

# **THE QUARRY**

## **Fiscal Impact Analysis**

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**DECEMBER 2017**

**Prepared by:**

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# **THE QUARRY**

## **FISCAL IMPACT ANALYSIS**

**DECEMBER 2017**

### **EXECUTIVE SUMMARY**

Ekay Economic Consultants, Inc. (EEC) of Reno, Nevada was retained to conduct a fiscal impact analysis of the proposed The Quarry project on the City of Sparks. The project is currently located in Washoe County, with the developer proposing to annex the project to the City of Sparks. The analysis assumes the annexation is successful, with the project generating revenue for and receiving services from the City.

The project includes 386.9 acres of land, of which approximately 196.5 acres are expected to be dedicated to residential uses, 13.0 acres to commercial uses, and 177.4 acres to open space and roadways. The project will include 1,223 single-family residential units and 141,570 square feet of general commercial space built over a six-year period. The following are the findings of the analysis:

#### *General Fund*

- The project is estimated to generate \$47.3 million in revenue for the City of Sparks General Fund over the 20-year analysis period (2018-2037). This includes \$32.9 million in real property tax revenue, \$2.1 million in sales tax revenue, and other revenue sources.
- The project is estimated to generate \$33.0 million in City of Sparks General Fund expenditures over the 20-year analysis period. This includes all General Fund expenditure sources (police, fire, judicial, etc.), as well as a 3% contingency amount.
- The project is estimated to have a cumulative positive impact (revenue surplus) on the City of Sparks General Fund of \$14.3 million over the 20-year analysis period.

#### *Street/Road Fund*

- The project is estimated to generate \$3.3 million in revenue for the City of Sparks Road Fund over the 20-year analysis period. The fund receives revenue primarily from fuel taxes, as well as franchise fees.

## Executive Summary

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### The Quarry- Fiscal Impact Analysis

- The project is estimated to generate \$14.9 million in expenditures for the City of Sparks Road Fund. This includes all maintenance and repair costs associated with streets added to the City by the project.
- The project is estimated to result in a deficit of \$11.5 million for the City of Sparks Road Fund over the 20-year analysis period. The deficit is due to a disconnect between limited sources of revenue available for this fund and high costs associated with street maintenance and repair. This disconnect 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.
- Despite this, the analysis indicates the project will generate sufficient General Fund surplus to cover the deficit in the Road Fund, resulting in a positive fiscal impact for the City of Sparks.

### *Other Impacts*

- In addition to General and Road Fund impacts, the project is estimated to generate \$21.8 million in various development-related fees.
- This includes \$2.5 million in building permit, \$1.1 million in plan review, \$0.2 million in current planning, \$1.2 million in fire inspection and plan review, \$5.8 million in region road impact, \$1.2 million in residential park tax, and \$7.2 million in sewer connection revenue.
- Additionally, the project will be located in the Impact Fee Service Area #1 (IFSA1), generating \$2.6 million in revenue to be spent in the IFSA1, including \$0.4 million in sanitary sewer, \$0.8 million in flood control, \$0.9 million in regional park/recreation, and \$0.5 million in fire station revenue.

### *Development Size*

- The project's zoning allows for approximately 2,200 units, with the analysis assuming 1,223 units. An increase in the number of units in the project will increase the positive impact of the project on the City.
- For example, increasing the number of residential units to 1,750, with no significant additional streets added to the City for maintenance, results in a surplus for the City of Sparks General Fund of \$16.3 million and Road Fund deficit of \$10.2 million over the 20-year analysis period.
- Development-related fee revenue would also increase with an increase in the number of units.

# THE QUARRY FISCAL IMPACT ANALYSIS

DECEMBER 2017

Ekay Economic Consultants, Inc. (EEC) of Reno, Nevada was retained to conduct a fiscal impact analysis of the proposed The Quarry project on the City of Sparks. The project is currently located in Washoe County, with the developer proposing to annex the project to the City of Sparks. The analysis assumes the annexation is successful, with the project generating revenue for and receiving services from the City.

## DEVELOPMENT DESCRIPTION

The project includes 386.9 acres of land, of which approximately 196.5 acres are expected to be dedicated to residential uses, 13.0 acres to commercial uses, and 177.4 acres to open space and roadways. Project developers are projecting 1,223 single-family residential units built over a six-year period, divided between seven villages. Approximately 141,570 square feet of general commercial space will also be constructed during this period. This is summarized in Table 1.

**Table 1. Project Summary**

	<b># of Acres</b>	<b># of Units</b>	<b>Building Square Feet</b>
Village 1	9.9	89	169,100
Village 2	12.2	110	220,000
Village 3	25.7	180	414,000
Village 4	28.0	197	453,100
Village 5	73.0	406	1,015,000
Village 6	37.7	171	461,700
Village 7	10.0	70	203,000
General Commercial	13.0	-	141,570
Open Space	177.4	-	-
<b>Total</b>	<b>386.9</b>	<b>1,223</b>	<b>3,077,470</b>

## **Methodology**

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### The Quarry- Fiscal Impact Analysis

#### **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 buildout spans six years; the analysis includes a 20-year period to show the long-term impact of the project (2018-2037). Appendix 1 shows annually the number of residential units and 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 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:

- 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:

## Methodology

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### The Quarry- Fiscal Impact Analysis

1. The analysis estimates 3,293 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.

The project estimates the project's commercial uses will provide space for 169 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.

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.

## Methodology

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### The Quarry- Fiscal Impact Analysis

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.

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. It is our understanding, based on similar projects in the area, that the closest fire station to the Project is one operated by the Truckee Meadows Fire Protection District (TMFPD) and the closest City of Sparks station may be outside of the desirable response drive time to the Project. There are two City of Sparks fire stations in some proximity to the Project. Station 4-1450 Disc Drive is located an approximately 7 minute drive away from the Project, according to Google Maps, and Station 5-6490 Vista Boulevard, 11 minutes. For the TMFPD, both Station 17-500 Rockwell Boulevard



## Methodology

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### The Quarry- Fiscal Impact Analysis

and Station 15-110 Quartz Lane are located approximately 5 minutes away from the proposed Project.

There is an existing collaboration between the two fire districts, providing services to each other's jurisdictions. Additionally, the area surrounding the proposed development was once planned for a large residential and commercial development, Kiley Ranch, with a proposed fire station. While some portions of Kiley ranch development plan have been withdrawn, the area continues to grow and will require a fire station to accommodate this growth. The Impact Fee Service Area #1 (IFSA1) collects impact fees from developments in this area; one of the fees is for the purposes of constructing a fire station. The project will contribute an estimated \$0.5 million in revenue for the IFSA1 fire station.

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. Information for the ACM and the indirect cost analyses was obtained from the fiscal year (FY) 2017-18 budget documents for City of Sparks. FY 2016-17 is used as the base year for the analysis, as this is the latest year for which non-budgeted, actual data is available.
9. 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 below summarizes the estimated impact of the project on the City of Sparks General Fund over the 20-year analysis period. Detailed information on City of Sparks revenues and costs by line item, by year, as well as methodology for estimating these

**Findings**

The Quarry- Fiscal Impact Analysis

costs and revenues 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 \$14.3 million over the 20-year analysis period.

**Table 2. Summary of Estimated City of Sparks General Fund Impacts, 20-Year Total**

<b>Estimated Revenue</b>		
Taxes	\$	32,854,535
Licenses and Permits		8,704,989
Intergovernmental		5,209,018
Charges for Services		-
Fines and Forfeits		508,697
Miscellaneous		-
<b>TOTAL</b>	<b>\$</b>	<b>47,277,239</b>
<b>Estimated Expenditures</b>		
General Government	\$	6,408,807
Judicial		1,743,659
Public Safety		20,804,207
Public Works		589,672
Culture & Recreation		2,367,374
Community Support		141,033
Contingency		961,643
<b>TOTAL</b>	<b>\$</b>	<b>33,016,396</b>
<b>Estimated Revenue Surplus/(Deficit)</b>		
Revenue Surplus/(Deficit)	\$	14,260,844

Table 3 shows the estimated impact of the project on the City of Sparks General Fund over the analysis period (2018-2037), 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 20-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 \$11.5 million over the analysis period.

**Findings**

The Quarry- Fiscal Impact Analysis

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

<b>Year</b>	<b>Total Project Revenue</b>	<b>Total Project Costs</b>	<b>Annual Revenue Surplus</b>	<b>Cumulative Revenue Surplus</b>
2018	\$ 54,948	\$ -	\$ 54,948	\$ 54,948
2019	214,704	127,082	87,622	142,570
2020	657,964	471,101	186,863	329,433
2021	1,116,366	770,640	345,726	675,159
2022	1,599,636	1,080,582	519,054	1,194,213
2023	2,069,269	1,428,133	641,136	1,835,349
2024	2,432,609	1,714,223	718,386	2,553,735
2025	2,505,588	1,764,183	741,404	3,295,139
2026	2,580,755	1,815,642	765,114	4,060,253
2027	2,658,178	1,868,644	789,534	4,849,787
2028	2,737,923	1,923,236	814,687	5,664,474
2029	2,820,061	1,979,466	840,595	6,505,069
2030	2,904,663	2,037,383	867,279	7,372,348
2031	2,991,803	2,097,038	894,765	8,267,113
2032	3,081,557	2,158,482	923,075	9,190,188
2033	3,174,003	2,221,770	952,234	10,142,422
2034	3,269,224	2,286,956	982,268	11,124,690
2035	3,367,300	2,354,097	1,013,203	12,137,893
2036	3,468,319	2,423,253	1,045,066	13,182,959
2037	3,572,369	2,494,484	1,077,885	14,260,844
<b>Total</b>	<b>\$ 47,277,239</b>	<b>\$ 33,016,396</b>	<b>\$ 14,260,844</b>	

**Table 4. Summary of Estimated City of Sparks Road Fund Impacts, 20-Year Total**

<b>Estimated Revenue</b>	
Licenses and Permits	\$ 1,321,680
Intergovernmental	2,018,872
Miscellaneous	-
<b>Total Revenue</b>	<b>\$ 3,340,551</b>
<b>Estimated Expenditures</b>	
Expenditures	\$ 14,861,610
Contingency	-
<b>Cumulative Surplus/(Deficit)</b>	
Surplus/(Deficit)	\$ (11,521,059)

## Findings

### The Quarry- Fiscal Impact Analysis

Table 5 shows the estimated impact of the project on the City of Sparks Road Fund over the analysis period (2018-2037), by year. It should be noted that major road maintenance costs will occur 5-, 10-, 15-, and 20-years after road construction and dedication. These costs are annualized in the analysis and shown in the table below. However, these costs will not actually occur annually, but rather in five-year increments, with the largest expenditure occurring starting 20 years after initial road construction and dedication.

**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
2018	\$ -	\$ -	\$ -	\$ -
2019	-	522	(522)	(522)
2020	31,718	819,813	(788,094)	(788,616)
2021	65,076	820,247	(755,171)	(1,543,787)
2022	98,507	821,873	(723,366)	(2,267,154)
2023	137,239	824,087	(686,848)	(2,954,002)
2024	176,048	825,709	(649,661)	(3,603,663)
2025	181,329	825,862	(644,533)	(4,248,196)
2026	186,769	826,019	(639,250)	(4,887,446)
2027	192,372	826,179	(633,806)	(5,521,252)
2028	198,143	826,341	(628,198)	(6,149,450)
2029	204,088	826,507	(622,420)	(6,771,870)
2030	210,210	826,677	(616,466)	(7,388,336)
2031	216,517	826,850	(610,333)	(7,998,669)
2032	223,012	827,026	(604,014)	(8,602,683)
2033	229,703	827,206	(597,503)	(9,200,185)
2034	236,594	827,389	(590,795)	(9,790,981)
2035	243,691	827,576	(583,884)	(10,374,865)
2036	251,002	827,767	(576,764)	(10,951,630)
2037	258,532	827,961	(569,429)	(11,521,059)
<b>Total</b>	<b>\$ 3,340,551</b>	<b>\$ 14,861,610</b>	<b>\$ (11,521,059)</b>	

Table 5 shows a revenue deficit generated by the project for the City of Sparks Road Fund. One of the Fund's revenue sources, franchise fees, was reduced in FY 2017-18, resulting in

## Findings

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### The Quarry- Fiscal Impact Analysis

lower revenues for the Fund. With this reduction and the major source of revenue for the Fund, fuel taxes, 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.*

Overall, the 20-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 impact on the City of Sparks.

In addition to General and Road Fund impacts, the project is estimated to generate \$21.8 million in various development-related fees. This includes \$2.5 million in building permit, \$1.1 million in plan review, \$0.2 million in current planning, \$1.2 million in fire inspection and plan review, \$5.8 million in region road impact, \$1.2 million in residential park tax, and \$7.2 million in sewer connection revenue. Additionally, the project will be located in the Impact Fee Service Area #1 (IFSA1), generating \$2.6 million in revenue to be spent in IFSA1, including \$0.4 million in sanitary sewer, \$0.8 million in flood control, \$0.9 million in regional park/recreation, and \$0.5 million in fire station revenue.

Finally, the project's zoning allows for approximately 2,200 units, with the analysis assuming 1,223 units. An increase in the number of units in the project will increase the positive impact of the project on the City. For example, increasing the number of residential units to 1,750, with no significant additional streets added to the City for maintenance, results in a surplus for the City of Sparks General Fund of \$16.3 million and Road Fund deficit of \$10.2 million over the 20-year analysis period. Development-related fee revenue would also increase with an increase in the number of units.

