yr PUMS Estimates

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

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype [1]</i>	<i>Market Value Per Sq. Ft. (rounded) [1]</i>	<i>Assessed Value Per Sq. Ft. (rounded) [2]</i>	<i>Employees Per 1,000 SF [3]</i>	<i>Vehicle Trips Per 1,000 SF [4]</i>
1	<b>Commercial/Retail</b>	\$120	\$116	2.50	22.41
2	<b>Offices (Prof. and Bus. Svcs)</b>	\$150	\$145	3.91	7.83
3	<b>Industrial</b>	\$40	\$39	1.79	1.91

[1] NC Dept. of Commerce, TischlerBise analysis

[2] Sales Assessment Ratio from NC Dept. of Revenue for Moore Co. is 96.52 (revaluation in 2007); therefore assessments are 96.52% of market value.

[3] Institute of Transportation Engineers; Urban Land Institute

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

## **Proportionate Share Factors**

For some expenditures (e.g., public safety, some general government functions) and related programmatic revenues, an analysis of the relative demand from residential and nonresidential development is necessary to reflect the characteristics of the residential population and workers in the jurisdiction. These factors were analyzed to determine the components of “daytime population,” which reflects not only population but those who work in the jurisdiction but live elsewhere (nonresident workers). As shown below, residential demand accounts for 63 percent and nonresidential 37 percent.

**Figure 35. TOWN OF ABERDEEN Proportionate Share Factors**

	<i>2009*</i>	<i>% Share</i>
Residents	5,301	63%
Nonresident Workers	3,127	37%
Total	8,428	100%

*\* Latest available*

*Source: US Census, OnTheMap Application and LEHD Origin-Destination Empl. Statistics*

## **REVENUE METHODOLOGIES / LEVELS OF SERVICE**

### **General Fund Revenues**

The section provides detail on General Fund revenue projection methodologies. Figure 36 shows base year General Fund revenue amounts, methodologies, and prototype factors. Main sources of revenue are property taxes and sales tax (intergovernmental revenue). Further detail is provided below.

**Figure 36. TOWN OF ABERDEEN General Fund Level of Service/Revenue Projection Methodologies**

Revenue Category		FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
					Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Property taxes	Ad Valorem Taxes	\$2,955,435	48.82%	CUSTOM TABLE	N/A	See Table	\$0.00	N/A	See Table	\$0.00
	Ad Valorem-Personal (Residence)	\$291,740		POPULATION	\$291,740	5,580	\$52.28	\$0	N/A	\$0.00
	Ad Valorem-Personal (Business)	\$128,913		JOBS	N/A	N/A	\$0.00	\$128,913	3,233	\$39.87
Intergovernmental	Intergovtl-State	\$1,945,958	32.14%	POPULATION	\$1,945,958	5,580	\$348.74	\$0.00	N/A	\$0.00
	Powell Bill (population)	\$136,374	2.25%	POPULATION	\$136,374	5,580	\$24.44	\$0.00	N/A	\$0.00
	Powell Bill (lane miles)	\$45,458	0.75%	LANE MILES		68	\$668.50		\$68.00	\$668.50
	Intergovtl-Local	\$95,000	1.57%	POPULATION	\$95,000	5,580	\$17.03	\$0	N/A	\$0.00
Fees & Other Revenues	License & Permit Fees	\$157,500	2.60%	POP AND JOBS	\$99,064	5,580	\$17.75	\$58,436	3,233	\$18.07
	Service Fees	\$310,700	5.13%	POP AND JOBS	\$195,422	5,580	\$35.02	\$115,278	3,233	\$35.66
	Investments	\$15,000	0.25%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Rents/Leases	\$212,812	3.52%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Franchise Fees	\$11,000	0.18%	POP AND JOBS	\$6,919	5,580	\$1.24	\$4,081	3,233	\$1.26
	Contributions	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
	Recreation Fees	\$33,500	0.55%	POPULATION	\$33,500	5,580	\$6.00	\$0	N/A	\$0.00
	Miscellaneous Revenues	\$135,000	2.23%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
<b>TOTAL General Fund Revenues</b>		<b>\$6,053,737</b>	<b>100.00%</b>							

Property taxes are based on assessed values and current base year General Fund tax rate. Property tax revenue by prototype is shown below in Figure 37.

**Figure 37. TOWN OF ABERDEEN Property Tax by Prototype**

**RESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype</i>	<i>Assessed Value Per Unit (rounded) [2]</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes</i>
	<b>Single Family Detached (SFD)</b>			
1	SFD High Value	\$434,300	\$0.430	\$1,867
2	SFD Medium Value	\$212,300	\$0.430	\$913
3	SFD Low Value	\$144,800	\$0.430	\$623
4	Townhouse	\$144,800	\$0.430	\$623
5	Multifamily	\$96,500	\$0.430	\$415

**NONRESIDENTIAL PROTOTYPES**

	<i>Land Use Prototype [1]</i>	<i>Assessed Value Per 1,000 sf (rounded) [2]</i>	<i>FY 2011 Tax Rate (per \$100)</i>	<i>Ad Valorem Taxes per 1,000 sf</i>
1	Commercial/Retail	\$116,000	\$0.430	\$499
2	Offices (Prof. and Bus. Svcs)	\$145,000	\$0.430	\$624
3	Industrial	\$39,000	\$0.430	\$168

## EXPENDITURE METHODOLOGIES / LEVELS OF SERVICE

### General Fund Expenditures

The section provides detail on General Fund expenditure projection methodologies. Figure 38 shows base year General Fund expenditure amounts, methodologies, and prototype factors. Most expenditures are based on either Population, a combination of Population and Jobs or Population and Trips (nonresidential vehicle trips), and Vehicle Trips (trips from all development). Capital expenditures (highlighted debt service items below) are shown separately.

