

SIERRA REFLECTIONS

WASHOE COUNTY, NEVADA

Fiscal Impact Analysis

OCTOBER 2022

Prepared by:



EKAY Economic Consultants, Inc.

**550 West Plumb Lane
Suite B459
Reno, NV 89509
(775) 232-7203
www.ekayconsultants.com**

Table of Contents

Sierra Reflections-Washoe County, Nevada

Executive Summary i

Methodology.....2

Findings5

Table 1. Summary of Estimated Washoe County General Fund Impacts, 20-Year Total5

Table 2. Summary of Estimated Washoe County General Fund Impacts, by Year6

Table 3. Summary of Estimated Washoe County Other Funds Impacts, 20-Year Total7

Table 4. Summary of Estimated Truckee Meadows Fire Protection District General Fund Impacts, 20-Year Total.....8

Table 5. Summary of Estimated Truckee Meadows Fire Protection District General Fund Impacts, by Year8

Limiting Conditions & Disclosures9

Appendices..... 10

Executive Summary

Sierra Reflections-Washoe County, Nevada

EXECUTIVE SUMMARY

Ekay Economic Consultants, Inc. (EEC) of Reno, Nevada was retained to conduct an analysis of the fiscal impact of the proposed Sierra Reflections development on Washoe County, Nevada. Project buildout information and fiscal impact findings are summarized below:

- The residential project is located in unincorporated, southern portion of Washoe County, between Interstate 580 and U.S. Route 395 Alternate.
- The project is proposed to include 791 single family detached and 147 single family attached (townhome) units, for a total of 938 units developed over a six-year period.
- The analysis finds the following estimated revenue surplus/(deficit) over the 20-year analysis period for all impacted Washoe County funds and the Truckee Meadows Fire Protection District (TMFPD).¹

Fund	Estimated Project Revenue	Estimated Project Costs	Revenue Surplus/ (Deficit)
Washoe County			
General Fund	\$ 66,072,700	\$ 48,330,328	\$ 14,126,462
Library Expansion Fund	865,328	402,896	462,431
Animal Services Fund	1,360,467	749,068	611,398
Indigent Tax Levy Fund	2,595,983	386,549	2,209,434
Child Protective Services Fund	8,306,097	8,306,097	-
Senior Services Fund	971,814	952,040	19,774
Other Restricted Special Revenue	432,664	-	432,664
Roads Special Revenue Fund	4,896,589	4,896,589	-
Total for All Included Funds	\$ 85,501,642	\$ 64,023,568	\$ 17,862,163
Truckee Meadows Fire Protection District			
General Fund	\$ 25,270,943	\$ 23,390,196	\$ 1,880,747

- The analysis finds the proposed development will have a **positive** fiscal impact on Washoe County and the TMFPD over the 20-year analysis period.

¹ The table provides a net total amount for all analyzed Washoe County funds for comparative purposes only, since many funds include restricted revenues, which cannot be used outside of the fund.

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

METHODOLOGY

The fiscal impact analysis estimates the financial impact of the proposed Sierra Reflections development on Washoe County and Truckee Meadows Fire Protection District. It measures the increase in public sector revenue generated by the development, as well as the increase in public sector costs to provide services to the development and its residents.

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 Sierra Reflections developers and existing market data. The buildout for the project spans six years, the analysis includes an additional fourteen years for a total analysis period of 20 years to show the long-term impact of the project.

Appendix 1 shows annually the number of residential units constructed, taxable land and building (improvements) values, and construction materials cost. Based on this information, Appendix 2 provides an estimate of the project's residents. The remaining appendices present revenue and cost projections on an annual basis over the 20-year period. Assumptions used in developing these estimates are presented at the end of each appendix.

The following important assumptions were made in this analysis:

1. The analysis estimates 2,283 new residents to Washoe County 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, with an adjustment for home vacancy, are estimated to be new residents of Washoe County, whether due to development residents moving to Washoe County from outside the County or moving from existing homes, as these homes are expected to become occupied by new residents to the area. See Appendix 2 for population estimates.
2. Due to the project's location in unincorporated Washoe County, services to the project will be provided by Washoe County and Truckee Meadows Fire Protection District. Impacts of the project on both entities are estimated.

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

The fiscal impact analysis for Washoe County and Truckee Meadows Fire Protection District includes all revenue and expenditure sources for each entity's General 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.

Washoe County's Road Fund is also included as it will provide maintenance and repair service for public roads added by the project, as shown in Appendix 7.

Other Washoe County funds receiving property tax revenue are also analyzed. This includes Library Expansion Fund, Animal Services Fund, Indigent Tax Levy Fund, Child Protective Services Fund, Senior Services Fund, and Other Restricted Special Revenue Fund.

Only property tax revenue is estimated for the Debt and Capital Expenditure funds at Washoe County as shown in Appendix 4A. No expenditures are estimated, as any increase in debt levels and capital purchases associated directly with this project is difficult to estimate.

3. Property tax revenue estimated in this analysis includes real property only. Project residents may generate personal property tax revenues for Washoe County. However, as the value of this property is unknown and difficult to estimate, the analysis is conservative in estimating real property tax revenue only.

Taxable value of land and improvements for the project is estimated using land values for nearby comparable land uses. See Appendix 1 for details.

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 (Appendix 6) and road maintenance (Appendix 7) costs, and revenues from sales (Appendix 5) and property taxes (Appendices 4A-4B).

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

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, judicial, etc.), the third methodology used in the analysis. Appendix 3 provides detailed assumptions and calculations for each of the three methods.

5. The project will be located closest to the Truckee Meadows Fire Protection Fire District Station 32 located at 1240 East Lake Boulevard in Washoe Valley. This is an existing station located approximately a 2-mile and 4-minute drive from the proposed project according to Google Maps. It should be noted Truckee Meadows Fire Protection District is planning to replace this station with a new facility, revenue surplus generated by this project can be used to help fund this facility, improving service levels for new and existing residents in Washoe Valley.

Improvements by the project to St James Parkway can also allow services to the project from existing Station 39, located at 4000 Joy Lake Road in the future. As existing stations are available nearby, the analysis estimates fire service costs associated with the project using average per capita fire service costs for the Truckee Meadows Fire Protection District. See Appendix 3 for detailed calculations.

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

It should be noted that information contained in this report is the best information available to the developer and EEC as of the date of the report and may change as the project moves

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

through the approval process and begins development. This fiscal impact analysis may be revised if such changes occur.

FINDINGS

Table 1 summarizes the estimated impact of the project on the Washoe County General Fund over the 20-year analysis period.

Table 1. Summary of Estimated Washoe County General Fund Impacts, 20-Year Total

Estimated Revenue	
Property Tax	\$ 49,564,316
Licenses and Permits	3,461,988
Intergovernmental Revenue	11,112,437
Charges for Services	1,131,463
Fines and Forfeitures	802,497
Miscellaneous	-
TOTAL	\$ 66,072,700
Estimated Costs	
General Government	\$ 7,990,649
Judicial	9,209,647
Public Safety	24,692,922
Public Works	1,721,932
Welfare	210,061
Culture and Recreation	2,141,251
Community Support	-
Intergovernmental	956,187
Subtotal	\$ 46,922,649
Contingency	1,407,679
Transfer to Roads Fund	3,615,911
TOTAL	\$ 51,946,239
Estimated Revenue Surplus/(Deficit)	
Estimated Surplus	\$ 14,126,462

Table 2 shows estimated revenues and expenditures associated with the project for the General Fund, by year. The tables show the project is estimated to generate a revenue surplus for the County's General Fund in the amount of \$14.1 million over the 20-year analysis period. Detailed information for the estimate of Washoe County General Fund

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

revenues and costs by line item, by year, as well as methodology for estimating these costs and revenues is found in Appendix 3.

Table 2. Summary of Estimated Washoe County General Fund Impacts, by Year

Year	Estimated Project Revenue	Estimated Project Costs	Transfer to Roads Fund	Ann'l Revenue Surplus/ (Deficit)	Cumulative Surplus/ (Deficit)
Year 1	\$ 904,024	\$ 351,260	\$ -	\$ 552,764	\$ 552,764
Year 2	1,476,403	726,541	25,368	724,495	1,277,259
Year 3	2,078,453	1,174,489	42,671	861,293	2,138,552
Year 4	2,711,363	1,601,636	75,001	1,034,726	3,173,279
Year 5	3,369,339	2,058,913	95,040	1,215,386	4,388,665
Year 6	3,249,112	2,220,354	134,444	894,314	5,282,979
Year 7	3,224,423	2,294,612	173,227	756,584	6,039,563
Year 8	3,295,899	2,371,461	180,776	743,662	6,783,225
Year 9	3,369,014	2,450,992	188,646	729,376	7,512,601
Year 10	3,443,807	2,533,302	196,849	713,656	8,226,257
Year 11	3,520,319	2,618,489	205,400	696,430	8,922,687
Year 12	3,598,589	2,706,655	214,314	677,620	9,600,307
Year 13	3,678,662	2,797,907	223,605	657,150	10,257,457
Year 14	3,760,578	2,892,354	233,290	634,934	10,892,391
Year 15	3,844,383	2,990,111	243,384	610,889	11,503,280
Year 16	3,930,123	3,091,296	253,904	584,922	12,088,202
Year 17	4,017,842	3,196,030	264,869	556,942	12,645,145
Year 18	4,107,589	3,304,442	276,297	526,851	13,171,995
Year 19	4,199,413	3,416,661	288,207	494,546	13,666,541
Year 20	4,293,364	3,532,824	300,619	459,921	14,126,462
TOTAL	\$66,072,700	\$ 48,330,328	\$ 3,615,911	\$14,126,462	

Table 3 shows the estimated impact of the project on other ad-valorem revenue funds, as well as the Roads Special Revenue Fund. Details regarding these calculations can also be found in Appendix 3.

The analysis estimates a slight deficit of \$0.4 million over the analysis period for the Child Protective Services Fund. The FY 2022-23 Budget document for the County shows the Fund receives significant transfers from the General and the Indigent Tax Levy funds. As a result, the analysis included an annual transfer out of the Indigent Tax Levy Fund into the Child

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

Protective Services Fund in the amount of the deficit, resulting in a reduced surplus for the Indigent Tax Levy Fund and no balance for the Child Protective Services Fund.

Table 3. Summary of Estimated Washoe County Other Funds Impacts, 20-Year Total

Fund	Estimated Project Revenue	Estimated Project Costs	Revenue Surplus/ (Deficit)
Library Expansion Fund	\$ 865,328	\$ 402,896	\$ 462,431
Animal Services Fund	1,360,467	749,068	611,398
Indigent Tax Levy Fund	2,595,983	386,549	2,209,434
Child Protective Services Fund	8,306,097	8,306,097	-
Senior Services Fund	971,814	952,040	19,774
Other Restricted Special Revenue	432,664	-	432,664
Roads Special Revenue Fund	4,896,589	4,896,589	-

Also, the Roads Special Revenue Fund showed a deficit over the 20-year analysis period of \$3.6 million, associated with maintenance costs for the project estimated in Appendix 7. Budget documents for the County show significant transfers into this fund from the General and Capital Facilities Tax funds. The analysis includes an annual transfer from the General to the Roads Special Revenue fund in the amount of the deficit.

Table 4 shows the estimated impact of the project on the Truckee Meadows Fire Protection District over the 20-year analysis period. Table 5 shows the same information by year. Detailed calculations of the amounts shown in the tables can also be found in Appendix 3.

The tables show an estimated revenue surplus for the TMFPD of \$1.9 million over the 20-year analysis period. The analysis estimates a positive revenue surplus for the Fire District in every year of analysis.

The analysis finds the proposed development will have a **positive** fiscal impact on Washoe County and the Truckee Meadows Fire Protection District over the 20-year analysis period.

Fiscal Impact Analysis

Sierra Reflections-Washoe County, Nevada

Table 4. Summary of Estimated Truckee Meadows Fire Protection District General Fund Impacts, 20-Year Total

Estimated Revenue	
Property Tax	\$ 23,363,846
AB 104 Revenue	183,960
C-Tax Revenue	1,390,831
Other Sources	332,307
TOTAL	\$ 25,270,943
Estimated Costs	
Fire Protection	\$ 23,390,196
Estimated Revenue Surplus/(Deficit)	
Estimated Surplus	\$ 1,880,747

Table 5. Summary of Estimated Truckee Meadows Fire Protection District General Fund Impacts, by Year

Year	Estimated Project Revenue	Estimated Project Costs	Ann'l Revenue Surplus/(Deficit)	Cumulative Surplus/(Deficit)
Year 1	\$ 240,230	\$ 181,341	\$ 58,889	\$ 58,889
Year 2	463,801	373,562	90,239	149,128
Year 3	698,745	577,153	121,592	270,721
Year 4	945,508	792,623	152,885	423,606
Year 5	1,202,915	1,021,656	181,259	604,864
Year 6	1,256,853	1,099,197	157,657	762,521
Year 7	1,275,384	1,132,172	143,211	905,732
Year 8	1,301,700	1,166,138	135,563	1,041,294
Year 9	1,328,568	1,201,122	127,446	1,168,740
Year 10	1,355,997	1,237,155	118,842	1,287,582
Year 11	1,384,001	1,274,270	109,731	1,397,313
Year 12	1,412,592	1,312,498	100,094	1,497,406
Year 13	1,441,781	1,351,873	89,908	1,587,315
Year 14	1,471,583	1,392,429	79,154	1,666,469
Year 15	1,502,010	1,434,202	67,807	1,734,276
Year 16	1,533,075	1,477,228	55,846	1,790,122
Year 17	1,564,792	1,521,545	43,247	1,833,369
Year 18	1,597,175	1,567,191	29,983	1,863,353
Year 19	1,630,238	1,614,207	16,031	1,879,384
Year 20	1,663,996	1,662,633	1,363	1,880,747
TOTAL	\$25,270,943	\$23,390,196	\$ 1,880,747	

Limiting Conditions & Disclosures

Sierra Reflections-Washoe County, Nevada

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Appendices

**APPENDIX 1
BUILDOUT ASSUMPTIONS**

<u>YEAR</u>	<u>USE TYPE</u>	<u>RESIDENTIAL UNITS CONSTRUCTED</u>	<u>TAXABLE LAND VALUE</u>	<u>TAXABLE IMPROVEMENTS VALUE</u>	<u>TOTAL TAXABLE VALUE</u>	<u>CONSTR. MATERIALS COST</u>
Year 1	SFD 1	60	\$ 10,037,404	\$ 26,539,340	\$ 36,576,744	\$ 13,269,670
	SFD 2	60	10,565,688	27,569,994	38,135,682	13,784,997
	SFD 3	30	5,282,844	14,557,988	19,840,832	7,278,994
	SFD 4	-	-	-	-	-
	SFA	30	2,055,519	8,219,854	10,275,373	4,109,927
Subtotal		180	27,941,455	76,887,176	104,828,631	38,443,588
Year 2	SFD 1	60	10,348,563	27,362,060	37,710,623	13,681,030
	SFD 2	60	10,893,224	28,424,664	39,317,889	14,212,332
	SFD 3	30	5,446,612	15,009,285	20,455,897	7,504,643
	SFD 4	-	-	-	-	-
	SFA	30	2,119,241	8,474,669	10,593,910	4,237,335
Subtotal		180	28,807,640	79,270,679	108,078,319	39,635,339
Year 3	SFD 1	60	10,669,369	28,210,284	38,879,652	14,105,142
	SFD 2	60	11,230,914	29,305,829	40,536,743	14,652,914
	SFD 3	30	5,615,457	15,474,573	21,090,030	7,737,287
	SFD 4	-	-	-	-	-
	SFA	30	2,184,937	8,737,384	10,922,321	4,368,692
Subtotal		180	29,700,677	81,728,070	111,428,747	40,864,035
Year 4	SFD 1	60	11,000,119	29,084,803	40,084,922	14,542,401
	SFD 2	60	11,579,073	30,214,310	41,793,382	15,107,155
	SFD 3	30	5,789,536	15,954,285	21,743,821	7,977,142
	SFD 4	-	-	-	-	-
	SFA	30	2,252,670	9,008,243	11,260,913	4,504,121
Subtotal		180	30,621,398	84,261,640	114,883,038	42,130,820
Year 5	SFD 1	113	21,359,114	56,474,446	77,833,560	28,237,223
	SFD 2	26	5,173,144	13,498,746	18,671,890	6,749,373
	SFD 3	8	1,591,737	4,386,365	5,978,101	2,193,182
	SFD 4	6	1,397,895	3,406,226	4,804,121	1,703,113
	SFA	27	2,090,253	8,358,749	10,449,001	4,179,374
Subtotal		180	31,612,142	86,124,531	117,736,674	43,062,266
Year 6	SFD 1	38	7,405,375	19,580,140	26,985,515	9,790,070
	SFD 2	-	-	-	-	-
	SFD 3	-	-	-	-	-
	SFD 4	-	-	-	-	-
	SFA	-	-	-	-	-
Subtotal		38	7,405,375	19,580,140	26,985,515	9,790,070
TOTAL		938	\$ 156,088,687	\$ 427,852,236	\$ 583,940,924	\$ 213,926,118

APPENDIX 1, ASSUMPTIONS:

*SFD-single family detached, SFA-single family attached

1. The following is project buildout information on which the analysis is based:

	<u># of Units</u>	<u>Ave. Building/ Unit (Sq.Ft.)</u>	<u>Ave. Land/ Unit (Acres)</u>	<u>Taxable Land Value/Unit</u>	<u>Taxable Improv. Value/Unit</u>
SFD 1	391.0	2,500-2,650	0.23	\$ 162,260	\$ 429,023
SFD 2	266.0	2,500-2,850	0.32	170,800	445,684
SFD 3	128.0	2,650-3,000	0.41	170,800	470,675
SFD 4	6.0	2,850-3,000	1.15	200,000	487,336
SFA	147.0	1,600-1,750	-	66,457	265,757
Total	938.0				

Source: Buildout information from developer, taxable land and improvement value from Washoe County Assessor's data for similar nearby land uses. Washoe County Assessor data as of October 2022 for fiscal year 2022-23.

