



FY '15 City Manager's Final Budget Recommendations

City Council Presentation on 4/14/14

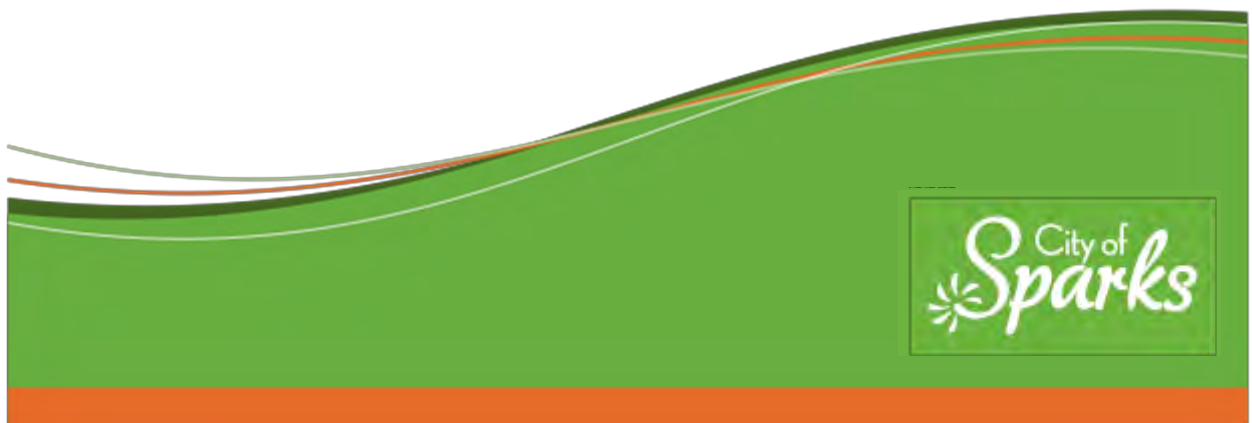
Redevelopment Agency Presentation on 4/28/14



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City Leadership and Policy Documents



City of Sparks Elected Officials



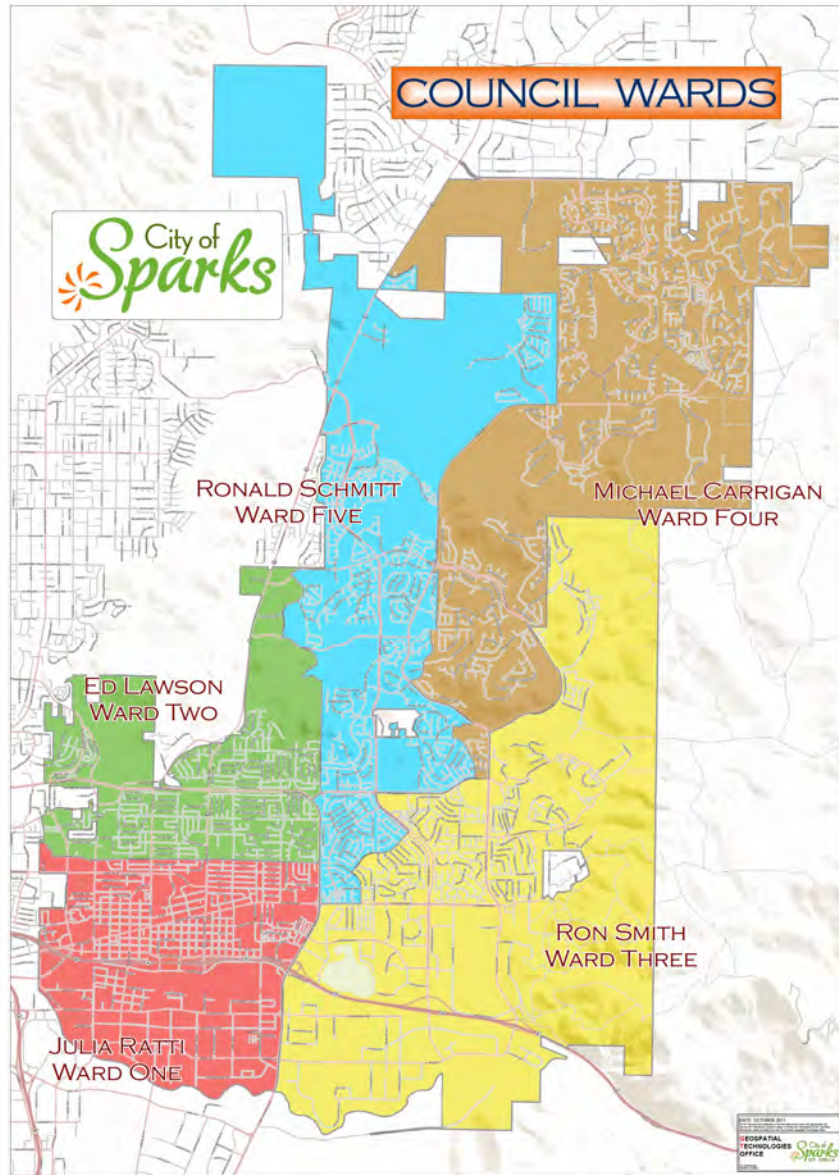
Geno Martini
Mayor



Julia Ratti
Ward 1



Ed Lawson
Ward 2



Ron Smith
Ward 3



Mike Carrigan
Ward 4



Ron Schmitt
Ward 5



Chet Adams
City Attorney



Barbara McCarthy
Municipal Judge
Department 1



Jim Spoo
Municipal Judge
Department 2



City of Sparks Leadership

OFFICE	OFFICIAL	TERM
<u>MAYOR, CITY COUNCIL & CITY ATTORNEY</u>		
Mayor	Geno Martini	11/2010—11/2014
Ward 1	Julia Ratti	11/2012—11/2016
Ward 2	Ed Lawson	11/2010—11/2014
Ward 3	Ron Smith	11/2012—11/2016
Ward 4	Mike Carrigan	11/2010—11/2014
Ward 5	Ron Schmitt	11/2012—11/2016
City Attorney	Chet Adams	11/2012—11/2016
<u>JUDICIAL</u>		
Department 1	Barbara McCarthy	11/2008—11/2014
Department 2	Jim Spoo	11/2012—11/2018
<u>STAFF</u>		
City Manager	Stephen W. Driscoll	Appointed
Assistant City Manager	<i>Vacant</i>	Appointed
City Clerk	Teresa Gardner	Appointed
<u>DIRECTORS</u>		
Deputy City Manager for Community Services	Neil Krutz	Appointed
Financial Services	Jeff Cronk	Appointed
Parks & Recreation	Tracy Domingues	Appointed
Fire Chief	Tom Garrison	Appointed
Police Chief	Brian Allen	Appointed



City of Sparks Strategic Plan

VISION: Be the city of choice for residents, businesses, and visitors.

MISSION: By establishing financial stability and an effective work environment, the City of Sparks provides a safe environment, economic development, special events, cost-effective sustainable services, and opportunities for citizen involvement.



CORE SERVICES

1. Patrol
 2. Emergency Services
 3. Communications/Dispatch
 4. Detectives
 5. Signal Maintenance
 6. Records
 7. Buildings and Safety
 8. Prevention
 9. Streets Maintenance
 10. Court
 11. Criminal Division
 12. Civil Division
 13. Property and Evidence
 14. Essential Training (SPD)
 15. Essential Training (SFD)
 16. Pavement Management
 17. Parks Maintenance
 18. Facility Maintenance
 19. Advanced Planning
 20. Capital Projects
 21. Community Appearance
 22. Emergency Management
 23. Entitlement Review
 24. Alf Sorensen
 25. Special Events
 26. Larry D. Johnson
-
- Cost Recovery Programs
City Administration
Grants

CORE VALUES

We will take the initiative to be positive and proactive in addressing problems, seeking solutions that are results oriented by:

- Respect
- Diversity
- Quality
- Leadership
- Teamwork
- Listening
- Responsibility
- Risk-Taking
- Creativity
- Innovation

CUSTOMER SERVICE VALUES:

THE 3 P'S

Interactions will be Polite, Professional and Performed consistent with the City's Strategic Plan.

DIVERSITY

We will create an organizational culture that respects and values individual and group differences and encourages the productive potential of every employee.



Strategic Goals and Fiscal Year 2011-2012 Objectives

The Vision and Mission are supported by two core goals: Financial Stability and Employee Relations and five Strategic Goals representing community well-being, sustained growth and engagement

A. Financial Stability: Maintain fiscal policies to ensure a prosperous, sustainable city.

Core Services supporting this Strategic Goal: City Administration

Our FY 12/13 Citywide Objectives:

- i. Strengthen and stabilize the City's financial position for sustainability and a balanced budget.
- ii. Continue to evaluate the use of performance-based spending priorities based on the City's Core Services.
- iii. Maintain a three-year General Fund budget model, including at least three levels of revenue projections.
- iv. Continue efforts to create a financially sustainable health care plan.

B. Employee Relations: Provide a successful and efficient work environment.

Core Services supporting this Strategic Goal: City Administration

Our FY 12/13 Citywide Objectives:

- i. Improve overall workplace satisfaction by providing a working environment that encourages resourcefulness, appreciation and openness, where employees feel safe in expressing concerns.
- ii. Focus on employee retention through career development and succession planning to transfer institutional knowledge and skills throughout the organization.
- iii. Maintain focus on building trust, respect and meaningful, effective communication between and among departments.

1. Promote the safety of our residents, businesses and visitors.

Core Services supporting this Strategic Goal: 1, 2, 3, 4, 6, 8, 10, 11, 12, 13, 14 and 15

Our FY 12/13 Citywide Objectives:

- 1.1. Innovate Police Services with personnel and technology to respond, investigate, prevent and decrease crime.
- 1.2. Advance the Fire Department's Business Plan goals and seek opportunities to increase business inspection frequencies and plan check turnaround times via increases in personnel and technology resources to improve service levels.
- 1.3. Maintain legal representation to the City of Sparks with civil, criminal and victim advocate support to enhance and assist the Police Services objective.
- 1.4. Maintain supervision and enforcement of all court orders.
- 1.5. Support the Truckee River Flood Management Authority components as well as break ground on the North Truckee Drain project.
- 1.6. The City's Emergency Management Team will address disasters as they relate to preparedness, response, mitigations, recovery of events through the uses of Incident Command System (ICS) and National Incident Management System (NIMS) standards.
- 1.7. Continue efforts to improve the EMS system and amend the Franchise agreement with REMSA.

2. Explore and promote opportunities for economic development and special events.

Core Services supporting this Strategic Goal: 19, 25 and City Administration

Our FY 12/13 Citywide Objectives:

- 2.1. Retain and expand existing companies and jobs through proactive outreach to employers in coordination with EDAWN.
- 2.2. Actively engage in regional economic development collaboration, through the Smarter Regions Initiative, specifically WNDD and Business Visitation efforts.
- 2.3. Grow the special events calendar to capture new community events and pursue special event producers to produce their events in the City of Sparks, based on available resources.

- 2.4. Increase advertising to gain public brand awareness.
- 2.5. Increase the economic viability of Victorian Square by updating the infrastructure to include year-round events and promoting development in commercial areas, pending a review of the funding sources and needs.
- 2.6 Complete and begin initial implementation of Comprehensive Plan.

3. Manage resources to keep pace with technology, infrastructure, and sustainability needs.

Core Services supporting this Strategic Goal: 5, 7, 9, 16, 17, 18, 20, 21, 22, and 23

Our FY 12/13 Citywide Objectives:

- 3.1. Develop/maintain the technology framework to replace current hardware and software within the City and seek technology solutions in support of City operations.
- 3.2. Manage and benchmark the City's infrastructure maintenance programs (building facilities, parks, roads, sanitary sewer, and storm drains) to gain efficiency and understanding of proportional responsibilities.
- 3.3. Utilize energy conservation and generation sources as funding and opportunity allows.
- 3.4. Utilize the Asset Management Plan for Truckee Meadows Water Reclamation Facility (TMWRF) to address the future technology and system upgrades needed.
- 3.5. Operate the City's traffic control system efficiently and safely by maintaining federally mandated safety standards which are currently in place.

4. Encourage our citizens to interact with their City government and build strong alliances with other government entities.

Core Services supporting this Strategic Goal: City Administration

Our FY 12/13 Citywide Objectives:

- 4.1. Maintain support for the interaction, encouragement, and solicitation of volunteers with Citizen Groups.
- 4.2. Initiate and advance state strategic alliances to improve funding and resource opportunities.
- 4.3. Initiate and advance federal strategic alliances to improve funding and resource opportunities.

5. Improve and promote quality of life in the City of Sparks.

Core Services supporting this Strategic Goal: 17, 24, and 26

Our FY 12/13 Citywide Objectives:

- 5.1. Pursue revenue to maintain, support, and enhance recreation opportunities.
- 5.2. Develop and implement a Park Maintenance and Safety Plan to avoid further decline.
- 5.3. Rebuild budget to support recreational services or activities (FY12-13).
- 5.4. Engage the community on the benefits of Parks and Recreation in Sparks and its relationship with other citywide services (i.e. after-school juvenile delinquency, fire starter prevention program, etc.)
- 5.5. Prioritize the implementation of the Parks and Recreation Master Plan.



CITY OF SPARKS FISCAL POLICIES

In 2011, City Council adopted Fiscal Policies as part of the Sparks Sustainable Services to the Initiative (SSSI) and to be in compliance with GASB54. These Fiscal Policies are reviewed annually by City Council and were last revisited at a workshop on February 25, 2014 where City Council revised Fiscal Policy #1.

The City of Sparks Fiscal Policies are as follows:

1 General Fund unrestricted ending Fund Balance not lower than 5.5% and up to 8.3% of expenditures for FY15

	GOAL	RESULTS	AMOUNT OVER/(UNDER) GOAL	STATUS
FY13 ACTUALS	8.3%	11.6%	\$1,658,257	✓
FY14 EST. ACTUALS	8.3%	8.2%	(\$50,000)	⚠
FY15 BUDGET	5.5% - 8.3%	6.4%	(\$950,000)	✓

Purpose of this Fiscal Policy

This policy primarily serves a two-fold purpose. The first is to maintain a minimum amount of working capital approximately equal to one month of expenditures. The second is to match the language in NAC 354.660 that excludes a portion of ending fund balance from negotiations, equal to 8.3% of expenditures. According to NAC 354.660, this is calculated by dividing the unrestricted ending fund balance (including committed, assigned and unassigned fund balances) by total expenditures excluding contingency, transfers-out, and capital outlay. Any restricted fund balance amounts (including nonspendable and restricted fund balances) are excluded from this calculation due to the very nature of being restricted and would only be available for specific purposes as defined by GASB 54. City Council revised this fiscal policy at a workshop on February 25, 2014, authorizing a reduced General Fund unrestricted ending Fund Balance to at least 5.5% and up to 8.3% for FY15.

CITY OF SPARKS FISCAL POLICIES

2 Establish a General Fund Contingency amount up to 3% of total expenditures in the annual budget

	GOAL	BUDGET	Contingency Amount	STATUS
FY13 BUDGET	up to 3%	1.9%	1,000,000	✓
FY14 BUDGET	up to 3%	1.9%	1,000,000	✓
FY15 BUDGET	up to 3%	1.9%	1,000,000	✓

Purpose of this Fiscal Policy

The contingency budget was established using the guidelines set forth in NRS 354.608 to provide for expenditures that are one-time, unexpected, and usually of an emergency nature. Utilization of contingency budget requires the approval of City Council. The contingency budget is distinguished from the Stabilization Fund in that the Stabilization Fund is much more restrictive in nature as it may only be used for two specific reasons (see details in Policy #4). In order to maximize flexibility and the City's ability to respond to emergency needs, a transfer into the General Fund from the Vehicle Internal Service Fund will also be included in the budget matching the amount established as the contingency budget as long as that value is determined to be available in the Vehicle Internal Service Fund. Per NRS 354.608, contingency and transfers-out are excluded from the calculation of total expenditures .

3 Transfer an annual amount equal to 2.5% of total revenues from the General Fund to the Capital Projects Fund.

	GOAL	RESULTS	Transfer Amount	STATUS
FY13 ACTUALS	2.5%	2.3%	1,210,000	⚠
FY14 ESTIMATED ACTUALS	2.5%	2.4%	1,300,000	⚠
FY15 BUDGET	2.5%	1.6%	902,000	✗

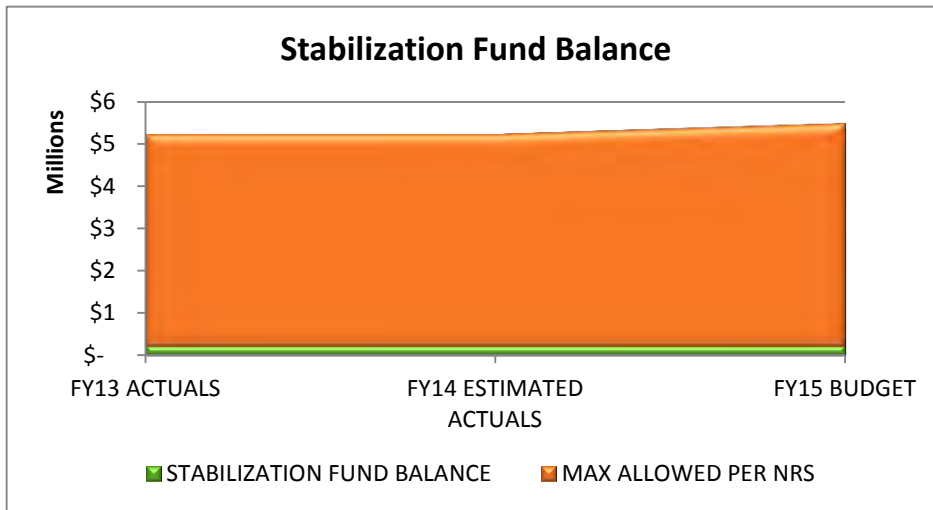
Purpose of this Fiscal Policy

This policy ensures that the City continues to invest in infrastructure and technology needs. The City Manager is recommending a reduced transfer to Capital Projects Fund in FY15. At the end of FY14, the Capital Projects Fund is estimated to have an ending fund balance of \$1.6M which could be used to offset the reduced General Fund transfer in FY15. Refer to the section on Other Funds for more information.

CITY OF SPARKS FISCAL POLICIES

4 Commit a portion of annual business license receipts to the Stabilization Fund up to the maximum Fund balance allowed within NRS 354.6115.

	MAX ALLOWED PER NRS	STABILIZATION FUND BALANCE	AMOUNT COMMITTED	STATUS
FY13 ACTUALS	\$ 5,011,574	\$ 228,922	\$ -	✘
FY14 ESTIMATED ACTUALS	\$ 5,011,574	\$ 229,022	\$ -	✘
FY15 BUDGET	\$ 5,270,588	\$ 229,122	\$ -	✘



Purpose of this Fiscal Policy

The stabilization fund was established in accordance with NRS 354.6115 to stabilize operation of local government and mitigate effects of natural disasters. Per NRS 354.6115: *"The balance in the fund must not exceed 10 percent of the expenditures from the general fund for the previous fiscal year, excluding any federal funds expended by the local government."*

In June 2011, the City Council adopted the following Stabilization policy in compliance with GASB 54: *"The Council will authorize the use of the Stabilization Fund's resources only A) if the total actual General Fund revenues decrease by 4% or more from the previous year; or B) to pay for expenses incurred to mitigate the effects of a natural disaster (upon formal declaration by the City)."*

In 2009, the City transferred \$625,000 from the Stabilization Fund to the General Fund in order to help mitigate the steep revenue decline brought about from the effects of the Great Recession. In 2011 and 2012, the City Council established a fiscal policy goal of re-establishing the Stabilization Fund by gradually committing a portion of the City's business license revenues to the Stabilization Fund.

CITY OF SPARKS FISCAL POLICIES

5 Reduce General Fund Personnel costs so that they do not exceed 78% of General Fund Total Revenues

	GOAL	RESULTS	STATUS
FY13 ACTUALS	<=78%	77.6%	✔
FY14 EST. ACTUALS	<=78%	79.0%	!
FY15 BUDGET	<=78%	80.5%	✘

Expanded Dashboard as Requested by City Council

TOTAL USES AS % OF TOTAL REVENUES BY EXPENSE CATEGORY	GOAL	FY13 RESULTS	FY14 EA RESULTS	FY15 BUDGET	FY15 STATUS
PERSONNEL COSTS	<=77%	77.6%	79.0%	80.5%	✘
SERVICES & SUPPLIES & CAP. OUTLAY	<=16%	18.7%	19.4%	19.2%	✘
TRANSFERS-OUT	<=5%	5.2%	5.2%	3.0%	✔
CONTINGENCY	<=2%	0.0%	0.0%	1.8%	✔
TOTAL		101.4%	103.5%	104.5%	

TOTAL USES AS % OF TOTAL REVENUES BY FUNCTION	GOAL	FY13 RESULTS	FY14 EA RESULTS	FY15 BUDGET	FY15 STATUS
POLICE	<=38%	38.1%	39.7%	40.8%	✘
FIRE	<=27%	27.4%	27.2%	27.3%	✔
TOTAL PUBLIC SAFETY	<=65%	65.5%	67.0%	68.1%	✘
MANAGEMENT SERVICES	<=9%	8.4%	8.5%	10.5%	✘
FINANCIAL SERVICES	<=4%	4.5%	4.6%	4.8%	!
LEGAL SERVICES	<=3%	2.7%	2.8%	2.7%	✔
TOTAL CENTRAL SERVICES	<=16%	15.6%	15.9%	18.0%	✘
COMMUNITY SERVICES	<=10%	10.6%	11.1%	11.0%	!
MUNICIPAL COURT	<=4%	3.6%	3.4%	3.4%	✔
TRANSFERS-OUT	<=5%	5.2%	5.2%	3.0%	✔
TOTAL		100.5%	102.6%	103.5%	

Purpose of this Fiscal Policy

The purpose of this policy is to achieve a balanced, sustainable expenditure model.

CITY OF SPARKS FISCAL POLICIES

6 Report the annual obligation for the Other Post Employment Benefit (OPEB) existing net liability and determine annually whether to establish an irrevocable trust fund or pay-as-you-go

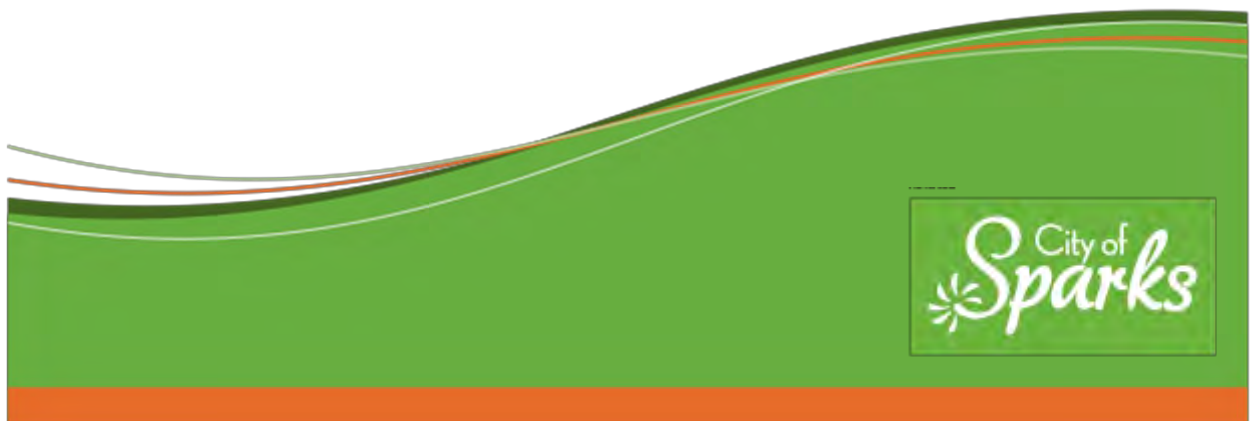
	NET OPEB OBLIGATION ¹	FUNDING STATUS
FY09 ACTUALS	\$ 2,025,422	Pay Go
FY10 ACTUALS	\$ 4,566,159	Pay Go
FY11 ACTUALS	\$ 4,958,920	Pay Go
FY12 ACTUALS	\$ 5,473,423	Pay Go
FY13 ACTUALS	\$ 6,018,434	Pay Go

Purpose of this Fiscal Policy

The purpose of this fiscal policy is to recognize the need to accumulate resources to address the unfunded OPEB liability.

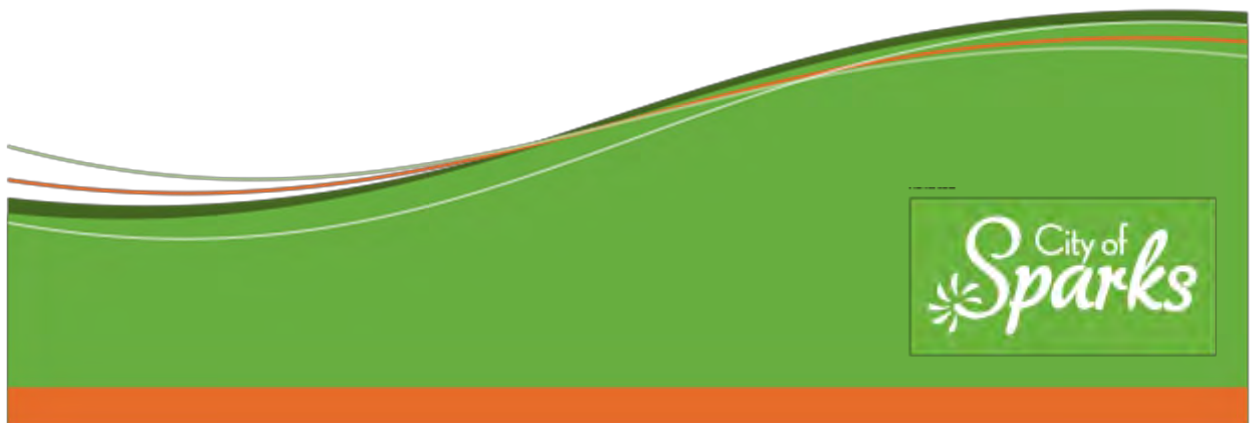
¹ Under the current Pay Go funding model, the Net OPEB Obligation is expected to grow \$500,000 to \$600,000 per year.

FY15 City Manager Budget Recommendations



City Council Agenda

Staff Report





CITY COUNCIL AGENDA STAFF REPORT
MEETING DATE: April 14, 2014

Title: Consideration, discussion, and possible approval of fiscal year 2014-2015 budget recommendations and fiscal items including 1) the City Manager’s recommendations for the City of Sparks final budget; 2) the City’s property tax rate; and 3) the proposed five year Capital Improvement Plan. [For Possible Action]
Petitioner: Stephen W. Driscoll, ICMA-CM, City Manager Presenter: Jeff Cronk, CPA, Financial Services Director
Recommendation: That the City Council approve 1) the City Manager’s recommendations for the fiscal year 2014-2015 final budget; 2) an increase in the City’s property tax rate equal to 4.37 pennies per \$100 of assessed valuation; and 3) the proposed five year Capital Improvement Plan.
Financial Impact: Recommending the City’s budget for Fiscal Year 2014-2015.
Business Impact (Per NRS 237) <input type="checkbox"/> A Business Impact Statement is attached. <input checked="" type="checkbox"/> A Business Impact Statement is not required because this is not a rule. <input type="checkbox"/> A Business Impact Statement is not required. This is a rule but does not impose a direct and significant economic burden on a business, or directly restrict the formation, operation or exemption of a business. <input type="checkbox"/> A Business Impact Statement is not required. Thus is a rule but emergency action is necessary to protect the public health and safety (requires a unanimous vote of the City Council and cannot be in effect for more than six months).
Agenda Item Brief: This agenda item provides the City Council with the City Manager’s recommendations for the fiscal year 2014-2015 budget and fiscal impacts for the City of Sparks.

BACKGROUND & ANALYSIS:

The City Manager and Financial Services Director are presenting the City Manager’s final budget recommendations for fiscal year 2014-2015 (FY ‘15). Today, the City Council is being asked to direct staff in preparing the City’s final budget document for submission to the State of Nevada. City staff has filed the tentative budget for FY ‘15, and City Council will receive public comment on the FY ‘15 tentative budget on Tuesday morning, May 20, 2014 at 9:00 am. Immediately following the public hearing on the FY ‘15 tentative budget at 9:00 am, the City Manager and Financial Services Director will present the final budget document which will be prepared based upon direction received today. The final budget must be filed with the Nevada Department of Taxation by June 1 annually. During years in which the Legislature is in session, should the Legislature take action which affects the City’s budget for the subsequent fiscal year, an additional 30 days would be granted to file an amended budget if necessary with the Nevada Department of Taxation.

Attached to this agenda is the City Manager’s Budget Recommendation book as well as the proposed five-year Capital Improvements Plan (CIP). The City Manager’s Recommendation book provides a synopsis of results and expectations of the City Manager’s budget recommendations for the various Funds maintained by the City of Sparks and the Sparks Redevelopment Agency for FY ‘15. Today, the Financial Services Department Director will be presenting the material found in the City Manager’s Recommendations book, and is seeking feedback and approval to proceed to prepare the City’s final budget for FY ‘15.

Today, the City Manager is seeking the following:

1. Approval of the FY '15 City Manager's final budget recommendations;
2. Approval of the City's property tax rate -- including an increase of the property tax rate equal to 4.37 pennies per \$100 of assessed value
3. Approval of the proposed five-year Capital Improvements Plan (CIP)

Item #1 -- Information Regarding the City Manager's Budget Recommendations:

- The City Manager's final budget recommendations have been prepared based upon direction received from City Council at the February 25, 2014 budget workshop. See attached Budget Recommendations book for more detailed information on the City Manager's final budget recommendations for FY '15.
- The City Manager's final budget recommendations include the following items which were specifically voted on by Council at the February 25 workshop:
 - ✓ No changes are included in the City Manager's final budget recommendations from what was presented on February 25 regarding new needs, reclassifications, and department budget reductions
 - ✓ Increasing the property tax rate by 4.37 pennies to the maximum rate allowed -- expected to provide an additional \$250K of General Fund revenue -- **approval to include this rate increase in the final budget is being sought today**
 - ✓ Increasing the garbage franchise fee from 5% to 8% -- expected to raise additional General Fund revenue of about \$400K -- approval of the City Manager's final budget recommendations will be sufficient to move forward with this action

Summary of the City Manager's budget recommendations for FY '15 according to fiscal policy direction received on February 25, 2014:

- **Policy #1:** General Fund ending fund balance
 - Council provided direction to reduce the ending fund balance to no lower than 5.5% of expenditures in FY '15
 - Final budget recommendations include an ending fund balance of 6.4% of expenditures
 - Fund balance would be 5.9% without the property tax rate increase only (\$~250K revenue); 5.7% without the garbage franchise fee increase only (~\$400K); and 5.2% without either the increased property tax rate or garbage franchise fee (~\$650K)
- **Policy #2:** Maintain a General Fund contingency budget
 - The City Manager's final budget recommendations include a contingency budget of \$1.0M within the General Fund, offset by a transfer-in of an equal amount from the Motor Vehicle Internal Service Fund.
 - This offsetting transfer-in is available as long as resources are available within the Motor Vehicle Fund. The contingency budget is established for use only upon Council designation to cover unexpected one-time emergency budget shortfalls

- **Policy #3:** Transfer resources from the General Fund to the Capital Projects Fund to help pay for needs identified within the Capital Improvements Plan (CIP)
 - The City Manager’s final budget recommendations include a transfer of \$902K for FY ’15 (including \$662K for technology and \$240K for other capital needs)
- **Policy #4:** Commit Business License revenue to the Stabilization Fund
 - The City Manager’s recommendations include no commitment of Business License Revenue to the Stabilization Fund for FY ’15
 - The Stabilization Fund has a current fund balance of ~\$229K
- **Policy #5:** Reduce personnel costs to 78% of total General Fund revenues
 - City Manager’s final budget recommendations include personnel costs equal to 80.5% of total revenues
- **Policy #6:** Consider the option for funding the City’s Other Post-Employment Benefit (OPEB) liability using an irrevocable trust or maintain pay-as-you-go
 - City Manager’s final budget recommendations include maintaining the current pay-as-you-go status

Other FY ’15 items that have already been presented or discussed at the February 25 budget workshop are presented here with updated estimates that are captured in the final budget recommendations and fiscal policies listed above:

- FY ’15 General Fund revenues compared to FY ’14 estimates:
 - Property Taxes increasing 4.4% (up 3% without property tax increase)
 - CTAX revenues increasing 3.0%
 - License & Permit revenue increasing 4.6% (0.5% without the garbage franchise fee increase)
 - Total G.F. revenues increasing 3.2% (2.0% without the property rate & franchise fee increases)
- FY ’15 General Fund Expenditures compared to FY ’14 estimates:
 - Salaries & Wages increasing 1.7%
 - Benefits increasing 11.9% -- primarily driven by a 25% contribution and premium rate increase planned for the Group Health Self Insurance Fund
 - Services & Supplies increasing 2.5%
 - Total G.F. expenditures increasing 4.7%
- FY ’15 General Fund transfers:
 - \$1.116M subsidy to the Development Services Fund made during the recession is expected to be paid back to the General Fund during FY ’15

- \$1.0M transfer-in from the Motor Vehicle Fund to offset the contingency budget
- \$734K transfer-out to the Parks & Rec. Fund representing a subsidy of about 22.6% of the expenditures in that Fund
- \$902K transfer-out to the Capital Projects Fund
- Transfer-out to the Debt Service Fund of approximately \$730K for the City's 2007 CTAX bonds was removed in FY '15 as the debt service will be paid from unspent CTAX bond proceeds. The transfer from the General Fund to pay debt service will need to be re-instated in FY '16
- General Fund ending fund balance:
 - A net reduction of \$766K is included in the final budget recommendation
- General Fund subsidy of the Redevelopment Agency:
 - \$250K was paid to RDA #2 in FY '13, and another \$786K is estimated for FY '14. No subsidy is expected in FY '15 pending the outcome of the 10.2 acre land sale and final property assessments
 - No subsidy is expected for RDA #1, but a subsidy may become necessary in FY '16 or FY '17 pending the result of property assessments
- Other Post-Employment Benefit (OPEB) Liability
 - Net OPEB liability was ~\$6.0M as of June 30, 2013 (latest valuation available) and is expected to grow by ~\$500K annually
- Workers Compensation Liability
 - Long-term liabilities from the heart/lung/cancer benefits for the City's public safety employees is ~\$6.7M as of June 30, 2013 (latest valuation available)
 - A negative fund balance of \$757K existed at June 30, 2013
 - Fund assets (\$6.5M as of June 30, 2013) are expected to be sufficient to cover claims as they come due for the next few years, but long-term solutions are needed
- Information on other Funds maintained by the City can be found in the City Manager's final budget recommendations book attached to this agenda item

Item #2 -- Information Regarding the City's Property Tax Rate:

- The Nevada State Constitution caps the property tax rate at \$5.00 per \$100 of assessed value. NRS 361.453 further caps the rate at \$3.64 per \$100 of assessed value
- SB 507 ('03 Legislature) added a total of 2 cents considered to be outside of the \$3.64 cap, which effectively raised the cap to \$3.66 per \$100 of assessed value
- The City of Sparks current property tax rate is \$3.6163 per \$100 of assessed value
- This means that the City of Sparks total tax rate is \$0.0437 (4.37 cents) under the maximum rate allowed of \$3.66 per \$100 of assessed value
- The City Council has the authority to raise the property tax rate up to the \$3.66 cap by approving the rate increase as part of the final budget

- NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”) place further restrictions on property taxes requiring the amount of calculated tax that is greater than 3% for residential properties and up to 8% for certain commercial properties from the previous year’s tax levy, be abated (i.e., removed) from the current property tax levy. In other words, tax bills may only increase no more than 3% for residential properties and up to 8% for certain commercial properties (the “up to” 8% for commercial properties is actually calculated annually per a formula based on the average 10 year assessed value growth rate in a county and changes in CPI). For FY ’15, this formula for commercial properties resulted in a cap of 3%. Thus, both residential and commercial properties are capped at 3% for FY ’15
- Due to the abatement laws, increasing the property tax rate to the maximum will only result in additional revenue for FY ’15 of an estimated \$250K. An additional \$960K would have been generated in FY ’15 if the abatement laws were not in effect
- Based on data provided by the County Treasurer and Assessor offices, an estimated 11.2%, or 3,750 of the 33,595 parcels in Sparks will be affected by a property tax increase. An estimated 1,239 residential parcels are expected to be affected (3.7% of all City parcels)
- If the property tax rate increase is approved, abatement for FY ’15 is estimated to be \$2.5M. Without the property tax rate increase, abatement is still estimated to be quite high at \$1.8M due to increased assessed valuations (up from about \$280K of abatement in FY ’14)
- If approved, this will be the first property tax increase in 10 years since the current rate was established in FY ’05

Item #3 -- Information Regarding the City’s Five-Year Capital Improvements Plan (CIP):

- The CIP document can be found as the final attachment to the City Manager’s Budget Recommendations book.

Nevada Revised Statutes (NRS) 354.59801 requires that each local government have on file, a copy of its plan for capital improvements. NRS 354.5945 further requires a five year capital improvement plan be submitted to the Department of Taxation, Debt Management Commission of Washoe County, and the Director of the Legislative Counsel Bureau. In addition, NRS 354.5945 requires that copies be available for public record and inspection at the offices of the Sparks City Clerk and the Washoe County Clerk.

ALTERNATIVES:

City Council could also choose alternatives other than those presented today, and direct staff to prepare a final budget and Capital Improvements Plan for fiscal year 2014-2015 accordingly.

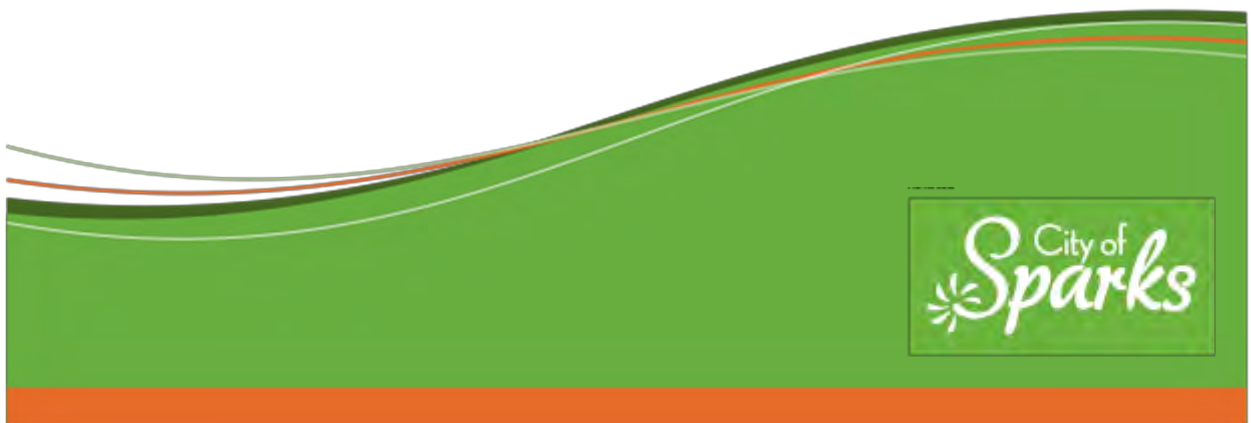
RECOMMENDED MOTIONS:

Recommended Motion #1: “I move to approve the City Manager’s final budget recommendations for fiscal year 2014-2015”.

Recommended Motion #2: “I move to approve that a property tax rate increase of 4.37 cents, from \$3.6163 to the statutory limit of \$3.66 per \$100 of assessed value, is included in the final budget for fiscal year 2014-2015.”

Recommended Motion #3: “I move to approve the proposed five-year Capital Improvements Plan for fiscal year 2014-2015 through fiscal year 2018-2019”.