**Figure 38. TOWN OF ABERDEEN General Fund Level of Service/Expenditure Projection Methodologies**

Expenditure Category	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Administration	\$143,135	2.36%	POP AND JOBS	\$90,028	5,580	\$16.13	\$53,107	3,233	\$16.43
Special Appropriations	\$28,427	0.47%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Governing Body	\$20,006	0.33%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Finance	\$257,855	4.26%	POP AND JOBS	\$162,184	5,580	\$29.07	\$95,671	3,233	\$29.59
Buildings and Grounds	\$162,053	2.68%	POP AND JOBS	\$101,927	5,580	\$18.27	\$60,126	3,233	\$18.60
Contingency	\$0	0.00%	FIXED	N/A	None	\$0.00	N/A	None	\$0.00
Law Enforcement	\$2,055,810	33.96%	POP AND TRIPS	\$1,293,053	5,580	\$231.73	\$762,757	15,809	\$48.25
Fire Department	\$1,040,414	17.19%	POP AND TRIPS	\$654,394	5,580	\$117.27	\$386,020	15,809	\$24.42
Planning	\$418,945	6.92%	POP AND JOBS	\$263,506	5,580	\$47.22	\$155,439	3,233	\$48.08
Parks and Recreation	\$352,430	5.82%	POPULATION	\$352,430	5,580	\$63.16	\$0	N/A	\$0.00
Streets	\$437,551	7.23%	VEHICLE TRIPS	\$201,140	13,450	\$14.95	\$236,411	15,809	\$14.95
Powell Bill	\$181,832	3.00%	VEHICLE TRIPS	\$83,587	13,450	\$6.21	\$98,245	15,809	\$6.21
Beautification	\$86,903	1.44%	POP AND JOBS	\$54,660	5,580	\$9.80	\$32,243	3,233	\$9.97
Sanitation	\$415,744	6.87%	POPULATION	\$415,744	5,580	\$74.51	\$0	N/A	\$0.00
Debt Service	\$452,632	7.48%	SEE BELOW	N/A	N/A	\$0.00	N/A	N/A	\$0.00
<b>Total General Fund Expenditures</b>	<b>\$6,053,737</b>	<b>100.00%</b>							

## Capital Expenditures

Capital expenditures are included in the analysis and are based on current levels of service by using debt service payments to reflect resources expended for capital improvements. We include estimated annual capital expenditures for current general government purposes using debt service information from the Town budget. The Town will add a new Fire Station this year therefore annual debt service of \$160,000 (on a total estimated cost of \$2 million) is included. Prototype developments in the study are assigned their proportionate share for infrastructure.

**Figure 39. TOWN OF ABERDEEN General Fund Capital Level of Service/Expenditure Projection Methodologies**

	FY 2011 Amount	Percent of Total	Prototype Methodology	RESIDENTIAL			NONRESIDENTIAL		
				Residential Share	Prototype Divisor	Prototype Factor	Nonresidential Share	Prototype Divisor	Prototype Factor
Capital Costs (Debt Service)	\$452,632	74%	POP AND JOBS	\$284,694	5,580	\$51.02	\$167,938	3,233	\$51.94
Planned Fire Station (Estd Debt Servi	\$160,000	26%	POP AND TRIPS	\$100,636	5,580	\$18.04	\$59,364	15,809	\$3.76
	<b>\$612,632</b>	100%							

Using current debt service to reflect capital costs may understate true costs due to current or past budget constraints. That is, if the current budget does not maintain current levels of service for capital needs (e.g., General Fund capital improvement projects are unfunded), then using current budget figures may reflect a lower level of service.

## **AGRICULTURE DATA**

Additional analysis was conducted on agricultural land uses in each of the counties under study. Below are prototype factors for farms in each county.

**Figure 40. Agricultural Land Uses Data**

	<i>Harnett County</i>	<i>Hoke County</i>	<i>Moore County</i>
Average Size Farm (acres)	154	242	100
Present Use Value per Acre Assumptions*	\$660	\$660	\$660
Value for Average Farm	\$101,640	\$159,720	\$66,000
Tax Rate (per \$100)	0.725	0.700	0.465
Property Tax Revenues	<b>\$736.89</b>	<b>\$1,118.04</b>	<b>\$306.90</b>
Hired Farm Labor - Number of Farms	203	89	166
Number of Workers on Farms with Hired Labor	1258	851	687
Estimated Land with Hired Labor	31,262	21,538	16,600
Employees per Acre - Farms with Hired Labor	0.040	0.040	0.041
Estimated Workers for Average Farm	6.2	9.6	4.1

\* Sandhills Resource Area, Class II (Average Soils). "2011 Use-Value Manual," North Carolina Use-Value Advisory Board, April 2011  
 Sources: USDA Census of Agriculture, 2007; NC Department of Revenue.