2. Construction Materials Cost is estimated at 50% of taxable improvements value. Source: Discussions with contractors.

APPENDIX 2
ESTIMATED NUMBER OF RESIDENTS

<u>YEAR</u>	<u>USE TYPE</u>	<u>CUMULATIVE</u>		<u>ESTIMATED # OF RESIDENTS</u>	<u>% OF WASHOE CO RESIDENTS</u>	<u>% OF TMFPD RESIDENTS</u>
		<u># OF RESIDENTIAL UNITS</u>	<u># OF OCCUPIED UNITS</u>			
Year 1	SFD 1	60	59	154	0.03%	0.15%
	SFD 2	60	59	154	0.03%	0.15%
	SFD 3	30	29	77	0.02%	0.07%
	SFD 4	-	-	-	0.00%	0.00%
	SFA	30	29	52	0.01%	0.05%
Subtotal		180	176	437	0.09%	0.42%
Year 2	SFD 1	120	118	308	0.06%	0.29%
	SFD 2	120	118	308	0.06%	0.29%
	SFD 3	60	59	154	0.03%	0.15%
	SFD 4	-	-	-	0.00%	0.00%
	SFA	60	59	104	0.02%	0.10%
Subtotal		360	353	873	0.18%	0.84%
Year 3	SFD 1	180	176	461	0.10%	0.44%
	SFD 2	180	176	461	0.10%	0.44%
	SFD 3	90	88	231	0.05%	0.22%
	SFD 4	-	-	-	0.00%	0.00%
	SFA	90	88	157	0.03%	0.15%
Subtotal		540	529	1,310	0.28%	1.26%
Year 4	SFD 1	240	235	615	0.13%	0.59%
	SFD 2	240	235	615	0.13%	0.59%
	SFD 3	120	118	308	0.06%	0.29%
	SFD 4	-	-	-	0.00%	0.00%
	SFA	120	118	209	0.04%	0.20%
Subtotal		720	706	1,747	0.37%	1.67%
Year 5	SFD 1	353	346	905	0.19%	0.87%
	SFD 2	266	261	682	0.14%	0.65%
	SFD 3	128	125	328	0.07%	0.31%
	SFD 4	6	6	15	0.00%	0.01%
	SFA	147	144	256	0.05%	0.25%
Subtotal		900	882	2,186	0.46%	2.09%
Year 6	SFD 1	391	383	1,002	0.21%	0.96%
	SFD 2	266	261	682	0.14%	0.65%
	SFD 3	128	125	328	0.07%	0.31%
	SFD 4	6	6	15	0.00%	0.01%
	SFA	147	144	256	0.05%	0.25%
Subtotal		938	919	2,283	0.48%	2.19%

APPENDIX 2, ASSUMPTIONS:

- Residents of the development are estimated using **2.62** residents per unit for detached units and **1.78** for attached units. Source: 2021 American Community Survey 1-Year Estimates. Data for Washoe County, Nevada.
- Occupied units are estimated using a vacancy rate of **2.0%** to account for household movement and other timing issues. Source: Center for Regional Studies, University of Nevada, Reno, based on data from the American Community Survey. All residents are considered new to the area, whether they relocating from an existing Washoe County home or moving to the area. This is due to low housing vacancy rates in the area, homes vacated by County residents moving to the project are expected to be filled by out-of-area persons, resulting in a net increase in population in the County.
- Some Washoe County and Truckee Meadows Fire Protection District (TMFPD) revenues and costs shown in Appendix 3 are estimated using the Average Cost Method (ACM) per capita methodology. The ACM estimates residents added to the County by the development and divides this amount by Washoe County and TMFPD FY 2021-22 population.

Population	FY 2021-2022	
Washoe County	473,606	Source: Washoe County and Truckee Meadows Fire Protection District budgets,
TMFPD	104,376	FY 2022-23.

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	Base Year FY 20-21	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	10-YEAR SUBTOTAL
GENERAL FUND												
REVENUE												
<u>Taxes</u>												
Ad Valorem General ¹	Appendix 4A	\$ 370,129	\$ 759,134	\$ 1,167,750	\$ 1,596,734	\$ 2,044,373	\$ 2,180,541	\$ 2,224,152	\$ 2,268,635	\$ 2,314,008	\$ 2,360,288	\$ 17,285,743
Ad Valorem Detention Facility ¹	Appendix 4A	28,398	58,244	89,595	122,509	156,854	167,302	170,648	174,061	177,542	181,093	1,326,246
Ad Valorem Indigent Insurance ¹	Appendix 4A	5,504	11,288	17,363	23,742	30,398	32,423	33,071	33,733	34,407	35,095	257,024
Ad Valorem AB104 ¹	Appendix 4A	6,627	13,592	20,908	28,588	36,603	39,041	39,822	40,618	41,431	42,259	309,489
Ad Valorem China Springs ¹	Appendix 4A	2,605	5,343	8,219	11,238	14,388	15,347	15,654	15,967	16,286	16,612	121,658
Ad Valorem Family Court ¹	Appendix 4A	7,044	14,448	22,225	30,390	38,910	41,501	42,331	43,178	44,041	44,922	328,991
Room Tax ²		625,000	-	-	-	-	-	-	-	-	-	-
Subtotal		\$ 420,307	\$ 862,049	\$ 1,326,060	\$ 1,813,201	\$ 2,321,526	\$ 2,476,154	\$ 2,525,678	\$ 2,576,191	\$ 2,627,715	\$ 2,680,269	\$ 19,629,152
<u>Licenses and Permits</u>												
<u>Business Licenses/Permits</u>												
Business Licenses ³	\$ 1,100,293	\$ 3,310	\$ 6,818	\$ 10,534	\$ 14,467	\$ 18,647	\$ 20,062	\$ 20,664	\$ 21,284	\$ 21,923	\$ 22,580	\$ 160,290
Business Licenses/Elec and Telecom ³	5,300,000	15,943	32,842	50,742	69,685	89,821	96,638	99,537	102,523	105,599	108,767	772,099
Franchise Fees ³	2,215,000	6,663	13,726	21,206	29,123	37,538	40,387	41,599	42,847	44,132	45,456	322,679
Liquor Licenses ³	260,000	782	1,611	2,489	3,419	4,406	4,741	4,883	5,029	5,180	5,336	37,877
County Gaming Licenses ²	845,000	-	-	-	-	-	-	-	-	-	-	-
AB104 Gaming Licenses ²	675,000	-	-	-	-	-	-	-	-	-	-	-
<u>Nonbusiness Licenses and Permits</u>												
Marriage Affidavits ⁴	150,000	142	293	453	623	803	864	889	916	944	972	6,899
Mobile Home Permits ²	200	-	-	-	-	-	-	-	-	-	-	-
Other ²	300	-	-	-	-	-	-	-	-	-	-	-
Subtotal		\$ 26,840	\$ 55,291	\$ 85,424	\$ 117,316	\$ 151,216	\$ 162,692	\$ 167,573	\$ 172,600	\$ 177,778	\$ 183,112	\$ 1,299,843
<u>Intergovernmental Revenue</u>												
Federal/State Sources ²	\$ 11,022,042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCCRT/SCCRT ⁵	Appendix 5	368,881	426,182	486,590	550,238	613,270	350,315	275,758	284,031	292,552	301,329	3,949,147
Remainder C-Tax Revenue Sources ⁶	20,544,101	19,511	40,193	62,098	85,282	109,925	118,268	121,816	125,470	129,234	133,111	944,908
AB 104 Sales Tax @ .25% ⁵	Appendix 5	53,491	61,800	70,560	79,789	88,929	50,799	39,987	41,187	42,423	43,695	572,660
Remainder AB 104 Revenue ⁷	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue ²	127,407	-	-	-	-	-	-	-	-	-	-	-
Subtotal		\$ 441,883	\$ 528,176	\$ 619,248	\$ 715,310	\$ 812,124	\$ 519,381	\$ 437,561	\$ 450,688	\$ 464,209	\$ 478,135	\$ 5,466,716
<u>Charges for Services</u>												
General Government ²	\$ 12,937,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial ⁴	1,139,400	1,082	2,229	3,444	4,730	6,097	6,559	6,756	6,959	7,167	7,383	52,406
Public Safety ⁴	7,192,728	6,831	14,072	21,741	29,858	38,486	41,407	42,649	43,929	45,246	46,604	330,823
Public Works ²	464,489	-	-	-	-	-	-	-	-	-	-	-
Welfare ²	-	-	-	-	-	-	-	-	-	-	-	-
Cultural and Recreation ⁴	904,285	859	1,769	2,733	3,754	4,839	5,206	5,362	5,523	5,688	5,859	41,592
Subtotal		\$ 8,772	\$ 18,070	\$ 27,919	\$ 38,342	\$ 49,421	\$ 53,172	\$ 54,767	\$ 56,410	\$ 58,102	\$ 59,845	\$ 424,821

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	Base Year FY 20-21	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	10-YEAR SUBTOTAL
Fines and Forfeits												
Fines ⁴	\$ 4,903,950	\$ 4,657	\$ 9,594	\$ 14,823	\$ 20,357	\$ 26,239	\$ 28,231	\$ 29,078	\$ 29,950	\$ 30,849	\$ 31,774	\$ 225,553
Forfeits ⁴	1,647,032	1,564	3,222	4,978	6,837	8,813	9,482	9,766	10,059	10,361	10,672	75,754
Subtotal		\$ 6,222	\$ 12,817	\$ 19,802	\$ 27,194	\$ 35,052	\$ 37,712	\$ 38,844	\$ 40,009	\$ 41,209	\$ 42,446	\$ 301,307
Miscellaneous												
Miscellaneous ²	\$ 4,310,611	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL		\$ 904,024	\$ 1,476,403	\$ 2,078,453	\$ 2,711,363	\$ 3,369,339	\$ 3,249,112	\$ 3,224,423	\$ 3,295,899	\$ 3,369,014	\$ 3,443,807	\$ 27,121,838
EXPENDITURES												
General Government												
General Government												
Commissioners ⁹	\$ 1,154,198	\$ 2,315	\$ 4,768	\$ 7,367	\$ 10,117	\$ 13,040	\$ 14,030	\$ 14,451	\$ 14,885	\$ 15,331	\$ 15,791	\$ 112,095
County Manager ⁸	7,645,322	6,135	12,693	20,543	28,012	36,013	38,847	40,158	41,515	42,920	44,374	311,209
Elections ⁹	3,621,134	3,439	7,085	10,946	15,032	19,375	20,846	21,471	22,116	22,779	23,462	166,551
Finance ⁸	6,174,836	4,955	10,252	16,592	22,624	29,087	31,375	32,434	33,530	34,665	35,839	251,352
Human Resources ⁸	2,548,684	2,045	4,231	6,848	9,338	12,006	12,950	13,387	13,840	14,308	14,793	103,746
Technology Services ⁸	15,854,542	12,723	26,322	42,601	58,091	74,683	80,559	83,278	86,092	89,005	92,020	645,373
Accrued Benefits ⁸	3,000,000	2,408	4,981	8,061	10,992	14,131	15,243	15,758	16,290	16,842	17,412	122,118
Centrally Managed Activities ⁸	17,011,941	13,652	28,244	45,711	62,331	80,135	86,440	89,357	92,377	95,502	98,738	692,486
Assessor ⁹	7,985,431	7,584	15,623	24,137	33,149	42,727	45,970	47,349	48,770	50,233	51,740	367,283
Clerk ⁹	1,729,373	1,642	3,383	5,227	7,179	9,253	9,956	10,254	10,562	10,879	11,205	79,541
Recorder ⁹	2,209,453	2,098	4,323	6,678	9,172	11,822	12,719	13,101	13,494	13,899	14,316	101,622
General Government Total		\$ 58,998	\$ 121,904	\$ 194,711	\$ 266,037	\$ 342,273	\$ 368,935	\$ 380,998	\$ 393,469	\$ 406,361	\$ 419,689	\$ 2,953,376
Judicial												
District Courts ⁹	\$ 24,236,690	\$ 23,018	\$ 47,417	\$ 73,260	\$ 100,610	\$ 129,682	\$ 139,525	\$ 143,711	\$ 148,022	\$ 152,463	\$ 157,037	\$ 1,114,745
District Attorney ⁹	23,878,564	22,678	46,717	72,178	99,124	127,766	137,463	141,587	145,835	150,210	154,716	1,098,274
Public Defender ⁹	15,045,358	14,289	29,435	45,477	62,456	80,503	86,613	89,211	91,887	94,644	97,483	691,998
Justice Courts ⁹	12,020,031	11,416	23,516	36,333	49,897	64,315	69,196	71,272	73,411	75,613	77,881	552,851
Incline Constable ¹⁰	214,009	-	-	-	-	-	-	-	-	-	-	-
Judicial Total		\$ 71,401	\$ 147,086	\$ 227,248	\$ 312,087	\$ 402,267	\$ 432,797	\$ 445,781	\$ 459,155	\$ 472,929	\$ 487,117	\$ 3,457,868
Public Safety												
Sheriff and Detention												
Sheriff and Detention ¹¹	Appendix 6	\$ 136,297	\$ 283,224	\$ 479,900	\$ 649,988	\$ 833,570	\$ 901,388	\$ 935,040	\$ 970,006	\$ 1,006,335	\$ 1,044,080	\$ 7,239,827
Medical Examiner												
Medical Examiner ⁹	\$ 4,637,609	\$ 4,404	\$ 9,073	\$ 14,018	\$ 19,251	\$ 24,814	\$ 26,698	\$ 27,499	\$ 28,324	\$ 29,173	\$ 30,048	\$ 213,303

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	Base Year FY 20-21	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	10-YEAR SUBTOTAL
Other												
Juvenile Services ⁹	\$ 15,577,518	\$ 14,794	\$ 30,476	\$ 47,086	\$ 64,665	\$ 83,350	\$ 89,676	\$ 92,366	\$ 95,137	\$ 97,991	\$ 100,931	\$ 716,474
Manager's Office ⁹	9,464,250	8,988	18,516	28,608	39,288	50,640	54,483	56,118	57,801	59,536	61,322	435,300
Alternative Sentencing ⁹	3,239,414	3,077	6,338	9,792	13,447	17,333	18,649	19,208	19,784	20,378	20,989	148,994
Emergency Management ⁹	1,134,416	1,077	2,219	3,429	4,709	6,070	6,531	6,726	6,928	7,136	7,350	52,176
Public Administrator ⁹	1,280,546	1,216	2,505	3,871	5,316	6,852	7,372	7,593	7,821	8,055	8,297	58,898
Public Guardian ⁹	2,068,565	1,965	4,047	6,253	8,587	11,068	11,908	12,265	12,633	13,012	13,403	95,142
Centrally Managed Activities ⁹	2,837	3	6	9	12	15	16	17	17	18	18	130
Subtotal		\$ 31,120	\$ 64,108	\$ 99,046	\$ 136,023	\$ 175,328	\$ 188,635	\$ 194,294	\$ 200,123	\$ 206,127	\$ 212,310	\$ 1,507,115
Public Safety Total		\$ 171,821	\$ 356,405	\$ 592,964	\$ 805,263	\$ 1,033,712	\$ 1,116,720	\$ 1,156,833	\$ 1,198,452	\$ 1,241,634	\$ 1,286,439	\$ 8,960,244
Public Works												
<u>Public Works</u>												
Community Services ⁹	\$ 15,540,608	\$ 12,471	\$ 25,801	\$ 41,757	\$ 56,940	\$ 73,204	\$ 78,964	\$ 81,629	\$ 84,387	\$ 87,242	\$ 90,198	\$ 632,594
Public Works Total		\$ 12,471	\$ 25,801	\$ 41,757	\$ 56,940	\$ 73,204	\$ 78,964	\$ 81,629	\$ 84,387	\$ 87,242	\$ 90,198	\$ 632,594
Welfare												
<u>Human Services</u>												
Human Services ⁹	\$ 1,714,784	\$ 1,629	\$ 3,355	\$ 5,183	\$ 7,118	\$ 9,175	\$ 9,872	\$ 10,168	\$ 10,473	\$ 10,787	\$ 11,111	\$ 78,870
Welfare Total		\$ 1,629	\$ 3,355	\$ 5,183	\$ 7,118	\$ 9,175	\$ 9,872	\$ 10,168	\$ 10,473	\$ 10,787	\$ 11,111	\$ 78,870
Culture and Recreation												
<u>Culture and Recreation</u>												
Library ⁹	\$ 10,315,692	\$ 9,797	\$ 20,182	\$ 31,181	\$ 42,822	\$ 55,196	\$ 59,385	\$ 61,167	\$ 63,002	\$ 64,892	\$ 66,838	\$ 474,461
Regional Parks/Open Space ⁹	7,163,875	6,804	14,016	21,654	29,738	38,332	41,241	42,478	43,752	45,065	46,417	329,496
Culture and Recreation Total		\$ 16,601	\$ 34,198	\$ 52,835	\$ 72,561	\$ 93,527	\$ 100,626	\$ 103,645	\$ 106,754	\$ 109,956	\$ 113,255	\$ 803,957
Intergovernmental Expenditures												
Indigent Ins. Program ¹²	\$ 2,659,369	\$ 5,504	\$ 11,288	\$ 17,363	\$ 23,742	\$ 30,398	\$ 32,423	\$ 33,071	\$ 33,733	\$ 34,407	\$ 35,095	\$ 257,024
China Springs Youth Facility ¹²	1,276,334	2,605	5,343	8,219	11,238	14,388	15,347	15,654	15,967	16,286	16,612	121,658
TM Regional Planning ¹⁰	266,669	-	-	-	-	-	-	-	-	-	-	-
Ethics Commission Assessment ¹⁰	25,000	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures		\$ 8,108	\$ 16,631	\$ 25,582	\$ 34,980	\$ 44,787	\$ 47,770	\$ 48,725	\$ 49,699	\$ 50,693	\$ 51,707	\$ 378,683
EXPENDITURES SUBTOTAL		\$ 341,029	\$ 705,379	\$ 1,140,281	\$ 1,554,986	\$ 1,998,945	\$ 2,155,684	\$ 2,227,779	\$ 2,302,389	\$ 2,379,604	\$ 2,459,516	\$ 17,265,591
CONTINGENCY @ 3.0%		\$ 10,231	\$ 21,161	\$ 34,208	\$ 46,650	\$ 59,968	\$ 64,671	\$ 66,833	\$ 69,072	\$ 71,388	\$ 73,785	\$ 517,968
EXPENDITURES TOTAL		\$ 351,260	\$ 726,541	\$ 1,174,489	\$ 1,601,636	\$ 2,058,913	\$ 2,220,354	\$ 2,294,612	\$ 2,371,461	\$ 2,450,992	\$ 2,533,302	\$ 17,783,559
Transfer to Roads Special Revenue Fund ¹³		\$ -	\$ 25,368	\$ 42,671	\$ 75,001	\$ 95,040	\$ 134,444	\$ 173,227	\$ 180,776	\$ 188,646	\$ 196,849	\$ 1,112,021
GENERAL FUND SURPLUS/DEFICIT		\$ 552,764	\$ 724,495	\$ 861,293	\$ 1,034,726	\$ 1,215,386	\$ 894,314	\$ 756,584	\$ 743,662	\$ 729,376	\$ 713,656	\$ 8,226,257