## **Limiting Conditions & Disclosures**

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### The Quarry- Fiscal Impact Analysis

#### **LIMITING CONDITIONS & DISCLOSURES**

In the preparation of this report, EEC asserts:

- The report is to be used in its entirety, and no part is to be used without the whole.
- In preparing this report, EEC relied on information provided by other individuals or found in previously existing records and/or documents. This information is assumed to be reliable. However, no warranty, either expressed or implied, is given by EEC for the accuracy of such information and EEC assumes no responsibility for information relied upon later found to have been inaccurate.
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# APPENDICES

APPENDIX I BUILDOUT ASSUMPTIONS						
YEAR	USE TYPE	SQUARE FEET BUILT	# OF UNITS BUILT	ADDED LAND VALUE	ADDED IMPROVEMENTS VALUE	CONSTRUCTION MATERIALS COST
2018	Village 1	-	-	\$ 2,018,250	\$ -	\$ -
	Village 2	-	-	2,466,750	-	-
	Village 3	-	-	-	-	-
	Village 4	-	-	3,950,100	-	-
	Village 5	-	-	5,535,000	-	-
	Village 6	-	-	-	-	-
	Village 7	-	-	-	-	-
	Gen. Commercial Open Space	-	-	1,271,044	-	-
<b>Subtotal</b>		-	-	<b>16,322,211</b>	-	-
2019	Village 1	85,500	45	1,973,400	9,418,500	4,709,250
	Village 2	110,000	55	2,466,750	11,511,500	5,755,750
	Village 3	-	-	-	-	-
	Village 4	151,800	66	3,950,100	18,433,800	9,216,900
	Village 5	205,000	82	5,467,500	25,830,000	12,915,000
	Village 6	-	-	-	-	-
	Village 7	-	-	-	-	-
	Gen. Commercial Open Space	87,120	-	794,403	10,756,687	5,378,344
<b>Subtotal</b>		<b>639,420</b>	<b>248</b>	<b>14,652,153</b>	<b>75,950,487</b>	<b>37,975,244</b>
2020	Village 1	83,600	44	-	9,209,200	4,604,600
	Village 2	110,000	55	-	11,511,500	5,755,750
	Village 3	-	-	-	-	-
	Village 4	151,800	66	3,890,250	18,433,800	9,216,900
	Village 5	202,500	81	5,467,500	25,515,000	12,757,500
	Village 6	-	-	6,437,100	-	-
	Village 7	-	-	-	-	-
	Gen. Commercial Open Space	54,450	-	-	6,722,930	3,361,465
<b>Subtotal</b>		<b>602,350</b>	<b>246</b>	<b>15,794,850</b>	<b>71,392,430</b>	<b>35,696,215</b>
2021	Village 1	-	-	-	-	-
	Village 2	-	-	-	-	-
	Village 3	-	-	5,386,500	-	-
	Village 4	149,500	65	-	18,154,500	9,077,250
	Village 5	202,500	81	5,467,500	25,515,000	12,757,500
	Village 6	232,200	86	6,362,250	30,039,800	15,019,900
	Village 7	-	-	-	-	-
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		<b>584,200</b>	<b>232</b>	<b>17,216,250</b>	<b>73,709,300</b>	<b>36,854,650</b>
2022	Village 1	-	-	-	-	-
	Village 2	-	-	-	-	-
	Village 3	207,000	90	5,386,500	25,137,000	12,568,500
	Village 4	-	-	-	-	-
	Village 5	202,500	81	5,467,500	25,515,000	12,757,500
	Village 6	229,500	85	-	29,690,500	14,845,250
	Village 7	-	-	6,037,500	-	-
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		<b>639,000</b>	<b>256</b>	<b>16,891,500</b>	<b>80,342,500</b>	<b>40,171,250</b>
2023	Village 1	-	-	-	-	-
	Village 2	-	-	-	-	-
	Village 3	207,000	90	-	25,137,000	12,568,500
	Village 4	-	-	-	-	-
	Village 5	202,500	81	-	25,515,000	12,757,500
	Village 6	-	-	-	-	-
	Village 7	203,000	70	-	28,175,000	14,087,500
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		<b>612,500</b>	<b>241</b>	<b>-</b>	<b>78,827,000</b>	<b>39,413,500</b>



APPENDIX 1 BUILDOUT ASSUMPTIONS						
YEAR	USE TYPE	SQUARE FEET BUILT	# OF UNITS BUILT	ADDED LAND VALUE	ADDED IMPROVEMENTS VALUE	CONSTRUCTION MATERIALS COST
<b>TOTAL</b>		<b>3,077,470</b>	<b>1,223</b>	<b>\$ 80,876,963</b>	<b>\$ 380,221,717</b>	<b>\$ 190,110,858</b>

**APPENDIX 1, ASSUMPTIONS:**

1. The following land and building costs represent the Developer's best estimate in 2017. Analysis adds land value in the year before construction and improvement value in the year of construction.

a) Residential:

	<u># of Acres</u>	<u># of Units</u>	<u>Total Square Feet</u>	<u>Projected Sales Price/Unit</u>	<u>Land Value/Unit</u>	<u>Improv. Value/Unit</u>
Village 1	9.90	89	169,100	\$ 299,000	\$ 44,850	\$ 209,300
Village 2	12.20	110	220,000	299,000	44,850	209,300
Village 3	25.70	180	414,000	399,000	59,850	279,300
Village 4	28.00	197	453,100	399,000	59,850	279,300
Village 5	73.00	406	1,015,000	450,000	67,500	315,000
Village 6	37.70	171	461,700	499,000	74,850	349,300
Village 7	10.00	70	203,000	575,000	86,250	402,500
	<b>196.50</b>	<b>1,223</b>	<b>2,935,900</b>			

Source: Number of acres, units, square footage, and projected sales price from Developer. Land and improvement value based on values for homes sold at similar prices in City of Sparks in 2016 and 2017. Source: Washoe County Assessor's website.

b) Commercial:

	<u># of Acres</u>	<u>Total Square Feet</u>	<u>Improvements Cost/Sq. Ft.</u>	<u>Land Value/Acre</u>
General Comm.	13.0	141,570	\$ 123.5	\$ 158,881

Source: Number of acres and square footage from Developer. Land and improvement value from comparable uses (LU400) around the project. Source: Washoe County Assessor's website.

c) Open Space:

Open Space, estimated at **177.4** acres is expected to be valued using value per acre of **\$ 6,095** for similar uses (LU 100) surrounding the project. Source: Washoe County Assessor's Office. Existing value of the project cannot be used as it is valued as a quarry.

2. Construction Materials Cost is estimated at **50%** of Building Cost. 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>
2018	Village 1	-	-	-	-	-	0.00%
	Village 2	-	-	-	-	-	0.00%
	Village 3	-	-	-	-	-	0.00%
	Village 4	-	-	-	-	-	0.00%
	Village 5	-	-	-	-	-	0.00%
	Village 6	-	-	-	-	-	0.00%
	Village 7	-	-	-	-	-	0.00%
	Gen. Commercial Open Space	-	-	-	-	-	0.00%
<b>Subtotal</b>		-	-	-	-	-	<b>0.00%</b>
2019	Village 1	45	-	85,500	-	-	0.00%
	Village 2	55	-	110,000	-	-	0.00%
	Village 3	-	-	-	-	-	0.00%
	Village 4	66	-	151,800	-	-	0.00%
	Village 5	82	-	205,000	-	-	0.00%
	Village 6	-	-	-	-	-	0.00%
	Village 7	-	-	-	-	-	0.00%
	Gen. Commercial Open Space	-	-	87,120	-	104	0.00%
<b>Subtotal</b>		<b>248</b>	-	<b>639,420</b>	-	<b>104</b>	<b>0.00%</b>
2020	Village 1	44	43	83,600	121	-	0.13%
	Village 2	55	53	110,000	148	-	0.16%
	Village 3	-	-	-	-	-	0.00%
	Village 4	66	64	151,800	178	-	0.19%
	Village 5	81	79	202,500	221	-	0.24%
	Village 6	-	-	-	-	-	0.00%
	Village 7	-	-	-	-	-	0.00%
	Gen. Commercial Open Space	-	-	54,450	-	169	0.00%
<b>Subtotal</b>		<b>246</b>	<b>239</b>	<b>602,350</b>	<b>668</b>	<b>169</b>	<b>0.71%</b>
2021	Village 1	-	86	-	240	-	0.26%
	Village 2	-	106	-	296	-	0.32%
	Village 3	-	-	-	-	-	0.00%
	Village 4	65	127	149,500	355	-	0.38%
	Village 5	81	157	202,500	439	-	0.47%
	Village 6	86	-	232,200	-	-	0.00%
	Village 7	-	-	-	-	-	0.00%
	Gen. Commercial Open Space	-	-	-	-	169	0.00%
<b>Subtotal</b>		<b>232</b>	<b>477</b>	<b>584,200</b>	<b>1,330</b>	<b>169</b>	<b>1.42%</b>
2022	Village 1	-	86	-	240	-	0.26%
	Village 2	-	106	-	296	-	0.32%
	Village 3	90	-	207,000	-	-	0.00%
	Village 4	-	190	-	530	-	0.57%
	Village 5	81	235	202,500	657	-	0.70%
	Village 6	85	83	229,500	232	-	0.25%
	Village 7	-	-	-	-	-	0.00%
	Gen. Commercial Open Space	-	-	-	-	169	0.00%
<b>Subtotal</b>		<b>256</b>	<b>701</b>	<b>639,000</b>	<b>1,955</b>	<b>169</b>	<b>2.09%</b>
2023	Village 1	-	86	-	240	-	0.26%
	Village 2	-	106	-	296	-	0.32%
	Village 3	90	87	207,000	242	-	0.26%
	Village 4	-	190	-	530	-	0.57%
	Village 5	81	314	202,500	875	-	0.94%
	Village 6	-	165	-	460	-	0.49%
	Village 7	70	-	203,000	-	-	0.00%
	Gen. Commercial Open Space	-	-	-	-	169	0.00%
<b>Subtotal</b>		<b>241</b>	<b>948</b>	<b>612,500</b>	<b>2,644</b>	<b>169</b>	<b>2.83%</b>

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

2024	Village 1	-	86	-	240	-	0.26%
	Village 2	-	106	-	296	-	0.32%
	Village 3	-	174	-	485	-	0.52%
	Village 4	-	190	-	530	-	0.57%
	Village 5	-	392	-	1,093	-	1.17%
	Village 6	-	165	-	460	-	0.49%
	Village 7	-	68	-	188	-	0.20%
	Gen. Commercial	-	-	-	-	169	0.00%
	Open Space	-	-	-	-	-	0.00%
<b>Subtotal</b>		-	<b>1,180</b>	-	<b>3,293</b>	<b>169</b>	<b>3.52%</b>
<b>TOTAL</b>		<b>1,223</b>		<b>3,077,470</b>			

**APPENDIX 2, ASSUMPTIONS:**

- Number of residential units and square feet of buildings from Appendix 1.
- Occupied single-family units are estimated using a vacancy rate of 3.5% to account for household movement and other timing issues. Households are assumed to be occupied a year after construction. Source: Center for Regional Studies, University of Nevada, Reno, based on data from the American Community Survey.
- Residents are estimated using a ratio of **2.79** residents per occupied household/unit for owner-occupied units  
Source: "Average Household Size of Occupied Units by Tenure." 2016 American Community Survey 1-Year Estimates, US Census Bureau. Data for Sparks, Nevada.
- Employee estimates from the Center for Regional Studies, UNR (CRS). Employees added in the year of construction.
 

