

**KILEY RANCH NORTH TENTATIVE
DEVELOPMENT HANDBOOK
AMENDED JULY 2018
Fiscal Impact Analysis**

JULY 2018

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KILEY RANCH NORTH TENTATIVE DEVELOPMENT HANDBOOK AMENDED JULY 2018 FISCAL IMPACT ANALYSIS

EXECUTIVE SUMMARY

Ekay Economic Consultants, Inc. (EEC) of Reno, Nevada was retained to estimate the fiscal impact of the proposed Kiley Ranch North project on the City of Sparks. The project includes 874.21 acres of land, of which approximately 374.70 acres are expected to be dedicated to residential uses, 242.74 acres to commercial uses, 138.10 acres to parks and open space, and 118.67 acres to roads and schools. Project developers are projecting 4,198 single-family and multifamily residential units and 4.7 million square feet of general commercial and office space. Key findings of the fiscal impact are summarized below:

- The fiscal impact analysis found the project will generate a revenue surplus for the City of Sparks General Fund of \$75.6 million over the 30-year analysis period.
- The project is estimated to generate a revenue deficit of \$31.6 million for the City of Sparks Road Fund over the 30-year analysis period.
- The project will generate sufficient General Fund surplus to cover the deficit in the Road Fund, resulting in a net positive fiscal impact of the project on the City of Sparks.
- Additionally, over the 30-year analysis period, the project is estimated to generate \$7.9 million in building permit revenue, \$5.2 million in plan review fees, \$2.9 million in current planning revenue, \$3.6 million in fire inspection and plan review revenue, \$40.2 million in regional road impact fees, \$4.2 million in residential park tax revenue, and \$25.6 million in sewer connection fees.
- The project will also generate \$12.7 million in revenues for the Impact Fee Service Area #1, including \$2.3 million in sanitary sewer fees, \$4.2 million in flood control fees, \$3.3 million in regional parks and recreation fees, and \$3.0 million in fire station fees.

KILEY RANCH NORTH TENTATIVE DEVELOPMENT HANDBOOK AMENDED JULY 2018 FISCAL IMPACT ANALYSIS

Ekay Economic Consultants, Inc. (EEC) of Reno, Nevada was retained to estimate the fiscal impact of the proposed Kiley Ranch North project on the City of Sparks.

DEVELOPMENT DESCRIPTION

The project includes 874.21 acres of land, of which approximately 374.70 acres are expected to be dedicated to residential uses, 242.74 acres to commercial uses, 138.10 acres to parks and open space, and 118.67 acres to roads and schools. Project developers are projecting 4,198 single-family and multifamily residential units and 4.7 million square feet of general commercial and office space. This is summarized in Table 1.

Table 1. Project Summary

Use	# of Acres	# of Units	Building Square Feet
Single Family	231.54	1,385	3,047,000
Multi Family	68.74	1,176	2,116,800
Apartments	74.42	1,637	1,637,000
Commercial	160.34	-	3,130,790
Business Park	82.40	-	1,615,205
Open Space/Park	138.10	-	-
Roads/Schools	<u>118.67</u>	<u>-</u>	<u>-</u>
Total	874.21	4,198	11,546,795

Project developers are proposing to amend the Kiley Ranch North Tentative Development Handbook to the unit and square footage counts shown in Table 1 above. The analysis assumes this amendment is successful and the fiscal impact analysis is based on the above buildout information.

Introduction

Kiley Ranch North- Fiscal Impact Analysis

It should be noted that a small portion of the project has already been completed and some portions are currently under construction. To compare to the fiscal impact study conducted for the project in the past, and to provide a fiscal impact of the proposed amended project as a whole, this fiscal impact report considers all components of the project, whether already constructed, under construction, or planned for future development. As a result, the analysis includes 387 apartment units constructed in 2008, 19,619 square feet of office space constructed in 2009 (shown in 2017), and 200 single family units constructed in 2017. Though some components were constructed in the past, the analysis begins in 2017, with these components shown in 2017 to avoid the decade-long gap in project construction.

METHODOLOGY

Buildout assumptions for the development provide the foundation on which the fiscal impact analysis is based. These assumptions are presented in Appendix 1 and represent information provided by the developer based on past experience and existing market data.

The proposed buildout spans 28 years; the analysis includes a 30-year period (2017-2046) to show the total impact of the project as some revenues and project population are estimated to lag one year after construction. Appendix 1 shows annually the number of residential units and residential/commercial square feet constructed; land and improvement taxable values; and construction materials costs. It should be noted that information in Appendix 1 is based on the best information available to the developer and EEC as of the date of the report and may change as the project moves through the approval process and begins development. This fiscal impact analysis may be revised if such changes occur.

Buildout assumptions shown in Appendix 1 are used to estimate revenue and costs generated by the development for the City of Sparks. Appendices at the end of this report present revenue and cost projections on an annual basis over the analysis period. Assumptions used in developing these estimates are presented at the end of each appendix. Those appendices are:

Methodology

Kiley Ranch North- Fiscal Impact Analysis

- Appendix 1: Buildout Assumptions
- Appendix 2: City of Sparks Estimated Number of Residents and Employees
- Appendix 3: City of Sparks Estimated Real Property Tax Revenue
- Appendix 4: City of Sparks Estimated Sales Tax Revenue
- Appendix 5: City of Sparks Estimated Permit and Impact Fee Revenue
- Appendix 6: City of Sparks Comparison of Estimated Revenue to Estimated Costs
- Appendix 7: City of Sparks Police Department Cost Projections
- Appendix 8: City of Sparks Fire Department Cost Projections
- Appendix 9: City of Sparks Street Maintenance Cost Projections

The following important assumptions were made in this analysis:

1. The analysis estimates 10,678 new residents to the area generated by the project's residential units at full buildout. Due to low single-family home vacancy rates in the Reno-Sparks area, all residents of the project are estimated to be new residents of the City of Sparks, whether due to development residents moving to Sparks from outside the City or moving from existing Sparks homes, as these homes are expected to become occupied by new residents to the area. This is a conservative assumption that overestimates costs over revenues, as a high percentage of revenues are not estimated using a per capita methodology. The analysis does include an adjustment for housing vacancy as shown in Appendix 2.

The project estimates the project's commercial, school, and apartment uses will provide space for 7,261 employees. The fiscal impact analysis estimates costs and revenues associated with the development using estimated number of new development residents only. The analysis assumes employees of the development will be existing residents of the region, residents of other regions, or residents of the development.

2. The fiscal impact analysis for the City of Sparks includes all revenue and expenditure sources for the General and Road Funds. This is because the General Fund is expected to provide the majority of services to the project and receive the majority of its revenue. The Road Fund analysis is included, as the project will add new streets to the City of Sparks inventory, resulting in new costs for the City.

Methodology

Kiley Ranch North- Fiscal Impact Analysis

The Development Services Fund is omitted even though it will collect permit/fee revenue and will provide building inspection services to the development. Revenue and costs for this fund, and other similar funds, are accounted for in an Enterprise or Proprietary Funds which are required to break-even, minimizing any fiscal impact on the City. However, various building permit, plan review and impact fee revenue is estimated in Appendix 5 to show the impact of project construction on these revenue sources.

3. Property tax revenue estimated in this analysis includes real property only. The project, through its commercial uses, will generate personal property revenues for the City of Sparks. However, as the value of this property is unknown and difficult to estimate, the analysis is conservative in estimating real property tax revenue only.
4. Fiscal impact revenue and cost estimates are made using three methodologies. The main methodology (direct methodology) utilizes existing tax rates, service levels, national service standards and information from department representatives to estimate direct costs associated with the project. This methodology is used to estimate expenditures associated with law enforcement, fire, and street maintenance costs, as well as revenues from sales, property tax, and impact fee sources.

If detailed information required for this type of analysis is not available or the impact on the revenue or expenditure source is expected to be directly related to population changes, the ACM (average cost method) is used to estimate costs and revenues associated with the project. This method uses per capita revenue and expenditure amounts applied to the estimated residential population of the project.

Indirect administrative costs, such as costs associated with providing services (human resources, finance, legal, etc.) to the direct service departments are estimated as percent of additional direct services (law enforcement, fire, etc.), the third methodology used in the analysis. Appendix 6 provides detailed assumptions and calculations for each of the three methods.

Methodology

Kiley Ranch North- Fiscal Impact Analysis

5. Costs and revenues estimated using the direct method are founded on methodology developed based on conversations with local government representatives. Costs associated with City of Sparks Fire, Police, and Community Services Departments are estimated using information provided by department representatives for this and/or past projects.
6. Fire services to the project can be provided by existing Station 4, located at 1450 Disc Drive, Sparks, NV 89436 in Sparks, currently the closest station to the proposed project. However, given additional planned growth in the area, a new fire station may be required at a future date. This fire station can be funded through revenues collected for the Impact Fee Service Area #1, with the project itself contributing to this revenue as shown in Appendix 5. The project is expected to generate \$3.0 million in fire station impact fee revenue over its buildout.

Historical calls for services and operating costs for similar residential and commercial projects are used to estimate cost associated with the proposed project.

7. Police costs are estimated using a national staffing ratio of 1.5 uniformed officers per 1,000 population and calls for service for similar commercial projects, as provided by the Sparks Police Department. Non-uniformed positions are also estimated, as well as vehicle costs associated with uniformed positions for the project.
8. The project's 128.68 acres of open space are proposed to be maintained by the project's landscape maintenance association, generating no additional costs for the City of Sparks. The project is expected to allocate 9.42 acres for a park; park construction costs are expected to be offset by the \$4.2 million in citywide residential park tax revenue and \$3.3 million in Impact Fee Service Area #1 parks and recreation revenue generated by the project. City's General Fund park maintenance and programming costs are included in the fiscal impact analysis.
9. The project is estimated to construct multiple private streets. These streets will be privately maintained and generate no costs for the City. The analysis considers only the

Methodology

Kiley Ranch North- Fiscal Impact Analysis

streets constructed for the project and dedicated to the City for maintenance. This includes some streets that have already been constructed and dedicated to the City.

10. Information for the ACM and the indirect cost analyses was obtained from the fiscal year (FY) 2018-19 budget documents for City of Sparks. FY 2017-18 is used as the base year for the analysis, as this is the latest year for which non-budgeted, actual data is available.

11. Additional information for revenue and cost estimate methodology, sources of data, calculations, and findings is provided in the appendices attached to this report.

FINDINGS

The findings of the fiscal impact analysis are presented below with summaries for estimated revenue and costs for each fund.

Table 2. Summary of Estimated City of Sparks General Fund Impacts, 30-Year Total

Estimated Revenue	
Taxes	\$ 195,036,183
Licenses and Permits	58,014,252
Intergovernmental	30,948,424
Charges for Services	-
Fines and Forfeits	3,387,189
Miscellaneous	-
TOTAL	\$ 287,386,049
Estimated Expenditures	
General Government	\$ 38,028,688
Judicial	10,153,247
Public Safety	141,244,893
Public Works	1,497,953
Culture & Recreation	13,847,151
Community Support	878,020
Contingency	6,164,809
TOTAL	\$ 211,814,761
Estimated Revenue Surplus/(Deficit)	
Revenue Surplus/(Deficit)	\$ 75,571,288

Table 2 summarizes the estimated impact of the project on the City of Sparks General Fund over the 30-year analysis period. Detailed information on City of Sparks revenues and costs by line item, by year, as well as methodology for estimating these costs and revenues

Findings

Kiley Ranch North- Fiscal Impact Analysis

is found in Appendix 6. The table shows the project is estimated to result in a revenue surplus for the City of Sparks General Fund in the amount of \$75.6 million over the 30-year analysis period.

Table 3. Summary of Estimated City of Sparks General Fund Impacts, by Year

Year	Total Project Revenue	Total Project Costs	Annual Revenue Surplus	Cumulative Revenue Surplus
2017	\$ 159,759	\$ 156,322	\$ 3,437	\$ 3,437
2018	956,350	811,457	144,892	148,329
2019	1,877,054	1,626,225	250,829	399,158
2020	2,938,973	2,406,410	532,563	931,722
2021	3,878,339	3,162,220	716,119	1,647,841
2022	4,472,930	3,658,524	814,406	2,462,247
2023	5,407,356	4,331,619	1,075,736	3,537,983
2024	6,398,215	4,830,295	1,567,919	5,105,903
2025	7,012,036	5,351,351	1,660,685	6,766,587
2026	7,606,494	5,823,869	1,782,626	8,549,213
2027	8,080,181	6,159,315	1,920,866	10,470,079
2028	8,570,218	6,509,798	2,060,421	12,530,500
2029	9,074,704	6,872,670	2,202,034	14,732,534
2030	9,543,688	7,197,537	2,346,151	17,078,685
2031	9,935,923	7,441,631	2,494,292	19,572,977
2032	10,339,925	7,686,164	2,653,762	22,226,739
2033	10,756,048	7,946,938	2,809,109	25,035,848
2034	11,184,654	8,216,594	2,968,060	28,003,908
2035	11,626,118	8,495,427	3,130,691	31,134,599
2036	12,069,285	8,774,728	3,294,556	34,429,155
2037	12,496,890	9,049,923	3,446,967	37,876,123
2038	12,919,699	9,333,883	3,585,816	41,461,938
2039	13,355,192	9,626,887	3,728,305	45,190,243
2040	13,803,749	9,929,222	3,874,527	49,064,770
2041	14,265,764	10,241,185	4,024,579	53,089,349
2042	14,741,639	10,563,079	4,178,559	57,267,908
2043	15,231,790	10,895,222	4,336,567	61,604,476
2044	15,735,272	11,236,708	4,498,564	66,103,039
2045	16,230,446	11,568,768	4,661,678	70,764,718
2046	16,717,359	11,910,789	4,806,571	75,571,288
Total	\$ 287,386,049	\$ 211,814,761	\$ 75,571,288	

Findings

Kiley Ranch North- Fiscal Impact Analysis

Table 3 shows the estimated impact of the project on the City of Sparks General Fund over the analysis period (2017-2046), by year. The table shows all years of the analysis show a positive fiscal impact on the City's General Fund.

Table 4 shows the 30-year estimated impact of the project on the Road Fund. Detailed information for these cost and revenue calculations can also be found in Appendix 6. The table shows the project is estimated to result in a revenue deficit for the City of Sparks Road Fund in the amount of \$31.6 million over the analysis period.

Table 4. Summary of Estimated City of Sparks Road Fund Impacts, 30-Year Total

Estimated Revenue	
Licenses and Permits	\$ 13,211,852
Intergovernmental	12,374,296
Miscellaneous	-
Total Revenue	\$ 25,586,148
Estimated Expenditures	
Expenditures	\$ 57,200,334
Cumulative Surplus/(Deficit)	
Surplus/(Deficit)	\$ (31,614,186)

Table 5 shows the estimated impact of the project on the City of Sparks Road Fund over the analysis period (2017-2046), by year. The table shows a revenue deficit generated by the project for the City of Sparks Road Fund. This is because the major source of revenue for the Fund, fuel taxes, is insufficient to cover road maintenance costs for the City; alternative revenue sources for the Fund are needed and may include transfers from the General Fund until the funding issue is resolved.

This disconnect between Road Fund costs and revenues applies not only to this project, but to all new and existing streets within the City as the existing Road Fund revenue structure is insufficient to meet street maintenance costs. Also, costs associated with City street maintenance are "ideal" costs, covering various maintenance costs and schedules the City would like to use for street maintenance. However, due to current Road Fund revenue limitations, these maintenance schedules are not always followed for existing street maintenance.

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Kiley Ranch North- Fiscal Impact Analysis

Table 5. Summary of Estimated City of Sparks Road Fund Impacts, by Year

Year	Total Project Revenue	Total Project Costs	Annual Revenue Surplus	Cumulative Revenue Surplus
2017	\$ -	\$ 1,233	\$ (1,233)	\$ (1,233)
2018	65,284	4,709	60,575	59,342
2019	168,577	6,033	162,544	221,886
2020	276,211	7,049	269,161	491,047
2021	390,151	10,236	379,915	870,962
2022	457,021	2,277,084	(1,820,064)	(949,101)
2023	517,155	2,279,827	(1,762,673)	(2,711,774)
2024	580,486	2,280,969	(1,700,483)	(4,412,257)
2025	647,151	2,282,034	(1,634,883)	(6,047,140)
2026	715,582	2,283,122	(1,567,539)	(7,614,680)
2027	757,579	2,284,004	(1,526,425)	(9,141,105)
2028	801,452	2,284,414	(1,482,961)	(10,624,066)
2029	847,276	2,284,831	(1,437,555)	(12,061,621)
2030	889,743	2,285,257	(1,395,514)	(13,457,135)
2031	916,435	2,285,691	(1,369,256)	(14,826,391)
2032	943,929	2,286,134	(1,342,206)	(16,168,597)
2033	972,246	2,286,586	(1,314,340)	(17,482,937)
2034	1,001,414	2,287,047	(1,285,634)	(18,768,570)
2035	1,031,456	2,287,518	(1,256,061)	(20,024,632)
2036	1,062,400	2,287,997	(1,225,597)	(21,250,229)
2037	1,094,272	2,288,486	(1,194,214)	(22,444,444)
2038	1,127,100	2,288,985	(1,161,885)	(23,606,329)
2039	1,160,913	2,289,494	(1,128,581)	(24,734,910)
2040	1,195,740	2,290,013	(1,094,273)	(25,829,183)
2041	1,231,613	2,290,543	(1,058,930)	(26,888,113)
2042	1,268,561	2,291,083	(1,022,522)	(27,910,635)
2043	1,306,618	2,291,634	(985,016)	(28,895,651)
2044	1,345,816	2,292,196	(946,379)	(29,842,031)
2045	1,386,191	2,292,769	(906,578)	(30,748,609)
2046	1,427,777	2,293,354	(865,577)	(31,614,186)
Total	\$ 25,586,148	\$ 57,200,334	\$(31,614,186)	

Overall, the 30-year surplus shown to be generated by the project for the City of Sparks General Fund is sufficient to cover the negative surplus estimated for the Road Fund, resulting in a net positive fiscal impact on the City of Sparks.