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	Base Year FY 20-21	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	10-YEAR SUBTOTAL
OTHER FUNDS¹⁴												
<u>LIBRARY EXPANSION FUND</u>												
REVENUE												
Ad Valorem ¹	Appendix 4A	\$ 7,338	\$ 15,050	\$ 23,151	\$ 31,656	\$ 40,531	\$ 43,230	\$ 44,095	\$ 44,977	\$ 45,876	\$ 46,794	\$ 342,699
Miscellaneous ²	15,000	-	-	-	-	-	-	-	-	-	-	-
Revenue Total		\$ 7,338	\$ 15,050	\$ 23,151	\$ 31,656	\$ 40,531	\$ 43,230	\$ 44,095	\$ 44,977	\$ 45,876	\$ 46,794	\$ 342,699
EXPENDITURES												
Library ⁹	\$ 3,288,944	\$ 3,124	\$ 6,435	\$ 9,941	\$ 13,653	\$ 17,598	\$ 18,934	\$ 19,502	\$ 20,087	\$ 20,689	\$ 21,310	\$ 151,272
SURPLUS/DEFICIT		\$ 4,214	\$ 8,616	\$ 13,210	\$ 18,003	\$ 22,933	\$ 24,297	\$ 24,593	\$ 24,890	\$ 25,187	\$ 25,484	\$ 191,427
<u>ANIMAL SERVICES FUND</u>												
REVENUE												
Ad Valorem ¹	Appendix 4A	\$ 11,007	\$ 22,575	\$ 34,727	\$ 47,484	\$ 60,796	\$ 64,846	\$ 66,143	\$ 67,465	\$ 68,815	\$ 70,191	\$ 514,049
Licenses and Permits ⁴	307,000	292	601	928	1,274	1,643	1,767	1,820	1,875	1,931	1,989	14,120
Charges for Services ⁴	203,000	193	397	614	843	1,086	1,169	1,204	1,240	1,277	1,315	9,337
Miscellaneous ²	230,000	-	-	-	-	-	-	-	-	-	-	-
Revenue Total		\$ 11,491	\$ 23,573	\$ 36,268	\$ 49,601	\$ 63,525	\$ 67,782	\$ 69,167	\$ 70,580	\$ 72,023	\$ 73,495	\$ 537,506
EXPENDITURES												
Animal Services ⁹	\$ 6,114,831	\$ 5,807	\$ 11,963	\$ 18,483	\$ 25,384	\$ 32,718	\$ 35,202	\$ 36,258	\$ 37,345	\$ 38,466	\$ 39,620	\$ 281,246
SURPLUS/DEFICIT		\$ 5,684	\$ 11,610	\$ 17,785	\$ 24,218	\$ 30,807	\$ 32,580	\$ 32,909	\$ 33,235	\$ 33,557	\$ 33,876	\$ 256,259
<u>INDIGENT TAX LEVY FUND</u>												
REVENUE												
Ad Valorem ¹	Appendix 4A	\$ 22,014	\$ 45,151	\$ 69,454	\$ 94,968	\$ 121,592	\$ 129,691	\$ 132,285	\$ 134,931	\$ 137,629	\$ 140,382	\$ 1,028,097
Charges for Services ²	503,035	-	-	-	-	-	-	-	-	-	-	-
Federal Grants ²	628,545	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous ²	8,001,059	-	-	-	-	-	-	-	-	-	-	-
Revenue Total		\$ 22,014	\$ 45,151	\$ 69,454	\$ 94,968	\$ 121,592	\$ 129,691	\$ 132,285	\$ 134,931	\$ 137,629	\$ 140,382	\$ 1,028,097
EXPENDITURES												
Indigent Assistance ¹⁵	\$ 23,291,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to Child Protective Svcs. Fund ¹⁶		1,738	3,713	5,939	8,433	11,415	13,035	14,291	15,601	16,969	18,395	109,530
SURPLUS/DEFICIT		\$ 20,276	\$ 41,438	\$ 63,514	\$ 86,535	\$ 110,177	\$ 116,656	\$ 117,994	\$ 119,330	\$ 120,661	\$ 121,987	\$ 918,567
<u>CHILD PROTECTIVE SERVICES FUND</u>												
REVENUE												
Ad Valorem ¹	Appendix 4A	\$ 14,676	\$ 30,100	\$ 46,303	\$ 63,312	\$ 81,062	\$ 86,461	\$ 88,190	\$ 89,954	\$ 91,753	\$ 93,588	\$ 685,398
Licenses and Permits ²	22,500	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental ⁴	44,020,170	41,807	86,123	133,059	182,735	235,537	253,414	261,016	268,847	276,912	285,219	2,024,669

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	<u>Base Year FY 20-21</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>	<u>Year 8</u>	<u>Year 9</u>	<u>Year 10</u>	<u>10-YEAR SUBTOTAL</u>
Charges for Services ⁴	6,501,306	6,174	12,719	19,651	26,988	34,786	37,426	38,549	39,706	40,897	42,124	299,022
Miscellaneous ²	479,891	-	-	-	-	-	-	-	-	-	-	-
Transfer from Indigent Tax Levy Fund ¹⁰		1,738	3,713	5,939	8,433	11,415	13,035	14,291	15,601	16,969	18,395	109,530
Revenue Total		\$ 64,396	\$ 132,656	\$ 204,953	\$ 281,469	\$ 362,801	\$ 390,336	\$ 402,046	\$ 414,107	\$ 426,531	\$ 439,326	\$ 3,118,620
EXPENDITURES												
Child Protective Services ⁹	\$ 67,804,740	\$ 64,396	\$ 132,656	\$ 204,953	\$ 281,469	\$ 362,801	\$ 390,336	\$ 402,046	\$ 414,107	\$ 426,531	\$ 439,326	\$ 3,118,620
SURPLUS/DEFICIT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SENIOR SERVICES FUND												
REVENUE												
Ad Valorem ¹	Appendix 4A	\$ 3,669	\$ 7,525	\$ 11,576	\$ 15,828	\$ 20,265	\$ 21,615	\$ 22,048	\$ 22,488	\$ 22,938	\$ 23,397	\$ 171,350
Intergovernmental ⁴	3,604,895	3,424	7,053	10,896	14,965	19,289	20,753	21,375	22,016	22,677	23,357	165,804
Charges for Services ⁴	796,325	756	1,558	2,407	3,306	4,261	4,584	4,722	4,863	5,009	5,160	36,626
Miscellaneous/Reimbursements ²	141,268	-	-	-	-	-	-	-	-	-	-	-
Revenue Total		\$ 7,849	\$ 16,136	\$ 24,879	\$ 34,098	\$ 43,815	\$ 46,952	\$ 48,144	\$ 49,368	\$ 50,624	\$ 51,914	\$ 373,780
EXPENDITURES												
Senior Citizens ⁹	\$ 7,771,739	\$ 7,381	\$ 15,205	\$ 23,492	\$ 32,262	\$ 41,584	\$ 44,740	\$ 46,082	\$ 47,465	\$ 48,889	\$ 50,355	\$ 357,454
SURPLUS/DEFICIT		\$ 468	\$ 931	\$ 1,388	\$ 1,836	\$ 2,231	\$ 2,212	\$ 2,062	\$ 1,904	\$ 1,736	\$ 1,558	\$ 16,325
OTHER RESTRICTED SPECIAL REVENUE FUND												
REVENUE												
Ad Valorem ¹	Appendix 4A	\$ 3,669	\$ 7,525	\$ 11,576	\$ 15,828	\$ 20,265	\$ 21,615	\$ 22,048	\$ 22,488	\$ 22,938	\$ 23,397	\$ 171,350
Car Rental Fee ²	1,655,886	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental ²	116,981,982	-	-	-	-	-	-	-	-	-	-	-
Charges for Services ²	3,900,817	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeits ²	2,830,840	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous ²	15,238,353	-	-	-	-	-	-	-	-	-	-	-
Revenue Total		\$ 3,669	\$ 7,525	\$ 11,576	\$ 15,828	\$ 20,265	\$ 21,615	\$ 22,048	\$ 22,488	\$ 22,938	\$ 23,397	\$ 171,350
EXPENDITURES												
General Government ¹⁷	\$ 63,122,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial ¹⁷	22,910,366	-	-	-	-	-	-	-	-	-	-	-
Public Safety ¹⁷	30,123,294	-	-	-	-	-	-	-	-	-	-	-
Public Works ¹⁷	941,337	-	-	-	-	-	-	-	-	-	-	-
Welfare/Health and Sanitation ¹⁷	6,683,574	-	-	-	-	-	-	-	-	-	-	-
Culture and Recreation ¹⁷	1,092,209	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental ¹¹	1,772,912	-	-	-	-	-	-	-	-	-	-	-
Expenditures Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/DEFICIT		\$ 3,669	\$ 7,525	\$ 11,576	\$ 15,828	\$ 20,265	\$ 21,615	\$ 22,048	\$ 22,488	\$ 22,938	\$ 23,397	\$ 171,350

APPENDIX 3

WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS

	Base Year FY 20-21	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	10-YEAR SUBTOTAL
ROADS SPECIAL REVENUE FUND												
REVENUE												
Motor Vehicle Fuel Tax ⁴	\$ 10,454,500	\$ 9,929	\$ 20,454	\$ 31,601	\$ 43,398	\$ 55,939	\$ 60,184	\$ 61,990	\$ 63,849	\$ 65,765	\$ 67,738	\$ 480,846
Charges for Services ²	500,000	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous ²	226,519	-	-	-	-	-	-	-	-	-	-	-
Transfer in from General Fund ^{1,3}	-	-	25,368	42,671	75,001	95,040	134,444	173,227	180,776	188,646	196,849	1,112,021
Revenue Total	\$ 9,929	\$ 45,821	\$ 74,271	\$ 118,399	\$ 150,979	\$ 194,629	\$ 235,217	\$ 244,625	\$ 254,410	\$ 264,587	\$ 1,592,867	
EXPENDITURES												
Public Works ¹⁸	Appendix 7	\$ -	\$ 55,750	\$ 74,271	\$ 118,399	\$ 150,979	\$ 194,629	\$ 235,217	\$ 244,625	\$ 254,410	\$ 264,587	\$ 1,592,867
SURPLUS/DEFICIT	\$ 9,929	\$ (9,929)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT												
REVENUE												
Property Tax-AB104 ¹	Appendix 4B	\$ 652	\$ 1,337	\$ 2,057	\$ 2,812	\$ 3,601	\$ 3,840	\$ 3,917	\$ 3,996	\$ 4,076	\$ 4,157	\$ 30,444
Property Tax-General ¹	Appendix 4B	198,126	406,357	625,084	854,715	1,094,331	1,167,221	1,190,565	1,214,376	1,238,664	1,263,437	9,252,876
Sales Tax-AB104 ⁵	Appendix 5	5,262	6,079	6,941	7,849	8,748	4,997	3,934	4,052	4,173	4,298	56,333
Remainder of AB104 ⁷	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax-CCRT ⁵	Appendix 5	27,108	31,318	35,757	40,435	45,067	25,743	20,264	20,872	21,498	22,143	290,207
Remainder of C-Tax ⁶	1,509,701	6,506	13,402	20,706	28,437	36,654	39,435	40,618	41,837	43,092	44,385	315,072
Charges for Services ⁴	597,842	2,576	5,307	8,200	11,261	14,515	15,616	16,085	16,567	17,064	17,576	124,769
Other Sources ²	4,621,691	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 240,230	\$ 463,801	\$ 698,745	\$ 945,508	\$ 1,202,915	\$ 1,256,853	\$ 1,275,384	\$ 1,301,700	\$ 1,328,568	\$ 1,355,997	\$ 10,069,700	
EXPENDITURES												
Fire Operations ¹⁹	\$ 42,080,451	\$ 181,341	\$ 373,562	\$ 577,153	\$ 792,623	\$ 1,021,656	\$ 1,099,197	\$ 1,132,172	\$ 1,166,138	\$ 1,201,122	\$ 1,237,155	\$ 8,782,118
Expenditure Total	\$ 181,341	\$ 373,562	\$ 577,153	\$ 792,623	\$ 1,021,656	\$ 1,099,197	\$ 1,132,172	\$ 1,166,138	\$ 1,201,122	\$ 1,237,155	\$ 8,782,118	
SURPLUS/DEFICIT	\$ 58,889	\$ 90,239	\$ 121,592	\$ 152,885	\$ 181,259	\$ 157,657	\$ 143,211	\$ 135,563	\$ 127,446	\$ 118,842	\$ 1,287,582	

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	<u>Year 11</u>	<u>Year 12</u>	<u>Year 13</u>	<u>Year 14</u>	<u>Year 15</u>	<u>Year 16</u>	<u>Year 17</u>	<u>Year 18</u>	<u>Year 19</u>	<u>Year 20</u>	<u>10-YEAR SUBTOTAL</u>	<u>ANALYSIS TOTAL</u>
GENERAL FUND												
REVENUE												
<u>Taxes</u>												
Ad Valorem General ¹	\$ 2,407,493	\$ 2,455,643	\$ 2,504,756	\$ 2,554,851	\$ 2,605,948	\$ 2,658,067	\$ 2,711,229	\$ 2,765,453	\$ 2,820,762	\$ 2,877,178	\$ 26,361,382	\$ 43,647,125
Ad Valorem Detention Facility ¹	184,715	188,409	192,177	196,021	199,941	203,940	208,019	212,179	216,422	220,751	2,022,572	3,348,818
Ad Valorem Indigent Insurance ¹	35,797	36,513	37,244	37,988	38,748	39,523	40,314	41,120	41,942	42,781	391,971	648,996
Ad Valorem AB104 ¹	43,105	43,967	44,846	45,743	46,658	47,591	48,543	49,514	50,504	51,514	471,983	781,472
Ad Valorem China Springs ¹	16,944	17,283	17,629	17,981	18,341	18,708	19,082	19,463	19,853	20,250	185,533	307,191
Ad Valorem Family Court ¹	45,821	46,737	47,672	48,625	49,598	50,590	51,601	52,634	53,686	54,760	501,723	830,715
Room Tax ²	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 2,733,875	\$ 2,788,552	\$ 2,844,323	\$ 2,901,210	\$ 2,959,234	\$ 3,018,419	\$ 3,078,787	\$ 3,140,363	\$ 3,203,170	\$ 3,267,233	\$ 29,935,165	\$ 49,564,316
<u>Licenses and Permits</u>												
<u>Business Licenses/Permits</u>												
Business Licenses ³	\$ 23,258	\$ 23,955	\$ 24,674	\$ 25,414	\$ 26,177	\$ 26,962	\$ 27,771	\$ 28,604	\$ 29,462	\$ 30,346	\$ 266,624	\$ 426,914
Business Licenses/Elec and Telecom ³	112,030	115,391	118,853	122,418	126,091	129,874	133,770	137,783	141,916	146,174	1,284,301	2,056,399
Franchise Fees ³	46,820	48,225	49,672	51,162	52,697	54,277	55,906	57,583	59,310	61,090	536,741	859,420
Liquor Licenses ³	5,496	5,661	5,831	6,005	6,186	6,371	6,562	6,759	6,962	7,171	63,003	100,880
County Gaming Licenses ²	-	-	-	-	-	-	-	-	-	-	-	-
AB104 Gaming Licenses ²	-	-	-	-	-	-	-	-	-	-	-	-
<u>Nonbusiness Licenses and Permits</u>												
Marriage Affidavits ⁴	1,001	1,031	1,062	1,094	1,127	1,160	1,195	1,231	1,268	1,306	11,476	18,375
Mobile Home Permits ²	-	-	-	-	-	-	-	-	-	-	-	-
Other ²	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 188,605	\$ 194,263	\$ 200,091	\$ 206,094	\$ 212,277	\$ 218,645	\$ 225,204	\$ 231,960	\$ 238,919	\$ 246,087	\$ 2,162,145	\$ 3,461,988
<u>Intergovernmental Revenue</u>												
Federal/State Sources ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BCCRT/SCCRT ⁵	310,368	319,680	329,270	339,148	349,322	359,802	370,596	381,714	393,166	404,960	3,558,027	7,507,174
Remainder C-Tax Revenue Sources ⁶	137,104	141,218	145,454	149,818	154,312	158,942	163,710	168,621	173,680	178,890	1,571,749	2,516,657
AB 104 Sales Tax @ .25% ⁵	45,006	46,356	47,747	49,179	50,655	52,174	53,740	55,352	57,012	58,723	515,945	1,088,605
Remainder AB 104 Revenue ⁷	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue ²	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	\$ 492,479	\$ 507,253	\$ 522,471	\$ 538,145	\$ 554,290	\$ 570,918	\$ 588,046	\$ 605,687	\$ 623,858	\$ 642,574	\$ 5,645,721	\$ 11,112,437
<u>Charges for Services</u>												
General Government ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial ⁴	7,604	7,832	8,067	8,309	8,558	8,815	9,080	9,352	9,632	9,921	87,171	139,577
Public Safety ⁴	48,002	49,442	50,925	52,453	54,027	55,647	57,317	59,036	60,807	62,632	550,288	881,111
Public Works ²	-	-	-	-	-	-	-	-	-	-	-	-
Welfare ²	-	-	-	-	-	-	-	-	-	-	-	-
Cultural and Recreation ⁴	6,035	6,216	6,402	6,594	6,792	6,996	7,206	7,422	7,645	7,874	69,183	110,775
Subtotal	\$ 61,641	\$ 63,490	\$ 65,395	\$ 67,357	\$ 69,377	\$ 71,459	\$ 73,602	\$ 75,810	\$ 78,085	\$ 80,427	\$ 706,642	\$ 1,131,463