Use Type	Project Square Feet	Sq.Ft./Employee	Employee Estimate
Gen Commercial	141,570	837	169
- 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.
- City of Sparks FY 2016-17 population is estimated at **93,581** Source: City of Sparks Budget, FY 2017-18.  
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>ADDED TAX. LAND VALUE (\$)</u>	<u>ADDED TAX. IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX. VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2018	Village 1	\$ 2,018,250	\$ -	\$ 2,018,250	\$ 706,388	\$ 6,780	\$ 14
	Village 2	2,466,750	-	2,466,750	863,363	8,287	18
	Village 3	-	-	-	-	-	-
	Village 4	3,950,100	-	3,950,100	1,382,535	13,270	28
	Village 5	5,535,000	-	5,535,000	1,937,250	18,594	39
	Village 6	-	-	-	-	-	-
	Village 7	-	-	-	-	-	-
	Gen. Commercial	1,271,044	-	1,271,044	444,866	4,270	9
	Open Space	1,081,066	-	1,081,066	378,373	3,632	8
<b>Subtotal</b>	<b>16,322,211</b>	<b>-</b>	<b>16,322,211</b>	<b>5,712,774</b>	<b>54,831</b>	<b>116</b>	
2019	Village 1	1,973,400	9,418,500	4,052,198	1,418,269	13,613	29
	Village 2	2,466,750	11,511,500	5,007,503	1,752,626	16,822	36
	Village 3	-	-	-	-	-	-
	Village 4	3,950,100	18,433,800	8,018,703	2,806,546	26,937	57
	Village 5	5,467,500	25,830,000	11,168,550	3,908,993	37,519	80
	Village 6	-	-	-	-	-	-
	Village 7	-	-	-	-	-	-
	Gen. Commercial	794,403	10,756,687	2,103,578	736,252	7,067	15
	Open Space	-	-	1,113,498	389,724	3,741	8
<b>Subtotal</b>	<b>14,652,153</b>	<b>75,950,487</b>	<b>31,464,030</b>	<b>11,012,410</b>	<b>105,697</b>	<b>224</b>	
2020	Village 1	-	9,209,200	13,874,818	4,856,186	46,610	99
	Village 2	-	11,511,500	17,014,573	5,955,100	57,157	121
	Village 3	-	-	-	-	-	-
	Village 4	3,890,250	18,433,800	31,136,328	10,897,715	104,596	222
	Village 5	5,467,500	25,515,000	43,576,007	15,251,602	146,385	311
	Village 6	6,437,100	-	6,437,100	2,252,985	21,624	46
	Village 7	-	-	-	-	-	-
	Gen. Commercial	-	6,722,930	13,246,074	4,636,126	44,498	94
	Open Space	-	-	1,146,903	401,416	3,853	8
<b>Subtotal</b>	<b>15,794,850</b>	<b>71,392,430</b>	<b>126,431,802</b>	<b>44,251,131</b>	<b>424,722</b>	<b>902</b>	
2021	Village 1	-	-	23,776,539	8,321,789	79,873	170
	Village 2	-	-	29,381,855	10,283,649	98,702	210
	Village 3	5,386,500	-	5,386,500	1,885,275	18,095	38
	Village 4	-	18,154,500	51,057,232	17,870,031	171,517	364
	Village 5	5,467,500	25,515,000	76,631,237	26,820,933	257,427	546
	Village 6	6,362,250	30,039,800	12,992,463	4,547,362	43,646	93
	Village 7	-	-	-	-	-	-
	Gen. Commercial	-	-	20,568,073	7,198,826	69,094	147
	Open Space	-	-	1,181,310	413,459	3,968	8
<b>Subtotal</b>	<b>17,216,250</b>	<b>73,709,300</b>	<b>220,975,209</b>	<b>77,341,323</b>	<b>742,322</b>	<b>1,576</b>	
2022	Village 1	-	-	24,489,835	8,571,442	82,269	175
	Village 2	-	-	30,263,310	10,592,159	101,664	216
	Village 3	5,386,500	25,137,000	10,934,595	3,827,108	36,733	78
	Village 4	-	-	71,288,084	24,950,829	239,478	508
	Village 5	5,467,500	25,515,000	110,678,124	38,737,343	371,801	789
	Village 6	-	29,690,500	44,323,231	15,513,131	148,895	316
	Village 7	6,037,500	-	6,037,500	2,113,125	20,282	43
	Gen. Commercial	-	-	21,185,116	7,414,790	71,167	151
	Open Space	-	-	1,216,750	425,862	4,087	9
<b>Subtotal</b>	<b>16,891,500</b>	<b>80,342,500</b>	<b>320,416,544</b>	<b>112,145,790</b>	<b>1,076,375</b>	<b>2,285</b>	
2023	Village 1	-	-	25,224,530	8,828,586	84,737	180
	Village 2	-	-	31,171,210	10,909,923	104,713	222
	Village 3	-	25,137,000	37,153,743	13,003,810	124,811	265
	Village 4	-	-	73,426,726	25,699,354	246,662	524
	Village 5	-	25,515,000	140,278,918	49,097,621	471,239	1,000
	Village 6	-	-	76,234,143	26,681,950	256,093	544
	Village 7	-	28,175,000	6,218,625	2,176,519	20,890	44
	Gen. Commercial	-	-	21,820,669	7,637,234	73,302	156
	Open Space	-	-	1,253,252	438,638	4,210	9
<b>Subtotal</b>	<b>-</b>	<b>78,827,000</b>	<b>412,781,816</b>	<b>144,473,635</b>	<b>1,386,658</b>	<b>2,943</b>	

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

<u>YEAR</u>	<u>USE TYPE</u>	<u>ADDED TAX. LAND VALUE (\$)</u>	<u>ADDED TAX. IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX. VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2024	Village 1	-	-	25,981,266	9,093,443	87,279	185
	Village 2	-	-	32,106,346	11,237,221	107,855	229
	Village 3	-	-	64,159,465	22,455,813	215,531	458
	Village 4	-	-	75,629,528	26,470,335	254,062	539
	Village 5	-	-	170,767,735	59,768,707	573,660	1,218
	Village 6	-	-	78,521,167	27,482,408	263,776	560
	Village 7	-	-	35,425,434	12,398,902	119,005	253
	Gen. Commercial	-	-	22,475,289	7,866,351	75,501	160
Open Space	-	-	1,290,850	451,797	4,336	9	
<b>Subtotal</b>		-	-	<b>506,357,080</b>	<b>177,224,978</b>	<b>1,701,005</b>	<b>3,611</b>
2025	Village 1	-	-	26,760,704	9,366,246	89,897	191
	Village 2	-	-	33,069,536	11,574,338	111,090	236
	Village 3	-	-	66,084,249	23,129,487	221,997	471
	Village 4	-	-	77,898,414	27,264,445	261,684	555
	Village 5	-	-	175,890,767	61,561,768	590,870	1,254
	Village 6	-	-	80,876,802	28,306,881	271,689	577
	Village 7	-	-	36,488,197	12,770,869	122,575	260
	Gen. Commercial	-	-	23,149,548	8,102,342	77,766	165
Open Space	-	-	1,329,575	465,351	4,466	9	
<b>Subtotal</b>		-	-	<b>521,547,792</b>	<b>182,541,727</b>	<b>1,752,035</b>	<b>3,719</b>
2026	Village 1	-	-	27,563,525	9,647,234	92,594	197
	Village 2	-	-	34,061,622	11,921,568	114,423	243
	Village 3	-	-	68,066,777	23,823,372	228,657	485
	Village 4	-	-	80,235,366	28,082,378	269,535	572
	Village 5	-	-	181,167,490	63,408,622	608,596	1,292
	Village 6	-	-	83,303,106	29,156,087	279,840	594
	Village 7	-	-	37,582,843	13,153,995	126,252	268
	Gen. Commercial	-	-	23,844,034	8,345,412	80,099	170
Open Space	-	-	1,369,462	479,312	4,600	10	
<b>Subtotal</b>		-	-	<b>537,194,226</b>	<b>188,017,979</b>	<b>1,804,597</b>	<b>3,831</b>
2027	Village 1	-	-	28,390,431	9,936,651	95,372	202
	Village 2	-	-	35,083,471	12,279,215	117,856	250
	Village 3	-	-	70,108,780	24,538,073	235,516	500
	Village 4	-	-	82,642,427	28,924,850	277,621	589
	Village 5	-	-	186,602,515	65,310,880	626,854	1,331
	Village 6	-	-	85,802,199	30,030,770	288,235	612
	Village 7	-	-	38,710,328	13,548,615	130,040	276
	Gen. Commercial	-	-	24,559,355	8,595,774	82,502	175
Open Space	-	-	1,410,546	493,691	4,738	10	
<b>Subtotal</b>		-	-	<b>553,310,053</b>	<b>193,658,519</b>	<b>1,858,734</b>	<b>3,946</b>
2028	Village 1	-	-	29,242,144	10,234,750	98,233	209
	Village 2	-	-	36,135,975	12,647,591	121,392	258
	Village 3	-	-	72,212,043	25,274,215	242,582	515
	Village 4	-	-	85,121,700	29,792,595	285,949	607
	Village 5	-	-	192,200,590	67,270,207	645,659	1,371
	Village 6	-	-	88,376,265	30,931,693	296,882	630
	Village 7	-	-	39,871,638	13,955,073	133,941	284
	Gen. Commercial	-	-	25,296,136	8,853,648	84,977	180
Open Space	-	-	1,452,863	508,502	4,881	10	
<b>Subtotal</b>		-	-	<b>569,909,355</b>	<b>199,468,274</b>	<b>1,914,496</b>	<b>4,064</b>
2029	Village 1	-	-	30,119,408	10,541,793	101,180	215
	Village 2	-	-	37,220,055	13,027,019	125,033	265
	Village 3	-	-	74,378,405	26,032,442	249,859	530
	Village 4	-	-	87,675,351	30,686,373	294,528	625
	Village 5	-	-	197,966,608	69,288,313	665,029	1,412
	Village 6	-	-	91,027,553	31,859,644	305,789	649
	Village 7	-	-	41,067,787	14,373,725	137,959	293
	Gen. Commercial	-	-	26,055,020	9,119,257	87,527	186
Open Space	-	-	1,496,448	523,757	5,027	11	
<b>Subtotal</b>		-	-	<b>587,006,635</b>	<b>205,452,322</b>	<b>1,971,931</b>	<b>4,186</b>



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

<u>YEAR</u>	<u>USE TYPE</u>	<u>ADDED TAX. LAND VALUE (\$)</u>	<u>ADDED TAX. IMPROVEMENT VALUE (\$)</u>	<u>CUMULATIVE TOTAL TAX. VALUE (\$)</u>	<u>CUMULATIVE ASSESSED VALUE (\$)</u>	<u>GENERAL FUND REVENUE</u>	<u>AB 104 REVENUE</u>
2030	Village 1	-	-	31,022,990	10,858,047	104,216	221
	Village 2	-	-	38,336,656	13,417,830	128,784	273
	Village 3	-	-	76,609,757	26,813,415	257,355	546
	Village 4	-	-	90,305,612	31,606,964	303,364	644
	Village 5	-	-	203,905,606	71,366,962	684,980	1,454
	Village 6	-	-	93,758,380	32,815,433	314,963	669
	Village 7	-	-	42,299,821	14,804,937	142,098	302
	Gen. Commercial	-	-	26,836,671	9,392,835	90,152	191
	Open Space	-	-	1,541,342	539,470	5,178	11
<b>Subtotal</b>		-	-	<b>604,616,834</b>	<b>211,615,892</b>	<b>2,031,089</b>	<b>4,311</b>
2031	Village 1	-	-	31,953,680	11,183,788	107,342	228
	Village 2	-	-	39,486,756	13,820,365	132,648	282
	Village 3	-	-	78,908,049	27,617,817	265,076	563
	Village 4	-	-	93,014,780	32,555,173	312,465	663
	Village 5	-	-	210,022,774	73,507,971	705,530	1,498
	Village 6	-	-	96,571,131	33,799,896	324,411	689
	Village 7	-	-	43,568,815	15,249,085	146,361	311
	Gen. Commercial	-	-	27,641,771	9,674,620	92,857	197
	Open Space	-	-	1,587,582	555,654	5,333	11
<b>Subtotal</b>		-	-	<b>622,755,339</b>	<b>217,964,369</b>	<b>2,092,022</b>	<b>4,441</b>
2032	Village 1	-	-	32,912,291	11,519,302	110,562	235
	Village 2	-	-	40,671,359	14,234,975	136,627	290
	Village 3	-	-	81,275,291	28,446,352	273,028	580
	Village 4	-	-	95,805,224	33,531,828	321,838	683
	Village 5	-	-	216,323,458	75,713,210	726,695	1,543
	Village 6	-	-	99,468,265	34,813,893	334,144	709
	Village 7	-	-	44,875,880	15,706,558	150,752	320
	Gen. Commercial	-	-	28,471,024	9,964,858	95,643	203
	Open Space	-	-	1,635,210	572,323	5,493	12
<b>Subtotal</b>		-	-	<b>641,438,000</b>	<b>224,503,300</b>	<b>2,154,783</b>	<b>4,574</b>
2033	Village 1	-	-	33,899,659	11,864,881	113,879	242
	Village 2	-	-	41,891,499	14,662,025	140,726	299
	Village 3	-	-	83,713,550	29,299,742	281,219	597
	Village 4	-	-	98,679,380	34,537,783	331,494	704
	Village 5	-	-	222,813,161	77,984,606	748,496	1,589
	Village 6	-	-	102,452,313	35,858,310	344,168	731
	Village 7	-	-	46,222,156	16,177,755	155,274	330
	Gen. Commercial	-	-	29,325,155	10,263,804	98,512	209
	Open Space	-	-	1,684,266	589,493	5,658	12
<b>Subtotal</b>		-	-	<b>660,681,140</b>	<b>231,238,399</b>	<b>2,219,426</b>	<b>4,711</b>
2034	Village 1	-	-	34,916,649	12,220,827	117,295	249
	Village 2	-	-	43,148,244	15,101,885	144,948	308
	Village 3	-	-	86,224,956	30,178,735	289,655	615
	Village 4	-	-	101,639,762	35,573,917	341,438	725
	Village 5	-	-	229,497,556	80,324,145	770,951	1,637
	Village 6	-	-	105,525,883	36,934,059	354,493	752
	Village 7	-	-	47,608,821	16,663,087	159,932	339
	Gen. Commercial	-	-	30,204,909	10,571,718	101,467	215
	Open Space	-	-	1,734,794	607,178	5,828	12
<b>Subtotal</b>		-	-	<b>680,501,574</b>	<b>238,175,551</b>	<b>2,286,009</b>	<b>4,853</b>
2035	Village 1	-	-	35,964,149	12,587,452	120,814	256
	Village 2	-	-	44,442,692	15,554,942	149,296	317
	Village 3	-	-	88,811,705	31,084,097	298,345	633
	Village 4	-	-	104,688,955	36,641,134	351,682	747
	Village 5	-	-	236,382,483	82,733,869	794,080	1,686
	Village 6	-	-	108,691,659	38,042,081	365,128	775
	Village 7	-	-	49,037,085	17,162,980	164,730	350
	Gen. Commercial	-	-	31,111,056	10,888,870	104,511	222
	Open Space	-	-	1,786,838	625,393	6,003	13
<b>Subtotal</b>		-	-	<b>700,916,621</b>	<b>245,320,817</b>	<b>2,354,589</b>	<b>4,998</b>