Findings

Kiley Ranch North- Fiscal Impact Analysis

Additionally, while the impact on the funds receiving this revenue is not estimated in this analysis, and some revenue may be offset by credits issued to the developer for capital improvements, the project is expected to generate significant building permit and impact fee revenue for the City of Sparks. Over the 30-year analysis period, the project is estimated to generate \$7.9 million in building permit revenue, \$5.2 million in plan review fees, \$2.9 million in current planning revenue, \$3.6 million in fire inspection and plan review revenue, \$40.2 million in regional road impact fees, \$4.2 million in residential park tax revenue, and \$25.6 million in sewer connection fees.

Additionally, as the project will be included in the Impact Fee Service Area #1, the project will generate \$12.7 million in revenues for the Area, including \$2.3 million in sanitary sewer fees, \$4.2 million in flood control fees, \$3.3 million in regional parks and recreation fees, and \$3.0 million in fire station fees.

FISCAL IMPACT OF MINIMUM FAR ASSUMPTION

The above fiscal impact analysis is based on Developer's estimates of floor-area ratios (FAR) for the project as shown in Table 6. A fiscal impact analysis was also conducted for a "minimum FAR" assumption, also shown in Table 6. The minimum FAR assumption results in an estimate of 3.6 million square feet of commercial/office space for the project, compared to the 4.7 million square feet used in the above fiscal impact analysis. All other assumptions and methodology for the fiscal impact analysis remained the same.

Table 6. Comparison of Commercial/Office Square Feet-Assumed vs. Minimum

Use	Assumed FAR	Minimum FAR
Arterial Commercial	732,853	366,427
Community Commercial	1,972,071	1,871,201
Mixed Use	425,866	283,924
Subtotal Commercial	3,130,790	2,521,552
Business Park	1,615,205	1,076,803
Total	4,745,995	3,598,355

Findings

Kiley Ranch North- Fiscal Impact Analysis

Table 7 shows the estimated fiscal impact results of the minimum FAR scenario for the City of Sparks' General Fund. The table shows the revenue surplus for the General Fund is reduced from \$75.6 million estimated using 4.7 million square feet of space to \$73.0 million using the minimum FAR assumption. This scenario is not expected to have an impact on the Road Fund as the road length is expected to remain the same and revenues for the Fund are estimated based on residential units, which are not be impacted by the minimum FAR assumption. This shows that the reduced estimate of commercial/office space for the project of 3.6 million square feet will still result in a positive fiscal impact of the project on the City of Sparks.

Table 7. Summary of Estimated City of Sparks General Fund Impacts, 30-Year Total-Minimum FAR

Estimated Revenue	
Taxes	\$ 189,711,431
Licenses and Permits	58,014,252
Intergovernmental	30,678,789
Charges for Services	-
Fines and Forfeits	3,387,189
Miscellaneous	-
TOTAL	\$ 281,791,661
Estimated Expenditures	
General Government	\$ 37,492,707
Judicial	10,153,247
Public Safety	138,894,796
Public Works	1,497,953
Culture & Recreation	13,847,151
Community Support	865,645
Contingency	6,077,855
TOTAL	\$ 208,829,356
Estimated Revenue Surplus/(Deficit)	
Revenue Surplus/(Deficit)	\$ 72,962,305

COMPARISON TO PREVIOUS FISCAL IMPACT ANALYSIS

Meridian Business Advisors conducted a fiscal impact analysis for the proposed project in January 2004. The 2004 fiscal impact analysis assumed 2,875 single- and multi-family

Findings

Kiley Ranch North- Fiscal Impact Analysis

residential units and 1,494 apartment units, for a total of 4,369 residential units. This is compared to 2,561 single- and multi-family and 1,637 apartment units assumed in this 2018 report, for a total of 4,198 units, a difference of 171 units. The 2004 report also assumed 5.2 million square feet of retail and business park space, compared to 4.7 million square feet in the 2018 report.

The 2004 report found the project would generate a surplus to the City of Sparks of \$73.5 million over the 20-year analysis period. However, the 2004 report relied on a completely different methodology, which in the past 14 years has been revised to reflect additional sources of revenues and expenditures, changes in the tax system, and changes in expenditure levels for the City of Sparks.

The 2004 report, for example, estimated only property and sales tax revenue and only police, fire, public works, and administrative overhead costs. Costs for Judicial, other Public Works, Park and Recreation, and other sources were not estimated in the 2004 report, nor was revenues for all revenue sources estimated. The report also did not differentiate between General, Road, or any other funds, combining all costs and revenues into a single impact estimate.

Additionally, the 2004 analysis assumed a 10-year project buildout and a 20-year analysis period. The 2018 analysis assumes a more conservative 29-year buildout and 30-year analysis period.

Other changes, including a different methodology for assigning taxable sales to residents who spend their incomes in Washoe County, rather than to new commercial space, make the 2004 and 2018 reports difficult to compare. As a result, the majority of the difference in the estimated fiscal impacts of Kiley Ranch in 2004 and 2018 is due not to changes in the project's size and number of residential units, but in the methodology used to estimate these fiscal impacts. Even using the same residential unit, commercial square footage, and buildout period information from the 2004 report, would result in a completely different fiscal impact estimate using the latest methodology.

Limiting Conditions & Disclosures

Kiley Ranch North- Fiscal Impact Analysis

LIMITING CONDITIONS & DISCLOSURES

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APPENDICES

APPENDIX 1 BUILDOUT ASSUMPTIONS						
YEAR	USE TYPE	SQUARE FEET BUILT	# OF UNITS BUILT	ADDED LAND VALUE	ADDED IMPROVEMENT VALUE	CONSTRUCTION MATERIALS COST
2017	Single Family	440,000	200	\$ 10,320,000	\$ 58,960,000	\$ 29,480,000
	Multi Family	-	-	-	-	-
	Apartments	387,000	387	4,619,813	44,172,878	22,086,439
	Commercial	-	-	-	-	-
	Business Park	19,619	-	437,871	3,228,692	1,614,346
	Open Space	-	-	2,484,373	-	-
Subtotal		846,619	587	17,862,056	106,361,570	53,180,785
2018	Single Family	897,600	408	21,052,800	120,278,400	60,139,200
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
Subtotal		1,077,600	508	24,821,046	141,167,400	70,583,700
2019	Single Family	792,000	360	18,576,000	106,128,000	53,064,000
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	180,000	180	2,148,750	20,545,525	10,272,762
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
Subtotal		1,252,000	640	26,460,294	162,572,259	81,286,129
2020	Single Family	792,000	360	18,576,000	106,128,000	53,064,000
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	180,000	180	2,148,750	20,545,525	10,272,762
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
Subtotal		1,252,000	640	26,460,294	162,572,259	81,286,129
2021	Single Family	125,400	57	2,941,200	16,803,600	8,401,800
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	180,000	180	2,148,750	20,545,525	10,272,762
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		635,400	337	11,941,429	81,476,341	40,738,171
2022	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	180,000	180	2,148,750	20,545,525	10,272,762
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		510,000	280	9,000,229	64,672,741	32,336,371
2023	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	180,000	180	2,148,750	20,545,525	10,272,762
	Commercial	1,471,783	-	28,954,360	220,910,716	110,455,358
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		1,881,783	280	35,987,291	270,573,723	135,286,861
2024	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	180,000	180	2,148,750	20,545,525	10,272,762
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		510,000	280	9,000,229	64,672,741	32,336,371

APPENDIX 1 BUILDOUT ASSUMPTIONS						
<u>YEAR</u>	<u>USE TYPE</u>	<u>SQUARE FEET BUILT</u>	<u># OF UNITS BUILT</u>	<u>ADDED LAND VALUE</u>	<u>ADDED IMPROVEMENT VALUE</u>	<u>CONSTRUCTION MATERIALS COST</u>
2025	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	170,000	170	2,029,375	19,404,107	9,702,053
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		500,000	270	8,880,854	63,531,323	31,765,662
2026	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		330,000	100	6,851,479	44,127,217	22,063,608
2027	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		330,000	100	6,851,479	44,127,217	22,063,608
2028	Single Family	-	-	-	-	-
	Multi Family	180,000	100	3,768,246	20,889,000	10,444,500
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	50,000	-	1,115,935	8,228,483	4,114,241
	Open Space	-	-	-	-	-
Subtotal		330,000	100	6,851,479	44,127,217	22,063,608
2029	Single Family	-	-	-	-	-
	Multi Family	136,800	76	2,863,867	15,875,640	7,937,820
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		311,800	76	6,505,067	43,228,098	21,614,049
2030	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		175,000	-	3,641,200	27,352,458	13,676,229
2031	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		175,000	-	3,641,200	27,352,458	13,676,229
2032	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		175,000	-	3,641,200	27,352,458	13,676,229

APPENDIX I BUILDOUT ASSUMPTIONS						
<u>YEAR</u>	<u>USE TYPE</u>	<u>SQUARE FEET BUILT</u>	<u># OF UNITS BUILT</u>	<u>ADDED LAND VALUE</u>	<u>ADDED IMPROVEMENT VALUE</u>	<u>CONSTRUCTION MATERIALS COST</u>
2033	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		175,000	-	3,641,200	27,352,458	13,676,229
2034	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		175,000	-	3,641,200	27,352,458	13,676,229
2035	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	100,000	-	1,967,298	15,009,734	7,504,867
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		175,000	-	3,641,200	27,352,458	13,676,229
2036	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	59,007	-	1,160,844	8,856,794	4,428,397
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		134,007	-	2,834,746	21,199,518	10,599,759
2037	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362
2038	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362
2039	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362
2040	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362

APPENDIX 1 BUILDOUT ASSUMPTIONS						
<u>YEAR</u>	<u>USE TYPE</u>	<u>SQUARE FEET BUILT</u>	<u># OF UNITS BUILT</u>	<u>ADDED LAND VALUE</u>	<u>ADDED IMPROVEMENT VALUE</u>	<u>CONSTRUCTION MATERIALS COST</u>
2041	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362
2042	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362
2043	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	75,000	-	1,673,902	12,342,724	6,171,362
	Open Space	-	-	-	-	-
Subtotal		75,000	-	1,673,902	12,342,724	6,171,362
2044	Single Family	-	-	-	-	-
	Multi Family	-	-	-	-	-
	Apartments	-	-	-	-	-
	Commercial	-	-	-	-	-
	Business Park	70,586	-	1,575,387	11,616,314	5,808,157
	Open Space	-	-	-	-	-
Subtotal		70,586	-	1,575,387	11,616,314	5,808,157
TOTAL		11,546,795	4,198	\$ 235,447,879	\$ 1,576,539,754	\$ 788,269,877

APPENDIX 1, ASSUMPTIONS:

1. The following buildout information represents the Developer's best estimate in 2018. Analysis includes 387 apartment units constructed in 2008 (shown in 2017), 19,619 square feet of office space constructed in 2009 (shown in 2017), and 200 single family units constructed in 2017. All other residential and commercial/office space is planned to be constructed in the future.

a) Residential:

	<u># Of Acres</u>	<u># of Units</u>	<u>Square Feet</u>	<u>Land Value/Unit</u>	<u>Improv. Value/Unit</u>
Single Family	231.54	1,385	3,047,000	\$ 51,600	\$ 294,800
Multi Family	68.74	1,176	2,116,800	\$ 37,682	\$ 208,890
Apartments	<u>74.42</u>	<u>1,637</u>	<u>1,637,000</u>	\$ 11,938	\$ 114,142
Subtotal	374.70	4,198	6,800,800		

Source: Number of units built by year and associated square footage from Developer. Land and improvement values from existing Kiley Ranch and comparable developments around the project. Washoe County Assessor's website.

b) Commercial:

	<u># Of Acres</u>	<u>Square Feet</u>	<u>Land Value/Acre</u>	<u>Improv. Value/Sq.Ft.</u>
General Comm.	160.34	3,130,790	\$ 384,134	\$ 150.10
Business Park	<u>82.4</u>	<u>1,615,205</u>	<u>437,491</u>	<u>164.57</u>
Subtotal	242.74	4,745,995		

Source: Number of acres and square footage from Developer. Land and improvement values from comparable uses around the project. Washoe County Assessor's website.

c) Park/Open Space:

	<u># Of Acres</u>	<u>Land Value/Acre</u>
Park	9.42	\$ 17,990
Open Space	<u>128.68</u>	<u>\$ 17,990</u>
Subtotal	138.1	

Analysis assumes park and open space land value will remain at the same level as the average existing taxable value per acre for the undeveloped parcels of the project. Source: Washoe County Assessor's website.

d) Public Facilities:

	<u># Of Acres</u>
Schools	33.1
Roadways	<u>85.57</u>
Subtotal	118.67

Analysis estimates no land or improvement values associated with the above uses as these facilities will be public, generating no property tax revenue for the City of Sparks.

APPENDIX 1						
BUILDOUT ASSUMPTIONS						

<u>YEAR</u>	<u>USE TYPE</u>	<u>SQUARE FEET BUILT</u>	<u># OF UNITS BUILT</u>	<u>ADDED LAND VALUE</u>	<u>ADDED IMPROVEMENT VALUE</u>	<u>CONSTRUCTION MATERIALS COST</u>
<i>e) Project Total</i>		<u># Of Acres</u>	<u>Residential Sq.Ft.</u>	<u>Comm./Office Sq.Ft.</u>	<u>Total Sq.Ft.</u>	
	Total	874.21	6,800,800	4,745,995	11,546,795	

2. Construction Materials Cost is estimated at 50% of Added Improvement Value. Source: Discussions with contractors.

**APPENDIX 2
CITY OF SPARKS
ESTIMATED NUMBER OF RESIDENTS AND EMPLOYEES**

<u>YEAR</u>	<u>USE TYPE</u>	<u># OF UNITS BUILT</u>	<u>CUMUL. # OF OCCUPIED UNITS</u>	<u>SQUARE FEET CONSTRUCTED</u>	<u>CUMUL. NO. OF RESIDENTS</u>	<u>CUMUL. NO. OF EMPLOYEES</u>	<u>% OF SPARKS POPULATION</u>
2017	Single Family	200	-	440,000	-	-	0.00%
	Multi Family	-	-	-	-	-	0.00%
	Apartments	387	-	387,000	-	6	0.00%
	Commercial	-	-	-	-	-	0.00%
	Business Park	-	-	19,619	-	41	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		587	-	846,619	-	137	0.00%
2018	Single Family	408	193	897,600	538	-	0.56%
	Multi Family	100	-	180,000	-	-	0.00%
	Apartments	-	370	-	894	6	0.93%
	Commercial	-	-	-	-	-	0.00%
	Business Park	-	-	-	-	41	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		508	563	1,077,600	1,433	137	1.50%
2019	Single Family	360	587	792,000	1,637	-	1.71%
	Multi Family	100	97	180,000	269	-	0.28%
	Apartments	180	370	180,000	894	12	0.93%
	Commercial	-	-	100,000	-	119	0.00%
	Business Park	-	-	-	-	41	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		640	1,053	1,252,000	2,801	263	2.93%
2020	Single Family	360	934	792,000	2,606	-	2.72%
	Multi Family	100	193	180,000	538	-	0.56%
	Apartments	180	541	180,000	1,310	12	1.37%
	Commercial	-	-	100,000	-	239	0.00%
	Business Park	-	-	-	-	41	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		640	1,669	1,252,000	4,455	382	4.65%
2021	Single Family	57	1,282	125,400	3,575	-	3.74%
	Multi Family	100	290	180,000	808	-	0.84%
	Apartments	180	713	180,000	1,726	18	1.80%
	Commercial	-	-	100,000	-	358	0.00%
	Business Park	-	-	50,000	-	147	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		337	2,284	635,400	6,110	613	6.38%
2022	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	386	180,000	1,077	-	1.13%
	Apartments	180	885	180,000	2,142	18	2.24%
	Commercial	-	-	100,000	-	478	0.00%
	Business Park	-	-	50,000	-	252	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		280	2,608	510,000	6,948	838	7.26%
2023	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	483	180,000	1,346	-	1.41%
	Apartments	180	1,057	180,000	2,558	24	2.67%
	Commercial	-	-	1,471,783	-	2,236	0.00%
	Business Park	-	-	50,000	-	357	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		280	2,876	1,881,783	7,633	2,707	7.97%
2024	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	579	180,000	1,615	-	1.69%
	Apartments	180	1,229	180,000	2,974	24	3.11%
	Commercial	-	-	100,000	-	2,356	0.00%
	Business Park	-	-	50,000	-	462	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		280	3,145	510,000	8,319	2,932	8.69%

**APPENDIX 2
CITY OF SPARKS
ESTIMATED NUMBER OF RESIDENTS AND EMPLOYEES**

<u>YEAR</u>	<u>USE TYPE</u>	<u># OF UNITS BUILT</u>	<u>CUMUL. # OF OCCUPIED UNITS</u>	<u>SQUARE FEET CONSTRUCTED</u>	<u>CUMUL. NO. OF RESIDENTS</u>	<u>CUMUL. NO. OF EMPLOYEES</u>	<u>% OF SPARKS POPULATION</u>
2025	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	676	180,000	1,885	-	1.97%
	Apartments	170	1,401	170,000	3,390	30	3.54%
	Commercial	-	-	100,000	-	2,475	0.00%
	Business Park	-	-	50,000	-	568	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		270	3,413	500,000	9,004	3,163	9.41%
2026	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	772	180,000	2,154	-	2.25%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	2,595	0.00%
	Business Park	-	-	50,000	-	673	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		100	3,672	330,000	9,666	3,388	10.10%
2027	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	869	180,000	2,423	-	2.53%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	2,714	0.00%
	Business Park	-	-	50,000	-	778	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		100	3,768	330,000	9,935	3,612	10.38%
2028	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	100	965	180,000	2,692	-	2.81%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	2,834	0.00%
	Business Park	-	-	50,000	-	883	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		100	3,865	330,000	10,205	3,837	10.66%
2029	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	76	1,062	136,800	2,962	-	3.09%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	2,953	0.00%
	Business Park	-	-	75,000	-	1,041	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		76	3,961	311,800	10,474	4,114	10.94%
2030	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	3,073	0.00%
	Business Park	-	-	75,000	-	1,199	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	175,000	10,678	4,392	11.16%
2031	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	3,192	0.00%
	Business Park	-	-	75,000	-	1,357	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	175,000	10,678	4,669	11.16%
2032	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	3,312	0.00%
	Business Park	-	-	75,000	-	1,515	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	175,000	10,678	4,947	11.16%