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	<u>Year 11</u>	<u>Year 12</u>	<u>Year 13</u>	<u>Year 14</u>	<u>Year 15</u>	<u>Year 16</u>	<u>Year 17</u>	<u>Year 18</u>	<u>Year 19</u>	<u>Year 20</u>	<u>10-YEAR</u> <u>SUBTOTAL</u>	<u>ANALYSIS</u> <u>TOTAL</u>
<u>Fines and Forfeits</u>												
Fines ⁴	\$ 32,727	\$ 33,709	\$ 34,720	\$ 35,762	\$ 36,835	\$ 37,940	\$ 39,078	\$ 40,250	\$ 41,458	\$ 42,702	\$ 375,182	\$ 600,735
Forfeits ⁴	10,992	11,321	11,661	12,011	12,371	12,742	13,125	13,518	13,924	14,342	126,008	201,762
Subtotal	\$ 43,719	\$ 45,031	\$ 46,382	\$ 47,773	\$ 49,206	\$ 50,682	\$ 52,203	\$ 53,769	\$ 55,382	\$ 57,043	\$ 501,190	\$ 802,497
<u>Miscellaneous</u>												
Miscellaneous ²	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE TOTAL	\$ 3,520,319	\$ 3,598,589	\$ 3,678,662	\$ 3,760,578	\$ 3,844,383	\$ 3,930,123	\$ 4,017,842	\$ 4,107,589	\$ 4,199,413	\$ 4,293,364	\$ 38,950,863	\$ 66,072,700

EXPENDITURES**General Government**General Government

Commissioners ⁹	\$ 16,265	\$ 16,753	\$ 17,255	\$ 17,773	\$ 18,306	\$ 18,855	\$ 19,421	\$ 20,004	\$ 20,604	\$ 21,222	\$ 186,458	\$ 298,552
County Manager ⁸	45,879	47,437	49,050	50,719	52,448	54,237	56,090	58,007	59,993	62,049	535,908	847,118
Elections ⁹	24,166	24,891	25,638	26,407	27,199	28,015	28,856	29,721	30,613	31,531	277,039	443,590
Finance ⁸	37,055	38,313	39,616	40,964	42,360	43,805	45,301	46,850	48,454	50,114	432,833	684,185
Human Resources ⁸	15,294	15,814	16,351	16,908	17,484	18,081	18,698	19,338	20,000	20,685	178,653	282,399
Technology Services ⁸	95,141	98,372	101,717	105,180	108,764	112,475	116,316	120,293	124,411	128,674	1,111,343	1,756,716
Accrued Benefits ⁸	18,003	18,614	19,247	19,902	20,580	21,282	22,009	22,762	23,541	24,348	210,289	332,406
Centrally Managed Activities ⁸	102,087	105,554	109,143	112,858	116,704	120,685	124,807	129,075	133,493	138,067	1,192,473	1,884,958
Assessor ⁹	53,292	54,891	56,538	58,234	59,981	61,780	63,634	65,543	67,509	69,534	610,934	978,217
Clerk ⁹	11,541	11,887	12,244	12,611	12,990	13,379	13,781	14,194	14,620	15,059	132,308	211,849
Recorder ⁹	14,745	15,188	15,643	16,112	16,596	17,094	17,606	18,135	18,679	19,239	169,037	270,659
General Government Total	\$ 433,468	\$ 447,713	\$ 462,441	\$ 477,668	\$ 493,412	\$ 509,690	\$ 526,520	\$ 543,922	\$ 561,916	\$ 580,522	\$ 5,037,273	\$ 7,990,649

Judicial

District Courts ⁹	\$ 161,748	\$ 166,600	\$ 171,598	\$ 176,746	\$ 182,048	\$ 187,510	\$ 193,135	\$ 198,929	\$ 204,897	\$ 211,044	\$ 1,854,255	\$ 2,969,000
District Attorney ⁹	159,358	164,138	169,062	174,134	179,358	184,739	190,281	195,990	201,869	207,926	1,826,856	2,925,130
Public Defender ⁹	100,408	103,420	106,523	109,718	113,010	116,400	119,892	123,489	127,193	131,009	1,151,062	1,843,060
Justice Courts ⁹	80,218	82,624	85,103	87,656	90,286	92,994	95,784	98,658	101,617	104,666	919,606	1,472,457
Incline Constable ¹⁰	-	-	-	-	-	-	-	-	-	-	-	-
Judicial Total	\$ 501,731	\$ 516,783	\$ 532,286	\$ 548,255	\$ 564,702	\$ 581,643	\$ 599,093	\$ 617,065	\$ 635,577	\$ 654,645	\$ 5,751,779	\$ 9,209,647

Public SafetySheriff and Detention

Sheriff and Detention ¹¹	\$ 1,083,298	\$ 1,124,046	\$ 1,166,382	\$ 1,210,370	\$ 1,256,073	\$ 1,303,558	\$ 1,352,896	\$ 1,404,157	\$ 1,457,418	\$ 1,512,756	\$ 12,870,954	\$ 20,110,781
<u>Medical Examiner</u>												
Medical Examiner ⁹	\$ 30,950	\$ 31,878	\$ 32,835	\$ 33,820	\$ 34,834	\$ 35,879	\$ 36,956	\$ 38,064	\$ 39,206	\$ 40,383	\$ 354,805	\$ 568,108

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	<u>Year 11</u>	<u>Year 12</u>	<u>Year 13</u>	<u>Year 14</u>	<u>Year 15</u>	<u>Year 16</u>	<u>Year 17</u>	<u>Year 18</u>	<u>Year 19</u>	<u>Year 20</u>	<u>10-YEAR SUBTOTAL</u>	<u>ANALYSIS TOTAL</u>
Other												
Juvenile Services ⁹	\$ 103,959	\$ 107,078	\$ 110,290	\$ 113,599	\$ 117,007	\$ 120,517	\$ 124,133	\$ 127,857	\$ 131,692	\$ 135,643	\$ 1,191,775	\$ 1,908,250
Manager's Office ⁹	63,161	65,056	67,008	69,018	71,089	73,221	75,418	77,680	80,011	82,411	724,073	1,159,373
Alternative Sentencing ⁹	21,619	22,267	22,935	23,623	24,332	25,062	25,814	26,588	27,386	28,208	247,835	396,829
Emergency Management ⁹	7,571	7,798	8,032	8,273	8,521	8,777	9,040	9,311	9,590	9,878	86,790	138,966
Public Administrator ⁹	8,546	8,802	9,066	9,338	9,619	9,907	10,204	10,510	10,826	11,151	97,970	156,867
Public Guardian ⁹	13,805	14,219	14,646	15,085	15,538	16,004	16,484	16,978	17,488	18,012	158,258	253,400
Centrally Managed Activities ⁷	19	20	20	21	21	22	23	23	24	25	217	348
Subtotal	\$ 218,680	\$ 225,240	\$ 231,997	\$ 238,957	\$ 246,126	\$ 253,510	\$ 261,115	\$ 268,948	\$ 277,017	\$ 285,327	\$ 2,506,918	\$ 4,014,032
Public Safety Total	\$ 1,332,928	\$ 1,381,164	\$ 1,431,214	\$ 1,483,147	\$ 1,537,033	\$ 1,592,947	\$ 1,650,967	\$ 1,711,170	\$ 1,773,642	\$ 1,838,466	\$ 15,732,677	\$ 24,692,922
Public Works												
<u>Public Works</u>												
Community Services ⁸	\$ 93,257	\$ 96,425	\$ 99,703	\$ 103,097	\$ 106,610	\$ 110,248	\$ 114,013	\$ 117,911	\$ 121,947	\$ 126,126	\$ 1,089,338	\$ 1,721,932
Public Works Total	\$ 93,257	\$ 96,425	\$ 99,703	\$ 103,097	\$ 106,610	\$ 110,248	\$ 114,013	\$ 117,911	\$ 121,947	\$ 126,126	\$ 1,089,338	\$ 1,721,932
Welfare												
<u>Social Services</u>												
Human Services ⁷	\$ 11,444	\$ 11,787	\$ 12,141	\$ 12,505	\$ 12,880	\$ 13,267	\$ 13,665	\$ 14,075	\$ 14,497	\$ 14,932	\$ 131,191	\$ 210,061
Welfare Total	\$ 11,444	\$ 11,787	\$ 12,141	\$ 12,505	\$ 12,880	\$ 13,267	\$ 13,665	\$ 14,075	\$ 14,497	\$ 14,932	\$ 131,191	\$ 210,061
Culture and Recreation												
<u>Culture and Recreation</u>												
Library ⁹	\$ 68,843	\$ 70,909	\$ 73,036	\$ 75,227	\$ 77,484	\$ 79,808	\$ 82,203	\$ 84,669	\$ 87,209	\$ 89,825	\$ 789,214	\$ 1,263,675
Regional Parks/Open Space ⁷	47,809	49,244	50,721	52,243	53,810	55,424	57,087	58,799	60,563	62,380	548,080	877,576
Culture and Recreation Total	\$ 116,653	\$ 120,152	\$ 123,757	\$ 127,470	\$ 131,294	\$ 135,233	\$ 139,290	\$ 143,468	\$ 147,772	\$ 152,205	\$ 1,337,294	\$ 2,141,251
Intergovernmental Expenditures												
Indigent Ins. Program ¹²	\$ 35,797	\$ 36,513	\$ 37,244	\$ 37,988	\$ 38,748	\$ 39,523	\$ 40,314	\$ 41,120	\$ 41,942	\$ 42,781	\$ 391,971	\$ 648,996
China Springs Youth Facility ¹²	16,944	17,283	17,629	17,981	18,341	18,708	19,082	19,463	19,853	20,250	185,533	307,191
TM Regional Planning ¹⁰	-	-	-	-	-	-	-	-	-	-	-	-
Ethics Commission Assessment ¹⁰	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental Expenditures	\$ 52,741	\$ 53,796	\$ 54,872	\$ 55,970	\$ 57,089	\$ 58,231	\$ 59,395	\$ 60,583	\$ 61,795	\$ 63,031	\$ 577,504	\$ 956,187
EXPENDITURES SUBTOTAL	\$ 2,542,222	\$ 2,627,820	\$ 2,716,414	\$ 2,808,111	\$ 2,903,021	\$ 3,001,258	\$ 3,102,942	\$ 3,208,196	\$ 3,317,146	\$ 3,429,927	\$ 29,657,057	\$ 46,922,649
CONTINGENCY @	\$ 76,267	\$ 78,835	\$ 81,492	\$ 84,243	\$ 87,091	\$ 90,038	\$ 93,088	\$ 96,246	\$ 99,514	\$ 102,898	\$ 889,712	\$ 1,407,679
EXPENDITURES TOTAL	\$ 2,618,489	\$ 2,706,655	\$ 2,797,907	\$ 2,892,354	\$ 2,990,111	\$ 3,091,296	\$ 3,196,030	\$ 3,304,442	\$ 3,416,661	\$ 3,532,824	\$ 30,546,769	\$ 48,330,328
Transfer-Road Special Revenue Fund ¹³	\$ 205,400	\$ 214,314	\$ 223,605	\$ 233,290	\$ 243,384	\$ 253,904	\$ 264,869	\$ 276,297	\$ 288,207	\$ 300,619	\$ 2,503,889	\$ 3,615,911
GENERAL FUND SURPLUS/DEFICIT	\$ 696,430	\$ 677,620	\$ 657,150	\$ 634,934	\$ 610,889	\$ 584,922	\$ 556,942	\$ 526,851	\$ 494,546	\$ 459,921	\$ 5,900,204	\$ 14,126,462

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OTHER FUNDS¹⁴												
<u>LIBRARY EXPANSION FUND</u>												
REVENUE												
Ad Valorem ¹	\$ 47,730	\$ 48,684	\$ 49,658	\$ 50,651	\$ 51,664	\$ 52,698	\$ 53,752	\$ 54,827	\$ 55,923	\$ 57,042	\$ 522,629	\$ 865,328
Miscellaneous ²	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 47,730	\$ 48,684	\$ 49,658	\$ 50,651	\$ 51,664	\$ 52,698	\$ 53,752	\$ 54,827	\$ 55,923	\$ 57,042	\$ 522,629	\$ 865,328
EXPENDITURES												
Library ⁹	\$ 21,949	\$ 22,608	\$ 23,286	\$ 23,985	\$ 24,704	\$ 25,445	\$ 26,209	\$ 26,995	\$ 27,805	\$ 28,639	\$ 251,624	\$ 402,896
SURPLUS/DEFICIT	\$ 25,781	\$ 26,077	\$ 26,372	\$ 26,667	\$ 26,960	\$ 27,252	\$ 27,543	\$ 27,832	\$ 28,118	\$ 28,403	\$ 271,004	\$ 462,431
<u>ANIMAL SERVICES FUND</u>												
REVENUE												
Ad Valorem ¹	\$ 71,595	\$ 73,027	\$ 74,487	\$ 75,977	\$ 77,496	\$ 79,046	\$ 80,627	\$ 82,240	\$ 83,885	\$ 85,562	\$ 783,943	\$ 1,297,991
Licenses and Permits ⁴	2,049	2,110	2,174	2,239	2,306	2,375	2,446	2,520	2,595	2,673	23,487	37,608
Charges for Services ⁴	1,355	1,395	1,437	1,480	1,525	1,571	1,618	1,666	1,716	1,768	15,531	24,868
Miscellaneous ²	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 74,998	\$ 76,532	\$ 78,098	\$ 79,696	\$ 81,327	\$ 82,992	\$ 84,691	\$ 86,426	\$ 88,196	\$ 90,003	\$ 822,961	\$ 1,360,467
EXPENDITURES												
Animal Services ⁹	\$ 40,808	\$ 42,033	\$ 43,294	\$ 44,592	\$ 45,930	\$ 47,308	\$ 48,727	\$ 50,189	\$ 51,695	\$ 53,246	\$ 467,822	\$ 749,068
SURPLUS/DEFICIT	\$ 34,190	\$ 34,500	\$ 34,804	\$ 35,104	\$ 35,397	\$ 35,684	\$ 35,964	\$ 36,237	\$ 36,501	\$ 36,758	\$ 355,139	\$ 611,398
<u>INDIGENT TAX LEVY FUND</u>												
REVENUE												
Ad Valorem ¹	\$ 143,190	\$ 146,053	\$ 148,974	\$ 151,954	\$ 154,993	\$ 158,093	\$ 161,255	\$ 164,480	\$ 167,769	\$ 171,125	\$ 1,567,886	\$ 2,595,983
Charges for Services ²	-	-	-	-	-	-	-	-	-	-	-	-
Federal Grants ²	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous ²	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 143,190	\$ 146,053	\$ 148,974	\$ 151,954	\$ 154,993	\$ 158,093	\$ 161,255	\$ 164,480	\$ 167,769	\$ 171,125	\$ 1,567,886	\$ 2,595,983
EXPENDITURES												
Indigent Assistance ¹⁵	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer-Child Protective Svcs. Fund ¹⁶	19,883	21,434	23,051	24,736	26,491	28,319	30,222	32,204	34,267	36,413	277,018	386,549
SURPLUS/DEFICIT	\$ 123,306	\$ 124,619	\$ 125,924	\$ 127,218	\$ 128,502	\$ 129,774	\$ 131,033	\$ 132,276	\$ 133,503	\$ 134,712	\$ 1,290,867	\$ 2,209,434
<u>CHILD PROTECTIVE SERVICES FUND</u>												
REVENUE												
Ad Valorem ¹	\$ 95,460	\$ 97,369	\$ 99,316	\$ 101,303	\$ 103,329	\$ 105,395	\$ 107,503	\$ 109,653	\$ 111,846	\$ 114,083	\$ 1,045,257	\$ 1,730,655
Licenses and Permits ²	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental ⁴	293,776	302,589	311,667	321,017	330,647	340,567	350,784	361,307	372,147	383,311	3,367,812	5,392,481

**APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS**

	<u>Year 11</u>	<u>Year 12</u>	<u>Year 13</u>	<u>Year 14</u>	<u>Year 15</u>	<u>Year 16</u>	<u>Year 17</u>	<u>Year 18</u>	<u>Year 19</u>	<u>Year 20</u>	<u>10-YEAR SUBTOTAL</u>	<u>ANALYSIS TOTAL</u>
Charges for Services ⁴	43,388	44,689	46,030	47,411	48,833	50,298	51,807	53,361	54,962	56,611	497,390	796,412
Miscellaneous ²	-	-	-	-	-	-	-	-	-	-	-	-
Transfer-Indigent Tax Levy Fund ^{1b}	19,883	21,434	23,051	24,736	26,491	28,319	30,222	32,204	34,267	36,413	277,018	386,549
Revenue Total	\$ 452,506	\$ 466,081	\$ 480,064	\$ 494,466	\$ 509,300	\$ 524,579	\$ 540,316	\$ 556,526	\$ 573,221	\$ 590,418	\$ 5,187,477	\$ 8,306,097
EXPENDITURES												
Child Protective Services ⁹	\$ 452,506	\$ 466,081	\$ 480,064	\$ 494,466	\$ 509,300	\$ 524,579	\$ 540,316	\$ 556,526	\$ 573,221	\$ 590,418	\$ 5,187,477	\$ 8,306,097
SURPLUS/DEFICIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SENIOR SERVICES FUND												
REVENUE												
Ad Valorem ¹	\$ 23,865	\$ 24,342	\$ 24,829	\$ 25,326	\$ 25,832	\$ 26,349	\$ 26,876	\$ 27,413	\$ 27,962	\$ 28,521	\$ 261,314	\$ 432,664
Intergovernmental ⁴	24,058	24,780	25,523	26,289	27,077	27,890	28,726	29,588	30,476	31,390	275,797	441,600
Charges for Services ⁴	5,314	5,474	5,638	5,807	5,981	6,161	6,346	6,536	6,732	6,934	60,924	97,550
Miscellaneous/Reimbursements ²	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 53,237	\$ 54,596	\$ 55,990	\$ 57,422	\$ 58,891	\$ 60,399	\$ 61,948	\$ 63,537	\$ 65,169	\$ 66,845	\$ 598,034	\$ 971,814
EXPENDITURES												
Senior Citizens ⁹	\$ 51,866	\$ 53,422	\$ 55,025	\$ 56,675	\$ 58,376	\$ 60,127	\$ 61,931	\$ 63,789	\$ 65,702	\$ 67,673	\$ 594,586	\$ 952,040
SURPLUS/DEFICIT	\$ 1,371	\$ 1,174	\$ 965	\$ 746	\$ 515	\$ 272	\$ 17	\$ (251)	\$ (533)	\$ (828)	\$ 3,449	\$ 19,774
OTHER RESTRICTED SPECIAL REVENUE FUND												
REVENUE												
Ad Valorem ¹	\$ 23,865	\$ 24,342	\$ 24,829	\$ 25,326	\$ 25,832	\$ 26,349	\$ 26,876	\$ 27,413	\$ 27,962	\$ 28,521	\$ 261,314	\$ 432,664
Car Rental Fee ²	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental ²	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services ²	-	-	-	-	-	-	-	-	-	-	-	-
Fines and Forfeits ²	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous ²	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 23,865	\$ 24,342	\$ 24,829	\$ 25,326	\$ 25,832	\$ 26,349	\$ 26,876	\$ 27,413	\$ 27,962	\$ 28,521	\$ 261,314	\$ 432,664
EXPENDITURES												
General Government ¹⁷	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial ¹⁷	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety ¹⁷	-	-	-	-	-	-	-	-	-	-	-	-
Public Works ¹⁷	-	-	-	-	-	-	-	-	-	-	-	-
Welfare/Health and Sanitation ¹⁷	-	-	-	-	-	-	-	-	-	-	-	-
Culture and Recreation ¹⁷	-	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental ¹⁷	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SURPLUS/DEFICIT	\$ 23,865	\$ 24,342	\$ 24,829	\$ 25,326	\$ 25,832	\$ 26,349	\$ 26,876	\$ 27,413	\$ 27,962	\$ 28,521	\$ 261,314	\$ 432,664

APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS

	<u>Year 11</u>	<u>Year 12</u>	<u>Year 13</u>	<u>Year 14</u>	<u>Year 15</u>	<u>Year 16</u>	<u>Year 17</u>	<u>Year 18</u>	<u>Year 19</u>	<u>Year 20</u>	<u>10-YEAR</u> <u>SUBTOTAL</u>	<u>ANALYSIS</u> <u>TOTAL</u>
<u>ROADS SPECIAL REVENUE FUND</u>												
REVENUE												
Motor Vehicle Fuel Tax ⁴	\$ 69,770	\$ 71,863	\$ 74,019	\$ 76,239	\$ 78,527	\$ 80,882	\$ 83,309	\$ 85,808	\$ 88,382	\$ 91,034	\$ 799,833	\$ 1,280,679
Charges for Services ²	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous ²	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund ¹³	205,400	214,314	223,605	233,290	243,384	253,904	264,869	276,297	288,207	300,619	2,503,889	3,615,911
Revenue Total	\$ 275,170	\$ 286,177	\$ 297,624	\$ 309,529	\$ 321,910	\$ 334,787	\$ 348,178	\$ 362,105	\$ 376,589	\$ 391,653	\$ 3,303,723	\$ 4,896,589
EXPENDITURES												
Public Works ¹⁸	\$ 275,170	\$ 286,177	\$ 297,624	\$ 309,529	\$ 321,910	\$ 334,787	\$ 348,178	\$ 362,105	\$ 376,589	\$ 391,653	\$ 3,303,723	\$ 4,896,589
SURPLUS/DEFICIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>TRUCKEE MEADOWS FIRE PROTECTION DISTRICT</u>												
REVENUE												
Property Tax-AB104 ¹	\$ 4,240	\$ 4,325	\$ 4,411	\$ 4,500	\$ 4,590	\$ 4,682	\$ 4,775	\$ 4,871	\$ 4,968	\$ 5,067	\$ 46,429	\$ 76,873
Property Tax-General ¹	1,288,706	1,314,480	1,340,770	1,367,585	1,394,937	1,422,835	1,451,292	1,480,318	1,509,924	1,540,123	14,110,970	23,363,846
Sales Tax-AB104 ⁵	4,427	4,560	4,697	4,838	4,983	5,132	5,286	5,445	5,608	5,777	50,753	107,086
Remainder of AB104 ⁷	-	-	-	-	-	-	-	-	-	-	-	-
Sales Tax-CCRT ⁵	22,808	23,492	24,197	24,923	25,670	26,440	27,234	28,051	28,892	29,759	261,465	551,671
Remainder of C-Tax ⁶	45,716	47,088	48,501	49,956	51,454	52,998	54,588	56,225	57,912	59,650	524,087	839,159
Charges for Services ⁴	18,104	18,647	19,206	19,782	20,376	20,987	21,617	22,265	22,933	23,621	207,539	332,307
Other Sources ²	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	\$ 1,384,001	\$ 1,412,592	\$ 1,441,781	\$ 1,471,583	\$ 1,502,010	\$ 1,533,075	\$ 1,564,792	\$ 1,597,175	\$ 1,630,238	\$ 1,663,996	\$ 15,201,243	\$ 25,270,943
EXPENDITURES												
Fire Operations ¹⁹	\$ 1,274,270	\$ 1,312,498	\$ 1,351,873	\$ 1,392,429	\$ 1,434,202	\$ 1,477,228	\$ 1,521,545	\$ 1,567,191	\$ 1,614,207	\$ 1,662,633	\$ 14,608,078	\$ 23,390,196
Expenditure Total	\$ 1,274,270	\$ 1,312,498	\$ 1,351,873	\$ 1,392,429	\$ 1,434,202	\$ 1,477,228	\$ 1,521,545	\$ 1,567,191	\$ 1,614,207	\$ 1,662,633	\$ 14,608,078	\$ 23,390,196
SURPLUS/DEFICIT	\$ 109,731	\$ 100,094	\$ 89,908	\$ 79,154	\$ 67,807	\$ 55,846	\$ 43,247	\$ 29,983	\$ 16,031	\$ 1,363	\$ 593,165	\$ 1,880,747

APPENDIX 3
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
COMPARISON OF ESTIMATED REVENUE TO ESTIMATED COSTS

APPENDIX 3, ASSUMPTIONS:

Overall Assumption- Unless otherwise noted, analysis uses estimated FY 2021-22 revenues and expenditures as the base year to estimate revenues and costs associated with the development. Source: Washoe County Budget, FY 2022-23.

Estimated Revenues

1 See Appendices 4A and 4B for real property tax revenue calculation. In the General Fund, revenue is divided among restricted and unrestricted sources as follows:

General Fund	Property Tax Rate	% of General Fund Revenue
General	1.0088	89.5%
Detention Facility	0.0774	6.9%
Indigent Insurance	0.0150	1.3%
China Springs	0.0071	0.6%
Family Court	<u>0.0192</u>	<u>1.7%</u>
Total	1.1275	100.0%

Source: Washoe County Budget, FY 2022-23.

- 2 It is expected that an increase in population will lead to an increase in these revenues. However, it is difficult to estimate how the development will impact these revenue sources as many of the sources are also impacted by other factors, such as area visitors, the analysis conservatively does not estimate revenue generated from these sources.
- 3 Business license, franchise fee, and liquor license revenues are based on business revenues and expenditures by project residents are expected to increase these revenues. Analysis assumes residents will impact 50% of these sources, with the remainder impacted by purchases by businesses and visitors. These services are also provided by Cities of Reno and Sparks. As a result, the analysis estimates project resident impacts on these revenue sources using the Average Cost Method (ACM) for the unincorporated population only rather than the entire Washoe County population. To use this method, revenues are calculated based on estimated FY 2021-22 Washoe County unincorporated per capita revenue, inflated **3%** annually and applied to estimated annual population generated by the residents of the development. Unincorporated per capita revenue is calculated by dividing estimated FY 2021-22 revenues for each source by Washoe County FY 2021-22 unincorporated popul: **112,146** Source: Washoe County, City of Reno, and City of Sparks budgets, FY 2022-23.
- 4 These revenues are assumed to be directly related to population growth and are generated across the entire County, and are, therefore, estimated using the Average Cost Method (ACM) with total County population: Revenues are based on estimated FY 2021-22 Washoe County per capita revenue, inflat **3%** annually and applied to estimated annual population generated by the residents of the development. Per capita revenue is calculated by dividing estimated FY 2021-22 revenues for each source by Washoe County FY 2021-22 popul **473,606** Source: Washoe County Budget, FY 2022-23.
- 5 For calculation of BCCRT/SCCRT (sales tax portion of Consolidated Tax) and AB 104 sales tax revenue, see Appendix 5.
- 6 In addition to CCRT revenue, Consolidated tax for the County includes revenue from Real Property Transfer Tax, GST (MVPT), Cigarette and Liquor taxes. A per capita methodology as explained in footnote 4 is applied to estimate this revenue. Washoe County revenues from GST, Cigarette and Liquor Tax (analysis conservatively does not include RPTT as it is not a recurring rev \$ **40,376,585** in FY 2021-22. The County is estimated to receive **50.9%** of all County C-tax revenue (see Appendix 5). As a result, the County's portion of GST, Cigarette and Liquor Tax revenue is \$ **20,544,101** which is used to estimate development impacts using the methodology in footnote 4. Source: Nevada Department of Taxation. "Consolidated Tax Distribution FY 2021-22." The Truckee Meadows Fire District is estimated to rec **3.74%** of all County C-tax revenue. As a result, the Fire District's portion of GST, Cigarette and Liquor Tax revenue is estimated ε \$ **1,509,701** used to estimate development impacts using the methodology in footnote 4 using population estimates for the TMFPD instead of Washoe County population. Source: Nevada Department of Taxation, "Consolidated Tax Distribution FY 2021-22."
- 7 In addition to sales tax revenue, AB 104 revenue for the County 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 4A and 4B and shown elsewhere in the report.

Estimated Costs

- 8 Administration services (indirect) costs assumed to be impacted by the development are calcul **19.5%** of all direct service costs. Percent indirect costs of direct costs for FY 2021-22. Source: Washoe County Budget, FY 2022-23.
- 9 ACM: Expenditures are calculated based on estimated FY 2021-22 Washoe County per capita expenditures infl **3%** annually and applied to estimated annual population of the development. Per capita cost is calculated by dividing FY 2021-22 expenditures for each source by Washoe County FY 2021-22 population. Source: Washoe County Budget FY 2022-23.
- 10 As the impact of the development on these expenditures is difficult to estimate, the analysis does not estimate costs associated with these expenditures. Alternately, no costs associated with the project are expected to occur.
- 11 See Appendix 6 for calculation of Operations/Detention and Administration costs.
- 12 The amount of the expenditure is the same as the revenue estimated to be generated by the ad valorem rate for this source.
- 13 A transfer from the General Fund to the Roads Special Revenue Fund is included to cover the deficit in the Roads Fund.
- 14 Other Funds: Only operating funds supported by Ad Valorem revenue or directly impacted by the development are included in this analysis. Capital Facilities and Debt Services Funds are not included, as the impact of the development on these funds is difficult to estimate, though property tax revenues for these funds are estimated in Appendix 4A.
- 15 The project is unlikely to generate a significant number of indigent population in the region. As a result, costs for this fund associated with the project are expected to be minimal.
- 16 A transfer from the Indigent Levy Fund to the Child Protective Services Fund is included to cover the deficit in the Child Protective Services Fund.
- 17 The impact of the project on these discretionary costs is difficult to estimate.
- 18 See Appendix 7 for road maintenance cost estimates.
- 19 Costs associated with the Truckee Meadows Fire Protection District are estimated using the ACM with FY 2021-22 expenditures for the TMFPD divided by the population within the TMFPD service area, applied to the estimated population of the project. Source: Truckee Meadows Fire Protection District budget, FY 2022-23.

**APPENDIX 4A
WASHOE COUNTY
ESTIMATED REAL PROPERTY TAX REVENUE**

YEAR	USE TYPE	TAXABLE LAND VALUE	TAXABLE IMPROVE. VALUE	CUMULATIVE ASSESSED		WASHOE COUNTY									
				LAND VALUE	IMPROVE. VALUE	GENERAL FUND	AB104	LIBRARY EXPAN.	ANIMAL SERVICES	INDIGENT TAX LEVY	CHILD PROTECT.	SENIOR SERVICES	OTHER SPECIAL	CAPITAL FACILITIES	DEBT SERVICE
Year 1	SFD 1	\$ 10,037,404	\$ 26,539,340	\$ 3,513,091	\$ 9,288,769	\$ 144,341	\$ 2,312	\$ 2,560	\$ 3,841	\$ 7,681	\$ 5,121	\$ 1,280	\$ 1,280	\$ 6,401	\$ 2,176
	SFD 2	10,565,688	27,569,994	3,697,991	9,649,498	150,493	2,411	2,669	4,004	8,008	5,339	1,335	1,335	6,674	2,269
	SFD 3	5,282,844	14,557,988	1,848,995	5,095,296	78,297	1,254	1,389	2,083	4,167	2,778	694	694	3,472	1,181
	SFD 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SFA	2,055,519	8,219,854	719,432	2,876,949	40,549	650	719	1,079	2,158	1,439	360	360	1,798	611
Subtotal		27,941,455	76,887,176	9,779,509	26,910,512	413,680	6,627	7,338	11,007	22,014	14,676	3,669	3,669	18,345	6,237
Year 2	SFD 1	10,348,563	27,362,060	7,205,350	19,051,266	296,043	4,742	5,251	7,877	15,754	10,503	2,626	2,626	13,128	4,464
	SFD 2	10,893,224	28,424,664	7,584,579	19,791,120	308,661	4,945	5,475	8,213	16,425	10,950	2,738	2,738	13,688	4,654
	SFD 3	5,446,612	15,009,285	3,792,290	10,450,451	160,587	2,573	2,849	4,273	8,546	5,697	1,424	1,424	7,121	2,421
	SFD 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SFA	2,119,241	8,474,669	1,475,555	5,900,622	83,166	1,332	1,475	2,213	4,426	2,950	738	738	3,688	1,254
Subtotal		28,807,640	79,270,679	20,057,773	55,193,460	848,458	13,592	15,050	22,575	45,151	30,100	7,525	7,525	37,626	12,793
Year 3	SFD 1	10,669,369	28,210,284	11,083,736	29,305,890	455,393	7,295	8,078	12,117	24,234	16,156	4,039	4,039	20,195	6,866
	SFD 2	11,230,914	29,305,829	11,667,091	30,443,983	474,802	7,606	8,422	12,633	25,267	16,844	4,211	4,211	21,056	7,159
	SFD 3	5,615,457	15,474,573	5,833,545	16,075,561	247,025	3,957	4,382	6,573	13,145	8,764	2,191	2,191	10,955	3,725
	SFD 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SFA	2,184,937	8,737,384	2,269,794	9,076,719	127,932	2,049	2,269	3,404	6,808	4,539	1,135	1,135	5,673	1,929
Subtotal		29,700,677	81,728,070	30,854,166	84,902,153	1,305,152	20,908	23,151	34,727	69,454	46,303	11,576	11,576	57,878	19,679
Year 4	SFD 1	11,000,119	29,084,803	15,155,453	40,071,689	622,686	9,975	11,045	16,568	33,136	22,091	5,523	5,523	27,614	9,389
	SFD 2	11,579,073	30,214,310	15,953,108	41,627,871	649,226	10,400	11,516	17,274	34,549	23,032	5,758	5,758	28,790	9,789
	SFD 3	5,789,536	15,954,285	7,976,554	21,981,072	337,772	5,411	5,992	8,987	17,975	11,983	2,996	2,996	14,979	5,093
	SFD 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	SFA	2,252,670	9,008,243	3,103,624	12,411,138	174,929	2,802	3,103	4,654	9,309	6,206	1,551	1,551	7,757	2,638
Subtotal		30,621,398	84,261,640	42,188,739	116,091,770	1,784,613	28,588	31,656	47,484	94,968	63,312	15,828	15,828	79,140	26,908
Year 5	SFD 1	21,359,114	56,474,446	22,934,252	60,639,179	942,290	15,095	16,715	25,072	50,144	33,429	8,357	8,357	41,787	14,207
	SFD 2	5,173,144	13,498,746	18,082,770	47,184,990	735,894	11,789	13,054	19,580	39,161	26,107	6,527	6,527	32,634	11,096
	SFD 3	1,591,737	4,386,365	8,693,193	23,955,921	368,119	5,897	6,530	9,795	19,589	13,060	3,265	3,265	16,325	5,550
	SFD 4	1,397,895	3,406,226	489,263	1,192,179	18,958	304	336	504	1,009	673	168	168	841	286
	SFA	2,090,253	8,358,749	3,897,285	15,584,923	219,662	3,519	3,896	5,845	11,689	7,793	1,948	1,948	9,741	3,312
Subtotal		31,612,142	86,124,531	54,096,763	148,557,192	2,284,923	36,603	40,531	60,796	121,592	81,062	20,265	20,265	101,327	34,451
Year 6	SFD 1	7,405,375	19,580,140	25,984,818	68,705,011	1,067,628	17,103	18,938	28,407	56,814	37,876	9,469	9,469	47,345	16,097
	SFD 2	-	-	18,444,426	48,128,689	750,612	12,024	13,315	19,972	39,944	26,629	6,657	6,657	33,287	11,317
	SFD 3	-	-	8,867,057	24,435,040	375,481	6,015	6,660	9,991	19,981	13,321	3,330	3,330	16,651	5,661
	SFD 4	-	-	499,049	1,216,023	19,337	310	343	515	1,029	686	172	172	858	292
	SFA	-	-	3,975,231	15,896,622	224,055	3,589	3,974	5,962	11,923	7,949	1,987	1,987	9,936	3,378
Subtotal		7,405,375	19,580,140	57,770,580	158,381,384	2,437,113	39,041	43,230	64,846	129,691	86,461	21,615	21,615	108,076	36,746