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

<b>YEAR</b>	<b>USE TYPE</b>	<b>ADDED TAX. LAND VALUE (\$)</b>	<b>ADDED TAX. IMPROVEMENT VALUE (\$)</b>	<b>CUMULATIVE TOTAL TAX. VALUE (\$)</b>	<b>CUMULATIVE ASSESSED VALUE (\$)</b>	<b>GENERAL FUND REVENUE</b>	<b>AB 104 REVENUE</b>
2036	Village 1	-	-	37,043,073	12,965,076	124,439	264
	Village 2	-	-	45,775,972	16,021,590	153,775	326
	Village 3	-	-	91,476,056	32,016,620	307,296	652
	Village 4	-	-	107,829,623	37,740,368	362,232	769
	Village 5	-	-	243,473,957	85,215,885	817,902	1,736
	Village 6	-	-	111,952,409	39,183,343	376,082	798
	Village 7	-	-	50,508,198	17,677,869	169,672	360
	Gen. Commercial	-	-	32,044,388	11,215,536	107,647	229
Open Space	-	-	1,840,443	644,155	6,183	13	
<b>Subtotal</b>		-	-	<b>721,944,120</b>	<b>252,680,442</b>	<b>2,425,227</b>	<b>5,148</b>
2037	Village 1	-	-	38,154,365	13,354,028	128,172	272
	Village 2	-	-	47,149,252	16,502,238	158,388	336
	Village 3	-	-	94,220,338	32,977,118	316,514	672
	Village 4	-	-	111,064,512	38,872,579	373,099	792
	Village 5	-	-	250,778,176	87,772,362	842,439	1,788
	Village 6	-	-	115,310,981	40,358,843	387,364	822
	Village 7	-	-	52,023,444	18,208,205	174,762	371
	Gen. Commercial	-	-	33,005,720	11,552,002	110,876	235
Open Space	-	-	1,895,656	663,480	6,368	14	
<b>Subtotal</b>		-	-	<b>743,602,443</b>	<b>260,260,855</b>	<b>2,497,984</b>	<b>5,302</b>
<b>TOTAL</b>		<b>\$ 80,876,963</b>	<b>\$ 380,221,717</b>		<b>\$ 32,854,535</b>	<b>\$ 69,741</b>	

**APPENDIX 3, ASSUMPTIONS:**

- As the project is not currently located in the City of Sparks, all property tax revenue generated by the project will be net new to the City.
- 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 properties. This may be conservative for commercial uses in the project, which can increase up to 8% per year.
- 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 as developed.
- City of Sparks General Fund operating tax rate is assumed to remain constant at FY 2017-18 rate of **\$ 0.9598** per \$100 of value.  
Source: City of Sparks Budget, FY 2017-18.
- City of Sparks is expected to receive **7.49%** 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 2014-15, FY 2015-16, and 2016-17.

**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>
2018	Village 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Village 2	-	-	-	-	-
	Village 3	-	-	-	-	-
	Village 4	-	-	-	-	-
	Village 5	-	-	-	-	-
	Village 6	-	-	-	-	-
	Village 7	-	-	-	-	-
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
	<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
2019	Village 1	4,709,250	-	4,709,250	12,624	866
	Village 2	5,755,750	-	5,755,750	15,429	1,059
	Village 3	-	-	-	-	-
	Village 4	9,216,900	-	9,216,900	24,707	1,696
	Village 5	12,915,000	-	12,915,000	34,620	2,376
	Village 6	-	-	-	-	-
	Village 7	-	-	-	-	-
	Gen. Commercial	5,378,344	-	5,378,344	14,417	990
	Open Space	-	-	-	-	-
	<b>Subtotal</b>	<b>37,975,244</b>	<b>-</b>	<b>37,975,244</b>	<b>101,796</b>	<b>6,987</b>
2020	Village 1	4,604,600	801,371	5,405,971	14,491	995
	Village 2	5,755,750	979,454	6,735,204	18,054	1,239
	Village 3	-	-	-	-	-
	Village 4	9,216,900	1,330,032	10,546,932	28,272	1,940
	Village 5	12,757,500	1,844,332	14,601,832	39,141	2,686
	Village 6	-	-	-	-	-
	Village 7	-	-	-	-	-
	Gen. Commercial	3,361,465	-	3,361,465	9,011	618
	Open Space	-	-	-	-	-
	<b>Subtotal</b>	<b>35,696,215</b>	<b>4,955,188</b>	<b>40,651,403</b>	<b>108,970</b>	<b>7,479</b>
2021	Village 1	-	1,632,482	1,632,482	4,376	300
	Village 2	-	2,017,674	2,017,674	5,409	371
	Village 3	-	-	-	-	-
	Village 4	9,077,250	2,739,865	11,817,115	31,677	2,174
	Village 5	12,757,500	3,776,157	16,533,657	44,320	3,042
	Village 6	15,019,900	-	15,019,900	40,262	2,763
	Village 7	-	-	-	-	-
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
	<b>Subtotal</b>	<b>36,854,650</b>	<b>10,166,178</b>	<b>47,020,828</b>	<b>126,043</b>	<b>8,651</b>
2022	Village 1	-	1,681,456	1,681,456	4,507	309
	Village 2	-	2,078,205	2,078,205	5,571	382
	Village 3	12,568,500	-	12,568,500	33,691	2,312
	Village 4	-	4,211,712	4,211,712	11,290	775
	Village 5	12,757,500	5,822,231	18,579,731	49,805	3,418
	Village 6	14,845,250	2,257,208	17,102,458	45,845	3,147
	Village 7	-	-	-	-	-
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
	<b>Subtotal</b>	<b>40,171,250</b>	<b>16,050,813</b>	<b>56,222,063</b>	<b>150,708</b>	<b>10,344</b>
2023	Village 1	-	1,731,900	1,731,900	4,643	319
	Village 2	-	2,140,551	2,140,551	5,738	394
	Village 3	12,568,500	1,981,857	14,550,357	39,003	2,677
	Village 4	-	4,338,064	4,338,064	11,629	798
	Village 5	12,757,500	7,987,672	20,745,172	55,609	3,817
	Village 6	-	4,622,815	4,622,815	12,392	851
	Village 7	14,087,500	-	14,087,500	37,763	2,592
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
	<b>Subtotal</b>	<b>39,413,500</b>	<b>22,802,858</b>	<b>62,216,358</b>	<b>166,776</b>	<b>11,447</b>



**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>
2024	Village 1	-	1,783,857	1,783,857	4,782	328
	Village 2	-	2,204,767	2,204,767	5,910	406
	Village 3	-	4,082,625	4,082,625	10,944	751
	Village 4	-	4,468,206	4,468,206	11,977	822
	Village 5	-	10,277,799	10,277,799	27,551	1,891
	Village 6	-	4,761,500	4,761,500	12,764	876
	Village 7	-	2,006,944	2,006,944	5,380	369
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>29,585,697</b>	<b>29,585,697</b>	<b>79,307</b>	<b>5,443</b>
2025	Village 1	-	1,837,373	1,837,373	4,925	338
	Village 2	-	2,270,910	2,270,910	6,087	418
	Village 3	-	4,205,103	4,205,103	11,272	774
	Village 4	-	4,602,252	4,602,252	12,337	847
	Village 5	-	10,586,133	10,586,133	28,377	1,948
	Village 6	-	4,904,344	4,904,344	13,147	902
	Village 7	-	2,067,153	2,067,153	5,541	380
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>30,473,268</b>	<b>30,473,268</b>	<b>81,686</b>	<b>5,607</b>
2026	Village 1	-	1,892,494	1,892,494	5,073	348
	Village 2	-	2,339,038	2,339,038	6,270	430
	Village 3	-	4,331,256	4,331,256	11,610	797
	Village 4	-	4,740,320	4,740,320	12,707	872
	Village 5	-	10,903,716	10,903,716	29,228	2,006
	Village 6	-	5,051,475	5,051,475	13,541	929
	Village 7	-	2,129,167	2,129,167	5,707	392
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>31,387,466</b>	<b>31,387,466</b>	<b>84,137</b>	<b>5,775</b>
2027	Village 1	-	1,949,269	1,949,269	5,225	359
	Village 2	-	2,409,209	2,409,209	6,458	443
	Village 3	-	4,461,194	4,461,194	11,959	821
	Village 4	-	4,882,529	4,882,529	13,088	898
	Village 5	-	11,230,828	11,230,828	30,105	2,066
	Village 6	-	5,203,019	5,203,019	13,947	957
	Village 7	-	2,193,042	2,193,042	5,879	403
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>32,329,090</b>	<b>32,329,090</b>	<b>86,661</b>	<b>5,948</b>
2028	Village 1	-	2,007,747	2,007,747	5,382	369
	Village 2	-	2,481,485	2,481,485	6,652	457
	Village 3	-	4,595,030	4,595,030	12,317	845
	Village 4	-	5,029,005	5,029,005	13,481	925
	Village 5	-	11,567,753	11,567,753	31,008	2,128
	Village 6	-	5,359,110	5,359,110	14,366	986
	Village 7	-	2,258,833	2,258,833	6,055	416
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>33,298,963</b>	<b>33,298,963</b>	<b>89,261</b>	<b>6,126</b>
2029	Village 1	-	2,067,979	2,067,979	5,543	380
	Village 2	-	2,555,930	2,555,930	6,851	470
	Village 3	-	4,732,881	4,732,881	12,687	871
	Village 4	-	5,179,875	5,179,875	13,885	953
	Village 5	-	11,914,785	11,914,785	31,939	2,192
	Village 6	-	5,519,883	5,519,883	14,797	1,016
	Village 7	-	2,326,598	2,326,598	6,237	428
	Gen. Commercial Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>34,297,932</b>	<b>34,297,932</b>	<b>91,939</b>	<b>6,310</b>

**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>
2030	Village 1	-	2,130,019	2,130,019	5,710	392
	Village 2	-	2,632,607	2,632,607	7,057	484
	Village 3	-	4,874,867	4,874,867	13,068	897
	Village 4	-	5,335,271	5,335,271	14,302	982
	Village 5	-	12,272,229	12,272,229	32,897	2,258
	Village 6	-	5,685,479	5,685,479	15,240	1,046
	Village 7	-	2,396,396	2,396,396	6,424	441
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>35,326,870</b>	<b>35,326,870</b>	<b>94,697</b>	<b>6,499</b>
2031	Village 1	-	2,193,919	2,193,919	5,881	404
	Village 2	-	2,711,586	2,711,586	7,269	499
	Village 3	-	5,021,113	5,021,113	13,460	924
	Village 4	-	5,495,330	5,495,330	14,731	1,011
	Village 5	-	12,640,396	12,640,396	33,884	2,326
	Village 6	-	5,856,044	5,856,044	15,698	1,077
	Village 7	-	2,468,288	2,468,288	6,616	454
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>36,386,676</b>	<b>36,386,676</b>	<b>97,538</b>	<b>6,694</b>
2032	Village 1	-	2,259,737	2,259,737	6,057	416
	Village 2	-	2,792,933	2,792,933	7,487	514
	Village 3	-	5,171,747	5,171,747	13,863	952
	Village 4	-	5,660,189	5,660,189	15,173	1,041
	Village 5	-	13,019,608	13,019,608	34,900	2,395
	Village 6	-	6,031,725	6,031,725	16,169	1,110
	Village 7	-	2,542,337	2,542,337	6,815	468
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>37,478,276</b>	<b>37,478,276</b>	<b>100,464</b>	<b>6,895</b>
2033	Village 1	-	2,327,529	2,327,529	6,239	428
	Village 2	-	2,876,721	2,876,721	7,711	529
	Village 3	-	5,326,899	5,326,899	14,279	980
	Village 4	-	5,829,995	5,829,995	15,628	1,073
	Village 5	-	13,410,196	13,410,196	35,947	2,467
	Village 6	-	6,212,677	6,212,677	16,654	1,143
	Village 7	-	2,618,607	2,618,607	7,019	482
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>38,602,624</b>	<b>38,602,624</b>	<b>103,478</b>	<b>7,102</b>
2034	Village 1	-	2,397,355	2,397,355	6,426	441
	Village 2	-	2,963,023	2,963,023	7,943	545
	Village 3	-	5,486,706	5,486,706	14,708	1,009
	Village 4	-	6,004,895	6,004,895	16,097	1,105
	Village 5	-	13,812,502	13,812,502	37,026	2,541
	Village 6	-	6,399,057	6,399,057	17,153	1,177
	Village 7	-	2,697,165	2,697,165	7,230	496
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>39,760,703</b>	<b>39,760,703</b>	<b>106,582</b>	<b>7,315</b>
2035	Village 1	-	2,469,276	2,469,276	6,619	454
	Village 2	-	3,051,914	3,051,914	8,181	561
	Village 3	-	5,651,307	5,651,307	15,149	1,040
	Village 4	-	6,185,042	6,185,042	16,580	1,138
	Village 5	-	14,226,877	14,226,877	38,136	2,617
	Village 6	-	6,591,029	6,591,029	17,668	1,213
	Village 7	-	2,778,080	2,778,080	7,447	511
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>40,953,524</b>	<b>40,953,524</b>	<b>109,779</b>	<b>7,535</b>