**APPENDIX 2
CITY OF SPARKS
ESTIMATED NUMBER OF RESIDENTS AND EMPLOYEES**

<u>YEAR</u>	<u>USE TYPE</u>	<u># OF UNITS BUILT</u>	<u>CUMUL. # OF OCCUPIED UNITS</u>	<u>SQUARE FEET CONSTRUCTED</u>	<u>CUMUL. NO. OF RESIDENTS</u>	<u>CUMUL. NO. OF EMPLOYEES</u>	<u>% OF SPARKS POPULATION</u>
2033	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	3,431	0.00%
	Business Park	-	-	75,000	-	1,673	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	175,000	10,678	5,224	11.16%
2034	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	3,551	0.00%
	Business Park	-	-	75,000	-	1,831	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	175,000	10,678	5,501	11.16%
2035	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	100,000	-	3,670	0.00%
	Business Park	-	-	75,000	-	1,989	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	175,000	10,678	5,779	11.16%
2036	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	59,007	-	3,740	0.00%
	Business Park	-	-	75,000	-	2,147	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	134,007	10,678	6,007	11.16%
2037	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	2,304	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	6,165	11.16%
2038	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	2,462	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	6,323	11.16%
2039	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	2,620	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	6,481	11.16%
2040	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	2,778	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	6,639	11.16%

**APPENDIX 2
CITY OF SPARKS
ESTIMATED NUMBER OF RESIDENTS AND EMPLOYEES**

<u>YEAR</u>	<u>USE TYPE</u>	<u># OF UNITS BUILT</u>	<u>CUMUL. # OF OCCUPIED UNITS</u>	<u>SQUARE FEET CONSTRUCTED</u>	<u>CUMUL. NO. OF RESIDENTS</u>	<u>CUMUL. NO. OF EMPLOYEES</u>	<u>% OF SPARKS POPULATION</u>
2041	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	2,936	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	6,797	11.16%
2042	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	3,094	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	6,954	11.16%
2043	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	75,000	-	3,252	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	75,000	10,678	7,112	11.16%
2044	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	70,586	-	3,400	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	70,586	10,678	7,261	11.16%
2045	Single Family	-	1,337	-	3,729	-	3.90%
	Multi Family	-	1,135	-	3,166	-	3.31%
	Apartments	-	1,563	-	3,783	30	3.95%
	Commercial	-	-	-	-	3,740	0.00%
	Business Park	-	-	-	-	3,400	0.00%
	Open Space	-	-	-	-	90	0.00%
Subtotal		-	4,035	-	10,678	7,261	11.16%
TOTAL			4,198	11,546,795			

APPENDIX 2, ASSUMPTIONS:

- Number of residential units and square feet of buildings from Appendix 1.
- Occupied residential units are estimated using the following vacancy rates:

Single Family	3.50%
Multi Family	3.50%
Apartments	4.50%

Source: Single and multi-family vacancy information from Center for Regional Studies, University of Nevada, Reno, based on data from the American Community Survey. Apartment vacancy rates from Johnson Perkins Griffin, Apartment Surveys. This is consistent with average national vacancy rate of rental units of 4-5%. Units are assumed to be occupied in the year after construction.

- Residents are estimated using a ratio of

2.79	residents per occupied household/unit for owner-occupied units
2.42	residents per occupied household/unit for renter-occupied units

Source: "Average Household Size of Occupied Units by Tenure." 2016 American Community Survey 1-Year Estimates, Sparks, NV, US Census Bureau.

- Employees associated with the project's space are estimated as follows:

<u>Use Type</u>	<u>Project Square Feet</u>	<u>Sq.Ft./Employee</u>	<u>Employee Estimate</u>
Gen Commercial	3,130,790	837	3,740
Office	1,615,205	475	3,400
School	-		90
Apartments			30
			7,261

**APPENDIX 2
CITY OF SPARKS
ESTIMATED NUMBER OF RESIDENTS AND EMPLOYEES**

<u>YEAR</u>	<u>USE TYPE</u>	<u># OF UNITS BUILT</u>	<u>CUMUL. # OF OCCUPIED UNITS</u>	<u>SQUARE FEET CONSTRUCTED</u>	<u>CUMUL. NO. OF RESIDENTS</u>	<u>CUMUL. NO. OF EMPLOYEES</u>	<u>% OF SPARKS POPULATION</u>
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Source: General Commercial and Office data from the Center for Regional Studies, UNR (CRS), school employee data from Depoali Middle School (shown under Open Space in Year 1), apartment estimates from national apartment employee data. Employees added in the year of construction.

5. Impacts: Analysis estimates costs and revenues associated with the development using estimated number of new development residents only.

The analysis assumes employees of the development will be existing residents of the region, residents of other regions, or residents of the development.

6. City of Sparks FY 2017-18 population is estimated at 95,726 Source: City of Sparks Budget, FY 2018-19.

This is used to estimate the percent of existing population generated by the project.

**APPENDIX 3
CITY OF SPARKS
ESTIMATED REAL PROPERTY TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE (\$)</u>	<u>TAXABLE IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX. VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2017	Single Family	\$ 1,233,698	\$ 58,960,000	\$ 1,233,698	\$ 431,794	\$ 4,144	\$ 9
	Multi Family	-	-	-	-	-	-
	Apartments	552,273	44,172,878	552,273	193,295	1,855	4
	Commercial	-	-	-	-	-	-
	Business Park	52,345	3,228,692	52,345	18,321	176	0
	Open Space	296,993	-	296,993	103,947	998	2
Subtotal		2,135,308	106,361,570	2,135,308	747,358	7,173	15
2018	Single Family	21,052,800	120,278,400	83,052,309	29,068,308	278,998	595
	Multi Family	3,768,246	20,889,000	3,768,246	1,318,886	12,659	27
	Apartments	-	-	46,066,905	16,123,417	154,753	330
	Commercial	-	-	-	-	-	-
	Business Park	-	-	3,379,468	1,182,814	11,353	24
	Open Space	-	-	305,903	107,066	1,028	2
Subtotal		24,821,046	141,167,400	136,572,831	47,800,491	458,789	979
2019	Single Family	18,576,000	106,128,000	228,006,630	79,802,321	765,943	1,635
	Multi Family	3,768,246	20,889,000	29,165,209	10,207,823	97,975	209
	Apartments	2,148,750	20,545,525	49,597,662	17,359,182	166,613	356
	Commercial	1,967,298	15,009,734	1,967,298	688,554	6,609	14
	Business Park	-	-	3,480,852	1,218,298	11,693	25
	Open Space	-	-	315,080	110,278	1,058	2
Subtotal		26,460,294	162,572,259	312,532,732	109,386,456	1,049,891	2,241
2020	Single Family	18,576,000	106,128,000	362,734,669	126,957,134	1,218,535	2,600
	Multi Family	3,768,246	20,889,000	55,324,082	19,363,429	185,850	397
	Apartments	2,148,750	20,545,525	74,396,232	26,038,681	249,919	533
	Commercial	1,967,298	15,009,734	19,453,642	6,808,775	65,351	139
	Business Park	-	-	3,585,278	1,254,847	12,044	26
	Open Space	-	-	324,532	113,586	1,090	2
Subtotal		26,460,294	162,572,259	515,818,434	180,536,452	1,732,789	3,698
2021	Single Family	2,941,200	16,803,600	485,869,749	170,054,412	1,632,182	3,483
	Multi Family	3,768,246	20,889,000	82,267,720	28,793,702	276,362	590
	Apartments	2,148,750	20,545,525	99,938,760	34,978,566	335,724	716
	Commercial	1,967,298	15,009,734	37,464,575	13,112,601	125,855	269
	Business Park	1,115,935	8,228,483	4,808,771	1,683,070	16,154	34
	Open Space	-	-	334,268	116,994	1,123	2
Subtotal		11,941,429	81,476,341	710,683,843	248,739,345	2,387,400	5,095
2022	Single Family	-	-	517,753,550	181,213,742	1,739,289	3,712
	Multi Family	3,768,246	20,889,000	110,019,668	38,506,884	369,589	789
	Apartments	2,148,750	20,545,525	126,247,563	44,186,647	424,103	905
	Commercial	1,967,298	15,009,734	56,015,837	19,605,543	188,174	402
	Business Park	1,115,935	8,228,483	14,544,306	5,090,507	48,859	104
	Open Space	-	-	344,296	120,504	1,157	2
Subtotal		9,000,229	64,672,741	824,925,219	288,723,827	2,771,171	5,914
2023	Single Family	-	-	533,286,156	186,650,155	1,791,468	3,823
	Multi Family	3,768,246	20,889,000	138,604,174	48,511,461	465,613	994
	Apartments	2,148,750	20,545,525	153,345,630	53,670,970	515,134	1,099
	Commercial	28,954,360	220,910,716	102,110,698	35,738,744	343,020	732
	Business Park	1,115,935	8,228,483	24,571,907	8,600,167	82,544	176
	Open Space	-	-	354,625	124,119	1,191	3
Subtotal		35,987,291	270,573,723	952,273,190	333,295,617	3,198,971	6,827
2024	Single Family	-	-	549,284,741	192,249,659	1,845,212	3,938
	Multi Family	3,768,246	20,889,000	168,046,215	58,816,175	564,518	1,205
	Apartments	2,148,750	20,545,525	181,256,639	63,439,824	608,895	1,299
	Commercial	1,967,298	15,009,734	334,679,355	117,137,774	1,124,288	2,399
	Business Park	1,115,935	8,228,483	34,900,336	12,215,118	117,241	250
	Open Space	-	-	365,264	127,842	1,227	3
Subtotal		9,000,229	64,672,741	1,268,532,550	443,986,392	4,261,381	9,094

**APPENDIX 3
CITY OF SPARKS
ESTIMATED REAL PROPERTY TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE (\$)</u>	<u>TAXABLE IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX. VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2025	Single Family	-	-	565,763,283	198,017,149	1,900,569	4,056
	Multi Family	3,768,246	20,889,000	198,371,518	69,430,031	666,389	1,422
	Apartments	2,029,375	19,404,107	209,885,604	73,459,961	705,069	1,505
	Commercial	1,967,298	15,009,734	362,147,060	126,751,471	1,216,561	2,596
	Business Park	1,115,935	8,228,483	45,538,618	15,938,516	152,978	326
	Open Space	-	-	376,222	131,678	1,264	3
	Subtotal	8,880,854	63,531,323	1,382,082,304	483,728,806	4,642,829	9,908
2026	Single Family	-	-	582,736,181	203,957,663	1,957,586	4,178
	Multi Family	3,768,246	20,889,000	229,606,579	80,362,303	771,317	1,646
	Apartments	-	-	236,168,402	82,658,941	793,361	1,693
	Commercial	1,967,298	15,009,734	390,438,796	136,653,579	1,311,601	2,799
	Business Park	1,115,935	8,228,483	56,496,049	19,773,617	189,787	405
	Open Space	-	-	387,508	135,628	1,302	3
	Subtotal	6,851,479	44,127,217	1,495,833,515	523,541,730	5,024,954	10,723
2027	Single Family	-	-	600,218,267	210,076,393	2,016,313	4,303
	Multi Family	3,768,246	20,889,000	261,778,693	91,622,542	879,393	1,877
	Apartments	-	-	243,253,454	85,138,709	817,161	1,744
	Commercial	1,967,298	15,009,734	419,579,284	146,852,749	1,409,493	3,008
	Business Park	1,115,935	8,228,483	67,782,202	23,723,771	227,701	486
	Open Space	-	-	399,134	139,697	1,341	3
	Subtotal	6,851,479	44,127,217	1,593,011,033	557,553,861	5,351,402	11,420
2028	Single Family	-	-	618,224,815	216,378,685	2,076,803	4,432
	Multi Family	3,768,246	20,889,000	294,915,969	103,220,589	990,711	2,114
	Apartments	-	-	250,551,057	87,692,870	841,676	1,796
	Commercial	1,967,298	15,009,734	449,593,987	157,357,895	1,510,321	3,223
	Business Park	1,115,935	8,228,483	79,406,940	27,792,429	266,752	569
	Open Space	-	-	411,108	143,888	1,381	3
	Subtotal	6,851,479	44,127,217	1,693,103,876	592,586,357	5,687,644	12,138
2029	Single Family	-	-	636,771,559	222,870,046	2,139,107	4,565
	Multi Family	2,863,867	15,875,640	328,142,986	114,850,045	1,102,331	2,352
	Apartments	-	-	258,067,589	90,323,656	866,926	1,850
	Commercial	1,967,298	15,009,734	480,509,131	168,178,196	1,614,174	3,445
	Business Park	1,673,902	12,342,724	91,938,387	32,178,436	308,849	659
	Open Space	-	-	423,441	148,204	1,422	3
	Subtotal	6,505,067	43,228,098	1,795,853,093	628,548,583	6,032,809	12,874
2030	Single Family	-	-	655,874,706	229,556,147	2,203,280	4,702
	Multi Family	-	-	354,339,184	124,018,715	1,190,332	2,540
	Apartments	-	-	265,809,617	93,033,366	892,934	1,906
	Commercial	1,967,298	15,009,734	512,351,729	179,323,105	1,721,143	3,673
	Business Park	1,673,902	12,342,724	109,083,447	38,179,206	366,444	782
	Open Space	-	-	436,144	152,650	1,465	3
	Subtotal	3,641,200	27,352,458	1,897,894,827	664,263,190	6,375,598	13,606
2031	Single Family	-	-	675,550,947	236,442,832	2,269,378	4,843
	Multi Family	-	-	364,969,360	127,739,276	1,226,042	2,616
	Apartments	-	-	273,783,905	95,824,367	919,722	1,963
	Commercial	1,967,298	15,009,734	545,149,606	190,802,362	1,831,321	3,908
	Business Park	1,673,902	12,342,724	126,742,858	44,360,000	425,767	909
	Open Space	-	-	449,228	157,230	1,509	3
	Subtotal	3,641,200	27,352,458	1,986,645,904	695,326,067	6,673,740	14,242
2032	Single Family	-	-	695,817,476	243,536,116	2,337,460	4,988
	Multi Family	-	-	375,918,441	131,571,454	1,262,823	2,695
	Apartments	-	-	281,997,422	98,699,098	947,314	2,022
	Commercial	1,967,298	15,009,734	578,931,418	202,625,996	1,944,804	4,150
	Business Park	1,673,902	12,342,724	144,932,052	50,726,218	486,870	1,039
	Open Space	-	-	462,705	161,947	1,554	3
	Subtotal	3,641,200	27,352,458	2,078,059,514	727,320,830	6,980,825	14,897

**APPENDIX 3
CITY OF SPARKS
ESTIMATED REAL PROPERTY TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE (\$)</u>	<u>TAXABLE IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2033	Single Family	-	-	716,692,000	250,842,200	2,407,583	5,138
	Multi Family	-	-	387,195,994	135,518,598	1,300,708	2,776
	Apartments	-	-	290,457,345	101,660,071	975,733	2,082
	Commercial	1,967,298	15,009,734	613,726,685	214,804,340	2,061,692	4,400
	Business Park	1,673,902	12,342,724	163,666,921	57,283,422	549,806	1,173
	Open Space	-	-	476,586	166,805	1,601	3
	Subtotal	3,641,200	27,352,458	2,172,215,531	760,275,436	7,297,124	15,572
2034	Single Family	-	-	738,192,760	258,367,466	2,479,811	5,292
	Multi Family	-	-	398,811,874	139,584,156	1,339,729	2,859
	Apartments	-	-	299,171,065	104,709,873	1,005,005	2,145
	Commercial	1,967,298	15,009,734	649,565,810	227,348,033	2,182,086	4,657
	Business Park	1,673,902	12,342,724	182,963,837	64,037,343	614,630	1,312
	Open Space	-	-	490,884	171,809	1,649	4
	Subtotal	3,641,200	27,352,458	2,269,196,230	794,218,680	7,622,911	16,268
2035	Single Family	-	-	760,338,543	266,118,490	2,554,205	5,451
	Multi Family	-	-	410,776,230	143,771,680	1,379,921	2,945
	Apartments	-	-	308,146,197	107,851,169	1,035,156	2,209
	Commercial	1,967,298	15,009,734	686,480,109	240,268,038	2,306,093	4,921
	Business Park	1,673,902	12,342,724	202,839,660	70,993,881	681,399	1,454
	Open Space	-	-	505,610	176,964	1,698	4
	Subtotal	3,641,200	27,352,458	2,369,086,349	829,180,222	7,958,472	16,984
2036	Single Family	-	-	783,148,699	274,102,045	2,630,831	5,614
	Multi Family	-	-	423,099,517	148,084,831	1,421,318	3,033
	Apartments	-	-	317,390,583	111,086,704	1,066,210	2,275
	Commercial	1,160,844	8,856,794	723,695,382	253,293,384	2,431,110	5,188
	Business Park	1,673,902	12,342,724	223,311,758	78,159,115	750,171	1,601
	Open Space	-	-	520,779	182,273	1,749	4
	Subtotal	2,834,746	21,199,518	2,471,166,717	864,908,351	8,301,390	17,716
2037	Single Family	-	-	806,643,160	282,325,106	2,709,756	5,783
	Multi Family	-	-	435,792,502	152,527,376	1,463,958	3,124
	Apartments	-	-	326,912,301	114,419,305	1,098,196	2,344
	Commercial	-	-	754,528,741	264,085,059	2,534,688	5,409
	Business Park	1,673,902	12,342,724	244,398,018	85,539,306	821,006	1,752
	Open Space	-	-	536,402	187,741	1,802	4
	Subtotal	1,673,902	12,342,724	2,568,811,124	899,083,893	8,629,407	18,416
2038	Single Family	-	-	830,842,455	290,794,859	2,791,049	5,956
	Multi Family	-	-	448,866,277	157,103,197	1,507,876	3,218
	Apartments	-	-	336,719,670	117,851,884	1,131,142	2,414
	Commercial	-	-	777,164,603	272,007,611	2,610,729	5,571
	Business Park	1,673,902	12,342,724	266,116,867	93,140,903	893,966	1,908
	Open Space	-	-	552,494	193,373	1,856	4
	Subtotal	1,673,902	12,342,724	2,660,262,366	931,091,828	8,936,619	19,071
2039	Single Family	-	-	855,767,728	299,518,705	2,874,781	6,135
	Multi Family	-	-	462,332,266	161,816,293	1,553,113	3,314
	Apartments	-	-	346,821,260	121,387,441	1,165,077	2,486
	Commercial	-	-	800,479,541	280,167,839	2,689,051	5,739
	Business Park	1,673,902	12,342,724	288,487,281	100,970,548	969,115	2,068
	Open Space	-	-	569,069	199,174	1,912	4
	Subtotal	1,673,902	12,342,724	2,754,457,144	964,060,001	9,253,048	19,746
2040	Single Family	-	-	881,440,760	308,504,266	2,961,024	6,319
	Multi Family	-	-	476,202,234	166,670,782	1,599,706	3,414
	Apartments	-	-	357,225,898	125,029,064	1,200,029	2,561
	Commercial	-	-	824,493,927	288,572,875	2,769,722	5,911
	Business Park	1,673,902	12,342,724	311,528,807	109,035,082	1,046,519	2,233
	Open Space	-	-	586,141	205,149	1,969	4
	Subtotal	1,673,902	12,342,724	2,851,477,767	998,017,218	9,578,969	20,442