**APPENDIX 4A
WASHOE COUNTY
ESTIMATED REAL PROPERTY TAX REVENUE**

YEAR	USE TYPE	TAXABLE LAND VALUE	TAXABLE IMPROVE. VALUE	CUMULATIVE ASSESSED		WASHOE COUNTY									
				LAND VALUE	IMPROVE. VALUE	GENERAL FUND	AB104	LIBRARY EXPAN.	ANIMAL SERVICES	INDIGENT TAX LEVY	CHILD PROTECT.	SENIOR SERVICES	OTHER SPECIAL	CAPITAL FACILITIES	DEBT SERVICE
Year 7	SFD 1	-	-	26,504,514	70,079,112	1,088,980	17,445	19,317	28,975	57,950	38,633	9,658	9,658	48,292	16,419
	SFD 2	-	-	18,813,314	49,091,263	765,624	12,265	13,581	20,371	40,743	27,162	6,790	6,790	33,952	11,544
	SFD 3	-	-	9,044,398	24,923,740	382,991	6,135	6,794	10,190	20,381	13,587	3,397	3,397	16,984	5,775
	SFD 4	-	-	509,030	1,240,343	19,724	316	350	525	1,050	700	175	175	875	297
	SFA	-	-	4,054,735	16,214,554	228,536	3,661	4,054	6,081	12,162	8,108	2,027	2,027	10,135	3,446
	Subtotal	-	-	58,925,991	161,549,012	2,485,856	39,822	44,095	66,143	132,285	88,190	22,048	22,048	110,238	37,481
Year 8	SFD 1	-	-	27,034,605	71,480,694	1,110,760	17,794	19,703	29,555	59,109	39,406	9,852	9,852	49,258	16,748
	SFD 2	-	-	19,189,581	50,073,088	780,937	12,510	13,853	20,779	41,558	27,705	6,926	6,926	34,631	11,775
	SFD 3	-	-	9,225,286	25,422,215	390,651	6,258	6,930	10,394	20,789	13,859	3,465	3,465	17,324	5,890
	SFD 4	-	-	519,210	1,265,150	20,119	322	357	535	1,071	714	178	178	892	303
	SFA	-	-	4,135,830	16,538,845	233,107	3,734	4,135	6,202	12,405	8,270	2,067	2,067	10,337	3,515
	Subtotal	-	-	60,104,511	164,779,992	2,535,573	40,618	44,977	67,465	134,931	89,954	22,488	22,488	112,442	38,230
Year 9	SFD 1	-	-	27,575,297	72,910,308	1,132,975	18,150	20,097	30,146	60,291	40,194	10,049	10,049	50,243	17,083
	SFD 2	-	-	19,573,372	51,074,550	796,555	12,760	14,130	21,194	42,389	28,259	7,065	7,065	35,324	12,010
	SFD 3	-	-	9,409,791	25,930,659	398,464	6,383	7,068	10,602	21,204	14,136	3,534	3,534	17,670	6,008
	SFD 4	-	-	529,594	1,290,453	20,521	329	364	546	1,092	728	182	182	910	309
	SFA	-	-	4,218,547	16,869,622	237,769	3,809	4,218	6,326	12,653	8,435	2,109	2,109	10,544	3,585
	Subtotal	-	-	61,306,601	168,075,592	2,586,284	41,431	45,876	68,815	137,629	91,753	22,938	22,938	114,691	38,995
Year 10	SFD 1	-	-	28,126,803	74,368,514	1,155,635	18,513	20,499	30,749	61,497	40,998	10,250	10,250	51,248	17,424
	SFD 2	-	-	19,964,840	52,096,041	812,486	13,016	14,412	21,618	43,237	28,824	7,206	7,206	36,030	12,250
	SFD 3	-	-	9,597,987	26,449,273	406,433	6,511	7,209	10,814	21,628	14,419	3,605	3,605	18,024	6,128
	SFD 4	-	-	540,186	1,316,262	20,931	335	371	557	1,114	743	186	186	928	316
	SFA	-	-	4,302,917	17,207,014	242,524	3,885	4,302	6,453	12,906	8,604	2,151	2,151	10,755	3,657
	Subtotal	-	-	62,532,733	171,437,104	2,638,010	42,259	46,794	70,191	140,382	93,588	23,397	23,397	116,985	39,775
Year 11	SFD 1	-	-	28,689,339	75,855,884	1,178,747	18,883	20,909	31,364	62,727	41,818	10,455	10,455	52,273	17,773
	SFD 2	-	-	20,364,136	53,137,962	828,736	13,276	14,700	22,051	44,101	29,401	7,350	7,350	36,751	12,495
	SFD 3	-	-	9,789,947	26,978,258	414,562	6,641	7,354	11,030	22,061	14,707	3,677	3,677	18,384	6,251
	SFD 4	-	-	550,990	1,342,587	21,350	342	379	568	1,136	757	189	189	947	322
	SFA	-	-	4,388,976	17,551,155	247,375	3,963	4,388	6,582	13,164	8,776	2,194	2,194	10,970	3,730
	Subtotal	-	-	63,783,388	174,865,846	2,690,770	43,105	47,730	71,595	143,190	95,460	23,865	23,865	119,325	40,570
Year 12	SFD 1	-	-	29,263,125	77,373,002	1,202,322	19,260	21,327	31,991	63,982	42,654	10,664	10,664	53,318	18,128
	SFD 2	-	-	20,771,419	54,200,721	845,311	13,541	14,994	22,492	44,983	29,989	7,497	7,497	37,486	12,745
	SFD 3	-	-	9,985,746	27,517,823	422,853	6,774	7,501	11,251	22,502	15,001	3,750	3,750	18,752	6,376
	SFD 4	-	-	562,010	1,369,439	21,777	349	386	579	1,159	773	193	193	966	328
	SFA	-	-	4,476,755	17,902,178	252,322	4,042	4,476	6,714	13,427	8,952	2,238	2,238	11,189	3,804
	Subtotal	-	-	65,059,056	178,363,163	2,744,586	43,967	48,684	73,027	146,053	97,369	24,342	24,342	121,711	41,382

**APPENDIX 4A
WASHOE COUNTY
ESTIMATED REAL PROPERTY TAX REVENUE**

YEAR	USE TYPE	TAXABLE LAND VALUE	TAXABLE IMPROVE. VALUE	CUMULATIVE ASSESSED		WASHOE COUNTY									
				LAND VALUE	IMPROVE. VALUE	GENERAL FUND	AB104	LIBRARY EXPAN.	ANIMAL SERVICES	INDIGENT TAX LEVY	CHILD PROTECT.	SENIOR SERVICES	OTHER SPECIAL	CAPITAL FACILITIES	DEBT SERVICE
Year 13	SFD 1	-	-	29,848,388	78,920,462	1,226,369	19,646	21,754	32,631	65,261	43,508	10,877	10,877	54,384	18,491
	SFD 2	-	-	21,186,848	55,284,736	862,217	13,812	15,294	22,941	45,883	30,589	7,647	7,647	38,236	13,000
	SFD 3	-	-	10,185,461	28,068,180	431,310	6,909	7,651	11,476	22,952	15,301	3,825	3,825	19,127	6,503
	SFD 4	-	-	573,250	1,396,828	22,213	356	394	591	1,182	788	197	197	985	335
	SFA	-	-	4,566,290	18,260,221	257,369	4,123	4,565	6,848	13,696	9,131	2,283	2,283	11,413	3,881
	Subtotal	-	-	66,360,237	181,930,426	2,799,477	44,846	49,658	74,487	148,974	99,316	24,829	24,829	124,145	42,209
Year 14	SFD 1	-	-	30,445,356	80,498,871	1,250,896	20,039	22,189	33,283	66,567	44,378	11,094	11,094	55,472	18,861
	SFD 2	-	-	21,610,585	56,390,430	879,461	14,088	15,600	23,400	46,801	31,200	7,800	7,800	39,001	13,260
	SFD 3	-	-	10,389,170	28,629,543	439,936	7,048	7,804	11,706	23,411	15,607	3,902	3,902	19,509	6,633
	SFD 4	-	-	584,715	1,424,764	22,657	363	402	603	1,206	804	201	201	1,005	342
	SFA	-	-	4,657,616	18,625,426	262,516	4,205	4,657	6,985	13,970	9,313	2,328	2,328	11,642	3,958
	Subtotal	-	-	67,687,442	185,569,035	2,855,467	45,743	50,651	75,977	151,954	101,303	25,326	25,326	126,628	43,054
Year 15	SFD 1	-	-	31,054,263	82,108,849	1,275,914	20,439	22,633	33,949	67,898	45,265	11,316	11,316	56,582	19,238
	SFD 2	-	-	22,042,796	57,518,239	897,051	14,370	15,912	23,868	47,737	31,824	7,956	7,956	39,781	13,525
	SFD 3	-	-	10,596,954	29,202,134	448,735	7,188	7,960	11,940	23,879	15,920	3,980	3,980	19,900	6,766
	SFD 4	-	-	596,409	1,453,260	23,110	370	410	615	1,230	820	205	205	1,025	348
	SFA	-	-	4,750,769	18,997,934	267,767	4,289	4,750	7,125	14,249	9,499	2,375	2,375	11,874	4,037
	Subtotal	-	-	69,041,190	189,280,416	2,912,576	46,658	51,664	77,496	154,993	103,329	25,832	25,832	129,161	43,915
Year 16	SFD 1	-	-	31,675,348	83,751,025	1,301,432	20,848	23,085	34,628	69,256	46,171	11,543	11,543	57,713	19,622
	SFD 2	-	-	22,483,652	58,668,604	914,992	14,658	16,230	24,346	48,691	32,461	8,115	8,115	40,576	13,796
	SFD 3	-	-	10,808,893	29,786,177	457,709	7,332	8,119	12,179	24,357	16,238	4,060	4,060	20,298	6,901
	SFD 4	-	-	608,337	1,482,325	23,572	378	418	627	1,254	836	209	209	1,045	355
	SFA	-	-	4,845,784	19,377,893	273,122	4,375	4,845	7,267	14,534	9,689	2,422	2,422	12,112	4,118
	Subtotal	-	-	70,422,014	193,066,024	2,970,828	47,591	52,698	79,046	158,093	105,395	26,349	26,349	131,744	44,793
Year 17	SFD 1	-	-	32,308,855	85,426,046	1,327,461	21,265	23,547	35,320	70,641	47,094	11,773	11,773	58,867	20,015
	SFD 2	-	-	22,933,325	59,841,976	933,292	14,951	16,555	24,833	49,665	33,110	8,278	8,278	41,388	14,072
	SFD 3	-	-	11,025,070	30,381,900	466,864	7,479	8,281	12,422	24,844	16,563	4,141	4,141	20,703	7,039
	SFD 4	-	-	620,504	1,511,971	24,044	385	426	640	1,279	853	213	213	1,066	363
	SFA	-	-	4,942,700	19,765,451	278,584	4,463	4,942	7,412	14,825	9,883	2,471	2,471	12,354	4,200
	Subtotal	-	-	71,830,454	196,927,344	3,030,244	48,543	53,752	80,627	161,255	107,503	26,876	26,876	134,379	45,689
Year 18	SFD 1	-	-	32,955,032	87,134,567	1,354,010	21,690	24,018	36,027	72,054	48,036	12,009	12,009	60,045	20,415
	SFD 2	-	-	23,391,992	61,038,815	951,957	15,250	16,886	25,329	50,658	33,772	8,443	8,443	42,215	14,353
	SFD 3	-	-	11,245,572	30,989,538	476,201	7,628	8,447	12,671	25,341	16,894	4,224	4,224	21,118	7,180
	SFD 4	-	-	632,914	1,542,211	24,525	393	435	653	1,305	870	218	218	1,088	370
	SFA	-	-	5,041,554	20,160,760	284,156	4,552	5,040	7,561	15,121	10,081	2,520	2,520	12,601	4,284
	Subtotal	-	-	73,267,064	200,865,891	3,090,849	49,514	54,827	82,240	164,480	109,653	27,413	27,413	137,066	46,603

**APPENDIX 4A
WASHOE COUNTY
ESTIMATED REAL PROPERTY TAX REVENUE**

YEAR	USE TYPE	TAXABLE LAND VALUE	TAXABLE IMPROVE. VALUE	CUMULATIVE ASSESSED		WASHOE COUNTY									
				LAND VALUE	IMPROVE. VALUE	GENERAL FUND	AB104	LIBRARY EXPAN.	ANIMAL SERVICES	INDIGENT TAX LEVY	CHILD PROTECT.	SENIOR SERVICES	OTHER SPECIAL	CAPITAL FACILITIES	DEBT SERVICE
Year 19	SFD 1	-	-	33,614,133	88,877,258	1,381,090	22,124	24,498	36,747	73,495	48,997	12,249	12,249	61,246	20,824
	SFD 2	-	-	23,859,832	62,259,592	970,996	15,555	17,224	25,836	51,672	34,448	8,612	8,612	43,060	14,640
	SFD 3	-	-	11,470,483	31,609,329	485,725	7,781	8,616	12,924	25,848	17,232	4,308	4,308	21,540	7,324
	SFD 4	-	-	645,572	1,573,055	25,015	401	444	666	1,331	887	222	222	1,109	377
	SFA	-	-	5,142,385	20,563,975	289,839	4,643	5,141	7,712	15,424	10,283	2,571	2,571	12,853	4,370
	Subtotal	-	-	74,732,405	204,883,209	3,152,666	50,504	55,923	83,885	167,769	111,846	27,962	27,962	139,808	47,535
Year 20	SFD 1	-	-	34,286,415	90,654,803	1,408,712	22,567	24,988	37,482	74,965	49,976	12,494	12,494	62,471	21,240
	SFD 2	-	-	24,337,028	63,504,784	990,416	15,866	17,568	26,353	52,705	35,137	8,784	8,784	43,921	14,933
	SFD 3	-	-	11,699,893	32,241,516	495,439	7,937	8,788	13,182	26,365	17,577	4,394	4,394	21,971	7,470
	SFD 4	-	-	658,484	1,604,516	25,515	409	453	679	1,358	905	226	226	1,131	385
	SFA	-	-	5,245,232	20,975,255	295,636	4,736	5,244	7,866	15,732	10,488	2,622	2,622	13,110	4,457
	Subtotal	-	-	76,227,053	208,980,873	3,215,719	51,514	57,042	85,562	171,125	114,083	28,521	28,521	142,604	48,485
TOTAL		\$ 156,088,687	\$ 427,852,236			\$ 48,782,844	\$ 781,472	\$ 865,328	\$ 1,297,991	\$ 2,595,983	\$ 1,730,655	\$ 432,664	\$ 432,664	\$ 2,163,319	\$ 735,528

APPENDIX 4A-B, ASSUMPTIONS:

1. Taxable values are estimated in Appendix 1. Assessed land and improvement values are estimating by adjusting taxable values by 35%.
2. Cumulative assessed value for previous year's construction is increased **2.0%** per year, net of depreciation for improvements.
3. Operating tax rate is assumed to remain constant at FY 2022-23 amount:

Fund	Rate	
General Fund	\$ 1.1275	
AB104	0.0272	Washoe County receives 66.4% and Truckee Meadows Fire Protection District receives 6.5%
Library Expansion	0.0200	Some rates, such as those for Libraries and Animal Shelter, are projected to expire during the 20-year analysis period.
Animal Services	0.0300	Analysis assumes the rate will continue through the analysis period.
Indigent Tax Levy	0.0600	
Child Protective Services	0.0400	
Senior Services	0.0100	
Other Restricted Special Rev.	0.0100	
Capital Facilities	0.0500	
Debt	0.0170	
	\$ 1.3917	Source: Washoe County Budget, FY 2018-19.
TM Fire Protection	\$ 0.5400	Source: Truckee Meadows Fire Protection District, FY 2022-23.

