

**COST OF LAND USE
FISCAL IMPACT ANALYSIS**
Pahrump Regional Planning District, Nevada

Submitted to:
Nye County, Nevada



FINAL – November 28, 2005

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Dear Reader:

The enclosed report answers the question, "What type of land uses generate net revenues or deficits to the jurisdictions providing services in the Pahrump Regional Planning District?" Those jurisdictions are Nye County, the Town of Pahrump, and the Nye County School District.

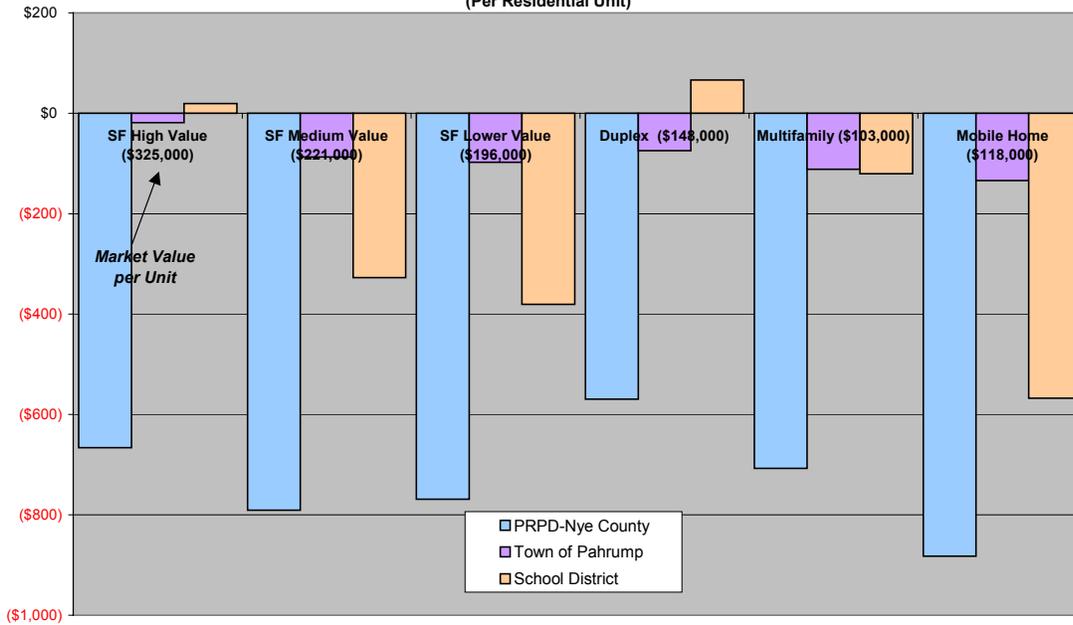
For development in the Pahrump Regional Planning District (PRPD) in Nye County, all six housing land use prototypes evaluated in this analysis generate average annual deficits of approximately \$600 to \$900 per unit. Retail uses generate net revenues while office and industrial/flex development prototypes are fiscally neutral.

For the Town of Pahrump, except for high value housing, deficits are generated for all housing prototypes, although they are not as severe as for the County. Because of the revenue structure of the Town, retail creates deficits while the other two nonresidential categories are fiscally neutral.

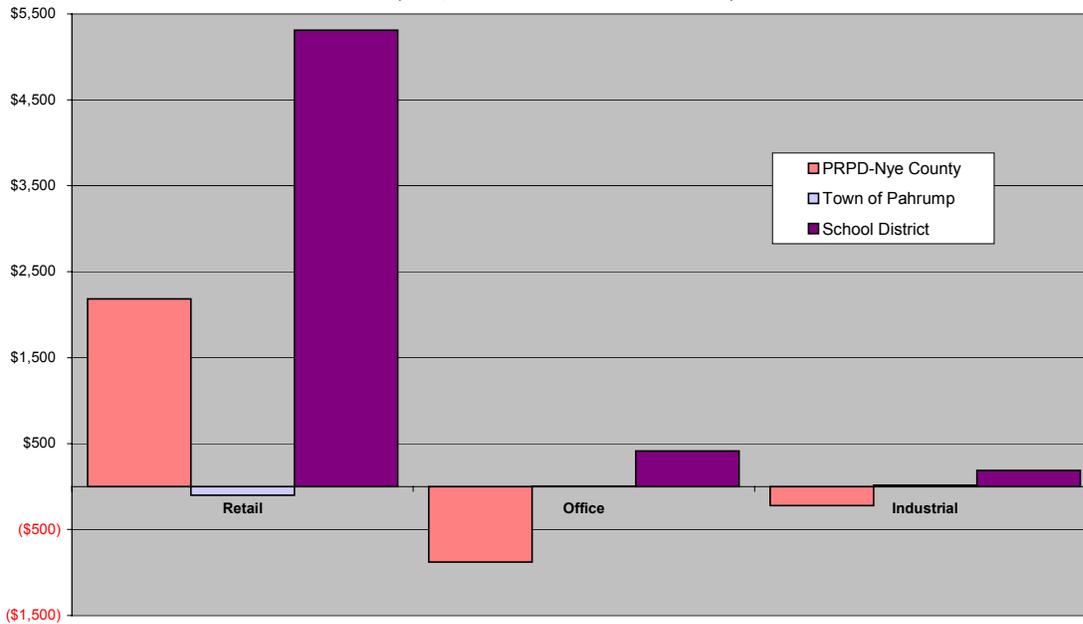
For the Nye County School District, single family high-value and duplex residential housing types generate net revenues while all other residential categories generate deficits. Since no direct fiscal impacts are generated from nonresidential development, all nonresidential categories result in net revenues for the School District.

The summary charts below show the different results for each governmental entity.

Comparison of Annual Net Fiscal Results
Pahrump Regional Planning District (PRPD)-Nye County / Town of Pahrump / Nye County School District, NV
Cost of Land Use Fiscal Analysis
(Per Residential Unit)



Comparison of Annual Net Fiscal Results
Pahrump Regional Planning District (PRPD)-Nye County / Town of Pahrump / Nye County School District, NV
Cost of Land Use Fiscal Analysis
(Per 1,000 SF of Nonresidential Floor Area)



A negative result indicates that *existing* as well as new growth does not pay its way. Given the magnitude of the residential deficits, Nye County should address revenue needs and/or cost reductions to avoid these annual deficits. The revenue problems are reasons the County uses PETT funding for current operating activities and does not have sufficient money to fund a Capital Improvement Program.

COST OF LAND USE FISCAL ANALYSIS

Pahrump Regional Planning District (PRPD), Nevada

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I. EXECUTIVE SUMMARY

TischlerBise is under contract with Nye County, Nevada, to conduct a *Cost of Land Use Fiscal Impact Analysis (COLU)* for jurisdictions providing services to development located in the Pahrump Regional Planning District (PRPD). The jurisdictions are Nye County, the Town of Pahrump, and the Nye County School District. A COLU examines the fiscal impact of prototypical land uses anticipated to be developed in the Pahrump Regional Planning District in the future. This report discusses the results of the analysis for each of the three jurisdictions.

In a COLU fiscal impact analysis, a “snapshot” approach is used that determines the costs and revenues for land use prototypes to better understand the impacts each land use has independently on a jurisdiction’s budget. In other words, it seeks to answer the question, “What type of growth pays for itself?”

TischlerBise evaluated a total of nine land use categories—six residential and three nonresidential. Residential categories are: (1) Single Family (High Value); (2) Single Family (Medium Value); (3) Single Family (Lower Value); (4) Duplex; (5) Multifamily; and (6) Mobile/Manufactured Home. The nonresidential categories are: (1) Retail; (2) Office; and (3) Industrial.

Since this analysis focuses on the fiscal impact of selected residential and nonresidential land uses without regard to specific location within the PRPD, it relies on average costing for both operating and one-time capital costs. The net fiscal impacts for the residential and nonresidential prototypes are determined by subtracting costs necessary to serve each land use from the revenues generated by each land use.

MAJOR FINDINGS

Major results from the COLU fiscal analysis by jurisdiction are as follows. It is important to note that the assumptions reflect *current* levels of service offered by each jurisdiction and the adoption and implementation of four impact fees.¹

Nye County Results for Pahrump Regional Planning District (PRPD)

- All land uses included in the analysis (reflecting development in the Pahrump Regional Planning District) produce net deficits to the County except retail.
- No residential land use pays for itself; all generate net deficits to the County.
- A Duplex unit, at an average market value of \$148,000, produces the smallest overall net deficit at \$570. This is primarily due to road-related costs that reflect lot size. A Single Family Detached Unit High Value, with an average market value of \$325,000, produces the next smallest net deficit and the smallest for detached units at \$666. Based on this analysis, the breakeven market value for a single family detached unit is approximately \$540,000.
- The residential results (including operating and capital) are as follows:

Category	Residential (Per Unit)					
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home
Total County Net Fiscal Results	(\$666)	(\$791)	(\$769)	(\$570)	(\$708)	(\$883)

- For nonresidential land uses, retail generates a net surplus of approximately \$2,220 per 1,000 square feet of floor area (or \$2.22 per square foot). Both office and industrial uses generate net deficits to the County with industrial producing a smaller net deficit than office (\$221 per 1,000 square feet for industrial versus \$880 for office uses).
- Major variable revenue sources are ad valorem taxes, based on market values, and the Consolidated Tax (CTX). Combined, these two revenue sources comprise over 75 percent of the General Fund budget.
- “Payment Equal to Taxes” from the Federal government, or PETT funds, is a current major unrestricted revenue source for the County. These payments are negotiated with the federal government and do not increase with growth. Therefore, this revenue source is assumed to be fixed for purposes of this analysis.
- The results indicate that the County’s current revenue structure cannot adequately provide current levels of service to current residents. In the majority of cases, current residents as well as new residents are not paying their way.
- The following two figures graphically present the results of the Nye County COLU.

¹ Impact fee revenue for Sheriff facilities and Streets and Highways is assumed for the County portion of the study; Parks and Fire impact fee revenues are assumed for the Town portion of the study.

Figure 1. PRPD-Nye County Annual Net Fiscal Results: RESIDENTIAL

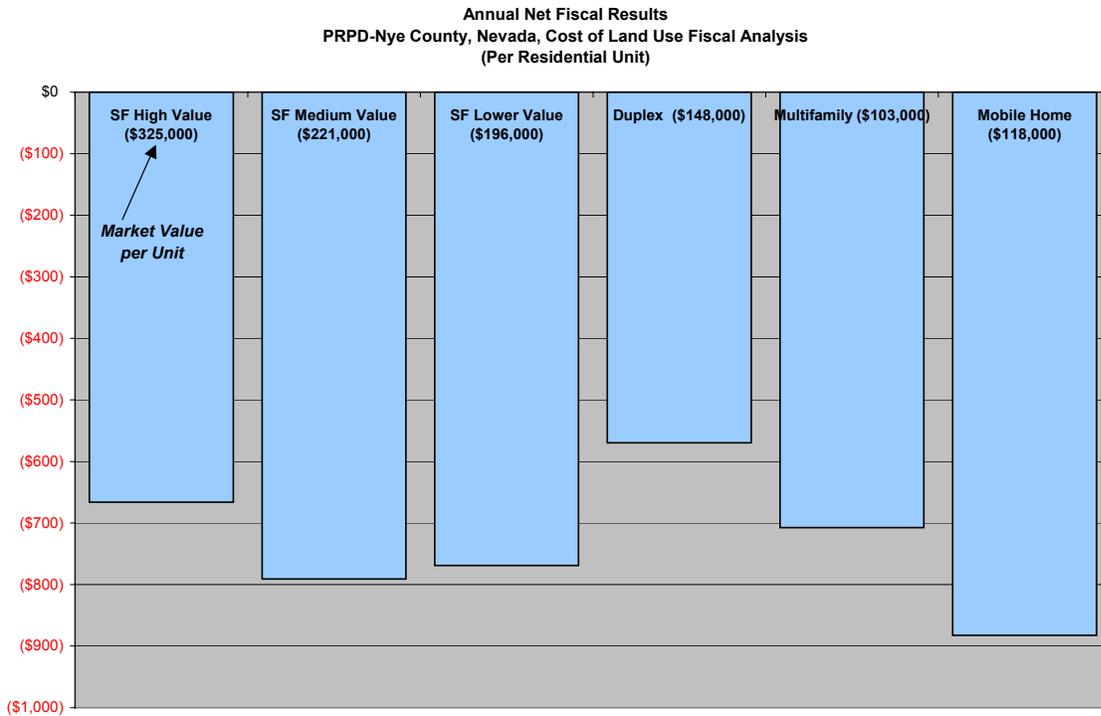
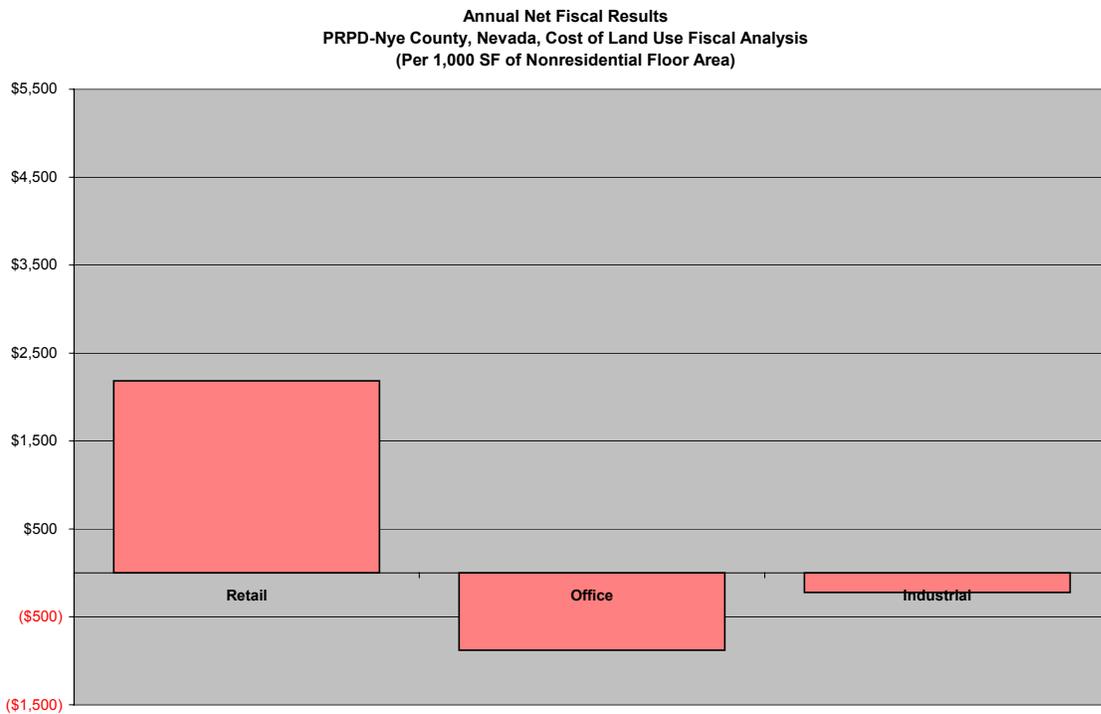


Figure 2. PRPD-Nye County Annual Net Fiscal Results: NONRESIDENTIAL



Town of Pahrump Results

- All land uses included in the analysis produce net deficits to the Town except office and industrial development, which produce essentially fiscally neutral results.
- No residential land use pays for itself; all generate net deficits to the Town, however, the Single Family Detached Unit High Value prototype produces essentially fiscally neutral results with a net deficit of \$19.
- The residential results (including operating and capital) are as follows:

Category	Residential (Per Unit)					
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home
Total Net Fiscal Results	(\$19)	(\$87)	(\$97)	(\$75)	(\$111)	(\$134)

- For nonresidential land uses, office and industrial generate small net surpluses of \$5 and \$15 per 1,000 square feet of floor area respectively, and retail generates a net deficit of \$101 per 1,000 square feet of floor area.
- Major variable revenue sources are ad valorem taxes, based on market values, and the Consolidated Tax (CTX). The CTX is collected by the State and redistributed based on a formula that considers population and assessed valuation growth. Combined, these two revenue sources comprise approximately 85 percent of the Town's General Fund budget.
- Ad valorem tax revenues reflect assessed values assumed for this analysis. With ad valorem taxes funding over half of the General Fund, assessed values are a key indicator of the fiscal results.
- A number of expenditures that will increase with growth are supported by Room Tax revenue such as tourism, marketing, economic development, parks, and Town events. Since lodging development prototypes are not included in this analysis, room tax revenues used for the above listed Town expenditures are considered fixed.
- The results indicate that the Town's current revenue structure cannot adequately provide current levels of service to current residents. In the majority of cases, current residents as well as new residents are not paying their way.
- The following two figures graphically present the results of the Town of Pahrump COLU.

Figure 3. Town of Pahrump Annual Net Fiscal Results: RESIDENTIAL

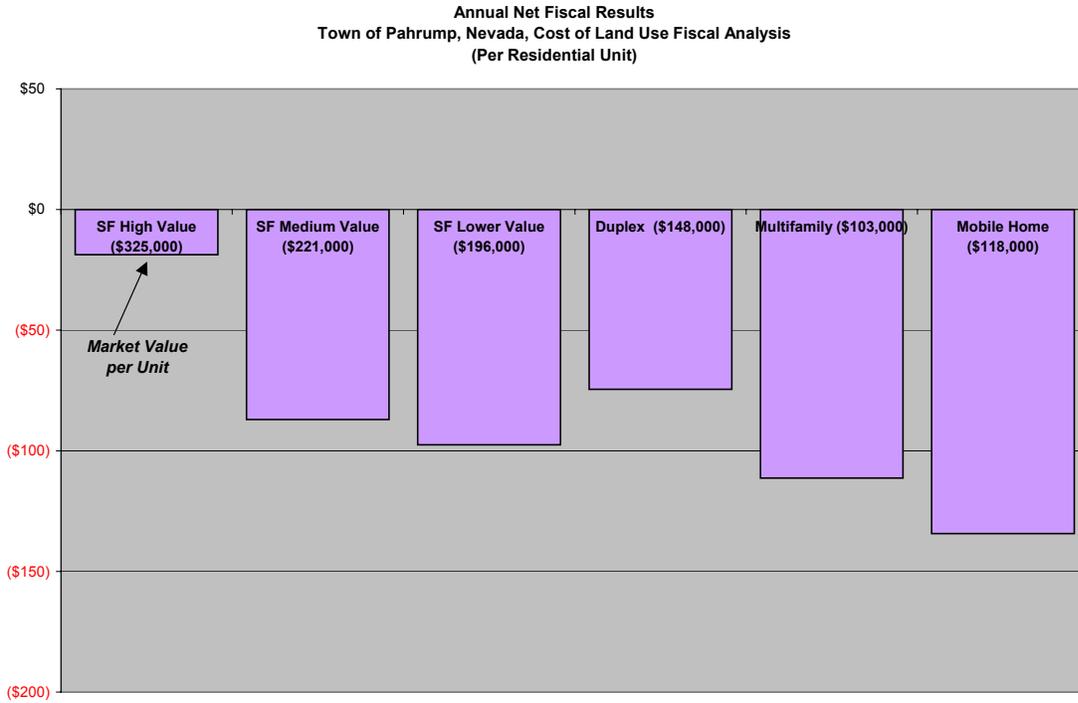
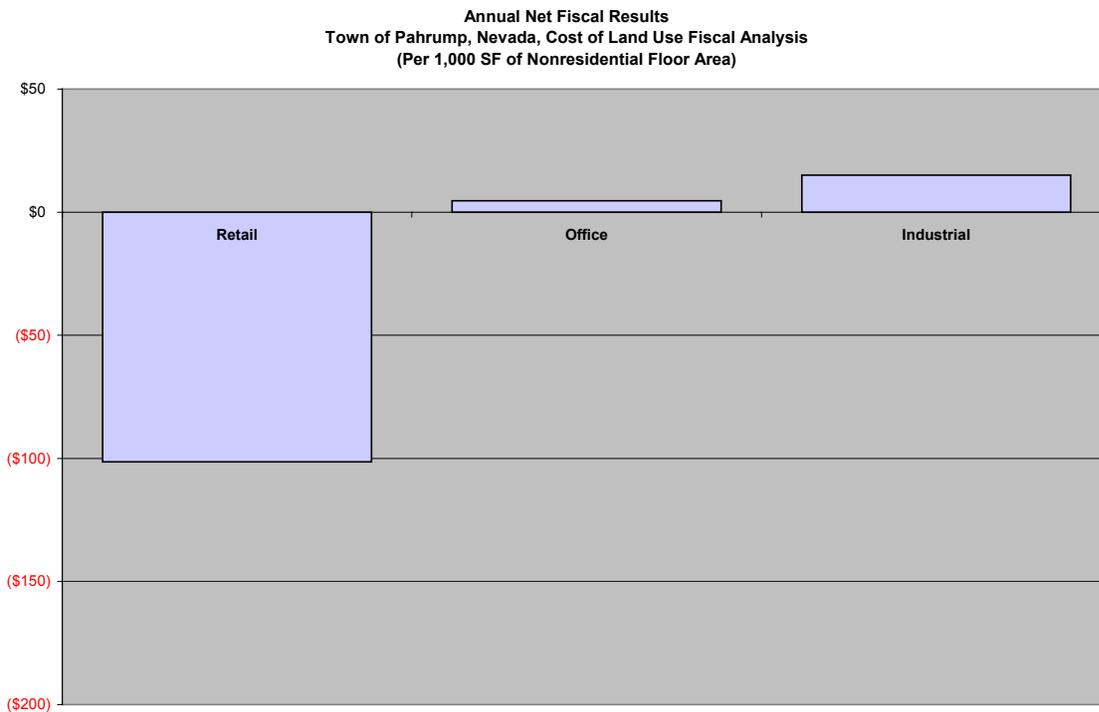


Figure 4. Town of Pahrump Annual Net Fiscal Results: NONRESIDENTIAL



Nye County School District Results for Pahrump Regional Planning District (PRPD)

- Four of the six residential land uses in the Pahrump Regional Planning District included in the analysis produce net deficits to the School District. Single Family High Value and Duplex units produce net surpluses.
- The largest net deficits are produced by Mobile/Manufactured Homes, followed by Single Family Lower Value, Single Family Medium Value, and Multifamily Units primarily due to assessed values assumed for each residential land use.
- The residential results (including operating and capital) are as follows:

Category	Residential (Per Unit)					
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home
Total Net Fiscal Results	\$20	(\$328)	(\$381)	\$67	(\$120)	(\$568)

- All nonresidential land uses generate net surpluses due to the generation of revenues from ad valorem taxes (and Local School Support Taxes for Retail) with no direct expenditures.
- Major variable revenue sources are the State Distributive Fund, ad valorem taxes—based on market values, and School Support Taxes. Combined, these revenue sources comprise over 90 percent of the School District’s General Fund budget.
- The State Distributive Fund is projected based on student enrollment and accounts for over 60 percent of the General Fund budget.
- Capital expenditures included are building space, land, and buses. Building space is assumed to be provided in permanent and temporary (modular) structures, according to the levels of service provided today.
- Revenue generated from a portion of the property tax rate and the Local School Support Tax is used in the formula that determines State funding. To adequately reflect the revenues generated by different types of development in the County, this analysis attributes both of these revenue sources directly to the applicable land uses.
- The results indicate that the School District’s current revenue structure cannot adequately provide current levels of service to current residents. In the majority of cases, current residents as well as new residents are not paying their way. Although retail uses generate over \$5 per square foot to the Schools, retail sales are unlikely to increase enough to offset the various residential deficits.
- The following two figures graphically present the results of the Nye County School District COLU.