Budget Presentation





City of Sparks

FY '15 Budget Presentation

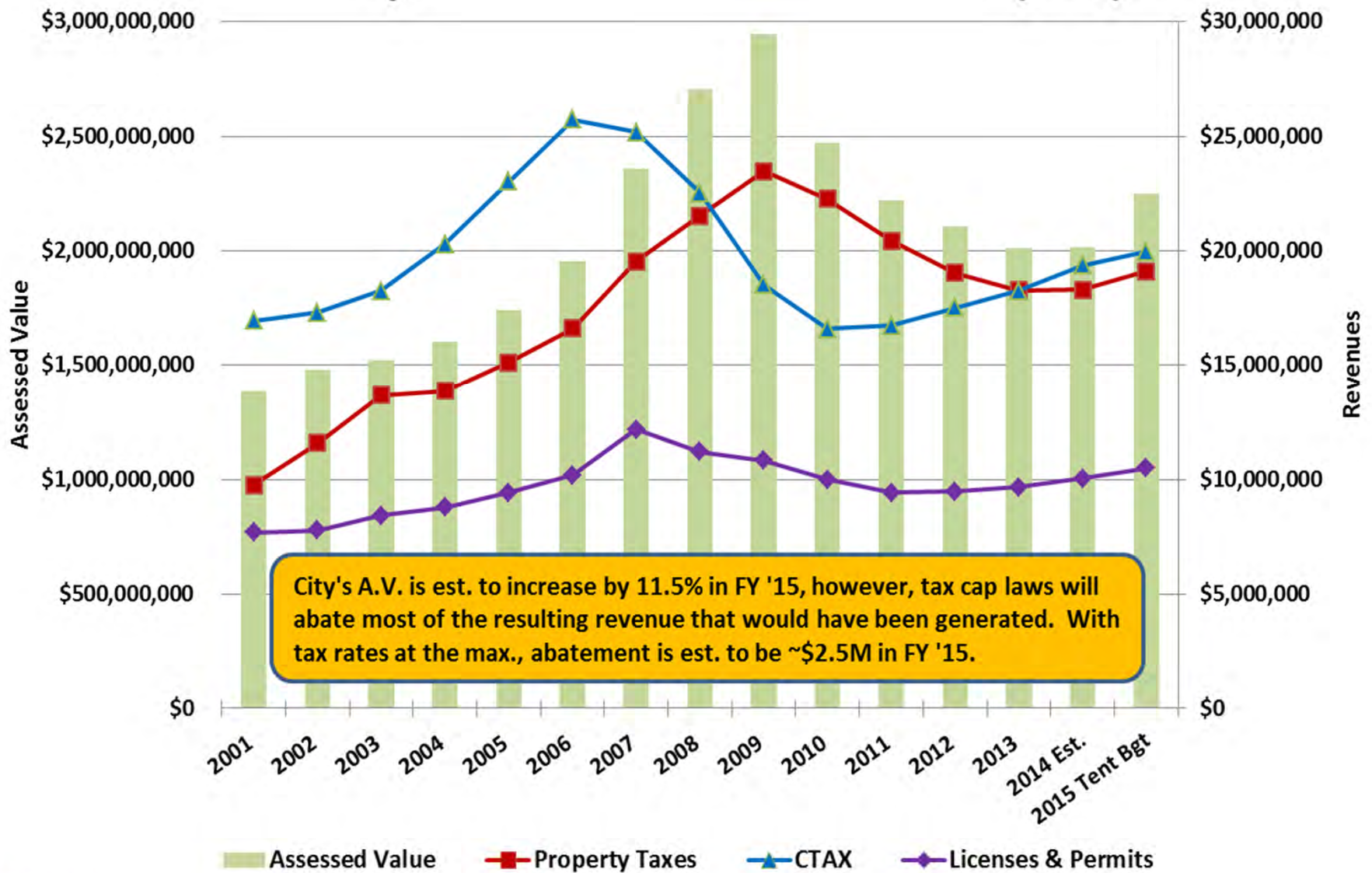
City Manager's Final Budget Recommendations

April 14, 2014



Economic Review & Expectations

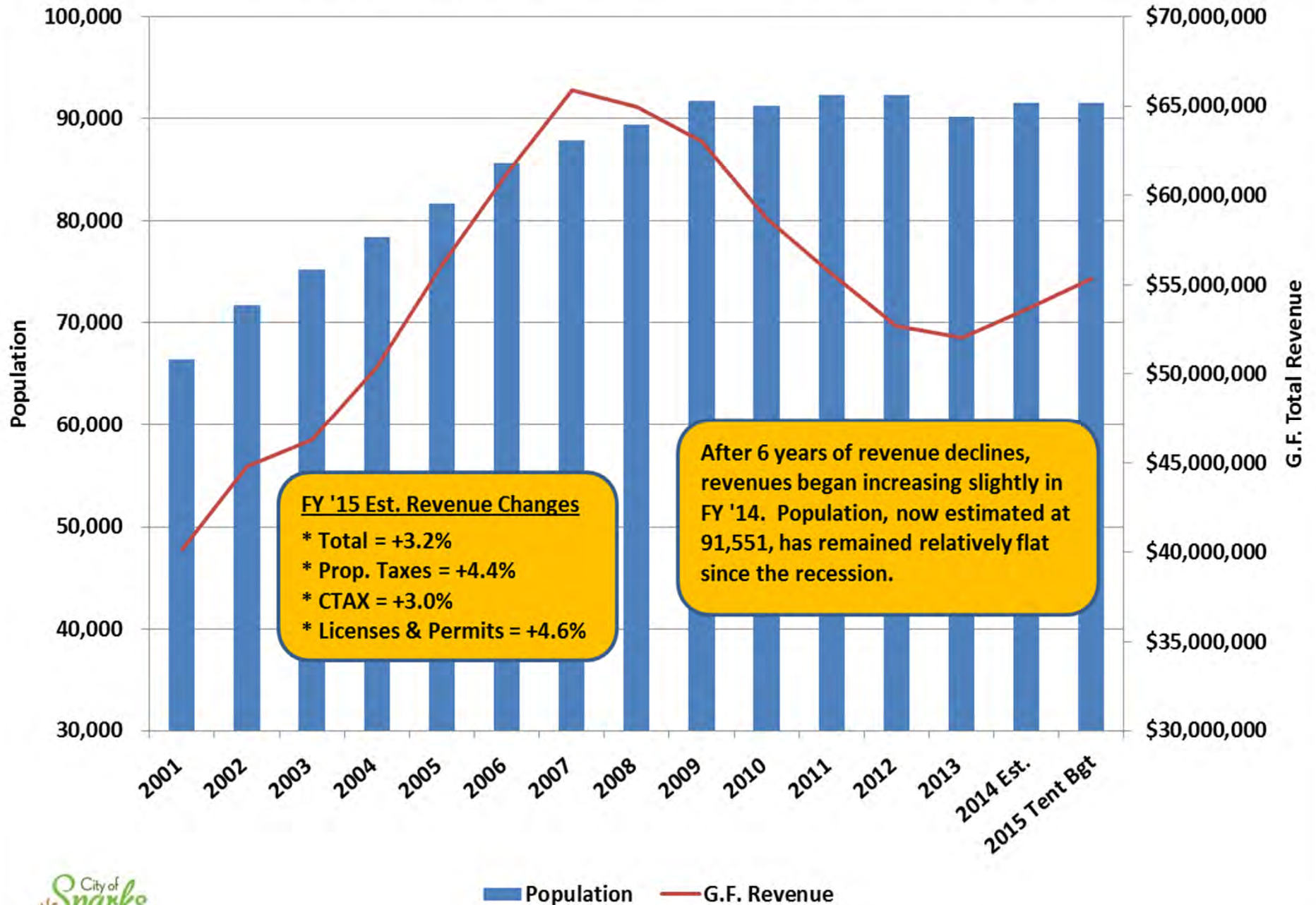
Sparks General Fund Primary Revenue Sources Compared to Assessed Valuation (A.V.)



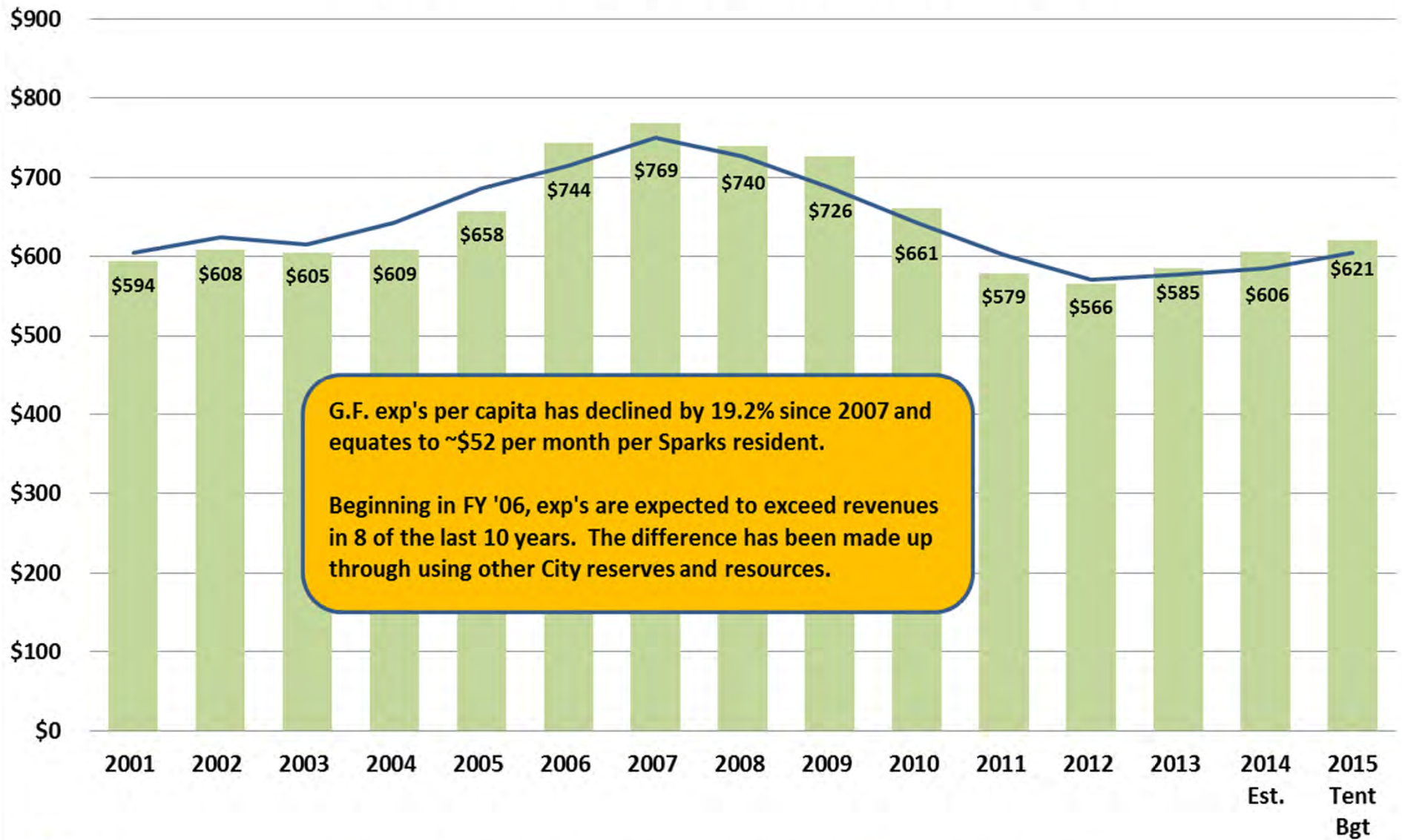
City's A.V. is est. to increase by 11.5% in FY '15, however, tax cap laws will abate most of the resulting revenue that would have been generated. With tax rates at the max., abatement is est. to be ~\$2.5M in FY '15.



Sparks Population vs. G.F. Total Revenue



Sparks General Fund Revenues & Expenditures per Capita



G.F. exp's per capita has declined by 19.2% since 2007 and equates to ~\$52 per month per Sparks resident.

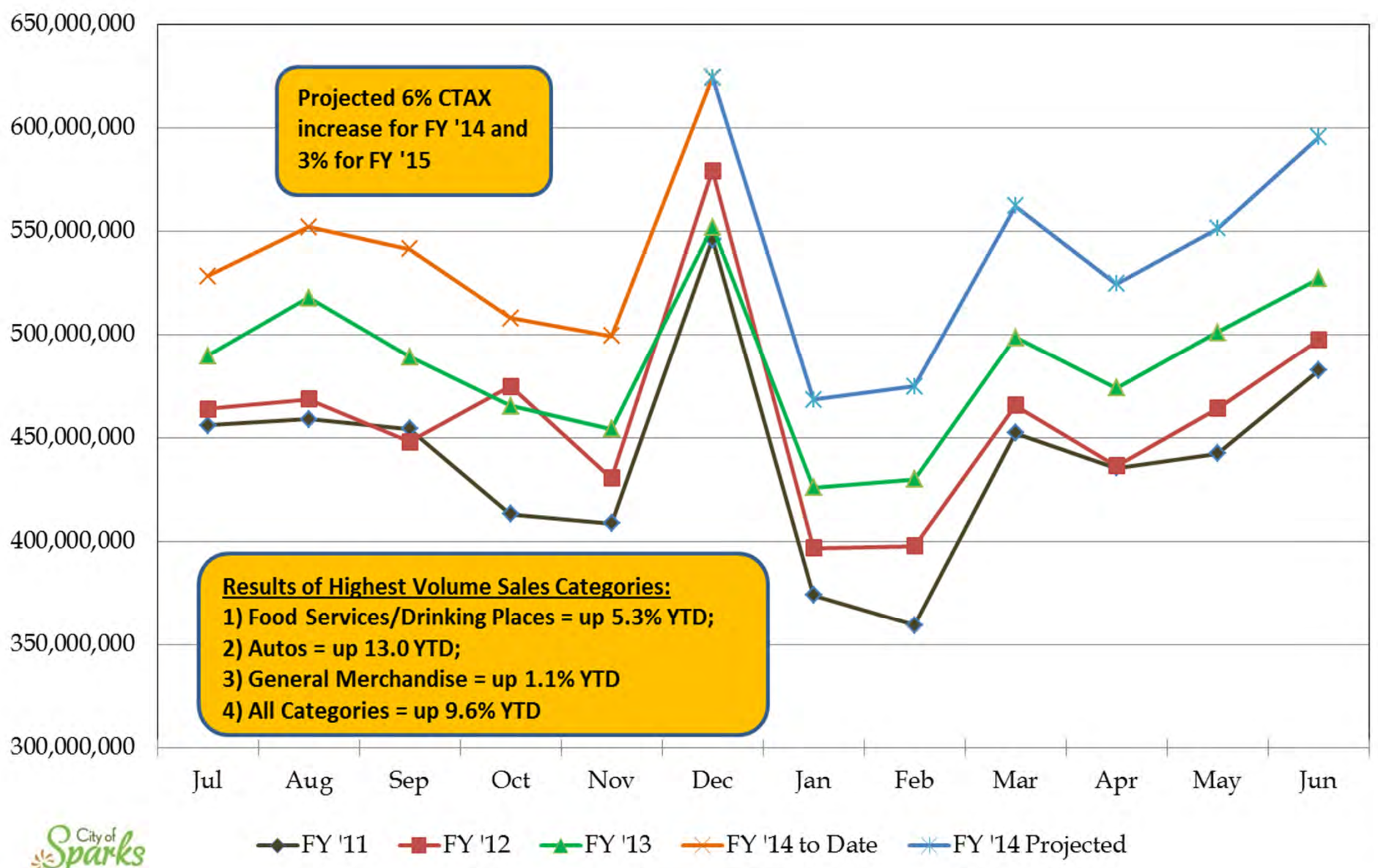
Beginning in FY '06, exp's are expected to exceed revenues in 8 of the last 10 years. The difference has been made up through using other City reserves and resources.



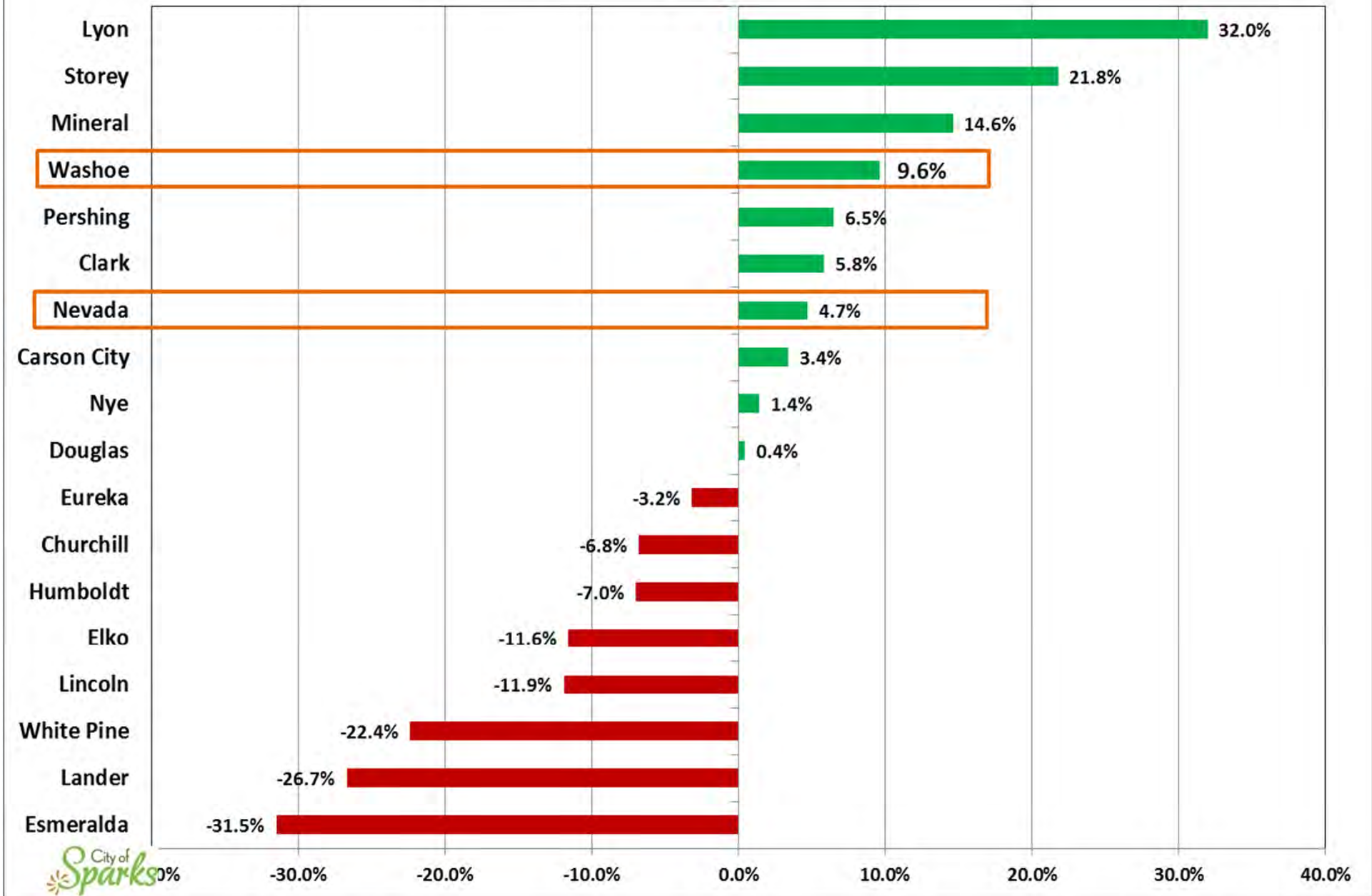
Exp's & Other Fund Subsidies per Capita Revenue per Capita

Washoe County Taxable Sales by Month

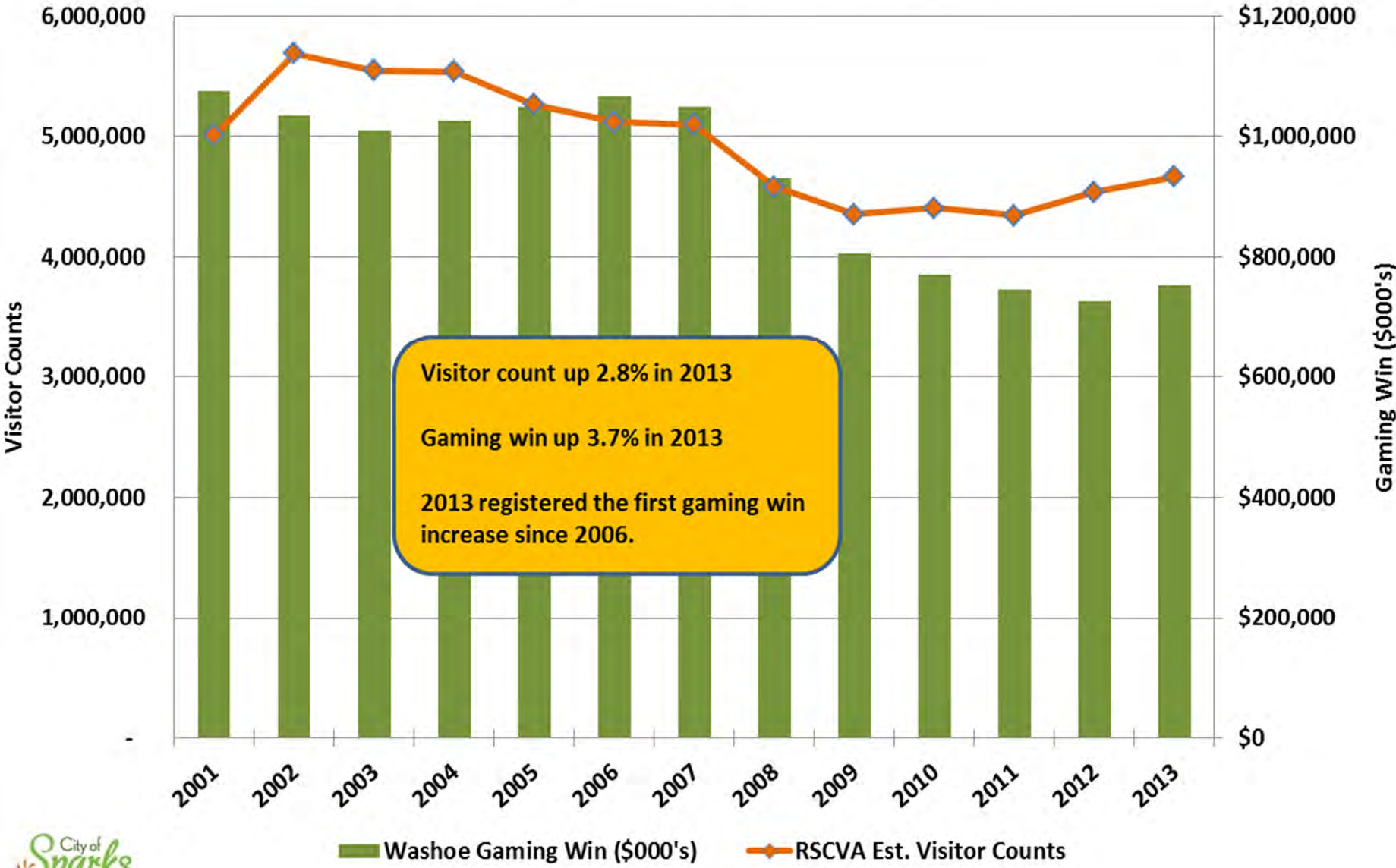
Fiscal Year 2011 - 2014 (Actual thru. Dec. '13)



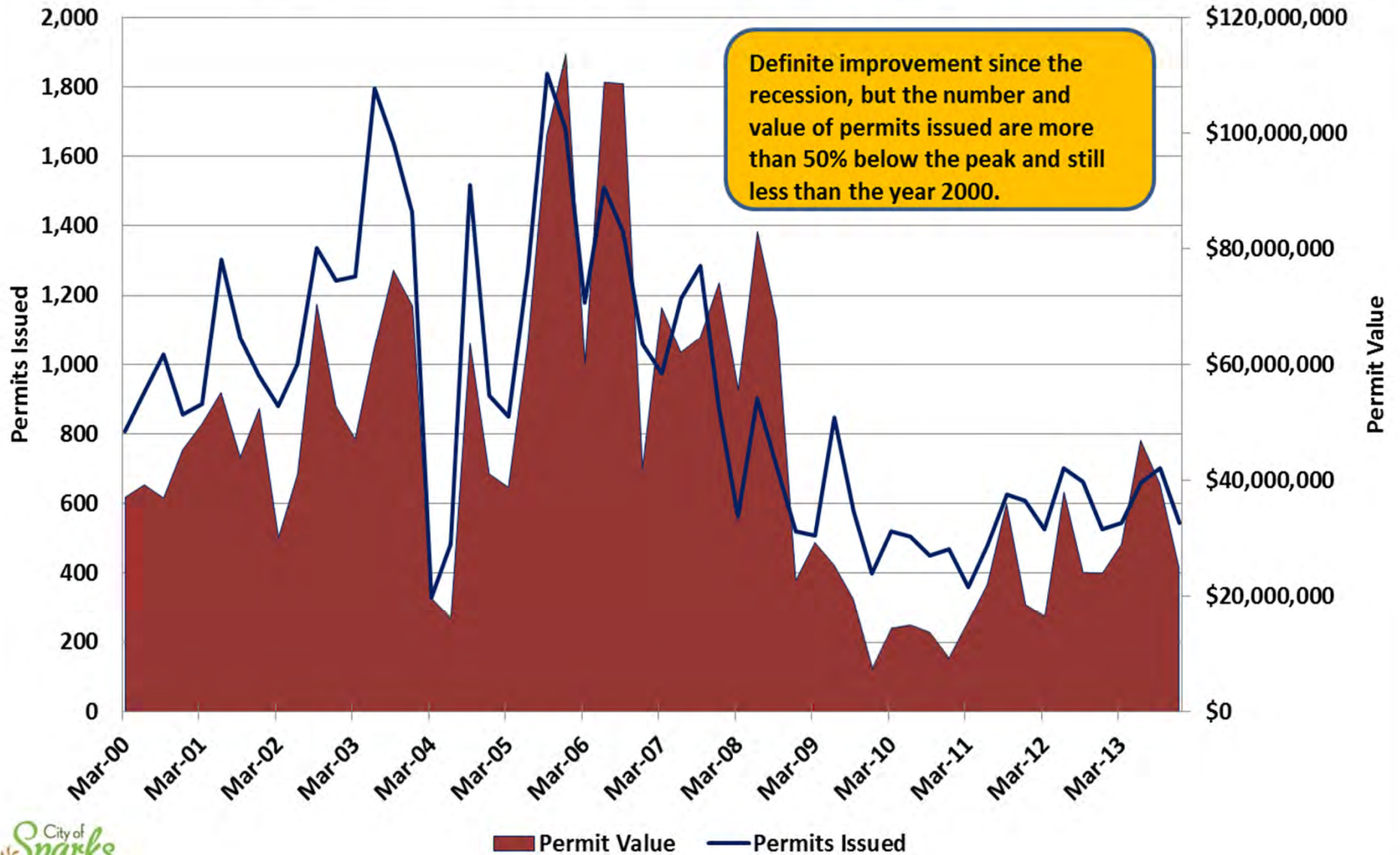
Taxable Sales % Change by Nevada County FY '14 Through Dec. '13



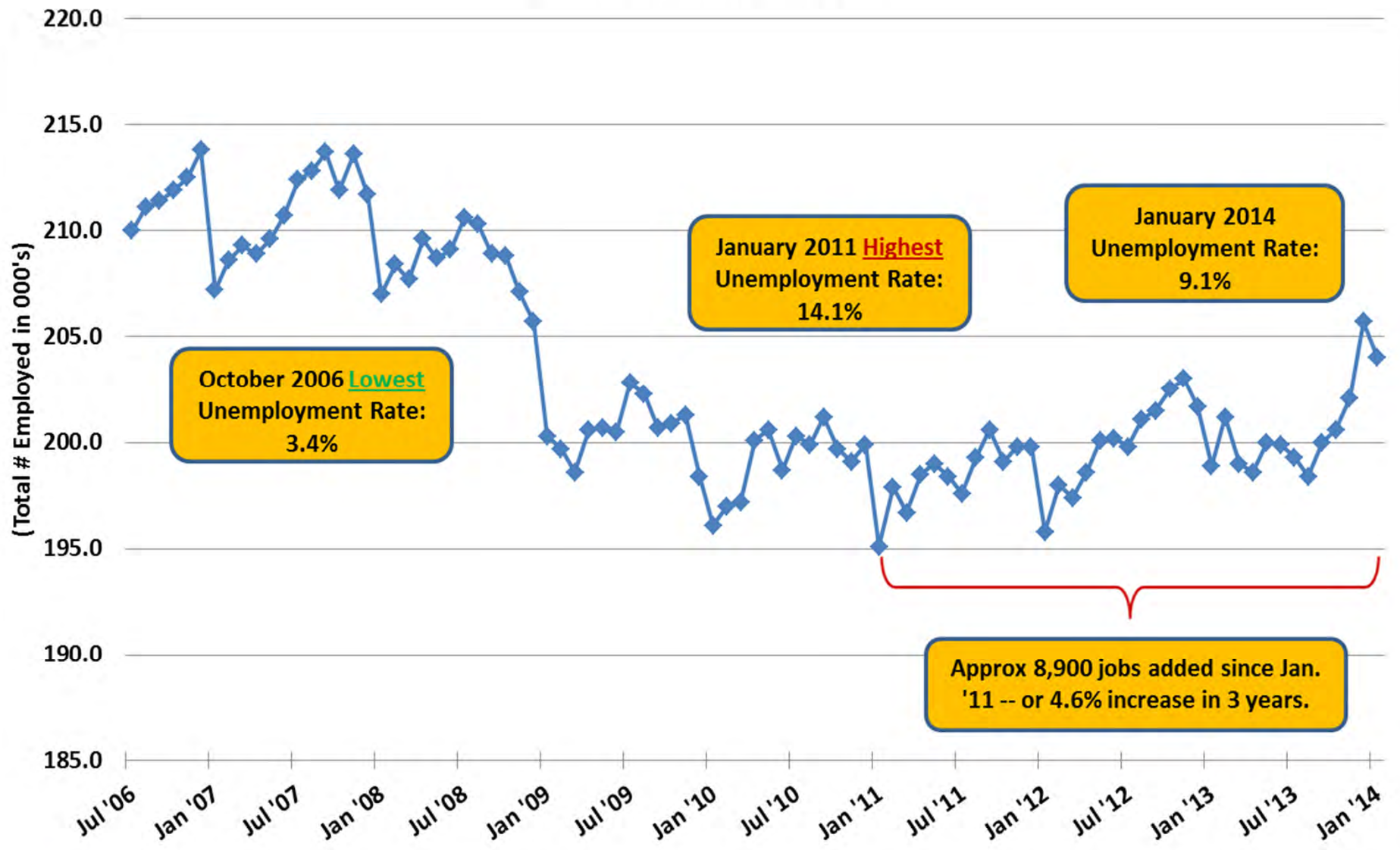
Washoe County Est. Visitor Counts And Total Gaming Win



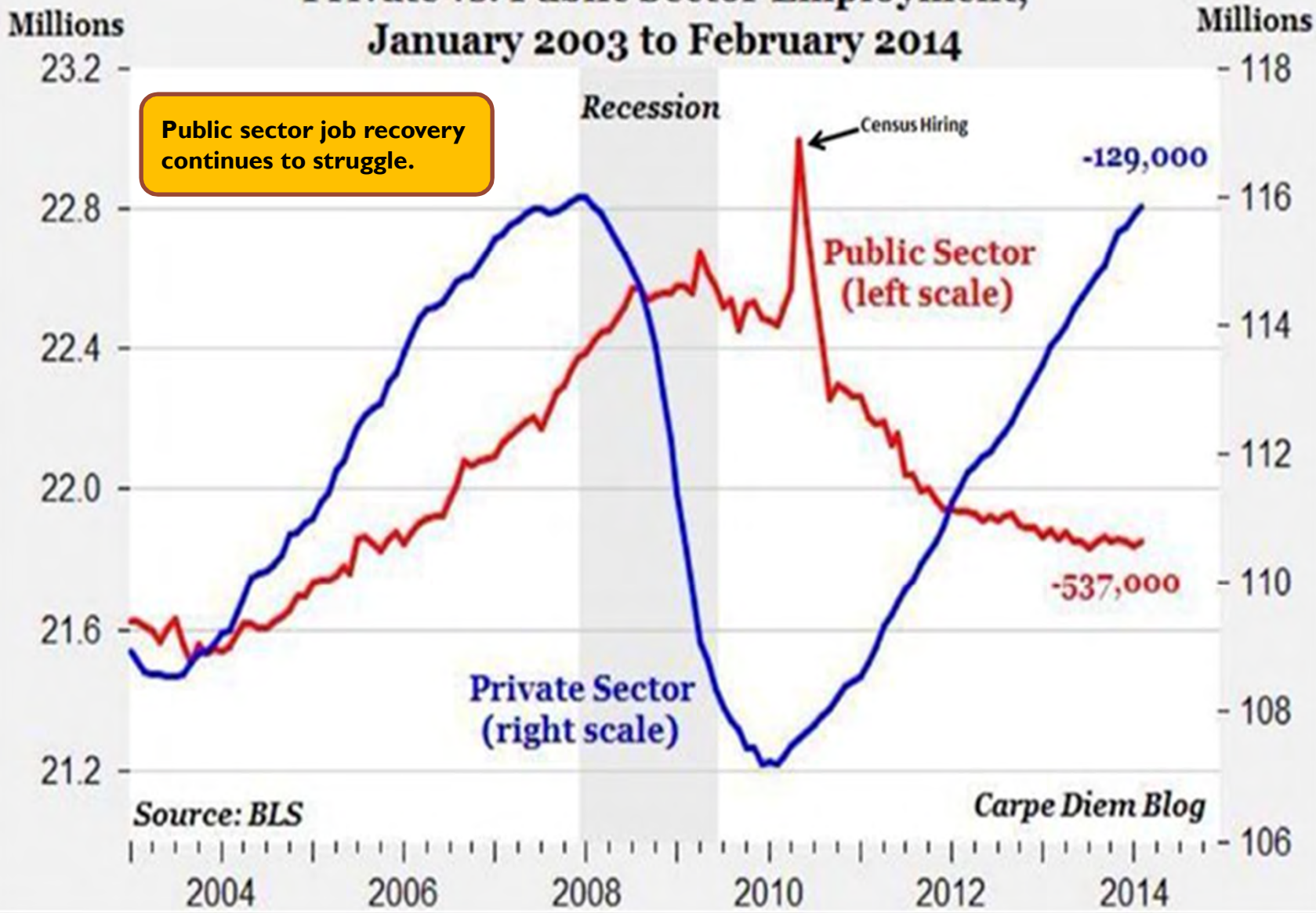
Sparks Community Development Permits Issued - Quarterly History



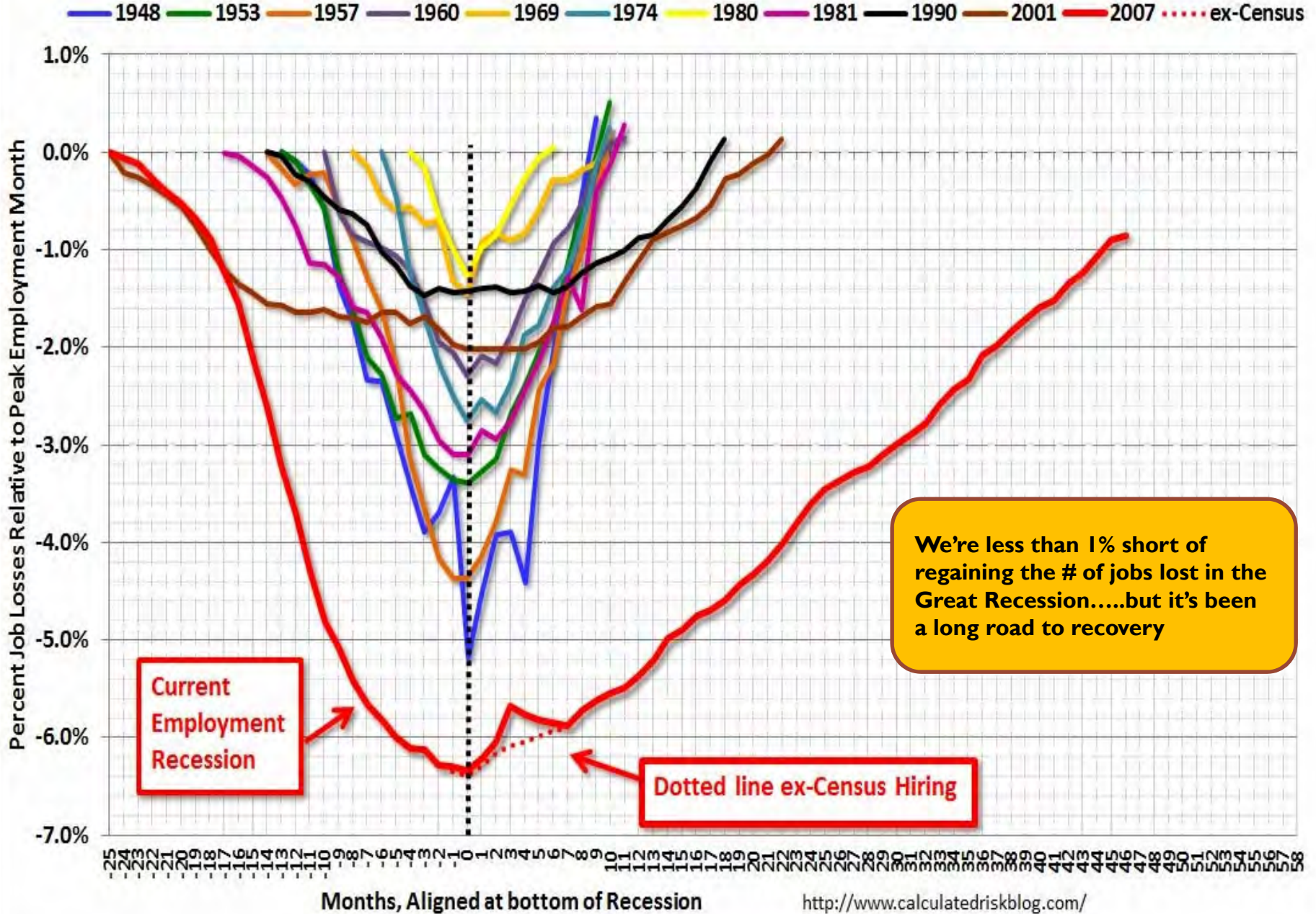
Total Employment - Reno/Sparks MSA Since July 2006



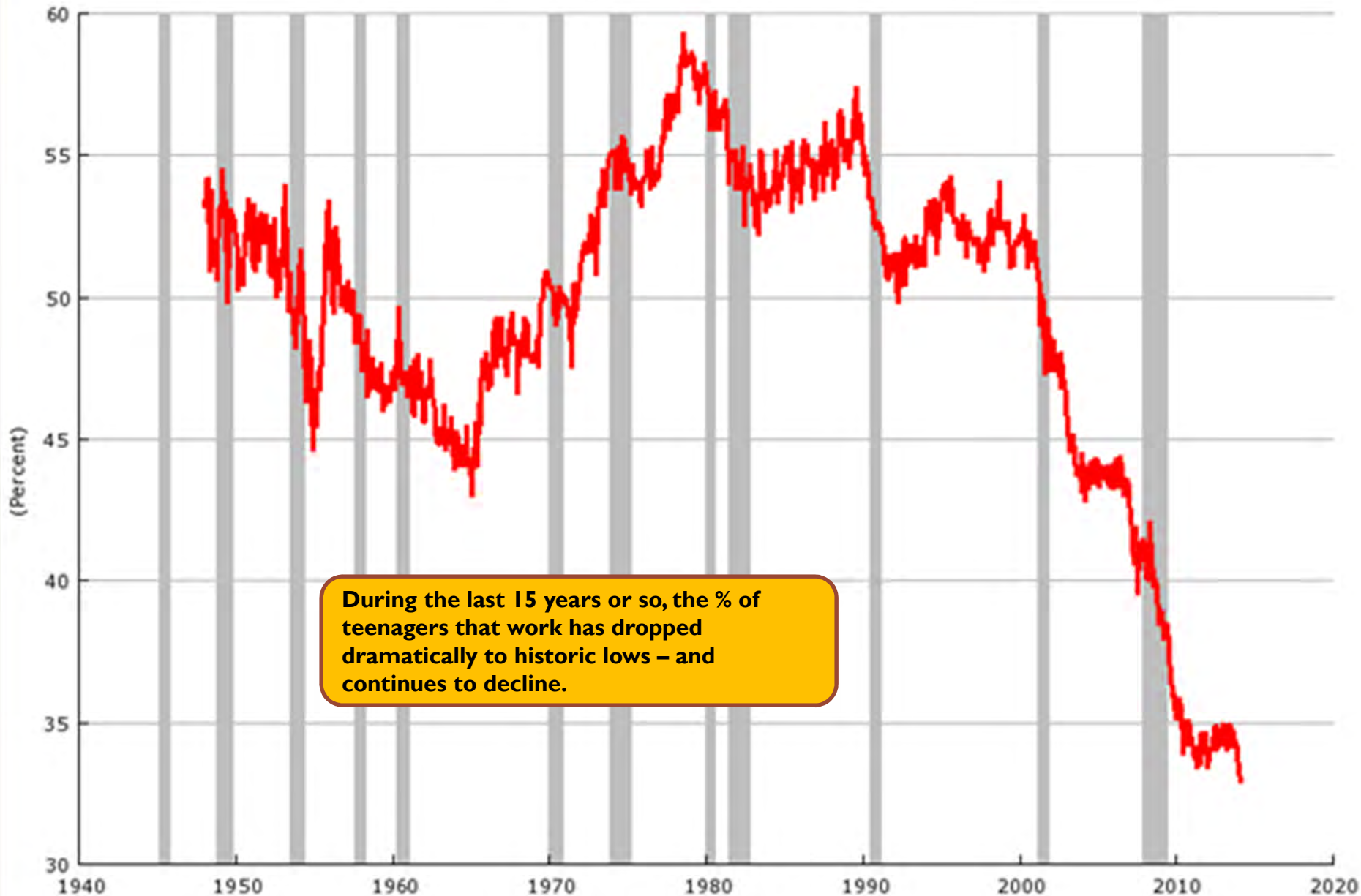
Private vs. Public Sector Employment, January 2003 to February 2014



Percent Job Losses in Post WWII Recessions, aligned at maximum job losses



Labor Force Participation Rate - 16 to 19 years (LNS11300012)
Source: U.S. Department of Labor: Bureau of Labor Statistics



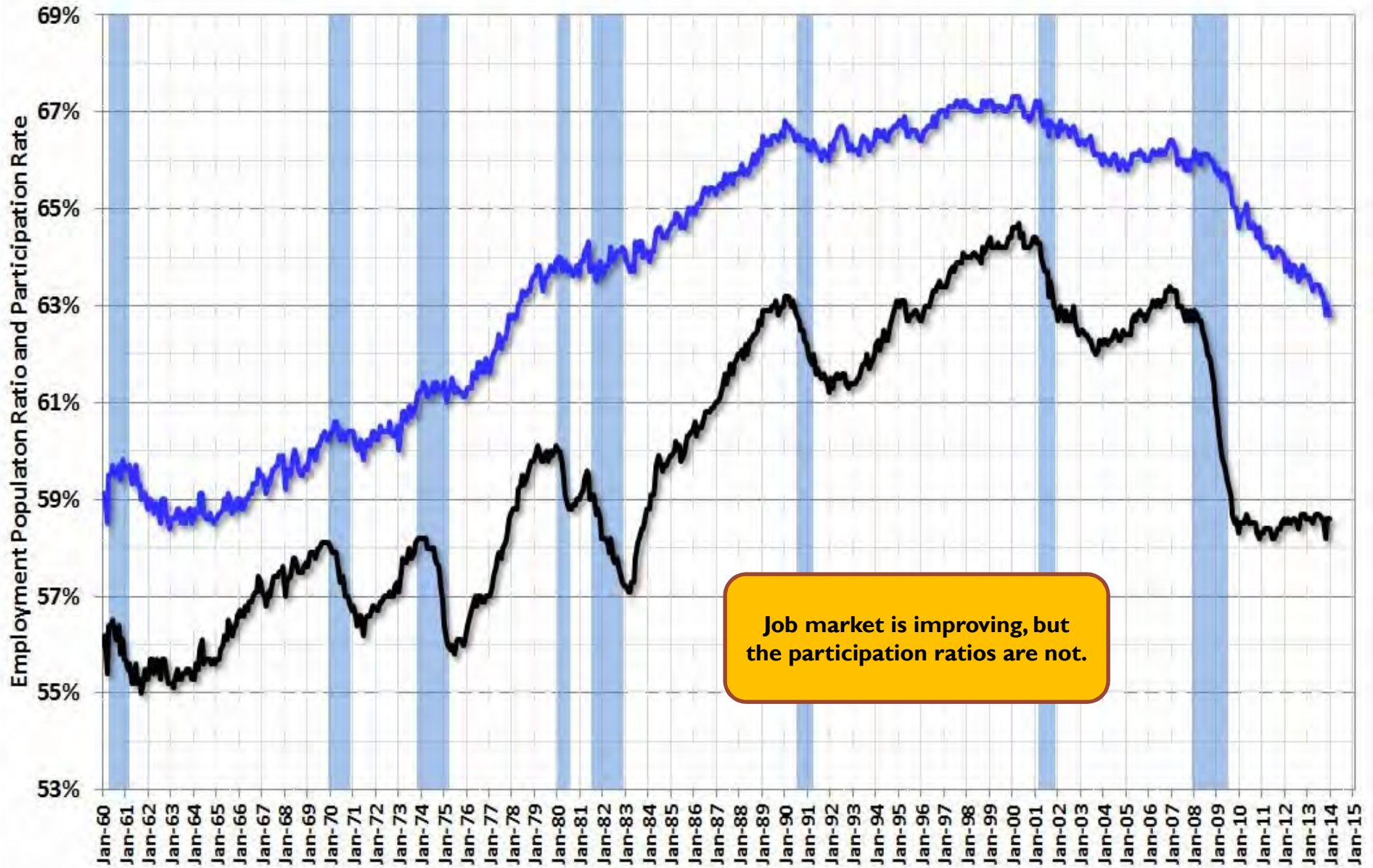
During the last 15 years or so, the % of teenagers that work has dropped dramatically to historic lows – and continues to decline.