**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>
2036	Village 1	-	2,543,354	2,543,354	6,818	468
	Village 2	-	3,143,471	3,143,471	8,426	578
	Village 3	-	5,820,846	5,820,846	15,603	1,071
	Village 4	-	6,370,593	6,370,593	17,077	1,172
	Village 5	-	14,653,683	14,653,683	39,280	2,696
	Village 6	-	6,788,760	6,788,760	18,198	1,249
	Village 7	-	2,861,423	2,861,423	7,670	526
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>42,182,130</b>	<b>42,182,130</b>	<b>113,073</b>	<b>7,761</b>
2037	Village 1	-	2,619,654	2,619,654	7,022	482
	Village 2	-	3,237,775	3,237,775	8,679	596
	Village 3	-	5,995,472	5,995,472	16,071	1,103
	Village 4	-	6,561,711	6,561,711	17,589	1,207
	Village 5	-	15,093,294	15,093,294	40,459	2,777
	Village 6	-	6,992,423	6,992,423	18,744	1,286
	Village 7	-	2,947,265	2,947,265	7,900	542
	Gen. Commercial	-	-	-	-	-
	Open Space	-	-	-	-	-
<b>Subtotal</b>		-	<b>43,447,594</b>	<b>43,447,594</b>	<b>116,465</b>	<b>7,994</b>
<b>TOTAL</b>		<b>\$ 190,110,858</b>	<b>\$ 559,485,851</b>	<b>\$ 749,596,709</b>	<b>\$ 2,009,359</b>	<b>\$ 137,912</b>

**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 income and percent of income spent on taxable items are estimated as follows, based on projected sales price for each village shown in Appendix 1:

	<u>Household Income</u>	<u>Items % Spent on Taxable</u>
Village 1	\$ 61,316	27.5%
Village 2	\$ 61,316	27.5%
Village 3	\$ 79,390	24.1%
Village 4	\$ 79,390	24.1%
Village 5	\$ 88,608	24.1%
Village 6	\$ 97,465	24.1%
Village 7	\$ 111,201	21.7%

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.

- Relevant tax rates for the City of Sparks are as follows:
 

<b>0.500%</b>	Basic City County Relief Tax (BCCRT)
<b>1.750%</b>	Supplemental City County Relief Tax (SCCRT)
<b>0.250%</b>	Fair Share (AB 104)

Distribution of BCCRT and SCCRT sales tax revenue to the City of Sparks is calculated **12.13%** of all Washoe County CCRT revenue. Source: Distribution based on average percentage share of Washoe County C-Tax distribution from FY 2014-15 to FY 2016-17. 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 **7.49%** of all Washoe County AB 104 revenue. Source: Distribution based on average percentage share of Washoe County AB104 distribution from FY 2014-15 to FY 2016-17. Data from Nevada Department of Taxation. "Local Government Tax Act Distribution."

- 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 PERMIT 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	IMPACT FEE SERVICE AREA #1				TOTAL
											SANITARY SEWER	FLOOD CONTROL	REGIONAL PARKS/REC	FIRE STATION	
2018	Village 1	\$ -	\$ 72,262	\$ 69,083	\$ 28,905	\$ 6,300	\$ 31,795	\$ 176,488	\$ 264,388	\$ 45,000	\$ 13,365	\$ 26,685	\$ 35,010	\$ 15,300	\$ 90,360
	Village 2	-	88,321	84,435	35,328	7,700	38,861	215,708	323,140	55,000	16,335	32,615	42,790	18,700	110,440
	Village 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 4	-	131,857	126,055	52,743	9,240	58,017	258,849	387,768	66,000	19,602	39,138	51,348	22,440	132,528
	Village 5	-	180,216	172,286	72,086	11,480	79,295	321,601	481,773	82,000	24,354	48,626	63,796	27,880	164,656
	Village 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gen. Commercial	-	41,221	39,407	30,915	21,146	18,137	610,816	-	-	24,306	46,783	-	29,621	100,711
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	-	<b>513,876</b>	<b>491,265</b>	<b>219,978</b>	<b>55,866</b>	<b>226,105</b>	<b>1,583,462</b>	<b>1,457,069</b>	<b>248,000</b>	<b>97,962</b>	<b>193,847</b>	<b>192,944</b>	<b>113,941</b>	<b>598,695</b>
2019	Village 1	9,418,500	70,657	67,548	28,263	6,160	31,089	172,566	258,512	44,000	13,068	26,092	34,232	14,960	88,352
	Village 2	11,511,500	88,321	84,435	35,328	7,700	38,861	215,708	323,140	55,000	16,335	32,615	42,790	18,700	110,440
	Village 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 4	18,433,800	131,857	126,055	52,743	9,240	58,017	258,849	387,768	66,000	19,602	39,138	51,348	22,440	132,528
	Village 5	25,830,000	178,018	170,185	71,207	11,340	78,328	317,679	475,898	81,000	24,057	48,033	63,018	27,540	162,648
	Village 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gen. Commercial	10,756,687	26,497	25,332	19,873	13,593	11,659	381,760	-	-	15,192	29,240	-	18,513	62,944
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	<b>75,950,487</b>	<b>495,349</b>	<b>473,554</b>	<b>207,414</b>	<b>48,033</b>	<b>217,954</b>	<b>1,346,562</b>	<b>1,445,319</b>	<b>246,000</b>	<b>88,254</b>	<b>175,118</b>	<b>191,388</b>	<b>102,153</b>	<b>556,912</b>
2020	Village 1	9,209,200	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 2	11,511,500	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 4	18,433,800	129,859	124,145	51,944	9,100	57,138	254,927	381,893	65,000	19,305	38,545	50,570	22,100	130,520
	Village 5	25,515,000	178,018	170,185	71,207	11,340	78,328	317,679	475,898	81,000	24,057	48,033	63,018	27,540	162,648
	Village 6	-	205,525	196,482	82,210	12,040	90,431	337,289	505,274	86,000	25,542	50,998	66,908	29,240	172,688
	Village 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gen. Commercial	6,722,930	-	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	<b>71,392,430</b>	<b>513,402</b>	<b>490,812</b>	<b>205,361</b>	<b>32,480</b>	<b>225,897</b>	<b>909,895</b>	<b>1,363,065</b>	<b>232,000</b>	<b>68,904</b>	<b>137,576</b>	<b>180,496</b>	<b>78,880</b>	<b>465,856</b>
2021	Village 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Village 4	18,154,500	179,805	171,893	71,922	12,600	79,114	352,976	528,775	90,000	26,730	53,370	70,020	30,600	180,720
	Village 5	25,515,000	178,018	170,185	71,207	11,340	78,328	317,679	475,898	81,000	24,057	48,033	63,018	27,540	162,648
	Village 6	30,039,800	203,136	194,198	81,254	11,900	89,380	333,367	499,399	85,000	25,245	50,405	66,130	28,900	170,680
	Village 7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Gen. Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	<b>73,709,300</b>	<b>560,958</b>	<b>536,276</b>	<b>224,383</b>	<b>35,840</b>	<b>246,822</b>	<b>1,004,022</b>	<b>1,504,072</b>	<b>256,000</b>	<b>76,032</b>	<b>151,808</b>	<b>199,168</b>	<b>87,040</b>	<b>514,048</b>



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

YEAR	USE TYPE	ESTIMATED BUILDING VALUATION	PRINCIPAL AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT FIRE INSPEC./ PLANNING PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	SANITARY SEWER REVENUE	FLOOD CONTROL PARKS/REC REVENUE	IMPACT FEE SERVICE AREA #1 REGIONAL REVENUE	FIRE STATION TOTAL
2022	Village 1	-	-	-	-	-	-	-	-	-	-	-	-
	Village 2	-	-	-	-	-	-	-	-	-	-	-	-
	Village 3	25,137,000	179,805	171,893	71,922	12,600	352,976	528,775	90,000	26,730	53,370	70,020	30,600
	Village 4	-	-	-	-	-	-	-	-	-	-	-	-
	Village 5	25,515,000	178,018	170,185	71,207	11,340	317,679	475,898	81,000	24,057	48,033	63,018	27,540
	Village 6	29,690,500	-	-	-	9,800	-	-	-	-	-	-	-
	Village 7	-	188,143	179,864	75,257	-	274,537	411,270	70,000	20,790	41,510	54,460	23,800
	Gen. Commercial	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	<b>80,342,500</b>	<b>545,965</b>	<b>521,942</b>	<b>218,386</b>	<b>33,740</b>	<b>945,192</b>	<b>1,415,942</b>	<b>241,000</b>	<b>71,577</b>	<b>142,913</b>	<b>187,498</b>	<b>81,940</b>
2023	Village 1	-	-	-	-	-	-	-	-	-	-	-	-
	Village 2	-	-	-	-	-	-	-	-	-	-	-	-
	Village 3	25,137,000	-	-	-	-	-	-	-	-	-	-	-
	Village 4	-	-	-	-	-	-	-	-	-	-	-	-
	Village 5	25,515,000	-	-	-	-	-	-	-	-	-	-	-
	Village 6	-	-	-	-	-	-	-	-	-	-	-	-
	Village 7	28,175,000	-	-	-	-	-	-	-	-	-	-	-
	Gen. Commercial	-	-	-	-	-	-	-	-	-	-	-	-
	Open Space	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Subtotal</b>	<b>78,827,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL</b>	<b>\$ 380,221,717</b>	<b>\$ 2,629,550</b>	<b>\$ 2,513,850</b>	<b>\$ 1,075,521</b>	<b>\$ 205,959</b>	<b>\$ 1,157,002</b>	<b>\$ 7,185,467</b>	<b>\$ 1,223,000</b>	<b>\$ 402,729</b>	<b>\$ 801,262</b>	<b>\$ 951,494</b>	<b>\$ 463,954</b>

**APPENDIX 5. ASSUMPTIONS:**

- Building valuation is estimated in Appendix 1. It should be noted that permit fees associated with some residential uses are likely underestimated as construction values provided by the Client and used to estimate permit revenues for the project are lower than those provided by the 2012 International Building Code.
- Principal amount for the calculation of building permit and plan check fee revenue is estimated at follows, principal amount and resulting fees are estimated in the year prior to construction:
  - \$ 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 October 9, 2017. As the number of commercial buildings is unknown, analysis conservatively assumes one building permit per year.
- Building Permit fee revenue is estimated at 95.60% of principal amount.
  - 75.00% of principal amount, except for single family repeats, which are estimated at 40.00% of the principal amount.
  - 51.30% of the principal amount, except for single family repeats, which are estimated at 140.00 per building.
  - 22.00% of the principal amount.
  - 22.00% of the principal amount.
 Source: "City of Sparks Permit Fees." Revised October 9, 2017. Revenue for mechanical, plumbing, and electrical permit fees is not estimated as the construction data required for these estimates are unknown.
- Regional Road Impact fee (RRIF) revenue is estimated at:
  - Single Family \$ 3,921.96 per dwelling unit.
  - Commercial \$ 7,011.20 per 1,000 square feet of gross floor area.
 Source: "Regional Road Impact Fee (RRIF)." Regional Transportation Commission. 5th Edition, March 20, 2017. Data for North Service Area.
- Sewer Connection fee revenue is estimated at \$ 5,875.28 per residential unit. Source: "City of Sparks Permit Fees." Revised October 9, 2017. Connection fees for commercial uses are not estimated as fixture information is not available.

APPENDIX 5  
CITY OF SPARKS  
ESTIMATED PERMIT AND IMPACT FEE REVENUE

YEAR	USE TYPE	ESTIMATED BUILDING PRINCIPAL VALUATION AMOUNT	BUILDING PERMIT REVENUE	PLAN REVIEW REVENUE	CURRENT FIRE INSPEC/ PLANNING PLAN REVIEW REVENUE	REGIONAL ROAD REVENUE	SEWER CONNECT. REVENUE	RESIDENTIAL PARK TAX REVENUE	SANITARY SEWER REVENUE	FLOOD CONTROL REVENUE	REGIONAL PARKS/REC STATION	FIRE	IMPACT FEE SERVICE AREA #1	TOTAL
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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 per valuation will result in the following values per unit:

Village 1	\$ 2,093
Village 2	\$ 2,093
Village 3	\$ 2,793
Village 4	\$ 2,793
Village 5	\$ 3,150
Village 6	\$ 3,493
Village 7	\$ 4,025

7. The Project is located adjacent to the Impact Fees Service Area Number 1. Should the project be added to the Area, the following fees will apply 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
Commercial 1,000 Sq.Ft.	\$ 279.00	\$ 537.00	-	\$ 340.00

Source: "City of Sparks Permit Fees." Revised October 9, 2017.