Figure 5. Nye County School District Annual Net Fiscal Results: RESIDENTIAL

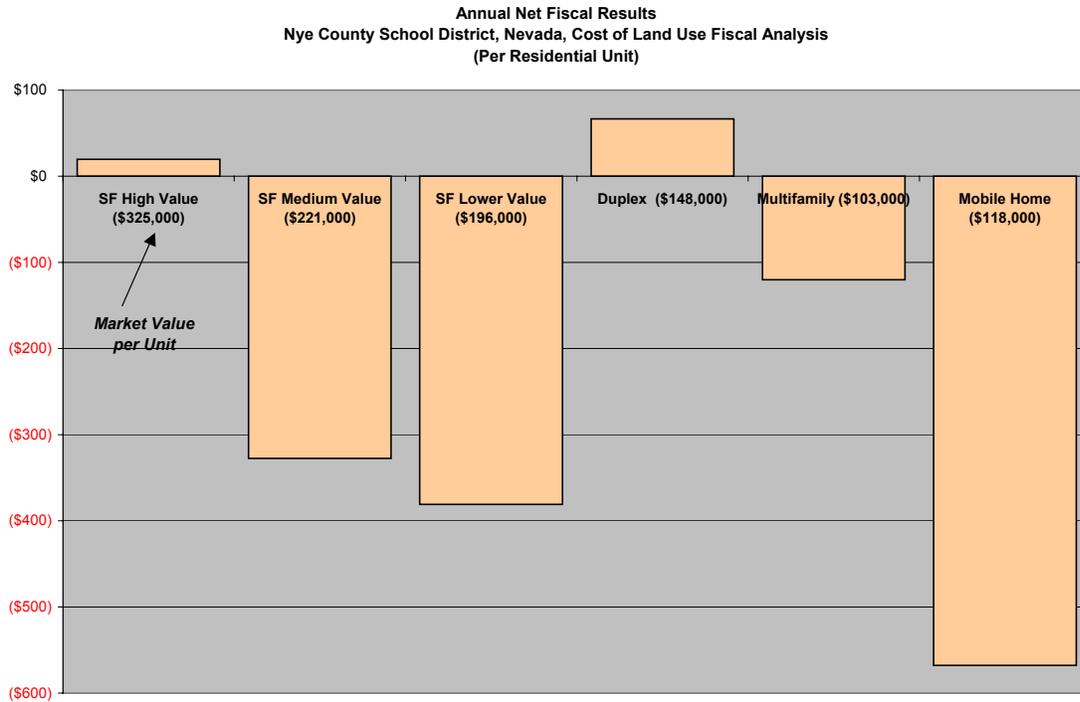
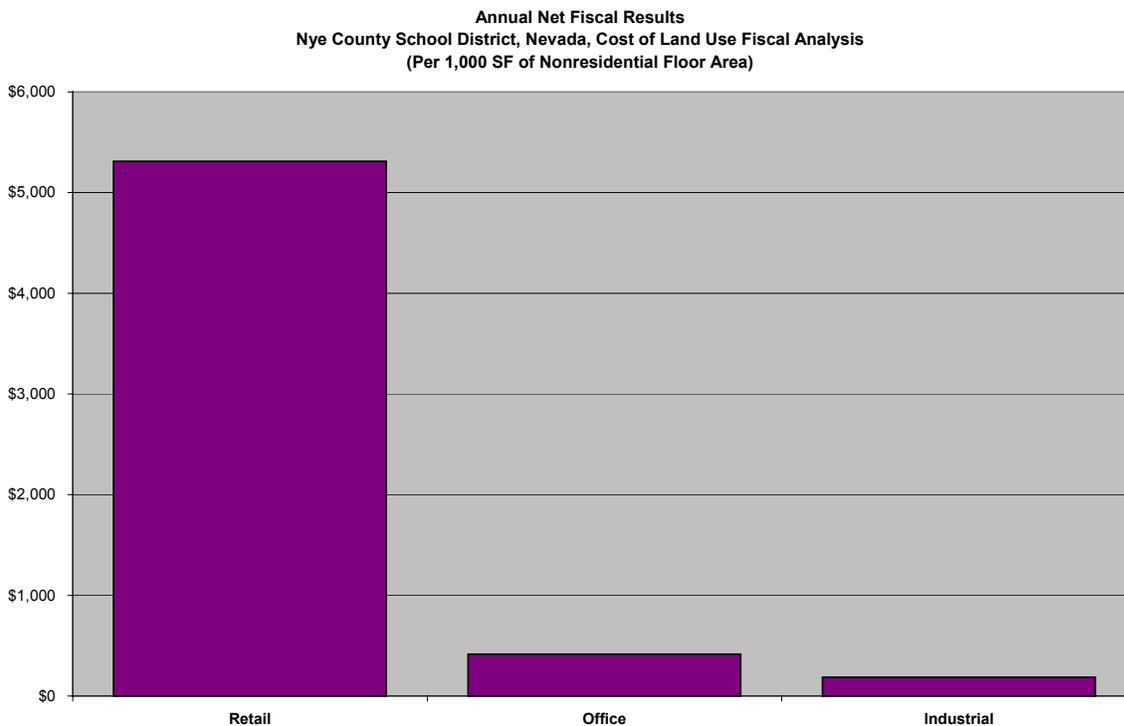


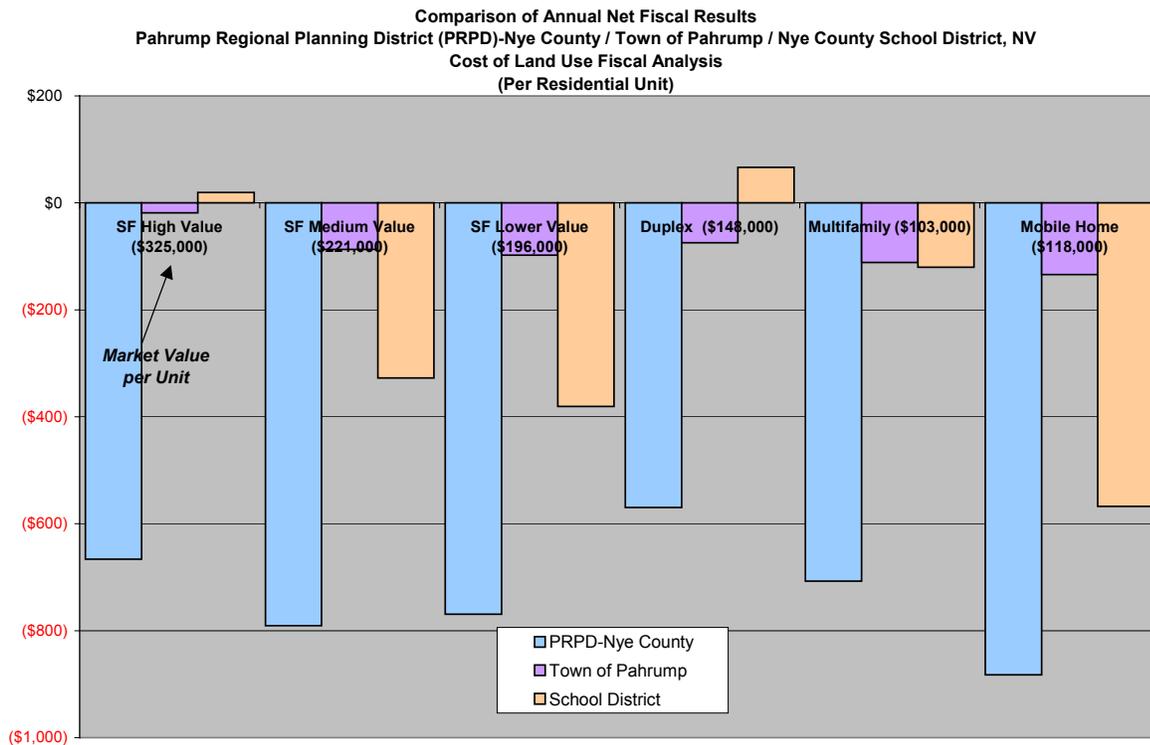
Figure 6. Nye County School District Annual Net Fiscal Results: NONRESIDENTIAL



Comparison of Fiscal Results

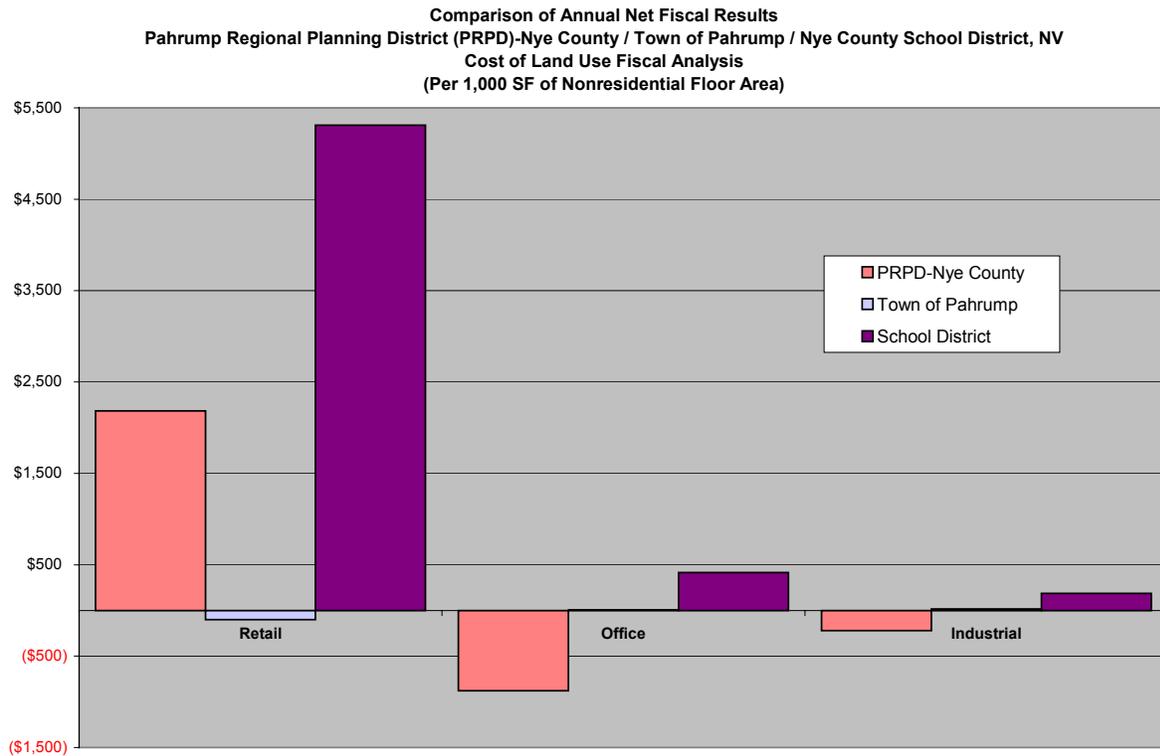
The fiscal impact results from the three jurisdictions are shown below in the following two figures. Figure 7 shows residential results and Figure 8 shows nonresidential results. The residential results indicate that most types of units in the Pahrump Regional Planning District do not pay for themselves from the perspective of the County, Town, and School District. The exception is a Single Family Detached High Value unit and Duplex, which each pays for itself with regard to School District services. The remaining residential units produce net deficits across the board.

Figure 7. Comparison of Residential Fiscal Results



For nonresidential land uses in the Pahrump Regional Planning District, retail generates positive results for both the County and School District and a net deficit for the Town. This is due to the distribution formula for the Consolidated Tax, which is allocated to the Town based on a formula that considers population and assessed valuation (as opposed to being generated at the point of sale as is the case for the County and School District). Office and Industrial land uses produce net deficits for the County and net surpluses for both the Town and School District. Net deficits are generated in the County due to the low assessed valuation and lack of other direct revenues attributed to these land uses along with the higher relative costs primarily for Sheriff services and Public Works.

Figure 8. Comparison of Nonresidential Fiscal Results



II. DATA ASSUMPTIONS

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

Figure 9. Data Assumptions

Pahrump Data

Pahrump Population (2005) (1)	33,017
Pahrump Jobs (2005) (1)	5,901
Pahrump Population and Jobs (2005)	38,918
<hr/>	
Pahrump Nonresidential Vehicle Trips (2005) (2)	62,735
Pahrump Residential Trips (2005) (2)	73,026
Pahrump Total Trips (2005)	135,761

Nye County Data

Nye County Population (2005) (3)	38,181
Nye County Jobs (2005) (4)	11,037
Nye County Population and Jobs (2005)	49,218
<hr/>	
Nye County Nonresidential Trips (2005) (5)	92,226
Nye County Residential Trips (2005) (5)	86,869
Nye County Total Trips (2005)	179,095

Nye County School District Data

Nye County School District Enrollment (2004-05) (6)	5,883
Pahrump Area School Enrollment (2004-05) (6)	4,406

(1) Consensus Planning; Nye County Adopted Land Use Assumptions

(2) TischlerBise calculated from Adopted Land Use Assumptions

(3) State Demographer

(4) Nevada Workforce Informer

(5) TischlerBise calculated from above data

(6) Nye County School District

Student Generation Rates

Definition

Key data used in the School fiscal impact analysis are “student generation rates.” The term student generation rate refers to the number of public school students per housing unit by type of unit. Public school students are a subset of school-aged children, which includes students in private schools and home-schooled children. Student generation rates are used to determine the impact of different types of housing on the School District’s budget.

Approach and Calculation

Based on discussions with School District staff, it was decided that TischlerBise would calculate student generation rates using 2000 U.S. Census data calibrated to current enrollment and housing unit figures.

To estimate local student generation rates, TischlerBise obtained 2000 Census 5-Percent Public Use Microdata Sample (PUMS) files from the U.S. Census Bureau. TischlerBise then estimated student generation rates using these data files. Public Use Microdata Areas are grouped into areas with a minimum population of 100,000 (at the time of the Census). Based on this threshold, the Public Use Microdata Area (PUMA 00300) that includes Nye County also includes the counties of Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Mineral, Pershing, and White Pine. Using the data from the PUMA grouping, the student generation rates were adjusted to local conditions for the Pahrump Regional Planning District using actual membership totals from 2004-05 school year (from Pahrump schools) provided by Nye County School District and current housing unit totals. The results are shown below in Figure 10. Further discussion on approach and methodology is provided in the Appendix.

Figure 10. Public School Students Per Housing Unit: Pahrump Area Schools, Nye County

Summary: Pahrump Area, Nye County, Public School Students Per Housing Unit, 2004-05 (Adj.)				
	Elementary	Middle	High	All Grades
Single Family Detached	0.158	0.088	0.079	0.324
Attached/Multifamily	0.085	0.037	0.037	0.159
All Hsg Types (blended)	0.157	0.087	0.078	0.322

Source: Cross tabulation by TischlerBise using Census Bureau, Year 2000 5% Public Use Microdata Sample for Nevada PUMA 00300 and calibrated to Nye County-Pahrump Area School enrollments.

III. LAND USE PROTOTYPES

This section and the tables below outline the characteristics of the residential and nonresidential development prototypes analyzed in this study.

RESIDENTIAL PROTOTYPES

Residential prototypes included in the study are shown in Figure 11. The prototypes are:

1. Single Family (High Value)
2. Single Family (Medium Value)
3. Single Family (Lower Value)
4. Duplex
5. Multifamily
6. Mobile/Manufactured Home

The different prototypes are meant to represent the various types of future residential development expected in the Pahrump Regional Planning District. Figure 11 outlines the residential prototypes and their associated characteristics. The estimated persons per unit along with the average assessed values are shown in the table for each prototype. Assessed values are from the County Assessor's office. (See the Appendix to this report for further detail on prototypes.) The single family detached prototypes will have the same household size (persons per unit). Single family units also are assumed to reflect varying lot sizes, with high value units corresponding to the largest lot size of 5+ acres; medium value at 1-2.5 acres; and lower value at less than one acre. These data are used to calculate the associated revenue and cost factors in the fiscal impact study.

Persons per unit were developed using U.S. Census 2000 data and provided by Consensus Planning as part of the Land Use Assumptions developed for the Capital Improvement Plans/Impact Fee Study. Average assessed values are based on data provided by the County Assessor. "ITE Codes" and trip rates are from the Institute of Transportation Engineers, *Trip Generation Manual*, 2003. Vehicle trips have been adjusted to account for demand from residential development only. Also included in this figure are student generation rates by type of housing unit, which reflect average number of public school students generated per residential unit as discussed above. Data sources are indicated in the Figure.

Figure 11. Residential Prototypes

Residential Prototypes
 Nye County/Town of Pahrump/Nye County School District
 Cost of Land Use Study

Prototype	Persons per Unit (1)	Ave. Market Value per Unit (2)	Ave. Assessed Value per Unit (2)	ITE Code (3)	Vehicle Trips Per Unit (Adj.) (3)	Students Per Unit (4)
1 Single Family High Value	2.47	\$325,000	\$78,000	210	5.35	0.324
2 Single Family Medium Value	2.47	\$221,000	\$52,000	210	5.35	0.324
3 Single Family Lower Value	2.47	\$196,000	\$48,000	210	5.35	0.324
4 Duplex	1.88	\$148,000	\$36,000	221	3.68	0.159
5 Multifamily 3-4 Units	1.88	\$103,000	\$22,000	221	3.68	0.159
6 Mobile/Manufactured Home	2.47	\$118,000	\$34,000	210	5.35	0.324

(1) US Census 2000, Consensus Planning.

(2) Based on recently development properties per assessment database provided by the County Assessor.

(3) *Trip Generation*, Institute of Transportation Engineers, 2003. Trip rate is adjusted to account for portion attributable to residential unit.

(4) Census 2000; TischlerBise

NONRESIDENTIAL PROTOTYPES

Nonresidential prototypes included in the study are shown in Figure 12. The prototypes are:

1. Retail (25,001-50,000 SF)
2. Office (10,001-25,000 SF)
3. Industrial (Warehouse)

The nonresidential land uses represent anticipated future nonresidential development in the Pahrump Regional Planning District. The table below outlines the nonresidential prototypes and their associated characteristics. Assumptions for square feet per employee are from Consensus Planning and utilized for the Land Use Assumptions developed for the Capital Improvement Plan/Impact Fee Study. Average assessed values per 1,000 square feet are based on a sample of recently developed comparable properties identified by the County and cross-referenced in the County Assessment Database by TischlerBise. (Further detail is provided in the Appendix.) ITE codes and trip rates are from the Institute of Transportation Engineers. Trip generation rates are adjusted to avoid double counting each trip at both the origin and destination points—thereby allocating the trip to the appropriate land use.

Figure 12. Nonresidential Prototypes

Nonresidential Prototypes
 Nye County/Town of Pahrump/Nye County School District
 Cost of Land Use Study

<i>Prototype</i>	<i>Employees per 1,000 SF (1)</i>	<i>Ave. Assessed Value per1,000 SF (2)</i>	<i>ITE Code (3)</i>	<i>Vehicle Trips Per 1,000 SF (Adj) (3)</i>
Retail (25,001-50,000 SF)	1.88	\$27,000	820	22.51
Office (10,001-25,000 SF)	1.64	\$31,000	710	9.18
Industrial (Warehouse)	0.57	\$14,000	150	2.48

(1) Consensus Planning from Urban Land Institute

(2) Based on recently developed properties per County staff and assessment database provided by the County Assessor.

(3) Trip Generation, Institute of Transportation Engineers, 2003. Trip rate is adjusted to account for portion attributable to nonresidential.

IV. GENERAL METHODOLOGY AND APPROACH

A Cost of Land Use Study examines the fiscal impact of prototypical land uses that are anticipated to be developed in the Pahrump Regional Planning District in the future. In this type of analysis, a “snapshot” approach is used that determines the costs and revenues for various land use prototypes in order to understand the fiscal effect each land use has independently on a jurisdiction that provides services to the development. This analysis includes the fiscal impact on three separate jurisdictions—Nye County, the Town of Pahrump, and the Nye County School District.

The cost and revenue factors have been determined based on the FY 2005-06 tentative Nye County budget, proposed FY 2005-06 Town of Pahrump budget, and the Augmented/Revision #1 FY 2004-05 Nye County School District budget. For all jurisdictions, 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 programs, services, requirements, and policies that are in place today.

The analysis includes each jurisdiction’s General Fund, non-self sustaining Special Revenue Funds, and Capital Expenditures. Only those funds affected by new development were included in the analysis. Furthermore, only those revenues and costs *directly attributed* to the land use are assumed. Indirect, or spin-off, impacts are not included. Since this analysis focuses on the fiscal impact of selected residential and nonresidential prototypes in the Pahrump Regional Planning District without regard to specific geographic location within the district, it relies on average costing. In some cases, the costs may be fixed. In other cases, costs are offset in whole or part by revenues from that particular service (e.g., County clerk fees are netted applicable clerk expenditures). Limitations to this approach are the reliance on average costing, particularly for one-time capital costs.

V. PAHRUMP REGIONAL PLANNING DISTRICT (PRPD)- NYE COUNTY RESULTS

PRPD-NYE COUNTY COST OF LAND USE FISCAL IMPACT RESULTS

The PRPD-Nye County Cost of Land Use (COLU) fiscal impact results are discussed in terms of annual net results for each land use prototype. The following four figures show net fiscal results by type of land use for **residential** development and **nonresidential** development. Results are shown per residential unit for residential land uses and per 1,000 square feet of floor area for nonresidential land uses in all figures. Data points above the \$0 line represent net surpluses; data points below the \$0 line represent net deficits.

As shown in Figure 13 and Figure 14, all residential prototype land uses in the PRPD produce net deficits to the County. Duplexes produce the smallest net deficits due to lower costs per unit because of smaller household size and higher assessed values relative to other multifamily units; mobile homes produce the largest net deficits. With approximately a third of the General Fund being funded from ad valorem taxes, property value is a key indicator of the fiscal results. Average market values assumed for this analysis are shown on Figure 13. Because a COLU is an average cost analysis, variable residential expenditures are primarily generated on a per capita basis. Therefore, for some services, all single family detached units will generate the same level expenditures due to the same household size. Figure 14 provides detail on revenues and expenditures generated by prototype.