Shaded areas indicate US recessions.
2014 research.stlouisfed.org



Employment Population Ratio and Participation Rate

■ Recession — Employment-Population Ratio — Participation Rate



Job market is improving, but the participation ratios are not.

<http://www.calculatedriskblog.com/>

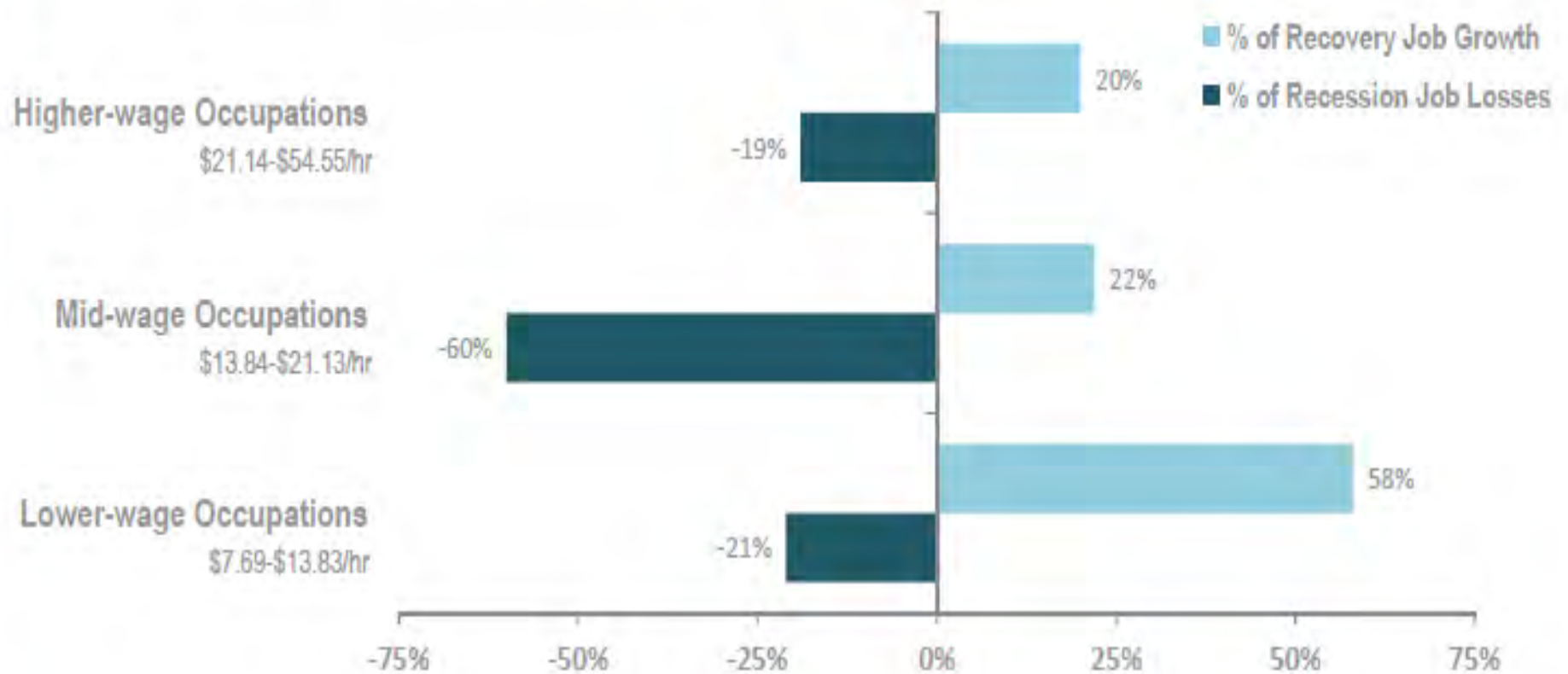
Part Time for Economic Reasons

Recession Part Time Current level



<http://www.calculatedriskblog.com/>

Job Losses and Gains During the Recession and Recovery, 2008-2012

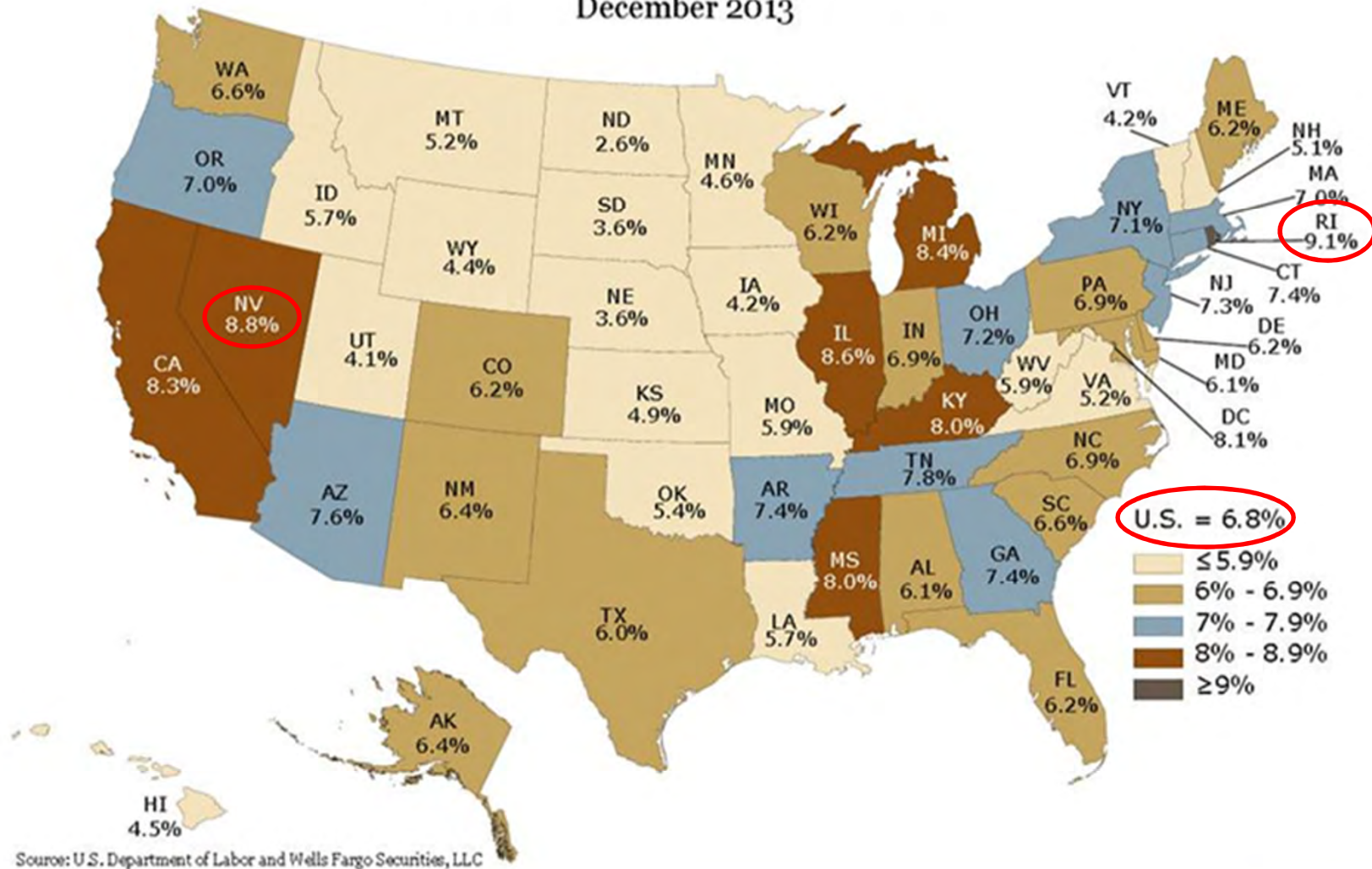


Source: National Employment Law Project

The "Great Recession" essentially turned many middle-wage jobs into lower-wage jobs.

Unemployment Rate by State

Unemployment Rate by State December 2013



What the City Manager is Seeking Today

1. Approval of City Manager's FY '15 budget recommendations
2. Approval of the City's property tax rate
 - ✓ Currently, the City is 4.37 pennies under the property tax cap of \$3.66 per \$100 of assessed value, and Council has the authority to raise the rate up to the cap
 - ✓ City Council voted at the 2/25/14 workshop to increase the property tax rate by 4.37 pennies in the tentative budget -- **approval to include this rate increase in the final budget is being sought today**
 - ✓ Raising the tax rate by 4.37 pennies is estimated to increase G.F. property tax receipts by about \$250k
3. Approval of the proposed five-year Capital Improvements Plan (See attached CIP document)

City Manager's Final Budget Recommendations FY '15 Budget Summary

Council adopted fiscal policies per direction provided at the 2/25/14 workshop

Policy #1: General Fund Ending Fund Balance

- ❖ Council provided direction to reduce the ending fund balance to no lower than 5.5% of exp's in FY '15
- ❖ General Fund ending balance of 6.4% of exp's is included in the City Manager's recommended budget
- ❖ The ending fund balance is expected to be 5.9% without the property tax rate increase only (~\$250K additional revenue); 5.7% without the garbage franchise fee increase only (~\$400K); and 5.2% without either the property tax or garbage franchise fee increases (~\$650K combined)

City Manager's Final Budget Recommendations FY '15 Budget Summary

Council adopted fiscal policies per direction provided at the 2/25/14 workshop (cont'd)

Policy #2: Maintain a General Fund Contingency Budget

- ❖ Recommend continuing the practice of establishing a contingency budget equal to \$1.0M, and offsetting it by an equal transfer-in from the Motor Vehicle Internal Service Fund as long as resources within the Vehicle Fund are available
- ❖ The Contingency budget is established for use only upon Council designation to cover unexpected one-time emergency budget shortfalls

City Manager's Final Budget Recommendations FY '15 Budget Summary

Council adopted fiscal policies per direction provided at the 2/25/14 workshop (Cont'd)

Policy #3: Transfer Resources from the General Fund to the Capital Projects Fund for CIP Needs

- ❖ Recommendations include \$902k for FY '15 (\$662k for technology and \$240k for other capital needs)

Policy #4: Commit Business License Revenue to the Stabilization Fund

- ❖ At the 2/25/14 workshop, Council decided to forego any revenue commitment into the Stabilization Fund for FY '15. Currently, this Fund has a balance of ~\$229k.

City Manager's Final Budget Recommendations FY '15 Budget Summary

Council adopted fiscal policies per direction provided at the 2/25/14 workshop (cont'd)

Policy #5: Reduce Personnel Costs to no more than 78% of Total General Fund Revenues

- ❖ City Manager budget recommendations include personnel costs equal to 80.5% of total revenues

Policy #6: Consider the Options of Funding the City's OPEB Liability Using an Irrevocable Trust or Maintain Pay-As-You-Go Status

- ❖ City Manager recommends maintaining the current "Pay-As-You-Go" status

City Manager's Final Budget Recommendations FY '15 Budget Summary

Summary of items included in the City Manager's final budget recommendations based upon direction received at the 2/25/14 workshop

- ✓ No changes to the City Manager's recommendations regarding new needs, reclassifications, and department budget reductions from what was presented on 2/25/14
- ✓ Updated revenue & expenditure projections
- ✓ Increasing the property tax rate by 4.37 pennies to maximum allowed (~\$250k of additional revenue)
- ✓ Increasing the garbage franchise fee from 5% to 8% (~\$400k of additional revenue)

City Manager's Final Budget Recommendations FY '15 Budget Summary

FY '15 General Fund Recommended Final Budget Overview

- Revenues (excluding transfers) are expected to increase by \$1.7M, or 3.2%
- Expenditures (excluding transfers) are expected to increase by \$2.5M, or 4.7%
 - ✓ 25% health insurance plan rate increase is the single largest increase of expenditures at ~\$1.0M
- The ending fund balance is expected to be reduced by \$766K -- from \$4.3M to \$3.5M, equaling 6.4% of expenditures (about \$950K short of 8.3%)

City of Sparks General Fund -- FY '15 Recommended Final Budget
Sources & Uses: Multi-Year Results & Projections Summary (\$'000's)

	FY '12	FY '13	FY '14	FY '14	FY '15
<u>Sources (excluding beginning fund balance)</u>	Actuals	Actuals	Budget	Projection	Recommended Final Budget
Total Revenues	\$52,689	\$52,056	\$52,333	\$53,606	\$55,343
Transfer-In From Vehicle Fund (Assume No Usage, Budget Matches Contingency)	\$0	\$0	\$1,000	\$0	\$1,000
Transfers-In, Other	\$312	\$60	\$352	\$352	\$704
Total Sources	\$53,000	\$52,116	\$53,685	\$53,958	\$57,047
<i>% Change in Total Revenues (excl. transfers) =</i>	-5.3%	-1.2%	0.5%	3.0%	3.2%
<i>% Change in Total Sources =</i>	-4.8%	-1.9%	3.0%	3.5%	5.7%
<u>Uses</u>					
Total Expenditures	\$49,850	\$50,116	\$51,166	\$52,706	\$55,178
Total Transfers-Out	\$2,536	\$2,684	\$2,885	\$2,769	\$1,636
Contingency (Assume No Usage; Budget Matches Trans-In from Vehicle Fund)	\$0	\$0	\$1,000	\$0	\$1,000
Total Uses	\$52,385	\$52,800	\$55,051	\$55,475	\$57,813
<i>% Change in Total Expenditures (excl. transfers & contingency) =</i>	-0.2%	0.5%	2.1%	5.2%	4.7%
Net Sources/(Uses)	\$615	(\$685)	(\$1,366)	(\$1,517)	(\$766)
<u>Fund Balance</u>					
Unrestricted Ending Fund Balance	\$6,477	\$5,808	\$3,396	\$4,290	\$3,524
Unrestricted Ending Fund Balance as a % of Exp's (Less Cap. Outlay)	13.1%	11.6%	6.6%	8.2%	6.4%
Unrestricted Ending Fund Balance Amount Over/(Short) of 8.3%	\$2,200	\$1,550	(\$775)	(\$50)	(\$950)

City Manager's Recommendations FY '15 Budget Summary

Other Items Included in the Attached Final Budget Recommendations Book (see the table of contents for all items)

- ✓ Contributions to other agencies (pg. 59)
- ✓ Review of other Funds maintained by the City (pgs. 60-87)
- ✓ Details regarding the City's debt obligations (pgs. 91-94)
- ✓ The recommended employee complement (pgs. 95-108)
- ✓ Overview of City departments (pgs. 109-135)
- ✓ Final budget recommendations Redevelopment Agency Areas 1 & 2 -- to be presented on April 28 (pgs. 136-144)
- ✓ The proposed 5 year Capital Improvement Plan (Appendix on pgs. 145-181)

Looking Beyond the FY '15 Budget.....

- Total G.F. revenues are expected to continue trending up for the next few years, but at a moderate 2% - 3% pace
- Property tax revenues are expected to be capped at 3% for both residential and commercial properties for several years. Property tax abatement is est. to be ~\$2.5M in FY '15, up from ~\$280K in FY '14 due to tax cap laws
- CTAX revenues are expected to grow at a somewhat slower pace over the next couple of years. Since FY '10, CTAX revenues have grown by \$2.9M (est. through FY '14). CTAX revenues are est. to increase 3% to \$19.95M in FY '15, but are still \$5.7M, or 22% lower than the peak in FY '06
- Health insurance cost pressures are expected to continue

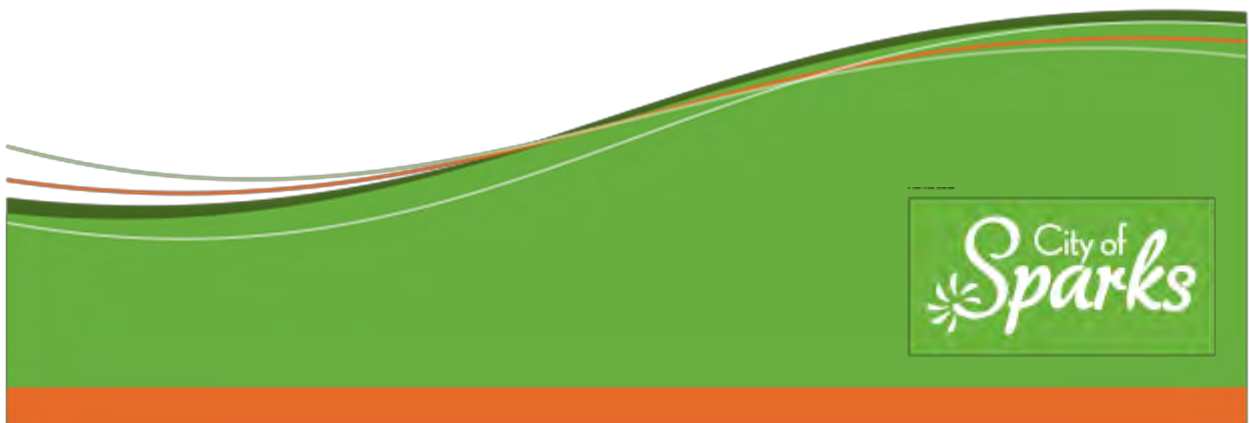
Looking Beyond the FY '15 Budget.....

- Long term solutions are needed to address growing liabilities created by post-employment medical (OPEB) and Heart/Lung/Cancer workers compensation benefits
 - ✓ Net OPEB liability was ~\$6M at the end of FY '13
 - ✓ The Workers Compensation Fund had a negative Fund balance of \$757K at the end of FY '13 (assets in the Fund are insufficient to pay all long-term liabilities)
- PERS contribution rate increases are also expected, but due to the recent positive investment returns, increases are expected to be relatively small (at least for the FY '16-FY '17 biennium)
- Most employment contracts and resolutions are set to expire after FY '15

Looking Beyond the FY '15 Budget.....

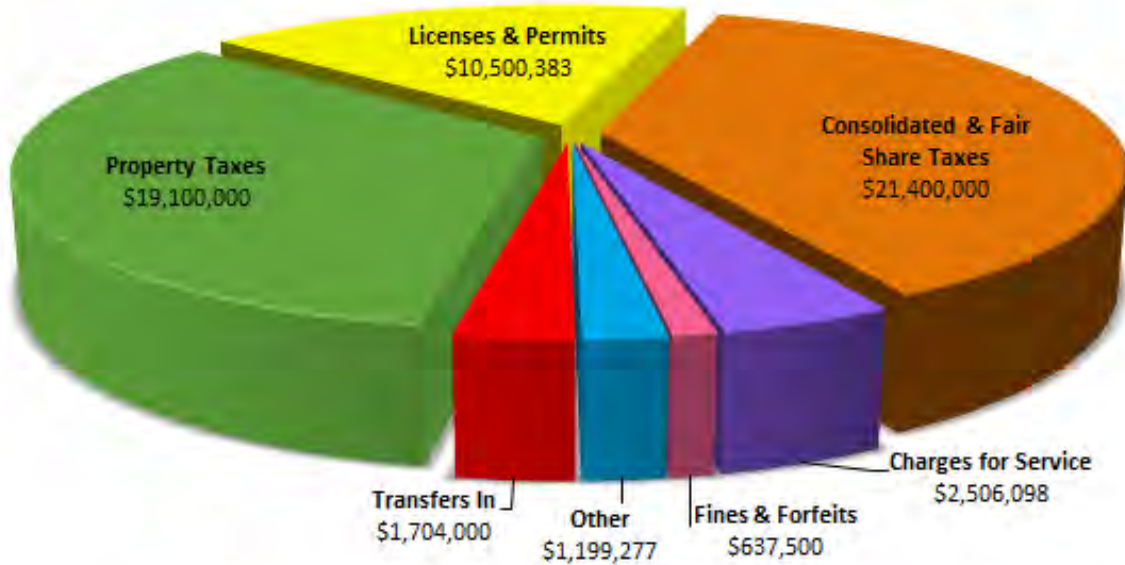
- The Governmental Accounting Standards Board (GASB) is issuing statement #'s 67 & 68 revising the existing reporting requirements for public pension plans and liabilities.
 - ✓ The City will need to record a liability for PERS pension benefits beginning in FY '15 which will be reflected in the year end government-wide financial statements that are presented in the Comprehensive Annual Financial Report (CAFR). Funding the liability is not required
 - ✓ The valuation of this liability is unknown at this time
 - ✓ This liability will be an entry on the government-wide (i.e., consolidated) financial statements only and is not required to be included in the budget for FY '15

FY15 General Fund Revenues & Transfers In

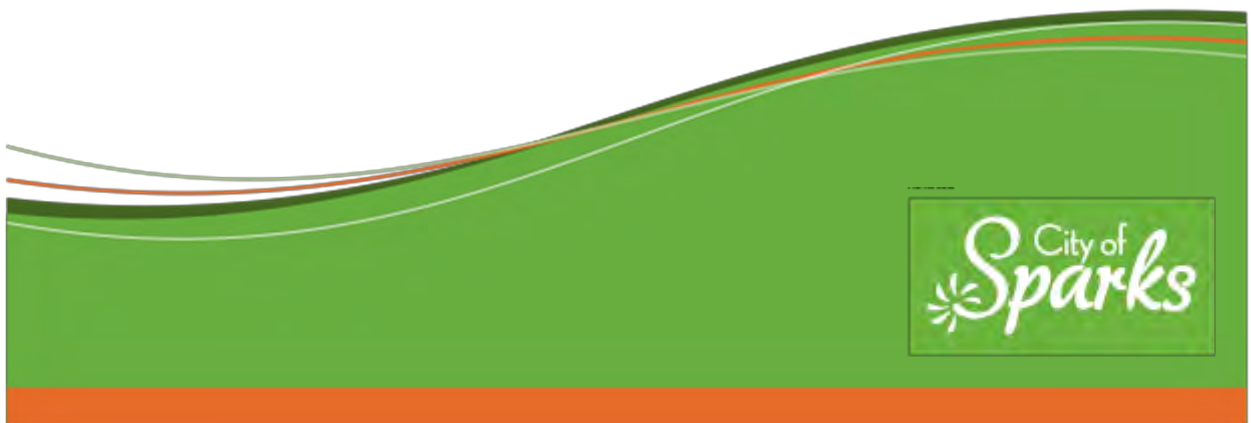


General Fund Revenues & Transfers In

FY15 General Fund Revenues & Transfers-In








FY15 General Fund Expenditures



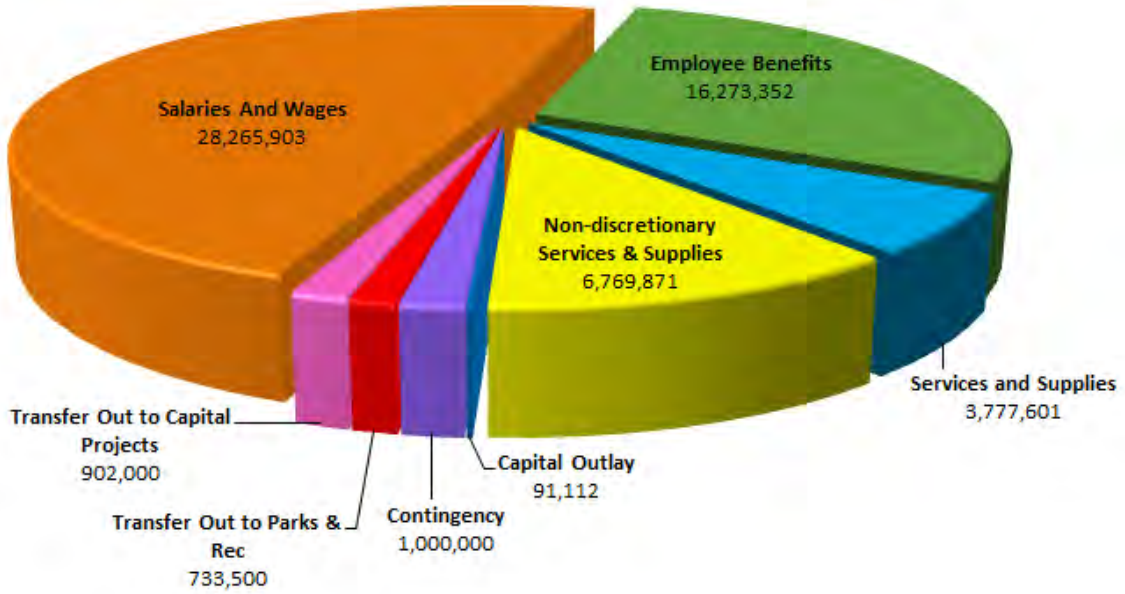
FY15 Expenditures by Strategic Goal—GENERAL FUND

STRATEGIC GOALS

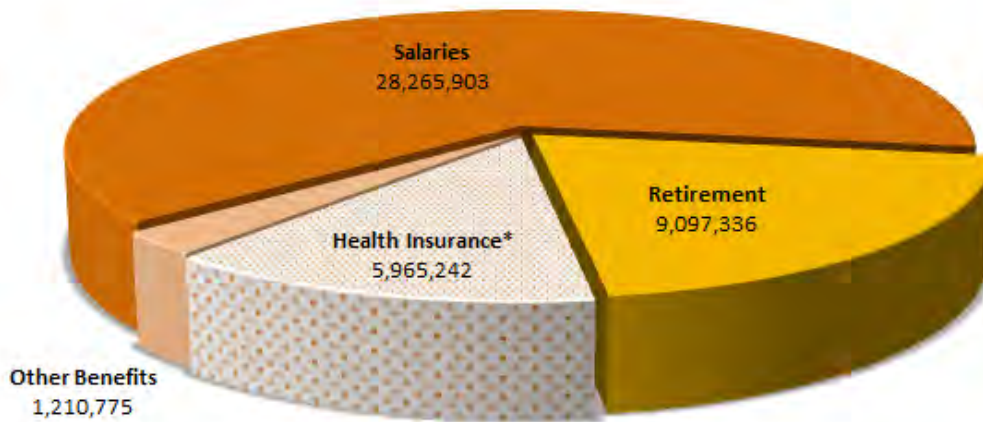


Legend	Strategic Goal	FY15 Budget	% of Budget
	#1 - Promote the safety of our residents, businesses and visitors	\$ 38,448,461	70%
	#2 - Explore and promote opportunities for economic development and special events	\$ 299,760	0%
	#3 - Manage resources to keep pace with technology, infrastructure, and sustainability needs	\$ 3,229,613	6%
	#4 - Encourage our citizens to interact with their City government and build strong alliances with other government entities	\$ 10,791,954	20%
	#5 - Improve and promote quality of life in the City of Sparks	\$ 2,408,052	4%

FY15 General Fund Expenditures & Transfers-Out

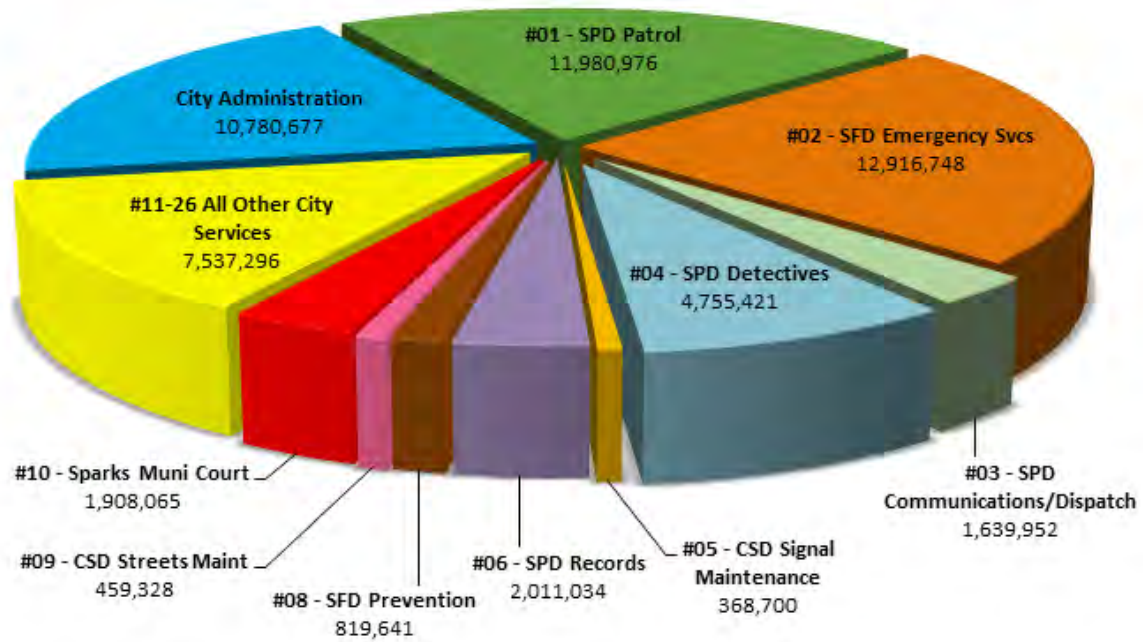


FY15 Salary & Benefits - General Fund

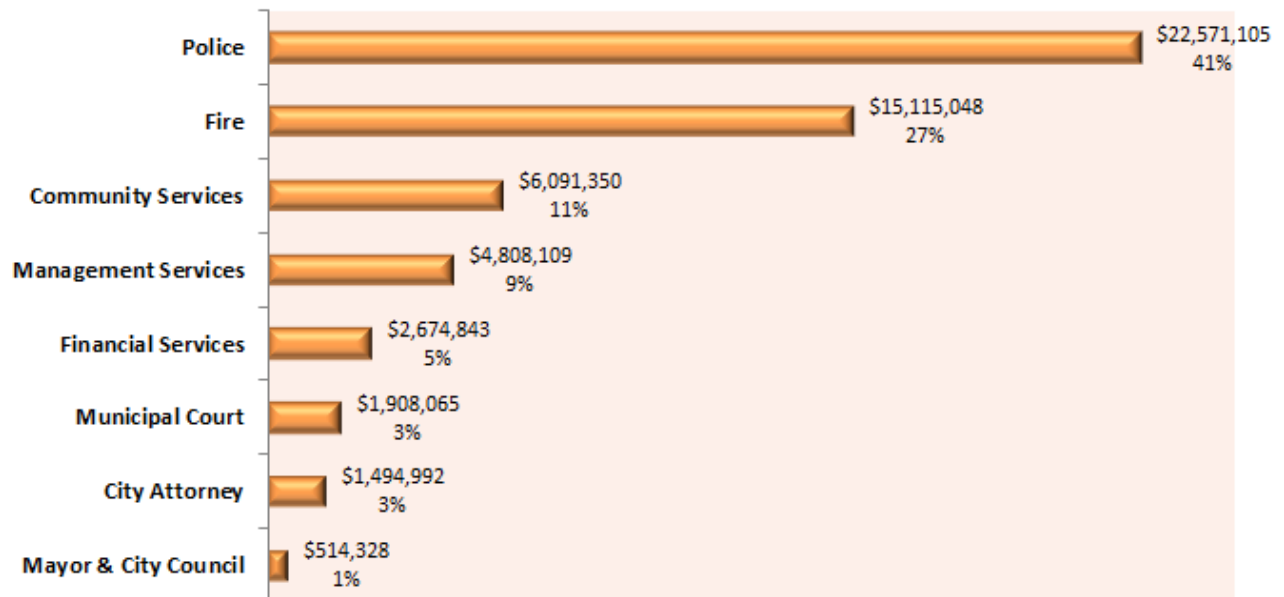


* Health insurance costs include Sick Leave Conversion and NV PEB Subsidy. Health insurance is 9% of total General Fund expenditures of \$51.9M (excludes transfers out and contingency).

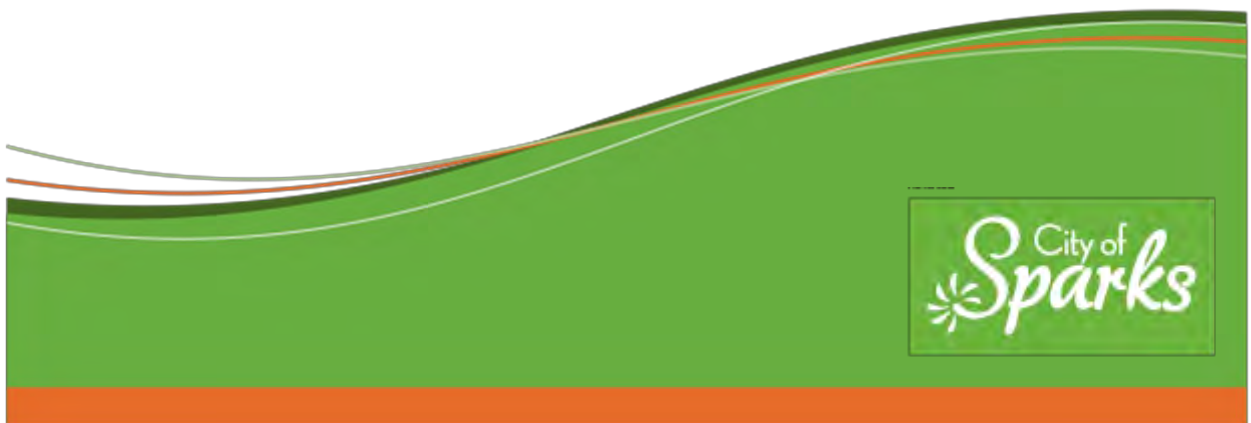
FY15 Expenditures by Core Service - General Fund
(excludes contingency)



FY15 Expenditures by Department - General Fund
(excludes contingency)



Contributions to Other Governments



Annual Contributions to Other Governments & Non-Profits included in the FY15 Budget

Interlocal agreements for services received, cost sharing arrangements or Council approved subsidies

FY13 Actuals	FY14 Estimates	FY15 Budget
--------------	----------------	-------------

General Fund - interlocal agreements with other Government Agencies

Washoe County - Regional EOC	8,326	25,395	16,785
Washoe County - Regional Training Center	46,045	51,680	53,750
Washoe County - Regional Planning	205,162	205,162	205,162
Washoe County - 800 MHZ Radio	82,176	88,540	107,045
Washoe County - Senior Center	14,333	21,500	21,500
Washoe County Forensic Services	249,500	284,500	315,000
City of Reno, Fire - TRIAD	16,000	16,000	16,000
City of Reno (Westcare) - TRIAGE Center	86,121	87,000	87,000
City of Reno Community Assistance Center (amounts over the 15% CDBG public services cap)	0	5,412	5,412
Nevada Commission on Ethics	15,307	17,818	17,318
Total General Fund Interlocals	722,970	803,007	844,972

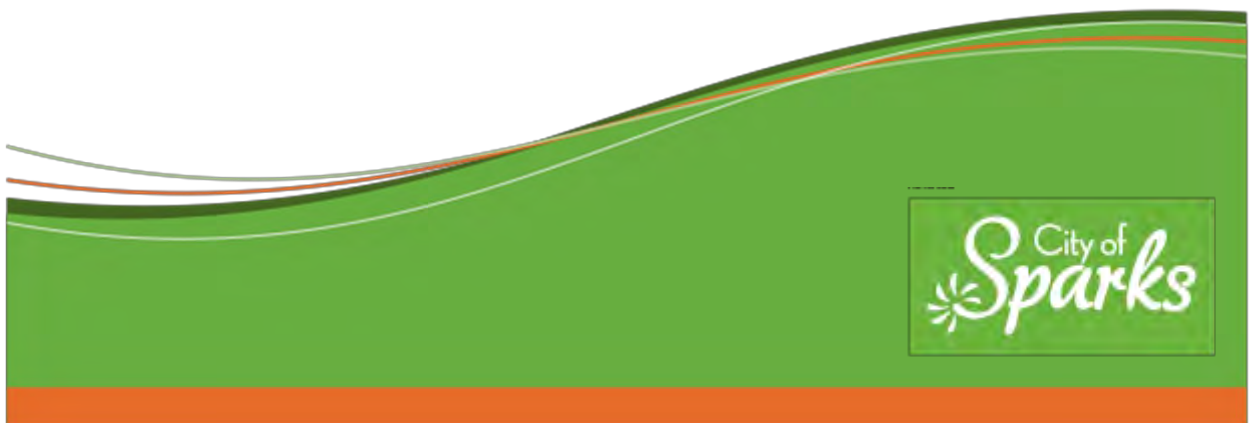
General Fund - Contributions to Non-Profits & Other Agencies

Economic Development Authority of Nevada (EDAWN)	32,275	80,000	80,000
Nevada League of Cities & Municipalities (NLC&M)	17,890	18,043	19,968
Keep Truckee Meadows Beautiful	6,012	6,012	6,012
Western Nevada Development District (WNDD)	2,625	3,500	3,500
Alliance for Innovation		3,475	3,475
The Chamber		1,240	1,240
Total General Fund contributions to Non-Profits	8,637	14,227	114,195

CDBG Fund - interlocal agreement with other Government Agencies

City of Reno Community Assistance Center (amounts within the 15% CDBG public services cap)	48,573	94,695	94,695
Total CDBG Fund Interlocals	48,573	94,695	94,695

Other Funds



Beyond the General Fund...