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

	Base Year FY 16-17	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	1ST 10-YEAR SUBTOTAL
<b>GENERAL FUND</b>												
<b>REVENUE</b>												
<u>Taxes</u>												
Ad Valorem <sup>1</sup>		\$ 54,831	\$ 105,697	\$ 424,722	\$ 742,322	\$ 1,076,375	\$ 1,386,658	\$ 1,701,005	\$ 1,752,035	\$ 1,804,597	\$ 1,858,734	\$ 10,906,978
<b>Subtotal</b>		\$ 54,831	\$ 105,697	\$ 424,722	\$ 742,322	\$ 1,076,375	\$ 1,386,658	\$ 1,701,005	\$ 1,752,035	\$ 1,804,597	\$ 1,858,734	\$ 10,906,978
<u>Licenses and Permits</u>												
Business Licenses <sup>3</sup>	\$ 5,878,303	\$ -	\$ -	\$ 45,831	\$ 94,031	\$ 142,337	\$ 198,304	\$ 254,380	\$ 262,011	\$ 269,872	\$ 277,968	\$ 1,544,734
Liquor Licenses <sup>3</sup>	252,674	-	-	1,970	4,042	6,118	8,524	10,934	11,262	11,600	11,948	66,399
City Gaming Licenses <sup>2</sup>	554,193	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees <sup>3</sup>	4,416,852	-	-	34,437	70,653	106,950	149,002	191,137	196,871	202,777	208,860	1,160,685
Nonbusiness Licenses and Permits <sup>3</sup>	53,249	-	-	415	852	1,289	1,796	2,304	2,373	2,445	2,518	13,993
<b>Subtotal</b>	\$ 11,155,271	\$ -	\$ -	\$ 82,653	\$ 169,578	\$ 256,695	\$ 357,626	\$ 458,755	\$ 472,518	\$ 486,693	\$ 501,294	\$ 2,785,811
<u>Intergovernmental Revenue</u>												
Consolidated Tax-CCRT Revenue <sup>4</sup>	Appendix 4	\$ -	\$ 101,796	\$ 108,970	\$ 126,043	\$ 150,708	\$ 166,776	\$ 79,307	\$ 81,686	\$ 84,137	\$ 86,661	\$ 986,084
Consolidated Tax-Other Revenue <sup>5</sup>	\$ 3,643,715	-	-	28,409	58,286	88,229	122,920	157,679	162,410	167,282	172,301	957,516
State Distributive Fund-Sales Tax <sup>4</sup>	Appendix 4	-	6,987	7,479	8,651	10,344	11,447	5,443	5,607	5,775	5,948	67,680
State Distributive Fund-Other <sup>6</sup>	Appendix 3	116	224	902	1,576	2,285	2,943	3,611	3,719	3,831	3,946	23,152
County Gaming Licenses <sup>2</sup>	389,292	-	-	-	-	-	-	-	-	-	-	-
Other Intergovernmental Revenue <sup>1</sup>	551,354	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	\$ 116	\$ 109,007	\$ 145,759	\$ 194,556	\$ 251,566	\$ 304,087	\$ 304,087	\$ 246,040	\$ 253,422	\$ 261,024	\$ 268,855	\$ 2,034,432
<u>Charges for Services</u>												
Building and Zoning Fees <sup>7</sup>	\$ 27,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other <sup>8</sup>	2,646,746	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	\$ 2,674,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Fines and Forfeits</u>												
Fines <sup>3</sup>	\$ 619,500	\$ -	\$ -	\$ 4,830	\$ 9,910	\$ 15,001	\$ 20,899	\$ 26,808	\$ 27,613	\$ 28,441	\$ 29,294	\$ 162,796
Miscellaneous <sup>7</sup>	\$ 153,669	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE TOTAL</b>	\$ 54,948	\$ 214,704	\$ 657,964	\$ 1,116,366	\$ 1,599,636	\$ 2,069,269	\$ 2,432,609	\$ 2,432,609	\$ 2,505,588	\$ 2,580,755	\$ 2,658,178	\$ 15,890,017

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

Base Year FY 16-17	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	1ST 10-YEAR SUBTOTAL
<b>EXPENDITURES</b>											
<b>General Government</b>											
Legislative <sup>9</sup>	\$ 438,791	\$ -	\$ 886	\$ 3,286	\$ 5,376	\$ 7,538	\$ 11,957	\$ 12,306	\$ 12,665	\$ 13,035	\$ 77,010
Mayor <sup>9</sup>	109,556	-	221	820	1,342	1,882	2,985	3,073	3,162	3,254	19,228
Management Services <sup>9</sup>	5,966,619	-	12,054	44,684	73,096	102,494	162,596	167,334	172,215	177,242	1,047,175
Legal <sup>9</sup>	1,617,935	-	3,269	12,117	19,821	27,793	44,090	45,375	46,699	48,062	283,957
Financial Services <sup>9</sup>	3,044,757	-	6,151	22,802	37,301	52,303	82,972	85,390	87,881	90,447	534,372
Community Services <sup>9</sup>	1,032,879	-	2,087	7,735	12,654	17,743	28,147	28,967	29,812	30,682	181,276
<b>General Government Total</b>	<b>\$ 12,210,537</b>	<b>\$ -</b>	<b>\$ 24,668</b>	<b>\$ 91,445</b>	<b>\$ 149,589</b>	<b>\$ 209,752</b>	<b>\$ 332,748</b>	<b>\$ 342,445</b>	<b>\$ 352,434</b>	<b>\$ 362,722</b>	<b>\$ 2,143,017</b>
<b>Judicial</b>											
Judicial <sup>10</sup>	\$ 2,123,457	\$ -	\$ -	\$ 16,556	\$ 33,967	\$ 51,417	\$ 71,634	\$ 91,891	\$ 97,487	\$ 100,412	\$ 558,014
<b>Judicial Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,556</b>	<b>\$ 33,967</b>	<b>\$ 51,417</b>	<b>\$ 71,634</b>	<b>\$ 91,891</b>	<b>\$ 97,487</b>	<b>\$ 100,412</b>	<b>\$ 100,412</b>	<b>\$ 558,014</b>
<b>Public Safety</b>											
Police											
Police <sup>11</sup>	Appendix 7	\$ -	\$ 4,825	\$ 179,654	\$ 320,617	\$ 461,896	\$ 789,526	\$ 812,079	\$ 835,308	\$ 859,234	\$ 4,888,686
Fire											
Fire <sup>12</sup>	Appendix 8	\$ -	\$ 49,622	\$ 100,199	\$ 148,226	\$ 203,841	\$ 267,359	\$ 275,379	\$ 283,641	\$ 292,150	\$ 1,879,988
Community Services <sup>13</sup>											
Community Services <sup>13</sup>	\$ 1,277,098	\$ -	\$ 20,246	\$ 20,853	\$ 21,479	\$ 22,123	\$ 22,787	\$ 24,175	\$ 24,900	\$ 25,647	\$ 205,681
<b>Public Safety Total</b>	<b>\$ -</b>	<b>\$ 74,693</b>	<b>\$ 300,706</b>	<b>\$ 490,321</b>	<b>\$ 687,860</b>	<b>\$ 907,905</b>	<b>\$ 1,080,356</b>	<b>\$ 1,111,633</b>	<b>\$ 1,143,849</b>	<b>\$ 1,177,031</b>	<b>\$ 6,974,354</b>
<b>Public Works</b>											
Community Services <sup>14</sup>	\$ 1,480,919	\$ -	\$ 23,477	\$ 24,181	\$ 24,907	\$ 25,654	\$ 27,216	\$ 28,033	\$ 28,874	\$ 29,740	\$ 238,507
<b>Public Works Total</b>	<b>\$ -</b>	<b>\$ 23,477</b>	<b>\$ 24,181</b>	<b>\$ 24,907</b>	<b>\$ 25,654</b>	<b>\$ 26,424</b>	<b>\$ 27,216</b>	<b>\$ 28,033</b>	<b>\$ 28,874</b>	<b>\$ 29,740</b>	<b>\$ 238,507</b>
<b>Culture and Recreation</b>											
Community Services <sup>10</sup>	\$ 2,883,027	\$ -	\$ -	\$ 22,478	\$ 46,118	\$ 69,810	\$ 124,761	\$ 128,504	\$ 132,359	\$ 136,330	\$ 757,618
<b>Culture and Recreation Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,478</b>	<b>\$ 46,118</b>	<b>\$ 69,810</b>	<b>\$ 97,258</b>	<b>\$ 124,761</b>	<b>\$ 128,504</b>	<b>\$ 132,359</b>	<b>\$ 136,330</b>	<b>\$ 757,618</b>



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

Base Year FY 16-17	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	1ST 10-YEAR SUBTOTAL
<b>Community Support</b>											
Management Services <sup>9</sup>	\$ 268,707	\$ -	\$ 543	\$ 2,012	\$ 3,292	\$ 4,616	\$ 7,322	\$ 7,536	\$ 7,756	\$ 7,982	\$ 47,160
<b>Community Support Total</b>	\$ -	\$ 543	\$ 2,012	\$ 3,292	\$ 4,616	\$ 6,100	\$ 7,322	\$ 7,536	\$ 7,756	\$ 7,982	\$ 47,160
<b>EXPENDITURES SUBTOTAL</b>	\$ -	\$ 123,381	\$ 457,379	\$ 748,194	\$ 1,049,109	\$ 1,386,537	\$ 1,664,295	\$ 1,712,799	\$ 1,762,759	\$ 1,814,217	\$ 10,718,670
CONTINGENCY	3%	\$ -	\$ 3,701	\$ 13,721	\$ 22,446	\$ 31,473	\$ 41,596	\$ 49,929	\$ 51,384	\$ 52,883	\$ 321,560
<b>EXPENDITURES TOTAL</b>	\$ -	\$ 127,082	\$ 471,101	\$ 770,640	\$ 1,080,582	\$ 1,428,133	\$ 1,714,223	\$ 1,764,183	\$ 1,815,642	\$ 1,868,644	\$ 11,040,230
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	\$ 54,948	\$ 87,622	\$ 186,863	\$ 345,726	\$ 519,054	\$ 641,136	\$ 718,586	\$ 741,404	\$ 765,114	\$ 789,534	\$ 4,849,787
<b>ROAD FUND</b>											
<b>REVENUE</b>											
Licenses and Permits											
Licenses and Permits <sup>10,11</sup>	\$ 1,609,563	\$ -	\$ -	\$ 12,549	\$ 25,747	\$ 38,974	\$ 54,298	\$ 69,653	\$ 71,742	\$ 73,895	\$ 422,970
<b>Subtotal</b>	\$ -	\$ -	\$ -	\$ 12,549	\$ 25,747	\$ 38,974	\$ 54,298	\$ 69,653	\$ 71,742	\$ 73,895	\$ 422,970
Intergovernmental Revenues											
County Gasoline Tax <sup>3</sup>	\$ 665,250	\$ -	\$ -	\$ 5,187	\$ 10,642	\$ 16,108	\$ 22,442	\$ 28,788	\$ 29,652	\$ 30,541	\$ 174,818
State Gasoline Tax <sup>7</sup>	1,793,365	-	-	13,982	28,687	43,425	60,499	77,607	79,935	82,333	471,271
<b>Subtotal</b>	2,458,615	-	-	19,169	39,329	59,533	82,941	106,395	109,587	112,875	646,089
Miscellaneous											
Interest Earned <sup>1</sup>	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE TOTAL</b>	\$ -	\$ -	\$ 31,718	\$ 65,076	\$ 98,507	\$ 137,239	\$ 176,048	\$ 181,329	\$ 186,769	\$ 192,372	\$ 1,069,059
<b>EXPENDITURES</b>											
Public Works <sup>16</sup>	Appendix 9	\$ -	\$ 522	\$ 819,813	\$ 820,247	\$ 821,873	\$ 824,087	\$ 825,709	\$ 825,862	\$ 826,019	\$ 6,590,311
<b>EXPENDITURES SUBTOTAL</b>	\$ -	\$ 522	\$ 819,813	\$ 820,247	\$ 821,873	\$ 824,087	\$ 825,709	\$ 825,862	\$ 826,019	\$ 826,179	\$ 6,590,311
CONTINGENCY	0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES TOTAL</b>	\$ -	\$ 522	\$ 819,813	\$ 820,247	\$ 821,873	\$ 824,087	\$ 825,709	\$ 825,862	\$ 826,019	\$ 826,179	\$ 6,590,311
<b>ROAD FUND SURPLUS/(DEFICIT)</b>	\$ -	\$ (522)	\$ (788,094)	\$ (755,171)	\$ (723,366)	\$ (686,848)	\$ (649,661)	\$ (644,533)	\$ (639,250)	\$ (633,806)	\$ (5,521,252)