Figure 13. Annual Net Fiscal Results (Graph): RESIDENTIAL

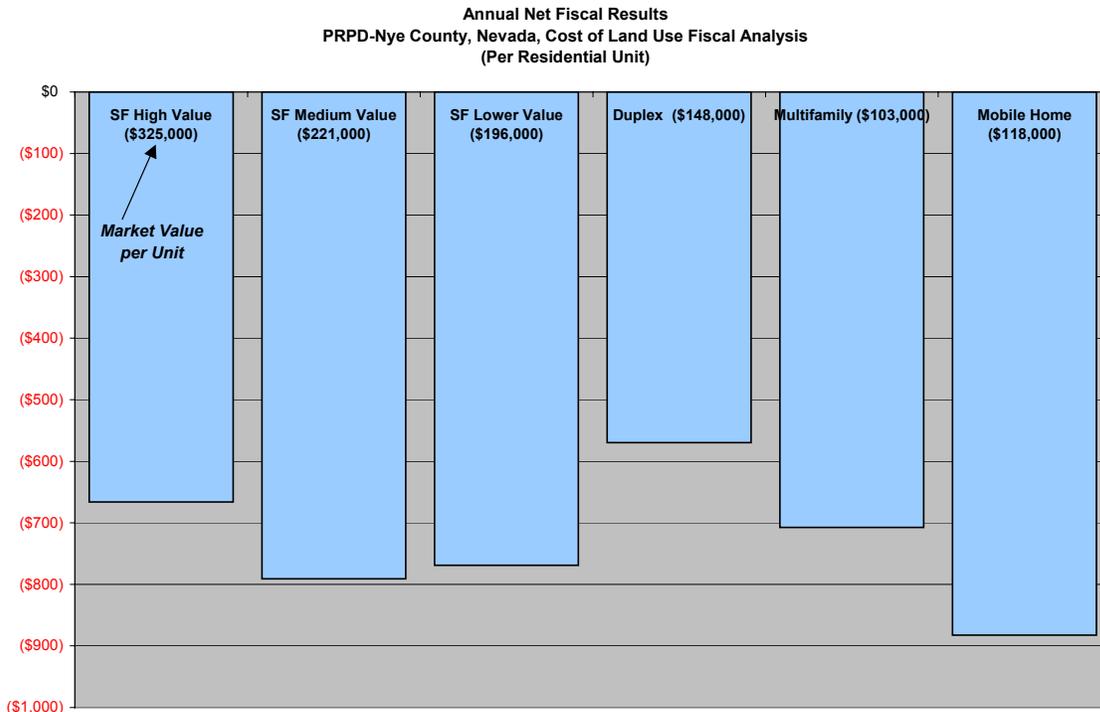


Figure 14. Annual Net Fiscal Results (Table): RESIDENTIAL

Category	Residential (Per Unit)					
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home
<i>All Funds</i>						
Revenues	\$1,430	\$1,103	\$1,052	\$784	\$609	\$873
Expenditures	\$2,097	\$1,894	\$1,821	\$1,354	\$1,316	\$1,756
Net Fiscal Result	(\$666)	(\$791)	(\$769)	(\$570)	(\$708)	(\$883)

Figure 15 and Figure 16 show results for the nonresidential prototypes. As shown, the retail land use prototype produces net surpluses to the County and the office and industrial prototypes produce net deficits. Retail land uses produce net surpluses due to revenues generated as part of the Consolidated Tax, which includes sales tax components that are point of sale based. Retail also generates revenue from “1/4 Cent Public Transit Tax,” a sales tax that is dedicated to road improvement needs. Office and industrial land uses produce net deficits to the County due to minimal variable revenues sources and low relative assessed values.

Figure 15. Annual Net Fiscal Results (Graph): NONRESIDENTIAL

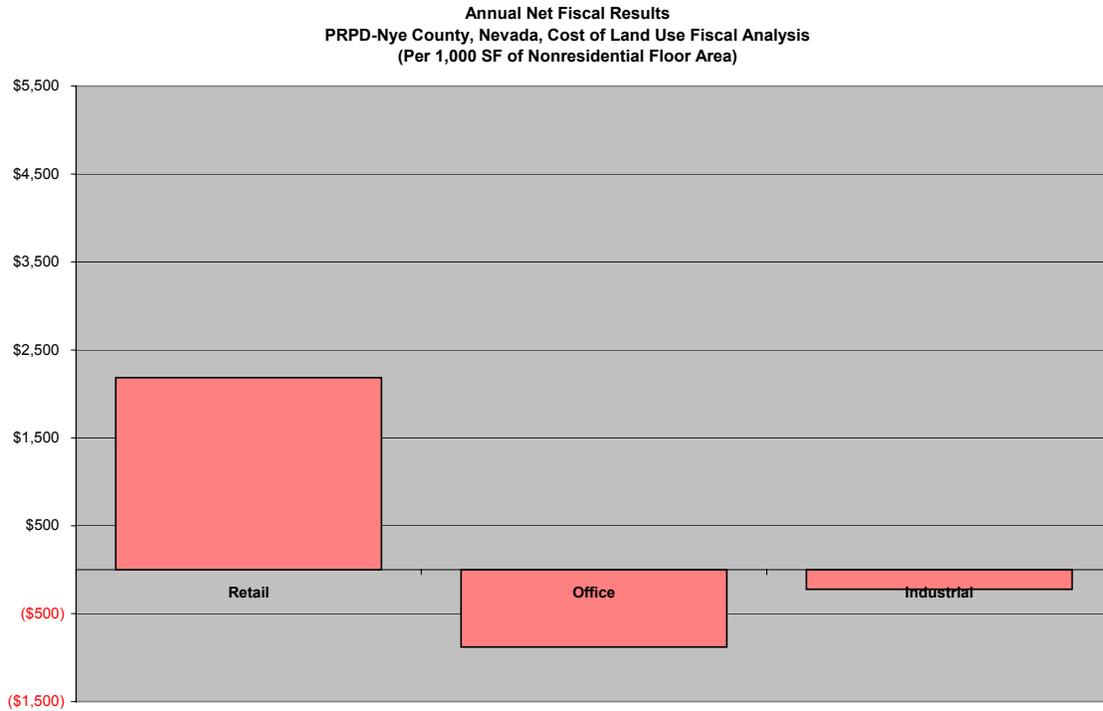


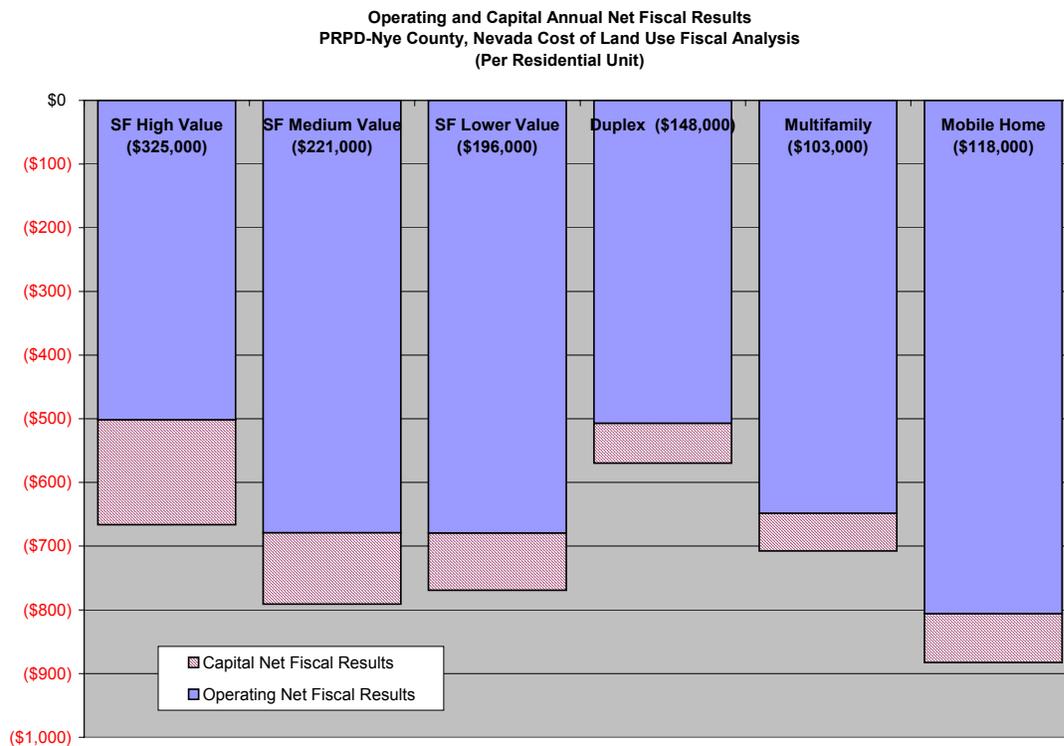
Figure 16. Annual Net Fiscal Results (Table): NONRESIDENTIAL

Category	Nonresidential (Per 1,000 Square Feet)		
	Retail	Office	Industrial
<i>All Funds</i>			
Revenues	\$5,393	\$525	\$212
Expenditures	\$3,209	\$1,405	\$433
Net Fiscal Result	\$2,184	(\$880)	(\$221)

Results are further broken down between operating and capital net fiscal results. Major *operating* revenues are ad valorem taxes and the Consolidated Tax. Major *capital* revenues are ad valorem taxes and impact fees. Impact fees are assumed at the maximum supportable amount (as adopted by the Nye County Commission). All variable operating and capital costs are included. Operating results comprise the General Fund as well as the Special Funds that are included in the analysis, which include road-related funds. Additional road capital expenditures, including road improvements and equipment costs are included in the capital results. (Note: Drainage costs and revenues from impact fees are *not* included in the analysis.)

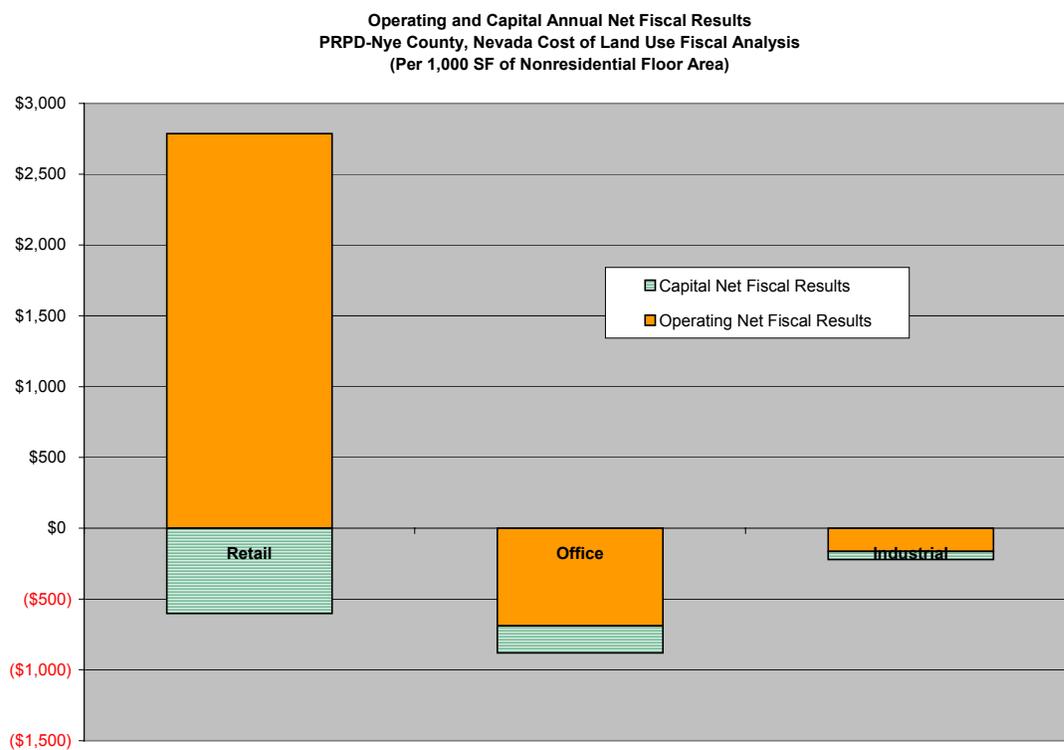
As shown in Figure 17, all residential prototype land uses produce net deficits for both operating and capital purposes. Impact fees cover capital costs generated by new development for Sheriff stations and major and minor arterial Roads and intersection improvements. There are no impact fees for the other capital costs of Sheriff vehicles; Public Works vehicles and equipment; Road maintenance/repair; General Government office space; Courtroom space; Detention facilities; and Juvenile Probation space. The other capital revenue source categories (i.e., ad valorem taxes) do not cover these additional costs.

Figure 17. Operating and Capital Annual Net Fiscal Results: RESIDENTIAL



As shown in Figure 18, the retail prototype generates net surpluses for operating purposes and net deficits for capital needs. The capital deficit is primarily due to the types of road and road-related equipment capital expenditures not covered by impact fees, which comprise approximately 60 percent of total capital costs for retail, for example. (These expenditures are outside of road-related special revenue funds.) Dedicated ad valorem revenues for capital purposes are insufficient to cover these additional capital costs. Office and industrial uses generate net deficits for both operating and capital purposes.

Figure 18. Operating and Capital Annual Net Fiscal Results: NONRESIDENTIAL



PRPD-NYE COUNTY REVENUE AND COST ASSUMPTIONS

Net fiscal impacts for residential and nonresidential land use prototypes have been determined by subtracting the costs necessary to serve these land uses from the revenues generated by each land use. The cost and revenue factors are based on the Fiscal Year 2005-06 tentative Nye County budget and **current levels of service**. Current levels of service represent the County’s current level of spending for services and facilities. That is, assumptions made in the analysis are based on programs, services, requirements, and policies that are in place *today*.

General Fund

Revenues

Major General Fund revenue sources are property taxes and the Consolidated Tax. The Fiscal Year 2005-06 County General Fund budget shows 35 percent revenue from property taxes and 42 percent from Consolidated Tax. The following two figures show the revenue generated from these sources by prototype. As shown in Figure 19, the current County tax rate is \$.9882 per \$100 in assessed value. Property taxes generated by each prototype are shown below.

Figure 19. Property Tax by Prototype

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$78,000	0.9882	\$770.80
Single Family Medium Value	\$52,000	0.9882	\$513.86
Single Family Lower Value	\$48,000	0.9882	\$474.34
Duplex	\$36,000	0.9882	\$355.75
Multifamily 3-4 Units	\$22,000	0.9882	\$217.40
Mobile/Manufactured Home	\$34,000	0.9882	\$335.99
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$27,000	0.9882	\$266.81
Office (10,001-25,000 SF)	\$31,000	0.9882	\$306.34
Industrial (Warehouse)	\$14,000	0.9882	\$138.35

* Source: Nye County Assessor

For the Consolidated Tax, which is comprised of six revenue components, the analysis attributes each component directly to the appropriate land use. See Figure 20. For example, some components are point of sale based, where revenues generated are returned to the jurisdiction where they were generated. Others are centrally distributed based on growth factors. The Basic City-County Relief Tax (BCCRT) and Supplemental City-County Relief Tax (SCCRT) are both point of sale based, with sales generated in the County being returned to the County. There are two caveats to be noted: First, a minor portion of these two sales tax components are based on out-of-state sales and are distributed based on population. This has been addressed in the analysis and is reflected in the figure below. Second, since the Consolidated Tax is distributed to jurisdictions within the County—including the County and

towns—the County therefore only receives a portion of the total amount generated to fund its services. Based on our analysis, the County receives approximately 85 percent of total Consolidated Tax generated. This is reflected in the analysis. The Cigarette, Liquor, and Governmental Services Tax (GST) portions of the Consolidated Tax are projected on a per capita basis. The Real Property Transfer Tax (RPTT) is projected based on the current rate of \$.55 per \$500 of market value.

Figure 20. Consolidated Tax by Prototype

Prototype	BCCRT 0.5%	SCCRT 1.75%	CIGARETTE	LIQUOR	RPTT \$.55 per \$500 value	GST	TOTAL CTX
<i>Residential Prototypes (Per Unit)</i>							
Single Family High Value	\$13.89	\$42.63	\$14.54	\$2.68	\$30.54	\$151.90	\$256.18
Single Family Medium Value	\$13.89	\$42.63	\$14.54	\$2.68	\$20.77	\$151.90	\$246.40
Single Family Lower Value	\$13.89	\$42.63	\$14.54	\$2.68	\$18.42	\$151.90	\$244.05
Duplex	\$10.57	\$32.44	\$11.07	\$2.04	\$13.91	\$115.62	\$185.65
Multifamily 3-4 Units	\$10.57	\$32.44	\$11.07	\$2.04	\$9.68	\$115.62	\$181.42
Mobile/Manufactured Home	\$13.89	\$42.63	\$14.54	\$2.68	\$11.09	\$151.90	\$236.72
<i>Nonresidential Prototypes (Per 1000 SF)</i>							
Retail (25,001-50,000 SF)	\$940	\$3,289	\$0	\$0	\$7.25	\$0	\$4,236.18
Office (10,001-25,000 SF)	\$0	\$0	\$0	\$0	\$8.32	\$0	\$8.32
Industrial (Warehouse)	\$0	\$0	\$0	\$0	\$3.76	\$0	\$3.76

The majority of the remaining revenue sources are either fixed or netted against specific departmental activities.

Expenditures

General Fund expenditures are shown below in Figure 21. As shown below, the largest single expenditure category is General Government, which include Administration, Planning, Clerk, Information Systems, and General Services. The next largest expenditure category is Public Safety, which includes Sheriff’s office and Emergency Services. Because Pahrump has its own Fire and Emergency Services department, expenditures attributable to development in the Pahrump Regional Planning District (PRPD) for County Emergency Services are minimal (approximately 6 percent for residential uses). Sheriff expenditures are projected based on the proportion of expenditures directed to the PRPD (out of total County expenditures) and further broken down between residential and nonresidential land uses based on proportionate share factors derived as part of the Impact Fee Study. (Further detail is provided in the Appendix.) The next highest cost is Judicial services. This category includes District Court, District Attorney, Justice Courts, and Other Judicial. Expenditures are allocated between civil and criminal costs using caseload statistics provided by the County (72 percent civil, 28 percent criminal) and allocated to the appropriate land uses.

Figure 21. General Fund Expenditures

Expenditure Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
GENERAL FUND									
GENERAL GOVERNMENT	\$564	\$564	\$564	\$429	\$429	\$564	\$411	\$360	\$125
PUBLIC SAFETY	\$460	\$460	\$460	\$350	\$350	\$460	\$389	\$169	\$47
JUDICIAL	\$272	\$272	\$272	\$207	\$207	\$272	\$157	\$64	\$17
HEALTH AND SANITATION	\$22	\$22	\$22	\$17	\$17	\$22	\$0	\$0	\$0
COMMUNITY SUPPORT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL General Fund Expenditures	\$1,318	\$1,318	\$1,318	\$1,003	\$1,003	\$1,318	\$957	\$593	\$190

Fiscal impact results by prototype for the General Fund are shown in Figure 22. As shown, only the retail land use generates net surpluses. Single Family Detached High Value units generate the lowest net deficit of all residential units due to the higher relative assessed value resulting in higher property tax revenues.

Figure 22. General Fund Fiscal Impact Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
General Fund									
Revenues	\$1,029	\$762	\$720	\$543	\$400	\$575	\$4,504	\$316	\$143
Expenditures	\$1,318	\$1,318	\$1,318	\$1,003	\$1,003	\$1,318	\$957	\$593	\$190
Net Fiscal Result	(\$289)	(\$556)	(\$598)	(\$460)	(\$603)	(\$744)	\$3,547	(\$277)	(\$47)

Special Funds Revenues and Expenditures

In addition to the General Fund, the following Special Revenue Funds are included in the analysis:

- Road Fund (Fund 205)
- ¼ Cent Public Transit (Fund 208)
- Regional Streets & Highways (Fund 212)
- Special Fuel Tax (Fund 213)
- Building Department (Fund 245)
- Juvenile Probation (Fund 250)
- Economic Development (Fund 265)
- County Law Library (Fund 273) (subsidized by outside sources)
- Forensic Services (Fund 275)
- Radio Communications Repair (Fund 621)

The Special Revenue Funds excluded from the analysis are assumed to be either: (1) self-sustaining (i.e., generating sufficient revenue to offset costs); or (2) not provided and/or

unaffected by growth in Pahrump (e.g., Ambulance and Health (Fund 225), Medical & General Indigent (Fund 230), and Emergency Medical Indigent). Furthermore, “Payment Equal To Taxes” from the Federal government, or PETT funds, are not considered a variable revenue source. That is, regardless of growth in Nye County or Pahrump, the County will continue to receive the same amount of funding from the Federal government. (The main Special Revenue Fund that accounts for PETT funds is Nye Special Projects-PETT (Fund 292).)

For the Special Funds included in the analysis, fiscal results by fund are presented below. Figure 23 shows results for Roads/Public Works funds, which include Funds 205, 208, 212, and 213. Major revenue sources in the Road Fund (Fund 205) are gas taxes. These revenue sources have not increased over the last three years and are therefore considered fixed in this analysis. Minimal funding (approximately one percent of the fund’s budget) is derived from an ad valorem tax dedicated to Road expenditures (see Figure 24). Fund 208, ¼ Cent Public Transit Fund, is funded by a ¼ cent sales tax. Revenue is allocated to retail land uses and is shown below in Figure 25. For Fund 212, Regional Streets & Highways, the major revenue source is the Optional Fuel Tax, which is distributed by the state based on population growth. Finally, Fund 213, Special Fuel Tax Fund, includes a minor non-variable revenue and expenditure and is considered fixed.

Figure 23. Special Funds Fiscal Results: Roads/Public Works

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
<i>Special Funds: Roads/Public Works*</i>									
Revenues	\$127	\$110	\$107	\$81	\$72	\$98	\$568	\$20	\$9
Expenditures	\$332	\$200	\$152	\$99	\$75	\$110	\$1,343	\$454	\$137
Net Fiscal Result	(\$205)	(\$90)	(\$45)	(\$18)	(\$3)	(\$12)	(\$775)	(\$434)	(\$128)

* Includes Funds 205, 208, 212, 213

Figure 24. Roads Ad Valorem Tax

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$78,000	0.0050	\$3.90
Single Family Medium Value	\$52,000	0.0050	\$2.60
Single Family Lower Value	\$48,000	0.0050	\$2.40
Duplex	\$36,000	0.0050	\$1.80
Multifamily 3-4 Units	\$22,000	0.0050	\$1.10
Mobile/Manufactured Home	\$34,000	0.0050	\$1.70
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$27,000	0.0050	\$1.35
Office (10,001-25,000 SF)	\$31,000	0.0050	\$1.55
Industrial (Warehouse)	\$14,000	0.0050	\$0.70

* Source: Nye County Assessor

Figure 25. ¼ Cent Sales Tax Revenue

Prototype	Average Sales per SF*	Sales Tax Rate	Revenue per 1,000 Sq. Ft.
Retail (25,001-50,000 SF)	\$220	\$0.0025	\$550

* Source: 2004 NRB Shopping Center Census (for Nevada Shopping Centers less than 100,001 sq. ft.)