Other Funds Section

*In addition to filing a budget for the General Fund, the City of Sparks has an additional **28** funds for which a budget must be filed*



4 *Redevelopment Agency Funds for Areas 1 & 2*

15 of these funds will have an FY15 budget exceeding \$1 Million

This next section presents the budget for all funds excluding General Fund

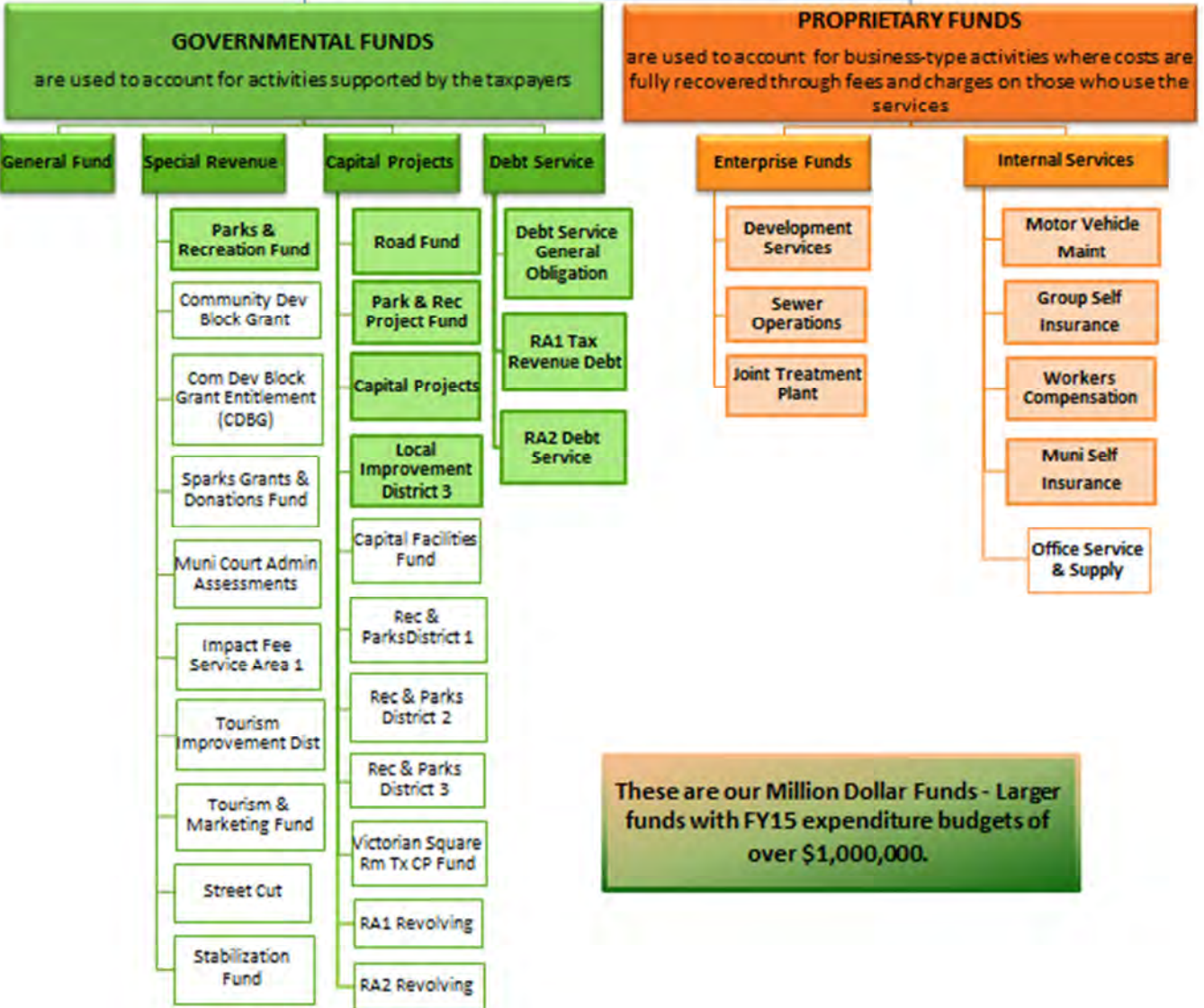
- Part 1:** City of Sparks Fund Structure Diagram
- Part 2:** Million Dollar Funds - Larger funds with FY15 expenditure budgets of over \$1,000,000
- Part 3:** Smaller Funds - Funds with FY15 expenditure budgets of under \$1,000,000
- Part 4:** Redevelopment Agency Funds

Other Funds Section Part 1

City of Sparks Fund Structure Diagram



CITY OF SPARKS FUND STRUCTURE



Other Funds Section Part 2

Million Dollar Funds -
Larger funds with an FY15
expenditure budget of
over \$1,000,000

Million Dollar Funds

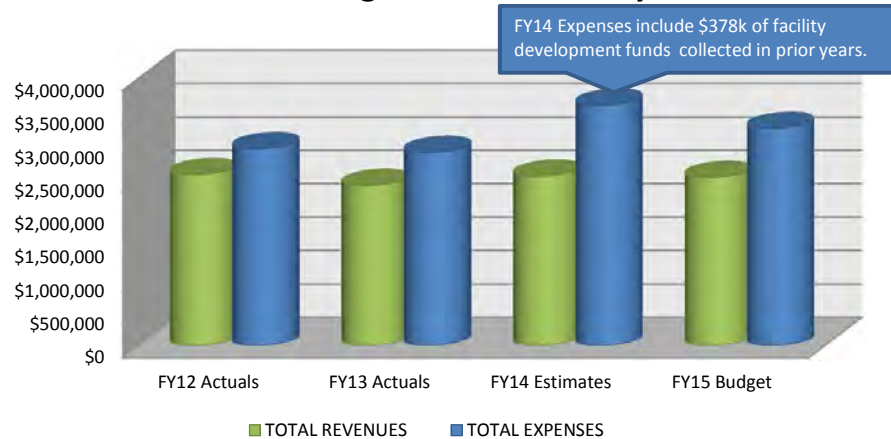
Special Revenue Fund

Fund 1221 - Parks and Recreation	Purpose of Fund: Used to provide recreation programs offered by and administered by the City of Sparks Parks and Recreation Department. Originally, the maintenance and operation of parks resided here, but in FY12, that function was moved to the General Fund and is no longer accounted for in this fund. Special Events are also accounted for in this fund.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG FUND BALANCE	\$ 940,553	\$ 515,966	\$ 404,013	\$ 378,450	\$ 378,450	\$ 61
TOTAL REVENUES	\$ 3,029,042	\$ 2,559,784	\$ 2,396,806	\$ 2,468,213	\$ 2,536,101	\$ 2,517,035
<i>Rec Program Fees</i>	\$ 2,218,955	\$ 2,259,455	\$ 2,129,558	\$ 1,988,610	\$ 2,141,381	\$ 2,119,525
<i>Special Event Revenue</i>	\$ 39,071	\$ 66,283	\$ 76,905	\$ 295,727	\$ 209,419	\$ 212,445
<i>All other revenues</i>	\$ 771,016	\$ 234,046	\$ 190,343	\$ 183,876	\$ 185,301	\$ 185,065
TRANSFER IN	\$ 2,614,285	\$ 313,557	\$ 475,000	\$ 835,000	\$ 683,000	\$ 733,500
TOTAL EXPENSES	\$ (6,067,914)	\$ (2,946,865)	\$ (2,889,595)	\$ (3,595,100)	\$ (3,597,490)	\$ (3,250,008)
<i>Salaries & Benefits</i>	\$ (3,826,541)	\$ (2,374,256)	\$ (2,381,065)	\$ (2,546,940)	\$ (2,536,875)	\$ (2,593,873)
<i>Services & Supplies</i>	\$ (2,109,047)	\$ (572,609)	\$ (508,530)	\$ (1,048,160)	\$ (675,276)	\$ (635,815)
<i>Capital Outlay</i>	\$ (132,326)	\$ -	\$ -	\$ -	\$ (385,339)	\$ (20,320)
TRANSFER OUT	\$ -	\$ (38,429)	\$ (7,774)	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ (424,587)	\$ (111,953)	\$ (25,563)	\$ (291,887)	\$ (378,389)	\$ 527
ENDING FUND BALANCE	\$ 515,966	\$ 404,013	\$ 378,450	\$ 86,563	\$ 61	\$ 588

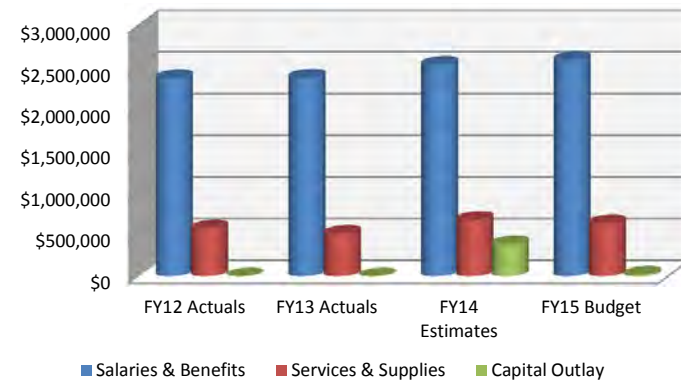
FISCAL NOTES

Historically, the majority of revenue in this fund has been made up of program fees (74% - 79%) and the General Fund transfer (11%-17%). In FY12 the parks maintenance function was moved out of this fund, into the General Fund. This is the reason for the sharp decline in expenditures in FY12. Special Events have been moved to this fund from the Redevelopment Agency beginning in FY14. In FY15 we anticipate a slight increase in Special Event Revenue and a slight reduction in program fee revenue due to the change in the school district "tracks" resulting in relatively little change in the total annual revenue from FY14. FY14 Capital Outlay estimates include the use of Facility Development Fees collected in prior years to construct a bathroom and storage facility at the Golden Eagle Regional Park.

Fund 1221 Program Cost Recovery



Fund 1221 Major Expenses



Million Dollar Funds

Debt Service Fund

Fund 1301 - General Obligation Debt Service Fund	Purpose of Fund: This fund exists to account for the accumulation of resources to pay principal and interest on the City's general obligation bonds, revenue bonds, emergency loans, long term contracts imposed by the State, long term lease agreements, retirement of other bond issuances, etc...
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		FY13 Actuals	FY14 Est. Actuals	FY15 Budget	Principal Balance 7/1/2015	Maturity Date
Various Purpose Med Term Bonds 2007A	Beginning Reserve	0	0	0	\$1,640,000	3/1/2017
	T/I from R/A2 Revolving 3601	866,664	864,448	866,287		
	Principal	(720,000)	(745,000)	(775,000)		
	Interest	(146,664)	(119,448)	(91,287)		
	ENDING RESERVE	0	0	0		
Various Purpose Med Term Bonds 2007B	Beginning Reserve	0	0	0	\$385,000	3/1/2017
	T/I from R/A2 Revolving 3601	210,240	211,208	206,612		
	Principal	(160,000)	(170,000)	(175,000)		
	Interest	(50,240)	(41,208)	(31,612)		
	ENDING RESERVE	0	0	0		
CTAX Revenue Bonds 2007	Beginning Reserve	0	0	0	\$7,275,000	5/1/2026
	T/I from General Fund 1101	204,006	0	0		
	T/I from Cap Project 1404	0	204,006	204,006		
	T/I from Sewer Operations 1630	1,147	1,147	1,147		
	T/I from Development Svcs 2201	6,882	6,882	6,882		
	T/I from R/A Revolving 3401	85,513	85,513	85,513		
	Interest	(297,548)	(297,548)	(297,548)		
ENDING RESERVE	0	0	0			
CTAX Revenue Bonds 2011	BEGINNING RESERVE	0	0	0	\$2,175,000	5/1/2018
	T/I from General Fund 1101	525,873	0	0		
	T/I from Cap Project 1404	0	519,189	525,904		
	T/I from Sewer Operations 1630	2,957	2,919	2,957		
	T/I from Development Svcs 2201	17,740	17,515	17,741		
	T/I from R/A Revolving 3401	220,430	217,628	220,443		
	Principal	(645,000)	(655,000)	(685,000)		
	Interest	(122,000)	(102,251)	(82,045)		
ENDING RESERVE	0	0	0			

Million Dollar Funds

Debt Service Fund

Fund 1301 - General Obligation Debt Service Fund	Purpose of Fund: This fund exists to account for the accumulation of resources to pay principal and interest on the City's general obligation bonds, revenue bonds, emergency loans, long term contracts imposed by the State, long term lease agreements, retirement of other bond issuances, etc...
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		FY13 Actuals	FY14 Est. Actuals	FY15 Budget	Principal Balance 7/1/2015	Maturity Date
<u>Sr. & Subordinate STAR Bonds</u> <u>Series A 2008</u>	BEGINNING RESERVE	10,253,467	11,183,397	11,185,246	\$107,951,045	6/15/2028
	Sales Taxes not Consolidated	9,226,882	9,431,500	9,714,445		
	Interest Earned	12,352	3,540	3,540		
	Principal on Sr. Star	(1,550,000)	(1,815,000)	(2,105,000)		
	Interest on Sr. Star	(5,394,550)	(5,293,800)	(5,175,825)		
	Interest on Subordinate Star	(1,364,754)	(2,324,391)	(2,113,000)		
	ENDING RESERVE	11,183,397	11,185,246	11,509,406		
<u>LID3 2008 Bonds</u>	BEGINNING RESERVE	4,916,678	5,131,637	5,429,124	\$21,550,000	9/1/2027
	Special Assessment Principal	884,710	800,000	900,000		
	Special Assessment Interest	1,830,467	2,000,000	2,000,000		
	Interest Earned	1,945	650	650		
	Principal	(910,000)	(970,000)	(1,035,000)		
	Interest	(1,595,112)	(1,534,013)	(1,468,850)		
	Interest Earned	2,949	850	850		
ENDING RESERVE	5,131,637	5,429,124	5,826,774			
Total Ending Reserve In Debt Service Fund		16,315,033	16,614,369	17,336,179		

FISCAL NOTES

The existing debt in this fund is either backed by ad valorem taxes (GO bonds), consolidated taxes (CTAX bonds), sales tax revenues (STAR bonds), local improvement district assessments (LID bonds), or a payment agreement with the Redevelopment Agency of the City of Sparks. All revenue collected within this fund is pledged for debt service. There are no reserve requirements on the first four debt issues listed above. Per bond covenants, STAR bonds will require an ending reserve in FY15 of \$8.0M and \$3.5M will be on hand at year end to make future STAR bond payments. LID bonds will require an ending reserve of \$2.5M and another \$3.3M will be on hand at year end to make future LID bond payments. This comprises the total FY15 ending reserve.

Million Dollar Funds

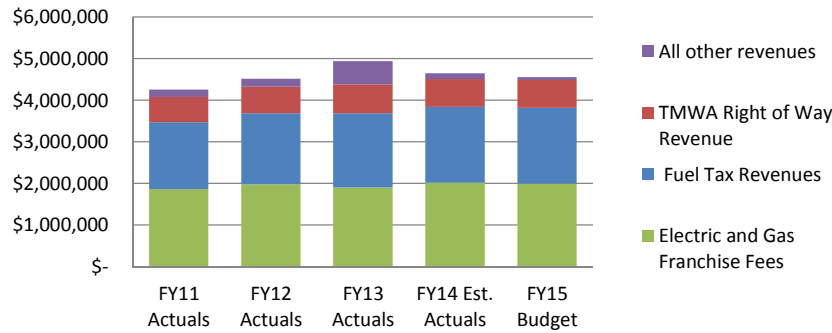
Capital Projects Fund

Fund 1401 - Road Fund	Purpose of Fund: To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and gas Franchise fees, water utility Right of Way fees and fuel taxes.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG FUND BALANCE	\$ 5,095,373	\$ 4,640,916	\$ 4,567,731	\$ 4,403,417	\$ 4,403,417	\$ 2,366,855
TOTAL REVENUES	\$ 4,257,439	\$ 4,513,978	\$ 4,937,195	\$ 4,188,193	\$ 4,646,249	\$ 4,552,999
<i>Fuel Tax Revenues</i>	\$ 1,606,397	\$ 1,703,191	\$ 1,783,118	\$ 1,706,000	\$ 1,825,524	\$ 1,825,524
<i>TMWA Right of Way Revenue</i>	\$ 608,163	\$ 642,230	\$ 697,595	\$ 728,324	\$ 669,222	\$ 672,568
<i>Electric and Gas Franchise Fees</i>	\$ 1,859,765	\$ 1,979,317	\$ 1,899,244	\$ 1,722,225	\$ 2,011,454	\$ 1,989,907
<i>All other revenues</i>	\$ 183,114	\$ 189,240	\$ 557,238	\$ 31,644	\$ 140,049	\$ 65,000
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (4,711,896)	\$ (4,550,129)	\$ (5,101,509)	\$ (4,828,332)	\$ (6,682,811)	\$ (4,972,645)
<i>Salaries & Benefits</i>	\$ (1,206,508)	\$ (1,695,632)	\$ (1,558,096)	\$ (1,611,123)	\$ (1,659,108)	\$ (1,685,692)
<i>Services & Supplies</i>	\$ (3,197,665)	\$ (2,540,365)	\$ (1,834,671)	\$ (1,734,209)	\$ (2,246,546)	\$ (2,336,953)
<i>Capital Improvements</i>	\$ (307,723)	\$ (314,132)	\$ (1,708,742)	\$ (1,483,000)	\$ (2,777,157)	\$ (950,000)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIOR PERIOD ADJUSTMENT		\$ (37,034)				
CHANGE IN FUND BALANCE	\$ (454,457)	\$ (73,185)	\$ (164,314)	\$ (640,139)	\$ (2,036,562)	\$ (419,646)
ENDING FUND BLANCE	\$ 4,640,916	\$ 4,567,731	\$ 4,403,417	\$ 3,763,278	\$ 2,366,855	\$ 1,947,209

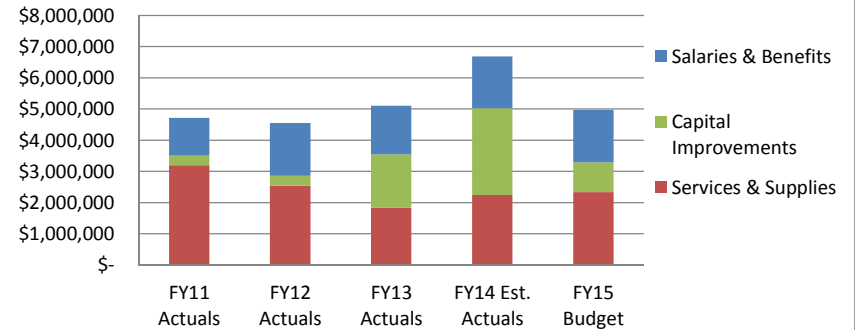
FISCAL NOTES

Electric franchise fees have been relatively consistent year over year. Gas franchise fees have steadily declined over the last 3 years as Gas rates have decreased mainly due to a deferred energy credit which NV Energy was required to give. This requirement ended 10/1/13 and FY14 gas revenues are expected to increase. The Gas franchise fee increase will be offset by an expected decrease in Electric rates. Fuel tax revenue is conservatively projected to grow 2% in FY14 and remain flat in FY15. Expenditures in this fund represent road maintenance employee costs and projects outlined in the Capital Improvement Plan.

Fund 1401 Major Revenues



Fund 1401 Major Expenses



Million Dollar Funds

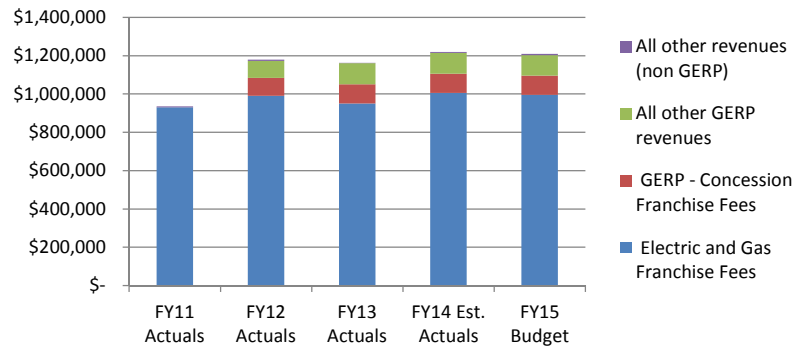
Capital Projects Fund

Fund 1402 - Parks & Rec Project Fund	Purpose of Fund: To provide for specific parks and recreation projects. Funding is provided by a portion of the City's electric and gas franchise fees. Golden Eagle Regional Park (GERP) generates specific concession franchise fees, advertising, facility rentals and sponsorship revenues that are subsequently used for GERP related projects.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG FUND BALANCE	\$ 530,527	\$ 758,071	\$ 1,248,691	\$ 1,415,638	\$ 1,415,638	\$ 913,833
TOTAL REVENUES	\$ 935,293	\$ 1,178,683	\$ 1,160,729	\$ 1,106,618	\$ 1,219,488	\$ 1,208,715
<i>Electric and Gas Franchise Fees</i>	\$ 929,882	\$ 989,658	\$ 949,622	\$ 961,113	\$ 1,005,728	\$ 994,955
<i>GERP - Concession Franchise Fees</i>	\$ -	\$ 94,663	\$ 101,217	\$ 100,000	\$ 100,000	\$ 100,000
<i>All other GERP revenues</i>	\$ -	\$ 88,055	\$ 109,827	\$ 43,000	\$ 108,000	\$ 108,000
<i>All other revenues (non GERP)</i>	\$ 5,411	\$ 6,307	\$ 63	\$ 2,505	\$ 5,760	\$ 5,760
TRANSFER IN	\$ -	\$ 309,377	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (707,749)	\$ (997,440)	\$ (993,782)	\$ (1,744,840)	\$ (1,721,293)	\$ (1,181,020)
<i>Salaries & Benefits</i>	\$ (510,489)	\$ (425,018)	\$ (376,881)	\$ (417,291)	\$ (353,595)	\$ (347,631)
<i>Services & Supplies</i>	\$ (149,144)	\$ (123,166)	\$ (237,454)	\$ (512,549)	\$ (551,694)	\$ (673,389)
<i>Capital Improvements</i>	\$ (48,116)	\$ (449,256)	\$ (379,447)	\$ (815,000)	\$ (816,004)	\$ (160,000)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN FUND BALANCE	\$ 227,544	\$ 490,620	\$ 166,947	\$ (638,222)	\$ (501,805)	\$ 27,695
ENDING FUND BALANCE	\$ 758,071	\$ 1,248,691	\$ 1,415,638	\$ 777,416	\$ 913,833	\$ 941,528

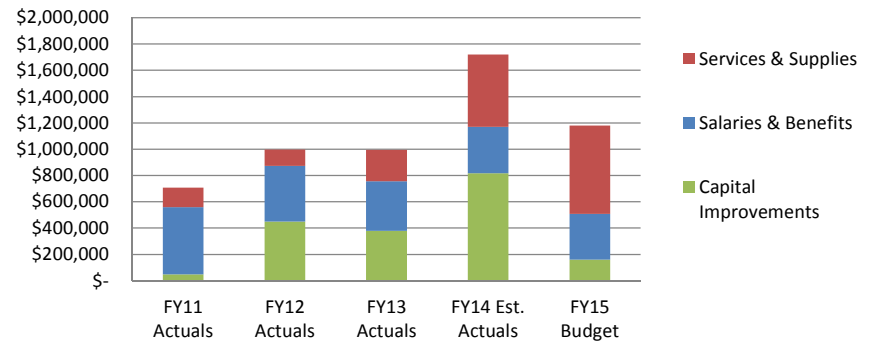
FISCAL NOTES

Electric and Gas franchise fees make up over 80% of the revenue in this fund. Electric franchise fees have been relatively consistent year over year. Gas franchise fees have steadily declined over the last 3 years as Gas rates have decreased mainly due to a deferred energy credit which NV Energy was required to give. This requirement ended 10/1/13 and FY14 gas revenues are expected to increase. The Gas franchise fee increase will be offset by an expected decrease in Electric rates. Golden Eagle Regional Parks (GERP) concession franchise fees are contractual with a contract expiration date of July 2014. The hope is to utilize one of the two 5 year extension clauses in the current contract. Other GERP revenue should continue to increase as we continue to develop new ways to market GERP. Expenses in the fund are detailed in the approved FY15 CIP document.

Fund 1402 Major Revenues



Fund 1402 Major Expenses



Million Dollar Funds

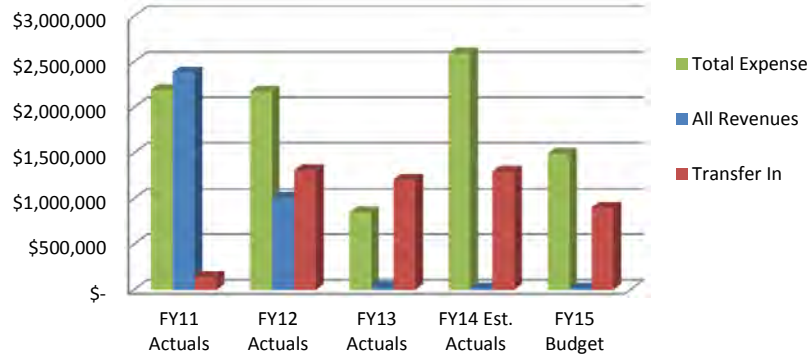
Capital Projects Fund

Fund 1404 - Capital Projects Fund	Purpose of Fund: Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from City transfers and bond proceeds.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG FUND BALANCE	\$ 2,997,204	\$ 3,331,337	\$ 3,169,546	\$ 3,560,986	\$ 3,560,986	\$ 1,559,257
TOTAL REVENUES	\$ 2,387,161	\$ 1,010,739	\$ 29,610	\$ 2,000	\$ 16,400	\$ 16,900
TRANSFER IN	\$ 140,000	\$ 1,310,000	\$ 1,210,000	\$ 1,300,000	\$ 1,300,000	\$ 902,000
TOTAL EXPENSES	\$ (2,193,028)	\$ (2,173,153)	\$ (848,170)	\$ (1,120,200)	\$ (2,594,934)	\$ (1,493,088)
<i>Salaries & Benefits</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Services & Supplies</i>	\$ (189,472)	\$ (963,387)	\$ (239,604)	\$ (785,200)	\$ (992,602)	\$ (543,088)
<i>Capital Improvements</i>	\$ (2,003,556)	\$ (1,209,766)	\$ (608,566)	\$ (335,000)	\$ (1,602,332)	\$ (950,000)
TRANSFER OUT	\$ -	\$ (309,377)	\$ -	\$ (723,195)	\$ (723,195)	\$ (729,910)
CHANGE IN FUND BALANCE	\$ 334,133	\$ (161,791)	\$ 391,440	\$ (541,395)	\$ (2,001,729)	\$ (1,304,098)
ENDING FUND BLANCE	\$ 3,331,337	\$ 3,169,546	\$ 3,560,986	\$ 3,019,591	\$ 1,559,257	\$ 255,159

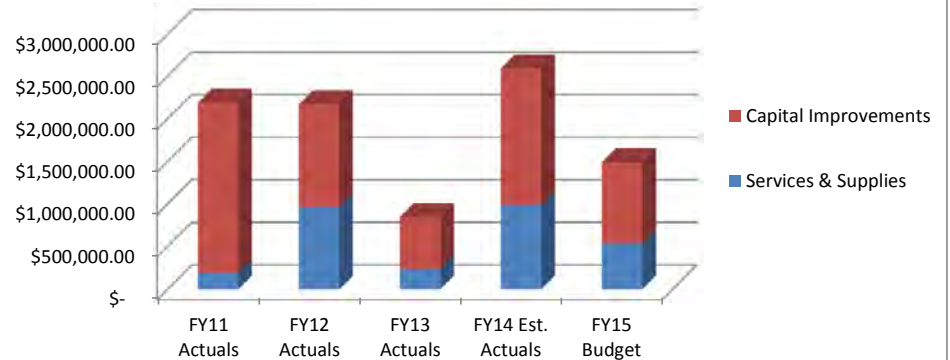
FISCAL NOTES

The City's fiscal policies include an annual transfer from the General Fund to this Capital Projects Fund equal to 2.5% of General Fund revenues. The Community Services Department was tasked with reducing this transfer by as much as possible in FY15 to help with a General Fund budget gap. These efforts resulted in a transfer reduction of \$1,060,000 down to \$240,000. Additionally, in FY15 we have included budget for the City's Wildly Important Goal (WIG) of becoming sustainable in meeting our technology needs. The current plan is a "pay as you go" program that includes a partial pre-funding for future years that will help to address our Citywide IT needs. The initial cost of the WIG is \$662,000, which makes up the balance of the \$902,000 transfer budgeted for FY15. For several years, this fund has maintained a \$3M ending fund balance. The reduction in the initial transfer amount is expected to reduce this fund balance down to \$1.5M. In FY14 the Capital Projects Fund will transfer out bond proceeds remaining from a 2007 CTAX issue to the Debt Service fund to cover debt service on those CTX bonds. In FY15 we have budgeted for an additional transfer out to the Debt Service Fund in the amount of \$729,910 to cover debt service on those CTX bonds which will leave \$120,318 of bond proceeds in the fund. Expenses for this fund are detailed in the approved FY15 CIP document. Revenues in this fund consist primarily of rebates from other agencies and interest earnings. FY11 and FY12, specifically, had large NV Energy Solar generations rebates.

Expenses vs Revenue/Transfers In



Capital Outlay vs. Operating



Million Dollar Funds

Capital Projects Fund

Fund 1427 - Local Improvement District 3 (Legends)	Purpose of Fund: Accounts for proceeds of \$26M in June 2008 special assessment bonds and from developer cash contribution (\$2.6M) to be used to acquire public roadway, water, sewer and storm drain improvements constructed by RED Development per an Acquisition Agreement. The Fund will be dissolved once bond proceeds are spent.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 1,158,913	\$ 1,156,510	\$ 1,155,978	\$ 1,152,403
REVENUES	\$ 1,827	\$ 1,362	\$ 425	\$ 425
TRANSFER IN				
EXPENSES	\$ (4,231)	\$ (1,894)	\$ (4,000)	\$ (1,152,828)
TRANSFER OUT				
CHANGE IN FB	\$ (2,404)	\$ (532)	\$ (3,575)	\$ (1,152,403)
END FUND BAL	\$ 1,156,510	\$ 1,155,978	\$ 1,152,403	\$ -
FISCAL NOTES				
<p>All cash in this fund is being held in a trust account to pay on-going administrative and legal costs associated with the special assessment debt issue and for additional public infrastructure related to new properties being developed in the Local Improvement District 3 (LID3) . At 6/30/13 there was \$30,710 available for on-going administrative and legal costs and \$1.1 available for additional public infrastructure. Once these funds have been exhausted, the fund will be dissolved and any remaining on-going administrative and legal fees will be paid from special assessments. The FY15 Expenditure budget represents the entire remaining balance in order to provide flexibility should administrative or public infrastructure costs related to new properties arise.</p>				

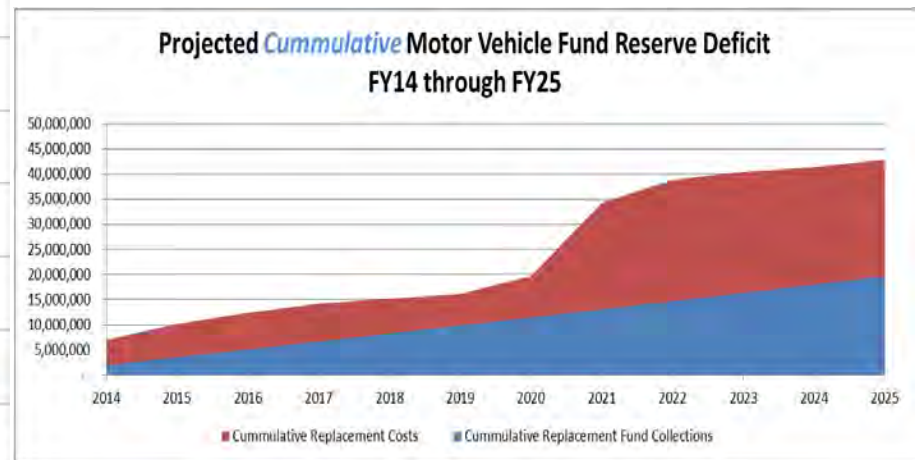
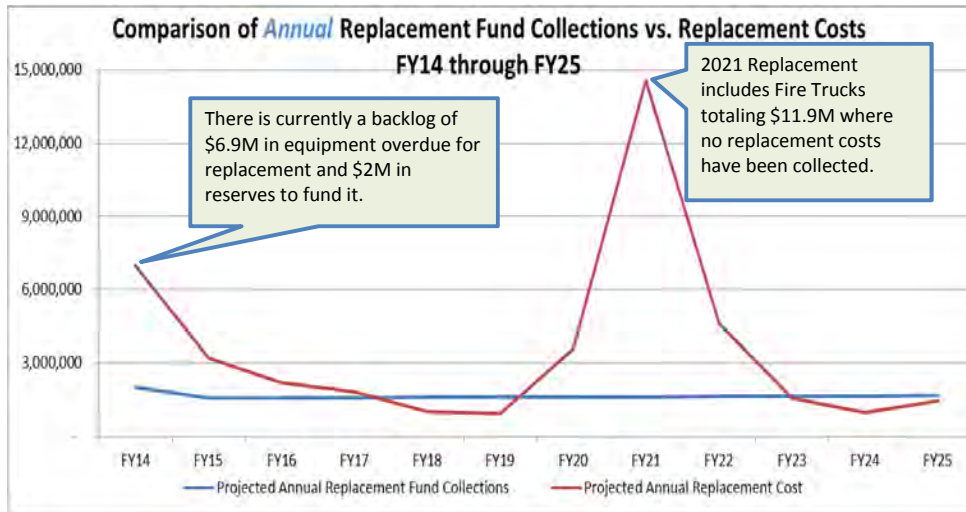
Million Dollar Funds

Internal Service Fund

Fund 1702 - Motor Vehicle Fund	Purpose of Fund: To account for the costs of maintaining the City's fleet including acquisition of replacement vehicles. Such costs are billed to the user departments and include depreciation on vehicles and equipment.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 7,845,293	\$ 7,451,059	\$ 8,441,447	\$ 8,377,415	\$ 8,377,415	\$ 7,889,831
TOTAL REVENUES	\$ 3,908,103	\$ 4,048,097	\$ 4,402,801	\$ 3,675,924	\$ 3,695,132	\$ 4,259,758
<i>Rent Motor Vehicle Equipment</i>	\$ 3,227,612	\$ 2,962,271	\$ 2,975,490	\$ 2,911,413	\$ 2,911,413	\$ 3,491,039
<i>Fuel Reimbursement</i>	\$ 563,290	\$ 616,612	\$ 659,994	\$ 668,511	\$ 661,719	\$ 661,719
<i>All other revenues</i>	\$ 117,201	\$ 469,214	\$ 767,317	\$ 96,000	\$ 122,000	\$ 107,000
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (4,302,337)	\$ (3,106,014)	\$ (4,466,833)	\$ (3,924,231)	\$ (4,182,716)	\$ (4,293,146)
<i>Salaries</i>	\$ (491,926)	\$ (395,033)	\$ (468,683)	\$ (481,994)	\$ (534,007)	\$ (541,842)
<i>Benefits</i>	\$ (244,487)	\$ (214,971)	\$ (227,786)	\$ (233,274)	\$ (251,747)	\$ (281,548)
<i>Services and Supplies</i>	\$ (1,515,519)	\$ (1,496,919)	\$ (1,947,370)	\$ (1,603,212)	\$ (1,537,556)	\$ (1,545,995)
<i>All other expenses</i>	\$ (2,050,405)	\$ (999,091)	\$ (1,822,994)	\$ (1,605,751)	\$ (1,859,406)	\$ (1,923,761)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ -	\$ (1,000,000)
PRIOR PERIOD ADJUSTMENT		\$ 48,305				
CHANGE IN NET ASSETS	\$ (394,234)	\$ 990,388	\$ (64,032)	\$ (1,248,307)	\$ (487,584)	\$ (1,033,388)
END NET ASSETS	\$ 7,451,059	\$ 8,441,447	\$ 8,377,415	\$ 7,129,108	\$ 7,889,831	\$ 6,856,443

FISCAL NOTES

Resources to this fund include user charges to all departments based on the number and type of vehicles used by each. A "rent" is charged on each vehicle to fund the operation of the City's garage and to collect funds for the eventual replacement of each vehicle. FY15 includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund and will only be made if the General Fund is unable to meet an emergency budget shortfall. The FY13 audited Ending Net Asset figure of \$8,377,415 represents an investment in Capital Assets of \$5,331,244 with a remaining balance of \$3,046,170 available to fund replacement vehicles. We anticipate a decrease in the FY15 Ending Net Asset figure resulting in a reduction of funds available for future replacement vehicles.



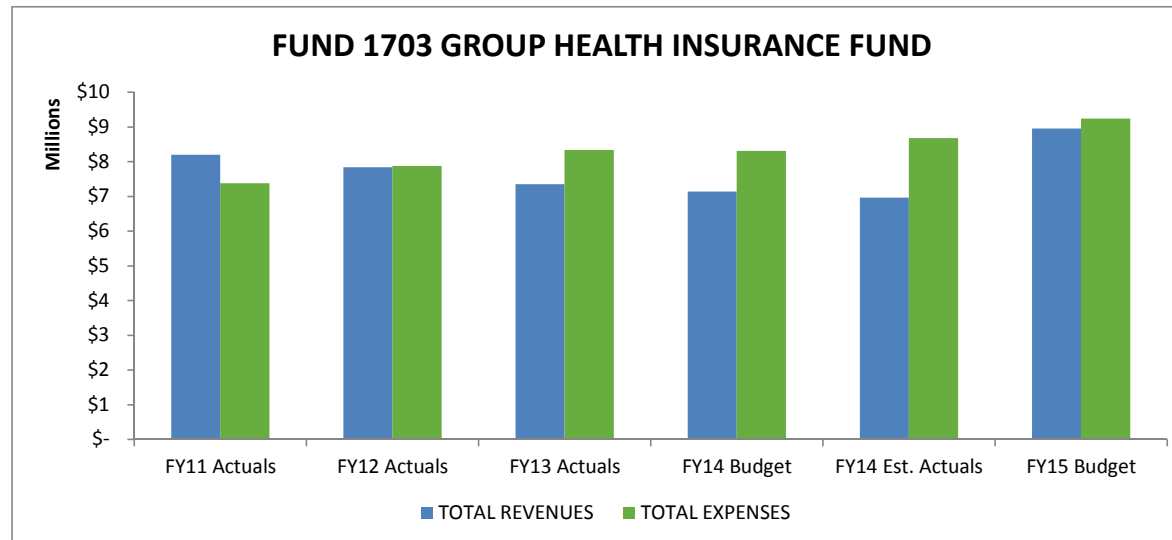
Million Dollar Funds

Internal Service Fund

Fund 1703 - Group Self Insurance	Purpose of Fund: To account for the premiums collected from other funds and retirees to fund operations of our self-funded group health and accident insurance program, which covers the active city employees, their dependents and some retirees.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 3,013,280	\$ 3,837,251	\$ 3,799,514	\$ 2,814,139	\$ 2,814,139	\$ 1,104,030
TOTAL REVENUES	\$ 8,201,865	\$ 7,840,515	\$ 7,356,963	\$ 7,140,452	\$ 6,966,965	\$ 8,959,491
<i>Contribution Health Insurance</i>	\$ 6,538,209	\$ 6,288,520	\$ 5,859,787	\$ 5,660,162	\$ 5,581,460	\$ 7,242,860
<i>Retiree Sick Leave Conversion</i>	\$ 610,272	\$ 768,398	\$ 788,197	\$ 712,864	\$ 712,864	\$ 891,080
<i>All other revenues</i>	\$ 1,053,384	\$ 783,597	\$ 708,979	\$ 767,426	\$ 672,641	\$ 825,551
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (7,377,894)	\$ (7,878,252)	\$ (8,342,338)	\$ (8,308,897)	\$ (8,677,074)	\$ (9,243,661)
<i>Health/Dental Insurance Claims</i>	\$ (4,971,826)	\$ (5,462,030)	\$ (5,510,668)	\$ (5,560,000)	\$ (5,518,000)	\$ (6,259,910)
<i>Prescription Claims</i>	\$ (1,439,514)	\$ (1,483,626)	\$ (1,867,191)	\$ (1,790,067)	\$ (2,200,000)	\$ (2,032,465)
<i>All other expenses</i>	\$ (966,554)	\$ (932,596)	\$ (964,479)	\$ (958,830)	\$ (959,074)	\$ (951,286)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	\$ 823,971	\$ (37,737)	\$ (985,375)	\$ (1,168,445)	\$ (1,710,109)	\$ (284,170)
END NET ASSETS	\$ 3,837,251	\$ 3,799,514	\$ 2,814,139	\$ 1,645,694	\$ 1,104,030	\$ 819,860

FISCAL NOTES

Resources to this fund include City health insurance contributions for all active employees, any premiums paid by active employees and premiums paid by retirees participating in our health plan. Contribution and premium rates were reduced 8% in FY13 and another 8% in FY14. The expenses in this fund, the largest of which are health and dental insurance claims, are quickly outpacing the revenues. In FY15, the fund will require a rate increase of 25% to both contributions and premiums to maintain a positive reserve.