**APPENDIX 3
CITY OF SPARKS
ESTIMATED REAL PROPERTY TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE (\$)</u>	<u>TAXABLE IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2041	Single Family	-	-	907,883,983	317,759,394	3,049,855	6,509
	Multi Family	-	-	490,488,301	171,670,905	1,647,697	3,516
	Apartments	-	-	367,942,675	128,779,936	1,236,030	2,638
	Commercial	-	-	849,228,745	297,230,061	2,852,814	6,088
	Business Park	1,673,902	12,342,724	335,261,579	117,341,553	1,126,244	2,403
	Open Space	-	-	603,725	211,304	2,028	4
Subtotal		1,673,902	12,342,724	2,951,409,008	1,032,993,153	9,914,668	21,158
2042	Single Family	-	-	935,120,503	327,292,176	3,141,350	6,704
	Multi Family	-	-	505,202,950	176,821,032	1,697,128	3,622
	Apartments	-	-	378,980,955	132,643,334	1,273,111	2,717
	Commercial	-	-	874,705,607	306,146,963	2,938,399	6,271
	Business Park	1,673,902	12,342,724	359,706,334	125,897,217	1,208,361	2,579
	Open Space	-	-	621,837	217,643	2,089	4
Subtotal		1,673,902	12,342,724	3,054,338,186	1,069,018,365	10,260,438	21,896
2043	Single Family	-	-	963,174,118	337,110,941	3,235,591	6,905
	Multi Family	-	-	520,359,038	182,125,663	1,748,042	3,730
	Apartments	-	-	390,350,383	136,622,634	1,311,304	2,798
	Commercial	-	-	900,946,776	315,331,371	3,026,551	6,459
	Business Park	1,673,902	12,342,724	384,884,432	134,709,551	1,292,942	2,759
	Open Space	-	-	640,492	224,172	2,152	5
Subtotal		1,673,902	12,342,724	3,160,355,239	1,106,124,334	10,616,581	22,656
2044	Single Family	-	-	992,069,341	347,224,269	3,332,659	7,112
	Multi Family	-	-	535,969,809	187,589,433	1,800,483	3,842
	Apartments	-	-	402,060,895	140,721,313	1,350,643	2,882
	Commercial	-	-	927,975,179	324,791,313	3,117,347	6,653
	Business Park	1,575,387	11,616,314	410,719,358	143,751,775	1,379,730	2,944
	Open Space	-	-	659,707	230,897	2,216	5
Subtotal		1,575,387	11,616,314	3,269,454,289	1,144,309,001	10,983,078	23,438
2045	Single Family	-	-	1,021,831,421	357,640,998	3,432,638	7,325
	Multi Family	-	-	552,048,904	193,217,116	1,854,498	3,958
	Apartments	-	-	414,122,722	144,942,953	1,391,162	2,969
	Commercial	-	-	955,814,434	334,535,052	3,210,867	6,852
	Business Park	-	-	435,005,742	152,252,010	1,461,315	3,119
	Open Space	-	-	679,498	237,824	2,283	5
Subtotal		-	-	3,379,502,721	1,182,825,952	11,352,763	24,227
2046	Single Family	-	-	1,052,486,364	368,370,227	3,535,617	7,545
	Multi Family	-	-	568,610,371	199,013,630	1,910,133	4,076
	Apartments	-	-	426,546,403	149,291,241	1,432,897	3,058
	Commercial	-	-	984,488,867	344,571,104	3,307,193	7,058
	Business Park	-	-	448,055,914	156,819,570	1,505,154	3,212
	Open Space	-	-	699,883	244,959	2,351	5
Subtotal		-	-	3,480,887,803	1,218,310,731	11,693,346	24,954
TOTAL		\$ 219,721,131	\$ 1,576,539,754			\$ 195,036,183	\$ 416,217

APPENDIX 3, ASSUMPTIONS:

- The project is already partially developed, generating more property tax revenue for the City than it would if the project parcels remained vacant land. To arrive at the incremental impact of the project, total project size of **874.21** acres is multiplied by the existing taxable value of vacant parcels in the project of **\$ 17,990** per acre, for a total of **\$ 15,726,748**. This amount is subtracted from estimated taxable land value of the project in 2017.
- Taxable value of land and improvements is estimated in Appendix 1.
- Land and improvement taxable values are inflated by **3.0%** annually, the maximum allowed increase for owner-occupied residential properties. This may be conservative for renter-occupied homes and commercial uses in the project, which can increase up to 8% per year. This increase is net of depreciation.
- Property tax calculation: Taxable Value X 35% = Assessed Value; Assessed Value/100 X Tax Rate = Property Tax Revenue. Analysis assumes improvements will generate property tax revenue in the year after improvements are made to account for work-in-progress. Land values will generate property tax in the year improvements are made.

**APPENDIX 3
CITY OF SPARKS
ESTIMATED REAL PROPERTY TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE (\$)</u>	<u>TAXABLE IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX. VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
5. City of Sparks General Fund operating tax rate is assumed to remain constant at FY 2018-19 rate of \$ 0.9598 per \$100 of value. Source: City of Sparks Budget, FY 2018-19.							
6. City of Sparks is expected to receive 7.53% of property tax revenue generated by the AB 104 property tax rate of \$ 0.0272 Source: Nevada Department of Taxation. "Local Gov't Tax Act Distribution." Three-year average FY 2015-16, FY 2016-17, and partial year 2017-18.							

**APPENDIX 4
CITY OF SPARKS
ESTIMATED SALES TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>CONSTR. MATERIALS COST</u>	<u>HOUSEHOLD EXPENDITURES</u>	<u>TOTAL TAXABLE SALES</u>	<u>CCRT SALES TAX REVENUE</u>	<u>AB 104 SALES TAX REVENUE</u>
2017	Single Family	\$ 29,480,000	\$ -	\$ 29,480,000	\$ 79,122	\$ 5,453
	Multi Family	-	-	-	-	-
	Apartments	22,086,439	-	22,086,439	59,279	4,085
	Commercial	-	-	-	-	-
	Business Park	1,614,346	-	1,614,346	4,333	299
	Open Space	-	-	-	-	-
	Subtotal	53,180,785	-	53,180,785	142,734	9,837
2018	Single Family	60,139,200	4,096,569	64,235,769	172,405	11,881
	Multi Family	10,444,500	-	10,444,500	28,032	1,932
	Apartments	-	6,672,185	6,672,185	17,908	1,234
	Commercial	-	-	-	-	-
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
	Subtotal	70,583,700	10,768,754	81,352,454	218,345	15,047
2019	Single Family	53,064,000	12,827,177	65,891,177	176,848	12,188
	Multi Family	10,444,500	1,868,605	12,313,105	33,048	2,277
	Apartments	10,272,762	6,872,350	17,145,113	46,016	3,171
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
	Subtotal	81,286,129	21,568,132	102,854,261	276,054	19,024
2020	Single Family	53,064,000	21,034,882	74,098,882	198,877	13,706
	Multi Family	10,444,500	3,849,327	14,293,827	38,364	2,644
	Apartments	10,272,762	10,370,856	20,643,618	55,406	3,818
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
	Subtotal	81,286,129	35,255,064	116,541,194	312,789	21,556
2021	Single Family	8,401,800	29,723,505	38,125,305	102,326	7,052
	Multi Family	10,444,500	5,947,210	16,391,710	43,994	3,032
	Apartments	10,272,762	14,073,087	24,345,849	65,343	4,503
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
	Subtotal	40,738,171	49,743,801	90,481,972	242,848	16,736
2022	Single Family	-	31,929,266	31,929,266	85,696	5,906
	Multi Family	10,444,500	8,167,501	18,612,001	49,953	3,443
	Apartments	10,272,762	17,988,118	28,260,880	75,850	5,227
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
	Subtotal	32,336,371	58,084,886	90,421,256	242,685	16,725
2023	Single Family	-	32,887,144	32,887,144	88,267	6,083
	Multi Family	10,444,500	10,515,658	20,960,158	56,256	3,877
	Apartments	10,272,762	22,125,385	32,398,147	86,955	5,993
	Commercial	110,455,358	-	110,455,358	296,455	20,430
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
	Subtotal	135,286,861	65,528,188	200,815,049	538,975	37,144
2024	Single Family	-	33,873,759	33,873,759	90,915	6,265
	Multi Family	10,444,500	12,997,353	23,441,853	62,916	4,336
	Apartments	10,272,762	26,494,699	36,767,461	98,682	6,801
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
	Subtotal	32,336,371	73,365,811	105,702,182	283,698	19,551

**APPENDIX 4
CITY OF SPARKS
ESTIMATED SALES TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>CONSTR. MATERIALS COST</u>	<u>HOUSEHOLD EXPENDITURES</u>	<u>TOTAL TAXABLE SALES</u>	<u>CCRT SALES TAX REVENUE</u>	<u>AB 104 SALES TAX REVENUE</u>
2025	Single Family	-	34,889,971	34,889,971	93,642	6,453
	Multi Family	10,444,500	15,618,486	26,062,986	69,951	4,821
	Apartments	9,702,053	31,106,259	40,808,312	109,527	7,548
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
Subtotal		31,765,662	81,614,717	113,380,378	304,306	20,971
2026	Single Family	-	35,936,671	35,936,671	96,452	6,647
	Multi Family	10,444,500	18,385,189	28,829,689	77,377	5,332
	Apartments	-	35,752,266	35,752,266	95,957	6,613
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
Subtotal		22,063,608	90,074,126	112,137,734	300,971	20,742
2027	Single Family	-	37,014,771	37,014,771	99,345	6,846
	Multi Family	10,444,500	21,303,838	31,748,338	85,211	5,872
	Apartments	-	36,824,834	36,824,834	98,835	6,811
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
Subtotal		22,063,608	95,143,443	117,207,051	314,576	21,679
2028	Single Family	-	38,125,214	38,125,214	102,326	7,052
	Multi Family	10,444,500	24,381,059	34,825,559	93,470	6,441
	Apartments	-	37,929,579	37,929,579	101,801	7,016
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	4,114,241	-	4,114,241	11,042	761
	Open Space	-	-	-	-	-
Subtotal		22,063,608	100,435,852	122,499,461	328,781	22,658
2029	Single Family	-	39,268,970	39,268,970	105,395	7,263
	Multi Family	7,937,820	27,623,740	35,561,560	95,445	6,578
	Apartments	-	39,067,466	39,067,466	104,855	7,226
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		21,614,049	105,960,177	127,574,226	342,401	23,597
2030	Single Family	-	40,447,039	40,447,039	108,557	7,481
	Multi Family	-	30,418,258	30,418,258	81,641	5,626
	Apartments	-	40,239,490	40,239,490	108,000	7,443
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		13,676,229	111,104,788	124,781,017	334,904	23,080
2031	Single Family	-	41,660,451	41,660,451	111,814	7,706
	Multi Family	-	31,330,806	31,330,806	84,090	5,795
	Apartments	-	41,446,675	41,446,675	111,240	7,666
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		13,676,229	114,437,932	128,114,161	343,850	23,697
2032	Single Family	-	42,910,264	42,910,264	115,168	7,937
	Multi Family	-	32,270,730	32,270,730	86,613	5,969
	Apartments	-	42,690,075	42,690,075	114,577	7,896
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		13,676,229	117,871,070	131,547,299	353,065	24,332

**APPENDIX 4
CITY OF SPARKS
ESTIMATED SALES TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>CONSTR. MATERIALS COST</u>	<u>HOUSEHOLD EXPENDITURES</u>	<u>TOTAL TAXABLE SALES</u>	<u>CCRT SALES TAX REVENUE</u>	<u>AB 104 SALES TAX REVENUE</u>
2033	Single Family	-	44,197,572	44,197,572	118,623	8,175
	Multi Family	-	33,238,852	33,238,852	89,211	6,148
	Apartments	-	43,970,778	43,970,778	118,015	8,133
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		13,676,229	121,407,202	135,083,431	362,555	24,986
2034	Single Family	-	45,523,499	45,523,499	122,182	8,420
	Multi Family	-	34,236,018	34,236,018	91,887	6,332
	Apartments	-	45,289,901	45,289,901	121,555	8,377
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		13,676,229	125,049,418	138,725,647	372,331	25,659
2035	Single Family	-	46,889,204	46,889,204	125,848	8,673
	Multi Family	-	35,263,098	35,263,098	94,644	6,522
	Apartments	-	46,648,598	46,648,598	125,202	8,628
	Commercial	7,504,867	-	7,504,867	20,143	1,388
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		13,676,229	128,800,900	142,477,129	382,400	26,353
2036	Single Family	-	48,295,880	48,295,880	129,623	8,933
	Multi Family	-	36,320,991	36,320,991	97,483	6,718
	Apartments	-	48,048,056	48,048,056	128,958	8,887
	Commercial	4,428,397	-	4,428,397	11,886	819
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		10,599,759	132,664,927	143,264,686	384,513	26,499
2037	Single Family	-	49,744,757	49,744,757	133,512	9,201
	Multi Family	-	37,410,621	37,410,621	100,408	6,920
	Apartments	-	49,489,498	49,489,498	132,827	9,154
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	136,644,875	142,816,237	383,310	26,416
2038	Single Family	-	51,237,099	51,237,099	137,517	9,477
	Multi Family	-	38,532,940	38,532,940	103,420	7,127
	Apartments	-	50,974,182	50,974,182	136,811	9,428
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	140,744,221	146,915,583	394,312	27,174
2039	Single Family	-	52,774,212	52,774,212	141,643	9,761
	Multi Family	-	39,688,928	39,688,928	106,523	7,341
	Apartments	-	52,503,408	52,503,408	140,916	9,711
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	144,966,548	151,137,910	405,644	27,955
2040	Single Family	-	54,357,439	54,357,439	145,892	10,054
	Multi Family	-	40,879,596	40,879,596	109,718	7,561
	Apartments	-	54,078,510	54,078,510	145,143	10,003
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	149,315,544	155,486,906	417,317	28,760

**APPENDIX 4
CITY OF SPARKS
ESTIMATED SALES TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>CONSTR. MATERIALS COST</u>	<u>HOUSEHOLD EXPENDITURES</u>	<u>TOTAL TAXABLE SALES</u>	<u>CCRT SALES TAX REVENUE</u>	<u>AB 104 SALES TAX REVENUE</u>
2041	Single Family	-	55,988,162	55,988,162	150,269	10,356
	Multi Family	-	42,105,983	42,105,983	113,010	7,788
	Apartments	-	55,700,865	55,700,865	149,498	10,303
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	153,795,011	159,966,373	429,340	29,588
2042	Single Family	-	57,667,807	57,667,807	154,777	10,667
	Multi Family	-	43,369,163	43,369,163	116,400	8,022
	Apartments	-	57,371,891	57,371,891	153,982	10,612
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	158,408,861	164,580,223	441,723	30,442
2043	Single Family	-	59,397,841	59,397,841	159,420	10,987
	Multi Family	-	44,670,238	44,670,238	119,892	8,262
	Apartments	-	59,093,048	59,093,048	158,602	10,930
	Commercial	-	-	-	-	-
	Business Park	6,171,362	-	6,171,362	16,564	1,141
	Open Space	-	-	-	-	-
Subtotal		6,171,362	163,161,127	169,332,489	454,478	31,321
2044	Single Family	-	61,179,776	61,179,776	164,203	11,316
	Multi Family	-	46,010,345	46,010,345	123,489	8,510
	Apartments	-	60,865,840	60,865,840	163,360	11,258
	Commercial	-	-	-	-	-
	Business Park	5,808,157	-	5,808,157	15,589	1,074
	Open Space	-	-	-	-	-
Subtotal		5,808,157	168,055,961	173,864,118	466,640	32,159
2045	Single Family	-	63,015,169	63,015,169	169,129	11,656
	Multi Family	-	47,390,655	47,390,655	127,193	8,766
	Apartments	-	62,691,815	62,691,815	168,261	11,596
	Commercial	-	-	-	-	-
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
Subtotal		-	173,097,640	173,097,640	464,583	32,017
2046	Single Family	-	64,905,625	64,905,625	174,203	12,005
	Multi Family	-	48,812,375	48,812,375	131,009	9,029
	Apartments	-	64,572,569	64,572,569	173,309	11,944
	Commercial	-	-	-	-	-
	Business Park	-	-	-	-	-
	Open Space	-	-	-	-	-
Subtotal		-	178,290,569	178,290,569	478,520	32,977
TOTAL		\$ 788,269,877	\$ 3,205,359,544	\$ 3,993,629,421	\$ 10,718,646	\$ 738,680

APPENDIX 4, ASSUMPTIONS:

- Construction Materials Cost is estimated in Appendix 1.
- Household Taxable Sales-estimated based on the number of occupied households, estimated household income, and expenditure information. Household incomes and percent of income spent on taxable items are estimated as follows:

		% Spent on Taxable		
	Household Income	Items		
Single Family	\$ 85,608	24.1%	Based on average sales price of \$197/sqft for existing Kiley Ranch SF sales	
Multi Family	\$ 66,268	27.5%	Based on average sales price of \$173/sqft for surrounding MF sales	
Apartments	\$ 63,636	27.5%	Based on rental rate of \$1.60/sqft for East Sparks	

Source: Single family and multi family home prices from Washoe County Assessor's Sales Report for YTD2018. Rental rates for East Sparks from "Apartment Survey Second Quarter 2018," Johnson Perkins Griffin.