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

	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	10-YEAR SUBTOTAL	20-YEAR TOTAL
<b>GENERAL FUND</b>												
<b>REVENUE</b>												
<u>Taxes</u>												
Ad Valorem <sup>1</sup>	\$ 1,914,496	\$ 1,971,931	\$ 2,031,089	\$ 2,092,022	\$ 2,154,783	\$ 2,219,426	\$ 2,286,009	\$ 2,354,589	\$ 2,425,227	\$ 2,497,984	\$ 21,947,557	\$ 32,854,535
<b>Subtotal</b>	<b>\$ 1,914,496</b>	<b>\$ 1,971,931</b>	<b>\$ 2,031,089</b>	<b>\$ 2,092,022</b>	<b>\$ 2,154,783</b>	<b>\$ 2,219,426</b>	<b>\$ 2,286,009</b>	<b>\$ 2,354,589</b>	<b>\$ 2,425,227</b>	<b>\$ 2,497,984</b>	<b>\$ 21,947,557</b>	<b>\$ 32,854,535</b>
<u>Licenses and Permits</u>												
Business Licenses <sup>3</sup>	\$ 286,307	\$ 294,896	\$ 303,743	\$ 312,855	\$ 322,241	\$ 331,908	\$ 341,865	\$ 352,121	\$ 362,685	\$ 373,565	\$ 3,282,187	\$ 4,826,921
Liquor Licenses <sup>3</sup>	12,307	12,676	13,056	13,448	13,851	14,267	14,695	15,136	15,590	16,057	141,082	207,481
City Gaming Licenses <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-
Franchise Fees <sup>3</sup>	215,126	221,580	228,227	235,074	242,126	249,390	256,872	264,578	272,515	280,690	2,466,177	3,626,862
Nonbusiness Licenses and Permits <sup>2</sup>	2,594	2,671	2,751	2,834	2,919	3,007	3,097	3,190	3,285	3,384	29,732	43,725
<b>Subtotal</b>	<b>\$ 516,333</b>	<b>\$ 531,823</b>	<b>\$ 547,778</b>	<b>\$ 564,211</b>	<b>\$ 581,137</b>	<b>\$ 598,571</b>	<b>\$ 616,528</b>	<b>\$ 635,024</b>	<b>\$ 654,075</b>	<b>\$ 673,697</b>	<b>\$ 5,919,178</b>	<b>\$ 8,704,989</b>
<u>Intergovernmental Revenue</u>												
Consolidated Tax-CERT Revenue <sup>4</sup>	\$ 89,261	\$ 91,939	\$ 94,697	\$ 97,538	\$ 100,464	\$ 103,478	\$ 106,582	\$ 109,779	\$ 113,073	\$ 116,465	\$ 1,023,275	\$ 2,009,359
Consolidated Tax-Other Revenue <sup>5</sup>	177,470	182,794	188,278	193,926	199,744	205,736	211,908	218,265	224,813	231,558	2,034,491	2,992,007
State Distributive Fund-Sales Tax <sup>4</sup>	6,126	6,310	6,499	6,694	6,895	7,102	7,315	7,535	7,761	7,994	70,232	137,912
State Distributive Fund-Other <sup>6</sup>	4,064	4,186	4,311	4,441	4,574	4,711	4,853	4,998	5,148	5,302	46,588	69,741
County Gaming Licenses <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-
Other Intergovernmental Revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ 276,921</b>	<b>\$ 285,228</b>	<b>\$ 293,785</b>	<b>\$ 302,599</b>	<b>\$ 311,677</b>	<b>\$ 321,027</b>	<b>\$ 330,658</b>	<b>\$ 340,578</b>	<b>\$ 350,795</b>	<b>\$ 361,319</b>	<b>\$ 3,174,586</b>	<b>\$ 5,209,018</b>
<u>Charges for Services</u>												
Building and Zoning Fees <sup>7</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other <sup>6</sup>	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Fines and Forfeits</u>												
Fines <sup>3</sup>	\$ 30,173	\$ 31,078	\$ 32,011	\$ 32,971	\$ 33,960	\$ 34,979	\$ 36,028	\$ 37,109	\$ 38,222	\$ 39,369	\$ 345,902	\$ 508,697
Miscellaneous <sup>7</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous <sup>7</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>REVENUE TOTAL</b>	<b>\$ 2,737,923</b>	<b>\$ 2,820,061</b>	<b>\$ 2,904,663</b>	<b>\$ 2,991,803</b>	<b>\$ 3,081,557</b>	<b>\$ 3,174,003</b>	<b>\$ 3,269,224</b>	<b>\$ 3,367,300</b>	<b>\$ 3,468,319</b>	<b>\$ 3,572,369</b>	<b>\$ 31,387,222</b>	<b>\$ 47,277,239</b>

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

	<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>2037</u>	<u>10-YEAR SUBTOTAL</u>	<u>20-YEAR TOTAL</u>
<b>EXPENDITURES</b>												
<b>General Government</b>												
Legislative <sup>9</sup>	\$ 13,415	\$ 13,808	\$ 14,212	\$ 14,628	\$ 15,056	\$ 15,498	\$ 15,952	\$ 16,421	\$ 16,903	\$ 17,400	\$ 153,293	\$ 230,303
Mayor <sup>9</sup>	3,350	3,447	3,548	3,652	3,759	3,869	3,983	4,100	4,220	4,344	38,274	57,501
Management Services <sup>9</sup>	182,421	187,754	193,247	198,906	204,734	210,737	216,920	223,288	229,848	236,604	2,084,457	3,131,632
Legal <sup>9</sup>	49,466	50,912	52,402	53,936	55,517	57,144	58,821	60,548	62,326	64,159	565,231	849,187
Financial Services <sup>9</sup>	93,089	95,811	98,614	101,501	104,475	107,539	110,694	113,944	117,291	120,739	1,063,696	1,598,067
Community Services <sup>9</sup>	31,579	32,502	33,453	34,432	35,441	36,481	37,551	38,653	39,789	40,958	360,840	542,116
<b>General Government Total</b>	<b>\$ 373,319</b>	<b>\$ 384,234</b>	<b>\$ 395,476</b>	<b>\$ 407,056</b>	<b>\$ 418,983</b>	<b>\$ 431,267</b>	<b>\$ 443,921</b>	<b>\$ 456,953</b>	<b>\$ 470,377</b>	<b>\$ 484,204</b>	<b>\$ 4,265,790</b>	<b>\$ 6,408,807</b>
<b>Judicial</b>												
Judicial <sup>10</sup>	\$ 103,424	\$ 106,527	\$ 109,723	\$ 113,015	\$ 116,405	\$ 119,897	\$ 123,494	\$ 127,199	\$ 131,015	\$ 134,945	\$ 1,185,645	\$ 1,743,659
<b>Judicial Total</b>	<b>\$ 103,424</b>	<b>\$ 106,527</b>	<b>\$ 109,723</b>	<b>\$ 113,015</b>	<b>\$ 116,405</b>	<b>\$ 119,897</b>	<b>\$ 123,494</b>	<b>\$ 127,199</b>	<b>\$ 131,015</b>	<b>\$ 134,945</b>	<b>\$ 1,185,645</b>	<b>\$ 1,743,659</b>
<b>Public Safety</b>												
Police												
Police <sup>11</sup>	\$ 883,878	\$ 909,261	\$ 935,406	\$ 962,334	\$ 990,071	\$ 1,018,640	\$ 1,048,066	\$ 1,078,375	\$ 1,109,593	\$ 1,141,747	\$ 10,077,372	\$ 14,966,058
Fire												
Fire <sup>12</sup>	\$ 300,914	\$ 309,942	\$ 319,240	\$ 328,817	\$ 338,682	\$ 348,842	\$ 359,308	\$ 370,087	\$ 381,189	\$ 392,625	\$ 3,449,647	\$ 5,329,635
Community Services												
Community Services <sup>13</sup>	\$ 26,416	\$ 27,209	\$ 28,025	\$ 28,866	\$ 29,732	\$ 30,624	\$ 31,543	\$ 32,489	\$ 33,463	\$ 34,467	\$ 302,834	\$ 508,515
<b>Public Safety Total</b>	<b>\$ 1,211,209</b>	<b>\$ 1,246,412</b>	<b>\$ 1,282,671</b>	<b>\$ 1,320,018</b>	<b>\$ 1,358,485</b>	<b>\$ 1,398,106</b>	<b>\$ 1,438,916</b>	<b>\$ 1,480,950</b>	<b>\$ 1,524,246</b>	<b>\$ 1,568,840</b>	<b>\$ 13,829,852</b>	<b>\$ 20,804,207</b>
<b>Public Works</b>												
Community Services <sup>14</sup>	\$ 30,632	\$ 31,551	\$ 32,498	\$ 33,473	\$ 34,477	\$ 35,511	\$ 36,577	\$ 37,674	\$ 38,804	\$ 39,968	\$ 351,165	\$ 589,672
<b>Public Works Total</b>	<b>\$ 30,632</b>	<b>\$ 31,551</b>	<b>\$ 32,498</b>	<b>\$ 33,473</b>	<b>\$ 34,477</b>	<b>\$ 35,511</b>	<b>\$ 36,577</b>	<b>\$ 37,674</b>	<b>\$ 38,804</b>	<b>\$ 39,968</b>	<b>\$ 351,165</b>	<b>\$ 589,672</b>
<b>Culture and Recreation</b>												
Community Services <sup>10</sup>	\$ 140,420	\$ 144,632	\$ 148,971	\$ 153,441	\$ 158,044	\$ 162,785	\$ 167,669	\$ 172,699	\$ 177,880	\$ 183,216	\$ 1,609,756	\$ 2,367,374
<b>Culture and Recreation Total</b>	<b>\$ 140,420</b>	<b>\$ 144,632</b>	<b>\$ 148,971</b>	<b>\$ 153,441</b>	<b>\$ 158,044</b>	<b>\$ 162,785</b>	<b>\$ 167,669</b>	<b>\$ 172,699</b>	<b>\$ 177,880</b>	<b>\$ 183,216</b>	<b>\$ 1,609,756</b>	<b>\$ 2,367,374</b>



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

	<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>2037</u>	<u>10-YEAR SUBTOTAL</u>	<u>20-YEAR TOTAL</u>
<b>Community Support</b>												
Management Services <sup>9</sup>	\$ 8,215	\$ 8,456	\$ 8,703	\$ 8,958	\$ 9,220	\$ 9,491	\$ 9,769	\$ 10,056	\$ 10,351	\$ 10,655	\$ 93,874	\$ 141,033
Community Support Total	\$ 8,215	\$ 8,456	\$ 8,703	\$ 8,958	\$ 9,220	\$ 9,491	\$ 9,769	\$ 10,056	\$ 10,351	\$ 10,655	\$ 93,874	\$ 141,033
<b>EXPENDITURES SUBTOTAL</b>	<b>\$ 1,867,220</b>	<b>\$ 1,921,812</b>	<b>\$ 1,978,042</b>	<b>\$ 2,035,959</b>	<b>\$ 2,095,614</b>	<b>\$ 2,157,058</b>	<b>\$ 2,220,345</b>	<b>\$ 2,285,531</b>	<b>\$ 2,352,673</b>	<b>\$ 2,421,829</b>	<b>\$ 21,336,083</b>	<b>\$ 32,054,753</b>
CONTINGENCY	\$ 56,017	\$ 57,654	\$ 59,341	\$ 61,079	\$ 62,868	\$ 64,712	\$ 66,610	\$ 68,566	\$ 70,580	\$ 72,655	\$ 640,082	\$ 961,643
<b>EXPENDITURES TOTAL</b>	<b>\$ 1,923,236</b>	<b>\$ 1,979,466</b>	<b>\$ 2,037,383</b>	<b>\$ 2,097,038</b>	<b>\$ 2,158,482</b>	<b>\$ 2,221,770</b>	<b>\$ 2,286,956</b>	<b>\$ 2,354,097</b>	<b>\$ 2,423,253</b>	<b>\$ 2,494,484</b>	<b>\$ 21,976,165</b>	<b>\$ 33,016,396</b>
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	<b>\$ 814,687</b>	<b>\$ 840,595</b>	<b>\$ 867,279</b>	<b>\$ 894,765</b>	<b>\$ 923,075</b>	<b>\$ 952,234</b>	<b>\$ 982,268</b>	<b>\$ 1,013,203</b>	<b>\$ 1,045,066</b>	<b>\$ 1,077,885</b>	<b>\$ 9,411,057</b>	<b>\$ 14,260,844</b>
<b>ROAD FUND</b>												
<b>REVENUE</b>												
Licenses and Permits												
Licenses and Permits <sup>1,12</sup>	\$ 78,395	\$ 80,747	\$ 83,169	\$ 85,664	\$ 88,234	\$ 90,881	\$ 93,608	\$ 96,416	\$ 99,308	\$ 102,288	\$ 898,710	\$ 1,321,680
<b>Subtotal</b>	<b>\$ 78,395</b>	<b>\$ 80,747</b>	<b>\$ 83,169</b>	<b>\$ 85,664</b>	<b>\$ 88,234</b>	<b>\$ 90,881</b>	<b>\$ 93,608</b>	<b>\$ 96,416</b>	<b>\$ 99,308</b>	<b>\$ 102,288</b>	<b>\$ 898,710</b>	<b>\$ 1,321,680</b>
Intergovernmental Revenues												
County Gasoline Tax <sup>3</sup>	\$ 32,401	\$ 33,374	\$ 34,375	\$ 35,406	\$ 36,468	\$ 37,562	\$ 38,689	\$ 39,850	\$ 41,045	\$ 42,277	\$ 371,446	\$ 546,265
State Gasoline Tax <sup>7</sup>	87,347	89,968	92,667	95,447	98,310	101,259	104,297	107,426	110,649	113,968	1,001,337	1,472,607
<b>Subtotal</b>	<b>\$ 119,749</b>	<b>\$ 123,341</b>	<b>\$ 127,041</b>	<b>\$ 130,852</b>	<b>\$ 134,778</b>	<b>\$ 138,821</b>	<b>\$ 142,986</b>	<b>\$ 147,276</b>	<b>\$ 151,694</b>	<b>\$ 156,245</b>	<b>\$ 1,372,783</b>	<b>\$ 2,018,872</b>
Miscellaneous												
Interest Earned <sup>1</sup>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE TOTAL</b>	<b>\$ 198,143</b>	<b>\$ 204,088</b>	<b>\$ 210,210</b>	<b>\$ 216,517</b>	<b>\$ 223,012</b>	<b>\$ 229,703</b>	<b>\$ 236,594</b>	<b>\$ 243,691</b>	<b>\$ 251,002</b>	<b>\$ 258,532</b>	<b>\$ 2,271,493</b>	<b>\$ 3,340,551</b>
<b>EXPENDITURES</b>												
Public Works <sup>16</sup>	\$ 826,341	\$ 826,507	\$ 826,677	\$ 826,850	\$ 827,026	\$ 827,206	\$ 827,389	\$ 827,576	\$ 827,767	\$ 827,961	\$ 8,271,299	\$ 14,861,610
<b>EXPENDITURES SUBTOTAL</b>	<b>\$ 826,341</b>	<b>\$ 826,507</b>	<b>\$ 826,677</b>	<b>\$ 826,850</b>	<b>\$ 827,026</b>	<b>\$ 827,206</b>	<b>\$ 827,389</b>	<b>\$ 827,576</b>	<b>\$ 827,767</b>	<b>\$ 827,961</b>	<b>\$ 8,271,299</b>	<b>\$ 14,861,610</b>
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES TOTAL</b>	<b>\$ 826,341</b>	<b>\$ 826,507</b>	<b>\$ 826,677</b>	<b>\$ 826,850</b>	<b>\$ 827,026</b>	<b>\$ 827,206</b>	<b>\$ 827,389</b>	<b>\$ 827,576</b>	<b>\$ 827,767</b>	<b>\$ 827,961</b>	<b>\$ 8,271,299</b>	<b>\$ 14,861,610</b>
<b>ROAD FUND SURPLUS/(DEFICIT)</b>	<b>\$ (628,197)</b>	<b>\$ (622,419)</b>	<b>\$ (616,466)</b>	<b>\$ (610,332)</b>	<b>\$ (604,013)</b>	<b>\$ (597,502)</b>	<b>\$ (590,795)</b>	<b>\$ (583,884)</b>	<b>\$ (576,764)</b>	<b>\$ (569,429)</b>	<b>\$ (5,999,807)</b>	<b>\$ (11,521,059)</b>

**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 6/30/2017 (Fiscal Year 2016-2017) revenue and expenditure data from the City of Sparks Budget, FY 2017-18.