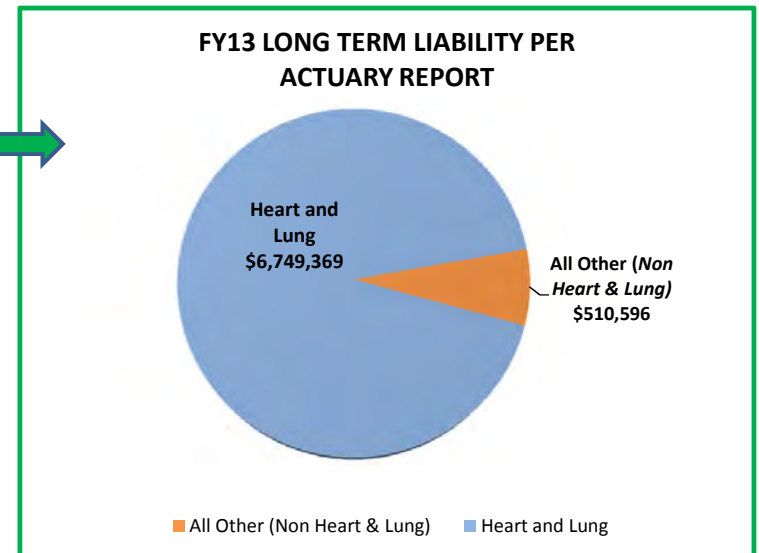
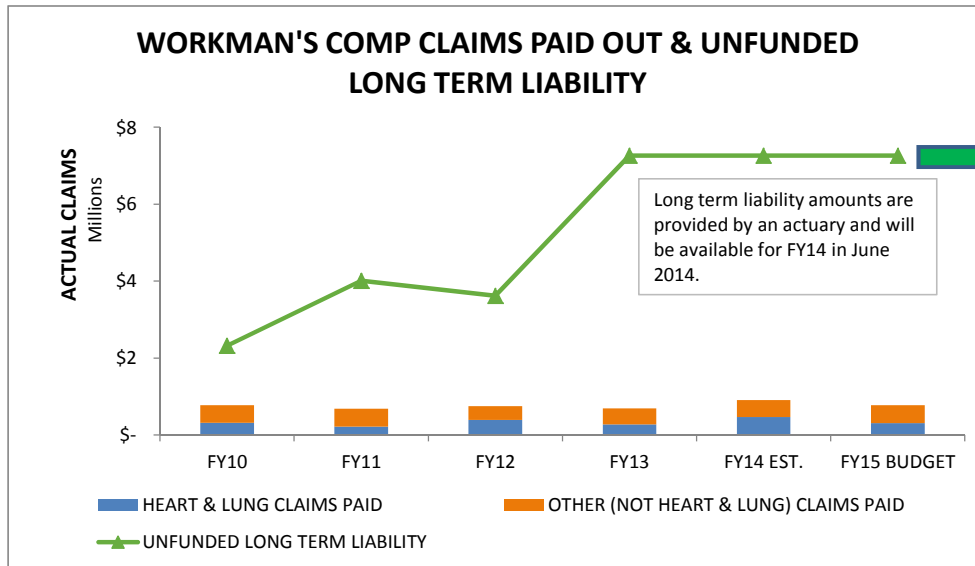
Million Dollar Funds

Internal Service Fund

Fund 1704 - Worker's Comp Self Insurance	Purpose of Fund: To account for the contribution received from other city funds for worker's compensation premiums, and the costs of worker's compensation claims and administration of a self-funded insurance program.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 5,196,444	\$ 3,512,828	\$ 3,430,130	\$ (756,856)	\$ (756,856)	\$ (1,456,121)
TOTAL REVENUES	\$ 1,010,652	\$ 582,002	\$ 429,985	\$ 467,458	\$ 523,665	\$ 499,678
<i>City Paid Worker's Comp Premiums</i>	\$ 798,790	\$ 300,962	\$ 293,424	\$ 297,458	\$ 295,707	\$ 284,678
<i>Worker's Comp Reimbursement</i>	\$ 130,539	\$ 213,625	\$ 149,398	\$ 120,000	\$ 162,958	\$ 150,000
<i>All other revenues</i>	\$ 81,323	\$ 67,415	\$ (12,837)	\$ 50,000	\$ 65,000	\$ 65,000
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (2,694,268)	\$ (664,700)	\$ (4,616,971)	\$ (1,812,766)	\$ (1,222,930)	\$ (1,028,416)
<i>Workman's Comp. Insurance Claims</i>	\$ (2,369,484)	\$ (356,053)	\$ (4,337,496)	\$ (1,500,000)	\$ (908,700)	\$ (732,876)
<i>All other expenses</i>	\$ (324,784)	\$ (308,647)	\$ (279,475)	\$ (312,766)	\$ (314,230)	\$ (295,540)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	\$ (1,683,616)	\$ (82,698)	\$ (4,186,986)	\$ (1,345,308)	\$ (699,265)	\$ (528,738)
END NET ASSETS	\$ 3,512,828	\$ 3,430,130	\$ (756,856)	\$ (2,102,164)	\$ (1,456,121)	\$ (1,984,859)

FISCAL NOTES

Worker's Comp claims costs have been especially volatile over the past few years. This is due to the need to record the liability associated with actuarially determined costs that we expect to incur in the long and short term. The amount of the liability is based on an actuarial estimate of the expected future cost of indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. Current reserves in the fund do not cover the total liability, causing a negative ending net asset balance. Cash reserves are sufficient to cover expected claims costs over the next few years, but long term solutions are needed.



Million Dollar Funds

Internal Service Fund

Fund 1707 - Municipal Self Insurance	Purpose of Fund: To account for monies received from other City funds and insurance claims cover the cost to repair and replace damaged real and personal property owned by the city. Settlement of claims or litigations against the City would also be recorded here.				
	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 2,588,396	\$ 2,374,329	\$ 1,918,003	\$ 1,918,003	\$ 1,536,818
TOTAL REVENUES	\$ 464,236	\$ 334,410	\$ 273,418	\$ 466,418	\$ 315,527
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (678,303)	\$ (790,736)	\$ (966,964)	\$ (847,603)	\$ (1,151,690)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	\$ (214,067)	\$ (456,326)	\$ (693,546)	\$ (381,185)	\$ (836,163)
END NET ASSETS	\$ 2,374,329	\$ 1,918,003	\$ 1,224,457	\$ 1,536,818	\$ 700,655

FISCAL NOTES

Liability claims are funded by the General Fund and the Enterprise funds. The amount each pays is based on the origin of the prior year's claims. A portion of this fund's revenue also comes from reimbursement from the City's insurance or from third-party insurance for damage done to City property, vehicles, and such. In FY13, 28% of this fund's revenues came from such recoveries and reimbursements. In FY14, staff has been proactive at filing claims and such recoveries and reimbursements is projected to comprise 44% of total revenues. In FY15, expenditures are projected to increase by 36% from FY14. This is largely due to an anticipated claim that could cost the City \$300,000 in deductibles.

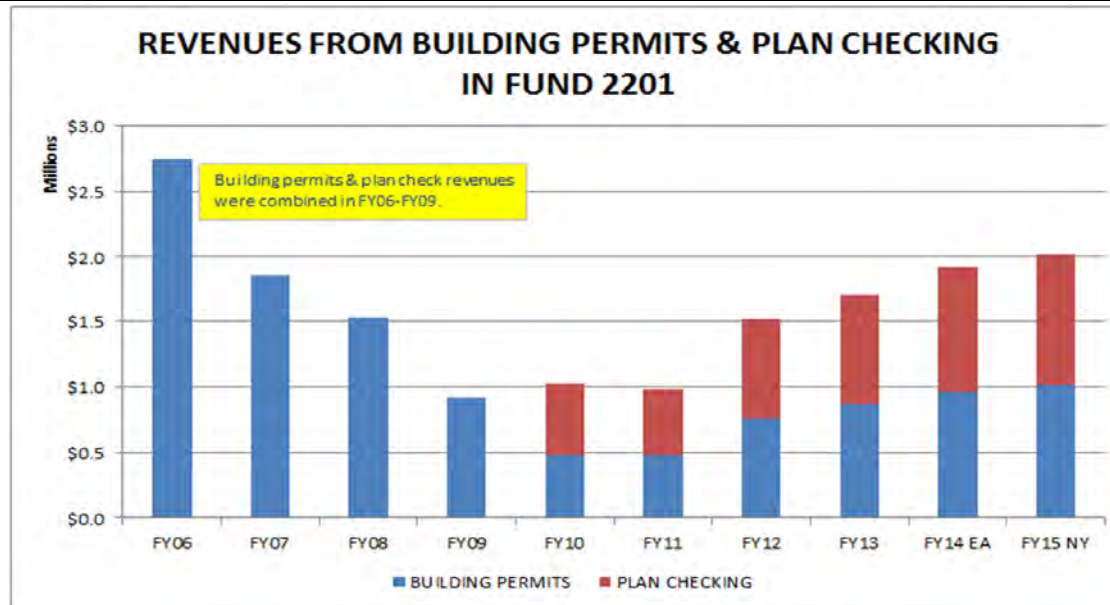
Million Dollar Funds

Enterprise Fund

Fund 2201 - Development Services Fund	Purpose of Fund: Process all activities related to the building and development in the community-including, but not limited to, permit processing, issuance, monitoring, building inspection, plan checking, development reviews and administration. Fees approved by Council.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 197,656	\$ 182,807	\$ 712,785	\$ 1,071,419	\$ 1,071,419	\$ 1,423,920
TOTAL REVENUES	\$ 1,686,303	\$ 2,024,334	\$ 2,124,584	\$ 2,061,300	\$ 2,450,894	\$ 2,530,140
<i>Building Permits (402120)</i>	\$ 480,816	\$ 762,365	\$ 871,650	\$ 800,796	\$ 963,024	\$ 1,011,175
<i>Plan Checking (404120)</i>	\$ 502,726	\$ 756,461	\$ 838,491	\$ 905,659	\$ 963,118	\$ 1,011,274
<i>All other revenues</i>	\$ 702,761	\$ 505,508	\$ 414,443	\$ 354,845	\$ 524,752	\$ 507,691
TRANSFER IN	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ (1,876,086)	\$ (1,469,831)	\$ (1,681,328)	\$ (1,788,308)	\$ (1,721,996)	\$ (2,195,914)
<i>Base Salary and Wages</i>	\$ (1,009,491)	\$ (717,397)	\$ (928,113)	\$ (866,159)	\$ (868,742)	\$ (984,344)
<i>Benefits</i>	\$ (497,572)	\$ (315,226)	\$ (345,171)	\$ (387,514)	\$ (383,944)	\$ (483,383)
<i>Services and Supplies</i>	\$ (356,307)	\$ (431,479)	\$ (408,044)	\$ (515,635)	\$ (469,310)	\$ (728,187)
<i>Depreciation</i>	\$ (12,716)	\$ (5,729)	\$ -	\$ (19,000)	\$ -	\$ -
TRANSFER OUT	\$ (25,066)	\$ (24,525)	\$ (84,622)	\$ (376,397)	\$ (376,397)	\$ (728,624)
CHANGE IN NET ASSETS	\$ (14,849)	\$ 529,978	\$ 358,634	\$ (103,405)	\$ 352,501	\$ (394,398)
END NET ASSETS	\$ 182,807	\$ 712,785	\$ 1,071,419	\$ 968,014	\$ 1,423,920	\$ 1,029,522

FISCAL NOTES

With permit activity showing some improvement since FY11, the Development Services Enterprise fund was able to repay the General Fund for the subsidies it received during the economic downturn. \$60,000 was repaid in FY13 and \$352,000 in FY14. The remaining balance to date is \$704,000 and is scheduled to be repaid in full to the General Fund in FY15. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this fund come from building permits and plan checking, which are amounts that are both calculated as a percentage of a project's total valuation. While both revenue sources appear to be marginally growing as the housing market recovers in our area, they are still nowhere near FY06 levels.



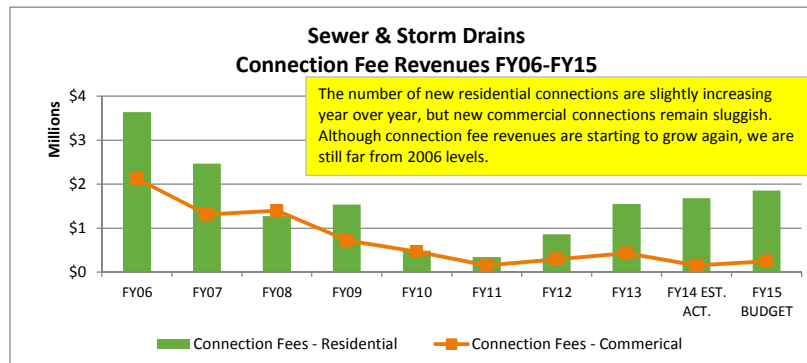
Million Dollar Funds

Enterprise Fund

Funds 16XX - Sewer Operations (Sewer, Drains, Effluent)	Purpose of Funds: To account for the provision of sewer, storm drain and effluent reuse services to the residents of the city and some residents of Washoe County. All activities necessary to provide such services are accounted for in this fund including, but not limited to administration, operations, maintenance, capital improvements, and debt financing.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 183,430,910	\$ 182,333,507	\$ 183,139,123	\$ 182,441,827	\$ 182,441,827	\$ 189,928,666
TOTAL REVENUES	\$ 20,359,063	\$ 21,201,744	\$ 23,586,377	\$ 28,382,280	\$ 30,857,952	\$ 25,593,650
<i>Sewer & SD User Fees (Residential)</i>	\$ 9,944,100	\$ 10,535,168	\$ 10,880,584	\$ 10,973,374	\$ 11,051,104	\$ 11,357,833
<i>Sewer & SD User Fees (Commercial)</i>	\$ 3,185,110	\$ 3,234,908	\$ 3,657,850	\$ 3,388,855	\$ 3,690,422	\$ 3,941,426
<i>Sewer & SD Connection Fees (Residential)</i>	\$ 338,771	\$ 861,141	\$ 1,550,761	\$ 772,672	\$ 1,679,734	\$ 1,855,186
<i>Sewer & SD Connection Fees (Commercial)</i>	\$ 149,549	\$ 294,014	\$ 427,193	\$ 237,928	\$ 150,631	\$ 244,828
<i>River Flood Fees (All)</i>	\$ 2,946,602	\$ 3,034,777	\$ 3,016,822	\$ 2,977,433	\$ 3,156,576	\$ 3,189,268
<i>River Flood Contribution from Washoe County Flood Project</i>	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 4,750,000	\$ -
<i>Effluent Reuse User & Meter Fees</i>	\$ 877,208	\$ 779,202	\$ 856,868	\$ 803,719	\$ 790,172	\$ 816,326
<i>Reimbursement from Sun Valley for TMWRF Operating & Capital</i>	\$ 610,329	\$ 682,349	\$ 1,158,172	\$ 2,143,032	\$ 3,242,207	\$ 1,859,939
<i>All other revenues</i>	\$ 2,307,394	\$ 1,780,185	\$ 2,038,127	\$ 2,085,267	\$ 2,347,106	\$ 2,328,844
NET TRANSFERS	\$ 8,595	\$ 11,252	\$ 2,200	\$ 10,934	\$ 17,934	\$ 17,896
TOTAL EXPENSES	\$ (21,465,061)	\$ (20,407,380)	\$ (24,285,873)	\$ (23,118,725)	\$ (23,389,047)	\$ (25,151,451)
<i>Salaries & Wages</i>	\$ (2,709,313)	\$ (2,097,111)	\$ (2,503,149)	\$ (2,333,276)	\$ (2,679,022)	\$ (2,883,412)
<i>Benefits</i>	\$ (1,267,096)	\$ (1,088,068)	\$ (1,121,651)	\$ (1,150,460)	\$ (1,252,852)	\$ (1,505,882)
<i>Services and Supplies</i>	\$ (3,896,206)	\$ (3,154,359)	\$ (4,253,679)	\$ (4,100,796)	\$ (4,536,225)	\$ (4,360,621)
<i>Sparks Share of TMWRF Operating</i>	\$ (4,525,830)	\$ (5,327,311)	\$ (7,139,093)	\$ (6,756,433)	\$ (6,003,288)	\$ (7,235,245)
<i>Depreciation</i>	\$ (5,595,058)	\$ (5,497,272)	\$ (5,629,127)	\$ (5,695,000)	\$ (5,652,041)	\$ (5,933,424)
<i>Debt Service Interest</i>	\$ (1,636,018)	\$ (1,539,574)	\$ (1,420,018)	\$ (1,357,410)	\$ (1,357,410)	\$ (1,229,248)
<i>All other expenses</i>	\$ (1,835,540)	\$ (1,703,685)	\$ (2,219,156)	\$ (1,725,350)	\$ (1,908,209)	\$ (2,003,619)
CHANGE IN NET ASSETS	\$ (1,097,403)	\$ 805,616	\$ (697,296)	\$ 5,274,489	\$ 7,486,839	\$ 460,095
END NET ASSETS	\$ 182,333,507	\$ 183,139,123	\$ 182,441,827	\$ 187,716,316	\$ 189,928,666	\$ 190,388,761

FISCAL NOTES

The primary resources to this fund include Sewer, Storm Drain and Effluent Reuse user fees. Connection fees also comprise a significant portion of this fund's revenues, and although connection fees have fallen sharply during the economic downturn, we are beginning to see a slight improvement. FY14 revenue estimates include a \$4.8 million contribution from the Flood Project for the North Truckee Drain Realignment Project. On January 27, 2014, City Council approved a five-year 8.25% annual increase to the sewer component of residential and commercial sewer bills. City Council also approved a 13.4% reduction in multi-family residential sewer rates. These rate changes will be effective on July 1, 2014. The increase will fund energy efficiency and other capital improvements at the Truckee Meadows Water Reclamation Facility (TMWRF), as well as provide funding for 100% of FY15 proposed sewer and storm drain CIP projects.



Million Dollar Funds

Enterprise Fund

Fund 5605 - Truckee Meadows Water Reclamation Fund	Purpose of Fund: To account for the operation of the Truckee Meadows Water Reclamation Facility (TMWRf), which provides waste water treatment. TMWRf is a joint venture between the City of Reno and the City of Sparks.					
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
BEG NET ASSETS	\$ 117,410,852	\$ 111,887,013	\$ 104,128,354	\$ 106,295,042	\$ 106,295,042	\$ 148,105,720
REVENUES						
Operating Contribution - Sparks	\$ 4,525,830	\$ 5,327,311	\$ 7,107,695	\$ 6,756,433	\$ 6,092,298	\$ 7,454,120
Operating Contribution - Reno	\$ 10,560,418	\$ 10,733,184	\$ 14,942,021	\$ 13,612,674	\$ 12,686,115	\$ 15,541,780
Capital Contributions - Sparks	\$ 78,509	\$ 847,193	\$ 2,482,534	\$ 5,365,528	\$ 14,843,438	\$ 4,079,694
Capital Contributions - Reno	\$ 171,371	\$ 1,976,666	\$ 5,431,188	\$ 15,930,491	\$ 32,473,865	\$ 8,925,388
All other revenues	\$ 482,394	\$ 491,222	\$ 403,953	\$ 470,150	\$ 480,150	\$ 436,275
TOTAL REVENUES	\$ 15,818,522	\$ 19,375,576	\$ 30,367,391	\$ 42,135,276	\$ 66,575,866	\$ 36,437,257
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES						
Base Salary and Wages	\$ (3,256,555)	\$ (3,226,597)	\$ (3,395,234)	\$ (3,667,509)	\$ (3,619,023)	\$ (4,138,928)
Benefits	\$ (1,489,550)	\$ (1,401,480)	\$ (1,355,970)	\$ (1,679,076)	\$ (1,560,160)	\$ (1,897,121)
Services and Supplies	\$ (10,816,535)	\$ (11,882,892)	\$ (17,715,349)	\$ (15,452,672)	\$ (14,029,380)	\$ (17,367,851)
Depreciation	\$ (5,779,721)	\$ (5,439,216)	\$ (5,734,150)	\$ (5,810,757)	\$ (5,556,625)	\$ (5,834,456)
TOTAL EXPENSES	\$ (21,342,361)	\$ (21,950,185)	\$ (28,200,703)	\$ (26,610,014)	\$ (24,765,188)	\$ (29,238,356)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET ASSETS	\$ (5,523,839)	\$ (2,574,609)	\$ 2,166,688	\$ 15,525,262	\$ 41,810,678	\$ 7,198,901
PRIOR PERIOD ADJUSTMENT		\$ (5,184,050)				
END NET ASSETS	\$ 111,887,013	\$ 104,128,354	\$ 106,295,042	\$ 121,820,304	\$ 148,105,720	\$ 155,304,621

FISCAL NOTES

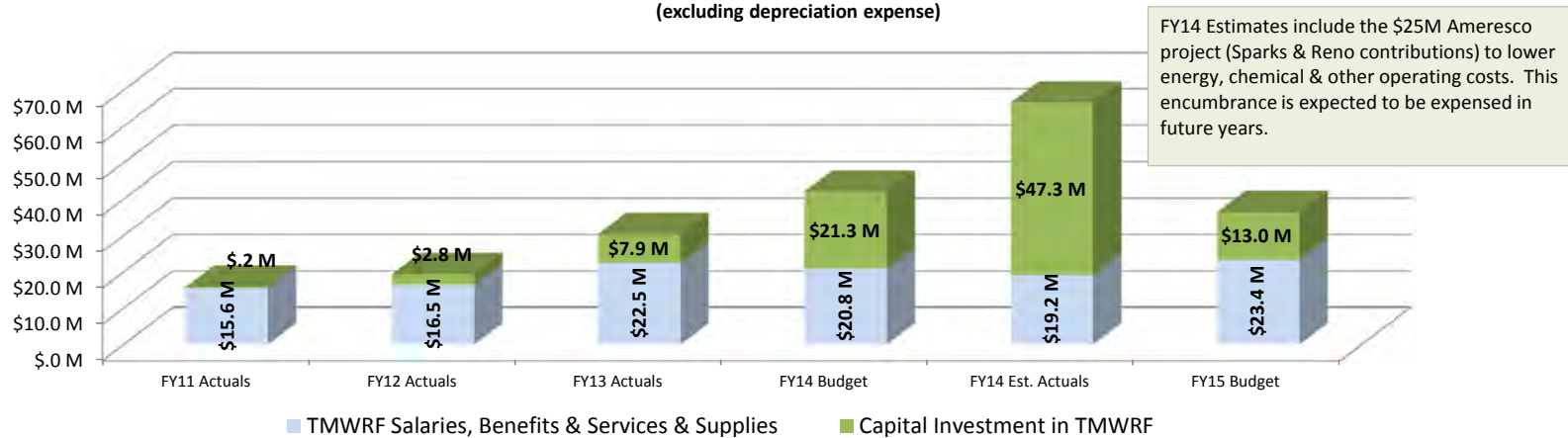
TMWRf's budget is determined by the Joint Coordinating Committee each year. Operating costs of the plant are allocated based on actual inflow from each agency. Current flow splits are approximately 33% Sparks and 67% Reno. Capital investments are split on capacity ownership of 31.37% Sparks and 68.63% Reno. FY13 operating expenses before depreciation increased by \$6M primarily due to increased professional services and rental equipment related to two emergencies; the headworks to grit chamber pipe failure and an electrical emergency.

TMWRf Operating Costs & Capital Investment

	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Budget	FY14 Est. Actuals	FY15 Budget
TMWRf Salaries, Benefits & Services & Supplies	\$ 15,562,640	\$ 16,510,969	\$ 22,466,553	\$ 20,799,257	\$ 19,208,563	\$ 23,403,900
Capital Investment in TMWRf	\$ 249,880	\$ 2,823,859	\$ 7,913,722	\$ 21,296,019	\$ 47,317,303	\$ 13,005,082

TMWRf Operating Costs & Capital Investment/Encumbrances

(excluding depreciation expense)



Other Funds Section Part 3

Smaller Funds - Funds
with FY15 expenditure
budgets of under
\$1,000,000

Smaller Funds

GOVERNMENTAL FUNDS

Special Revenue Funds

FUND 1202- Community Development Block Grant (CDBG)	Purpose of Fund: To account for revolving fund monies received from the repayment of Single Family Housing Rehab Deferred Loans, which is a program funded by the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG). Per HUD regulations, the program income generated must remain in the loan program.
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	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ -	\$ -	\$ -	\$ -
REVENUES	\$ 6,000	\$ 10,538	\$ 20,481	\$ -
TRANSFER IN	\$ -	\$ -	\$ -	\$ -
EXPENSES	\$ (6,000)	\$ (10,538)	\$ (20,481)	\$ -
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -
CHANGE IN FB	\$ -	\$ -	\$ -	\$ -
END FUND BAL	\$ -	\$ -	\$ -	\$ -

FISCAL NOTES

Repayment of these loans occurs when the property changes hands. All funds collected are re-loaned to new applicants.

FUND 1203 - Community Development Block Grant (CDBG) Entitlement	Purpose of Fund: Entitlement grant spending of Community Development Block Grant (CDBG) for programs that benefit low and moderate income households, as approved by the granting Federal agency, U.S. Department of Housing & Urban Development (HUD).
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	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ -	\$ -	\$ -	\$ -
REVENUES	\$ 550,159	\$ 614,185	\$ 910,893	\$ 631,706
TRANSFER IN	\$ -	\$ -	\$ -	\$ -
EXPENSES	\$ (550,159)	\$ (614,185)	\$ (910,893)	\$ (631,706)
TRANSFER OUT	\$ -	\$ -	\$ -	\$ -
CHANGE IN FB	\$ -	\$ -	\$ -	\$ -
END FUND BAL	\$ -	\$ -	\$ -	\$ -

FISCAL NOTES

The budget for this fund may be adjusted after the start of the fiscal year as the balances of existing grants are determined and as new grants are awarded. Grant fund revenues match expenditures each year.

FUND 1204 - Sparks Grants & Donations Fund	Purpose of Fund: Special Revenue Fund to account for grants received by the City. Does not include grants received by Proprietary Funds and Community Development Block Grants.
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	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ -	\$ 506,068.00	\$ 525,567.00	\$ 3,482.00
REVENUES	\$ 2,357,843.00	\$ 1,956,001.00	\$ 1,294,308.00	\$ 300.00
TRANSFER IN	\$ 225,592.00	\$ 27,272.00	\$ -	\$ -
EXPENSES	\$ (2,072,061.00)	\$ (1,963,774.00)	\$ (1,816,393.00)	\$ (1,200.00)
TRANSFER OUT	\$ (5,308.00)	\$ -	\$ -	\$ -
CHANGE IN FB	\$ 506,066.00	\$ 19,499.00	\$ (522,085.00)	\$ (900.00)
END FUND BAL	\$ 506,068.00	\$ 525,567.00	\$ 3,482.00	\$ 2,582.00

FISCAL NOTES

Virtually all of the budget for this fund is established after the start of the fiscal year as the balances of existing grants and donations are determined and as new grants and donations are awarded. Grants awarded to the Police and Fire Departments historically make up 80-90% of the revenues in this fund.

Smaller Funds

FUND 1208- Muni Court Admin Assessments	Purpose of Fund: To account for monies received from the Municipal Court administrative assessments and collection fees to finance Municipal Court related improvements to operations and facilities per NRS 176.0611.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 1,011,836	\$ 927,045	\$ 761,879	\$ 760,627
REVENUES	\$ 290,921	\$ 274,920	\$ 280,000	\$ 280,000
TRANSFER IN	\$ -	\$ -	\$ -	\$ -
EXPENSES	\$ (173,712)	\$ (440,086)	\$ (281,252)	\$ (937,151)
TRANSFER OUT	\$ (202,000)		\$ -	
CHANGE IN FB	\$ (84,791)	\$ (165,166)	\$ (1,252)	\$ (657,151)
END FUND BAL	\$ 927,045	\$ 761,879	\$ 760,627	\$ 103,476
FISCAL NOTES				
Collection of Administrative Assessments and fees dropped in FY13 over FY12 in two of three fee types. In light of this trend, FY14 & FY15 revenue projections are conservative. Expenses are trending up. In FY13 and FY14, this is due to a court remodeling project and FY15 expenses represent the entire balance available in the fund.				

FUND 1210 -Impact Fee Service Area 1	Purpose of Fund: To account for impact fees collected from development in Impact Fee Service Area 1, to be used for the construction of sanitary sewers, flood control, parks, and public facilities.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 204,359	\$ 259,189	\$ 287,016	\$ 311,230
REVENUES	\$ 88,697	\$ 59,765	\$ 91,250	\$ 106,500
TRANSFER IN	\$ -			
EXPENSES	\$ (18,528)	\$ (25,634)	\$ (45,036)	\$ (60,036)
TRANSFER OUT	\$ (15,339)	\$ (6,304)	\$ (22,000)	\$ (22,000)
CHANGE IN FB	\$ 54,830	\$ 27,827	\$ 24,214	\$ 24,464
END FUND BAL	\$ 259,189	\$ 287,016	\$ 311,230	\$ 335,694
FISCAL NOTES				
Four types of impact fees are collected in this fund--Sewer, Flood, Parks & Public Facilities. Revenues in this fund are only recorded from developers paying cash for impact fees. Several developers use credits, earned as a result of constructing and conveying public assets to the City, to pay these fees and those transactions do not result in revenue. Credit balances total \$5M across all fee types. All cash collected in this fund for Public Facility impact fees is used to repay Red Hawk Land Co. for Fire Station 5. All cash collected for Sewer impact fees is used to repay the City's Sewer Fund 1631 for the I-80 Reliever line.				

FUND 1215 - Tourism Improvement Dist 1 (Legends)	Purpose of Fund: This fund was established to account for the \$83M in Sales Tax Anticipation (STAR) Bond issued in May of 2008. The proceeds were used to acquire, improve, and equip certain property commonly referred to as 'Legends at the Sparks Marina. The fund will be dissolved once bond proceeds are spent.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 75,910	\$ 73,903	\$ 62,768	\$ 51,633
REVENUES	\$ 118	\$ 85	\$ 85	\$ 85
TRANSFER IN	\$ -			
EXPENSES	\$ (2,125)	\$ (11,220)	\$ (11,220)	\$ (51,220)
TRANSFER OUT	\$ -	\$ -	\$ -	
CHANGE IN FB	\$ (2,007)	\$ (11,135)	\$ (11,135)	\$ (51,135)
END FUND BAL	\$ 73,903	\$ 62,768	\$ 51,633	\$ 498
FISCAL NOTES				
The remaining balance of bond proceeds along with interest earnings on that balance are held by fiscal agent in a trust account and are being used to pay on-going fiscal agent and legal fees associated the Senior and Sub-STAR bond issue. It is expected that the balance of the proceeds will fund these fees through FY19, at which time the fund will be dissolved and the fees will be paid from sales taxes collected in the district. The FY15 Expenditure budget represents the entire remaining balance.				

Smaller Funds

Fund 1222 - Tourism & Marketing Fund	Purpose of Fund: Revenue and spending related to the Washoe County Taxes on Transient Lodging Act of 1999 which added 1% to transient lodging taxes collected county-wide. Sparks receives a small portion of this 1% and is capped at \$200,000 per year. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 241,848	\$ 259,340	\$ 286,676	\$ 260,918
REVENUES	\$ 106,147	\$ 101,687	\$ 146,898	\$ 170,150
TRANSFER IN	\$ 100,000	\$ 100,000		
EXPENSES	\$ (188,655)	\$ (174,351)	\$ (172,656)	\$ (195,000)
TRANSFER OUT	\$ -			
CHANGE IN FB	\$ 17,492	\$ 27,336	\$ (25,758)	\$ (24,850)
END FUND BAL	\$ 259,340	\$ 286,676	\$ 260,918	\$ 236,068
FISCAL NOTES				
Due to an overpayment of funds to the City by the RSCVA in prior years, an MOU was established in FY09 to facilitate repayment of those funds. This MOU was fulfilled in FY13 and revenues are expected to return to normal levels in FY14 and beyond. The TOURMARK committee meets every February to establish the following fiscal year's budget.				

Fund 1224 - Street Cut Fund	Purpose of Fund: To account for resources received principally from private utility companies to repair city streets after utility installation, according to the provisions of Sparks Municipal Code Chapter 50.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 182,798	\$ 204,482	\$ 433,210	\$ 148,304
REVENUES	\$ 178,048	\$ 437,643	\$ 225,100	\$ 225,100
TRANSFER IN				
EXPENSES	\$ (156,364)	\$ (208,915)	\$ (510,006)	\$ (250,240)
TRANSFER OUT				
CHANGE IN FB	\$ 21,684	\$ 228,728	\$ (284,906)	\$ (25,140)
END FUND BAL	\$ 204,482	\$ 433,210	\$ 148,304	\$ 123,164
FISCAL NOTES				
Street Cut permit revenues doubled in FY13 due to a large gas main replacement project that NV Energy completed in compliance with federal regulations. Since that project is essentially complete, FY14 and FY15 revenues are projected to return to normal levels. Expenses in this fund represent the pavement repair costs associated with the street cut permit revenue. FY14 expenses increased due to the increased revenue received in FY13. Estimates for these costs come from the approved CIP.				

Fund 1299 - Stabilization Fund	Purpose of Fund: Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with GASB54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources could only be used if General Fund revenues decrease by 4% or more from the previous year or to pay expenses incurred to mitigate the effects of a natural disaster.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 28,280	\$ 228,640	\$ 228,921	\$ 229,021
REVENUES	\$ 200,361	\$ 281	\$ 100	\$ 100
TRANSFER IN	\$ -			\$ -
EXPENSES				\$ -
TRANSFER OUT	\$ -			
CHANGE IN FB	\$ 200,361	\$ 281	\$ 100	\$ 100
END FUND BAL	\$ 228,640	\$ 228,921	\$ 229,021	\$ 229,121
FISCAL NOTES				
The City of Sparks has a Fiscal Policy to commit a portion of General Fund Business License revenue to the Stabilization Fund each year. We met our Fiscal Policy obligation in FY12 with a commitment of \$200k. Council did not choose to commit these funds in FY13 or FY14, and the FY15 budget currently contains no commitment.				

Smaller Funds

Capital Project Funds

Fund 1405 - Capital Facilities Fund	Purpose of Fund: To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Financing is provided by a special ad valorem tax rate as required by NRS 354.59815.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 253,825	\$ 370,999	\$ 306,602	\$ 217,176
REVENUES	\$ 226,575	\$ 172,792	\$ 183,000	\$ 183,000
TRANSFER IN				
EXPENSES	\$ (109,403)	\$ (237,189)	\$ (272,426)	\$ (400,035)
TRANSFER OUT				
CHANGE IN FB	\$ 117,172	\$ (64,397)	\$ (89,426)	\$ (217,035)
END FUND BAL	\$ 370,999	\$ 306,602	\$ 217,176	\$ 141
FISCAL NOTES				
In 2009, the Nevada Legislature redirected this ad valorem revenue to help fill its own budget gap. In 2011 the redirection expired, and the City began receiving the funds again in FY12. Revenues in this fund now remain stable. Expenses represent qualified projects from the approved CIP.				

Fund 1406 - Rec & Parks District 1 Fund	Purpose of Fund: Construction Tax revenues collected in Park District 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within the corresponding district.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 423,479	\$ 263,142	\$ 288,725	\$ 226,057
REVENUES	\$ 13,538	\$ 58,541	\$ 56,200	\$ 26,200
TRANSFER IN				
EXPENSES	\$ (173,876)	\$ (32,959)	\$ (118,868)	\$ (50,020)
TRANSFER OUT				
CHANGE IN FB	\$ (160,338)	\$ 25,582	\$ (62,668)	\$ (23,820)
END FUND BAL	\$ 263,142	\$ 288,725	\$ 226,057	\$ 202,237
FISCAL NOTES				
FY13 Residential Construction Tax revenues increased significantly due to a large building permit for a 43 unit apartment building. FY14 is continuing the upward trend with a steady flow of smaller permits. Unsure if this trend will continue in this district, FY15 is projected at a more conservative level. Expenses represent Park District 1 park construction projects from the approved CIP.				

Fund 1407 - Rec & Parks District 2 Fund	Purpose of Fund: Construction Tax revenues collected in Park District 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within the corresponding district.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 1,876,371	\$ 1,855,109	\$ 1,150,212	\$ 932,048
REVENUES	\$ 94,890	\$ 121,550	\$ 121,500	\$ 122,000
TRANSFER IN				
EXPENSES	\$ (116,153)	\$ (826,447)	\$ (339,664)	\$ (225,250)
TRANSFER OUT				
CHANGE IN FB	\$ (21,263)	\$ (704,897)	\$ (218,164)	\$ (103,250)
END FUND BAL	\$ 1,855,109	\$ 1,150,212	\$ 932,048	\$ 828,798
FISCAL NOTES				
This fund has seen a steady increase in Residential Construction Tax revenues since FY11. That trend appears to be leveling off, however, and this is reflected in FY14 and FY15 estimates. Expenses represent Park District 2 park construction projects from the approved CIP. FY13 expenditures include a significant investment (\$700k) in Pah Rah and Les Hick Parks.				

Smaller Funds

Fund 1408 - Rec & Parks District 3 Fund	Purpose of Fund: Construction Tax revenues collected in Park District 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within the corresponding district.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 2,424,743	\$ 2,438,879	\$ 914,873	\$ 961,611
REVENUES	\$ 105,480	\$ 121,836	\$ 125,000	\$ 125,000
TRANSFER IN				
EXPENSES	\$ (91,344)	\$ (1,645,842)	\$ (78,262)	\$ (225,200)
TRANSFER OUT				
CHANGE IN FB	\$ 14,136	\$ (1,524,006)	\$ 46,738	\$ (100,200)
END FUND BAL	\$ 2,438,879	\$ 914,873	\$ 961,611	\$ 861,411
FISCAL NOTES				
Residential Construction Tax receipt continue to grow in Park District 3. FY13 saw a 15.5% increase over FY12. Revenues are expected to remain steady in FY14 and FY15. Expenses represent Park District 3 park construction projects from the approved CIP. FY13 expenditures include a significant investment (\$1.6M) in the construction of a little league park.				

Fund 1415 - Victorian Square Room Tax CP Fund	Purpose of Fund: To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG FUND BAL	\$ 656,919	\$ 1,164,023	\$ 1,295,947	\$ 1,765,141
REVENUES	\$ 594,150	\$ 469,895	\$ 586,048	\$ 598,000
TRANSFER IN				
EXPENSES	\$ (87,045)	\$ (337,971)	\$ (116,854)	\$ (50,250)
TRANSFER OUT				
CHANGE IN FB	\$ 507,105	\$ 131,924	\$ 469,194	\$ 547,750
END FUND BAL	\$ 1,164,023	\$ 1,295,947	\$ 1,765,141	\$ 2,312,891
FISCAL NOTES				
After a two month hiatus (caused by a technicality in the verbiage of the law) in FY13, legislative action restored these revenues. Revenues remain steady and are expected to return to FY12 levels in FY14 and FY15. Expenses represent improvements to Victorian Square which are approved each year in the CIP.				

PROPRIETARY FUNDS

Internal Service Funds				
Fund 1701 - Office Service & Supply	Purpose of Fund: To account for the cost of operating a facility and to provide office supplies and printing services to City offices. Such costs are billed to the user departments and include depreciation on equipment.			
	FY12 - Actuals	FY13 - Actuals	FY14 - Estimates	FY15 - Budget
BEG NET ASSETS	\$ 144,280	\$ 11,326	\$ -	\$ -
REVENUES	\$ 5,264			
TRANSFER IN				
EXPENSES	\$ (33,954)	\$ (11,326)		
TRANSFER OUT	\$ (104,264)			
CHANGE IN NET ASSETS	\$ (132,954)	\$ (11,326)	\$ -	\$ -
END NET ASSETS	\$ 11,326	\$ -	\$ -	\$ -
FISCAL NOTES				
This fund will be closed and all costs incorporated in the General Fund. It is reported here as the filed FY15 budget will include it due to FY13 activity.				