Affordability calculator created by EEC and Center for Regional Studies, UNR. Percent of household income spent on taxable items from Consumer Expenditure Survey, 2016, Bureau of Labor Statistics, data by corresponding household income range. Estimates are inflated 3% annually.

**APPENDIX 4
CITY OF SPARKS
ESTIMATED SALES TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>CONSTR. MATERIALS COST</u>	<u>HOUSEHOLD EXPENDITURES</u>	<u>TOTAL TAXABLE SALES</u>	<u>CCRT SALES TAX REVENUE</u>	<u>AB 104 SALES TAX REVENUE</u>
3.	Relevant tax rates for the City of Sparks are as follows:		0.500% 1.750% 0.250%	Basic City County Relief Tax (BCCRT) Supplemental City County Relief Tax (SCCRT) Fair Share (AB 104)		
	Distribution of BCCRT and SCCRT sales tax revenue to the City of Sparks is calculated at			12.14%		of all Washoe County CCRT revenue.
	Source: Distribution based on average percentage share of Washoe County C-Tax distribution from FY 2015-16 to partial year FY 2017-18. Data from Nevada Department of Taxation. "Consolidated Tax Distribution: Revenue Summary by County."					
	Distribution of AB 104 sales tax revenue to the City of Sparks is calculated at			7.53%		of all Washoe County AB 104 revenue.
	Source: Distribution based on average percentage share of Washoe County AB104 distribution from FY 2015-16 to partial year FY 2017-18. Data from Nevada Department of Taxation. "Local Government Tax Act Distribution."					
4.	A State administrative fee of	1.75%				of all sales tax revenue is subtracted for State uses. Source: AB 552.

**APPENDIX 5
CITY OF SPARKS
ESTIMATED BUILDING AND IMPACT FEE REVENUE**

YEAR	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT PLANNING REVENUE	FIRE INSPEC./ PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	SANITARY SEWER REVENUE	IMPACT FEE SERVICE AREA #1			TOTAL
												FLOOD CONTROL	REGIONAL PARKS/REC	FIRE STATION	
2017	Single Family	\$ 58,960,000	\$ 416,926	\$ 398,581	\$ 166,770	\$ 28,000	\$ 183,447	\$ 798,994	\$ 1,221,594	\$ 200,000	\$ 59,400	\$ 118,600	\$ 155,600	\$ 68,000	\$ 401,600
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	44,172,878	163,190	156,009	122,392	83,716	71,803	1,004,470	2,363,784	387,000	114,939	134,676	301,086	131,580	682,281
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	3,228,692	13,743	13,139	10,308	7,050	6,047	60,634	-	-	1,805	8,103	-	6,670	16,578
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	106,361,570	593,859	567,729	299,470	118,767	261,298	1,864,098	3,585,378	587,000	176,144	261,379	456,686	206,250	1,100,459
2018	Single Family	120,278,400	850,529	813,106	340,212	57,120	374,233	1,629,948	2,492,052	408,000	121,176	241,944	317,424	138,720	819,264
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	141,167,400	1,010,882	966,404	460,477	139,381	444,788	1,889,501	3,102,849	508,000	150,876	276,744	395,224	172,720	995,564
2019	Single Family	106,128,000	750,467	717,446	300,187	50,400	330,205	1,438,189	2,198,869	360,000	106,920	213,480	280,080	122,400	722,880
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300
	Apartments	20,545,525	76,950	73,564	57,712	39,475	33,858	467,195	1,099,435	180,000	53,460	62,640	140,040	61,200	317,340
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600
	Business Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	162,572,259	1,044,514	998,556	520,722	201,246	459,586	2,879,109	3,909,101	640,000	217,980	364,620	497,920	251,600	1,332,120
2020	Single Family	106,128,000	750,467	717,446	300,187	50,400	330,205	1,438,189	2,198,869	360,000	106,920	213,480	280,080	122,400	722,880
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300
	Apartments	20,545,525	76,950	73,564	57,712	39,475	33,858	467,195	1,099,435	180,000	53,460	62,640	140,040	61,200	317,340
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600
	Business Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	162,572,259	1,044,514	998,556	520,722	201,246	459,586	2,879,109	3,909,101	640,000	217,980	364,620	497,920	251,600	1,332,120
2021	Single Family	16,803,600	118,824	113,596	47,530	7,980	52,283	227,713	348,154	57,000	16,929	33,801	44,346	19,380	114,456
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300
	Apartments	20,545,525	76,950	73,564	57,712	39,475	33,858	467,195	1,099,435	180,000	53,460	62,640	140,040	61,200	317,340
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	81,476,341	444,864	425,290	292,060	175,239	195,740	1,823,160	2,058,386	337,000	132,589	205,591	262,186	165,580	765,946
2022	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300
	Apartments	20,545,525	76,950	73,564	57,712	39,475	33,858	467,195	1,099,435	180,000	53,460	62,640	140,040	61,200	317,340
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	64,672,741	326,040	311,695	244,530	167,259	143,458	1,595,447	1,710,232	280,000	115,660	171,790	217,840	146,200	651,490

**APPENDIX 5
CITY OF SPARKS
ESTIMATED BUILDING AND IMPACT FEE REVENUE**

YEAI	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT PLANNING REVENUE	FIRE INSPEC./ PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	SANITARY SEWER	IMPACT FEE SERVICE AREA #1			TOTAL	
												FLOOD CONTROL	REGIONAL PARKS/REC	FIRE STATION		
2023	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300	
	Apartments	20,545,525	76,950	73,564	57,712	39,475	33,858	467,195	1,099,435	180,000	53,460	62,640	140,040	61,200	317,340	
	Commercial	220,910,716	808,283	772,718	606,212	414,649	355,644	10,511,047	-	-	410,627	790,347	-	500,406	1,701,381	
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	270,573,723	1,077,579	1,030,165	808,184	552,798	474,135	11,392,323	1,710,232	280,000	498,387	908,437	217,840	612,606	2,237,271	
2024	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300	
	Apartments	20,545,525	76,950	73,564	57,712	39,475	33,858	467,195	1,099,435	180,000	53,460	62,640	140,040	61,200	317,340	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	64,672,741	326,040	311,695	244,530	167,259	143,458	1,295,447	1,710,232	280,000	115,660	171,790	217,840	146,200	651,490	
2025	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300	
	Apartments	19,404,107	72,784	69,581	54,588	37,338	32,025	441,240	1,038,355	170,000	50,490	59,160	132,260	57,800	299,710	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	63,531,323	321,874	307,712	241,406	165,121	141,625	1,569,492	1,649,152	270,000	112,690	168,310	210,060	142,800	633,860	
2026	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300	
	Apartments	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	44,127,217	249,090	238,130	186,818	127,783	109,600	1,128,252	610,797	100,000	62,200	109,150	77,800	85,000	334,150	
2027	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300	
	Apartments	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	44,127,217	249,090	238,130	186,818	127,783	109,600	1,128,252	610,797	100,000	62,200	109,150	77,800	85,000	334,150	
2028	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	20,889,000	160,353	153,298	120,265	82,261	70,555	259,553.0	610,797	100,000	29,700	34,800	77,800	34,000	176,300	
	Apartments	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	8,228,483	31,993	30,585	23,995	16,412	14,077	154,528	-	-	4,600	20,650	-	17,000	42,250	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	44,127,217	249,090	238,130	186,818	127,783	109,600	1,128,252	610,797	100,000	62,200	109,150	77,800	85,000	334,150	

**APPENDIX 5
CITY OF SPARKS
ESTIMATED BUILDING AND IMPACT FEE REVENUE**

YEAI	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT PLANNING REVENUE	FIRE INSPEC./ PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	IMPACT FEE SERVICE AREA #1				TOTAL	
											SANITARY SEWER	FLOOD CONTROL	REGIONAL PARKS/REC	FIRE STATION		
2029	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	15,875,640	121,869	116,506	91,401	62,519	53,622	197,260.3	464,206	76,000	22,572	26,448	59,128	25,840	133,988	
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	43,228,098	225,623	215,695	169,217	115,744	99,274	1,143,223	464,206	76,000	57,372	111,123	59,128	85,340	312,963	
2030	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	27,352,458	103,754	99,189	77,815	53,226	45,652	945,962	-	-	34,800	84,675	-	59,500	178,975	
2031	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	27,352,458	103,754	99,189	77,815	53,226	45,652	945,962	-	-	34,800	84,675	-	59,500	178,975	
2032	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	27,352,458	103,754	99,189	77,815	53,226	45,652	945,962	-	-	34,800	84,675	-	59,500	178,975	
2033	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	27,352,458	103,754	99,189	77,815	53,226	45,652	945,962	-	-	34,800	84,675	-	59,500	178,975	
2034	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600	
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375	
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Subtotal	27,352,458	103,754	99,189	77,815	53,226	45,652	945,962	-	-	34,800	84,675	-	59,500	178,975	

**APPENDIX 5
CITY OF SPARKS
ESTIMATED BUILDING AND IMPACT FEE REVENUE**

YEAR	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT PLANNING REVENUE	FIRE INSPCT./ PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	SANITARY SEWER REVENUE	FLOOD CONTROL	REGIONAL PARKS/REC	FIRE STATION	TOTAL
2035	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	15,009,734	56,744	54,248	42,558	29,110	24,967	714,171	-	-	27,900	53,700	-	34,000	115,600
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	27,352,458	103,754	99,189	77,815	53,226	45,652	945,962	-	-	34,800	84,675	-	59,500	178,975
2036	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	8,856,794	34,286	32,777	25,715	17,589	15,086	421,411	-	-	16,463	31,687	-	20,062	68,212
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	21,199,518	81,296	77,719	60,972	41,705	35,770	653,202	-	-	23,363	62,662	-	45,562	131,587
2037	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
2038	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
2039	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
2040	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375

**APPENDIX 5
CITY OF SPARKS
ESTIMATED BUILDING AND IMPACT FEE REVENUE**

YEAI	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT PLANNING REVENUE	FIRE INSPEC./ PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	SANITARY SEWER	FLOOD CONTROL	REGIONAL PARKS/REC	FIRE STATION	TOTAL
2041	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
2042	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
2043	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	12,342,724	47,010	44,941	35,257	24,116	20,684	231,791	-	-	6,900	30,975	-	25,500	63,375
2044	Single Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Multi Family	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Apartments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business Park	11,616,314	44,358	42,407	33,269	22,756	19,518	218,150	-	-	6,494	29,152	-	23,999	59,645
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Subtotal	11,616,314	44,358	42,407	33,269	22,756	19,518	218,150	-	-	6,494	29,152	-	23,999	59,645
TOTAL		\$1,576,539,754	\$ 8,240,308	\$ 7,877,734	\$ 5,169,706	\$ 2,940,038	\$ 3,625,735	\$ 40,185,325	\$ 25,641,258	\$ 4,198,000	\$ 2,268,895	\$ 4,148,543	\$ 3,266,044	\$ 3,040,958	\$ 12,724,440

APPENDIX 5, ASSUMPTIONS:

- Building valuation is estimated in Appendix 1.
- Principal amount for the calculation of building permit and plan check fee revenue is estimated as follows:
 \$ 993.75 for the first \$100,000.01 of Building Permit Valuation, plus \$ 5.60 for each additional \$1,000 thereafter through a value of \$500,000.
 \$ 5,608.75 for the first \$1,000,000.01 of Building Permit Valuation, plus \$ 3.65 for each additional \$1,000 thereafter.
 Source: "City of Sparks Permit Fees." Revised December 22, 2017. As the number of apartment and commercial/office buildings is unknown, analysis conservatively assumes one building permit per use per year.
- Building Permit fee revenue is estimated at 95.60% of principal amount.
 Building Plan Review fee revenue is estimated at 75.00% of principal amount, except for single family repeats, which are estimated at 40.00% of the principal amount.
 Current Planning Plan Review fee revenue is estimated at 51.30% of the principal amount, except for single family repeats, which are estimated at \$ 140.00 per building.
 Fire Prevention Inspection fee revenue is estimated at 22.00% of the principal amount.
 Fire Prevention Plan review fee revenue is estimated at 22.00% of the principal amount.
 Analysis conservatively assumes all single family homes are repeat units. Source: "City of Sparks Permit Fees." Revised December 22, 2017. Revenue for mechanical, plumbing, and electrical permit fees is not estimated as construction details required for these estimates are unknown.

**APPENDIX 5
CITY OF SPARKS
ESTIMATED BUILDING AND IMPACT FEE REVENUE**

YEAI	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT PLANNING REVENUE	FIRE INSPEC./ PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	IMPACT FEE SERVICE AREA #1				TOTAL
											SEWER	FLOOD CONTROL	PARKS/REC	FIRE STATION	

4. Regional Road Impact fee (RRIF) revenue is estimated at:

Single Family	\$ 3,994.97	per dwelling unit.
Multi-Family	\$ 2,595.53	per dwelling unit.
Commercial	\$ 7,141.71	per 1,000 square feet of gross floor area.
Office	\$ 3,090.55	per 1,000 square feet of gross floor area.

Source: "Regional Road Impact Fee (RRIF)." Regional Transportation Commission. July 1, 2018. Data for North Service Area.

5. Sewer Connection fee revenue is estimated at \$ 6,107.97 per residential unit. Source: "City of Sparks Permit Fees." Revised December 22, 2017. Connection fees for commercial uses are not estimated as fixture information is not available.

6. Residential construction tax for neighborhood parks revenue is estimated at the lesser of 1% of building permit valuation or \$1,000 per residential unit. Given an estimated Added Improvements Value shown in Appendix 1, 1% of building permit valuation will result in a revenue of \$ 2,948 per unit for single family, \$ 2,089 per unit for multi-family, and \$ 1,141 for apartment uses. The alternative of \$1,000 per unit is the lesser of the two options and is used in the calculation of residential tax revenue. Source: Sparks Municipal Code 15.12.0040.

7. The Project is located in Impact Fees Service Area Number 1, with the following fees applied to the project:

	Unit of Measure	Sanitary Sewer	Flood Control	Regional Parks/Rec	Fire Station
Single Family	Dwelling	\$ 297.00	\$ 593.00	\$ 778.00	\$ 340.00
Multi-Family	Dwelling	\$ 297.00	\$ 348.00	\$ 778.00	\$ 340.00
Commercial	1,000 Sq.Ft.	\$ 279.00	\$ 537.00	-	\$ 340.00
Office	1,000 Sq.Ft.	\$ 92.00	\$ 413.00	-	\$ 340.00

Source: "City of Sparks Permit Fees." Revised December 22, 2017.

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	Base Year FY 17-18	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	1ST 10-YEAR SUBTOTAL
GENERAL FUND												
REVENUE												
<u>Taxes</u>												
Ad Valorem ¹	Appendix 3	\$ 7,173	\$ 458,789	\$ 1,049,891	\$ 1,732,789	\$ 2,387,400	\$ 2,771,171	\$ 3,198,971	\$ 4,261,381	\$ 4,642,829	\$ 5,024,954	\$ 25,535,349
Subtotal		\$ 7,173	\$ 458,789	\$ 1,049,891	\$ 1,732,789	\$ 2,387,400	\$ 2,771,171	\$ 3,198,971	\$ 4,261,381	\$ 4,642,829	\$ 5,024,954	\$ 25,535,349
<u>Licenses and Permits</u>												
Business Licenses ³	\$ 7,210,124	\$ -	\$ 111,162	\$ 223,787	\$ 366,672	\$ 517,929	\$ 606,699	\$ 686,528	\$ 770,600	\$ 859,098	\$ 949,942	\$ 5,092,417
Liquor Licenses ³	281,608	-	4,342	8,741	14,321	20,229	23,696	26,814	30,098	33,554	37,102	198,896
City Gaming Licenses ²	521,559	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees ³	4,734,736	-	72,998	146,956	240,786	340,113	398,407	450,828	506,037	564,152	623,807	3,344,083
Nonbusiness Licenses and Permits ³	79,676	-	1,228	2,473	4,052	5,723	6,704	7,587	8,516	9,494	10,497	56,274
Subtotal	\$ 12,827,703	\$ -	\$ 189,729	\$ 381,957	\$ 625,831	\$ 883,994	\$ 1,035,506	\$ 1,171,756	\$ 1,315,249	\$ 1,466,298	\$ 1,621,349	\$ 8,691,670
<u>Intergovernmental Revenue</u>												
Consolidated Tax-CCRT Revenue ⁴	Appendix 4	\$ 142,734	\$ 218,345	\$ 276,054	\$ 312,789	\$ 242,848	\$ 242,685	\$ 538,975	\$ 283,698	\$ 304,306	\$ 300,971	\$ 2,863,403
Consolidated Tax-Other Revenue ⁵	\$ 3,919,675	-	60,431	121,659	199,336	281,564	329,823	373,220	418,925	467,036	516,422	2,768,415
State Distributive Fund-Sales Tax ⁴	Appendix 4	9,837	15,047	19,024	21,556	16,736	16,725	37,144	19,551	20,971	20,742	197,333
State Distributive Fund-Other ⁶	Appendix 3	15	979	2,241	3,698	5,095	5,914	6,827	9,094	9,908	10,723	54,494
State Shared Marijuana Revenue ³	126,542	-	1,951	3,928	6,435	9,090	10,648	12,049	13,524	15,078	16,672	89,375
County Gaming Licenses ²	402,278	-	-	-	-	-	-	-	-	-	-	-
Other Intergovernmental Revenue ⁴	548,567	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 152,586	\$ 296,754	\$ 422,905	\$ 543,814	\$ 555,333	\$ 605,794	\$ 968,215	\$ 744,792	\$ 817,299	\$ 865,529	\$ 865,529	\$ 5,973,020
<u>Charges for Services</u>												
Building and Zoning Fees ²	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other ¹	1,292,952	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 1,294,452	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fines and Forfeits</u>												
Fines ³	\$ 718,500	\$ -	\$ 11,077	\$ 22,301	\$ 36,539	\$ 51,612	\$ 60,459	\$ 68,414	\$ 76,791	\$ 85,610	\$ 94,663	\$ 507,467
<u>Miscellaneous</u>												
Miscellaneous ²	\$ 182,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL		\$ 159,759	\$ 956,350	\$ 1,877,054	\$ 2,938,973	\$ 3,878,339	\$ 4,472,930	\$ 5,407,356	\$ 6,398,215	\$ 7,012,036	\$ 7,606,494	\$ 40,707,506