- 1 See Appendix 3 for calculations.
- 2 The analysis is conservative in not estimating the increase in some Sparks business-related revenues resulting from new residents of the development, though this increase is expected to occur.
- 3 ACM: Revenues are calculated based on estimated FY 2016-17 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 2016-17 revenue for each source by City of Sparks FY 2016-17 population of 93,581 Source: City of Sparks Budget FY 2017-18.
- 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 \$ 30,048,968 in FY 2016-2017. City of Sparks is estimated to receive 12.13% of all County C-tax revenue. As a result, the City's portion of GST revenue is estimated at \$ 3,643,715 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 2014-15 to FY 2016-17.
- 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 Though the project may generate revenue for the City from these sources, the amount is difficult to estimate and/or expected to be minimal.
- 8 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.
- 9 Administrative service (indirect) costs assumed to be impacted by the project are calculated at 25.7% of direct service costs.  
Source: Average percent indirect costs of direct costs for FY 2016-17. Source: City of Sparks Budget, FY 2017-18.
- 10 ACM: Expenditures are calculated based on estimated FY 2016-17 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 2016-17 costs for each source by City of Sparks FY 2016-17 population of 93,581 Source: City of Sparks Budget FY 2017-18.
- 11 See Appendix 7 for calculations and assumptions.
- 12 See Appendix 8 for calculations and assumptions.
- 13 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 \$ 1,277,098 by the total square feet of City of Sparks streets of 67,541,767 and applying to the number of square feet added by the development of 1,009,280 inflated 3% annually. Source: Expenditures from City of Sparks budget FY 2017-18, City of Sparks streets inventory from City of Sparks Community Services Department.
- 14 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 \$ 1,480,919 by the total square feet of City of Sparks streets of 67,541,767 and applying to the number of square feet added by the development of 1,009,280 inflated 3% annually. Source: Expenditures from City of Sparks budget FY 2017-18, City of Sparks streets inventory from City of Sparks Community Services Department.
- 15 Analysis uses FY 2017-18 amount (instead of FY 2016-17) as it includes the shift of franchise revenues from the Road Fund to the Park & Recreation Project Fund.
- 16 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>
2018	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
2019	-	-	0.04	0.04	0.01	4,662	163	-	4,825
2020	668	1.00	0.06	1.06	0.35	137,076	4,804	37,775	179,654
2021	1,330	2.00	0.06	2.06	0.69	273,265	9,577	37,775	320,617
2022	1,955	2.93	0.06	2.99	1.00	409,761	14,360	37,775	461,896
2023	2,644	3.97	0.06	4.03	1.34	567,871	19,901	37,775	625,547
2024	3,293	4.94	0.06	5.00	1.67	726,298	25,454	37,775	789,526
2025	3,293	4.94	0.06	5.00	1.67	748,087	26,217	37,775	812,079
2026	3,293	4.94	0.06	5.00	1.67	770,530	27,004	37,775	835,308
2027	3,293	4.94	0.06	5.00	1.67	793,646	27,814	37,775	859,234
2028	3,293	4.94	0.06	5.00	1.67	817,455	28,648	37,775	883,878
2029	3,293	4.94	0.06	5.00	1.67	841,979	29,508	37,775	909,261
2030	3,293	4.94	0.06	5.00	1.67	867,238	30,393	37,775	935,406
2031	3,293	4.94	0.06	5.00	1.67	893,255	31,305	37,775	962,334
2032	3,293	4.94	0.06	5.00	1.67	920,053	32,244	37,775	990,071
2033	3,293	4.94	0.06	5.00	1.67	947,654	33,211	37,775	1,018,640
2034	3,293	4.94	0.06	5.00	1.67	976,084	34,208	37,775	1,048,066
2035	3,293	4.94	0.06	5.00	1.67	1,005,367	35,234	37,775	1,078,375
2036	3,293	4.94	0.06	5.00	1.67	1,035,528	36,291	37,775	1,109,593
2037	3,293	4.94	0.06	5.00	1.67	1,066,593	37,380	37,775	1,141,747
<b>TOTAL</b>						<b>\$ 13,802,400</b>	<b>\$ 483,715</b>	<b>\$ 679,942</b>	<b>\$ 14,966,058</b>

**APPENDIX 7, ASSUMPTIONS:**

- Population estimates are shown in Appendix 2 of the report.
- 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.
- For General Commercial use, the analysis estimates the number of calls for service generated by the project by using average data for similar projects:

	<u>Annual CFS</u>	<u>Building Sq.Ft.</u>	<u>CFS/Sq.Ft.</u>	<u>Project Sq.Ft.</u>	<u>Project CFS</u>
Home Depot	52	102,489	0.51		
Costco	102	148,346	0.69		
Kohl's	92	87,888	1.05		
<b>Average</b>			<b>0.75</b>	<b>141,570</b>	<b>105.79</b>

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

However, many visitors to the commercial 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 General 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. This results in an estimated

**0.06** officer positions for the commercial portion of the project.

Source: City of Sparks Police Department and data from City of Reno Police Department for similar studies.

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

4. The following City of Sparks salary information is used to estimate operating costs, inflated **3%** annually.

<u>FY 2017-18</u>	<u>Salary Range</u>		
	<u>Low</u>	<u>High</u>	<u>Average</u>
Police Officer \$	51,730	\$ 67,371	\$ 59,550
Sergeant	73,112	87,734	80,423
Crime Analyst	55,245	70,512	62,878
Records Technician	45,510	57,990	51,750
Police Office Assistant	34,070	43,368	38,719
GT/IT Support Specialist	44,866	57,179	51,022
Dispatcher	43,368	55,245	49,306
<b>Weighted Average Officers \$</b>	<b>54,402</b>	<b>\$ 69,917</b>	<b>\$ 62,160</b>
<b>Weighted Average Civilians \$</b>	<b>40,351</b>	<b>\$ 51,396</b>	<b>\$ 45,873</b>

Source: "Online Jobs Page." City of Sparks Human Resources.

5. Benefits costs are calculated at **57.1%** of salaries.  
 Services/Supplies costs calculated at **3.5%** of salaries and benefits.

Source: Three-year average FY 2015-16 through FY 2017-18 from City of Sparks Budget FY 2017-18.

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>
2018	0	0.00	0.00	0.00	\$ 1,473	\$ -
2019	248	29.89	2.81	32.70	1,518	49,622
2020	494	59.54	4.56	64.10	1,563	100,199
2021	726	87.51	4.56	92.07	1,610	148,226
2022	982	118.36	4.56	122.92	1,658	203,841
2023	1,223	147.41	4.56	151.97	1,708	259,571
2024	1,223	147.41	4.56	151.97	1,759	267,359
2025	1,223	147.41	4.56	151.97	1,812	275,379
2026	1,223	147.41	4.56	151.97	1,866	283,641
2027	1,223	147.41	4.56	151.97	1,922	292,150
2028	1,223	147.41	4.56	151.97	1,980	300,914
2029	1,223	147.41	4.56	151.97	2,039	309,942
2030	1,223	147.41	4.56	151.97	2,101	319,240
2031	1,223	147.41	4.56	151.97	2,164	328,817
2032	1,223	147.41	4.56	151.97	2,229	338,682
2033	1,223	147.41	4.56	151.97	2,295	348,842
2034	1,223	147.41	4.56	151.97	2,364	359,308
2035	1,223	147.41	4.56	151.97	2,435	370,087
2036	1,223	147.41	4.56	151.97	2,508	381,189
2037	1,223	147.41	4.56	151.97	2,584	392,625
<b>TOTAL</b>						<b>\$ 5,329,635</b>

\*CFS-calls for service.

**APPENDIX 8, ASSUMPTIONS:**

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

	<b>Annual CFS</b>	<b>Building Sq.Ft.</b>	<b>CFS/Sq.Ft. (000s)</b>	<b>Project Sq.Ft.</b>	<b>Project CFS</b>
Costco	10	148,346	0.07		
Kohl's	5.4	87,888	0.06		
<b>Average</b>			<b>0.06</b>	<b>141,570</b>	<b>9.12</b>

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 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 General Commercial calls for service will be net new calls for service for the City.

- 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	MAINTENANCE										REPAIR					TOTAL MAINT. COST
	ADDED SQUARE FEET	ADDED LINEAR FEET	SEWER CLEANING COST	CATCH BASIN COST	STREET SWEEP COST	STREET STRIPING COST	TOTAL COST	SLURRY/CRACK SEAL COST	3 INCH OVERLAY COST	ROAD REHAB COST	TOTAL ANNUALIZED COST					
2018	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	
2019	274,780	6,970	-	-	522	-	522	-	-	-	522	-	-	-	522	
2020	-	-	870	9	532	363	1,774	-	-	-	-	-	-	-	819,813	
2021	174,080	5,120	888	9	942	370	2,209	-	-	-	-	-	-	-	820,247	
2022	270,912	7,968	1,570	16	1,594	654	3,835	-	-	-	-	-	-	-	821,873	
2023	289,508	7,782	2,657	28	2,256	1,107	6,049	-	-	-	-	-	-	-	824,087	
2024	-	-	3,762	39	2,302	1,568	7,671	114,495	-	-	-	-	-	-	825,709	
2025	-	-	3,838	40	2,348	1,599	7,824	-	-	-	-	-	-	-	825,862	
2026	-	-	3,914	41	2,395	1,631	7,981	75,466	-	-	-	-	-	-	826,019	
2027	-	-	3,993	42	2,442	1,664	8,140	119,793	-	-	-	-	-	-	826,179	
2028	-	-	4,072	42	2,491	1,697	8,303	130,576	-	-	-	-	-	-	826,341	
2029	-	-	4,154	43	2,541	1,731	8,469	-	1,365,251	-	-	-	-	-	826,507	
2030	-	-	4,237	44	2,592	1,765	8,638	-	-	-	-	-	-	-	826,677	
2031	-	-	4,322	45	2,644	1,801	8,811	-	899,863	-	-	-	-	-	826,850	
2032	-	-	4,408	46	2,697	1,837	8,987	-	1,428,421	-	-	-	-	-	827,026	
2033	-	-	4,496	47	2,751	1,873	9,167	-	1,557,000	-	-	-	-	-	827,206	
2034	-	-	4,586	48	2,806	1,911	9,351	139,569	-	-	-	-	-	-	827,389	
2035	-	-	4,678	49	2,862	1,949	9,538	-	-	-	-	-	-	-	827,576	
2036	-	-	4,771	50	2,919	1,988	9,728	91,993	-	-	-	-	-	-	827,767	
2037	-	-	4,867	51	2,977	2,028	9,923	146,027	-	10,292,313	-	-	-	-	827,961	
<b>TOTAL</b>	<b>1,009,280</b>	<b>27,840</b>	<b>\$ 66,084</b>	<b>\$ 689</b>	<b>\$ 42,611</b>	<b>\$ 27,535</b>	<b>\$ 136,919</b>	<b>\$ 817,920</b>	<b>\$ 5,250,535</b>	<b>\$ 10,292,313</b>	<b>\$ 14,724,691</b>	<b>\$ 14,861,610</b>				

**APPENDIX 9, ASSUMPTIONS:**

1. The development is projected to construct approximately 27,840 linear feet or 1,009,280 square feet of streets to be dedicated to the City for maintenance in the year shown above.

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

2. 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 and 15	\$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
Catch Basin Cleaning	1.75 years	\$11.56 per mile
Street Sweeping	30 days	\$32.30 per mile
Striping	1 year	\$0.05 per linear foot

Note: 2/3 of the cost is added annually  
 Note: 3/5 of the cost is added annually  
 Note: cost is multiplied by 12 annually

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 20-year period and dividing by 20 years.