APPENDIX 4B
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED REAL PROPERTY TAX REVENUE

YEAR	USE TYPE	TAXABLE LAND VALUE	TAXABLE IMPROVE. VALUE	CUMULATIVE ASSESSED		TM FIRE DISTRICT	
				LAND VALUE	IMPROVE. VALUE	GENERAL FUND	AB104
Year 1	SFD 1	\$ 10,037,404	\$ 26,539,340	\$ 3,513,091	\$ 9,288,769	\$ 69,130	\$ 227
	SFD 2	10,565,688	27,569,994	3,697,991	9,649,498	72,076	237
	SFD 3	5,282,844	14,557,988	1,848,995	5,095,296	37,499	123
	SFD 4	-	-	-	-	-	-
	SFA	2,055,519	8,219,854	719,432	2,876,949	19,420	64
Subtotal		27,941,455	76,887,176	9,779,509	26,910,512	198,126	652
Year 2	SFD 1	10,348,563	27,362,060	7,205,350	19,051,266	141,786	467
	SFD 2	10,893,224	28,424,664	7,584,579	19,791,120	147,829	486
	SFD 3	5,446,612	15,009,285	3,792,290	10,450,451	76,911	253
	SFD 4	-	-	-	-	-	-
	SFA	2,119,241	8,474,669	1,475,555	5,900,622	39,831	131
Subtotal		28,807,640	79,270,679	20,057,773	55,193,460	406,357	1,337
Year 3	SFD 1	10,669,369	28,210,284	11,083,736	29,305,890	218,104	718
	SFD 2	11,230,914	29,305,829	11,667,091	30,443,983	227,400	748
	SFD 3	5,615,457	15,474,573	5,833,545	16,075,561	118,309	389
	SFD 4	-	-	-	-	-	-
	SFA	2,184,937	8,737,384	2,269,794	9,076,719	61,271	202
Subtotal		29,700,677	81,728,070	30,854,166	84,902,153	625,084	2,057
Year 4	SFD 1	11,000,119	29,084,803	15,155,453	40,071,689	298,227	981
	SFD 2	11,579,073	30,214,310	15,953,108	41,627,871	310,937	1,023
	SFD 3	5,789,536	15,954,285	7,976,554	21,981,072	161,771	532
	SFD 4	-	-	-	-	-	-
	SFA	2,252,670	9,008,243	3,103,624	12,411,138	83,780	276
Subtotal		30,621,398	84,261,640	42,188,739	116,091,770	854,715	2,812
Year 5	SFD 1	21,359,114	56,474,446	22,934,252	60,639,179	451,297	1,485
	SFD 2	5,173,144	13,498,746	18,082,770	47,184,990	352,446	1,160
	SFD 3	1,591,737	4,386,365	8,693,193	23,955,921	176,305	580
	SFD 4	1,397,895	3,406,226	489,263	1,192,179	9,080	30
	SFA	2,090,253	8,358,749	3,897,285	15,584,923	105,204	346
Subtotal		31,612,142	86,124,531	54,096,763	148,557,192	1,094,331	3,601
Year 6	SFD 1	7,405,375	19,580,140	25,984,818	68,705,011	511,325	1,682
	SFD 2	-	-	18,444,426	48,128,689	359,495	1,183
	SFD 3	-	-	8,867,057	24,435,040	179,831	592
	SFD 4	-	-	499,049	1,216,023	9,261	30
	SFA	-	-	3,975,231	15,896,622	107,308	353
Subtotal		7,405,375	19,580,140	57,770,580	158,381,384	1,167,221	3,840
Year 7	SFD 1	-	-	26,504,514	70,079,112	521,552	1,716
	SFD 2	-	-	18,813,314	49,091,263	366,685	1,206
	SFD 3	-	-	9,044,398	24,923,740	183,428	604
	SFD 4	-	-	509,030	1,240,343	9,447	31
	SFA	-	-	4,054,735	16,214,554	109,454	360
Subtotal		-	-	58,925,991	161,549,012	1,190,565	3,917
Year 8	SFD 1	-	-	27,034,605	71,480,694	531,983	1,750
	SFD 2	-	-	19,189,581	50,073,088	374,018	1,231
	SFD 3	-	-	9,225,286	25,422,215	187,097	616
	SFD 4	-	-	519,210	1,265,150	9,636	32
	SFA	-	-	4,135,830	16,538,845	111,643	367
Subtotal		-	-	60,104,511	164,779,992	1,214,376	3,996

APPENDIX 4B
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED REAL PROPERTY TAX REVENUE

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE</u>	<u>TAXABLE IMPROVE. VALUE</u>	<u>CUMULATIVE ASSESSED</u>		<u>TM FIRE DISTRICT</u>	
				<u>LAND VALUE</u>	<u>IMPROVE. VALUE</u>	<u>GENERAL FUND</u>	<u>AB104</u>
Year 9	SFD 1	-	-	27,575,297	72,910,308	542,622	1,785
	SFD 2	-	-	19,573,372	51,074,550	381,499	1,255
	SFD 3	-	-	9,409,791	25,930,659	190,838	628
	SFD 4	-	-	529,594	1,290,453	9,828	32
	SFA	-	-	4,218,547	16,869,622	113,876	375
	Subtotal	-	-	61,306,601	168,075,592	1,238,664	4,076
Year 10	SFD 1	-	-	28,126,803	74,368,514	553,475	1,821
	SFD 2	-	-	19,964,840	52,096,041	389,129	1,280
	SFD 3	-	-	9,597,987	26,449,273	194,655	640
	SFD 4	-	-	540,186	1,316,262	10,025	33
	SFA	-	-	4,302,917	17,207,014	116,154	382
	Subtotal	-	-	62,532,733	171,437,104	1,263,437	4,157
Year 11	SFD 1	-	-	28,689,339	75,855,884	564,544	1,858
	SFD 2	-	-	20,364,136	53,137,962	396,911	1,306
	SFD 3	-	-	9,789,947	26,978,258	198,548	653
	SFD 4	-	-	550,990	1,342,587	10,225	34
	SFA	-	-	4,388,976	17,551,155	118,477	390
	Subtotal	-	-	63,783,388	174,865,846	1,288,706	4,240
Year 12	SFD 1	-	-	29,263,125	77,373,002	575,835	1,895
	SFD 2	-	-	20,771,419	54,200,721	404,850	1,332
	SFD 3	-	-	9,985,746	27,517,823	202,519	666
	SFD 4	-	-	562,010	1,369,439	10,430	34
	SFA	-	-	4,476,755	17,902,178	120,846	398
	Subtotal	-	-	65,059,056	178,363,163	1,314,480	4,325
Year 13	SFD 1	-	-	29,848,388	78,920,462	587,352	1,933
	SFD 2	-	-	21,186,848	55,284,736	412,947	1,359
	SFD 3	-	-	10,185,461	28,068,180	206,570	680
	SFD 4	-	-	573,250	1,396,828	10,638	35
	SFA	-	-	4,566,290	18,260,221	123,263	406
	Subtotal	-	-	66,360,237	181,930,426	1,340,770	4,411
Year 14	SFD 1	-	-	30,445,356	80,498,871	599,099	1,971
	SFD 2	-	-	21,610,585	56,390,430	421,205	1,386
	SFD 3	-	-	10,389,170	28,629,543	210,701	693
	SFD 4	-	-	584,715	1,424,764	10,851	36
	SFA	-	-	4,657,616	18,625,426	125,728	414
	Subtotal	-	-	67,687,442	185,569,035	1,367,585	4,500
Year 15	SFD 1	-	-	31,054,263	82,108,849	611,081	2,011
	SFD 2	-	-	22,042,796	57,518,239	429,630	1,414
	SFD 3	-	-	10,596,954	29,202,134	214,915	707
	SFD 4	-	-	596,409	1,453,260	11,068	36
	SFA	-	-	4,750,769	18,997,934	128,243	422
	Subtotal	-	-	69,041,190	189,280,416	1,394,937	4,590
Year 16	SFD 1	-	-	31,675,348	83,751,025	623,302	2,051
	SFD 2	-	-	22,483,652	58,668,604	438,222	1,442
	SFD 3	-	-	10,808,893	29,786,177	219,213	721
	SFD 4	-	-	608,337	1,482,325	11,290	37
	SFA	-	-	4,845,784	19,377,893	130,808	430
	Subtotal	-	-	70,422,014	193,066,024	1,422,835	4,682

**APPENDIX 4B
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED REAL PROPERTY TAX REVENUE**

<u>YEAR</u>	<u>USE TYPE</u>	<u>TAXABLE LAND VALUE</u>	<u>TAXABLE IMPROVE. VALUE</u>	<u>CUMULATIVE ASSESSED</u>		<u>TM FIRE DISTRICT</u>	
				<u>LAND VALUE</u>	<u>IMPROVE. VALUE</u>	<u>GENERAL FUND</u>	<u>AB104</u>
Year 17	SFD 1	-	-	32,308,855	85,426,046	635,768	2,092
	SFD 2	-	-	22,933,325	59,841,976	446,987	1,471
	SFD 3	-	-	11,025,070	30,381,900	223,598	736
	SFD 4	-	-	620,504	1,511,971	11,515	38
	SFA	-	-	4,942,700	19,765,451	133,424	439
	Subtotal	-	-	71,830,454	196,927,344	1,451,292	4,775
Year 18	SFD 1	-	-	32,955,032	87,134,567	648,484	2,134
	SFD 2	-	-	23,391,992	61,038,815	455,926	1,500
	SFD 3	-	-	11,245,572	30,989,538	228,070	750
	SFD 4	-	-	632,914	1,542,211	11,746	39
	SFA	-	-	5,041,554	20,160,760	136,092	448
	Subtotal	-	-	73,267,064	200,865,891	1,480,318	4,871
Year 19	SFD 1	-	-	33,614,133	88,877,258	661,454	2,176
	SFD 2	-	-	23,859,832	62,259,592	465,045	1,530
	SFD 3	-	-	11,470,483	31,609,329	232,631	765
	SFD 4	-	-	645,572	1,573,055	11,981	39
	SFA	-	-	5,142,385	20,563,975	138,814	457
	Subtotal	-	-	74,732,405	204,883,209	1,509,924	4,968
Year 20	SFD 1	-	-	34,286,415	90,654,803	674,683	2,220
	SFD 2	-	-	24,337,028	63,504,784	474,346	1,561
	SFD 3	-	-	11,699,893	32,241,516	237,284	781
	SFD 4	-	-	658,484	1,604,516	12,220	40
	SFA	-	-	5,245,232	20,975,255	141,591	466
	Subtotal	-	-	76,227,053	208,980,873	1,540,123	5,067
TOTAL		\$ 156,088,687	\$ 427,852,236			\$ 23,363,846	\$ 76,873

APPENDIX 5
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED SALES TAX REVENUE

YEAR	USE TYPE	CUMULATIVE # OF OCCUP. HOUSEHOLDS	CONSTR. MATERIALS PURCHASES	HOUSEHOLD TAXABLE SALES	TOTAL TAXABLE SALES	WASHOE COUNTY					TM FIRE DISTRICT	
						CCRT TAX REVENUE	AB 104 TAX REVENUE	REGIONAL TRANSPORT.	RAILROAD GRADE	FLOOD/ PUBLIC SAF.	CCRT TAX REVENUE	AB 104 TAX REVENUE
Year 1	SFD 1	59	\$ 13,269,670	\$ 1,651,271	\$ 11,190,706	\$ 125,872	\$ 18,253	\$ 41,231	\$ 13,744	\$ 13,744	\$ 9,250	\$ 1,796
	SFD 2	59	13,784,997	1,716,956	11,626,465	130,774	18,963	42,836	14,279	14,279	9,610	1,865
	SFD 3	29	7,278,994	907,742	6,140,052	69,063	10,015	22,622	7,541	7,541	5,075	985
	SFD 4	-	-	-	-	-	-	-	-	-	-	-
	SFA	29	4,109,927	1,007,745	3,838,254	43,172	6,260	14,142	4,714	4,714	3,173	616
Subtotal		176	38,443,588	5,283,713	32,795,476	368,881	53,491	120,831	40,277	40,277	27,108	5,262
Year 2	SFD 1	118	13,681,030	3,401,617	12,811,986	144,108	20,897	47,204	15,735	15,735	10,590	2,056
	SFD 2	118	14,212,332	3,536,929	13,311,946	149,732	21,712	49,046	16,349	16,349	11,003	2,136
	SFD 3	59	7,504,643	1,869,948	7,030,943	79,084	11,468	25,905	8,635	8,635	5,812	1,128
	SFD 4	-	-	-	-	-	-	-	-	-	-	-
	SFA	59	4,237,335	2,075,955	4,734,967	53,259	7,723	17,445	5,815	5,815	3,914	760
Subtotal		353	39,635,339	10,884,449	37,889,841	426,182	61,800	139,600	46,533	46,533	31,318	6,079
Year 3	SFD 1	176	14,105,142	5,255,499	14,520,481	163,325	23,684	53,499	17,833	17,833	12,002	2,330
	SFD 2	176	14,652,914	5,464,555	15,088,102	169,710	24,609	55,590	18,530	18,530	12,471	2,421
	SFD 3	88	7,737,287	2,889,069	7,969,767	89,643	12,999	29,364	9,788	9,788	6,588	1,279
	SFD 4	-	-	-	-	-	-	-	-	-	-	-
	SFA	88	4,368,692	3,207,351	5,682,032	63,911	9,268	20,935	6,978	6,978	4,697	912
Subtotal		529	40,864,035	16,816,473	43,260,381	486,590	70,560	159,387	53,129	53,129	35,757	6,941
Year 4	SFD 1	235	14,542,401	7,217,552	16,319,965	183,566	26,619	60,129	20,043	20,043	13,489	2,618
	SFD 2	235	15,107,155	7,504,655	16,958,857	190,752	27,661	62,483	20,828	20,828	14,018	2,721
	SFD 3	118	7,977,142	3,967,655	8,958,598	100,766	14,612	33,007	11,002	11,002	7,405	1,437
	SFD 4	-	-	-	-	-	-	-	-	-	-	-
	SFA	118	4,504,121	4,404,762	6,681,662	75,155	10,898	24,618	8,206	8,206	5,523	1,072
Subtotal		706	42,130,820	23,094,624	48,919,083	550,238	79,789	180,236	60,079	60,079	40,435	7,849
Year 5	SFD 1	346	28,237,223	10,934,290	29,378,635	330,449	47,918	108,242	36,081	36,081	24,283	4,714
	SFD 2	261	6,749,373	8,567,189	11,487,422	129,210	18,737	42,324	14,108	14,108	9,495	1,843
	SFD 3	125	2,193,182	4,359,130	4,914,234	55,275	8,015	18,106	6,035	6,035	4,062	788
	SFD 4	6	1,703,113	216,656	1,439,826	16,195	2,348	5,305	1,768	1,768	1,190	231
	SFA	144	4,179,374	5,557,708	7,302,812	82,142	11,911	26,906	8,969	8,969	6,036	1,172
Subtotal		882	43,062,266	29,634,974	54,522,929	613,270	88,929	200,883	66,961	66,961	45,067	8,748
Year 6	SFD 1	383	9,790,070	12,474,693	16,698,573	187,824	27,236	61,524	20,508	20,508	13,802	2,679
	SFD 2	261	-	8,824,205	6,618,154	74,441	10,795	24,384	8,128	8,128	5,470	1,062
	SFD 3	125	-	4,489,904	3,367,428	37,877	5,492	12,407	4,136	4,136	2,783	540
	SFD 4	6	-	223,155	167,367	1,883	273	617	206	206	138	27
	SFA	144	-	5,724,439	4,293,330	48,291	7,003	15,818	5,273	5,273	3,549	689
Subtotal		919	9,790,070	31,736,397	31,144,850	350,315	50,799	114,749	38,250	38,250	25,743	4,997

APPENDIX 5
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED SALES TAX REVENUE

YEAR	USE TYPE	CUMULATIVE # OF OCCUP. HOUSEHOLDS	CONSTR. MATERIALS PURCHASES	HOUSEHOLD TAXABLE SALES	TOTAL TAXABLE SALES	WASHOE COUNTY					TM FIRE DISTRICT	
						CCRT TAX REVENUE	AB 104 TAX REVENUE	REGIONAL TRANSPORT.	RAILROAD GRADE	FLOOD/PUBLIC SAF.	CCRT TAX REVENUE	AB 104 TAX REVENUE
Year 7	SFD 1	383	-	12,848,934	9,636,701	108,393	15,718	35,505	11,835	11,835	7,965	1,546
	SFD 2	261	-	9,088,931	6,816,698	76,674	11,118	25,115	8,372	8,372	5,634	1,094
	SFD 3	125	-	4,624,601	3,468,451	39,013	5,657	12,779	4,260	4,260	2,867	556
	SFD 4	6	-	229,850	172,388	1,939	281	635	212	212	142	28
	SFA	144	-	5,896,173	4,422,129	49,740	7,213	16,293	5,431	5,431	3,655	710
Subtotal		919	-	32,688,489	24,516,367	275,758	39,987	90,327	30,109	30,109	20,264	3,934
Year 8	SFD 1	383	-	13,234,402	9,925,802	111,645	16,189	36,570	12,190	12,190	8,204	1,593
	SFD 2	261	-	9,361,599	7,021,199	78,974	11,452	25,869	8,623	8,623	5,803	1,127
	SFD 3	125	-	4,763,339	3,572,504	40,183	5,827	13,162	4,387	4,387	2,953	573
	SFD 4	6	-	236,746	177,559	1,997	290	654	218	218	147	28
	SFA	144	-	6,073,058	4,554,793	51,232	7,429	16,782	5,594	5,594	3,765	731
Subtotal		919	-	33,669,144	25,251,858	284,031	41,187	93,037	31,012	31,012	20,872	4,052
Year 9	SFD 1	383	-	13,631,434	10,223,576	114,994	16,675	37,667	12,556	12,556	8,450	1,640
	SFD 2	261	-	9,642,447	7,231,835	81,343	11,795	26,645	8,882	8,882	5,978	1,160
	SFD 3	125	-	4,906,239	3,679,680	41,389	6,002	13,557	4,519	4,519	3,041	590
	SFD 4	6	-	243,848	182,886	2,057	298	674	225	225	151	29
	SFA	144	-	6,255,250	4,691,437	52,769	7,652	17,285	5,762	5,762	3,878	753
Subtotal		919	-	34,679,218	26,009,413	292,552	42,423	95,828	31,943	31,943	21,498	4,173
Year 10	SFD 1	383	-	14,040,377	10,530,283	118,444	17,175	38,798	12,933	12,933	8,704	1,690
	SFD 2	261	-	9,931,720	7,448,790	83,783	12,149	27,444	9,148	9,148	6,157	1,195
	SFD 3	125	-	5,053,427	3,790,070	42,630	6,182	13,964	4,655	4,655	3,133	608
	SFD 4	6	-	251,163	188,373	2,119	307	694	231	231	156	30
	SFA	144	-	6,442,907	4,832,180	54,352	7,882	17,804	5,935	5,935	3,994	775
Subtotal		919	-	35,719,595	26,789,696	301,329	43,695	98,703	32,901	32,901	22,143	4,298
Year 11	SFD 1	383	-	14,461,589	10,846,191	121,997	17,691	39,961	13,320	13,320	8,965	1,740
	SFD 2	261	-	10,229,672	7,672,254	86,297	12,514	28,267	9,422	9,422	6,342	1,231
	SFD 3	125	-	5,205,029	3,903,772	43,909	6,367	14,383	4,794	4,794	3,227	626
	SFD 4	6	-	258,698	194,024	2,182	316	715	238	238	160	31
	SFA	144	-	6,636,194	4,977,146	55,983	8,118	18,338	6,113	6,113	4,114	799
Subtotal		919	-	36,791,182	27,593,387	310,368	45,006	101,664	33,888	33,888	22,808	4,427
Year 12	SFD 1	383	-	14,895,436	11,171,577	125,657	18,221	41,160	13,720	13,720	9,234	1,792
	SFD 2	261	-	10,536,562	7,902,421	88,886	12,889	29,115	9,705	9,705	6,532	1,268
	SFD 3	125	-	5,361,180	4,020,885	45,227	6,558	14,814	4,938	4,938	3,324	645
	SFD 4	6	-	266,459	199,844	2,248	326	736	245	245	165	32
	SFA	144	-	6,835,280	5,126,460	57,662	8,361	18,888	6,296	6,296	4,237	823
Subtotal		919	-	37,894,918	28,421,188	319,680	46,356	104,714	34,905	34,905	23,492	4,560