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	<u>Base Year FY 17-18</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>1ST 10-YEAR SUBTOTAL</u>
EXPENDITURES												
General Government												
Legislative ⁸	\$ 465,391	\$ 1,078	\$ 5,431	\$ 10,883	\$ 16,104	\$ 21,163	\$ 24,484	\$ 28,988	\$ 32,326	\$ 35,813	\$ 38,975	\$ 215,244
Mayor ⁸	115,430	267	1,347	2,699	3,994	5,249	6,073	7,190	8,018	8,883	9,667	53,387
Management Services ⁸	5,907,306	13,677	68,931	138,143	204,417	268,620	310,780	367,957	410,318	454,580	494,719	2,732,141
Legal ⁸	1,694,931	3,924	19,778	39,636	58,651	77,073	89,169	105,575	117,729	130,429	141,945	783,909
Financial Services ⁸	3,512,068	8,132	40,981	82,130	121,532	159,703	184,768	218,761	243,946	270,261	294,125	1,624,338
Community Services ⁸	789,865	1,829	9,217	18,471	27,333	35,917	41,554	49,199	54,864	60,782	66,149	365,314
General Government Total	\$ 12,484,991	\$ 28,907	\$ 145,684	\$ 291,962	\$ 432,031	\$ 567,724	\$ 656,828	\$ 777,671	\$ 867,200	\$ 960,747	\$ 1,045,580	\$ 5,774,333
Judicial												
Judicial ⁹	\$ 2,153,735	\$ -	\$ 33,205	\$ 66,847	\$ 109,529	\$ 154,710	\$ 181,227	\$ 205,073	\$ 230,186	\$ 256,621	\$ 283,757	\$ 1,521,155
Judicial Total	\$ -	\$ 33,205	\$ 66,847	\$ 109,529	\$ 154,710	\$ 181,227	\$ 205,073	\$ 230,186	\$ 256,621	\$ 283,757	\$ 1,521,155	
Public Safety												
Police												
Police ¹⁰	Appendix 7	\$ -	\$ 276,300	\$ 693,109	\$ 1,052,883	\$ 1,436,726	\$ 1,666,407	\$ 1,961,477	\$ 2,183,308	\$ 2,416,802	\$ 2,656,836	\$ 14,343,848
Fire												
Fire ¹¹	Appendix 8	\$ 126,748	\$ 224,394	\$ 367,653	\$ 519,306	\$ 621,735	\$ 718,108	\$ 894,517	\$ 1,003,806	\$ 1,115,862	\$ 1,181,448	\$ 6,773,578
Community Services												
Community Services ¹²	\$ 1,284,946	\$ -	\$ 26,464	\$ 27,258	\$ 28,076	\$ 28,918	\$ 29,786	\$ 30,679	\$ 31,600	\$ 32,548	\$ 33,524	\$ 268,852
Public Safety Total	\$ 126,748	\$ 527,158	\$ 1,088,021	\$ 1,600,265	\$ 2,087,379	\$ 2,414,301	\$ 2,886,673	\$ 3,218,714	\$ 3,565,211	\$ 3,871,808	\$ 21,386,277	
Public Works												
Community Services ¹³	\$ 1,608,446	\$ -	\$ 33,127	\$ 34,121	\$ 35,144	\$ 36,198	\$ 37,284	\$ 38,403	\$ 39,555	\$ 40,742	\$ 41,964	\$ 336,538
Public Works Total	\$ -	\$ 33,127	\$ 34,121	\$ 35,144	\$ 36,198	\$ 37,284	\$ 38,403	\$ 39,555	\$ 40,742	\$ 41,964	\$ 336,538	
Culture and Recreation												
Community Services ⁹	\$ 2,937,296	\$ -	\$ 45,286	\$ 91,168	\$ 149,377	\$ 210,996	\$ 247,160	\$ 279,681	\$ 313,931	\$ 349,984	\$ 386,992	\$ 2,074,574
Culture and Recreation Total	\$ -	\$ 45,286	\$ 91,168	\$ 149,377	\$ 210,996	\$ 247,160	\$ 279,681	\$ 313,931	\$ 349,984	\$ 386,992	\$ 2,074,574	

APPENDIX 6 CITY OF SPARKS COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS												
	Base Year FY 17-18	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	1ST 10-YEAR SUBTOTAL
Community Support												
Management Services ⁸	\$ 288,258	\$ 667	\$ 3,364	\$ 6,741	\$ 9,975	\$ 13,108	\$ 15,165	\$ 17,955	\$ 20,022	\$ 22,182	\$ 24,141	\$ 133,320
Community Support Total	\$ 667	\$ 3,364	\$ 6,741	\$ 9,975	\$ 13,108	\$ 15,165	\$ 17,955	\$ 20,022	\$ 22,182	\$ 24,141	\$ 133,320	
EXPENDITURES SUBTOTAL	\$ 156,322	\$ 787,822	\$ 1,578,859	\$ 2,336,321	\$ 3,070,117	\$ 3,551,965	\$ 4,205,456	\$ 4,689,607	\$ 5,195,487	\$ 5,654,242	\$ 6,126,197	
CONTINGENCY	3%	\$ -	\$ 23,635	\$ 47,366	\$ 70,090	\$ 92,104	\$ 106,559	\$ 126,164	\$ 140,688	\$ 155,865	\$ 169,627	\$ 932,096
EXPENDITURES TOTAL	\$ 156,322	\$ 811,457	\$ 1,626,225	\$ 2,406,410	\$ 3,162,220	\$ 3,658,524	\$ 4,331,619	\$ 4,830,295	\$ 5,351,351	\$ 5,823,869	\$ 6,318,294	
GENERAL FUND SURPLUS/(DEFICIT)	\$ 3,437	\$ 144,892	\$ 250,829	\$ 532,563	\$ 716,119	\$ 814,406	\$ 1,075,736	\$ 1,567,919	\$ 1,660,685	\$ 1,782,626	\$ 8,549,213	
ROAD FUND												
REVENUE												
<u>Licenses and Permits</u>												
Licenses and Permits ^{3,14}	\$ 2,806,449	\$ -	\$ 24,815	\$ 87,106	\$ 142,722	\$ 201,597	\$ 236,150	\$ 267,222	\$ 299,946	\$ 334,393	\$ 369,753	\$ 1,963,706
Subtotal	\$ -	\$ 24,815	\$ 87,106	\$ 142,722	\$ 201,597	\$ 236,150	\$ 267,222	\$ 299,946	\$ 334,393	\$ 369,753	\$ 1,963,706	
<u>Intergovernmental Revenues</u>												
County Gasoline Tax ²	\$ 704,032	\$ -	\$ 10,854	\$ 21,852	\$ 35,804	\$ 50,573	\$ 59,241	\$ 67,036	\$ 75,245	\$ 83,887	\$ 92,757	\$ 497,249
State Gasoline Tax ^c	1,920,838	-	29,614	59,619	97,685	137,981	161,630	182,897	205,294	228,871	253,073	1,356,663
Subtotal	2,624,870	\$ -	\$ 40,469	\$ 81,470	\$ 133,488	\$ 188,554	\$ 220,871	\$ 249,933	\$ 280,539	\$ 312,758	\$ 345,830	\$ 1,853,912
<u>Miscellaneous</u>												
Interest Earned ^d	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUE TOTAL	\$ -	\$ 65,284	\$ 168,577	\$ 276,211	\$ 390,151	\$ 457,021	\$ 517,155	\$ 580,486	\$ 647,151	\$ 715,582	\$ 3,817,617	
EXPENDITURES												
Public Works ¹⁵	Appendix 9	\$ 1,233	\$ 4,709	\$ 6,033	\$ 7,049	\$ 10,236	\$ 2,277,084	\$ 2,279,827	\$ 2,280,969	\$ 2,282,034	\$ 2,283,122	\$ 11,432,297
EXPENDITURES TOTAL	\$ 1,233	\$ 4,709	\$ 6,033	\$ 7,049	\$ 10,236	\$ 2,277,084	\$ 2,279,827	\$ 2,280,969	\$ 2,282,034	\$ 2,283,122	\$ 11,432,297	
ROAD FUND SURPLUS/(DEFICIT)	\$ (1,233)	\$ 60,575	\$ 162,544	\$ 269,161	\$ 379,915	\$ (1,820,064)	\$ (1,762,673)	\$ (1,700,483)	\$ (1,634,883)	\$ (1,567,539)	\$ (7,614,680)	

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2ND 10-YEAR SUBTOTAL
GENERAL FUND											
REVENUE											
<u>Taxes</u>											
Ad Valorem ¹	\$ 5,351,402	\$ 5,687,644	\$ 6,032,809	\$ 6,375,598	\$ 6,673,740	\$ 6,980,825	\$ 7,297,124	\$ 7,622,911	\$ 7,958,472	\$ 8,301,390	\$ 68,281,915
Subtotal	\$ 5,351,402	\$ 5,687,644	\$ 6,032,809	\$ 6,375,598	\$ 6,673,740	\$ 6,980,825	\$ 7,297,124	\$ 7,622,911	\$ 7,958,472	\$ 8,301,390	\$ 68,281,915
<u>Licenses and Permits</u>											
Business Licenses ³	\$ 1,005,693	\$ 1,063,935	\$ 1,124,766	\$ 1,181,142	\$ 1,216,576	\$ 1,253,073	\$ 1,290,666	\$ 1,329,386	\$ 1,369,267	\$ 1,410,345	\$ 12,244,850
Liquor Licenses ³	39,280	41,554	43,930	46,132	47,516	48,942	50,410	51,922	53,480	55,084	478,251
City Gaming Licenses ²	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees ³	660,418	698,664	738,610	775,631	798,900	822,867	847,553	872,979	899,169	926,144	8,040,934
Nonbusiness Licenses and Permits ⁷	11,113	11,757	12,429	13,052	13,444	13,847	14,263	14,690	15,131	15,585	135,313
Subtotal	\$ 1,716,504	\$ 1,815,910	\$ 1,919,736	\$ 2,015,957	\$ 2,076,436	\$ 2,138,729	\$ 2,202,891	\$ 2,268,978	\$ 2,337,047	\$ 2,407,158	\$ 20,899,347
<u>Intergovernmental Revenue</u>											
Consolidated Tax-CCRT Revenue ⁴	\$ 314,576	\$ 328,781	\$ 342,401	\$ 334,904	\$ 343,850	\$ 353,065	\$ 362,555	\$ 372,331	\$ 382,400	\$ 384,513	\$ 3,519,376
Consolidated Tax-Other Revenue ⁵	546,730	578,392	611,462	642,110	661,373	681,214	701,651	722,700	744,381	766,713	6,656,727
State Distributive Fund-Sales Tax ⁴	21,679	22,658	23,597	23,080	23,697	24,332	24,986	25,659	26,353	26,499	242,539
State Distributive Fund-Other ⁶	11,420	12,138	12,874	13,606	14,242	14,897	15,572	16,268	16,984	17,716	145,717
State Shared Marijuana Revenue ³	17,651	18,673	19,740	20,730	21,352	21,992	22,652	23,332	24,031	24,752	214,904
County Gaming Licenses ²	-	-	-	-	-	-	-	-	-	-	-
Other Intergovernmental Revenue ⁴	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 912,056	\$ 960,641	\$ 1,010,074	\$ 1,034,430	\$ 1,064,514	\$ 1,095,500	\$ 1,127,416	\$ 1,160,290	\$ 1,194,149	\$ 1,220,193	\$ 10,779,264
<u>Charges for Services</u>											
Building and Zoning Fees ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other ⁷	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fines and Forfeits</u>											
Fines ³	\$ 100,219	\$ 106,023	\$ 112,085	\$ 117,703	\$ 121,234	\$ 124,871	\$ 128,617	\$ 132,475	\$ 136,450	\$ 140,543	\$ 1,220,218
<u>Miscellaneous</u>											
Miscellaneous ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL	\$ 8,080,181	\$ 8,570,218	\$ 9,074,704	\$ 9,543,688	\$ 9,935,923	\$ 10,339,925	\$ 10,756,048	\$ 11,184,654	\$ 11,626,118	\$ 12,069,285	\$ 101,180,743

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

<u>EXPENDITURES</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2ND 10-YEAR SUBTOTAL</u>
General Government											
Legislative ⁸	\$ 41,220	\$ 43,566	\$ 45,994	\$ 48,168	\$ 49,802	\$ 51,438	\$ 53,183	\$ 54,988	\$ 56,854	\$ 58,723	\$ 503,935
Mayor ⁸	10,224	10,805	11,408	11,947	12,352	12,758	13,191	13,639	14,101	14,565	124,990
Management Services ⁸	523,214	552,986	583,811	611,407	632,142	652,915	675,067	697,973	721,659	745,385	6,396,558
Legal ⁸	150,121	158,663	167,508	175,426	181,375	187,335	193,691	200,263	207,059	213,867	1,835,308
Financial Services ⁸	311,066	328,767	347,093	363,500	375,827	388,177	401,347	414,965	429,048	443,153	3,802,943
Community Services ⁸	69,959	73,940	78,061	81,751	84,524	87,301	90,263	93,326	96,493	99,665	855,283
General Government Total	\$ 1,105,803	\$ 1,168,727	\$ 1,233,874	\$ 1,292,199	\$ 1,336,022	\$ 1,379,924	\$ 1,426,742	\$ 1,475,154	\$ 1,525,214	\$ 1,575,358	\$ 13,519,016
Judicial											
Judicial ⁹	\$ 300,411	\$ 317,808	\$ 335,979	\$ 352,819	\$ 363,403	\$ 374,305	\$ 385,535	\$ 397,101	\$ 409,014	\$ 421,284	\$ 3,657,657
Judicial Total	\$ 300,411	\$ 317,808	\$ 335,979	\$ 352,819	\$ 363,403	\$ 374,305	\$ 385,535	\$ 397,101	\$ 409,014	\$ 421,284	\$ 3,657,657
Public Safety											
<u>Police</u>											
Police ¹⁰	\$ 2,810,751	\$ 2,971,627	\$ 3,141,639	\$ 3,301,599	\$ 3,410,730	\$ 3,517,354	\$ 3,633,814	\$ 3,754,214	\$ 3,878,688	\$ 4,003,554	\$ 34,423,969
<u>Fire</u>											
Fire ¹¹	\$ 1,249,965	\$ 1,321,530	\$ 1,391,814	\$ 1,445,307	\$ 1,500,756	\$ 1,558,232	\$ 1,617,805	\$ 1,679,550	\$ 1,743,544	\$ 1,806,583	\$ 15,315,086
<u>Community Services</u>											
Community Services ¹²	\$ 34,530	\$ 35,566	\$ 36,633	\$ 37,731	\$ 38,863	\$ 40,029	\$ 41,230	\$ 42,467	\$ 43,741	\$ 45,053	\$ 395,844
Public Safety Total	\$ 4,095,245	\$ 4,328,723	\$ 4,570,086	\$ 4,784,637	\$ 4,950,350	\$ 5,115,615	\$ 5,292,849	\$ 5,476,232	\$ 5,665,973	\$ 5,855,190	\$ 50,134,899
Public Works											
Community Services ¹³	\$ 43,223	\$ 44,520	\$ 45,855	\$ 47,231	\$ 48,648	\$ 50,107	\$ 51,610	\$ 53,159	\$ 54,753	\$ 56,396	\$ 495,502
Public Works Total	\$ 43,223	\$ 44,520	\$ 45,855	\$ 47,231	\$ 48,648	\$ 50,107	\$ 51,610	\$ 53,159	\$ 54,753	\$ 56,396	\$ 495,502
Culture and Recreation											
Community Services ⁹	\$ 409,704	\$ 433,431	\$ 458,213	\$ 481,179	\$ 495,615	\$ 510,483	\$ 525,798	\$ 541,572	\$ 557,819	\$ 574,553	\$ 4,988,367
Culture and Recreation Total	\$ 409,704	\$ 433,431	\$ 458,213	\$ 481,179	\$ 495,615	\$ 510,483	\$ 525,798	\$ 541,572	\$ 557,819	\$ 574,553	\$ 4,988,367