The fiscal results from the remaining special funds included in the analysis are shown below in Figure 26.

Figure 26. Special Funds Fiscal Results: Remaining Special Funds

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
Special Funds: Building Department									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1	\$1	\$1	\$0	\$0	\$1	\$0	\$0	\$0
Net Fiscal Result	(\$1)	(\$1)	(\$1)	(\$0)	(\$0)	(\$1)	(\$0)	(\$0)	(\$0)
Special Funds: Juvenile Probation									
Revenues	\$78	\$52	\$48	\$36	\$22	\$34	\$27	\$31	\$14
Expenditures	\$68	\$68	\$68	\$52	\$52	\$68	\$0	\$0	\$0
Net Fiscal Result	\$10	(\$16)	(\$20)	(\$16)	(\$30)	(\$34)	\$27	\$31	\$14
Special Funds: Economic Development									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$5	\$5	\$5	\$4	\$4	\$5	\$4	\$3	\$1
Net Fiscal Result	(\$5)	(\$5)	(\$5)	(\$4)	(\$4)	(\$5)	(\$4)	(\$3)	(\$1)
Special Funds: County Law Library									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$2	\$2	\$2	\$1	\$1	\$2	\$1	\$1	\$0
Net Fiscal Result	(\$2)	(\$2)	(\$2)	(\$1)	(\$1)	(\$2)	(\$1)	(\$1)	(\$0)
Special Funds: Forensic Services									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$4	\$4	\$4	\$3	\$3	\$4	\$4	\$1	\$0
Net Fiscal Result	(\$4)	(\$4)	(\$4)	(\$3)	(\$3)	(\$4)	(\$4)	(\$1)	(\$0)
Special Funds: Radio Communications Repair									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$5	\$5	\$5	\$4	\$4	\$5	\$4	\$3	\$1
Net Fiscal Result	(\$5)	(\$5)	(\$5)	(\$4)	(\$4)	(\$5)	(\$4)	(\$3)	(\$1)

Building Department expenditures are almost fully offset by revenues generated from building fees and therefore result in essentially fiscally neutral results. Juvenile Probation is funded in part by an ad valorem tax (see Figure 27) and expenditures are projected based on population growth. Therefore, nonresidential uses will generate net surpluses in this fund.

For the remaining Special Funds, there are no variable revenue sources. Key revenue sources are grants and PETT funds. Revenue from fees is generated for the County Law Library and Forensic Services and is netted against each respective fund's expenditures. The Radio

Communications Repair Fund is subsidized by the General Fund and other special funds. Costs are projected based on the appropriate methodology (see the Appendix for details).

Figure 27. Juvenile Probation Ad Valorem Tax

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$78,000	0.1000	\$78.00
Single Family Medium Value	\$52,000	0.1000	\$52.00
Single Family Lower Value	\$48,000	0.1000	\$48.00
Duplex	\$36,000	0.1000	\$36.00
Multifamily 3-4 Units	\$22,000	0.1000	\$22.00
Mobile/Manufactured Home	\$34,000	0.1000	\$34.00
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$27,000	0.1000	\$27.00
Office (10,001-25,000 SF)	\$31,000	0.1000	\$31.00
Industrial (Warehouse)	\$14,000	0.1000	\$14.00

* Source: Nye County Assessor

Capital Revenues and Expenditures

Revenues

Dedicated capital revenues are from two main sources—earmarked ad valorem taxes and impact fees. Other funding for capital expenditures are from non-dedicated revenues such as PETT funds or general property taxes. County Special Funds 490 and 491 account for dedicated ad valorem taxes for capital projects. Rates are \$.0177 and \$.05 (a total of \$.0677) per \$100 in assessed value. Figure 28 shows dedicated property tax revenues generated by each prototype.

Figure 28. Capital Projects and Special Capital Projects Ad Valorem Taxes

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$78,000	0.0677	\$52.81
Single Family Medium Value	\$52,000	0.0677	\$35.20
Single Family Lower Value	\$48,000	0.0677	\$32.50
Duplex	\$36,000	0.0677	\$24.37
Multifamily 3-4 Units	\$22,000	0.0677	\$14.89
Mobile/Manufactured Home	\$34,000	0.0677	\$23.02
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$27,000	0.0677	\$18.28
Office (10,001-25,000 SF)	\$31,000	0.0677	\$20.99
Industrial (Warehouse)	\$14,000	0.0677	\$9.48

* Source: Nye County Assessor

The other main dedicated revenue for capital purposes is impact fees, recently enacted by the Nye County Commission. For the County fiscal impact analysis, two impact fees were assumed

for County capital expenditures—Sheriff and Roads. (The remaining two impact fees, Fire and Parks, are included in the Town analysis.) Because impact fees are one-time payments made when a building permit is obtained, the revenues are annualized over a ten-year period. Figure 29 shows County impact fee revenue generated by prototype.

Figure 29. Impact Fee Revenue by Prototype

Prototype	Sheriff	Streets & Highway	Total	Annualized Total
<i>Residential Prototypes (Per Unit)</i>				
Single Family High Value	\$137	\$1,298	\$1,435	\$144
Single Family Medium Value	\$137	\$1,298	\$1,435	\$144
Single Family Lower Value	\$137	\$1,298	\$1,435	\$144
Duplex	\$104	\$893	\$997	\$100
Multifamily 3-4 Units	\$104	\$893	\$997	\$100
Mobile/Manufactured Home	\$137	\$1,298	\$1,435	\$144
<i>Nonresidential Prototypes (Per 1000 SF)</i>				
Retail (25,001-50,000 SF)	\$95	\$2,661	\$2,756	\$276
Office (10,001-25,000 SF)	\$38	\$1,329	\$1,367	\$137
Industrial (Warehouse)	\$10	\$359	\$369	\$37

Expenditures

Capital expenditures included in the analysis are:

- General Government (building space)
- Sheriff (building space, vehicles)
- Judicial (office and courtroom space)
- Detention (building space)
- Juvenile Probation (building space)
- Roads & Road-Related Vehicles and Equipment (arterial roads/intersection improvements, road maintenance, vehicles/equipment)

Figure 30 shows the capital expenditures projection methodologies used in this analysis. Impact fees fully cover the costs to provide additional Sheriff station space and arterial road construction. Additional Sheriff costs for vehicles and other road costs and road-related equipment are not covered by impact fees and are included in the analysis.

Costs for other capital facilities necessary to serve new development are projected using an *incremental* method, which entails determining the level of service provided for the current population and employment base and assuming provision of the same level of service for new growth. General Government space is projected based on County population and jobs. Sheriff vehicle and Detention expenditures to serve the Pahrump Regional Planning District are allocated to residential and nonresidential development based on proportionate share of residential and nonresidential demand (see Appendix). Judicial facility costs are projected by attributing a portion of the costs to civil purposes (based on caseload), which is then projected based on a per capita basis. The remaining Judicial costs are attributed to criminal purposes and

then projected based on population for the residential portion and nonresidential vehicle trips for the nonresidential portion using public safety proportionate share factors. Juvenile probation facility space is projected on a per capita basis.

Roads and public works expenditures are projected in two ways. First, arterial construction needed to serve new growth is projected using the methodology used in the impact fee study—a plan-based approach based on the Capital Improvement Plan developed by Tri-Core Engineering. The Streets and Highways impact fee implemented by the County fully covers new development’s share of arterial construction costs. Second, other road improvements, maintenance, and vehicle costs are projected using an incremental approach based on a per mile cost using an average front footage per prototype. As front footage increases (with lower density units), the costs to service that unit increase as well. Therefore, low density housing units (corresponding to the high value prototype) will have higher costs for other road-related needs than higher density housing. This is reflected in the Public Works category in Figure 31.

Figure 30. Capital Expenditures Projection Methodology

	<i>Per Capita</i>	<i>Per Job</i>	<i>Per Nonres Trip</i>	<i>Per VMT</i>	<i>Per Mile</i>
General Government*	X	X			
Sheriff	X		X		
Judicial	X		X		
Detention	X		X		
Juvenile Probation	X				
Roads (Arterials)				X	
Public Works (Other Roads, Equipment)					X

* Includes Animal Control (per capita only)

A summary of fiscal impact results for capital purposes by land use prototype are shown in Figure 31. All capital costs reflect annualized costs.

Figure 31. Capital Fiscal Impact Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
Revenues									
Ad Valorem Taxes	\$53	\$35	\$32	\$24	\$15	\$23	\$18	\$21	\$9
Impact Fees	\$144	\$144	\$144	\$100	\$100	\$144	\$276	\$137	\$37
	\$196	\$179	\$176	\$124	\$115	\$167	\$294	\$158	\$46
Expenditures									
General Government*	\$23	\$23	\$23	\$18	\$18	\$23	\$17	\$15	\$5
Sheriff	\$55	\$55	\$55	\$42	\$42	\$55	\$45	\$18	\$5
Judicial	\$8	\$8	\$8	\$6	\$6	\$8	\$2	\$1	\$0
Detention	\$4	\$4	\$4	\$3	\$3	\$4	\$3	\$1	\$0
Juvenile Probation	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0
Roads (Arterials)	\$129	\$129	\$129	\$89	\$89	\$129	\$266	\$133	\$36
Public Works (Other Roads, Equip)	\$141	\$70	\$45	\$28	\$15	\$23	\$563	\$180	\$56
	\$361	\$291	\$265	\$186	\$174	\$243	\$896	\$348	\$103
TOTAL									
Revenues	\$196	\$179	\$176	\$124	\$115	\$167	\$294	\$158	\$46
Expenditures	\$361	\$291	\$265	\$186	\$174	\$243	\$896	\$348	\$103
Net Fiscal Result	(\$165)	(\$112)	(\$89)	(\$62)	(\$59)	(\$76)	(\$602)	(\$191)	(\$57)

* Includes Animal Control facility

VI. TOWN OF PAHRUMP RESULTS

TOWN OF PAHRUMP COST OF LAND USE FISCAL IMPACT RESULTS

The Town of Pahrump Cost of Land Use (COLU) fiscal impact results are discussed in terms of annual net results for each land use prototype. The following four figures show net fiscal results by type of land use for **residential** development and **nonresidential** development. Results are shown per residential unit for residential land uses and per 1,000 square feet of floor area for nonresidential land uses in all figures. Data points above the \$0 line represent net surpluses; data points below the \$0 line represent net deficits.

As shown in Figure 32 and Figure 33, all residential prototype land uses produce net deficits to the Town. Single Family High Value units produce the smallest net deficits due to higher relative assessed values and Mobile Homes produce the largest net deficits due to lower assessed values. With over half of the General Fund being funded from ad valorem taxes, property value is a key indicator of the fiscal results. Figure 32 shows average market values assumed for this analysis. Figure 33 provides detail on revenues and expenditures generated by prototype. Because a COLU is an average cost analysis, variable residential expenditures are primarily generated on a per capita basis. Therefore, all single family detached units generate the same expenditures due to the same household size.

Figure 32. Annual Net Fiscal Results (Graph): RESIDENTIAL

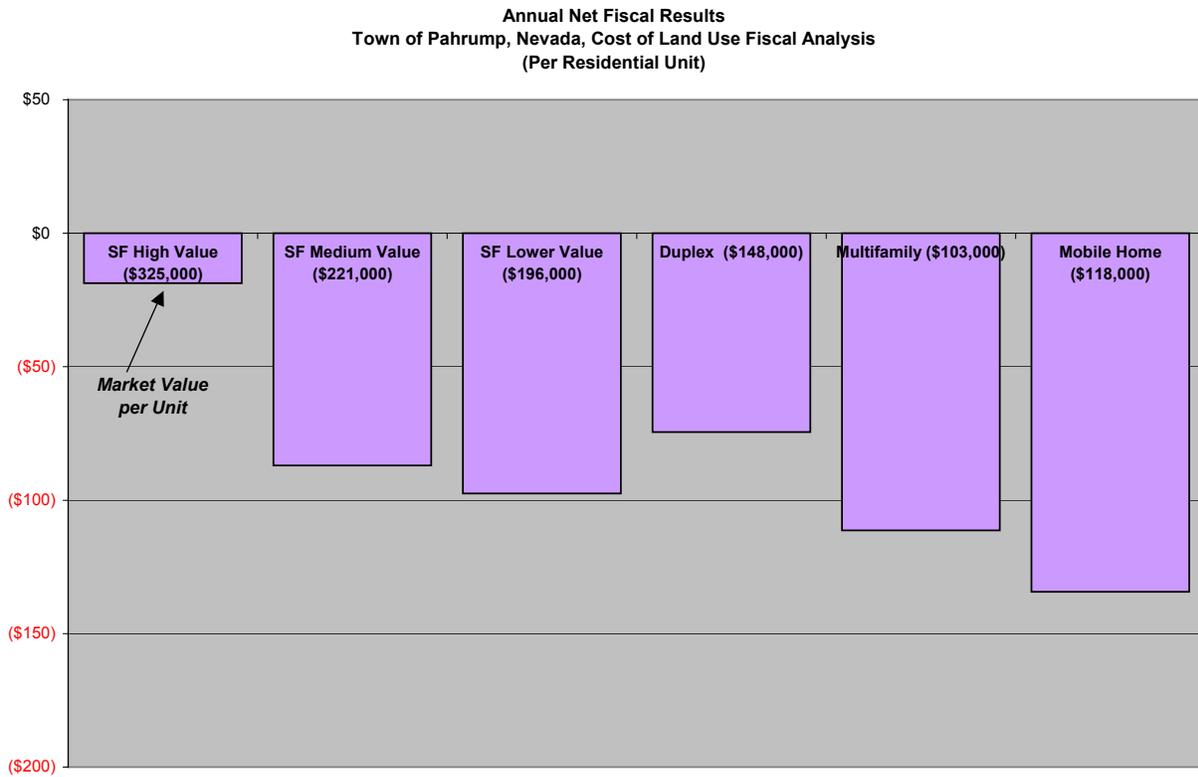


Figure 33. Annual Net Fiscal Results (Table): RESIDENTIAL

Category	Residential (Per Unit)					
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home
<i>All Funds</i>						
Revenues	\$292	\$224	\$213	\$161	\$124	\$176
Expenditures	\$311	\$311	\$311	\$235	\$235	\$311
Net Fiscal Result	(\$19)	(\$87)	(\$97)	(\$75)	(\$111)	(\$134)

Figure 34 and Figure 35 show results for the nonresidential prototypes. As shown, the office and industrial land use prototypes produce small net surpluses to the Town, or essentially fiscally neutral results. The retail prototype produces net deficits. Retail land uses produce net deficits due to the costs primarily associated with providing Fire services and the lack of direct revenues generated. Although the Consolidated Tax includes sales tax components that are point of sale based for the County, the Town does not directly benefit from tax generated at Town retail establishments. In other words, no matter where the retail is located in the County, the Town will receive the same allocation based on a formula that considers population and assessed valuation growth.

Figure 34. Annual Net Fiscal Results (Graph): NONRESIDENTIAL

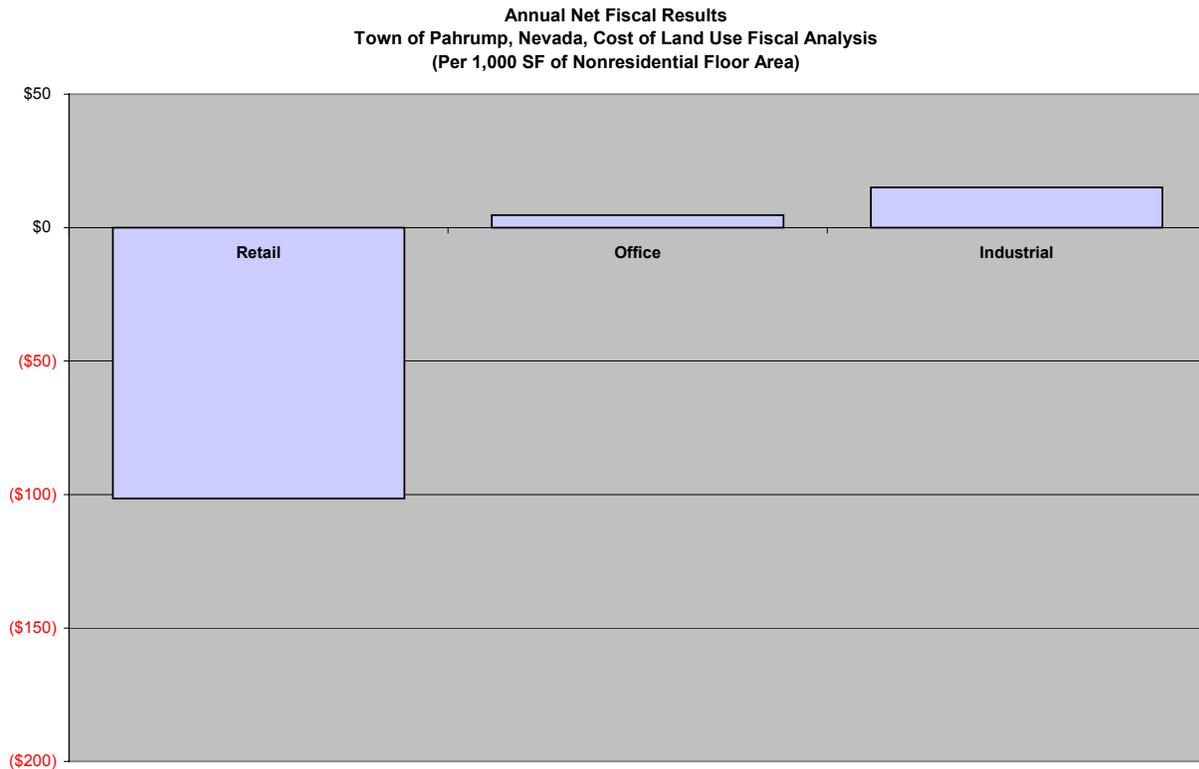


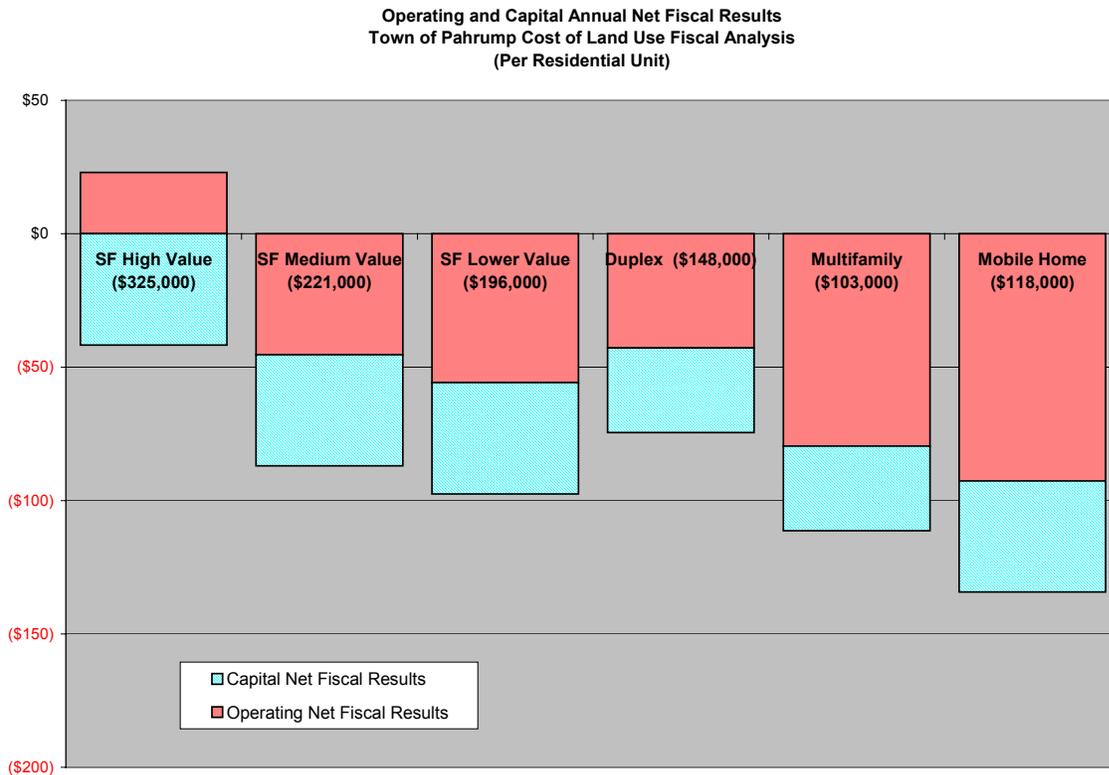
Figure 35. Annual Net Fiscal Results (Table): NONRESIDENTIAL

Category	Nonresidential (Per 1,000 Square Feet)		
	Retail	Office	Industrial
<i>All Funds</i>			
Revenues	\$129	\$126	\$52
Expenditures	\$230	\$121	\$37
Net Fiscal Result	(\$101)	\$5	\$15

Results are further broken down between operating and capital net fiscal results. Major *operating* revenues are ad valorem taxes and the Consolidated Tax. Major variable *capital* revenues are impact fees. Impact fees are assumed at the maximum supportable amount for Parks and Fire (as adopted by the Nye County Commission). All variable operating and capital costs are included. Operating results comprise the General Fund as well as the Special Funds that are included in the analysis. (Those funds include: Ambulance Enterprise Fund, Business License Fund, Swimming Pool Fund, Cemetery Fund, and those funds supported by Room Taxes.)