Other Funds Section Part 4

Redevelopment Agency Funds

Redevelopment Area 1

Funds 3301 & 3401 - Redevelopment Area 1	Purpose of Funds: To accumulate monies for the repayment of debt for land acquisitions and capital improvements in Redevelopment Area 1 and to pay other necessary or incidental expenditures in accordance with a redevelopment plan for the Redevelopment Agency Area 1 until the Area terminates in 2023.				
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Estimates	FY15 Budget
BEG NET ASSETS	\$ 4,173,914	\$ 4,160,031	\$ 3,670,981	\$ 3,612,292	\$ 3,385,751
REVENUES					
Property Taxes (Real & Personal)	\$ 3,260,485	\$ 2,487,259	\$ 2,381,301	\$ 2,221,123	\$ 2,260,334
State Gov't Svcs Tax (Formerly Motor Veh Priv Tax)	\$ 177,572	\$ 177,572	\$ 162,774	\$ 177,572	\$ 177,572
Special Events Receipts	\$ 212,566	\$ 197,907	\$ 180,044	\$ -	\$ -
All other revenues	\$ 140,145	\$ 54,117	\$ 231,115	\$ 34,272	\$ 16,000
TOTAL REVENUES	\$ 3,790,768	\$ 2,916,855	\$ 2,955,234	\$ 2,432,967	\$ 2,453,906
TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES					
Salaries & Benefits	\$ (195,353)	\$ (247,414)	\$ (228,296)	\$ (17,924)	\$ (18,199)
Services and Supplies	\$ (688,489)	\$ (464,481)	\$ (89,404)	\$ (49,361)	\$ (34,624)
Capital Outlay	\$ (324,224)	\$ -	\$ -	\$ -	\$ -
Debt Service - Principal	\$ (1,605,000)	\$ (1,350,000)	\$ (1,405,000)	\$ (1,460,000)	\$ (1,520,000)
Debt Service - Interest	\$ (680,137)	\$ (939,281)	\$ (885,281)	\$ (829,082)	\$ (770,682)
TOTAL EXPENSES	\$ (3,493,203)	\$ (3,001,176)	\$ (2,607,981)	\$ (2,356,367)	\$ (2,343,505)
TRANSFERS OUT					
Transfer out to City Debt Service Fund	\$ (311,448)	\$ (304,729)	\$ (305,942)	\$ (303,141)	\$ (305,955)
Other transfers out	\$ -	\$ (100,000)	\$ (100,000)	\$ -	\$ -
TOTAL TRANSFERS OUT	\$ (311,448)	\$ (404,729)	\$ (405,942)	\$ (303,141)	\$ (305,955)
CHANGE IN NET ASSETS	\$ (13,883)	\$ (489,050)	\$ (58,689)	\$ (226,541)	\$ (195,554)
END NET ASSETS	\$ 4,160,031	\$ 3,670,981	\$ 3,612,292	\$ 3,385,751	\$ 3,190,197

FISCAL NOTES

Resources to this fund consist mainly of property taxes collected within Redevelopment Agency Area 1 (RDA1). These resources are expected to be sufficient to repay the remaining debt issued in the name of the RDA1--Tax Increment Revenue Bonds 2010. This debt will be paid in full in FY23. In addition, RDA 1 is expected to pay (via transfer to General Obligation Debt Service Fund) for its share of principal and interest on two City issued Revenue Bonds--CTAX Bonds Series 2007 (maturing FY26) and Series 2011 (maturing FY18). RDA1's transfer pays the principal and interest for the portion of the bond proceeds that were spent on improvements to Victorian Square. Looking forward, assuming expenses continue to exceed revenues, a subsidy from the General Fund is likely to occur in FY16. This subsidy is estimated to be less than \$250k. Ending Net Assets represent the required \$2.2M reserve on the Tax Increment Revenue Bonds 2010 plus cash on hand to make future debt service payments.

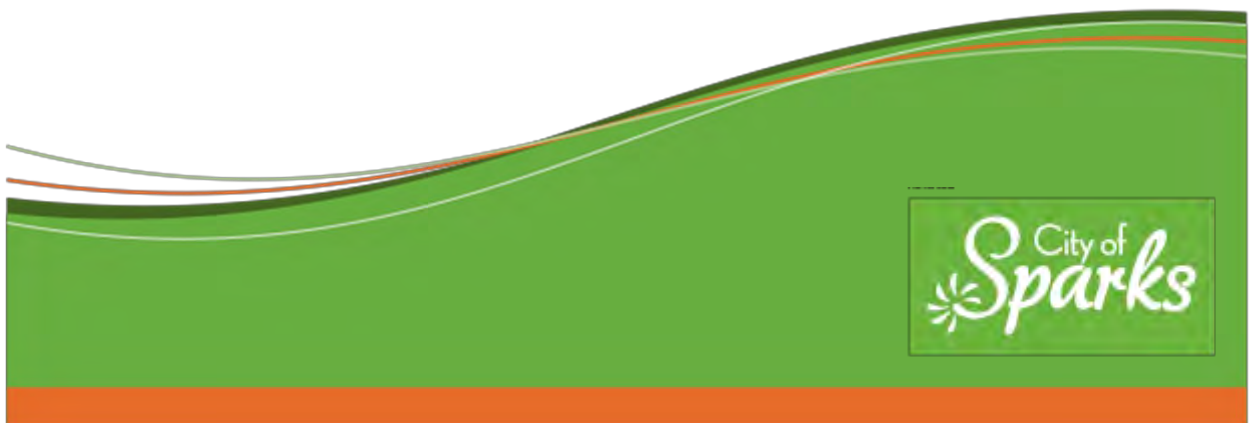
Redevelopment Area 2

Funds 3601 & 3606 - Redevelopment Area 2	Purpose of Funds: To accumulate monies for the repayment of debt for land acquisitions and capital improvements in Redevelopment Area 2 and to pay other necessary or incidental expenditures in accordance with a redevelopment plan for the Redevelopment Agency Area 2.				
	FY11 Actuals	FY12 Actuals	FY13 Actuals	FY14 Estimates	FY15 Budget
BEG NET ASSETS	\$ 4,139,812	\$ 3,984,441	\$ 2,813,007	\$ 2,284,197	\$ 2,339,989
REVENUES					
Property Taxes (Real & Personal)	\$ 2,318,375	\$ 2,290,522	\$ 2,407,837	\$ 2,393,023	\$ 2,649,325
Sale of General Fixed Assets	\$ -	\$ -	\$ -	\$ 100,000	\$ 550,000
All other revenues	\$ 88,273	\$ 16,187	\$ (1,609)	\$ 1,150	\$ 45,810
TOTAL REVENUES	\$ 2,406,648	\$ 2,306,709	\$ 2,406,228	\$ 2,494,173	\$ 3,245,135
TRANSFERS IN					
T/I from General Fund 1101	\$ -	\$ -	\$ 250,000	\$ 785,960	\$ -
TOTAL TRANSFERS IN	\$ -	\$ -	\$ 250,000	\$ 785,960	\$ -
EXPENSES					
Salaries & Benefits	\$ -	\$ (38,319)	\$ -	\$ -	\$ -
Services and Supplies	\$ (469,065)	\$ (249,228)	\$ (46,191)	\$ (84,309)	\$ (52,520)
Rebates Special Assessment	\$ (92,924)	\$ (92,924)	\$ (92,924)	\$ (92,924)	\$ (46,462)
Debt Service - Principal	\$ (565,000)	\$ (705,000)	\$ (690,000)	\$ (735,000)	\$ (780,000)
Debt Service - Interest	\$ (1,354,998)	\$ (1,321,218)	\$ (1,279,019)	\$ (1,236,451)	\$ (1,190,451)
TOTAL EXPENSES	\$ (2,481,987)	\$ (2,406,689)	\$ (2,108,134)	\$ (2,148,684)	\$ (2,069,433)
TRANSFERS OUT					
Transfer out to City Debt Service Fund	\$ (80,032)	\$ (1,071,454)	\$ (1,076,904)	\$ (1,075,657)	\$ (1,072,899)
TOTAL TRANSFERS OUT	\$ (80,032)	\$ (1,071,454)	\$ (1,076,904)	\$ (1,075,657)	\$ (1,072,899)
CHANGE IN NET ASSETS	\$ (155,371)	\$ (1,171,434)	\$ (528,810)	\$ 55,792	\$ 102,803
END NET ASSETS	\$ 3,984,441	\$ 2,813,007	\$ 2,284,197	\$ 2,339,989	\$ 2,442,792

FISCAL NOTES

Resources to this fund consist mainly of property taxes collected within Redevelopment Agency Area 2 (RDA2). These resources are used to repay the remaining 2 bonds issued in the name of RDA2--Tax Increment Revenue Bonds - Series 2008 (maturing FY28) and Series 2009 (maturing FY29). In addition, RDA2 will pay (via transfer to General Obligation Debt Service Fund) for principal and interest on debt originally issued in RDA2's name but subsequently refinanced as General Obligation (GO) debt--G.O. Limited Tax Med Term Bonds Series 2007A & Series 2007B--both maturing in FY17. Ending Net Assets represent the required \$1.2M reserve on the Tax Increment Revenue Bonds-Series 2008, \$723k reserve on the 2009 series, and cash on hand to make future debt service payments. A subsidy from the General Fund was needed in FY13 in the amount of \$250k followed by an estimated \$786k in FY14. However, further subsidies are not expected due to rising property tax assessments and the sale of 10.2 acres of land owned by RDA2.

Capital Improvement Plan Summary



CAPITAL IMPROVEMENT PLAN

The City's infrastructure is the foundation of our economy, supporting the basic needs of business and industry and providing for the quality of life of our local residents. This is one of a City's primary responsibilities and the continued maintenance and investment into the City's portfolio of assets through capital improvement projects attracts business, provides jobs, and maintains the City's ability to support our business community and provide for our residents.

The capital improvement plan (CIP) outlines the City's plan for achieving the goals, objectives, and service delivery levels desired by the Mayor and City Council. The purpose of this plan is to forecast and match projected revenues and major capital needs over a five (5)-year period. Capital planning is an important management tool that strengthens the linkages between community infrastructure needs and the financial capacity of the City. It allows for the systematic evaluation of projects assuring the greatest needs are being addressed. The City's CIP is made up of fifteen funds that are each unique in their revenue streams and terms of use based upon federal, state, or local statutes.

The City of Sparks takes a long term view of the community and its needs. Larger capital improvement projects take years to plan and complete, including financing. Due to the recent recession experienced in Northern Nevada, the primary focus of the Capital Improvement Plan has been to preserve the existing infrastructure while integrating sustainable systems that create efficiency and reduce operating and maintenance cost.

Nevada Revised Statutes (NRS) 354.59801 requires that each local government have on file, a copy of its plan for capital improvements. NRS 354.5945 further requires a five year capital improvement plan be submitted to the:

- Department of Taxation
- Debt management commission of Washoe County
- Director of the Legislative Counsel Bureau

In addition, NRS 354.5945 requires that copies be available for public record and inspection at:

- The Sparks City Clerk
- The Washoe County Clerk

The Community Services Department partners with Financial Services to ensure the appropriations for funding the CIP are correct. Then Community Services Department schedules meetings with all the various Departments City wide. In these meetings the following is reviewed:

- We review the 2 to 5 year projects to determine:
 - If the project is still relevant
 - If the project's scope needs updating
 - If additional funding is needed
- Request for new projects are submitted using:
 - Project Title
 - Brief Project Description
 - Engineer's Estimate to cost with related expenses such as consultants, permitting, etc...
 - Desired completion timeframe

Recommendations are then developed based on fund availability and restrictions, risk analysis, citizen concerns, and Council priorities.

A presentation of the draft CIP Document is reviewed annually at a Council Retreat. Council provides input for any revisions to staff’s recommendations. The recommendations from this retreat are then used to prepare the final CIP document.

Truckee Meadows Water Reclamation Facility (TMWRF) CIP

On March 24, 2014 the City Council approved a \$25M contract with Ameresco for improvements that will lower energy, chemical and operational costs at the plant. TMWRF is a joint venture between the City of Sparks and the City of Reno. Sparks’ share of the Ameresco contract is \$7.8M. This project is **not shown on the FY15 5-year CIP** since it was approved in FY14 outside of the CIP process.

At the time of this publishing, TMWRF’s FY15 CIP has not been approved by the joint Coordinating Committee. As such, the amount listed for the remaining TMWRF project (15-6590 TMWRF Projects) may change. Any changes that may be made will be reflected in the final budget document presented on May 20, 2014.

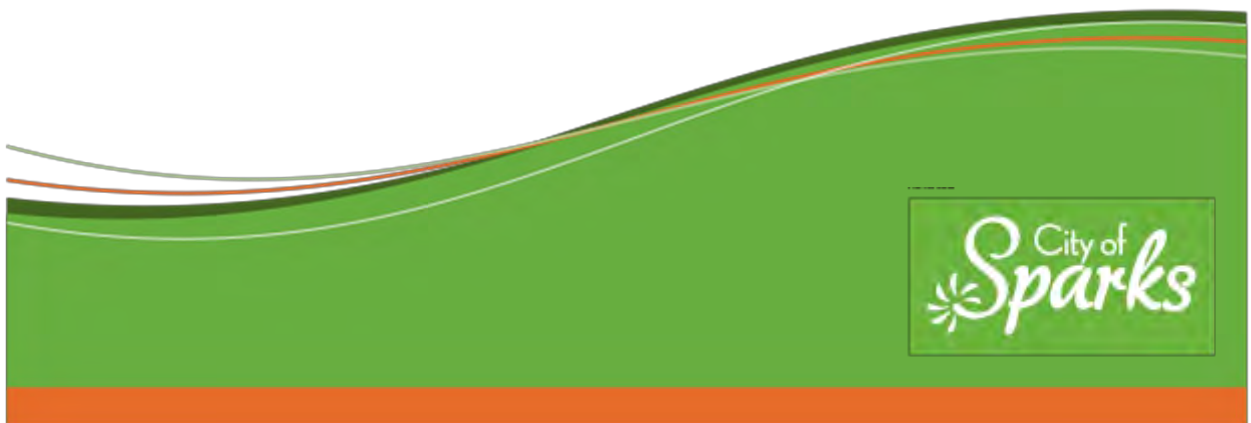
FY15 Capital Budget Summary

Below is a summary of all capital outlay by fund in the FY15 budget:

Fund Name	FY15 Budgeted Capital Outlay
Fund 1401-Transportation	3,012,375
Fund 1404-Capital Projects	1,492,838
Fund 1405-Ad Valorem Capital Projects	400,000
Fund 1402-Parks & Recreation	798,000
Fund 1406-Park District 1	50,000
Fund 1407-Park District 2	225,000
Fund 1408-Park District 3	225,000
Fund 1415-Victorian Room Tax	50,000
Fund 1203-Community Development Block Grant	200,000
Fund 1208-Municipal Court	65,000
Fund 1224-Street Cut	200,000
Fund 1630/1631-Sanitary Sewer	4,418,492
Fund 1640/1641-Storm Drain/River Flood	2,757,000
Fund 1650/1651-Effluent	205,000
Fund 1702-Motor Vehicle	1,515,000
Grand Total	17,968,274

*******See Appendix for the complete CIP document*******

Debt Review



City of Sparks & Redevelopment Agency Debt

NAME OF BOND OR LOAN	TERM (years)	Original Amount of Issue	Final Payment Date	Interest Rate	Outstanding Principal Balance- 7/1/14	Outstanding Principal Balance - 6/30/15	FY15 Debt Service (P&I)
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City General Obligation (G.O) Bonds and Notes Payable

G.O. Limited Tax Medium Term Bonds, Series 2007A (currently paid by RDA2)	10	7,090,000	3/1/2017	3.78%	2,415,000	1,640,000	866,287
G.O. Limited Tax, Medium Term Bonds, Series 2007B (currently paid by RDA2)	10	1,315,000	3/1/2017	5.65%	560,000	385,000	206,612
Subtotal City G.O Bonds & Notes Payable					\$ 2,975,000.00	\$ 2,025,000.00	\$ 1,072,899.00

City Issued Revenue Bonds

CTAX Bonds Series 2007 (partially funded (29%) by RDA1)	20	13,635,000	5/1/2026	4.09%	7,275,000	7,275,000	297,548
CTAX Revenue Bonds, Series 2011 (partially funded (29%) by RDA1)	6	4,180,000	5/1/2018	3.05%	2,860,000	2,175,000	767,045
Sr. Sales Tax Anticipation Revenue Bonds Series 2008A	20	83,290,000	6/15/2028	6.5%-6.75%	77,340,000	75,235,000	7,280,825
Subordinate Sales Tax Anticipation Revenue Bonds Series 2008A	20	36,600,000	6/15/2028	5.75%	32,716,045	32,716,045	2,113,000
Subtotal City Issue Revenue Bonds					\$ 120,191,045	\$ 117,401,045	\$ 10,458,418

Tax Allocation Bonds

Local Improvement District #3, Ltd Obligation Improvement Bonds	20	26,120,000	9/1/2027	6.5%-6.75%	22,585,000	21,550,000	2,503,850
Subtotal Tax Allocation Bonds					\$ 22,585,000	\$ 21,550,000	\$ 2,503,850

Capital Leases in the Motor Vehicle Internal Service Fund

American LaFrance / MBCC Fire Equipment Lease	9.5 YRS	3,046,040	8/18/2014	4.41%	410,190	0	428,279
American LaFrance / MBCC Fire Equipment Lease	9 YRS	1,263,900	7/20/2015	5.31%	334,685	171,671	180,786
Subtotal City Leases in Motor Vehicle Fund 1702					\$ 744,875	\$ 171,671	\$ 609,065

City of Sparks & Redevelopment Agency Debt

NAME OF BOND OR LOAN	TERM (years)	Original Amount of Issue	Final Payment Date	Interest Rate	Outstanding Balance 7/1/14	Outstanding Balance 6/30/15	FY15 Debt Service (P&I)
Sewer & Effluent G.O. Bonds - SRF Loans							
1995 - NE Interceptor	20	4,700,000	7/1/2015	3.825%	535,322	181,831	370,619
1996 - Effluent Pipeline	20	6,814,489	7/1/2016	3.663%	1,232,325	752,772	520,341
2000 - Denitrification Plant	20	3,070,670	1/1/2020	3.71%	1,281,033	1,086,657	240,116
2001 - Effluent Pipeline	20	7,038,807	7/1/2021	3.138%	3,566,660	3,137,824	537,402
2002 - NW Interceptor	20	3,082,361	1/1/2022	3.25%	1,412,468	1,254,965	201,624
2003 - Effluent Pipeline	20	8,243,494	1/1/2024	3.05%	5,121,506	4,649,090	625,047
2005 - Vista/Prater Interceptor	20	4,091,227	1/1/2025	2.88%	2,687,805	2,476,889	286,850
2005 - Sparks Bl/Sun Valley Interceptor Ph.II	20	5,160,261	7/1/2025	2.66%	3,572,546	3,303,161	362,635
Sparks portion of SRF Water Pollution bonds, Series 2004 & 2005 issued by City of Reno for TMWRF Expansion	17	12,029,831	1/1/2024	2.76%	7,739,883	7,057,710	890,835
2010 - Sparks Bl/Sun Valley Interceptor Ph.III	20	4,772,645	7/1/2029	2.78%	4,154,087	3,936,273	331,589
x	20	2,509,299	7/1/2029	2.78%	2,184,082	2,069,562	174,339
Subtotal Sewer & Effluent G.O. Bonds - SRF Loans					\$ 43,663,450	\$ 39,387,458	\$ 5,505,240
Redevelopment Issued Debt							
Redevelopment Agency #1 Tax Increment Refunding Revenue Bonds, Series 2010	14	22,165,000	1/15/2023	4%-5.375%	16,345,000	14,825,000	2,290,681
Redevelopment Agency #2 Tax Increment Revenue Bonds, Series 2008	20	12,700,000	6/1/2028	6.4%-6.7%	10,965,000	10,460,000	1,229,020
Redevelopment Agency #2 Tax Increment Revenue Bonds, Series 2009	20	7,230,000	6/1/2029	5%-7.75%	6,270,000	5,995,000	741,431
Subtotal Redevelopment Issued Debt					\$ 33,580,000	\$ 31,280,000	\$ 4,261,132
TOTAL		\$ 293,533,630			\$ 223,739,370	\$ 211,815,174	\$ 24,410,604

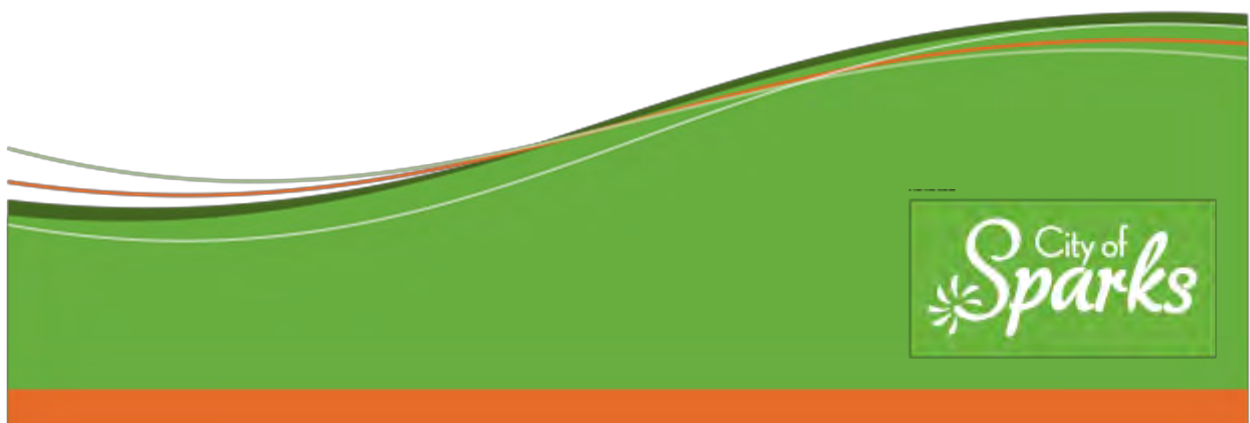
City of Sparks & Redevelopment Agency Debt

Other Long Term Liabilities as of 6/30/13 (Business & Governmental Debt)

Sick Leave Conversion	5,010,761
Compensated Absences	10,363,135
Developer Credits	311,643
Workers Compensation (Heart/Lung/Cancer)	6,749,369
Other Post Employment Benefits (OPEB)	6,018,434
Total	\$ 28,453,342

Note: These balances are determined at end of audit each year

Budgeted Employee Complement



City of Sparks
FY15 Budgeted Employee Complement

All positions filled, vacant, temporary and newly added via FY15 New Needs

	General Fund	Parks & Recreation Fund	Sewer Enterprise Fund	Development Services Enterprise Fund	Road Fund	Parks & Rec Project Fund	Motor Vehicle Fund	TMWRF Fund	Other Funds	Total
Base Salaries & Wages										
Base Salaries & Wages	22,593,436	1,900,095	2,682,223	919,788	1,017,208	209,450	509,808	3,381,096	114,898	33,328,002
Special Pays *	1,102,160	0	1,347	19,212	0	0	284	119,992	0	1,242,995
Longevity	917,826	27,798	99,624	27,458	41,105	9,204	17,227	94,447	4,920	1,239,609
Overtime/Premium Pays**	3,652,481	197,318	100,218	17,886	47,331	18,554	14,523	543,393	1,011	4,592,715
Total Salaries & Wages	28,265,903	2,125,211	2,883,412	984,344	1,105,644	237,208	541,842	4,138,928	120,829	40,403,321
Benefits										
Retirement	9,097,336	214,875	736,820	243,518	278,779	60,539	136,412	965,431	30,856	11,764,566
Health Insurance***	5,965,242	219,890	679,161	210,569	267,241	43,262	129,316	822,127	22,405	8,359,213
Workers Comp	197,367	5,483	26,114	7,561	8,722	1,857	4,933	31,629	1,012	284,678
Medicare	410,888	9,072	41,066	13,968	13,444	3,448	7,868	56,120	1,752	557,626
Cell, Uniform & Car Allowance	364,657	10,593	16,646	7,067	10,811	1,054	2,581	17,813	723	431,945
Deferred Compensation Match	209,025	8,750	5,075	700	1,050	263	438	0	0	225,301
Other Benefits	28,838	0	1,000	0	0	0	0	4,000	0	33,838
Total Benefits	16,273,353	468,663	1,505,882	483,383	580,047	110,423	281,548	1,897,120	56,748	21,657,167
Total Salaries, Wages & Benefits	44,539,256	2,593,874	4,389,294	1,467,727	1,685,691	347,631	823,390	6,036,048	177,577	62,060,488
FTE's (filled)	314.3	9.0	40.3	9.5	14.3	3.0	8.1	49.0	1.5	449.0
FTE's (funded vacancies)	7.2		1.8	1.0				3.0		13.0
Temporary FTE's****	1.5	103.5	0.5							105.5
FY15 New Needs	3.0		2.0	2.0						7.0
Total FTE's in FY15 Budget	326.0	112.5	44.6	12.5	14.3	3.0	8.1	52.0	1.5	574.5

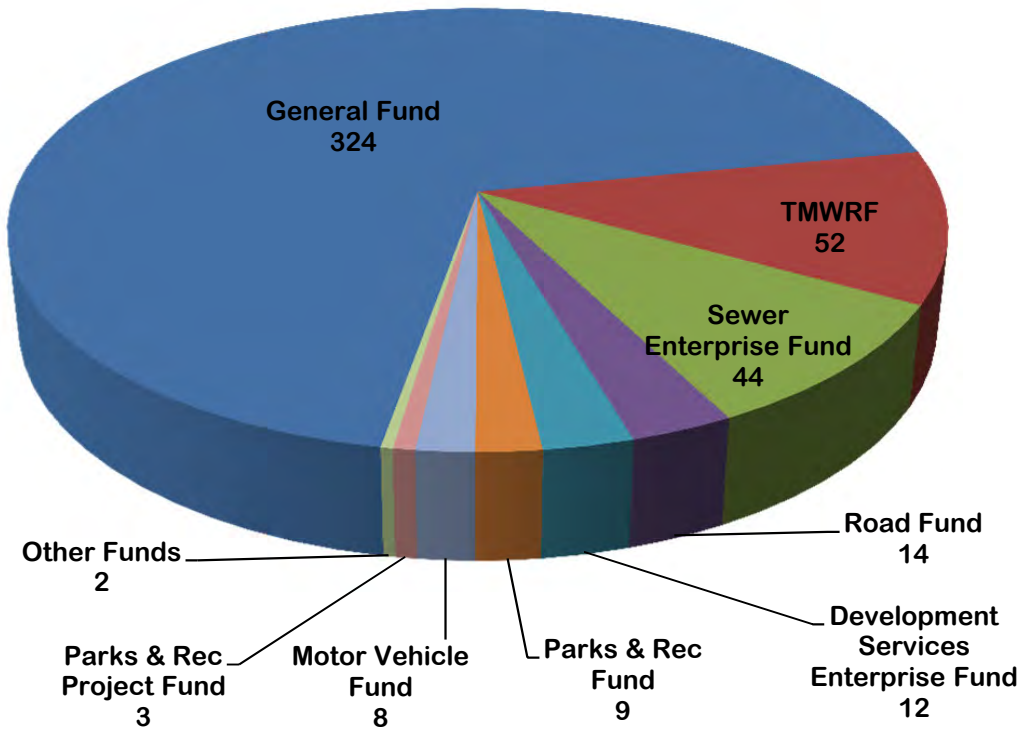
* **Special Pays** include Biligual, Enducaiton Incentive, and Special Assignment

** **Overtime/Premium Pays** includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts.

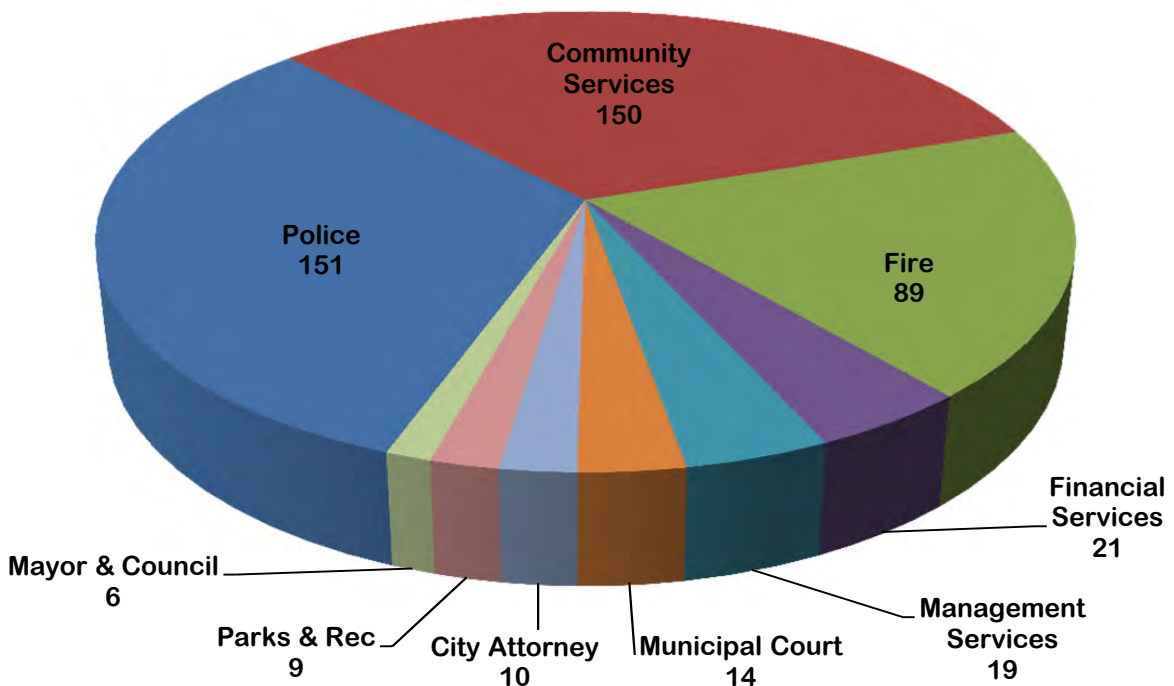
*** **Health insurance** costs include Health Insurance Fund contributions & premiums, Sick Leave Conversion and NV PEB Subsidy

**** **Temporary FTE's** count all temporary employees as 1/2 FTE

City of Sparks FY15 Budgeted FTE Counts by *Fund*
(excluding temporary employees)



City of Sparks FY15 Budgeted FTE Counts by *Department*
(excluding temporary employees)



Mayor & City Council - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund
Salaries & Wages	303,542
Overtime/Premium Pays*	0
Benefits	192,623
Total Salaries & Benefits	496,165
FTE's (filled)	6.0
FTE's (funded vacancies)	
Temporary FTE's**	
FY15 New Needs	
Total FTE's in FY15 Budget	6.0

* **Overtime/Premium Pays** includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** **Temporary FTE's** count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Mayor	1				1
City Council - Ward 1	1				1
City Council - Ward 2	1				1
City Council - Ward 3	1				1
City Council - Ward 4	1				1
City Council - Ward 5	1				1
TOTAL	6	0	0	0	6

Management Services Department - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund	Sewer Enterprise Fund	Total
Salaries & Wages	1,522,845	104,985	1,627,830
Overtime/Premium Pays*	9,631	234	9,865
Benefits	1,692,171	60,678	1,752,849
Total Salaries & Benefits	3,224,647	165,897	3,390,544
FTE's (filled)	16.2	1.8	18.0
FTE's (funded vacancies)	0.2	0.8	1.0
Temporary FTE's**			0.0
FY15 New Needs			0.0
Total FTE's in FY15 Budget	16.4	2.6	19.0

* Overtime/Premium Pays includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

**Temporary FTE's count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Admin Analyst Sr	1				1
Administrative Assistant/CF	1				1
Administrative Secretary/CF	1				1
Assistant City Clerk/Records Coordinator	1				1
Assistant City Mgr	1				1
City Clerk	1				1
City Manager	1				1
Community Relations Mgr	1				1
Contracts & Risk Mgr	1				1
Customer Service Specialist I	1				1
Customer Service Specialist II	2	1			3
Employee & Customer Relations Mgr	1				1
Human Resources Analyst I	1				1
Human Resources Analyst Sr	2				2
Human Resources Tech II	1				1
Records Technician	1				1
TOTAL	18	1	0.0	0	19.0

City Attorney - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund
Salaries & Wages	932,424
Overtime/Premium Pays*	200
Benefits	463,450
Total Salaries & Benefits	1,396,074
FTE's (filled)	10.0
FTE's (funded vacancies)	
Temporary FTE's**	
FY15 New Needs	
Total FTE's in FY15 Budget	10.0

* Overtime/Premium Pays includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** Temporary FTE's count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Administrative Assistant/CF	1				1
Assistant City Attorney Sr	3				3
Chief Assistant City Attorney	1				1
City Attorney	1				1
Legal Secretary I - Civil	1				1
Legal Secretary II - Criminal	1				1
Legal Secretary Sr	1				1
Victim Advocate	1				1
TOTAL	10	0	0.0	0	10.0

Municipal Court - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund
Salaries & Wages	1,084,242
Overtime/Premium Pays*	0
Benefits	628,822
Total Salaries & Benefits	1,713,064
FTE's (filled)	14.0
FTE's (funded vacancies)	
Temporary FTE's**	0.5
FY15 New Needs	
Total FTE's in FY15 Budget	14.5

* Overtime/Premium Pays includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

**Temporary FTE's count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Admin Asst to the Judges	1				1
Marshal	5				5
Muni Court Clerk I	2				2
Muni Court Clerk II	2				2
Muni Court Clerk/Int II	1		0.5		2
Municipal Court Administrator	1				1
Municipal Court Judge	2				2
TOTAL	14	0	0.5	0	14.5

Financial Services Department - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund	Sewer Enterprise Fund	Total
Salaries & Wages	1,445,767	146,565	1,592,332
Overtime/Premium Pays*	6,994	0	6,994
Benefits	656,899	62,029	718,928
Total Salaries & Benefits	2,109,660	208,594	2,318,254
FTE's (filled)	16.9	2.1	19.0
FTE's (funded vacancies)			0.0
Temporary FTE's**			0.0
FY15 New Needs	2.0		2.0
Total FTE's in FY15 Budget	18.9	2.1	21.0

* **Overtime/Premium Pays** includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** **Temporary FTE's** count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Accountant II	4				4
Accountant Sr	1				1
Accounting Mgr	1				1
Accounting Specialist II	3				3
Admin Analyst Sr	1				1
Budget Administrator	1				1
Finance Services Director	1				1
IT Operations Administrator	1				1
IT Support Specialist II	2				2
IT Systems Administrator	1				1
IT Technician				1	1
Network Administrator	1				1
Payroll Technician	1				1
Systems Analyst				1	1
Systems Analyst Senior	1				1
TOTAL	19	0	0.0	2	21.0

Police Department - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund
Salaries & Wages	10,484,372
Overtime/Premium Pays*	2,525,091
Benefits	7,300,921
Total Salaries & Benefits	20,310,384
FTE's (filled)	145.0
FTE's (funded vacancies)	6.0
Temporary FTE's**	1.0
FY15 New Needs	
Total FTE's in FY15 Budget	152.0

* Overtime/Premium Pays includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** Temporary FTE's count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Admin Division Mgr	1				1
Administrative Assistant	1				1
Administrative Secretary	2				2
Crime Analyst/Statistician	1				1
Deputy Police Chief	2				2
Detective	23				23
Emergency Com Supervisor	3				3
Emergency Communication Dispatcher	11	1			12
IT Support Specialist II	1		0.5		2
Police Assistant II	4	1			5
Police Chief	1				1
Police Lieutenant	5				5
Police Office Asst I	1				1
Police Office Asst II	8				8
Police Officer	60	4		3	67
Police Records Supervisor	3				3
Police Sergeant	10				10
Property Evidence Tech I	1		0.5		2
Property Evidence Tech II	1				1
Sergeant Detective	3				3
Systems Analyst Senior	1				1
Terminal Agency Coord	1				1
Victim Advocate	1				1
TOTAL	145	6	1	3	155

Fire Department - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund	Development Services Enterprise Fund	Total
Salaries & Wages	7,497,464	78,448	7,575,912
Overtime/Premium Pays*	1,090,891	1,092	1,091,983
Benefits	4,597,137	35,799	4,632,936
Total Salaries & Benefits	13,185,492	115,339	13,300,831
FTE's (filled)	87.0	1.0	88.0
FTE's (funded vacancies)	1.0		1.0
Temporary FTE's**			0.0
FY15 New Needs			0.0
Total FTE's in FY15 Budget	88.0	1.0	89.0

* **Overtime/Premium Pays** includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** **Temporary FTE's** count all temporary employees as 1/2 FTE

All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Administrative Assistant	1				1
Assistant Fire Marshal	1				1
Fire Apparatus Operator	20	1			21
Fire Battalion Chief	5				5
Fire Captain	23				23
Fire Chief	1				1
Fire Marshal	1				1
Fire Prev Inspector II	4				4
Firefighter	30				30
IT Support Specialist II	1				1
Office Specialist	1				1
TOTAL	88	1	0.0	0	89.0

Community Services Department - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	General Fund	Sewer Enterprise Fund	Development Services Enterprise Fund	Road Fund	Parks & Rec Project Fund	Motor Vehicle Fund	TMWRF	Other Funds	Total
Salaries & Wages	1,342,766	2,531,644	888,010	1,058,313	218,654	527,319	3,595,535	119,818	10,282,059
Overtime/Premium Pays*	19,674	99,984	16,794	47,331	18,554	14,523	543,393	1,011	761,264
Benefits	741,329	1,383,174	447,583	580,047	110,423	281,548	1,897,121	56,748	5,497,973
Total Salaries & Benefits	2,103,769	4,014,802	1,352,387	1,685,691	347,631	823,390	6,036,049	177,577	16,541,296
FTE's (filled)	19.2	36.4	8.5	14.3	3.0	8.1	49.0	1.5	140.0
FTE's (funded vacancies)		1.0	1.0				3.0		5.0
Temporary FTE's**		0.5							0.5
FY15 New Needs	1.0	2.0	2.0						5.0
Total FTE's in FY15 Budget	20.2	39.9	11.5	14.3	3.0	8.1	52.0	1.5	150.5

* **Overtime/Premium Pays** includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** **Temporary FTE's** count all temporary employees as 1/2 FTE

Community Services Department - All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Admin Analyst Sr	1				1
Administrative Assistant	1				1
Administrative Secretary	2	1			3
Asst Community Svcs Dir & City Engineer	1				1
Building Inspector II	1			2	3
Building Inspector Sr	1				1
Building Official	1				1
Capital Projects Coord I	1				1

Community Services Department - All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Capital Projects Mgr	1				1
Chemist I	1				1
Chemist II	4				4
City Planner	1				1
Civil Engineer Sr	3			1	4
Code Enforcement Officer II	2				2
Code Enforcement Officer Senior				1	1
Crew Supervisor	14				14
Deputy City Mgr for Community Services	1				1
Electrician I	1				1
Electrician III	1				1
Envir Control Officer II	3				3
Envir Control Supervisor	1				1
Equipment Mechanic II	4				4
Equipment Parts Technician	1				1
Equipment Service Worker	1				1
Fleet & Facilities Mgr	1				1
Geographic Technology Intern			0.5		1
Geographic Technology Specialist				1	1
Housing Specialist	1				1
Infrastructure Coordinator I	1				1
Laboratory Manager	1				1
Laboratory Quality Assurance Officer	1				1
Maintenance & Ops Mgr	1				1
Maintenance Worker II	27	1			28
Maintenance Worker III	9				9
Maintenance Worker IV	5				5

Community Services Department - All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Mechanic Lead	1				1
Office Specialist	1				1
Planner Sr	3				3
Plans Examiner Sr	1				1
Public Works Insp I	1				1
Public Works Insp II	1				1
Safety Coordinator	1				1
Systems Analyst I	1				1
TMWRF Maintenance Mgr	1				1
TMWRF Operations Mgr	1				1
Transportation Mgr	1				1
Transportation Svcs Coord I	1				1
Treatment Plant Mechanic I	3				3
Treatment Plant Mgr	1				1
Treatment Plant Process Engineer	1				1
Trtmt Plant E&I Tech I	1				1
Trtmt Plant E&I Tech II	2				2
Trtmt Plant Mechanic II	4				4
Utility Mgr	1				1
Wastewater Plant Operator I	6				6
Wastewater Plant Operator II	9				9
Wastewater Plant Operator III	1	2			3
WW Systems Analyst	2	1			3
TOTAL	140	5	0.5	5	150.5

Parks & Recreation Department - FY15 Budgeted Employee Complement

FY15 Budgeted Salaries & Benefits

	Parks & Rec Fund
Salaries & Wages	1,927,893
Overtime/Premium Pays*	197,318
Benefits	468,663
Total Salaries & Benefits	2,593,874
FTE's (filled)	9.0
FTE's (funded vacancies)	
Temporary FTE's**	103.5
FY15 New Needs	
Total FTE's in FY15 Budget	112.5