APPENDIX 5
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED SALES TAX REVENUE

YEAR	USE TYPE	CUMULATIVE # OF OCCUP. HOUSEHOLDS	CONSTR. MATERIALS PURCHASES	HOUSEHOLD TAXABLE SALES	TOTAL TAXABLE SALES	WASHOE COUNTY					TM FIRE DISTRICT	
						CCRT TAX REVENUE	AB 104 TAX REVENUE	REGIONAL TRANSPORT.	RAILROAD GRADE	FLOOD/PUBLIC SAF.	CCRT TAX REVENUE	AB 104 TAX REVENUE
Year 13	SFD 1	383	-	15,342,299	11,506,725	129,427	18,768	42,395	14,132	14,132	9,511	1,846
	SFD 2	261	-	10,852,659	8,139,494	91,552	13,276	29,989	9,996	9,996	6,728	1,306
	SFD 3	125	-	5,522,016	4,141,512	46,583	6,755	15,259	5,086	5,086	3,423	664
	SFD 4	6	-	274,453	205,840	2,315	336	758	253	253	170	33
	SFA	144	-	7,040,339	5,280,254	59,392	8,612	19,454	6,485	6,485	4,364	847
Subtotal		919	-	39,031,765	29,273,824	329,270	47,747	107,856	35,952	35,952	24,197	4,697
Year 14	SFD 1	383	-	15,802,568	11,851,926	133,310	19,331	43,667	14,556	14,556	9,796	1,902
	SFD 2	261	-	11,178,239	8,383,679	94,299	13,674	30,889	10,296	10,296	6,930	1,345
	SFD 3	125	-	5,687,676	4,265,757	47,981	6,958	15,717	5,239	5,239	3,526	684
	SFD 4	6	-	282,687	212,015	2,385	346	781	260	260	175	34
	SFA	144	-	7,251,549	5,438,661	61,174	8,871	20,038	6,679	6,679	4,495	873
Subtotal		919	-	40,202,718	30,152,039	339,148	49,179	111,091	37,030	37,030	24,923	4,838
Year 15	SFD 1	383	-	16,276,645	12,207,484	137,309	19,911	44,977	14,992	14,992	10,090	1,959
	SFD 2	261	-	11,513,586	8,635,189	97,128	14,084	31,815	10,605	10,605	7,138	1,385
	SFD 3	125	-	5,858,306	4,393,730	49,420	7,166	16,188	5,396	5,396	3,632	705
	SFD 4	6	-	291,167	218,375	2,456	356	805	268	268	181	35
	SFA	144	-	7,469,095	5,601,821	63,009	9,137	20,639	6,880	6,880	4,630	899
Subtotal		919	-	41,408,800	31,056,600	349,322	50,655	114,424	38,141	38,141	25,670	4,983
Year 16	SFD 1	383	-	16,764,945	12,573,709	141,428	20,508	46,326	15,442	15,442	10,393	2,017
	SFD 2	261	-	11,858,993	8,894,245	100,042	14,507	32,770	10,923	10,923	7,352	1,427
	SFD 3	125	-	6,034,056	4,525,542	50,903	7,381	16,674	5,558	5,558	3,741	726
	SFD 4	6	-	299,902	224,927	2,530	367	829	276	276	186	36
	SFA	144	-	7,693,168	5,769,876	64,899	9,411	21,258	7,086	7,086	4,769	926
Subtotal		919	-	42,651,064	31,988,298	359,802	52,174	117,857	39,286	39,286	26,440	5,132
Year 17	SFD 1	383	-	17,267,893	12,950,920	145,671	21,124	47,716	15,905	15,905	10,705	2,078
	SFD 2	261	-	12,214,763	9,161,072	103,043	14,942	33,753	11,251	11,251	7,572	1,470
	SFD 3	125	-	6,215,077	4,661,308	52,430	7,603	17,174	5,725	5,725	3,853	748
	SFD 4	6	-	308,899	231,674	2,606	378	854	285	285	191	37
	SFA	144	-	7,923,963	5,942,972	66,846	9,693	21,896	7,299	7,299	4,912	954
Subtotal		919	-	43,930,596	32,947,947	370,596	53,740	121,393	40,464	40,464	27,234	5,286
Year 18	SFD 1	383	-	17,785,930	13,339,447	150,041	21,757	49,148	16,383	16,383	11,026	2,140
	SFD 2	261	-	12,581,206	9,435,905	106,134	15,390	34,765	11,588	11,588	7,799	1,514
	SFD 3	125	-	6,401,530	4,801,147	54,003	7,831	17,689	5,896	5,896	3,968	770
	SFD 4	6	-	318,166	238,625	2,684	389	879	293	293	197	38
	SFA	144	-	8,161,682	6,121,261	68,852	9,984	22,553	7,518	7,518	5,060	982
Subtotal		919	-	45,248,514	33,936,385	381,714	55,352	125,034	41,678	41,678	28,051	5,445

APPENDIX 5
WASHOE COUNTY AND TRUCKEE MEADOWS FIRE PROTECTION DISTRICT
ESTIMATED SALES TAX REVENUE

YEAR	USE TYPE	CUMULATIVE # OF OCCUP. HOUSEHOLDS	CONSTR. MATERIALS PURCHASES	HOUSEHOLD TAXABLE SALES	TOTAL TAXABLE SALES	WASHOE COUNTY					TM FIRE DISTRICT		
						CCRT TAX REVENUE	AB 104 TAX REVENUE	REGIONAL TRANSPORT.	RAILROAD GRADE	FLOOD/PUBLIC SAF.	CCRT TAX REVENUE	AB 104 TAX REVENUE	
Year 19	SFD 1	383	-	18,319,508	13,739,631	154,542	22,410	50,622	16,874	16,874	11,357	2,204	
	SFD 2	261	-	12,958,642	9,718,982	109,318	15,852	35,808	11,936	11,936	8,033	1,559	
	SFD 3	125	-	6,593,575	4,945,182	55,623	8,066	18,220	6,073	6,073	4,088	793	
	SFD 4	6	-	327,711	245,783	2,765	401	906	302	302	203	39	
	SFA	144	-	8,406,532	6,304,899	70,917	10,284	23,230	7,743	7,743	5,211	1,012	
Subtotal		919	-	46,605,969	34,954,477	393,166	57,012	128,785	42,928	42,928	28,892	5,608	
Year 20	SFD 1	383	-	18,869,093	14,151,820	159,179	23,082	52,141	17,380	17,380	11,697	2,271	
	SFD 2	261	-	13,347,401	10,010,551	112,598	16,328	36,883	12,294	12,294	8,274	1,606	
	SFD 3	125	-	6,791,383	5,093,537	57,292	8,308	18,767	6,256	6,256	4,210	817	
	SFD 4	6	-	337,543	253,157	2,847	413	933	311	311	209	41	
	SFA	144	-	8,658,728	6,494,046	73,045	10,592	23,927	7,976	7,976	5,368	1,042	
Subtotal		919	-	48,004,148	36,003,111	404,960	58,723	132,649	44,216	44,216	29,759	5,777	
TOTAL				\$ 213,926,118	\$ 675,976,749	\$ 667,427,150	\$ 7,507,174	\$ 1,088,605	\$ 2,459,052	\$ 819,684	\$ 819,684	\$ 551,671	\$ 107,086

APPENDIX 5, ASSUMPTIONS:

1. Construction Materials Purchases-See Appendix 1.
2. Number of Occupied Households-See Appendix 2. By definition, each occupied residential unit represents a household.
3. Household Taxable Sales-estimated based on the number of occupied households, estimated household income, and expenditure information. Household incomes and percent of income spent on taxable items are estimated as follows, inflated 3% annually:

	Household Income	% Spent on Taxable Items	
SFD 1	\$ 208,252	13.1%	Based on an average sales price of \$700,000, 10% down, 6.7% loan rate, and 30-year mortgage.
SFD 2	\$ 216,536	13.1%	Based on an average sales price of \$730,000, 10% down, 6.7% loan rate, and 30-year mortgage.
SFD 3	\$ 228,962	13.1%	Based on an average sales price of \$775,000, 10% down, 6.7% loan rate, and 30-year mortgage.
SFD 4	\$ 242,769	13.1%	Based on an average sales price of \$825,000, 10% down, 6.7% loan rate, and 30-year mortgage.
SFA	\$ 183,839	18.1%	Based on an average sales price of \$600,000, 10% down, 6.7% loan rate, and 30-year mortgage.

Source: Estimated home sales price based on projected sales price for the project (source: project developers). Household income is estimated using a home affordability calculator created by EEC and Center for Regional Studies, UNR and estimated home sales price. Taxable spending ratio from Consumer Expenditure Survey, 2020, Bureau of Labor Statistics.

4. Analysis assumes **75%** of taxable sales will be made in Washoe County.
5. Sales tax rates applicable to Washoe County are as follows:
 - 0.500% Basic City County Relief Tax (BCCRT)
 - 1.750% Supplemental City County Relief Tax (SCCRT)
 - 0.250% Fair Share (AB 104)
 - 0.375% Regional Transportation
 - 0.125% Railroad Grade
 - 0.125% Flood/Public Safet
 Source: Nevada Department of Taxation, Components of Sales and Use Tax Rates.
6. BCCRT and SCCRT (CCRT) sales tax revenue generated in the County is distributed to Washoe County and Truckee Meadows Fire Protection District as follows:

Washoe County	50.9%	TM Fire District	3.7%
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Source: Average percentage share of Washoe County C-Tax distribution from FY 2019-2020 to FY 2021-22. Data from Nevada Department of Taxation, "Consolidated Tax Distribution: Revenue Summary by County."

7. AB104 sales tax revenue generated in the County is distributed to Washoe County and Truckee Meadows Fire Protection District as follows:

Washoe County	66.4%	TM Fire District	6.5%
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 Source: Average percentage share of Washoe County AB104 distribution from 2019 to 2021. Data from Nevada Department of Taxation, "Local Government Tax Act Distribution."
8. A State administrative fee of **1.75%** of all sales tax revenue is subtracted for State uses. Source: AB 552.

**APPENDIX 6
WASHOE COUNTY
SHERIFF OPERATIONS COST PROJECTIONS**

<u>YEAR</u>	<u>NEW RESIDENT POPULATION</u>	<u>OFFICERS REQUIRED</u>	<u>SALARY/ BENEFITS</u>	<u>SERVICES/ SUPPLIES</u>	<u>VEHICLE PURCHASE</u>	<u>ANNUALIZED VEH. PURCH.</u>	<u>ADMIN. COSTS</u>	<u>TOTAL COST</u>
Year 1	437	0.742	\$ 93,629	\$ 16,381	\$ -	\$ -	\$ 26,287	\$ 136,297
Year 2	873	1.485	194,562	34,039	76,955	-	54,624	283,224
Year 3	1,310	2.227	303,224	53,049	-	38,495	85,132	479,900
Year 4	1,747	2.970	420,067	73,491	-	38,495	117,936	649,988
Year 5	2,186	3.716	546,179	95,554	-	38,495	153,342	833,570
Year 6	2,283	3.882	592,766	103,705	86,614	38,495	166,422	901,388
Year 7	2,283	3.882	615,884	107,749	89,212	38,495	172,912	935,040
Year 8	2,283	3.882	639,904	111,952	-	38,495	179,656	970,006
Year 9	2,283	3.882	664,860	116,318	-	38,495	186,662	1,006,335
Year 10	2,283	3.882	690,789	120,854	-	38,495	193,942	1,044,080
Year 11	2,283	3.882	717,730	125,567	100,409	38,495	201,506	1,083,298
Year 12	2,283	3.882	745,722	130,465	103,421	38,495	209,365	1,124,046
Year 13	2,283	3.882	774,805	135,553	-	38,495	217,530	1,166,382
Year 14	2,283	3.882	805,022	140,839	-	38,495	226,013	1,210,370
Year 15	2,283	3.882	836,418	146,332	-	38,495	234,828	1,256,073
Year 16	2,283	3.882	869,038	152,039	116,401	38,495	243,986	1,303,558
Year 17	2,283	3.882	902,931	157,968	119,893	38,495	253,502	1,352,896
Year 18	2,283	3.882	938,145	164,129	-	38,495	263,388	1,404,157
Year 19	2,283	3.882	974,733	170,530	-	38,495	273,660	1,457,418
Year 20	2,283	3.882	1,012,747	177,181	-	38,495	284,333	1,512,756
TOTAL			\$ 13,339,156	\$ 2,333,695	\$ 692,905	\$ 692,905	\$ 3,745,025	\$ 20,110,781

APPENDIX 6, ASSUMPTIONS:

Note: See Appendix 2 for population estimates.

1. The analysis uses Western States average of **1.7** uniformed officers per 1,000 of population. Source: Washoe County Sheriff's Office for previous studies. This includes all uniformed officers for the Department, including patrol, detectives, etc.

2. Uniformed salaries are estimated at **\$ 76,770** inflated **4%** annually.
Source: Washoe County Human Resources website, average of salary range for Deputy Sheriff positions as of July 1, 2022.

3. Benefits are estimated at **58.1%** of salaries.
Services/Supplies estimated at **17.5%** of salaries and benefits.

Source: Three-year average FY 2020-21 through FY 2021-22 from Washoe County Budget FY 2022-23.

4. Two vehicles are added per three rotation shift at a cost of **\$ 72,538** inflated 3% annually. Life of vehicle is 5 years.
Source: Number of vehicles from Washoe County Sheriff's Office information for previous studies, cost from Washoe County Budget FY 2022-23.

5. Administrative costs for Operations are estimated **23.9%** of above uniformed costs using the average costs between FY 2020-21 and FY 2022-23.
Source: Washoe County Budget FY 2022-23.

**APPENDIX 7
WASHOE COUNTY
ROAD MAINTENANCE COST PROJECTIONS**

<u>YEAR END</u>	<u>ROADWAY LF BUILT</u>	<u>CUMULATIVE LINEAR FEET</u>	<u>CUMULATIVE MILES</u>	<u>MAINT. COST</u>
Year 1	14,894	14,894	2.8	\$ -
Year 2	4,185	19,079	3.6	55,750
Year 3	10,166	29,245	5.5	74,271
Year 4	6,613	35,858	6.8	118,399
Year 5	8,589	44,448	8.4	150,979
Year 6	7,203	51,651	9.8	194,629
Year 7	-	51,651	9.8	235,217
Year 8	-	51,651	9.8	244,625
Year 9	-	51,651	9.8	254,410
Year 10	-	51,651	9.8	264,587
Year 11	-	51,651	9.8	275,170
Year 12	-	51,651	9.8	286,177
Year 13	-	51,651	9.8	297,624
Year 14	-	51,651	9.8	309,529
Year 15	-	51,651	9.8	321,910
Year 16	-	51,651	9.8	334,787
Year 17	-	51,651	9.8	348,178
Year 18	-	51,651	9.8	362,105
Year 19	-	51,651	9.8	376,589
Year 20	-	51,651	9.8	391,653
TOTAL	51,651			\$ 4,896,589

APPENDIX 7, ASSUMPTIONS:

1. The following information was provided by the Developer:

	<u>Linear Feet</u>	<u>Miles</u>
Year 1	14,894	2.8
Year 2	4,185	0.8
Year 3	10,166	1.9
Year 4	6,613	1.3
Year 5	8,589	1.6
Year 6	7,203	1.4

A total of **9.8** miles of road will be constructed and dedicated to County for maintenance. Maintenance costs are estimated in the year following construction.

2. The following annual cost for Washoe County road maintenance is used to estimate road maintenance costs:

Roads Fund Expenditur	\$	20,099,528	FY 2021-22
Miles Inventory		<u>1,100</u>	
Cost/Mile	\$	18,272	

Street maintenance cost is inflated **4%** annually. Source: Washoe County Budget, FY 2022-23 and information provided by County representatives for past analyses.