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2ND 10-YEAR SUBTOTAL
Community Support											
Management Services ⁸	\$ 25,531	\$ 26,984	\$ 28,488	\$ 29,835	\$ 30,847	\$ 31,860	\$ 32,941	\$ 34,059	\$ 35,215	\$ 36,372	\$ 312,132
Community Support Total	\$ 25,531	\$ 26,984	\$ 28,488	\$ 29,835	\$ 30,847	\$ 31,860	\$ 32,941	\$ 34,059	\$ 35,215	\$ 36,372	\$ 312,132
EXPENDITURES SUBTOTAL	\$ 5,979,917	\$ 6,320,192	\$ 6,672,495	\$ 6,987,900	\$ 7,224,884	\$ 7,462,295	\$ 7,715,474	\$ 7,977,275	\$ 8,247,987	\$ 8,519,154	\$ 73,107,574
CONTINGENCY	\$ 179,398	\$ 189,606	\$ 200,175	\$ 209,637	\$ 216,747	\$ 223,869	\$ 231,464	\$ 239,318	\$ 247,440	\$ 255,575	\$ 2,193,227
EXPENDITURES TOTAL	\$ 6,159,315	\$ 6,509,798	\$ 6,872,670	\$ 7,197,537	\$ 7,441,631	\$ 7,686,164	\$ 7,946,938	\$ 8,216,594	\$ 8,495,427	\$ 8,774,729	\$ 75,300,801
GENERAL FUND SURPLUS/(DEFICIT)	\$ 1,920,866	\$ 2,060,421	\$ 2,202,034	\$ 2,346,151	\$ 2,494,292	\$ 2,653,762	\$ 2,809,109	\$ 2,968,060	\$ 3,130,691	\$ 3,294,556	\$ 25,879,943
ROAD FUND											
REVENUE											
Licenses and Permits											
Licenses and Permits ^{9,14}	\$ 391,453	\$ 414,123	\$ 437,801	\$ 459,744	\$ 473,537	\$ 487,743	\$ 502,375	\$ 517,446	\$ 532,970	\$ 548,959	\$ 4,766,152
Subtotal	\$ 391,453	\$ 414,123	\$ 437,801	\$ 459,744	\$ 473,537	\$ 487,743	\$ 502,375	\$ 517,446	\$ 532,970	\$ 548,959	\$ 4,766,152
Intergovernmental Revenues											
County Gasoline Tax ³	\$ 98,201	\$ 103,888	\$ 109,828	\$ 115,333	\$ 118,792	\$ 122,356	\$ 126,027	\$ 129,808	\$ 133,702	\$ 137,713	\$ 1,195,647
State Gasoline Tax ⁷	267,925	283,441	299,647	314,666	324,106	333,829	343,844	354,160	364,784	375,728	3,262,131
Subtotal	\$ 366,126	\$ 387,329	\$ 409,475	\$ 429,999	\$ 442,899	\$ 456,186	\$ 469,871	\$ 483,967	\$ 498,486	\$ 513,441	\$ 4,457,779
Miscellaneous											
Interest Earned ⁵	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL	\$ 757,579	\$ 801,452	\$ 847,276	\$ 889,743	\$ 916,435	\$ 943,929	\$ 972,246	\$ 1,001,414	\$ 1,031,456	\$ 1,062,400	\$ 9,223,931
EXPENDITURES											
Public Works ¹⁵	\$ 2,284,004	\$ 2,284,414	\$ 2,284,831	\$ 2,285,257	\$ 2,285,691	\$ 2,286,134	\$ 2,286,586	\$ 2,287,047	\$ 2,287,518	\$ 2,287,997	\$ 22,859,480
EXPENDITURES TOTAL	\$ 2,284,004	\$ 2,284,414	\$ 2,284,831	\$ 2,285,257	\$ 2,285,691	\$ 2,286,134	\$ 2,286,586	\$ 2,287,047	\$ 2,287,518	\$ 2,287,997	\$ 22,859,480
ROAD FUND SURPLUS/(DEFICIT)	\$ (1,526,424)	\$ (1,482,961)	\$ (1,437,555)	\$ (1,395,513)	\$ (1,369,255)	\$ (1,342,205)	\$ (1,314,339)	\$ (1,285,633)	\$ (1,256,061)	\$ (1,225,597)	\$ (13,635,549)

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	10-YEAR SUBTOTAL	30-YEAR TOTAL
GENERAL FUND												
REVENUE												
<u>Taxes</u>												
Ad Valorem ¹	\$ 8,629,407	\$ 8,936,619	\$ 9,253,048	\$ 9,578,969	\$ 9,914,668	\$ 10,260,438	\$ 10,616,581	\$ 10,983,078	\$ 11,352,763	\$ 11,693,346	\$ 101,218,919	\$ 195,036,183
Subtotal	\$ 8,629,407	\$ 8,936,619	\$ 9,253,048	\$ 9,578,969	\$ 9,914,668	\$ 10,260,438	\$ 10,616,581	\$ 10,983,078	\$ 11,352,763	\$ 11,693,346	\$ 101,218,919	\$ 195,036,183
<u>Licenses and Permits</u>												
Business Licenses ³	\$ 1,452,656	\$ 1,496,235	\$ 1,541,122	\$ 1,587,356	\$ 1,634,977	\$ 1,684,026	\$ 1,734,547	\$ 1,786,583	\$ 1,840,181	\$ 1,895,386	\$ 16,653,068	\$ 33,990,334
Liquor Licenses ³	56,737	58,439	60,192	61,998	63,858	65,774	67,747	69,779	71,872	74,029	650,424	1,327,571
City Gaming Licenses ²	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees ³	953,928	982,546	1,012,022	1,042,383	1,073,655	1,105,864	1,139,040	1,173,211	1,208,408	1,244,660	10,935,718	22,320,734
Nonbusiness Licenses and Permits ⁷	16,053	16,534	17,030	17,541	18,067	18,609	19,168	19,743	20,335	20,945	184,026	375,613
Subtotal	\$ 2,479,373	\$ 2,553,754	\$ 2,630,367	\$ 2,709,278	\$ 2,790,556	\$ 2,874,273	\$ 2,960,501	\$ 3,049,316	\$ 3,140,796	\$ 3,235,020	\$ 28,423,235	\$ 58,014,252
<u>Intergovernmental Revenue</u>												
Consolidated Tax-CCRT Revenue ⁴	\$ 383,310	\$ 394,312	\$ 405,644	\$ 417,317	\$ 429,340	\$ 441,723	\$ 454,478	\$ 466,640	\$ 464,583	\$ 478,520	\$ 4,335,867	\$ 10,718,646
Consolidated Tax-Other Revenue ⁵	789,714	813,406	837,808	862,942	888,830	915,495	942,960	971,249	1,000,386	1,030,398	9,053,188	18,478,331
State Distributive Fund-Sales Tax ⁴	26,416	27,174	27,955	28,760	29,588	30,442	31,321	32,159	32,017	32,977	298,808	738,680
State Distributive Fund-Other ⁶	18,416	19,071	19,746	20,442	21,158	21,896	22,656	23,438	24,227	24,954	216,006	416,217
State Shared Marijuana Revenue ³	25,495	26,260	27,048	27,859	28,695	29,556	30,442	31,356	32,296	33,265	292,271	596,551
County Gaming Licenses ²	-	-	-	-	-	-	-	-	-	-	-	-
Other Intergovernmental Revenue ⁴	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 1,243,350	\$ 1,280,223	\$ 1,318,202	\$ 1,357,320	\$ 1,397,611	\$ 1,439,111	\$ 1,481,857	\$ 1,524,842	\$ 1,553,510	\$ 1,600,115	\$ 14,196,141	\$ 30,948,424
<u>Charges for Services</u>												
Building and Zoning Fees ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other ¹	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fines and Forfeits</u>												
Fines ³	\$ 144,759	\$ 149,102	\$ 153,575	\$ 158,182	\$ 162,928	\$ 167,816	\$ 172,850	\$ 178,036	\$ 183,377	\$ 188,878	\$ 1,659,504	\$ 3,387,189
<u>Miscellaneous</u>												
Miscellaneous ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL	\$ 12,496,890	\$ 12,919,699	\$ 13,355,192	\$ 13,803,749	\$ 14,265,764	\$ 14,741,639	\$ 15,231,790	\$ 15,735,272	\$ 16,230,446	\$ 16,717,359	\$ 145,497,799	\$ 287,386,049

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

<u>EXPENDITURES</u>	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>10-YEAR SUBTOTAL</u>	<u>30-YEAR TOTAL</u>
General Government												
Legislative ⁸	\$ 60,565	\$ 62,465	\$ 64,426	\$ 66,449	\$ 68,537	\$ 70,691	\$ 72,914	\$ 75,199	\$ 77,422	\$ 79,711	\$ 698,379	\$ 1,417,559
Mayor ⁸	15,022	15,493	15,979	16,481	16,999	17,533	18,085	18,652	19,203	19,770	173,218	351,594
Management Services ⁸	768,761	792,883	817,773	843,455	869,955	897,299	925,514	954,522	982,729	1,011,783	8,864,674	17,993,373
Legal ⁸	220,574	227,495	234,636	242,005	249,609	257,454	265,549	273,872	281,966	290,302	2,543,462	5,162,679
Financial Services ⁸	457,051	471,392	486,190	501,459	517,214	533,471	550,245	567,491	584,262	601,535	5,270,311	10,697,592
Community Services ⁸	102,791	106,016	109,344	112,778	116,322	119,978	123,750	127,629	131,401	135,285	1,185,294	2,405,891
General Government Total	\$ 1,624,764	\$ 1,675,745	\$ 1,728,349	\$ 1,782,628	\$ 1,838,636	\$ 1,896,427	\$ 1,956,057	\$ 2,017,366	\$ 2,076,981	\$ 2,138,386	\$ 18,735,338	\$ 38,028,688
Judicial												
Judicial ⁹	\$ 433,923	\$ 446,940	\$ 460,348	\$ 474,159	\$ 488,384	\$ 503,035	\$ 518,126	\$ 533,670	\$ 549,680	\$ 566,170	\$ 4,974,435	\$ 10,153,247
Judicial Total	\$ 433,923	\$ 446,940	\$ 460,348	\$ 474,159	\$ 488,384	\$ 503,035	\$ 518,126	\$ 533,670	\$ 549,680	\$ 566,170	\$ 4,974,435	\$ 10,153,247
Public Safety												
<u>Police</u>												
Police ¹⁰	\$ 4,126,883	\$ 4,254,127	\$ 4,385,411	\$ 4,520,862	\$ 4,660,612	\$ 4,804,798	\$ 4,953,560	\$ 5,106,521	\$ 5,255,748	\$ 5,409,452	\$ 47,477,974	\$ 96,245,791
<u>Fire</u>												
Fire ¹¹	\$ 1,866,967	\$ 1,929,349	\$ 1,993,793	\$ 2,060,368	\$ 2,129,142	\$ 2,200,189	\$ 2,273,582	\$ 2,348,951	\$ 2,419,419	\$ 2,492,002	\$ 21,713,762	\$ 43,802,425
<u>Community Services</u>												
Community Services ¹²	\$ 46,405	\$ 47,797	\$ 49,231	\$ 50,708	\$ 52,229	\$ 53,796	\$ 55,410	\$ 57,072	\$ 58,784	\$ 60,548	\$ 531,981	\$ 1,196,676
Public Safety Total	\$ 6,040,255	\$ 6,231,273	\$ 6,428,435	\$ 6,631,938	\$ 6,841,984	\$ 7,058,783	\$ 7,282,552	\$ 7,512,544	\$ 7,733,952	\$ 7,962,001	\$ 69,723,717	\$ 141,244,893
Public Works												
Community Services ¹³	\$ 58,088	\$ 59,831	\$ 61,626	\$ 63,474	\$ 65,379	\$ 67,340	\$ 69,360	\$ 71,441	\$ 73,584	\$ 75,792	\$ 665,913	\$ 1,497,953
Public Works Total	\$ 58,088	\$ 59,831	\$ 61,626	\$ 63,474	\$ 65,379	\$ 67,340	\$ 69,360	\$ 71,441	\$ 73,584	\$ 75,792	\$ 665,913	\$ 1,497,953
Culture and Recreation												
Community Services ⁹	\$ 591,790	\$ 609,544	\$ 627,830	\$ 646,665	\$ 666,065	\$ 686,047	\$ 706,628	\$ 727,827	\$ 749,662	\$ 772,152	\$ 6,784,209	\$ 13,847,151
Culture and Recreation Total	\$ 591,790	\$ 609,544	\$ 627,830	\$ 646,665	\$ 666,065	\$ 686,047	\$ 706,628	\$ 727,827	\$ 749,662	\$ 772,152	\$ 6,784,209	\$ 13,847,151

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	10-YEAR SUBTOTAL	30-YEAR TOTAL
Community Support												
Management Services ⁸	\$ 37,513	\$ 38,690	\$ 39,905	\$ 41,158	\$ 42,451	\$ 43,785	\$ 45,162	\$ 46,578	\$ 47,954	\$ 49,372	\$ 432,568	\$ 878,020
Community Support Total	\$ 37,513	\$ 38,690	\$ 39,905	\$ 41,158	\$ 42,451	\$ 43,785	\$ 45,162	\$ 46,578	\$ 47,954	\$ 49,372	\$ 432,568	\$ 878,020
EXPENDITURES SUBTOTAL	\$ 8,786,333	\$ 9,062,022	\$ 9,346,492	\$ 9,640,022	\$ 9,942,898	\$ 10,255,417	\$ 10,577,886	\$ 10,909,425	\$ 11,231,813	\$ 11,563,873	\$ 101,316,181	\$ 205,649,952
CONTINGENCY	\$ 263,590	\$ 271,861	\$ 280,395	\$ 289,201	\$ 298,287	\$ 307,663	\$ 317,337	\$ 327,283	\$ 336,954	\$ 346,916	\$ 3,039,485	\$ 6,164,809
EXPENDITURES TOTAL	\$ 9,049,923	\$ 9,333,883	\$ 9,626,887	\$ 9,929,222	\$ 10,241,185	\$ 10,563,079	\$ 10,895,222	\$ 11,236,708	\$ 11,568,768	\$ 11,910,789	\$ 104,355,666	\$ 211,814,761
GF SURPLUS/(DEFICIT)	\$ 3,446,967	\$ 3,585,816	\$ 3,728,305	\$ 3,874,527	\$ 4,024,579	\$ 4,178,559	\$ 4,336,567	\$ 4,498,564	\$ 4,661,678	\$ 4,806,571	\$ 41,142,133	\$ 75,571,288
ROAD FUND												
REVENUE												
Licenses and Permits												
Licenses and Permits ^{9,10}	\$ 565,428	\$ 582,391	\$ 599,862	\$ 617,858	\$ 636,394	\$ 655,486	\$ 675,150	\$ 695,405	\$ 716,267	\$ 737,755	\$ 6,481,995	\$ 13,211,852
Subtotal	\$ 565,428	\$ 582,391	\$ 599,862	\$ 617,858	\$ 636,394	\$ 655,486	\$ 675,150	\$ 695,405	\$ 716,267	\$ 737,755	\$ 6,481,995	\$ 13,211,852
Intergovernmental Revenues												
County Gasoline Tax ³	\$ 141,844	\$ 146,100	\$ 150,483	\$ 154,997	\$ 159,647	\$ 164,437	\$ 169,370	\$ 174,451	\$ 179,684	\$ 185,075	\$ 1,626,088	\$ 3,318,984
State Gasoline Tax ⁷	387,000	398,610	410,568	422,885	435,572	448,639	462,098	475,961	490,240	504,947	4,436,518	9,055,313
Subtotal	\$ 528,844	\$ 544,709	\$ 561,051	\$ 577,882	\$ 595,219	\$ 613,075	\$ 631,468	\$ 650,412	\$ 669,924	\$ 690,022	\$ 6,062,606	\$ 12,374,296
Miscellaneous												
Interest Earned ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL	\$ 1,094,272	\$ 1,127,100	\$ 1,160,913	\$ 1,195,740	\$ 1,231,613	\$ 1,268,561	\$ 1,306,618	\$ 1,345,816	\$ 1,386,191	\$ 1,427,777	\$ 12,544,600	\$ 25,586,148
EXPENDITURES												
Public Works ¹⁵	\$ 2,288,486	\$ 2,288,985	\$ 2,289,494	\$ 2,290,013	\$ 2,290,543	\$ 2,291,083	\$ 2,291,634	\$ 2,292,196	\$ 2,292,769	\$ 2,293,354	\$ 22,908,557	\$ 57,200,334
EXPENDITURES TOTAL	\$ 2,288,486	\$ 2,288,985	\$ 2,289,494	\$ 2,290,013	\$ 2,290,543	\$ 2,291,083	\$ 2,291,634	\$ 2,292,196	\$ 2,292,769	\$ 2,293,354	\$ 22,908,557	\$ 57,200,334
ROAD FUND SURPLUS/(DEFICIT)	\$ (1,194,214)	\$ (1,161,885)	\$ (1,128,581)	\$ (1,094,272)	\$ (1,058,930)	\$ (1,022,522)	\$ (985,016)	\$ (946,379)	\$ (906,578)	\$ (865,577)	\$ (10,363,957)	\$ (31,614,186)

**APPENDIX 6
CITY OF SPARKS
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

APPENDIX 6, ASSUMPTIONS:

Unless otherwise indicated, the analysis uses Estimated Current Year Ending 6/30/2018 (Fiscal Year 2017-2018) revenue and expenditure data from the City of Sparks Budget, FY 2018-19.