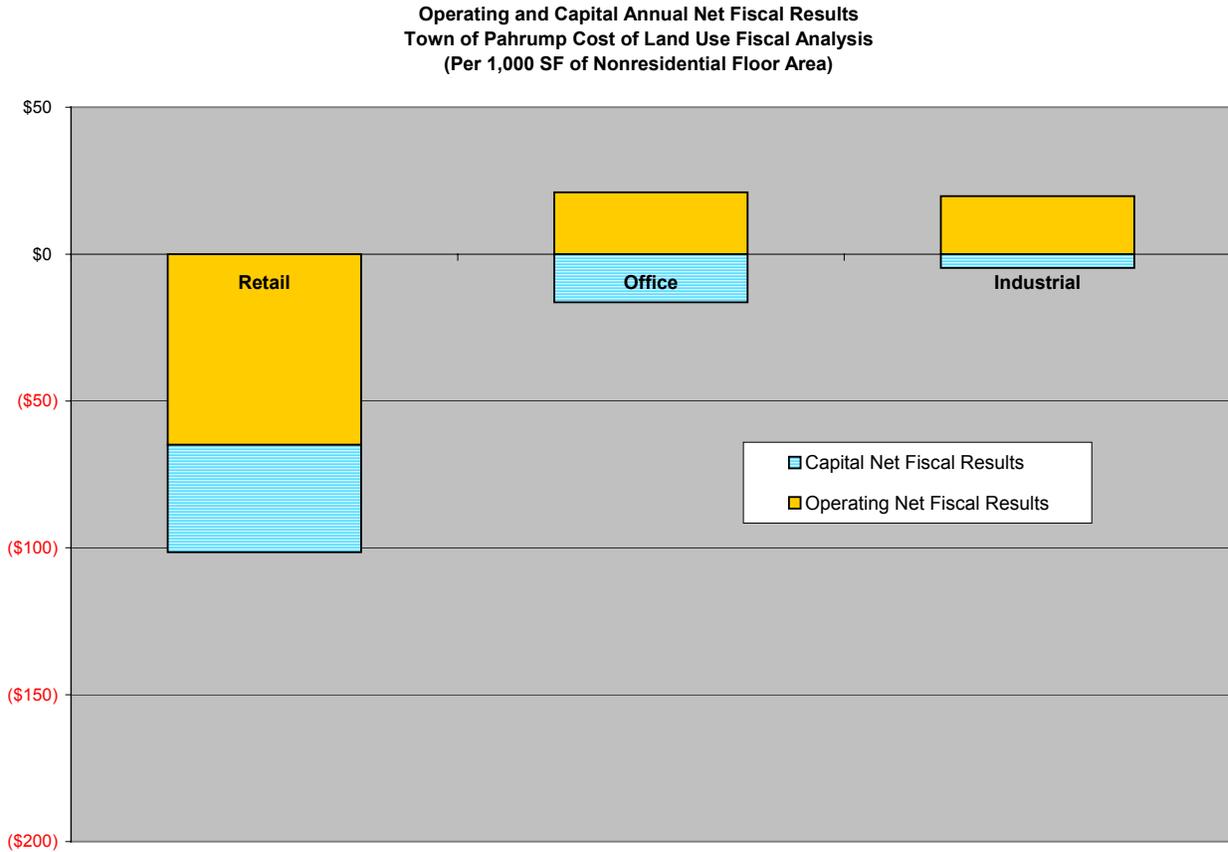
As shown in Figure 36, all residential prototype land uses produce net deficits for both operating and capital purposes except Single Family High Value, which produces a net surplus for operating and a net deficit for capital. Impact fees cover capital costs generated by new development for Fire stations and Park improvements. There are no impact fees for the other capital costs of Fire vehicles and apparatus; Parks vehicles and equipment; and General Government office space and vehicles. The Town has no other dedicated capital revenue sources therefore deficits are generated.

Figure 36. Operating and Capital Annual Net Fiscal Results: RESIDENTIAL



As shown in Figure 37, the retail prototype generates net deficits for operating and capital purposes. The capital deficit is primarily due to the cost of Fire capital expenditures not covered by impact fees, namely vehicles and apparatus. Fire capital expenditures comprise over 90 percent of total capital costs for retail (with the other minor capital expenditure being General Government). Office and industrial uses generate net deficits for capital purposes and net surpluses for operating. Again, the capital deficits are due to Fire capital expenditures not covered by impact fees.

Figure 37. Operating and Capital Annual Net Fiscal Results: NONRESIDENTIAL



TOWN OF PAHRUMP REVENUE AND COST ASSUMPTIONS

Net fiscal impacts for residential and nonresidential land use prototypes have been determined by subtracting the costs necessary to serve these land uses from the revenues directly generated by each land use. The cost and revenue factors are based on the proposed Fiscal Year 2005-06 Town of Pahrump budget and **current levels of service**. Current levels of service represent the Town's current level of spending for services and facilities. That is, assumptions made in the analysis are based on programs, services, requirements, and policies that are in place *today*.

General Fund

Revenues

Major General Fund revenues for the Town are property taxes and Consolidated Tax. Property taxes comprise 57 percent of the General Fund budget and the Consolidated Tax comprises approximately 27 percent. The following two figures show the revenue generated from these sources by prototype. As shown in Figure 38, the current Town tax rate is \$.2298 per \$100 in assessed value.

Figure 38. Property Tax by Prototype

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$78,000	0.2298	\$179.24
Single Family Medium Value	\$52,000	0.2298	\$119.50
Single Family Lower Value	\$48,000	0.2298	\$110.30
Duplex	\$36,000	0.2298	\$82.73
Multifamily 3-4 Units	\$22,000	0.2298	\$50.56
Mobile/Manufactured Home	\$34,000	0.2298	\$78.13
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$27,000	0.2298	\$62.05
Office (10,001-25,000 SF)	\$31,000	0.2298	\$71.24
Industrial (Warehouse)	\$14,000	0.2298	\$32.17

* Source: Nye County Assessor

For the Consolidated Tax, the Town is guaranteed a certain amount based on the previous year allocation plus CPI. Any excess revenue available to be distributed among the recipient jurisdictions in the County is allocated based on a formula that considers growth in population and assessed valuation. For this analysis, it is assumed that only the *excess portion*, or roughly 38 percent of the total allocation in FY 2006 is variable due to growth. This amount is projected based on population and assessed valuation and is attributed to both residential and nonresidential development. This differs from the methodology employed for the County COLU due to the difference in allocation formula where some components are point of sale based and others are centrally distributed based on growth factors. Results by prototype are shown in Figure 39.

Figure 39. Consolidated Tax by Prototype

Prototype	Per Capita	Per \$ Assessed Value	TOTAL CTX
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$13.08	\$18.51	\$31.59
Single Family Medium Value	\$13.08	\$12.34	\$25.42
Single Family Lower Value	\$13.08	\$11.39	\$24.47
Duplex	\$9.96	\$8.54	\$18.50
Multifamily 3-4 Units	\$9.96	\$5.22	\$15.18
Mobile/Manufactured Home	\$13.08	\$8.07	\$21.15
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$0.00	\$6.41	\$6.41
Office (10,001-25,000 SF)	\$0.00	\$7.36	\$7.36
Industrial (Warehouse)	\$0.00	\$3.32	\$3.32

The remaining revenue is generated from Licenses and Permits. This revenue source accounts for approximately 11 percent of the General Fund.

Expenditures

General Fund expenditures by prototype are shown below in Figure 40. As shown below, the largest single expenditure by prototype is Fire and Rescue. Also included in the Fire General Fund expenditures, for purposes of this analysis, is the portion of the Ambulance Enterprise Fund that is subsidized by the General Fund. Fire and Rescue expenditures are projected based on calls for service and allocated to residential and nonresidential land uses based on proportion of calls to residential and nonresidential land uses respectively (based on the methodology employed in the Impact Fee Study). The next largest expenditure category is Buildings and Grounds, which is primarily Parks. This is projected on a per capita basis. Administration is projected based on population and jobs. The remaining categories are fixed expenditures in this analysis.

Figure 40. General Fund Expenditures

Expenditure Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
GENERAL FUND									
ADMINISTRATION	\$45	\$45	\$45	\$34	\$34	\$45	\$34	\$30	\$10
BUILDINGS AND GROUNDS	\$57	\$57	\$57	\$43	\$43	\$57	\$0	\$0	\$0
FIRE AND RESCUE	\$65	\$65	\$65	\$48	\$48	\$65	\$107	\$44	\$12
ARENA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TELEVISION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL General Fund Expenditures	\$166	\$166	\$166	\$126	\$126	\$166	\$141	\$73	\$22

Fiscal impact results by prototype for the General Fund are shown in Figure 41. As shown, a Single Family High Value unit produces a net surplus in the General Fund as does the nonresidential prototypes of office and industrial. Single Family Detached High Value units

generate a surplus due to the higher relative assessed value resulting in higher property tax revenues.

Figure 41. General Fund Fiscal Impact Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
General Fund									
Revenues	\$231	\$166	\$155	\$117	\$81	\$120	\$110	\$115	\$48
Expenditures	\$177	\$177	\$177	\$134	\$134	\$177	\$159	\$81	\$24
Net Fiscal Result	\$54	(\$12)	(\$22)	(\$17)	(\$53)	(\$58)	(\$49)	\$34	\$24

Special Funds Revenues and Expenditures

In addition to the General Fund, the following Special Revenue Funds are included in the analysis:

- Ambulance Enterprise Fund (Fund 745)*
- Business License Fund (Fund 736)
- Swimming Pool Fund (Fund 749)
- State Room Tax Fund (Fund 744)**
- Economic Development Room Tax Fund (Fund 740)**
- Parks Room Tax Fund (Fund 741)**
- Arena Room Tax Fund (Fund 742)**
- Tourism Room Tax Fund (Fund 743)**
- Fairgrounds Room Tax Fund (Fund 750)**
- Cemetery Fund (Fund 737)

* The portion that is subsidized by the General Fund is included in this analysis as a variable cost (\$200,000); the remainder of the expenditures is assumed to be fully offset by ambulance fees. The expenditures are included with the General Fund.

** Aggregated into one grouping, "Room Tax Funds."

The Special Revenue Funds excluded from the analysis are assumed to be either: (1) self-sustaining (i.e., generating sufficient revenue to offset costs such as the Fall Festival Special Revenue Fund); or (2) unaffected by growth in Pahrump (e.g., Airport Grant Fund).

For the Special Funds included in the analysis, fiscal results by fund are presented below. For the Business License Fund, expenditures are fully offset by Business License revenue. The excess revenue is projected based on Town jobs. The Swimming Pool Fund is supported by both an ad valorem tax (see Figure 43) and the Consolidated Tax (see Figure 44). The Cemetery Fund has no variable dedicated revenue sources and variable expenditures, albeit minimal, based on

population growth. For the grouping of Room Tax Funds (Funds 744, 740, 741, 742, 743, 750), expenditures are variable based on growth but revenues are generated by hotel/motel room tax. Because no lodging prototypes are included in this analysis, no revenues are generated in these funds, but expenditures are projected.

Figure 42. Special Funds Fiscal Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
Special Funds: Business License Fund									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$3	\$1
Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Fiscal Result	\$0	\$0	\$0	\$0	\$0	\$0	\$3	\$3	\$1
Special Funds: Swimming Pool Fund									
Revenues	\$8	\$5	\$5	\$4	\$3	\$4	\$2	\$3	\$1
Expenditures	\$6	\$6	\$6	\$4	\$4	\$6	\$0	\$0	\$0
Net Fiscal Result	\$2	(\$0)	(\$1)	(\$1)	(\$2)	(\$2)	\$2	\$3	\$1
Special Funds: Cemetery Fund									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$1	\$1	\$1	\$1	\$1	\$1	\$0	\$0	\$0
Net Fiscal Result	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	(\$1)	\$0	\$0	\$0
Special Funds: Room Tax Funds*									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$32	\$32	\$32	\$24	\$24	\$32	\$21	\$18	\$6
Net Fiscal Result	(\$32)	(\$32)	(\$32)	(\$24)	(\$24)	(\$32)	(\$21)	(\$18)	(\$6)

* Includes Funds 744, 740, 741, 742, 743, 750

Figure 43. Swimming Pool Ad Valorem

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
Residential Prototypes (Per Unit)			
Single Family High Value	\$78,000	0.0079	\$6.16
Single Family Medium Value	\$52,000	0.0079	\$4.11
Single Family Lower Value	\$48,000	0.0079	\$3.79
Duplex	\$36,000	0.0079	\$2.84
Multifamily 3-4 Units	\$22,000	0.0079	\$1.74
Mobile/Manufactured Home	\$34,000	0.0079	\$2.69
Nonresidential Prototypes (Per 1000 SF)			
Retail (25,001-50,000 SF)	\$27,000	0.0079	\$2.13
Office (10,001-25,000 SF)	\$31,000	0.0079	\$2.45
Industrial (Warehouse)	\$14,000	0.0079	\$1.11

* Source: Nye County Assessor

Figure 44. Swimming Pool Consolidated Tax

Prototype	Per Capita	Per \$ Assessed Value	TOTAL CTX
<i><u>Residential Prototypes (Per Unit)</u></i>			
Single Family High Value	\$0.68	\$0.97	\$1.65
Single Family Medium Value	\$0.68	\$0.64	\$1.33
Single Family Lower Value	\$0.68	\$0.59	\$1.28
Duplex	\$0.52	\$0.45	\$0.97
Multifamily 3-4 Units	\$0.52	\$0.27	\$0.79
Mobile/Manufactured Home	\$0.68	\$0.42	\$1.10
<i><u>Nonresidential Prototypes (Per 1000 SF)</u></i>			
Retail (25,001-50,000 SF)	\$0.00	\$0.33	\$0.33
Office (10,001-25,000 SF)	\$0.00	\$0.38	\$0.38
Industrial (Warehouse)	\$0.00	\$0.17	\$0.17

Capital Revenues and Expenditures

Revenues

Dedicated revenues for capital improvements include impact fees and room taxes. As noted above, lodging land uses were not included in this analysis therefore no room tax revenues are generated. Impact fees are imposed for Fire capital improvements (buildings only) and Parks (park improvements only). Because impact fees are one-time payments made when a building permit is obtained, the revenues are annualized over a ten-year period. Figure 45 shows impact fee revenues generated by prototype.

Figure 45. Impact Fee Revenue by Prototype

Prototype	Parks	Fire	Total	Annualized Total
<i><u>Residential Prototypes (Per Unit)</u></i>				
Single Family High Value	\$359	\$167	\$526	\$52.60
Single Family Medium Value	\$359	\$167	\$526	\$52.60
Single Family Lower Value	\$359	\$167	\$526	\$52.60
Duplex	\$273	\$127	\$400	\$40.04
Multifamily 3-4 Units	\$273	\$127	\$400	\$40.04
Mobile/Manufactured Home	\$359	\$167	\$526	\$52.60
<i><u>Nonresidential Prototypes (Per 1000 SF)</u></i>				
Retail (25,001-50,000 SF)	\$0	\$138	\$138	\$13.80
Office (10,001-25,000 SF)	\$0	\$56	\$56	\$5.60
Industrial (Warehouse)	\$0	\$15	\$15	\$1.50

Expenditures

Capital expenditures included are building space and vehicles/equipment for the services provided by the Town—Administration, Fire/EMS, and Parks. The capital expenditures components included in the analysis are:

- General Government (building space and vehicles)
- Fire (stations, fire and EMS apparatus)
- Parks (park improvements, vehicles/equipment)

Figure 46 shows capital expenditures projection methodologies used in this analysis. General Government office space and vehicles are projected using an *incremental* method, which bases future capital needs on the current level of service provided by the Town. Capital costs for this category are projected based on growth in Town population and jobs.

Fire capital expenditures include two categories—Fire station space and equipment/apparatus. Both reflect the costs to provide additional capacity to serve new development as opposed to correcting existing deficiencies. The Fire impact fee fully covers the projected costs for additional Fire station space and is projected based on a plan-based approach using the CIP for Fire stations developed as part of the Impact Fee Study. For apparatus and other vehicles, an incremental approach is used based on the Town’s current inventory and the cost to maintain this level of service. All Fire capital costs are projected on a per capita basis for residential development and per nonresidential trip for nonresidential development.

Parks capital expenditures also include two categories—Park facility improvements and vehicles/equipment. All costs are projected on a per capita basis. Park facility improvements are derived from a plan-based approach using the CIP developed as part of the impact fee effort. Park impact fees will cover new development’s cost for additional Park facility improvements. Park vehicles and equipment are not covered by impact fees and are projected using an incremental approach.

Figure 46. Capital Expenditures Projection Methodology

	<i>Per Capita</i>	<i>Per Job</i>	<i>Per Nonres Trip</i>
General Government	X	X	
Fire	X		X
Parks	X		

A summary of fiscal impact results for capital purposes by land use prototype are shown below in Figure 47. All capital costs reflect annualized costs.

Figure 47. Capital Fiscal Impact Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
Revenues*									
Impact Fees	\$53	\$53	\$53	\$40	\$40	\$53	\$14	\$6	\$2
	\$53	\$53	\$53	\$40	\$40	\$53	\$14	\$6	\$2
Expenditures									
General Government	\$4	\$4	\$4	\$3	\$3	\$4	\$3	\$3	\$1
Fire	\$49	\$49	\$49	\$37	\$37	\$49	\$47	\$19	\$5
Parks	\$42	\$42	\$42	\$32	\$32	\$42	\$0	\$0	\$0
	\$94	\$94	\$94	\$72	\$72	\$94	\$50	\$22	\$6
TOTAL									
Revenues	\$53	\$53	\$53	\$40	\$40	\$53	\$14	\$6	\$2
Expenditures	\$94	\$94	\$94	\$72	\$72	\$94	\$50	\$22	\$6
Net Fiscal Result	(\$42)	(\$42)	(\$42)	(\$32)	(\$32)	(\$42)	(\$37)	(\$16)	(\$5)

* Dedicated revenues for capital purposes.

Capital expenditures not included in this analysis are: TV Construction and Arena development. Costs for future TV construction to be subsidized by the General Fund are unknown at this time. Park development at the Fairgrounds site is accounted for in the capital expenditure analysis. Costs for Fairgrounds development beyond the planned new community park at the Fairgrounds site have totaled only \$30,000 over the last five years, which averages out to \$6,000 per year. This minor cost is not included in the results; however, if the Town is to spend additional General Fund monies (or Room Tax funds) on non-park related Fairgrounds development, the residential deficits will be larger.

VII. NYE COUNTY SCHOOL DISTRICT RESULTS

NYE COUNTY SCHOOL DISTRICT COST OF LAND USE FISCAL IMPACT RESULTS

The Cost of Land Use (COLU) fiscal impact results are discussed in terms of annual net results for each land use prototype. The following four figures show net fiscal results by type of land use for **residential** development and **nonresidential** development in the Pahrump Regional Planning District. Results are shown per residential unit for residential land uses and per 1,000 square feet of floor area for nonresidential land uses in all figures. Data points above the \$0 line represent net surpluses; data points below the \$0 line represent net deficits.

As shown in Figure 48 and Figure 49, four of the six residential prototype land uses produce net deficits to the School District. Single Family High Value and Duplex units produce net surpluses. Single Family High Value units produce net surpluses due to higher relative assessed values, thus generating higher amounts of property taxes. Duplexes produce net surpluses due to a lower student generation rate, which reduces the expenditures attributed to this type of unit. Mobile/manufactured homes produce the largest net deficits due to the lower assessed value and higher student generation rate. Figure 48 shows the results of the analysis as well as average market values assumed for this analysis. Figure 49 provides detail on revenues and expenditures generated by prototype. Because a COLU is an average cost analysis, variable residential expenditures are generated on a per student basis. Therefore, all single family detached units generate the same expenditures due to the same student generation rate.

Figure 48. Annual Net Fiscal Results (Graph): RESIDENTIAL

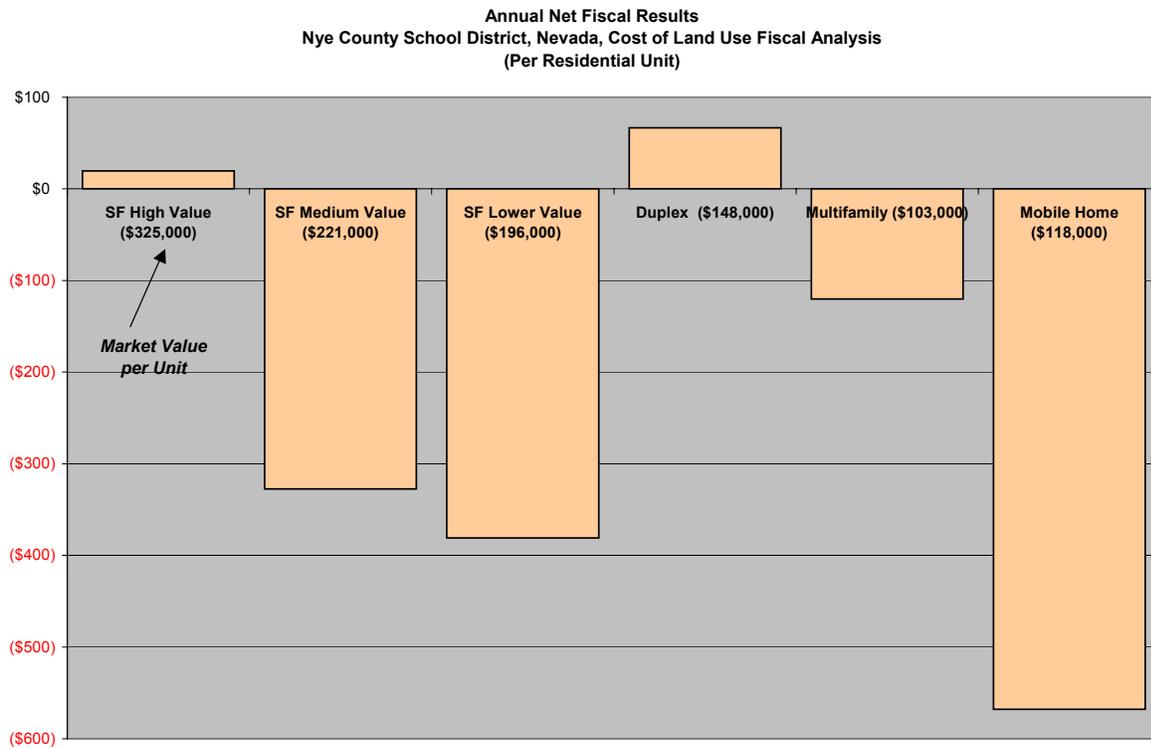


Figure 49. Annual Net Fiscal Results (Table): RESIDENTIAL

Category	Residential (Per Unit)					
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home
<i>All Funds</i>						
Revenues	\$2,761	\$2,414	\$2,361	\$1,408	\$1,221	\$2,174
Expenditures	\$2,741	\$2,741	\$2,741	\$1,341	\$1,341	\$2,741
Net Fiscal Result	\$20	(\$328)	(\$381)	\$67	(\$120)	(\$568)

Figure 50 and Figure 51 show results for the nonresidential prototypes. As shown, all nonresidential land use prototypes produce net surpluses to the School District. All nonresidential land uses generate revenues to the School District but do not generate expenditures. The retail prototype produces the largest net surplus due to the Local School Support Tax, which is a point of sale-based sales tax.