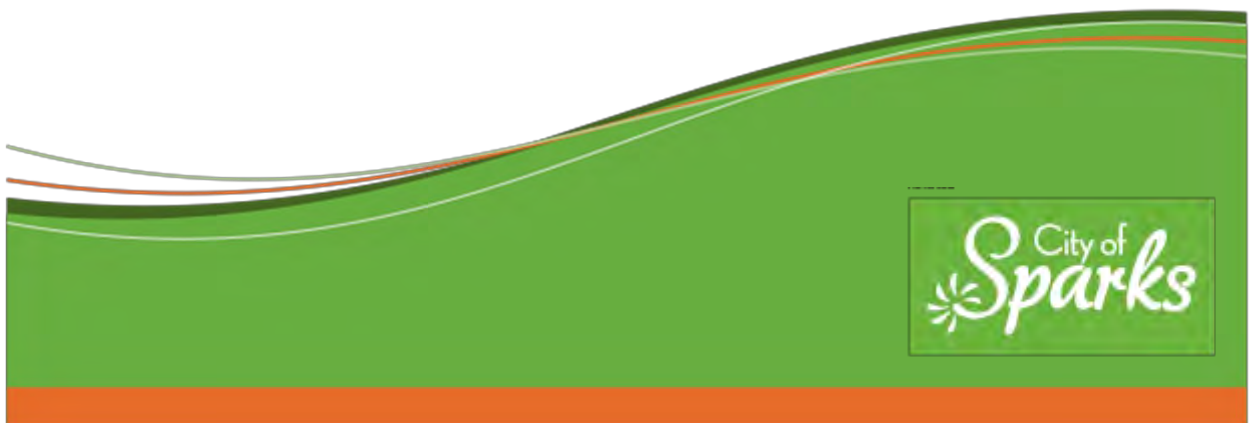
* Overtime/Premium Pays includes Overtime, Callback, Worked Holiday, Standby, Night Differential and comp bank cashouts

** Temporary FTE's count all temporary employees as 1/2 FTE

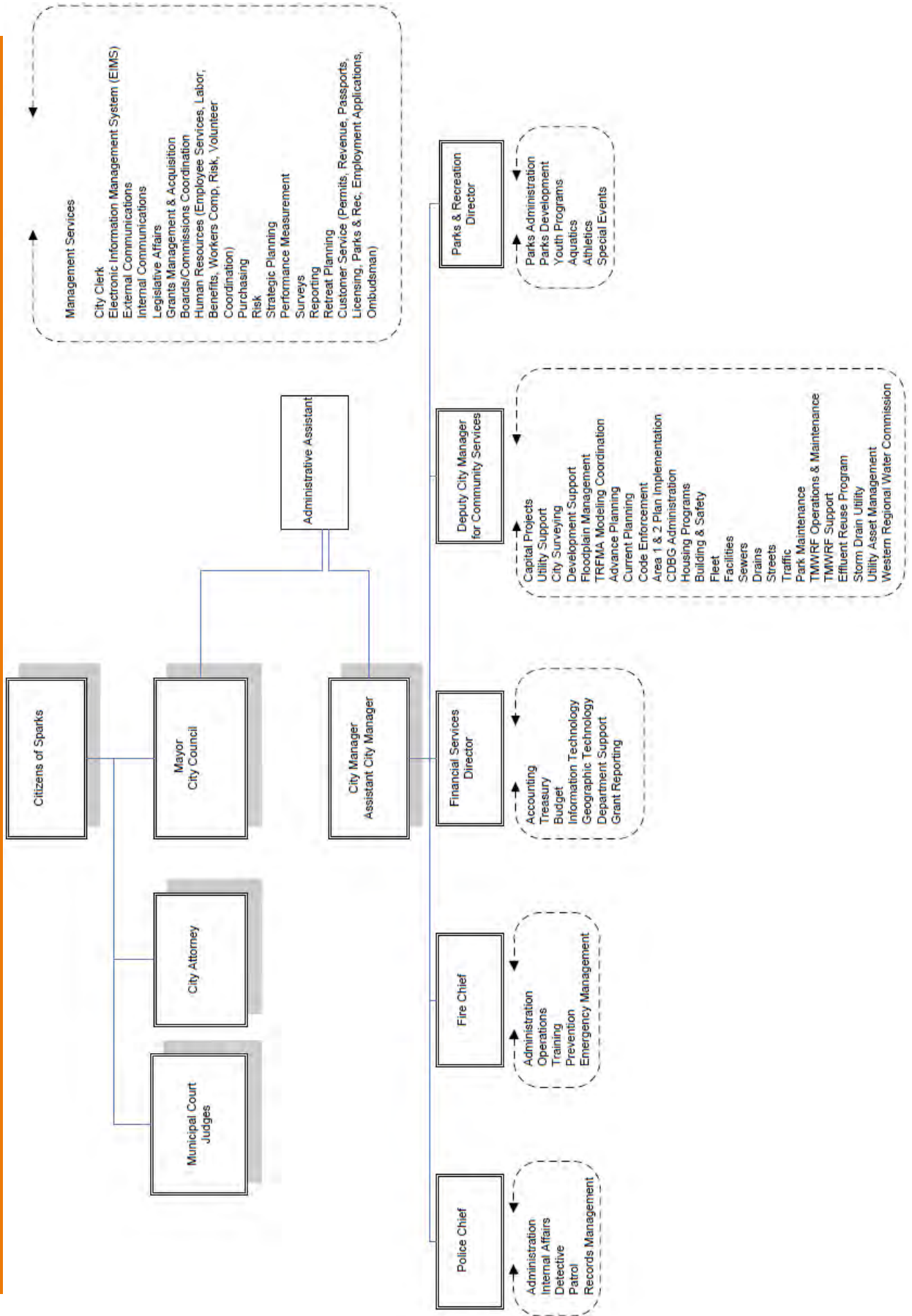
All positions filled, vacant, temporary & newly added via FY15 New Needs

Position Title	Filled	Vacant	Temporary FTE's	FY15 New Needs	Total
Administrative Secretary	1				1
Parks & Rec Director	1				1
Parks Dev & Ops Mgr	1				1
Recreation Specialist	2				2
Recreation Supervisor	3				3
Special Events Supervisor	1				1
Temporary Employees			103.5		104
TOTAL	9	0	103.5	0	112.5

Department Review



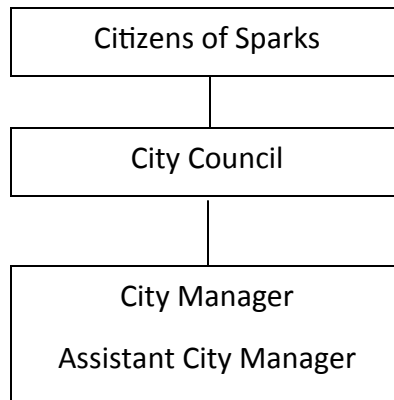
City of Sparks Organizational Chart



Legislative

Five elected City Council members serve as the legislative branch of the City of Sparks, and also act as the Redevelopment Agency of the City. All legislative powers of the City as outlined in the Municipal Charter, Nevada Revised Statutes, and State Constitution are vested in the City Council. These responsibilities include: enacting, amending, and repealing laws, ordinances, and policies affecting the operations and services of the City government, including the health, safety and general welfare of the residents of and visitors to the City; administering City government through the City Manager; providing public leadership for positive promotion of government services; identifying community needs and desires; representing diverse public interests; adopting the annual budget; and providing oversight of the financial affairs of the City. City Council members also represent the City by serving on various regional boards and commissions, as well as make representative appointments to such boards.

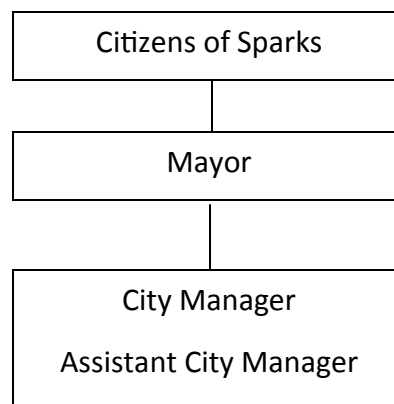
DEPARTMENT ORGANIZATIONAL CHART



Mayor

The Mayor serves as a member of the executive branch of the government. The Mayor, along with the City Attorney and City Manager, is separately elected at-large in the City and serves as the chairman of the City Council and as a voting member of the Redevelopment Agency. The Mayor presides over the meetings of the City Council and acts as the head of government of the City. He performs any necessary emergency duties to protect the general health, welfare and safety of the City, and any other duties prescribed by law. The Mayor has veto power which may be overturned by a 4/5 vote of the Council.

DEPARTMENT ORGANIZATIONAL CHART



Management Services

The City Manager is the Chief Executive Officer for all City operations. The City Manager's Office is responsible for the following functions: City Council Services, City Management, Redevelopment Management, City Clerk, Community Relations, Employee and Customer Relations, Contracts and Risk Management, and Organizational Efficiency and Reporting.

The City Manager's Office serves the citizens and visitors of Sparks through the following Management Services Core Services:

City Council Services: Proclamations, correspondence, agenda review, and implementation of all Council policy.

City Management: Evaluation and strategic assessment of department organization and operational efficiencies, service effectiveness to ensure fiscal responsibility and performance measurement.

Redevelopment Management: Oversight and direction of all Redevelopment activities.

Special Projects: Development, resource allocation, milestone management, and reporting on City-wide projects as defined by the City Manager and Council.

City Clerk: Prepare and provide all public notifications, agendas for City Council meetings, and City Council/Joint Meetings and Redevelopment Agency meetings; Perform tracking of all Council actions and records and retention management of all records in the City Clerk's custody; Take and transcribe minutes for City Council meetings, City Council/Joint meetings and Redevelopment Agency meetings; Codify City ordinances; Process Community Service applications for boards and commissions; and conduct the City's Municipal Elections.

Community Relations: Proclamations, correspondence, agenda review, and implementation of all Council policy.

- **Public Information:** Development and production of public information materials
- **Legislative Relations:** Representation to federal, state, regional and inter-local agencies and coordination of legislative analysis and relations with the Mayor, City Council, Department Managers, and contract lobbyists or strategists

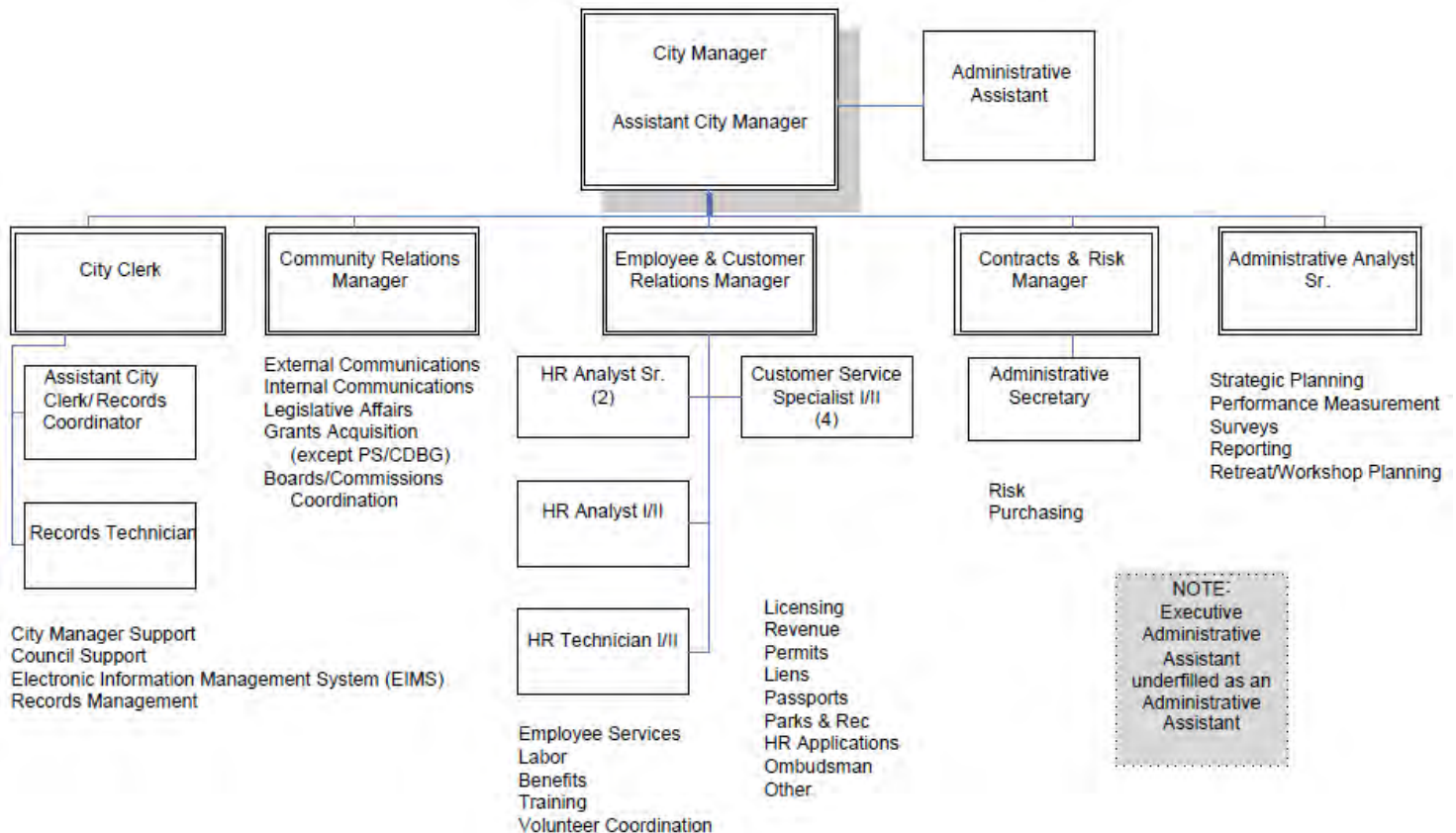
Employee & Customer Relations

- **Human Resources:** Administration of recruitment, employee services, promotional support, labor relations, benefits and worker’s compensation programs, and grievance resolution; Job responsibility and compensation analysis; Conduct external and internal supervisory and skill set training; and Volunteer coordination.
- **City-wide Customer Services:** Billing, payments processing, collections, and lien filing, where applicable; Business licensing processing; U.S. Passport Services Agent; City program registration; and Providing central city reception services.

Contracts and Risk Management: Centralized purchasing and contract administration; Oversight of all franchise agreements; Risk analysis and assessment; Coordination of city safety planning and programming; and City asset liability coverage.

Organizational Efficiency and Reporting: Strategic planning, performance measurement data collection and reporting; Retreat coordination and support; City-wide reporting; Citizen and employee surveys; Federal and State grants application, acquisition, administration, and reporting.

DEPARTMENT ORGANIZATIONAL CHART



City Attorney

The City Attorney is an elected official charged with the responsibility of representing the City of Sparks as its attorney. The City Attorney is responsible for the following functions: Civil, Criminal and Victim Advocate Divisions.

The City Attorney's Office serves the citizens of Sparks through the following key service areas:

City Attorney's Office

- Represent the City on a daily basis
- Prosecute misdemeanor cases
- Represent the City in civil litigation
- Perform transactional and administrative functions

Civil Division

- Represent the City in Federal and State Court litigation
- Advise the City Council, its committees or any city officer upon legal questions arising in the conduct of City business
- Review claims or potential claims against the City
- Draft contracts and agreements
- Draft legislation
- Attend all regular, special, and emergency meetings of the City Council, Planning Commission, Parks and Recreation Commission, and Civil Service Commission
- Review contracts, agreements, memoranda of agreement, interlocal agreements, and land transaction documents
- Advise City departments on legal questions arising in the conduct of City business

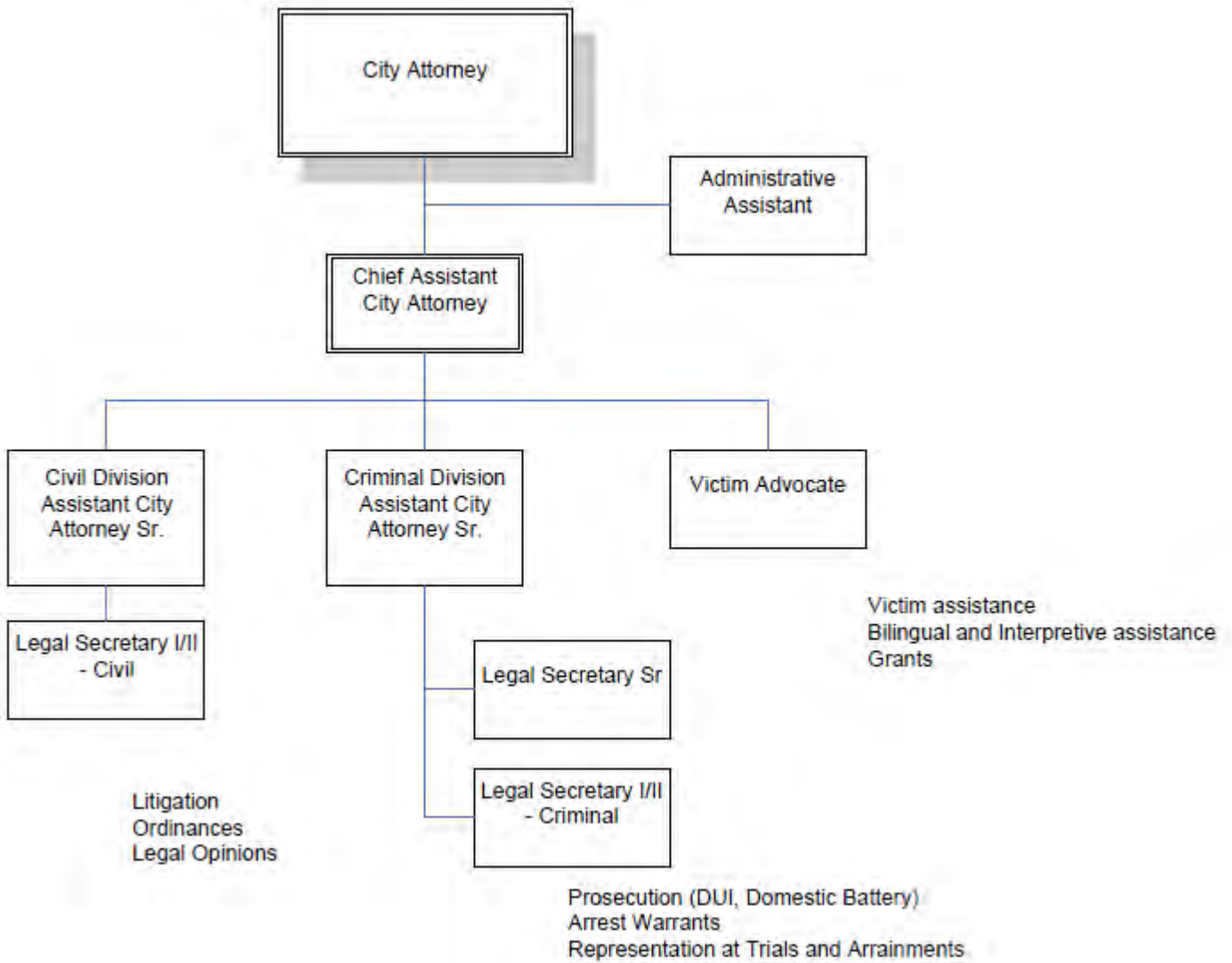
Criminal Division

- Prosecute all misdemeanors in Sparks Municipal Court
- Represent the City in all appeals to the District Court from Sparks Municipal Court
- Provide advice to law enforcement officials on civil and criminal matters
- Provide education to community through mock trials & presentations to local schools
- Participate in regional public safety and law enforcement cooperative efforts
- Aid the police department in the preparation of arrest warrants

Victim Advocate

- Advise and assist victims
- Arrange for attendance at Court and counsel witnesses
- Assist victims in obtaining social services and other assistance
- Provide education to community regarding domestic violence

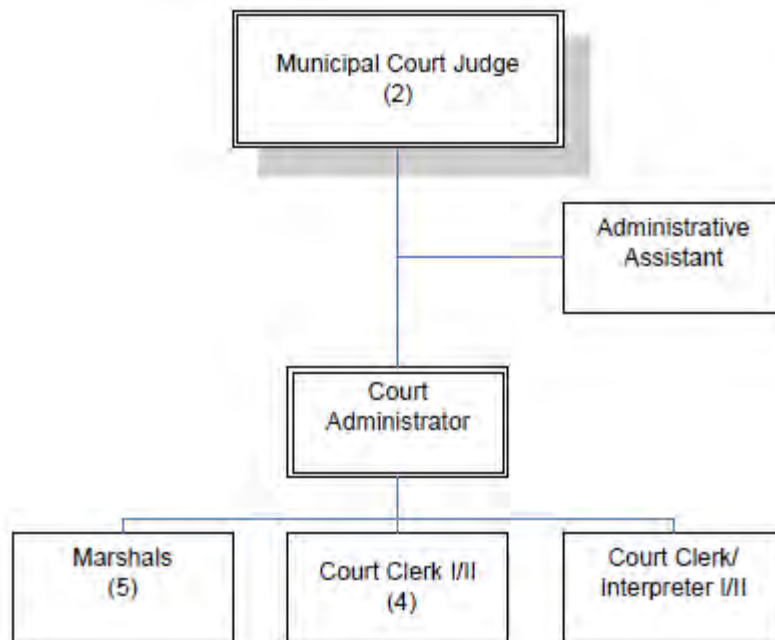
DEPARTMENT ORGANIZATIONAL CHART



Municipal Court

The Sparks Municipal Court adjudicates misdemeanor criminal cases originating from the Sparks Police Department and the Sparks City Attorney's Office. These are cases in which the penalty for each convicted offense may not exceed six months in jail and/or a fine of \$1,000, or, any combination of jail and fine(s) not to exceed the combined maximums. The judge may also suspend a jail sentence or a fine for one (1) to three (3) year on any number of conditions.

DEPARTMENT ORGANIZATIONAL CHART



Financial Services

The Financial Services Department provides stewardship of all city assets and technology resources, by coordinating financial, accounting, budgetary, and information technology services with all departments and stakeholders. The Key Services provided by the Financial Services Department are categorized under the City's "Administration" Core Service classification.

The Financial Services Department provides the following key services:

Administration: Provide leadership and administrative services for the Financial Services Department and coordinate the financial and information technology needs of City departments and stakeholders; Acts as the Chief Financial Officer of the Redevelopment Agency and provides accounting, budgeting, financial, and reporting services for the two redevelopment areas.

Accounting: Process, measure, and report on the City's financial transactions while maintaining quality internal controls over the City's financial assets and systems; Provides services relating to payroll, accounts receivable and payable, general ledger maintenance, debt and investment management, fixed assets system maintenance, grant and other compliance reporting, financial reporting in accordance to Generally Accepted Accounting Principles, and coordinating the annual audit resulting in the preparation of the Comprehensive Annual Financial Report.

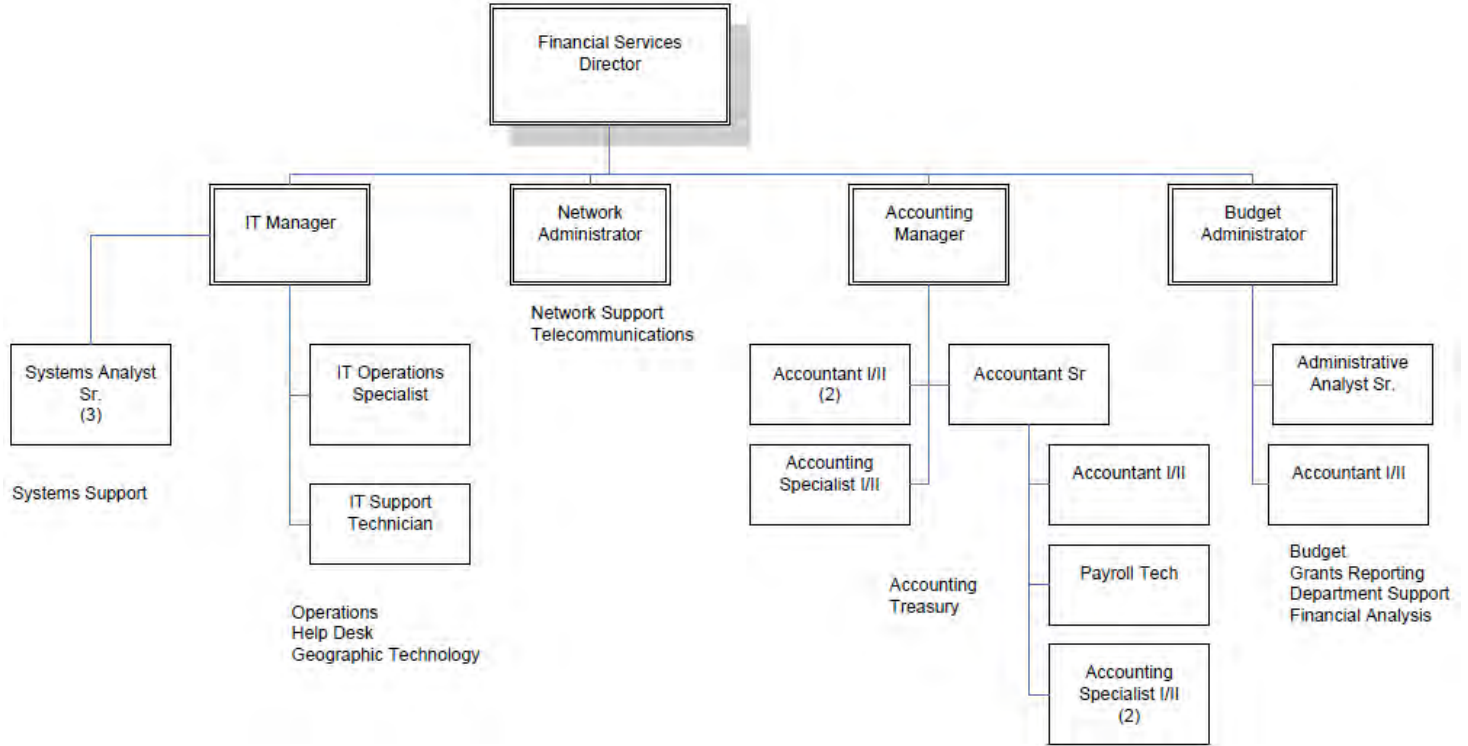
Budget: Prepare the tentative and final budget documents in accordance with Nevada Revised Statutes, as well as other reports and financial analysis as needed.

Information Technology Systems: Provides computer software development services and project management and support for both in-house and purchased software systems.

Information Technology Operations: Operates and supports City technology infrastructure including computer servers, workstations, printers, e-mail, web sites, and power systems.

Network Administration: Supports and maintains the internal/external data communications network; Maintains network security; and Plans for redundancy and fault tolerance.

DEPARTMENT ORGANIZATIONAL CHART



Police Department

The Sparks Police Department provides service delivery to the community to protect safety of life, protection of property, quality of life, and to prevent crime through the Office of the Chief and three divisions of the Department: Administration Division, Patrol Division, and Detective Division.



Office of the Chief: The Office of the Chief consist of the Chief of Police, the Deputy Chief of Police, an Administrative Assistant and the Internal Affairs Section. This office is responsible for the following:

- Oversee the overall operations of the police department
- Maintain professional employee conduct by performing quality internal affairs investigations
- Provide fiscal stability and integrity
- Provide an effective response to all emergency, disaster, and terrorism events
- Maintain, manage, and coordinate the overall operation and function of the police facility
- Maintain the well being and development of employees
- Deliver sound and consistent management practices
- Coordinate department teams responsible for developing innovated ideas to enhance internal and external customer service
- Establish a leadership role for building a strong community partnership
- Provide for the Emergency Management function within the Department
- Maintain the well being and development of employees and delivers sound and consistent management practices
- Research and develop department General Orders that ensure service delivery that complies with the highest ethical and legal standards
- Coordinate with the City to provide the department's appropriate statistical data concerning all police services for the annual report
- Provide community informational and educational outreach programs including but not limited to Neighborhood Watch, Regional Citizens Police Academy, and residential and business crime prevention strategies
- Coordinate and administer the citizen volunteer program

Administration Division: The Administration Division consists of the Communications Section, the Records Section, the Terminal Agency Coordinator and Information Technology. This division is responsible for the following activities:

- Receive and dispatch emergency and non-emergency police, fire and medical calls for service
- Perform all radio and telecommunications dispatch functions for police and fire departments
- Maintain all official department records with an organized filing, microfilming and imaging systems
- Correlate and perform data entry of all police reports, citations and investigations
- Provides official record copies to courts, prosecutors, law enforcement agencies and citizens as necessary
- Provide technical support for the department's computer systems, process Department statistics, compile and audit Uniform Crime Reports (UCR)
- Process a variety of work permits and business license applications including but not limited to alcoholic beverage and gaming
- Perform data entry of all arrest warrants into the Sparks Police Records Management System (RMS), NCIC, and NCJIS
- Provide Terminal Agency Coordinator function to validate all department warrants, missing/unidentified person records and stolen articles listed in National Crime Information Center (NCIC) and Nevada Criminal Justice Information Services (NCJIS)
- Provide police assistant function to facilitate citizen reports and referrals
- Provide Information Technology support for all computer systems within the Department including but not limited to servers, mobile data computers, personal computers, Computer Aided Dispatch and Records management Systems

Patrol Division: The Patrol Division consists of the Patrol Section, Traffic Section and Training Section. This division is responsible for the following:

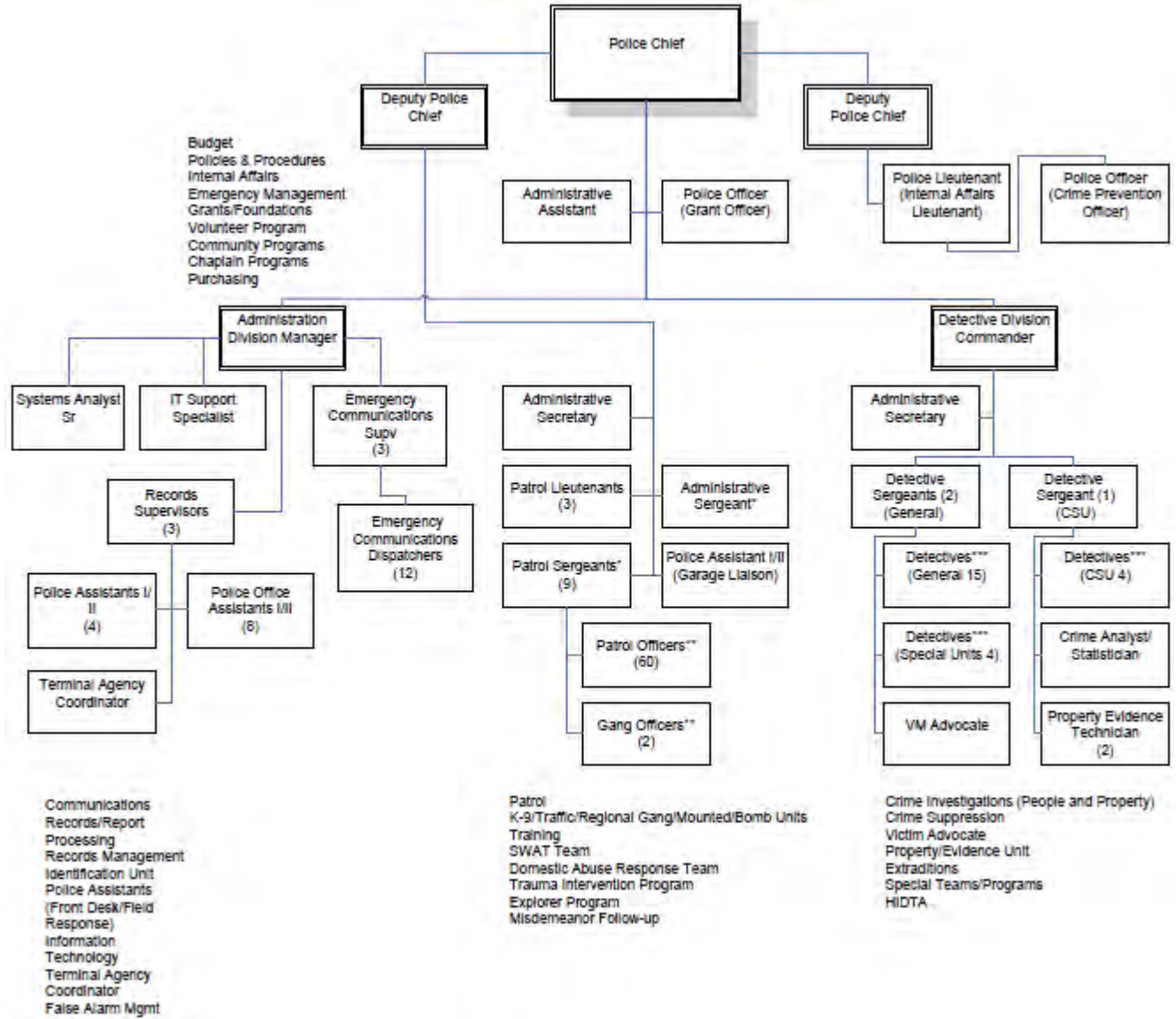
- Deliver uniformed police response to emergency and non-emergency calls for service
- Perform service delivery through a Community Policing Philosophy and proactive problem solving strategies including the ComStat model
- Provide specialized support activities to the department and community through special units such as SWAT, Regional Gang Unit, Consolidated Bomb Squad, K-9 Unit and Mounted Unit
- Coordinate and perform risk assessment of all special events in the City

- Provide safe streets and highways through enforcement of traffic laws and investigation of traffic accidents
- Coordinate mandatory and specialized annual police officer in-service training courses that meet the Nevada Commission on Peace Officers Standards and Training requirements
- Assists Human Resources in the physical abilities phase of the police officer testing process
- Conducts thorough police applicant background investigations in a timely manner
- Continues partnership with regional law enforcement agencies in coordinating and training newly hired officers in the Northern Nevada Law Enforcement Academy

Detective Division: The Detective Division also includes the Property and Evidence Unit and is responsible for the following tasks:

- Conduct criminal investigations, prepares cases for prosecution, and prepare weekly crime analysis reports
- Conduct investigations for outside agencies as requested
- Conduct police applicant and licensing background investigations
- Participate with the Regional Repeat Offender Program (ROP) to minimize the effects of career criminals
- Participate in the Drug Enforcement Administration (DEA) Task Force
- Participate in the Interdiction task Force through the HIDTA Initiative
- Participate in the Fugitive Investigative Strike Team through the HIDTA Initiative
- Participate in the Regional Street Enforcement Team (SET) enforcing street level drug crimes, vice, and juvenile alcohol crimes
- Participate in the Regional Sex Offender Notification Unit (RSONU)
- Provide appropriate supervisory levels that are consistent with commonly accepted span of control in unity of command standards
- Oversee and manage the Property and Evidence Unit

DEPARTMENT ORGANIZATIONAL CHART



Fire Department

The Fire Department administers and coordinates the resources necessary to ensure the cost effective and efficient protection of life and property from fire and medical emergencies through the following divisions: Administration, Prevention Bureau, Operations (including EMS and Special Teams), and Training/Safety.