- 1 See Appendix 3 for calculations.
- 2 The analysis is conservative in not estimating the increase in some Sparks revenues, as the development-related impact on these revenues is difficult to estimate, though some impact is expected to occur.
- 3 ACM: Revenues are calculated based on estimated FY 2017-18 City of Sparks estimated per capita revenues inflated 3% annually and applied to the estimated annual population of the Project. Per capita revenue is calculated by dividing FY 2017-18 revenue for each source by City of Sparks FY 2017-18 population of 95,726. Source: City of Sparks Budget FY 2018-19.
- 4 See Appendix 4 for calculations.
- 5 In addition to CCRT revenue, Consolidated tax for the City includes revenue from Real Property Transfer Tax, GST (MVPT), Cigarette and Liquor taxes. A per capita methodology as explained in footnote 3 is applied to estimate this revenue. Total Washoe County revenues from liquor, cigarette and GST (analysis conservatively does not include RPTT as it is not a recurring revenue) sources totaled \$ 32,284,417 in FY 2017-2018. City of Sparks is estimated to receive 12.14% of all County C-tax revenue. As a result, the City's portion of GST revenue is estimated at \$ 3,919,675 and the ACM is applied to this amount.
Source: Nevada Department of Taxation, "Consolidated Tax Distribution." City of Sparks portion of C-tax revenue is based on a three-year average data for FY 2015-16 to partial year FY 2017-18.
- 6 In addition to sales tax revenue, AB 104 revenue for the City includes revenue from property, gaming, and RPTT taxes and interest. Analysis is conservative in not estimating gaming, RPTT, and interest revenue. Property tax revenue is estimated in Appendix 3.
- 7 Charges for services for the City include inter-department and inter-fund transfers, which, though impacted, may be difficult to estimate. Some charges for services revenue, such as false alarms may be generated by the project, but again are difficult to estimate.
- 8 Administrative service (indirect) costs assumed to be impacted by the project are estimated at 23.3% of direct service costs.
Source: Average percent indirect costs of direct costs for FY 2017-18. Source: City of Sparks Budget, FY 2018-19.
- 9 ACM: Expenditures are calculated based on estimated FY 2017-18 City of Sparks budget per capita costs inflated 3% annually and applied to estimated annual population of the Project. Per capita costs are calculated by dividing FY 2017-18 costs for each source by City of Sparks FY 2017-18 population of 95,726. Source: City of Sparks Budget FY 2018-19.
- 10 See Appendix 7 for calculations and assumptions.
- 11 See Appendix 8 for calculations and assumptions.
- 12 Expenditures for the Public Safety source include traffic signals, signs and other public safety items. Costs associated with these services are estimated by dividing total expenditures for this source of \$ 1,284,946 by the total miles City of Sparks streets of 650 and applying to the number of miles added by the development of 13.0 inflated 3% annually.
Source: Expenditures from City of Sparks budget FY 2018-19, City of Sparks streets inventory from City of Sparks Community Services Department.
- 13 Expenditures for the Public Works source include Public Works administrative and facility maintenance costs. Costs associated with these services are estimated by dividing total expenditures for this source of \$ 1,608,446 by the total square feet of City of Sparks streets of 650 and applying to the number of square feet added by the development of 13.0 inflated 3% annually. Source: Expenditures and streets inventory from City of Sparks budget FY 2018-19.
- 14 Analysis uses FY 2018-19 amounts as FY 2017-18 numbers were reduced by the one-time shift of some franchise revenues from the Road Fund to the Park & Recreation Project Fund.
- 15 See Appendix 9 for calculation and assumptions.

**APPENDIX 7
CITY OF SPARKS
POLICE DEPARTMENT COST PROJECTIONS**

<u>YEAR</u>	<u>CUMUL. NEW RESIDENTIAL POPULATION</u>	<u>OFFICERS REQUIRED RESIDENTIAL</u>	<u>OFFICERS REQUIRED COMMERCIAL</u>	<u>OFFICERS REQUIRED TOTAL</u>	<u>CIVILIANS REQUIRED</u>	<u>SALARY/ BENEFITS</u>	<u>SERVICES/ SUPPLIES</u>	<u>ANNUALIZED VEHICLE COSTS</u>	<u>TOTAL COST</u>
2017	-	-	0.01	0.01	-	\$ -	\$ -	\$ -	\$ -
2018	1,433	2.15	0.01	2.16	0.72	267,079	9,220	-	276,300
2019	2,801	4.20	0.05	4.25	1.42	542,099	18,715	132,295	693,109
2020	4,455	6.68	0.09	6.78	2.26	889,867	30,720	132,295	1,052,883
2021	6,110	9.16	0.16	9.32	3.11	1,260,901	43,530	132,295	1,436,726
2022	6,948	10.42	0.22	10.64	3.55	1,482,918	51,194	132,295	1,666,407
2023	7,633	11.45	0.87	12.32	4.11	1,768,141	61,041	132,295	1,961,477
2024	8,319	12.48	0.94	13.41	4.47	1,982,569	68,443	132,295	2,183,308
2025	9,004	13.51	1.00	14.51	4.84	2,208,271	76,235	132,295	2,416,802
2026	9,666	14.50	1.06	15.56	5.19	2,440,296	84,245	132,295	2,656,836
2027	9,935	14.90	1.13	16.03	5.34	2,589,074	89,381	132,295	2,810,751
2028	10,205	15.31	1.19	16.50	5.50	2,744,582	94,750	132,295	2,971,627
2029	10,474	15.71	1.27	16.98	5.66	2,908,920	100,423	132,295	3,141,639
2030	10,678	16.02	1.34	17.36	5.79	3,063,542	105,761	132,295	3,301,599
2031	10,678	16.02	1.42	17.43	5.81	3,169,032	109,403	132,295	3,410,730
2032	10,678	16.02	1.46	17.48	5.83	3,272,098	112,961	132,295	3,517,354
2033	10,678	16.02	1.53	17.55	5.85	3,384,671	116,848	132,295	3,633,814
2034	10,678	16.02	1.61	17.63	5.88	3,501,054	120,865	132,295	3,754,214
2035	10,678	16.02	1.68	17.70	5.90	3,621,373	125,019	132,295	3,878,688
2036	10,678	16.02	1.74	17.76	5.92	3,742,073	129,186	132,295	4,003,554
2037	10,678	16.02	1.77	17.79	5.93	3,861,286	133,301	132,295	4,126,883
2038	10,678	16.02	1.80	17.82	5.94	3,984,284	137,548	132,295	4,254,127
2039	10,678	16.02	1.84	17.85	5.95	4,111,187	141,929	132,295	4,385,411
2040	10,678	16.02	1.87	17.89	5.96	4,242,118	146,449	132,295	4,520,862
2041	10,678	16.02	1.90	17.92	5.97	4,377,205	151,112	132,295	4,660,612
2042	10,678	16.02	1.93	17.95	5.98	4,516,579	155,924	132,295	4,804,798
2043	10,678	16.02	1.96	17.98	5.99	4,660,376	160,888	132,295	4,953,560
2044	10,678	16.02	1.99	18.01	6.00	4,808,233	165,993	132,295	5,106,521
2045	10,678	16.02	1.99	18.01	6.00	4,952,480	170,972	132,295	5,255,748
2046	10,678	16.02	1.99	18.01	6.00	5,101,055	176,102	132,295	5,409,452
TOTAL						\$ 89,453,364	\$ 3,088,160	\$ 3,704,267	\$ 96,245,791

**APPENDIX 7
CITY OF SPARKS
POLICE DEPARTMENT COST PROJECTIONS**

APPENDIX 7, ASSUMPTIONS:

1. Population estimates are shown in Appendix 2 of the report.
2. For the residential portion of the analysis, uniformed officer positions are estimated at **1.5** positions per 1,000 population. For non-uniformed positions, a ratio of **0.5** positions for every three uniformed positions, is used. Source: City of Sparks Police Department.
3. For General Commercial use, the analysis estimates the number of calls for service generated by the project by using average data for similar projects:

	Annual CFS	Building Sq.Ft.	CFS/Sq.Ft. (000s)	Project Sq.Ft.	Project CFS
Home Depot	52	102,489	0.51		
Costco	102	148,346	0.69		
Kohl's	92	87,888	1.05		
Average			0.75	4,745,995	1,773

Source: CFS from City of Sparks Police Department. Comparable project square footage from Washoe County Assessor.

However, many visitors to the commercial and office portion of the project will be existing residents of the project, calls for service for these residents are estimated above, or existing City of Sparks residents, already generating calls for service for the City. Only non-Sparks residents coming to the project will generate new calls for service for the City. The analysis conservatively assumes 50% of the above Commercial calls for service will be net new calls for service for the City.

According to a calculation of the number of calls for service handled annually by a police officer, based on the number of hours worked, break time, vacation time, and other components, an officer is estimated to handle an average of 875 calls for service per year. Source: City of Sparks Police Department and data from City of Reno Police Department for similar studies.

4. The following City of Sparks salary information is used to estimate operating costs, inflated **3%** annually.
Source: "Online Jobs Page." City of Sparks Human Resources

	Salary Range		
	<u>FY 2018-19</u>	<u>Low</u>	<u>High</u>
Police Officer	\$ 53,290	\$ 69,389	\$ 61,339
Sergeant	76,024	91,250	83,637
Crime Analyst	56,347	71,926	64,137
Records Technician	46,426	59,155	52,790
Police Office Assistant	34,757	44,242	39,499
GT/IT Support Specialist	45,760	58,323	52,042
Dispatcher	44,242	56,347	50,294
Weighted Average Officers	\$ 56,131	\$ 72,121	\$ 64,126
Weighted Average Civilians	\$ 41,163	\$ 52,425	\$ 46,794

5. Benefits costs are calculated at **55.3%** of salaries.
Services/Supplies costs calculated at **3.5%** of salaries and benefits.
Source: Three-year average FY 2016-17 through FY 2018-19 from City of Sparks Budget FY 2018-19.
6. One police vehicle is added for every 3 uniformed positions. The 2017 cost of a fully-equipped vehicle is **\$70,000** inflated 3% annually. Life of vehicle is 5 years and the analysis includes vehicle replacement costs with no salvage value. Source: City of Sparks Police Department.

**APPENDIX 8
CITY OF SPARKS
FIRE DEPARTMENT COST PROJECTIONS**

<u>YEAR</u>	<u>CUMUL. # OF UNITS</u>	<u>RESIDENTIAL CFS*</u>	<u>COMMERCIAL CFS</u>	<u>TOTAL CFS*</u>	<u>ESTIMATED COST/CFS</u>	<u>TOTAL EXPENSES</u>
2017	587	86.0	0.6	86.6	\$ 1,473	\$ 126,748
2018	1,095	147.3	0.6	147.9	1,518	224,394
2019	1,735	231.5	3.7	235.2	1,563	367,653
2020	2,375	315.7	6.8	322.6	1,610	519,306
2021	2,712	363.5	11.5	374.9	1,658	621,735
2022	2,992	404.3	16.1	420.4	1,708	718,108
2023	3,272	445.2	63.3	508.5	1,759	894,517
2024	3,552	486.0	67.9	554.0	1,812	1,003,806
2025	3,822	525.3	72.6	597.9	1,866	1,115,862
2026	3,922	537.3	77.2	614.6	1,922	1,181,448
2027	4,022	549.4	81.9	631.3	1,980	1,249,965
2028	4,122	561.4	86.5	648.0	2,039	1,321,530
2029	4,198	570.6	92.0	662.6	2,101	1,391,814
2030	4,198	570.6	97.4	668.0	2,164	1,445,307
2031	4,198	570.6	102.8	673.4	2,229	1,500,756
2032	4,198	570.6	108.2	678.8	2,295	1,558,232
2033	4,198	570.6	113.7	684.3	2,364	1,617,805
2034	4,198	570.6	119.1	689.7	2,435	1,679,550
2035	4,198	570.6	124.5	695.1	2,508	1,743,544
2036	4,198	570.6	128.7	699.3	2,584	1,806,583
2037	4,198	570.6	131.0	701.6	2,661.05	1,866,967
2038	4,198	570.6	133.3	703.9	2,741	1,929,349
2039	4,198	570.6	135.6	706.2	2,823	1,993,793
2040	4,198	570.6	138.0	708.6	2,908	2,060,368
2041	4,198	570.6	140.3	710.9	2,995	2,129,142
2042	4,198	570.6	142.6	713.2	3,085	2,200,189
2043	4,198	570.6	144.9	715.5	3,177	2,273,582
2044	4,198	570.6	147.1	717.7	3,273	2,348,951
2045	4,198	570.6	147.1	717.7	3,371	2,419,419
2046	4,198	570.6	147.1	717.7	3,472	2,492,002
TOTAL					\$	43,802,425

*CFS-calls for service.

APPENDIX 8, ASSUMPTIONS:

1. Number of residential units from Appendix 1. Analysis includes all units, not just occupied units, for Fire Department impacts.

**APPENDIX 8
CITY OF SPARKS
FIRE DEPARTMENT COST PROJECTIONS**

2. Residential calls for service are estimated using average cfs per unit data for single-family residential properties between FY 2011-12 and FY 2015-16, estimated at **0.12** cfs and **0.16** cfs per apartment unit. Source: City of Sparks Fire Department and Washoe County Assessor's Office parcel data for number of single-family units.

3. Calls for service for the General Commercial portion are estimated using cfs data for comparable projects:

	Annual CFS	Building Sq.Ft.	CFS/Sq.Ft. (000s)	Project Sq.Ft.	Project CFS
Costco	10.0	148,346	0.07		
Kohl's	5.4	87,888	0.06		
Average			0.06	4,745,995	147.1

Source: City of Sparks Fire Department. Data is a five year average of calls for service for FY 2011-12 to FY 2015-16.

However, many visitors to the commercial and office portion of the project will be existing residents of the project, calls for service for these residents are estimated above, or existing City of Sparks residents, already generating calls for service for the City. Only non-Sparks residents coming to the project will generate new calls for service for the City. The analysis conservatively assumes 50% of the above Commercial calls for service will be net new calls for service for the City.

4. Costs to provide services to the development are estimated at \$ **1,430.44** per call for service. This is estimated using total fire expenditures between FY 2011-12 and FY 2015-16 divided by total calls for service during this period. This includes costs for Administration, Emergency Services, and Training and Safety. Estimated costs are inflated 3% annually.

**APPENDIX 9
CITY OF SPARKS
STREET MAINTENANCE COST PROJECTIONS**

YEAR	ADDED SQUARE FEET	ADDED LINEAR FEET	GENERAL FUND-MAINTENANCE				ROAD FUND-REPAIR			TOTAL COST	
			SEWER CLEANING COST	CATCH BASIN COST	STREET SWEEP COST	STREET STRIPING COST	SLURRY/CRACK SEAL COST	3 INCH OVERLAY COST	ROAD REHAB COST		
2017	571,200	16,800	\$ -	\$ -	\$ 1,233	\$ -	\$ 1,233	\$ -	\$ -	\$ -	\$ -
2018	234,600	6,900	2,056	21	1,775	857	4,709	-	-	-	-
2019	-	-	2,959	31	1,810	1,233	6,033	-	-	-	-
2020	391,000	11,500	3,018	31	2,742	1,258	7,049	-	-	-	-
2021	391,000	11,500	4,572	48	3,711	1,905	10,236	-	-	-	-
2022	391,000	11,500	6,187	65	4,717	2,578	13,547	233,341	-	-	2,263,538
2023	104,550	3,075	7,865	82	5,066	3,277	16,290	97,753	-	-	2,263,538
2024	85,000	2,500	8,446	88	5,378	3,519	17,431	-	-	-	2,263,538
2025	85,000	2,500	8,967	93	5,700	3,736	18,497	169,504	-	-	2,263,538
2026	79,900	2,350	9,505	99	6,021	3,960	19,584	172,894	-	-	2,263,538
2027	-	-	10,038	105	6,141	4,183	20,467	176,352	2,782,373	-	2,263,538
2028	-	-	10,239	107	6,264	4,266	20,876	48,098	1,165,616	-	2,263,538
2029	-	-	10,444	109	6,389	4,352	21,294	39,886	-	-	2,263,538
2030	-	-	10,653	111	6,517	4,439	21,719	40,684	2,021,178	-	2,263,538
2031	-	-	10,866	113	6,647	4,527	22,154	39,008	2,061,601	-	2,263,538
2032	-	-	11,083	116	6,780	4,618	22,597	284,441	2,102,833	-	2,263,538
2033	-	-	11,305	118	6,916	4,710	23,049	119,161	573,525	-	2,263,538
2034	-	-	11,531	120	7,054	4,805	23,510	-	475,606	-	2,263,538
2035	-	-	11,762	123	7,195	4,901	23,980	206,624	485,118	-	2,263,538
2036	-	-	11,997	125	7,339	4,999	24,460	210,757	465,131	-	2,263,538
2037	-	-	12,237	128	7,486	5,099	24,949	214,972	3,391,698	-	2,263,538
2038	-	-	12,482	130	7,635	5,201	25,448	58,631	1,420,879	6,060,240	2,263,538
2039	-	-	12,731	133	7,788	5,305	25,957	48,621	-	2,538,808	2,263,538
2040	-	-	12,986	135	7,944	5,411	26,476	49,593	2,463,804	-	2,263,538

**APPENDIX 9
CITY OF SPARKS
STREET MAINTENANCE COST PROJECTIONS**

YEAR	ADDED SQUARE FEET	ADDED LINEAR FEET	GENERAL FUND-MAINTENANCE				ROAD FUND-REPAIR			TOTAL COST	
			SEWER CLEANING COST	CATCH BASIN COST	STREET SWEEP COST	STREET STRIPING COST	SLURRY/CRACK SEAL COST	3 INCH OVERLAY COST	ROAD REHAB COST		
2041	-	-	13,245	138	8,103	5,519	27,005	47,550	2,513,080	4,402,293	2,263,538
2042	-	-	13,510	141	8,265	5,629	27,545	346,732	2,563,342	4,490,339	2,263,538
2043	-	-	13,781	144	8,430	5,742	28,096	145,256	699,124	4,580,145	2,263,538
2044	-	-	14,056	147	8,599	5,857	28,658	-	579,761	1,249,185	2,263,538
2045	-	-	14,337	149	8,771	5,974	29,231	251,874	591,356	1,035,909	2,263,538
2046	-	-	14,624	152	8,946	6,093	29,816	256,911	566,992	2,049,858	2,263,538
TOTAL	2,333,250	68,625	\$ 297,483	\$ 3,101	\$ 187,361	\$ 123,951	\$ 611,896	\$ 3,258,645	\$ 26,923,017	\$ 26,406,777	\$ 56,588,439

APPENDIX 9, ASSUMPTIONS:

- The development is projected to construct approximately **68,625** linear feet or **2,333,250** square feet of streets to be dedicated to the City for maintenance in the year shown above.
- The following street maintenance costs are used to estimate the impact of the development's streets on the City:

Item	Frequency	Cost		
Slurry/Crack Seal	Year 5, 15, 25	\$0.37	per square foot	
3 Inch Overlay	10 years	\$4.00	per square foot	
Road Rehabilitation	20 years	\$7.00	per square foot	
Sewer Cleaning	1.5 years	\$0.18	per linear foot	Note: 2/3 of the cost is added annually
Catch Basin Cleaning	1.75 years	\$11.56	per mile	Note: 3/5 of the cost is added annually
Street Sweeping	30 days	\$32.30	per mile	Note: cost is multiplied by 12 annually
Striping	1 year	\$0.05	per linear foot	

Costs are inflated 2% annually. Source: City of Sparks Community Services Department. Estimated repair (extraordinary maintenance) costs are annualized by taking the total estimated costs over the 25-year repair period and dividing by 25 years.