Figure 50. Annual Net Fiscal Results (Graph): NONRESIDENTIAL

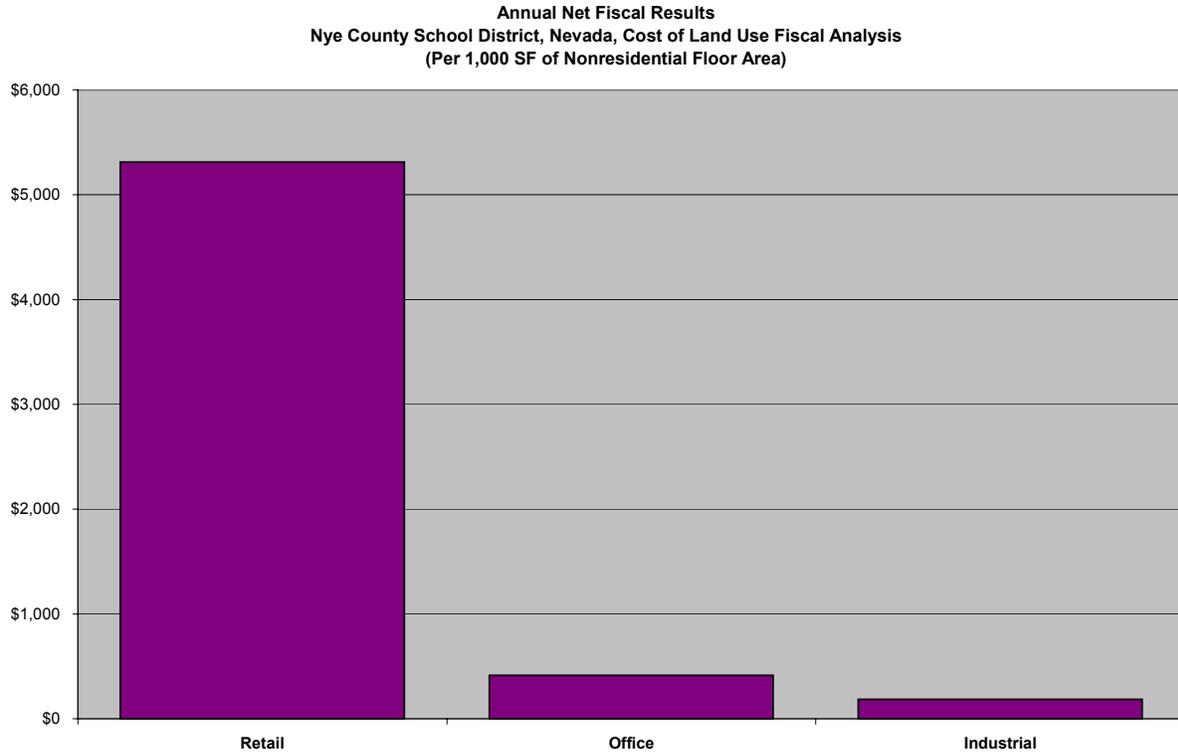


Figure 51. Annual Net Fiscal Results (Table): NONRESIDENTIAL

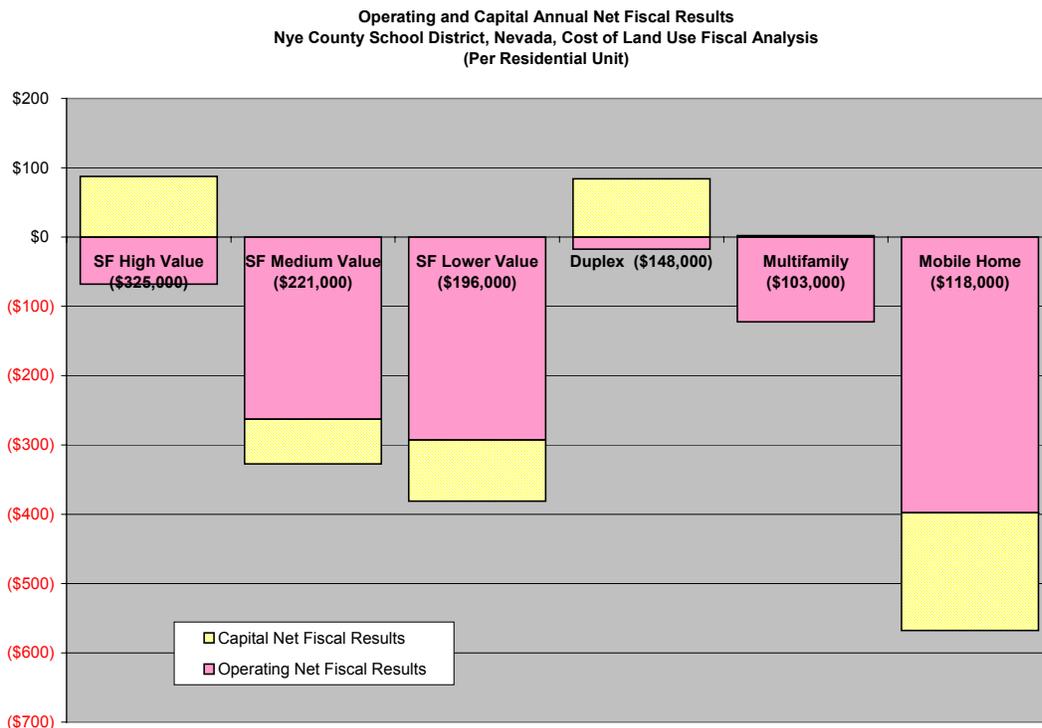
Category	Nonresidential (Per 1,000 Square Feet)		
	Retail	Office	Industrial
<i>All Funds</i>			
Revenues	\$5,310	\$414	\$187
Expenditures	\$0	\$0	\$0
Net Fiscal Result	\$5,310	\$414	\$187

Results are further broken down between operating and capital net fiscal results. Major sources of *operating* revenues are the School Distributive Fund and ad valorem taxes. Major variable *capital* revenues are ad valorem taxes, school residential construction tax, and governmental services tax. All variable operating and capital costs are included. Operating results comprise the General Fund as well as the Special Funds that are included in the analysis. (Those funds include: State Fund, Special Fund, and State Special Education Fund.)

As shown in Figure 52, all residential prototype land uses produce net deficits for operating, while Single Family High Value, Duplex, and Multifamily units produce net surpluses or fiscally neutral results for capital purposes. The net surpluses for capital for High Value Single Family Detached and Duplex accounts for the overall net surpluses for these land use types. The surpluses are due to an ad valorem tax to be used for debt service. Because this is a restricted revenue source, a capital surplus will not alleviate deficits on the operating side.

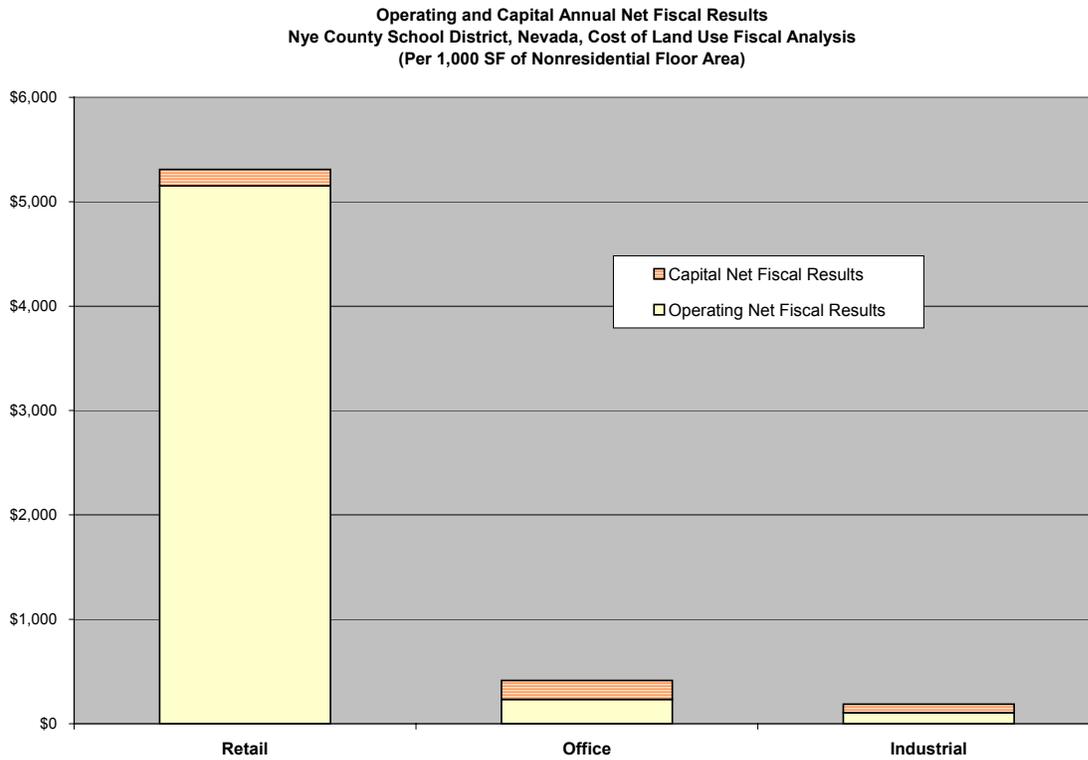
Also, it should be noted that capital expenditures include new school space (including construction and land costs) and buses, with the additional classroom capacity provided in both permanent and temporary (modular) space. If classroom space is assumed in only permanent space, thus increasing capital costs, overall results produce fiscally neutral results for High Value Single Family units and a smaller net surplus for Duplexes.

Figure 52. Operating and Capital Annual Net Fiscal Results: RESIDENTIAL



As shown in Figure 53, all of the nonresidential prototypes generate net surpluses for both operating and capital purposes. Retail generates the largest net surplus for operating due to the Local School Support Tax, which is a sales tax. Other major revenue sources are ad valorem taxes.

Figure 53. Operating and Capital Annual Net Fiscal Results: NONRESIDENTIAL



NYE COUNTY SCHOOL DISTRICT REVENUE AND COST ASSUMPTIONS

Net fiscal impacts for residential and nonresidential land use prototypes have been determined by subtracting the costs necessary to serve these land uses from the revenues directly generated by each land use. The cost and revenue factors are based on the Augmented/Revision #1 FY 2004-05 County School District Budget (dated December 10, 2004) and **current levels of service**. Current levels of service represent the School District's current level of spending for services and facilities. That is, assumptions made in the analysis are based on programs, services, requirements, and policies that are in place *today*.

General Fund

Revenues

Major General Fund revenues for the School District are State funding from the Distributive School Fund, property taxes, and Local School Support Tax (LSST) (sales tax). Revenues from the Distributive School Fund comprise 61 percent of the General Fund budget, property taxes account for 15 percent, and LSST accounts for 14 percent. The Distributive School Fund is projected based on student enrollment, which equates to \$4,407 per student. Revenues by prototype from this fund are shown below in Figure 54.

Figure 54. Distributive School Fund Revenues by Prototype

Prototype	Students Per Unit	Distributive School Fund Revenues (per unit)
<i>Residential Prototypes (Per Unit)</i>		
Single Family High Value	0.324	\$1,429
Single Family Medium Value	0.324	\$1,429
Single Family Lower Value	0.324	\$1,429
Duplex	0.159	\$702
Multifamily 3-4 Units	0.159	\$702
Mobile/Manufactured Home	0.324	\$1,429

Property taxes by prototype are shown in Figure 55. As shown in the figure, the School District tax rate is \$.75 per \$100 in assessed value (from FY 2004-2005).

Figure 55. Property Tax by Prototype

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<i>Residential Prototypes (Per Unit)</i>			
Single Family High Value	\$78,000	0.75	\$585.00
Single Family Medium Value	\$52,000	0.75	\$390.00
Single Family Lower Value	\$48,000	0.75	\$360.00
Duplex	\$36,000	0.75	\$270.00
Multifamily 3-4 Units	\$22,000	0.75	\$165.00
Mobile/Manufactured Home	\$34,000	0.75	\$255.00
<i>Nonresidential Prototypes (Per 1000 SF)</i>			
Retail (25,001-50,000 SF)	\$27,000	0.75	\$202.50
Office (10,001-25,000 SF)	\$31,000	0.75	\$232.50
Industrial (Warehouse)	\$14,000	0.75	\$105.00

* Source: Nye County Assessor

Figure 56 shows revenues generated by retail development from LSST, which is a sales tax. Although retail is the main generator of this revenue source, residential development does generate a small portion from this revenue source based on the portion that is generated out of state. This portion is distributed based on population growth and is therefore projected based on household size. Results are shown in Figure 57.

Figure 56. Local School Support Tax by Prototype (Retail)

Prototype	Average Sales per SF*	Sales Tax Percent	Revenue per 1,000 Sq. Ft.
Retail (25,001-50,000 SF)	\$220	2.25%	\$4,950

* Source: 2004 NRB Shopping Center Census (for Nevada Shopping Centers less than 100,001 sq. ft.)

Figure 57. Local School Support Tax by Prototype (Residential)

Prototype	LSST (Per unit)
<i>Residential Prototypes (Per Unit)</i>	
Single Family High Value	\$30.31
Single Family Medium Value	\$30.31
Single Family Lower Value	\$30.31
Duplex	\$23.07
Multifamily 3-4 Units	\$23.07
Mobile/Manufactured Home	\$30.31

Expenditures

General Fund expenditures are shown below in Figure 58. As shown below, the largest single expenditure category is Regular Programs, which includes instruction at 94 percent of the costs under this category, and other support. Undistributed Expenditures represents the next largest category and includes a number of subcategories including student support, instruction staff support, general administration, school administration, business administration, operating/maintenance plant service, student transportation, and central support service. Each of the categories is projected on a per student basis. As shown, those units with the same student generation rates will generate the same costs per unit.

Figure 58. General Fund Expenditures

Expenditure Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
GENERAL FUND									
100 REGULAR PROGRAMS	\$1,099	\$1,099	\$1,099	\$540	\$540	\$1,099	\$0	\$0	\$0
300 VOCATIONAL PROGRAMS	\$52	\$52	\$52	\$25	\$25	\$52	\$0	\$0	\$0
410 CO-CURRICULAR ACTIVITIES	\$4	\$4	\$4	\$2	\$2	\$4	\$0	\$0	\$0
420 ATHLETICS	\$31	\$31	\$31	\$15	\$15	\$31	\$0	\$0	\$0
000 UNDISTRIBUTED EXPENDITURES	\$655	\$655	\$655	\$321	\$321	\$655	\$0	\$0	\$0
TOTAL General Fund Expenditures	\$1,841	\$1,841	\$1,841	\$903	\$903	\$1,841	\$0	\$0	\$0

Fiscal impact results by prototype for the General Fund are shown in Figure 59. As shown, all prototypes generate net surpluses to the General Fund except Mobile Homes. Because the General Fund subsidizes some Special Revenue Funds (discussed below), surpluses are generated for most residential units. Nonresidential development does not generate any direct costs to the School District but does generate revenues through property taxes and the LSST, therefore net surpluses result across the board.

Figure 59. General Fund Fiscal Impact Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
General Fund									
Revenues	\$2,135	\$1,940	\$1,910	\$1,063	\$958	\$1,805	\$5,153	\$233	\$105
Expenditures	\$1,841	\$1,841	\$1,841	\$903	\$903	\$1,841	\$0	\$0	\$0
Net Fiscal Result	\$294	\$99	\$69	\$160	\$55	(\$36)	\$5,153	\$233	\$105

Special Funds

In addition to the General Fund, the following Special Revenue Funds are included in the analysis:

- State Fund
- Special Fund
- State Special Education Fund

The Special Revenue Funds excluded from this analysis are assumed to be either: (1) self-sustaining (i.e., generating sufficient revenue to offset costs such as the Food Service Fund); or (2) unaffected by growth or not provided in Pahrump (e.g., Teacherages).

For the Special Funds included in the analysis, fiscal results by fund are presented below in Figure 60. Revenues in the State Fund are from State Class Size Reduction funds and are projected based on student enrollment. Expenditures are for instruction. The Special Fund accounts for operating and maintenance costs and does not have a dedicated variable funding source. The Special Education Fund is funded by a transfer from the General Fund and accounts for special education expenditures including instruction, transportation, and other direct support. As shown, all special funds generate net deficits for residential uses.

Figure 60. Special Funds Fiscal Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
Special Funds: State Fund									
Revenues	\$55	\$55	\$55	\$27	\$27	\$55	\$0	\$0	\$0
Expenditures	\$62	\$62	\$62	\$30	\$30	\$62	\$0	\$0	\$0
Net Fiscal Result	(\$7)	(\$7)	(\$7)	(\$4)	(\$4)	(\$7)	\$0	\$0	\$0
Special Funds: Special Fund									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$10	\$10	\$10	\$5	\$5	\$10	\$0	\$0	\$0
Net Fiscal Result	(\$10)	(\$10)	(\$10)	(\$5)	(\$5)	(\$10)	\$0	\$0	\$0
Special Funds: Special Education Fund									
Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures	\$345	\$345	\$345	\$169	\$169	\$345	\$0	\$0	\$0
Net Fiscal Result	(\$345)	(\$345)	(\$345)	(\$169)	(\$169)	(\$345)	\$0	\$0	\$0

Capital Revenues and Expenditures

Revenues

Dedicated capital revenues include ad valorem property taxes earmarked for debt service, a one-time school residential construction tax, and a portion of the Governmental Service Tax (formerly the Motor Vehicle Privilege Tax). As shown in Figure 61, the debt service tax rate is \$.585 per \$100 in assessed value. Revenues generated by each prototype from this property tax are shown in the figure as well.

Figure 61. Debt Service Ad Valorem Taxes

Prototype	Ave. Assessed Value*	Tax Rate (per \$100)	Ad Valorem Taxes
<u>Residential Prototypes (Per Unit)</u>			
Single Family High Value	\$78,000	0.585	\$456.30
Single Family Medium Value	\$52,000	0.585	\$304.20
Single Family Lower Value	\$48,000	0.585	\$280.80
Duplex	\$36,000	0.585	\$210.60
Multifamily 3-4 Units	\$22,000	0.585	\$128.70
Mobile/Manufactured Home	\$34,000	0.585	\$198.90
<u>Nonresidential Prototypes (Per 1000 SF)</u>			
Retail (25,001-50,000 SF)	\$27,000	0.585	\$157.95
Office (10,001-25,000 SF)	\$31,000	0.585	\$181.35
Industrial (Warehouse)	\$14,000	0.585	\$81.90

* Source: Nye County Assessor

Revenues from the school residential construction tax are shown in Figure 62. The one-time fee per unit for school capital improvements is \$1,600. For purposes of this analysis, revenues have been annualized over a 20-year period to correspond to the term assumed for capital costs.

Figure 62. School Residential Construction Tax by Prototype

Prototype	Schools	Annualized Total
<u>Residential Prototypes (Per Unit)</u>		
Single Family High Value	\$1,600	\$80
Single Family Medium Value	\$1,600	\$80
Single Family Lower Value	\$1,600	\$80
Duplex	\$1,600	\$80
Multifamily 3-4 Units	\$1,600	\$80
Mobile/Manufactured Home	\$1,600	\$80
<u>Nonresidential Prototypes (Per 1000 SF)</u>		
Retail (25,001-50,000 SF)	\$0	\$0
Office (10,001-25,000 SF)	\$0	\$0
Industrial (Warehouse)	\$0	\$0

Expenditures

Capital expenditures include the costs to provide additional building/classroom space and buses to serve new development in the Pahrump Regional Planning District. Classroom space is assumed to be provided in permanent and temporary space, based on the District's current level of service for Pahrump schools. Land costs are also included. Building construction is assumed to be debt financed with a 20-year term.

Capital Facilities' Level of Service Standards

A key piece of data used in the analysis is levels of service for capital facilities. Using current specifications of Pahrump area schools, level of service standards for school sites and buildings were derived.

As indicated in Figure 63, Nye County Schools serving Pahrump have a total of approximately 452,000 square feet of floor area in permanent and temporary structures on 112 acres. Temporary structures provide 61,250 square feet of space with permanent buildings totaling 390,745 square feet. Total enrollment in Pahrump area schools from Spring 2005 is 4,406. Utilization is shown to provide information on available capacity and is calculated by dividing enrollment by "current capacity." Current average utilization for Pahrump area schools is 100 percent.

Level of service standards are based on current capacity. (See shaded area of the following figure.) An example of the calculation is as follows: Total elementary square feet of 171,042 is divided by the current capacity for elementary schools of 2,012 to yield a level of service for building space of 85 square feet per elementary student. Based on current levels of service, the analysis assumes that a certain portion of space to serve new development will be provided in temporary space (i.e., modular classrooms) as is done today.

Figure 63. Pahrump Area Schools: Inventory and Level of Service Standards

Elementary	Grades	Enrollment*	Total Square Feet**	Temporary Square Feet***	Permanent Square Feet	Design Capacity	Current Capacity	Acres	Utilization
Manse Elem	K-5	471	38,734	14,875	23,859	500	477	13.44	99%
J.G. Johnson Elem	K-5	546	48,892	5,250	43,642	550	512	10	107%
Hafen Elem	K-5	549	50,352	0	50,352	650	546	15	101%
Mt. Charleston Elem	K-5	578	33,064	27,125	5,939	500	477	11	121%
TOTALS		2,144	171,042	47,250	123,792	2,200	2,012	49	107%

LEVELS OF SERVICE	SF/Student	SF/Student	SF/Student	Acres/Stu
Current Capacity	85	23	62	0.025

Middle

Rosemary Clarke MS	6-8	1,122	138,001	0	138,001	1,200	1,136	20	99%
Pathways (estd)	6-12	70	2,125	1,845	280	63	73	1	96%
TOTALS		1,192	140,126	1,845	138,281	1,263	1,209	21	99%

LEVELS OF SERVICE	SF/Student	SF/Student	SF/Student	Acres/Stu
Current Capacity	116	2	114	0.017

High

Pahrump Valley HS	9-12	1,007	138,920	10,500	128,420	1,200	1,139	41.6	88%
Pathways (estd)	6-12	63	1,907	1,655	252	57	66	0	96%
TOTALS		1,070	140,827	12,155	128,672	1,257	1,205	42	89%

LEVELS OF SERVICE	SF/Student	SF/Student	SF/Student	Acres/Stu
Current Capacity	117	10	107	0.035

GRAND TOTAL		4,406	451,995	61,250	390,745	4,720	4,426	112	100%
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Pathways****	6-12	133	4,032	3,500	532	120	139	1	96%
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Notes to Table

* As of 4/15/05

** Includes modular square footage

*** Estimated based on 875 SF per classroom

**** Allocated to respective grades

Capital Costs

Capital costs were provided by the School District and are assumed at \$190 per square foot for permanent space, \$137 per square foot for temporary space, and \$10,000 per acre for land acquisition. Based on the assumptions discussed above, Figure 63, and the above costs, the following school capital costs by prototype were derived and are reflected in the fiscal analysis. As shown, annualized capital cost per single family unit is estimated at \$466; annualized cost per multifamily unit is \$225.

Figure 64. School Buildings and Sites Cost by Unit Type

	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	<i>Total</i>	
<u>Public School Students Per Unit</u>					
Single Family Detached	0.158	0.088	0.079	0.324	
Multifamily/Other	0.085	0.037	0.037	0.159	
Permanent Square Feet Per Student*	62	114	107		
Cost per Square Foot	\$190	\$190	\$190		
Building Construction Cost Per Student	\$11,690	\$21,727	\$20,293		
Temporary/Modular Square Feet Per Student**	23	2	10		
Cost Per Square Foot	\$137	\$137	\$137		
Construction Cost Per Student	\$3,221	\$209	\$1,384		
Acreage Per Student***	0.025	0.017	0.035		
Land Cost Per Acre	\$10,000	\$10,000	\$10,000		
Land Cost Per Student	\$246	\$170	\$349		
Total Capital Cost Per Student	\$15,157	\$22,106	\$22,026		
					Annual Debt
<u>Capital Costs Per Unit</u>					Service Cost
Single Family Detached	\$2,390	\$1,942	\$1,735	\$6,066	\$466
Multifamily/Other	\$1,287	\$815	\$824	\$2,926	\$225

* LOS standard based on current permanent square footage in inventory per current capacity.

** LOS standard based on current temporary square footage in inventory per current capacity.

*** LOS standard based on current acreages per current capacity.

The other main capital cost is for buses. Costs are allocated among elementary, middle, and high school based on vehicle capacity and proportion of students utilizing bus service. The per prototype unit calculation is shown below in Figure 65. School Bus capital cost per student is derived by multiplying vehicle cost per student capacity by the proportion of students riding the bus. The cost per unit is then calculated based on the appropriate student generation rate and the cost per student. The one-time cost is annualized over a 10-year period to reflect the useful life of a school bus.

Figure 65. Bus Capital Costs by Unit Type

	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	<i>Total</i>	
Vehicle Cost*	\$90,000	\$90,000	\$90,000		
Vehicle Capacity (Students)*	84	63	63		
Vehicle Cost per Student Capacity	\$1,071	\$1,429	\$1,429		
Average Daily Ridership (Pahrump)*	867	740	294	1901	
Enrollment (Pahrump)*	2,144	1,192	1,070	4406	
Percent of Enrollment Riding School Bus**	40.44%	62.08%	27.48%	43.15%	
School Bus Cost per Student	\$433	\$887	\$393		
<i>Public School Students Per Unit</i>					
Single Family Detached	0.158	0.088	0.079	0.324	
Multifamily/Other	0.085	0.037	0.037	0.159	
<i>Capital Bus Costs Per Unit</i>					
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	<i>Total</i>	<i>Annualized Cost</i>
Single Family Detached	\$68	\$78	\$31	\$177	\$18
Multifamily/Other	\$37	\$33	\$15	\$84	\$8

* Nye County School District

** Nye County School District; TischlerBise

A summary of fiscal impact results for capital purposes by land use prototype is shown below in Figure 66.

Figure 66. Capital Fiscal Impact Results

Category	Residential (Per Unit)						Nonresidential (Per 1,000 Square Feet)		
	SF High Value	SF Medium Value	SF Lower Value	Duplex	Multifamily	Mobile/Manuf Home	Retail	Office	Industrial
Revenues									
Ad Valorem Taxes - Debt Service	\$456	\$304	\$281	\$211	\$129	\$199	\$158	\$181	\$82
School Res. Construction Tax	\$80	\$80	\$80	\$80	\$80	\$80	\$0	\$0	\$0
Motor Vehicle Privilege Tax	\$35	\$35	\$35	\$27	\$27	\$35	\$0	\$0	\$0
Net Fiscal Result	\$572	\$419	\$396	\$317	\$236	\$314	\$158	\$181	\$82
Expenditures									
Buildings	\$466	\$466	\$466	\$225	\$225	\$466	\$0	\$0	\$0
Buses	\$18	\$18	\$18	\$8	\$8	\$18	\$0	\$0	\$0
Net Fiscal Result	\$484	\$484	\$484	\$233	\$233	\$484	\$0	\$0	\$0
TOTAL									
Revenues	\$572	\$419	\$396	\$317	\$236	\$314	\$158	\$181	\$82
Expenditures	\$484	\$484	\$484	\$233	\$233	\$484	\$0	\$0	\$0
Net Fiscal Result	\$87	(\$65)	(\$88)	\$84	\$2	(\$170)	\$158	\$181	\$82

APPENDIX

Appendix A: Nye County Levels of Service/Cost and Revenue Assumptions

Attachments 1-2: Nye County Level of Service Tables

Appendix B: Town of Pahrump Levels of Service/Cost and Revenue Assumptions

Attachments 3-4: Town of Pahrump Level of Service Tables

Appendix C: Nye County School District Level of Service/Cost and Revenue Assumptions

Attachments 5-6: Nye County School District Level of Service Tables

Appendix D: Prototype Detail

Appendix E: Student Generation Rates

Appendix F. Other Special Revenue Funds

APPENDIX A. NYE COUNTY LEVEL OF SERVICE/COST AND REVENUE ASSUMPTIONS

Attachments 1 and 2 provide detail on levels of service and projection methodologies for Nye County revenues and costs (for development in the Pahrump Regional Planning District (PRPD)).

Projection Methodologies

The following methodologies are used in the PRPD-Nye County COLU Fiscal Impact Analysis and correspond with the column headings of the matrices provided in Attachment 1 and 2 to this report.

Per Capita

If a cost or revenue is assumed to be allocated on a *per capita countywide* basis, the budget is divided by the County's population (38,181) to arrive at the current level-of-service standard. Where the portion of a cost or revenue attributable to Pahrump is known, the adjusted cost/revenue is divided by Pahrump's current population (33,017).

Per Capita and Job

Some costs and revenues use both a *per capita and job* approach. If a cost or revenue is assumed to be allocated on a *per capita and job countywide* basis, it is divided by the current countywide population and job estimate (49,218) to determine the current level-of-service. Where the portion of a cost or revenue attributable to Pahrump is known, the adjusted cost/revenue is divided by Pahrump's current population and job estimate (38,918).

Custom/Marginal

Revenues and costs that are calculated on a marginal basis reflect unique characteristics of the proposed land use. Examples of this are property tax revenue, which is based on estimated assessed property values, and local sales tax components of the Consolidated Tax, based on estimated sales per square foot. Custom-calculated expenditures include the Sheriff's office, which is first adjusted to the portion attributable to Pahrump based on calls for service data then allocated to residential and nonresidential land uses based on proportionate share factors. A similar approach is taken for Courts.

Fixed

Fixed revenues and costs are those that will not increase with new growth. These are not factored in the fiscal impact analysis.

Offsetting Revenues/Netted Against Expenses

Certain revenues, such as fees, permits, dedicated revenues, are designated to offset respective costs. These revenues are deducted from their respective costs. In some cases, there are residual

expenditures, which are then projected based on the appropriate methodology (indicated in the matrix).

Per Residential or Nonresidential Trip

Some expenditures such as Sheriff, Judicial, and Road services 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.

ATTACHMENT 1. Level of Service/Revenue Projection Methodologies

PRPD-Nye County, Nevada

Cost of Land Use Fiscal Impact Analysis

REVENUES		FY 05-06 Budget	Percent of Total	Per Capita	Per Job	Custom/Marginal (see text)	Fixed	Netted Against Expenses
General Fund Operating Revenues								
<i>Taxes</i>	TAXES - AD VALOREM	\$9,631,043	33%			X		
	TAXES - AD VALOREM NET PROCEEDS	\$543,180	2%				X	
<i>Fines/Forfeitures</i>	FINES AND FORFEITED BAIL	\$200,000	1%					X
	COURT FEES	\$50,000	0%					X
<i>Licenses/Permits</i>	COUNTY GAMING LICENSES	\$90,000	0%				X	
	STATE GAMING LICENSE FEE	\$160,000	1%				X	
	LIQUOR LICENSES	\$35,000	0%				X	
<i>Intergovernmental</i>	FEDERAL IN-LIEU TAX	\$1,500,000	5%				X	
	FISH AND GAME IN LIEU	\$13,000	0%				X	
	CONSOLIDATED TAX DISTRIBUTION	\$12,277,675	42%			X		
	EMERGENCY MANAGEMENT	\$35,000	0%				X	
	NARCOTICS GRANT	\$200,000	1%				X	
	JUSTICE BENEFITS	\$10,000	0%				X	
	NATIONAL FOREST	\$27,000	0%				X	
	COPS	\$200,000	1%				X	
<i>Charges for Service</i>	CLERK'S FEES	\$90,000	0%					X
	RECORDER'S FEES	\$620,000	2%	X	X			X
	ASSESSOR'S COMMISSIONS	\$275,000	1%					X
	SHERIFF'S FEES	\$40,000	0%					X
	DRUG COURT	\$7,500	0%					X
	JUSTICE OF THE PEACE FEES	\$65,000	0%					X
	INVESTIGATION FEES	\$5,000	0%				X	
	DEPT OF ENERGY REIMBURSEMENT	\$552,536	2%					X
	ANIMAL CONTROL SPAY AND NEUTERING	\$28,000	0%					X
	PLANNING	\$100,000	0%					X
	CONCEALED WEAPONS PERMITS	\$13,000	0%				X	
	RETURN CHECKS	\$3,000	0%				X	
	PUBLIC DEFENDER AND DISCOVERY FE	\$1,900	0%					X
	COUNTY SURVEYOR FEES	\$15,000	0%					X
	RESTITUTION FEES	\$10,500	0%				X	
	ANIMAL CONTROL FEES	\$27,000	0%					X
	ZONING FEES	\$200,000	1%					X
	MISC REVENUES	\$20,000	0%				X	
	COURIER SERVICE	\$14,000	0%				X	
<i>Other Revenues</i>	RENT	\$30,000	0%				X	
	TAX PENALTIES	\$466,000	2%				X	
	UNIFORM RECIPROCAL LAW	\$180,000	1%				X	
	WATER RESOURCE PLANNING	\$10,000	0%				X	
	PRISONER HOUSING	\$4,000	0%					X
	CEMETARY RECEIPTS	\$3,000	0%				X	
	EXTRADITION	\$5,000	0%				X	
	ELECTION REIMBURSEMENT	\$700	0%				X	
	MANHATTAN WATER CHARGES	\$8,000	0%				X	

	REFUND FROM PAYPHONES	\$6,000	0%					X
	INMATE BOOKING FEES	\$15,000	0%					X
	TITLE SEARCH	\$25,000	0%					X
	VENDING MACHINES	\$6,000	0%				X	
	SALE OF FIXED ASSETS	\$20,000	0%				X	
	ANIMAL DONATIONS	\$4,000	0%				X	
<i>Transfers</i>	Operating Transfers In	\$0	0%				X	
<i>Fund Balances</i>	RESERVED	\$0	0%				X	
	UNRESERVED	\$1,693,815	6%				X	
	TOTAL	\$29,535,849	100%					
Special Fund Revenues								
Road (Fund 205)								
<i>Taxes</i>	TAXES - AD VALOREM	\$48,728	1%			X		
	Ad valorem net proceeds	\$2,750	0%				X	
<i>Intergovernmental</i>	Fish and Game in Lieu	\$0	0%				X	
	County Option 1 cent	\$234,400	4%	X				
	State 1.25	\$846,144	15%				X	
	Option 1.75	\$68,033	1%				X	
	National Forest	\$77,600	1%				X	
	Gas Tax 2.35	\$1,590,756	27%				X	
	State Highway Grant	\$0	0%				X	
<i>Charges for Service</i>	Reimbursement Pahrump	\$450,000	8%			X		
	Reimbursement Tonopah	\$500	0%				X	
	Signage	\$4,576	0%				X	
<i>Other Sources</i>	Miscellaneous	\$0	0%				X	
	Reimbursement from 1/4 cent	\$479,232	8%				X	
	Reimbursement from RTC	\$1,381,579	24%				X	
	Reimbursement from Solid Waste	\$180,350	3%				X	
	Engineering/Inspection Fees	\$360,000	6%					X
	Encroachment Permit	\$85,298	1%					X
	Gas Reimbursement	\$1,913	0%				X	
	TOTAL	\$5,811,859	100%					
1/4 Cent Public Transit (Fund 208)								
<i>Intergovernmental</i>	1/4 Cent Sales Tax	\$900,000	96%			X		
<i>Other Revenue</i>	Interest	\$35,000	4%				X	
	TOTAL	\$935,000	100%					
Regional Streets & Highways (Fund 212)								
<i>Intergovernmental</i>	Optional Fuel Tax (4 cent)	\$932,815	99%	X				
<i>Other Revenue</i>	Interest	\$12,000	1%				X	
	TOTAL	\$944,815	100%					
Special Fuel Tax (Fund 213)								
<i>Intergovernmental</i>	Optional Fuel Tax	\$1,600	100%				X	
	TOTAL	\$1,600	100%					
BUILDING DEPT. (FUND 245)								
<i>Charges for Service</i>	Building Fees	\$1,200,000	100%					X
<i>Other Revenue</i>	Interest	\$5,000	0%				X	
	TOTAL	\$1,205,000	100%					
Juvenile Probation (Fund 250)								
<i>Taxes</i>	Ad Valorem	\$974,560	83%			X		
	Ad Valorem Net Proceeds	\$55,000	5%				X	
<i>Intergovernmental</i>	Juvenile Grants	\$30,000	3%				X	
	Fish and Wildlife	\$1,500	0%				X	

<i>Fines & Forfeitures</i>	Fines	\$16,000	1%					X
	Restitution	\$10,000	1%					X
<i>Other Revenue</i>	Clerks Fees	\$16,000	1%					X
	Reimbursements	\$75,000	6%					X
	TOTAL	\$1,178,060	100%					
Economic Development (Fund 265)								
<i>Intergovernmental</i>	Grants	\$45,000	42%				X	
<i>Other</i>	PETT Funds	\$20,000	19%				X	
	Fund Balance	\$41,577	39%				X	
	TOTAL	\$106,577	100%					
County Law Library (Fund 273)								
<i>Charges for Services</i>	Clerk Fees	\$28,000	41%					X
<i>Other</i>	PETT Funds	\$35,000	52%				X	
	Fund Balance	\$4,521	7%				X	
	TOTAL	\$67,521	100%					
Forensic Services (Fund 275)								
<i>Charges for Services</i>	Analysis Fees	\$12,000	12%					X
<i>Other</i>	Transfers In	\$134,376	134%				X	
	Fund Balance	(\$46,376)	-46%				X	
	TOTAL	\$100,000	100%					
Radio Communications Repair (Fund 621)								
<i>Other</i>	Transfers In	\$107,000	107%				X	
	Fund Balance	(\$7,359)	-7%				X	
	TOTAL	\$99,641	100%					
Capital Revenue*								
Capital Projects (Fund 490)								
<i>Taxes</i>	Ad Valorem	\$172,497	28%			X		
	Ad Valorem Net Proceeds	\$9,735	2%				X	
<i>Other</i>	Interest	\$60,000	10%				X	
	Transfers In	\$45,262	7%				X	
	Capital Lease Proceeds	\$320,189	53%				X	
	TOTAL	\$607,683	100%					
Special Capital Proj Ad Valorem (Fund 491)								
<i>Taxes</i>	Ad Valorem	\$487,280	95%			X		
	Ad Valorem Net Proceeds	\$27,500	5%				X	
	TOTAL	\$514,780	100%					

* The analysis includes impact fee revenues; PETT funds are **not** included as a variable revenue source for capital projects

ATTACHMENT 2. Level of Service/Expenditure Projection Methodologies

PRPD-Nye County, Nevada

Cost of Land Use Fiscal Impact Analysis

EXPENDITURES		FY 05-06 Budget	Percent of Total	Per Capita	Per Job	Custom/Marginal (see text)	Fixed	Per Mile	Per Nonresidential Trip	Offsetting Revenues
General Fund Operating Expenditures										
<i>GENERAL GOVERNMENT</i>	COMMISSIONERS	\$210,000	1%	X	X		X**			
	COUNTY ADMINISTRATOR	\$425,000	1%	X	X					
	COMPROLLER	\$575,000	2%	X	X					
	HR/RISK MANAGEMENT	\$184,000	1%	X	X					
	CLERK*	\$445,592	1%	X						X
	INFORMATION SYSTEMS	\$837,658	3%	X	X					
	COUNTY PLANNER*	\$768,667	3%	X	X					X
	TREASURER	\$513,572	2%	X	X					
	CLERK/RECORDER OFFICE-PAHRUMP*	\$280,995	1%	X	X					
	RECORDER*	\$300,000	1%							X
	ASSESSOR *	\$1,160,000	4%							X
	GENERAL SERVICES	\$2,407,516	8%	X	X					
	NATURAL RESOURCES	\$170,000	1%	X	X					
	MISCELLANEOUS OVERHEAD	\$2,250,000	7%	X	X		X			
	GENERAL GOVT (fund 292)	\$2,830,000	9%	X	X					
<i>PUBLIC SAFETY</i>	SHERIFF*	\$10,505,493	35%	X		X			X	X
	EMERGENCY MANAGEMENT	\$566,200	2%	X	X					
<i>JUDICIAL</i>	JUDICIAL*	\$5,230,827	17%	X		X			X	X
<i>PUBLIC WORKS</i>	PUBLIC WORKS	\$115,000	0%				X			
<i>HEALTH AND SANITATION</i>	ANIMAL CONTROL	\$400,000	1%	X						
<i>COMMUNITY SUPPORT</i>	SENIOR NUTRITION	\$261,300	1%				X			
	TOTAL	\$30,436,820	100%							
Special Fund Revenues***										
	FUND 205: Road	\$6,652,264						X		
	FUND 208: 1/4 Cent Public Transit	\$479,000						X		
	FUND 212: Regional Streets and Highways	\$1,394,393						X		
	FUND 213: Special Fuel Tax	\$42,000					X			
	FUND 245: Building Department	\$1,210,127		X	X					X
	FUND 250: Juvenile Probation	\$1,172,288		X						X
	FUND 265: Economic Development Fund	\$104,409		X	X					
	FUND 273: County Law Library	\$64,000		X	X					X
	FUND 275: Forensic Services	\$100,000		X						X
	FUND 621: Radio Communications Repair	\$99,641		X	X					

* Offsetting revenues

** Personnel costs are fixed; other costs are variable on population and jobs

*** Wherever possible in the analysis, expenditures are determined for service to Pahrump; methodology reflects whether expenditures are Pahrump or Countywide.

Budget amounts here reflect County totals.

Sheriff Calls for Service

Based on calls for service data provided by the Nye County Sheriff's Department, it is estimated that 77 percent of total County Sheriff calls are in the Pahrump districts. See Figure 67.

Figure 67. Sheriff Calls for Service (2005)

	Pahrump			Total			GRAND TOTAL
	P1	P2	P3	Pahrump	Northern	Central	
January	289	821	353	1,463	258	112	1,833
February	218	753	288	1,259	234	140	1,633
March	284	923	379	1,586	304	137	2,027
April	276	897	311	1,484	288	127	1,899
May	274	923	390	1,587	440	124	2,151
June	258	963	352	1,573	391	142	2,106
				8,952	1,915	782	11,649
Share of Calls by Locale				77%	16%	7%	100%

Source: Nye County Sheriff's Office

Proportionate Share Factors

To allocate costs between residential and nonresidential land uses, proportionate share factors are used. The Sheriff's office does not track calls by land use at this time. In lieu of calls for service by land use data, TischerBise used the methodology employed for the impact fee study, which is based on current population and jobs estimates as shown below.

Figure 68. Sheriff / Detention / Judicial (Criminal) Proportionate Share Factors

Type of Development	2005 Demand Base		Proportionate Share
Residential	Population	33,017	85%
Nonresidential	Jobs	5,901	15%

The proportionate share factors are also used to allocate *criminal* costs of County Judicial services in the analysis.

APPENDIX B. TOWN OF PAHRUMP LEVEL OF SERVICE/COST AND REVENUE ASSUMPTIONS

Attachments 3 and 4 provide detail on levels of service and projection methodologies for Town of Pahrump revenues and costs.

Projection Methodologies

Per Capita

If a cost or revenue is assumed to be allocated on a *per capita* basis, the budget is divided by the Town's population (33,017) to arrive at the current level of service standard.

Per Job

If a cost or revenue is assumed to be allocated on a *per job* basis, the budget is divided by the Town's current employment figure of (5,901) to arrive at the current level of service standard.

Per Capita and Job

Some costs and revenues use both a *per capita and job* approach. If a cost or revenue is assumed to be allocated on a *per capita and job* basis, it is divided by the current estimated town-wide population and job total (38,918) to determine the current level of service.

Custom/Marginal

Revenues and costs that are calculated on a marginal basis reflect unique characteristics of the proposed land use. Examples of this are property tax revenue, which is based on estimated assessed property values, and the Consolidated Tax, which is based on both population and assessed valuation.

Fixed

Fixed revenues and costs are those that will not increase with new growth. These are not factored in the fiscal impact analysis.

Offsetting Revenues/Netted Against Expenses

Certain revenues, such as fees, permits, dedicated revenues, are designated to offset respective costs. These revenues are deducted from their respective costs. In some cases, there are residual expenditures or revenues, which are then projected based on the appropriate methodology (indicated in the matrix).

Per Calls for Service

Fire and Ambulance expenditures are projected based on calls for service per population and nonresidential vehicle trips. Trip rates used are from the publication, *Trip Generation*, published by the Institute of Transportation Engineers.

ATTACHMENT 3. Level of Service/Revenue Projection Methodologies

Town of Pahrump, Nevada

Cost of Land Use Fiscal Impact Analysis

REVENUES		FY 05-06 Budget	Percent of Total	Per Capita	Per Job	Custom/Marginal (see text)	Fixed	Netted Against Expenses
General Fund Operating Revenues								
	TAXES - AD VALOREM	\$1,625,539	57%			X		
	Fines and Fees	\$80,000	3%	X				
	Licenses and Permits	\$325,000	11%	X	X			
	Intergovernmental	\$803,481	28%			X		
	Other Income	\$30,000	1%				X	
	TOTAL	\$2,864,020	100%					
Special Fund Revenues								
Ambulance Enterprise Fund (Fund 745)	Ambulance Fees	\$2,500,000	91%					X
	Grants (Nye County Brothel Fees)	\$60,000	2%				X	
	Interest	\$1,000	0%				X	
	Misc Income	\$1,000	0%				X	
	Transfers In	\$200,000	7%				X	
	TOTAL	\$2,762,000	100%					
Business License Fund (Fund 736)	Business Permit Fees	\$90,000	99%		X			X
	Interest	\$500	1%				X	
	TOTAL	\$90,500	100%					
Swimming Pool Fund (Fund 749)	Personal Property Tax	\$5,803	5%				X	
	Real Property Tax	\$46,955	37%			X		
	Consolidated Tax	\$63,008	50%			X		
	Pool Fees	\$10,000	8%					X
	Interest	\$500	0%				X	
	TOTAL	\$126,266	100%					
Room Tax Funds (Funds 744,740,741, 742, 743, 750)	Room Taxes	\$410,000	99%				X	
	Interest	\$5,700	1%				X	
	TOTAL	\$415,700	100%					
Cemetery Fund (Fund 737)	Charges for Service	\$6,000	38%				X	
	Interest	\$0	0%				X	
	Transfer from General Fund	\$10,000	63%				X	
	TOTAL	\$16,000	100%					
Capital Revenue*								
Capital Project Funds (Funds 731, 732, 748, 746)	Charges for Service	\$5,000	2%				X	
	Interest	\$800	0%				X	
	Donations & Contributions	\$0	0%				X	
	Transfers In-Nye County	\$25,000	9%				X	
	Transfers In-General Fund	\$260,000	89%				X	
	TOTAL	\$290,800	100%					

* The analysis includes impact fee revenues (for Parks and Fire)

ATTACHMENT 4. Level of Service/Expenditure Projection Methodologies

Town of Pahrump, Nevada

Cost of Land Use Fiscal Impact Analysis

EXPENDITURES		FY 05-06 Budget	Percent of Total	Per Capita	Per Job	Custom/Marginal (see text)	Fixed	Calls for Service	Offsetting Revenues
General Fund Operating Expenditures									
<i>General Government</i>	Administration	\$724,000	24%	X	X		X*		
	Building and Grounds	\$871,000	29%	X			X*		
<i>Public Safety</i>	Fire Department	\$1,390,750	46%				X*	X	
<i>Culture and Recreation</i>	Arena	\$15,000	0%				X		
	Television	\$16,500	1%				X		X
	TOTAL	\$3,017,250	100%						
Special Funds									
	FUND 745: Ambulance Enterprise Fund	\$2,630,700						X**	X
	FUND 736: Business License Fund	\$80,200							X
	FUND 749: Swimming Pool Fund	\$87,600		X					X
<i>Room Tax Funds</i>	FUND 744: State Room Tax Fund	\$41,000		X					
	FUND 740: Economic Development Room	\$163,000		X	X				
	FUND 741: Parks Room Tax Fund	\$91,000		X			X*		
	FUND 742: Arena Room Tax Fund	\$50,000					X*		
	FUND 743: Tourism Room Tax Fund	\$273,000		X	X				
	FUND 750: Fairgrounds Room Tax Fund	\$550,000					X*		
	FUND 737: Cemetary Fund	\$15,000		X					

* Capital outlay costs are fixed in the operating budget but addressed in capital portion; other costs are variable on factors indicated, if applicable

** Portion subsidized by the General Fund

APPENDIX C. NYE COUNTY SCHOOL DISTRICT LEVEL OF SERVICE/COST AND REVENUE ASSUMPTIONS

Attachments 5 and 6 provide detail on levels of service and projection methodologies for Nye County School District revenues and costs.

Projection Methodologies

Per Student

If a cost or revenue is assumed to be allocated on a *per student* basis, the budget is divided by the Schools District's current countywide enrollment (5,883) to arrive at the current level of service standard.

Per Capita

If a cost or revenue is assumed to be allocated on a *per capita* basis, the budget is divided by the County population (38,181) to arrive at the current level of service standard.

Custom/Marginal

Revenues and costs that are calculated on a marginal basis reflect unique characteristics of the proposed land use. Examples of this are property tax revenue, which is based on estimated assessed property values, and the Local School Support Tax, which is based on retail sales.

Fixed

Fixed revenues and costs are those that will not increase with new growth. These are not factored in the fiscal impact analysis.

ATTACHMENT 5. Level of Service/Revenue Projection Methodologies

Nye County School District, Nevada

Cost of Land Use Fiscal Impact Analysis

REVENUES		FY 04-05 Budget	Percent of Total	Per Student	Per Capita	Custom/Marginal (see text)	Fixed
General Fund Operating Revenues							
1100 Taxes	1110 Property Taxes	\$6,540,824	15%			X	
	1111 Net Proceeds of Mines	\$0	0%				X
	1120 School Support Taxes	\$6,011,430	14%			X	
	1130 Franchise Taxes	\$0	0%				X
	1140 Motor Vehicle Privilege Tax	\$1,397,386	3%		X		
	1190 Other	\$0	0%				X
1200 Revenue in Lieu of Taxes	Rev in lieu of taxes	\$0	0%				X
1300 Tuition	1310 Regular Day School	\$70,000	0%				X
	1320 Adult Continued Education	\$0	0%				X
	1330 Summer School	\$0	0%				X
1400 Transportation Fees	1410 Regular Day School	\$0	0%				X
	1420 Summer School	\$0	0%				X
1500 Earnings on Investments	1500 Earnings on Investments	\$25,000	0%				X
1600 Food Service Revenue	1610 Daily Sales - School Lunch	\$0	0%				X
	1620 Daily Sales - School Breakfast	\$0	0%				X
	1630 Daily Sales - Special Milk	\$0	0%				X
	1690 Other	\$0	0%				X
1700 Income from Pupil Activities	1700 Income from Pupil Activities	\$0	0%				X
1800 Community Service Activities	1800 Community Service Activities	\$0	0%				X
1900 Other Revenues	1900 Other Revenues	\$72,760	0%				X
1910 Rent	1910 Rent	\$0	0%				X
1920 Donations	1920 Donations	\$0	0%				X
1940 50 Services provided Other Govts	1940 50 Services provided Other Govts	\$0	0%				X
1990 Other Local Revenue	1990 Other Local Revenue	\$0	0%				X
3000 STATE SOURCES	3100 Distributive School Fund	\$25,927,279	61%	X			
	3200 Revenue from Estate Taxes	\$0	0%				X
	3300 Vocational aid	\$0	0%				X
	3519 One Time Energy	\$0	0%				X
	3500 Special Appropriations -Adult ED	\$0	0%				X
	3550 NRS 395	\$50,000	0%				X
	3800 In Lieu of Taxes - Counselor	\$50,000	0%				X
	3518 One Time Group Insurance	\$0	0%				X
4000 FEDERAL SOURCES	4200 Unrestricted - State Agency	\$0	0%				X
	4210 Forest Reserve	\$50,000	0%				X
	Fish & Wildlife	\$0	0%				X
	4290 Other	\$0	0%				X
	4300 Restricted - Direct	\$0	0%				X
	4326-R.O.T.C.	\$54,978	0%				X
5000 Other Sources of Funds	5100 Sale-Loss of Fixed Assets	\$0	0%				X
	5300 Transfers from Other Funds	\$1,032,290	2%				X
	5400 Sale of Bonds	\$0	0%				X
	Reserved Opening Balance	\$0	0%				X
	Unreserved Opening Balance	\$1,185,441	3%				X
	TOTAL	\$42,467,388	100%				

Special Fund Revenues							
STATE FUND							
3000 REVENUE FROM STATE SOURCES	3120 Adult Ed	\$189,713					X
	3500 Special Appropriations (Class Size Reduction)	\$991,370		X			
	5300 Transfer from Other Funds (GF)	\$133,645					X
SPECIAL FUND							
1000 Local Sources: 1100 Taxes	1111 Net Proceeds of Mines	\$750,000					X
1900 Other Revenues	1990 Other Local Revenue	\$100,000					X
4000 Federal Sources	4290 E-Rate	\$56,399					X
	Unreserved Balance	\$1,163,787					X
STATE SPECIAL ED FUND							
5000 Other Sources of Funds	5300 Transfers from Other Funds	\$6,258,138					X
Capital Revenue							
Capital Projects							
1000 Local Sources: 1100 TAXES	1140 Motor Vehicle Privilege Tax	\$544,980			X		
1500 Earnings on Investments	interest	\$10,000					X
5300 Transfers from Other Funds	Transfers	\$125,000					X
Debt Service							
1100 Taxes	1110 Property taxes	\$5,686,843				X	
1190 Other resources	Fish and Game	\$5,000					X
1500 Earnings on Investments	Earnings Subtotal	\$50,000					X

ATTACHMENT 6. Level of Service/Expenditure Projection Methodologies

Nye County School District, Nevada

Cost of Land Use Fiscal Impact Analysis

EXPENDITURES		FY 04-05 Budget	Percent of Total	Per Student	Per Capita	Custom/Marginal (see text)	Fixed
General Fund Operating Expenditures							
100 REGULAR PROGRAMS	1000 INSTRUCTION	\$18,675,846	44%	X			
	2900 OTHER DIRECT SUPPORT	\$1,262,805	3%	X			
300 VOCATIONAL PROGRAMS	1000 INSTRUCTION	\$935,801	2%	X			
410 CO-CURRICULAR ACTIVITIES	1000 INSTRUCTION	\$81,500	0%	X			
420 ATHLETICS	1000 INSTRUCTION	\$477,841	1%	X			
	2700 STUDENT TRANSPORTATION	\$76,296	0%	X			
000 UNDISTRIBUTED EXPENDITURES	2100 STUDENT SUPPORT	\$294,874	1%	X			
	2200 INSTRUCTION STAFF SUPPORT	\$204,842	0%	X			
	2300 GENERAL ADMINISTRATION	\$888,864	2%	X			
	2400 SCHOOL ADMINISTRATION	\$3,242,564	8%	X			
	2500 BUSINESS ADMINISTRATION	\$844,192	2%	X			
	2600 OPERATING/MAINTENANCE PLANT SERVICE	\$5,346,689	13%	X			
	2700 STUDENT TRANSPORTATION	\$2,367,292	6%	X			
	2800 CENTRAL SUPPORT SERVICE	\$37,450	0%	X			
	920 INTERFUND TRANSFER	\$6,516,783	15%				X
	FUND BALANCE	\$1,213,749	3%				X
	TOTAL	\$42,467,388	100%				
Special Funds							
State Fund							
100 REGULAR PROGRAMS	1000 INSTRUCTION	\$1,125,015		X			
600 Adult Education Programs	1000 INSTRUCTION	\$189,713					X
SPECIAL FUND							
000 Undistributed Expenditures	2600 OPERATING/MAINTENANCE PLANT SERVICE	\$1,212,542		X			X*
STATE SPECIAL ED FUND							
200 Special Programs	1000 INSTRUCTION	\$4,833,558		X			
	2700 STUDENT TRANSPORTATION	\$510,645		X			
	2900 OTHER DIRECT SUPPORT	\$913,935		X			

* Includes a transfer to the General Fund that is considered fixed.

APPENDIX D. PROTOTYPE DETAIL

RESIDENTIAL PROTOTYPES		Average Sales Price*	Average Assessed Value Per Unit (rounded)*	Subdivisions in Sample	Average Size Per Unit (sq. ft.) (rounded)	Assessed Value to Sales Price Ratio
	Land Use	Per Unit (rounded)	Per Unit (rounded)*			
1	Single Family Large Lot: 5+ Acre	\$325,000	\$78,000	n/a	2,013	0.24
2	Single Family Medium Lot: 1-2.5 Acres	\$221,000	\$52,000	Calvada Valley, Green Saddle Ranch, Golden Spring Ranch	1,975	0.24
3	Single Family Small Lot: Up to 1 Acre	\$196,000	\$48,000	Calvada Valley, Cottonwoods, Desert Trails, Diamond Bar Estates, Artesia @ Hafen, Mayfield Ranch Estates	1,840	0.24
4	Duplex	\$148,000	\$36,000	Calvada Valley	1,183	0.24
5	Multifamily 3-4 Units	\$103,000	\$22,000	Calvada Valley	1,143	0.21
6	Mobile/Manufactured Home	\$118,000	\$34,000	Calvada Valley, Golden Spring Ranch, Manko, Green Saddle Ranch	1,686	0.29

* Source: Nye County Assessor; TischlerBise. (Data includes units constructed between 2002-2005).

NONRESIDENTIAL PROTOTYPES

	Prototypes	Parcel #	Construction Year	Total Assessed Value	Square feet	Average Assessed Value (per SF)
RETAIL	Restaurant (unknown)	45-271-14	2004	\$54,776	800	\$68.47
	Convenience Store (market & gas)	45-271-01	2004	\$84,837	2,960	\$28.66
	Restaurant (Sonic Burger)	38-213-51	2004	\$167,587	7,778	\$21.55
	Totals/Avg			\$307,200	11,538	\$26.63
OFFICE	Office Space	35-422-38	2004	\$362,523	12,000	\$30.21
	Office/Industrial	36-323-23	2004	\$96,234	3,966	\$24.26
	Office Space	42-391-11	2004	\$375,962	10,000	\$37.60
	Medical Office	38-763-09	2004	\$170,072	6,000	\$28.35
	Totals/Avg			\$1,004,791	31,966	\$31.43
INDUSTRIAL	Mini Storage Commercial	35-354-14	2004	\$217,191	15,600	\$13.92
	Mini Storage	41-222-16	2004	\$143,674	14,925	\$9.63
	Commercial Greenhouse (Industrial)	44-621-39	2005	\$98,843	4,000	\$24.71
	Warehouse	35-381-08	2005	\$77,935	4,800	\$16.24
	Totals/Avg			\$537,643	39,325	\$13.67

* Source: Nye County Planning; Nye County Assessor; TischlerBise.

APPENDIX E. STUDENT GENERATION RATES

Definition

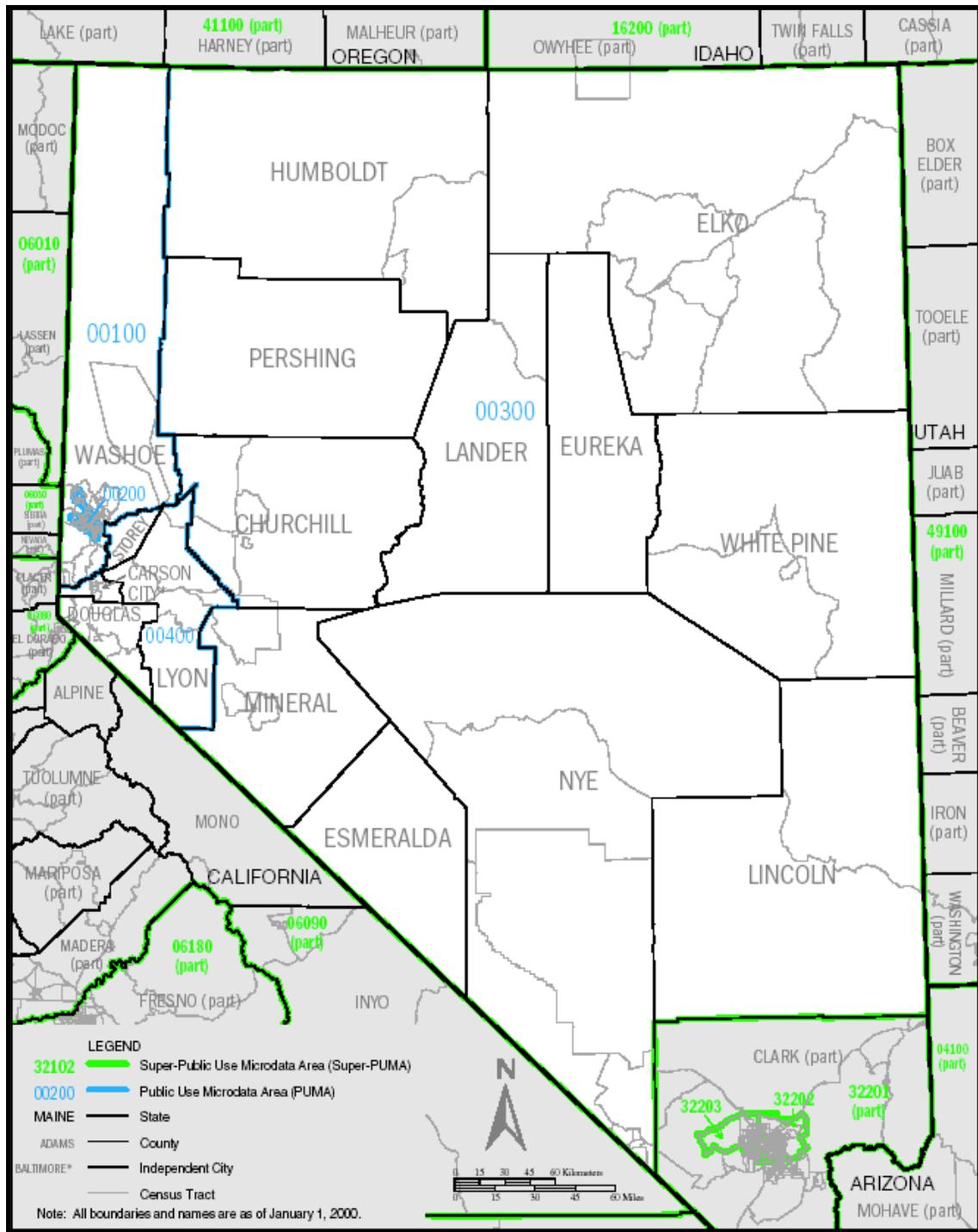
Key data used in the School fiscal impact analysis are “student generation rates.” The term student generation rate refers to the number of public school students per housing unit by type of unit. Public school students are a subset of school-aged children, which includes students in private schools and home-schooled children. Student generation rates will be used to determine the impact of different types of housing on the School District’s budget.

Approach and Calculation

Based on discussions with School District staff, it was decided that TischlerBise would calculate student generation rates using 2000 U.S. Census data calibrated to current enrollment and housing unit figures.

To estimate local student generation rates, TischlerBise obtained 2000 Census 5-Percent Public Use Microdata Sample (PUMS) files from the U.S. Census Bureau. TischlerBise then estimated student generation rates using these data files. Public Use Microdata Areas are grouped into areas with a minimum population of 100,000 (at the time of the Census). Based on this threshold, the Public Use Microdata Area (PUMA 00300) that includes Nye County also includes the counties of Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Mineral, Pershing, and White Pine (see Figure 69). Using the data from the PUMA grouping, the student generation rates were adjusted to local conditions for the Pahrump Regional Planning District using actual membership totals from 2004-05 school year (from Pahrump schools) provided by Nye County School District and current housing unit totals. The approach and methodology is explained further below.

Figure 69. Census 2000 Public Use Microdata Area (PUMA) 00300



Source: Public Use Microdata Sample (PUMS) Files, U.S Census Bureau.

Figure 70 provides student generation rates by type of residential unit for the multi-county area identified as PUMA 00300. The student generation rates are derived from Census 2000 PUMS data for the area as described above. The Census PUMS files provide estimates of housing units by type of unit and public school students by unit type to enable calculation of number of students residing in different types of units. As indicated in the following table, a single family detached unit generates a total of .485 students per unit and an attached/multifamily unit generates .238 students per unit. The blended rate for all housing units in the multi-county region is .453 students per unit.

Figure 70. Public School Students Per Housing Unit: PUMA 00300

Nevada PUMA 00300* (Census 2000)				
	<i>Elementary</i> (5-10 Yrs)	<i>Middle</i> (11-13 Yrs)	<i>High</i> (14-17 Yrs)	<i>All Grades</i>
Single Family Detached	0.225	0.118	0.141	0.485
Attached/Multifamily	0.121	0.050	0.067	0.238
All Hsg Types (blended)	0.212	0.110	0.132	0.453

* PUMA 00300 includes the counties of: Churchill, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Mineral, Nye, Pershing, and White Pine

Source: Cross tabulation by TischlerBise using Census Bureau, Year 2000 5% Public Use Microdata Sample for Nevada Public Use Microdata Area (PUMA) 00300.

Figure 71 provides *adjusted* student generation rates for Pahrump area schools in Nye County based on enrollments for the 2004-05 school year and housing unit estimates. To adjust rates to local conditions for the current year, TischlerBise estimates enrollments based on the Census-derived student generation rates and current housing units in the Pahrump Regional Planning District and compares to actual School District enrollments from 2004-05. For example, the elementary student generation rate of .225 for PUMA 00300 for a single-family detached unit, as shown in Figure 70, is multiplied by the current number of single family detached housing units to derive an estimated enrollment figure. That is: 13,489 SFD units x .225 to yield 3,036 estimated elementary students from single-family detached units. This is repeated for attached/multifamily housing units to arrive at an estimate of 3,060 elementary students. (Results are shown in the “Estimated Students” column in the Figure 71.)

The results are then compared to the actual elementary enrollment in Pahrump area schools in Nye County for 2004-05 of 2,144. Therefore, an adjustment to the 2000 Census rate is necessary to account for the lower actual number of students. The adjusted rate is approximately 30 percent lower than the Census 2000 rate for the multi-county PUMA 00300. An example of the adjusted multiplier calculation for elementary students is as follows: SFD: $(2,144 / 3,060) \times .225 = .158$. This is repeated for the remaining housing unit types and for all remaining school levels.

As shown in the figure, the student generation rate for *all grade levels* in the Pahrump Regional Planning District for a single family detached unit is estimated at .324 public school students per unit and .159 for attached/multifamily units. The blended rate for all housing units is .322 students per unit.

Figure 71. Public School Students Per Housing Unit: Pahrump Area Schools, Nye County

Pahrump Area, Nye County, Public School Students Per Housing Unit, 2004-05 (Calibrated to Local Conditions)				
<i>Elementary School (Grades K-5) Students Per Housing Unit in 2004-05</i>				
	<i>Housing Units*</i>	<i>Estimated Students</i>	<i>Actual FTE Students SY04-05**</i>	<i>Adjusted Rates</i>
Single Family Detached	13,489	3,036		0.158
Attached/Multifamily	199	24		0.085
	13,688	3,060	2,144	
<i>Middle School Students (Grades 6-8) Per Housing Unit in 2004-05</i>				
	<i>Housing Units*</i>	<i>Estimated Students</i>	<i>Actual FTE Students SY04-05**</i>	<i>Adjusted Rates</i>
Single Family Detached	13,489	1,595		0.088
Attached/Multifamily	199	10		0.037
	13,688	1,605	1,192	
<i>High School Students (Grades 9-12) Per Housing Unit in 2004-05</i>				
	<i>Housing Units*</i>	<i>Estimated Students</i>	<i>Actual FTE Students SY04-05**</i>	<i>Adjusted Rates</i>
Single Family Detached	13,489	1,908		0.079
Attached/Multifamily	199	13		0.037
	13,688	1,921	1,070	

Summary: Pahrump Area, Nye County, Public School Students Per Housing Unit, 2004-05 (Adj.)				
	<i>Elementary</i>	<i>Middle</i>	<i>High</i>	<i>All Grades</i>
Single Family Detached	0.158	0.088	0.079	0.324
Attached/Multifamily	0.085	0.037	0.037	0.159
All Hsg Types (blended)	0.157	0.087	0.078	0.322

* Adopted Nye County land use assumptions.
 ** Enrollments as of Spring 2005 per Nye County School District
 Source: Cross tabulation by TischlerBise using Census Bureau, Year 2000 5% Public Use Microdata Sample for Nevada PUMA 00300 and calibrated to Nye County-Pahrump Area School enrollments.