Fire Administration: Administration oversees and manages the department's fire service programs and personnel functions. This program has eight major activities:

- Maintain a professional workforce and a quality work environment
- Develop and implement budget management procedures
- Establish, coordinate, and assign employees to work-related committees and teams
- Review, modify, and develop, as necessary, operating procedures
- Plan and develop the current and future fire service needs of the City of Sparks
- Procure operating supplies, equipment, and apparatus
- Collect and manage data through the development of reporting systems and technological strategic planning
- Maintain and manage the fire department's records and record management system

Fire Prevention Bureau: Fire Prevention and Risk Reduction saves lives and protects property through fire prevention education, inspection, investigation, and engineering efforts. This program has the following four major activities:

- Conduct fire and life safety inspections of new and existing businesses
- Provide public fire safety education programs
- Investigate the causes and origins of fires
- Provide fire prevention engineering

Fire Operations

Operations provides effective emergency and non-emergency services that limit the loss of life and property of the citizens and residents of the City of Sparks, including mutual aid to regional jurisdictions, through good stewardship and high standards of care. This program has the following nine major activities divided into two service categories:

Emergency Services

- Provide fire suppression
- Deliver emergency medical services (EMS)
- Provide Rescue responses
- Provide hazardous materials responses
- Supply emergency management support

Non-Emergency Support Services

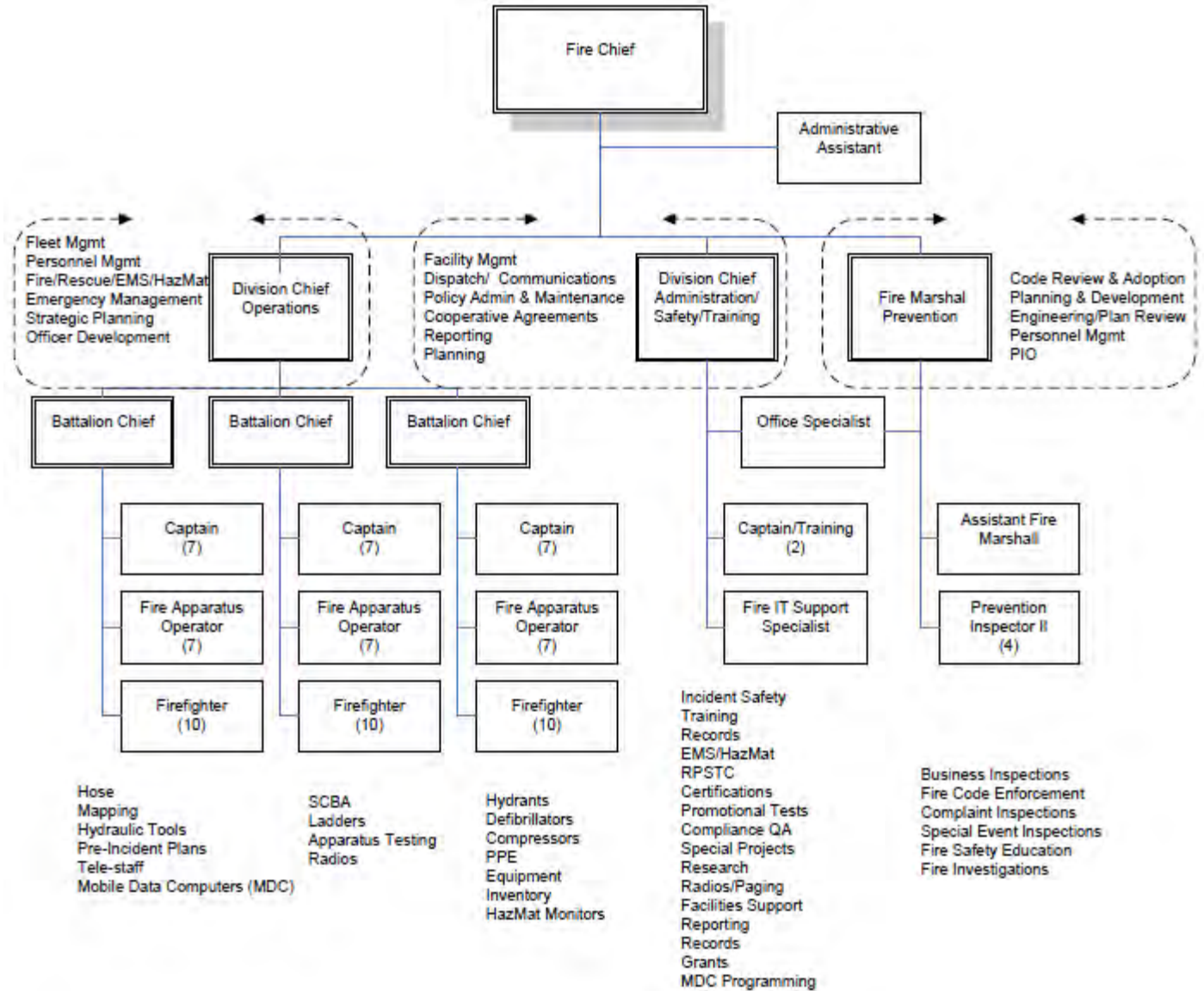
- Perform equipment testing and maintenance
- Provide maps and pre-incident planning
- Administer personnel management and development
- Perform project management

Fire Training and Safety

The Training Division maintains and enhances the knowledge, skills, and abilities of the Fire Department's personnel. This program has the following five major activities:

- Schedule, deliver, and document personnel training related to departmental operations
- Ensure compliance with applicable OSHA law
- Progress towards achieving nationally recognized firefighting standards
- Review and coordinate training, budget, and documentation of the department's operations for fire, EMS, technical rescue, and Haz-Mat
- Ensure safety oversight at emergency incidents

DEPARTMENT ORGANIZATIONAL CHART



Community Services



The Community Services Department provides all services associated with traditional Community Development, Public Works, Parks and Waste Water Treatment departments and is comprised of the following divisions:

Administration

- Provide management, supervision, direction and support for middle management/divisional staff and for services they provide
- Manage and analyze the department's divisional budgets and fiscal internal controls; manage department records including personnel, travel & training and those relating to budgets and the expenditure of funds
- Provide succession planning to ensure that staff are adequately prepared to fill vacancies as they occur, and/or advance within the organization
- Serve as staff support for Planning Commission, Sparks Building Code Board of Appeals, Capital Improvements Advisory Committee, and Enterprise Fund Oversight Committee
- Administer the City's Impact Fee Program
- Develop programs for infrastructure and capital investment including development of the City's Capital Improvement Program (CIP)
- Support and oversee city emergency response plans and efforts as part of the Emergency Management Team
- Coordination of infrastructure and regional programs with federal, state and local agencies; and assistance in development of city sustainability practices

Building & Safety Division

- Process all applications for building permits, street cut permits, fire sprinkler permits, flood plain permits, within the City of Sparks and sewer tap permits in Washoe County areas adjacent to the City
- Review building construction plans for compliance with City codes and ordinances
- Inspect all building construction to ensure compliance with City codes and ordinances

- Provide guidance and assistance for code compliance and permit application to contractors, architects, engineers and the general public
- Assign addresses for all new construction
- Respond to complaints and resolve unpermitted construction issues
- Institute building code updates
- Assess and collect building, Impact Fee Service Area #1, sewer and RTC fees as they pertain to new growth

Capital Projects Division

- Assist in the development and administration of the Capital Improvement Program (CIP), engineering design, coordinate and select consultants for design, prepare project specifications and bid documents, manage construction and inspection, and approve payment requests
- Provide technical review and approval of development-related civil improvement plans, reports, and specifications
- Provide inspections and materials testing services related to the construction of new developments within the public rights-of-way

Maintenance & Operations Services Division

- **Facility Maintenance / Electrical:** Maintain 692,211 square feet of City facilities, provide custodial services, and oversee contracts with vendors for maintenance services, and provide 24-hour response and routine maintenance for 108 traffic signals and over 2,500 street and park lighting
- **Fleet & Equipment Services:** Responsible for the requisition, repair, and maintenance of all of the City's fleet according to national standards and federal laws. Maintain a fleet parts inventory, secure a safe and reliable fuel source, and respond to the special needs of the various City departments
- **Park Maintenance:** Maintain a safe, accessible and aesthetic parks system totaling 594 developed park and trail acres
- **Sanitary Sewer & Effluent Maintenance:** Maintain sanitary sewer lines, sewage lift stations, and reclaimed water system
- **Storm System Maintenance and Street Sweeping:** Maintain storm drain lines and ditches, and catch basins
- **Street / Traffic Maintenance:** Maintain a safe, accessible roadway system totaling 650 lane miles. Provide Graffiti Removal and Identification Program (GRIP) review and removal services

Planning & Community Enhancement Division

- Update and maintain the City's Comprehensive Plan
- Coordinate City review of planning entitlements (annexations, master plan amendments, rezoning, planned developments, special use permits, site plan reviews, etcetera)
- Participate in Regional Planning
- Research, prepare, and process zoning code amendments. Perform zoning research and verification for lenders and others.
- Represent Sparks on technical committees of the Washoe County HOME Consortium, RTC, and other agencies
- Administer the City's Community Development Block Grant (CDBG) and EPA Brownfields Grant programs
- Review building permit and business license applications for zoning code compliance
- Zoning code enforcement
- Administer the City's housing rehabilitation programs
- Serve the public at the planning counter and by telephone

Traffic Engineering & Pavement Management Division is responsible for all traffic control and traffic flow within the City, as well as the administrator of the City's Pavement Management Program. The duties of the division include:

- Traffic surveys, impact studies, accident reviews, traffic circulation plan development, and residential traffic calming projects
- Traffic signal timing and synchronization
- Coordination of projects with state, regional, local agencies, and utility companies
- Participation in state and regional technical advisory committees
- Development and administration of the 5 year Pavement Management Program using US Army Corps of Engineers Micro Paver and Asset Management software Administer the Encroachment Permit Program that monitors all roadway utility street cut requests, in addition to construction activities within the City of Sparks public right-of-way

Truckee Meadows Water Reclamation Facility

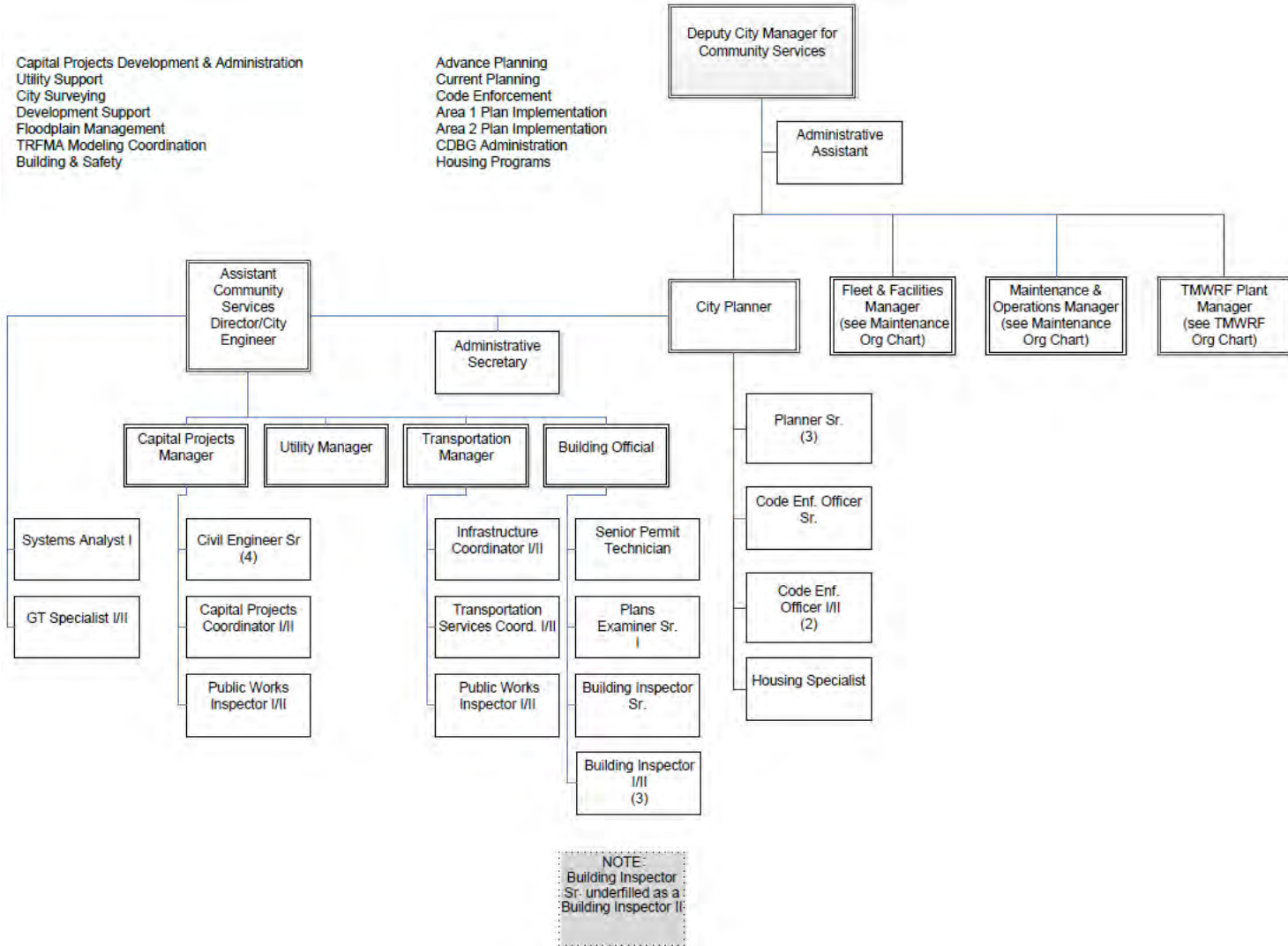
The Truckee Meadows Water Reclamation Facility (TMWRF) is responsible for the daily operations (24/7) of the community wastewater treatment plant that services Sparks, Reno and portions of Washoe County. TMWRF currently treats approximately 28 million gallons of wastewater each day.

- **Administration** - Develops and implements budget management and cost tracking procedures; plans and develops future wastewater needs for the community; maintains compliance with all regulatory bodies; collaborates on regional water management efforts;
- **Plant Operations** - Operates wastewater treatment facility and provides effluent water for reuse; assures NPDES permit compliance at all times; administers and operates septage receiving operations for the metropolitan area and surrounding communities within 150 mile radius
- **Plant Maintenance** - Perform routine preventative maintenance and facility predictive maintenance program; evaluate facility and process equipment, buildings and grounds for serviceability and state of repair; Repair, overhaul and install plant equipment
- **Laboratory** - Perform analysis for wastewater treatment plant process control and test TMWRF final effluent; conduct testing for the Truckee River sampling/monitoring program; and conduct all testing on the septage waste collected at the wastewater treatment plant
- **Environmental Control** - Inspect and monitor the Sparks industrial commercial community to maintain compliance with federal, state and local pre-treatment and storm water programs, including hazardous spill response.

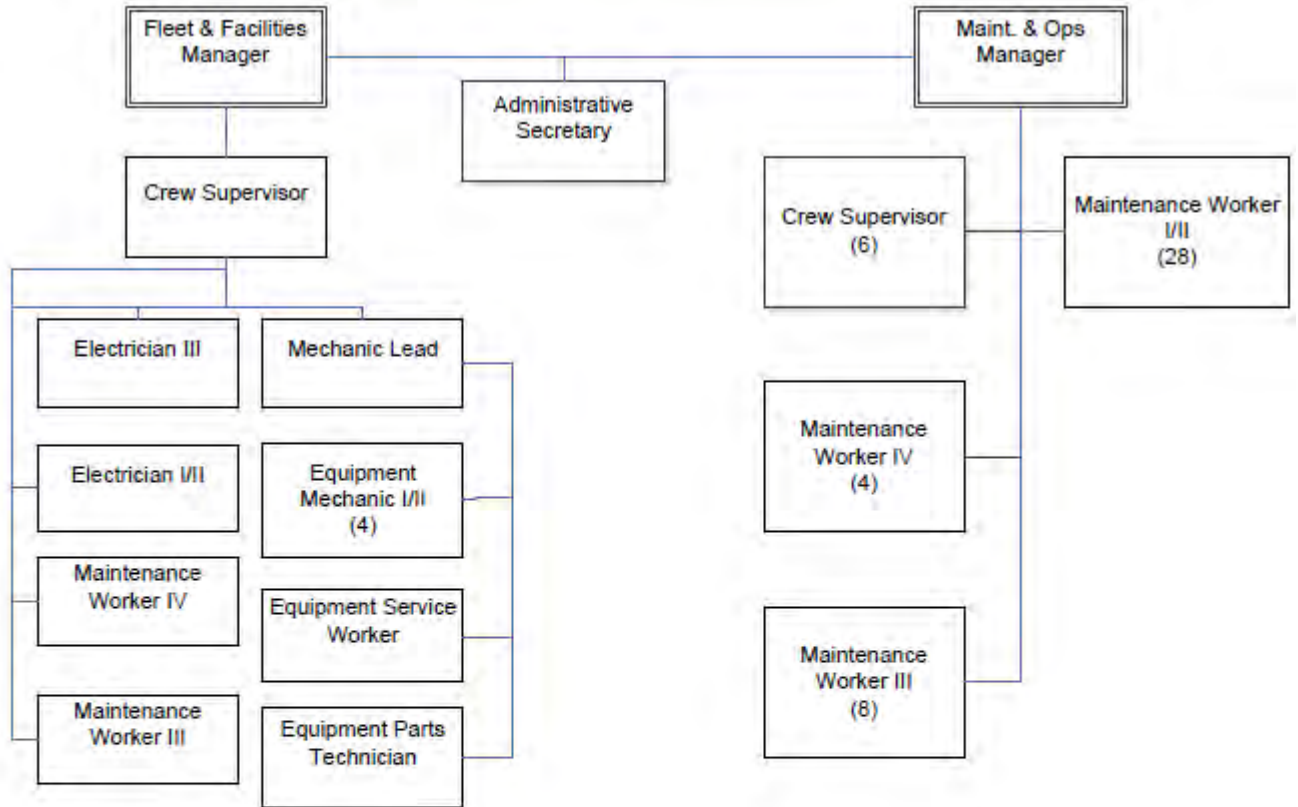
Utility Engineering and Support Services Division

- Responsible for management, engineering and support services to construct, operate and maintain sewer, storm, flood and effluent utilities
- Engineering, design, project management and coordination for utility related civil improvement projects
- Manage utility infrastructure, including: ensure appropriate cost recovery and a fair rate structure; establish and administer effluent user contracts and billings; manage effluent discharge permits; develop and implement a capacity, maintenance, operation and management system (CMOM); develop a long term CIP for system reinvestment

DEPARTMENT ORGANIZATIONAL CHART



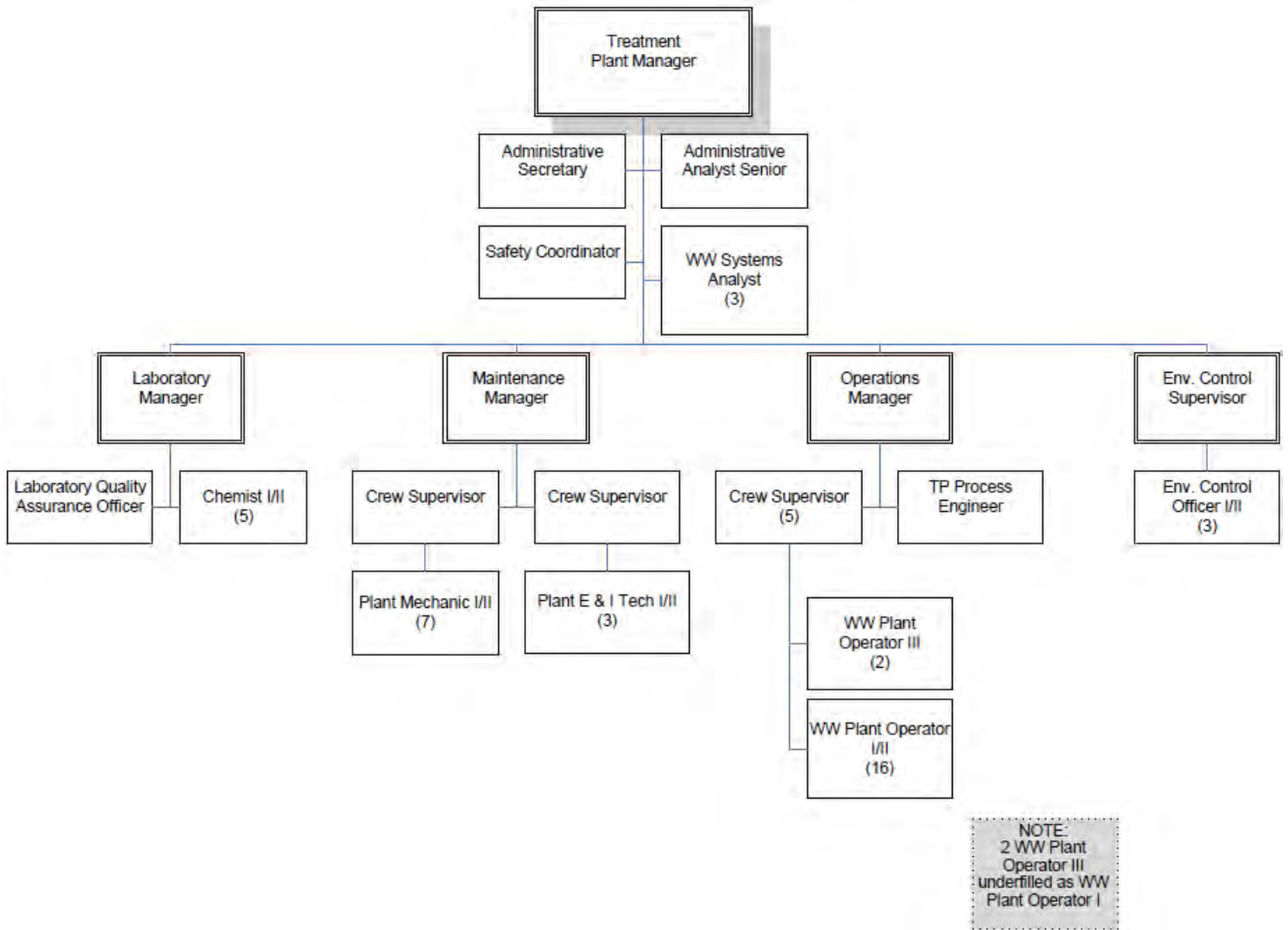
DEPARTMENT ORGANIZATIONAL CHART (Continued)



- Fleet
- Facilities
- Sewers
- Drains
- Streets
- Traffic
- Parks
- Snow Removal
- Community Service
- Maintenance Management Tracking



DEPARTMENT ORGANIZATIONAL CHART (Continued)



Parks and Recreation



The Parks & Recreation Department provides the citizens of Sparks with an enhanced quality of life through the creation and maintenance of high quality recreational services, special events, and facilities, and ensures the dedication and preservation of natural resources to support leisure experiences. Key service areas include:

Administration: Provide direction and planning for Parks and Recreation operations – policies/procedures, budget development, oversight of resource management and expenditures, customer service, grant management, identifying and addressing leisure service needs and business office operations.

Parks Administration: Ensure a safe, aesthetic and functional parks system through the oversight of maintenance and safety requirements, and plan/coordinate/implement improvements and renovations.

Project development: Provide additional programming and open space opportunities through innovative facility/park development projects.

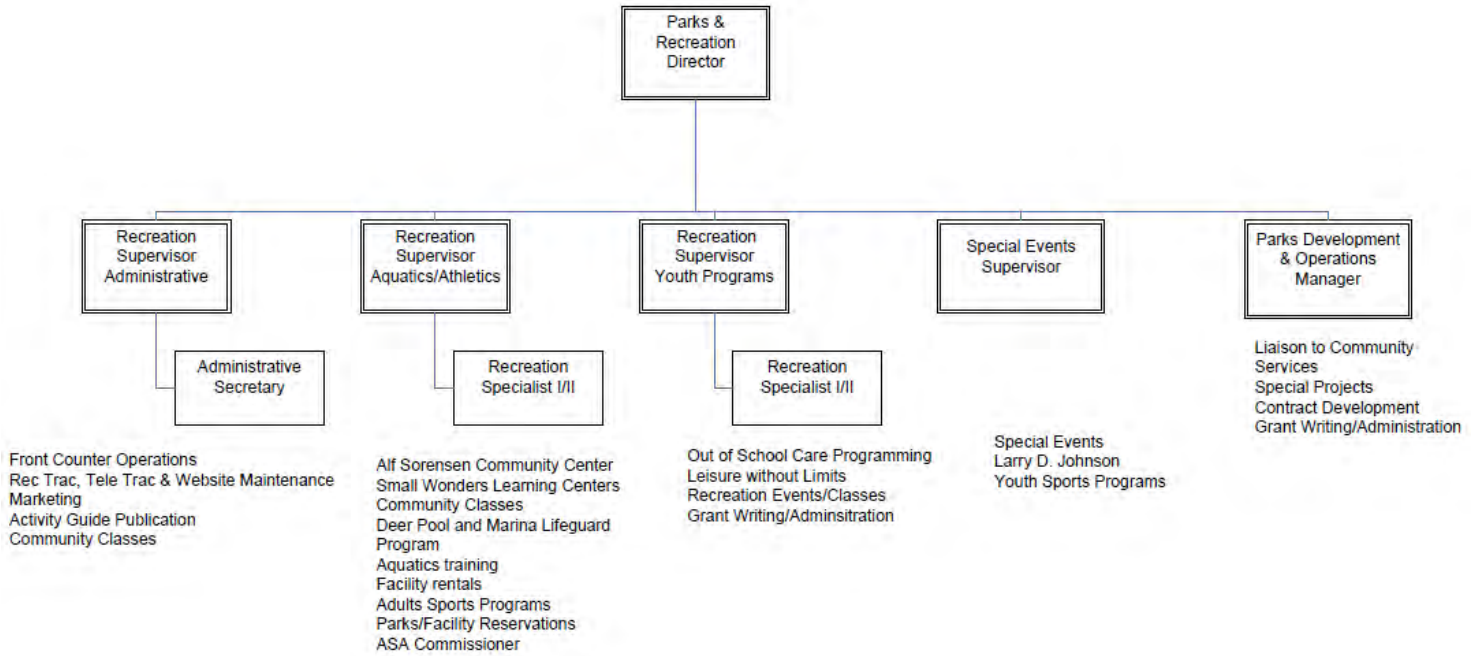
Facility Management: Operate recreational facilities (daily usage and rentals) including Alf Sorensen Community Center, Larry D. Johnson Community Center, Recreation Center, Sports Complex at Golden Eagle Regional Park, Shadow Mountain Sports Complex, Sparks Marina Park, Deer Park pool (seasonal), six reservable park sites and approximately 15 sports fields at eight school sites.

Recreation Programs/Services: Develop, administer and coordinate programs and services for all ages and abilities ranging from youth/adult sports, kids out-of-school programs, community classes, swimming lessons/aquatic programs, arts and programming for people with disabilities.

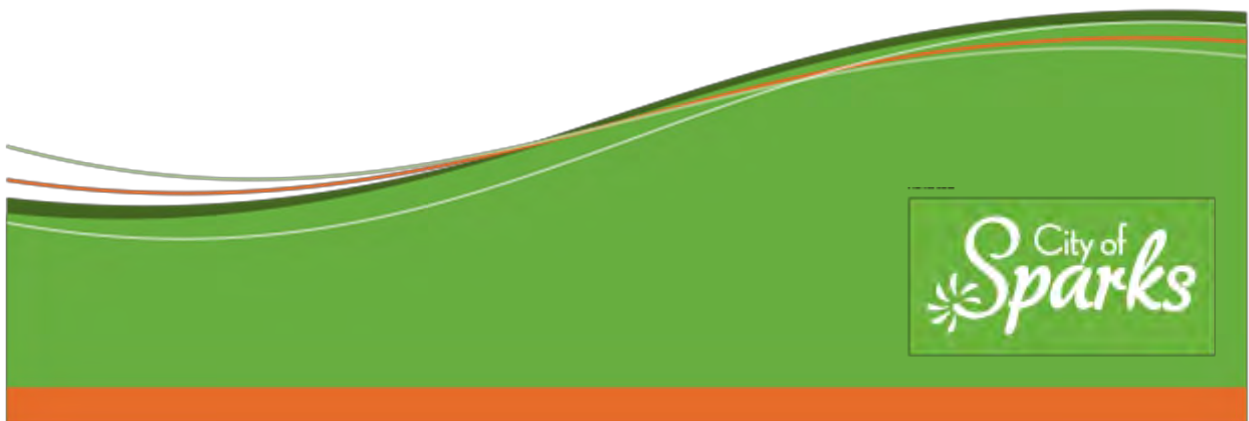
Special Events: Recruit, facilitate, produce, manage, coordinate and support family-oriented events at Victorian Square, Sparks Marina and sports complex venues for residents and visitors to the area.

Marketing: Broaden awareness of parks and recreation services, programs and events and the related benefits, and encourage/engage community participation.

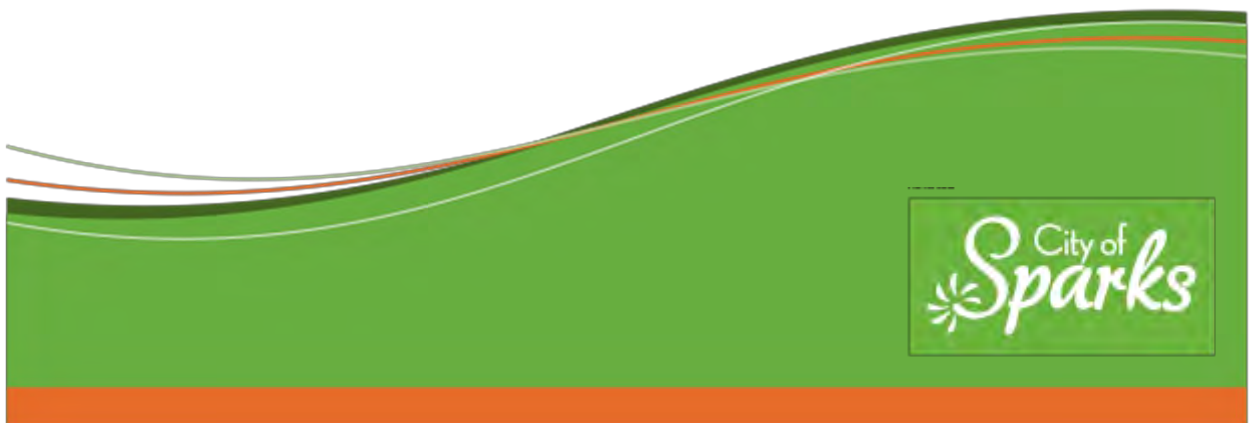
DEPARTMENT ORGANIZATIONAL CHART



**FY15 City Manager
Budget Recommendations:
Redevelopment Agency
AREAS 1 & 2**



Redevelopment Agency Agenda Staff Report





REDEVELOPMENT AGENCY AGENDA STAFF REPORT
MEETING DATE: April 28, 2014

Title: Consideration, discussion, and possible approval of the Chief Administration Officer’s final budget recommendations for the City of Sparks Redevelopment Agency, Areas 1 & 2, for fiscal year 2014-2015. [For Possible Action]
Petitioner: Stephen W. Driscoll, ICMA-CM, Chief Administrative Officer Presenter: Jeff Cronk, CPA, Chief Financial Officer
Recommendation: That the Agency Board approve the Chief Administrative Officer’s recommendations for the fiscal year 2014-2015 final budget.
Financial Impact: Recommending the Agency’s final budget for Fiscal Year 2014-2015.
Business Impact (Per NRS 237) <input type="checkbox"/> A Business Impact Statement is attached. <input checked="" type="checkbox"/> A Business Impact Statement is not required because this is not a rule. <input type="checkbox"/> A Business Impact Statement is not required. This is a rule but does not impose a direct and significant economic burden on a business, or directly restrict the formation, operation or exemption of a business. <input type="checkbox"/> A Business Impact Statement is not required. Thus is a rule but emergency action is necessary to protect the public health and safety (requires a unanimous vote of the City Council and cannot be in effect for more than six months).
Agenda Item Brief: This agenda item provides the Agency’s Board with the Chief Administrative Officer’s recommendations for the fiscal year 2014-2015 final budget for the City of Sparks Redevelopment Agency, Areas 1 & 2.

BACKGROUND & ANALYSIS:

The Agency’s Chief Administrative Officer and Chief Financial Officer are presenting the Chief Administrative Officer’s final budget recommendations for fiscal year 2014-2015 (FY ‘15). Today, the Agency Board is asked to direct staff in preparing the Agency’s final budget document for submission to the State of Nevada. City staff has filed the tentative budget for the FY ‘15, and the Agency Board will receive public comment on the FY ‘15 tentative budget on Tuesday morning, May 20, 2014 at 9:00 am. Immediately following the public hearing on the FY ‘15 tentative budget at 9:00 am, the Chief Administrative Officer and Chief Financial Officer will then present the final budget which will be prepared based upon direction received today. The final budget must be filed with the Nevada Department of Taxation by June 1 annually. During years in which the Legislature is in session, should the Legislature take action which affects the City’s budget for the subsequent fiscal year, an additional 30 days would be granted to file an amended budget if necessary.

Attached to this agenda are summary financial information for the Redevelopment Agency Areas 1 & 2, providing an overview of the expectations and recommendations for FY ‘15.

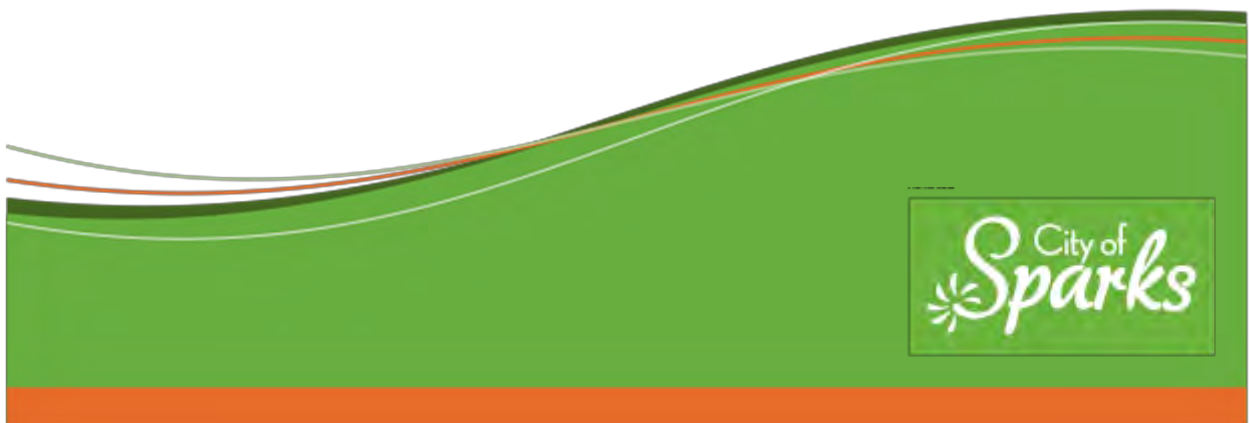
ALTERNATIVES:

Agency members could also choose alternatives other than those presented today, and direct staff to prepare a final budget for fiscal year 2014-2015.

RECOMMENDED MOTIONS:

“I move to approve the Chief Administrative Officer’s recommendations for the City of Sparks Redevelopment Agency, Areas 1 & 2, final budget for fiscal year 2014-2015.”

Redevelopment Agency Budget Presentation





City of Sparks Redevelopment Agency

FY '15 Budget Presentation

City Manager's Final Budget Recommendations

April 28, 2014

Redevelopment Area #1 Overview & Recommended FY '15 Budget

- FY '15 total revenues of \$2.5M includes \$2.3M of Property Tax Revenues, which are nearly flat compared to FY '14
- Debt service costs total \$2.6M
- Expenditures are expected to exceed revenues by \$196K
- Unrestricted ending fund balance expected to be ~ \$132K
 - ✓ Additional fund balance of ~\$3.1M is restricted for tax increment bond reserves
- Pending property assessed valuations, the General Fund might need to subsidize Area #1 to cover debt costs in either FY '16 or FY '17. No subsidy is expected in FY '15.

Sparks Redevelopment Area #1 Financial Overview

	FY '13 Actuals	FY '14 Est.	FY '15 Recommended Budget	FY '16 Est.	FY '17 Est.
Revenues	\$2,955,234	\$2,432,967	\$2,453,906	\$2,453,906	\$2,453,906
Transfer-In From G.F.	\$0	\$0	\$0	\$50,000	\$150,000
Expenditures	(\$3,013,923)	(\$2,659,508)	(\$2,649,461)	(\$2,612,036)	(\$2,608,361)
Net Revenues/(Expenses)	(\$58,689)	(\$226,541)	(\$195,555)	(\$108,130)	(\$4,455)
Beginning Fund Balance	\$3,670,978	\$3,612,289	\$3,385,748	\$3,190,193	\$3,082,063
Ending Fund Balance	\$3,612,289	\$3,385,748	\$3,190,193	\$3,082,063	\$3,077,608
Less: Restricted for Debt Service	(\$2,924,800)	(\$3,034,413)	(\$3,058,303)	(\$3,058,303)	(\$3,058,303)
Unrestricted Ending Fund Balance	\$687,489	\$351,335	\$131,890	\$23,760	\$19,305

Victorian Sq. Room Tax Cumulative Resources	\$1,298,796	\$1,767,990	\$2,315,740	\$2,915,740	\$3,515,740
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Note: V.S. Room Tax Fund is a City Resource, but Available for V.S. CIP Needs (Cumulative Resources Assume \$0 Exp's & \$600K of Annual Revenue)

RDA #1 Debt Information	** City Issued Debt Partially Paid by RDA #1			Total RDA #1 Debt Service
	Tax Increment Refunding Bonds	2011 CTAX Refunding Bonds	2007 CTAX Refunding Bonds	
Original Issue Amount	\$22,165,000	\$4,180,000	\$13,635,000	
Issue Date	5/11/2010	5/12/2011	2/15/2007	
Maturity Date	1/15/2023	5/1/2018	5/1/2026	
Interest Rate	4.0% - 5.375%	3.05%	4.09%	
FY '14 Principal Payment	\$1,460,000	\$655,000	\$0	
FY '14 Interest Payment	\$829,081	\$102,251	\$297,548	
Total FY '14 Debt Service	\$2,289,081	\$757,251	\$297,548	
Total FY '14 Debt Service Paid by RDA	\$2,289,081	\$217,628	\$85,513	\$2,592,222
6/30/14 Debt Outstanding	\$16,345,000	\$2,860,000	\$7,275,000	
FY '15 Principal Payment	\$1,520,000	\$685,000	\$0	
FY '15 Interest Payment	\$770,681	\$82,045	\$297,548	
Total FY '15 Debt Service	\$2,290,681	\$767,045	\$297,548	
Total FY '15 Debt Service Paid by RDA	\$2,290,681	\$220,443	\$85,513	\$2,596,636
6/30/15 Debt Outstanding	\$14,825,000	\$2,175,000	\$7,275,000	
		FY '15 D.S. from RDA-Issued Debt =		\$2,290,681
		FY '15 D.S. from City-Issued Debt =		\$305,955
		Total FY '15 RDA Debt Service =		\$2,596,636

** City Issued Debt Partially Paid by RDA #1 Notes:

- Both bonds are issued in the City's name, but about 29% (\$305,955 in FY '15) is allocated to RDA #1 for V.S. portion of the original bonding project.
- The 2007 Refunding bonds will be interest only until FY '19 after the 2011 Refunding bonds mature.

Redevelopment Area #2 Overview & Recommended FY '15 Budget

- Total Revenues are expected to be ~\$2.6M, including an estimated 10.5% increase in property tax receipts primarily due to new development within the Legends area
- Total debt service costs are expected to be \$3.0M
- A subsidy from the General Fund of \$786K is expected in FY '14, however, all future subsidies are expected to be unnecessary due to the sale of 10.2 acres of land owned by the Agency and increased property taxes driven by growth. The land sale is expected to close escrow in FY '15, with fiscal year proceeds of ~\$596K of proceeds, thus no subsidy is expected in the FY '15
 - ✓ Without the land sale, a subsidy from the General Fund would likely be necessary through FY '17, at which time the 2007 Series of Ad Valorem Refunding bonds are scheduled to mature

Sparks Redevelopment Area #2 Financial Overview

	<u>FY '13 Actuals</u>	<u>FY '14 Est.</u>	<u>FY '15 Recommended Budget</u>	<u>FY '16 Est.</u>	<u>FY '17 Est.</u>
Revenues	\$2,406,228	\$2,394,173	\$2,649,475	\$2,781,949	\$2,921,046
Land Sale Proceeds	\$0	\$100,000	\$595,660	\$359,000	\$347,000
Transfer-In From G.F.	\$250,000	\$785,960	\$0	\$0	\$0
Expenditures	(\$3,185,037)	(\$3,224,341)	(\$3,142,332)	(\$3,097,237)	(\$3,093,999)
Net Revenues/(Expenses)	(\$528,809)	\$55,792	\$102,803	\$43,712	\$174,047
Beginning Fund Balance	\$2,813,011	\$2,284,202	\$2,339,994	\$2,442,797	\$2,486,509
Ending Fund Balance	\$2,284,202	\$2,339,994	\$2,442,797	\$2,486,509	\$2,660,556
Less: Restricted for Debt Service	(\$2,165,814)	(\$2,268,993)	(\$2,286,172)	(\$2,286,172)	(\$2,286,172)
Unrestricted Ending Fund Balance	\$118,388	\$71,001	\$156,625	\$200,337	\$374,384

<u>RDA #2 Debt Information</u>	<u>Redevelopment Area #2 Debt</u>		<u>** City Issued Debt Paid by RDA #2</u>		<u>Total RDA #2 Debt Service</u>
	<u>2008 Tax Increment Bonds</u>	<u>2009 Tax Increment Bonds</u>	<u>2007A Ad Valorem Refunding Bonds</u>	<u>2007B Ad Valorem Refunding Bonds</u>	
Original Issue Amount	\$12,700,000	\$7,230,000	\$7,090,000	\$1,315,000	
Issue Date	7/30/2008	11/24/2009	3/29/2007	3/29/2007	
Maturity Date	6/1/2028	6/1/2029	3/1/2017	3/1/2017	
Interest Rate	6.4% - 6.70%	5.0% - 7.75%	3.78%	5.65%	
FY '14 Principal Payment	\$475,000	\$260,000	\$745,000	\$170,000	
FY '14 Interest Payment	\$754,420	\$482,031	\$119,448	\$41,209	
Total FY '14 Debt Service	\$1,229,420	\$742,031	\$864,448	\$211,209	\$3,047,108
6/30/14 Debt Outstanding	\$10,965,000	\$6,270,000	\$2,415,000	\$560,000	
FY '15 Principal Payment	\$505,000	\$275,000	\$775,000	\$175,000	
FY '15 Interest Payment	\$724,020	\$466,431	\$91,287	\$31,612	
Total FY '15 Debt Service	\$1,229,020	\$741,431	\$866,287	\$206,612	\$3,043,350
6/30/15 Debt Outstanding	\$10,460,000	\$5,995,000	\$1,640,000	\$385,000	

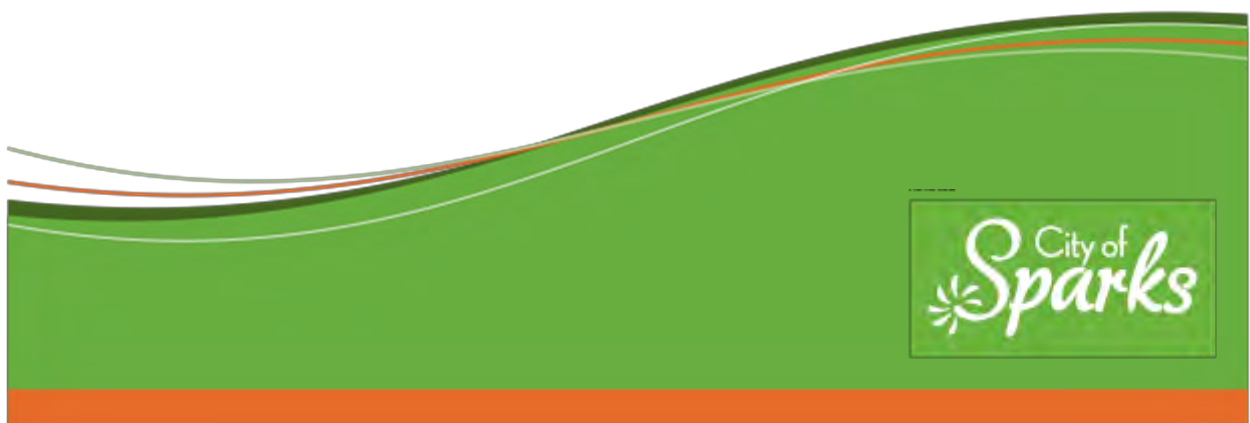
FY '15 D.S. from RDA-Issued Debt = \$1,970,451

FY '15 D.S. from City-Issued Debt = \$1,072,899

Total FY '15 RDA Debt Service = \$3,043,350

** The 2007 debt issued by the City is scheduled to mature in FY '17, removing \$1.1M of debt service costs.

Appendix: 2015-19 Capital Improvement Plan



CITY OF SPARKS

FIVE YEAR CAPITAL IMPROVEMENT PLAN 2014/15 - 2018/19

Proj. #	Project Description	Total Budget 2014-2015
ROAD FUND (1401): Transportation Systems Street Projects		
PAVEMENT MANAGEMENT PROGRAM		
Planned Capital Improvements		
15-0500	Street Improvements - Corrective & Rehab	\$ 1,700,000
15-0501	Sidewalk - Rehabilitation	\$ 175,000
15-0502	Alley, Parking Lot and Pathway - Rehab	\$ 130,000
Annual Recurring Capital Projects & Maintenance/Materials		
15-0503	Street and Alley Surfaces - Preventative	\$ 392,500
15-0590	Annual Pavement Mngmt Program Support	\$ 50,000
15-0591	Annual Street Surface Maintenance and Materials	\$ 260,625
TRAFFIC PROGRAM		
15-0600	Stanford Way Traffic Calming Improvements	\$ 10,000
15-0690	Traffic Safety	\$ 75,000
15-0691	Electrical System Upgrades	\$ 55,000
15-0692	MUTCD Sign Compliance Requirements	\$ 56,250
15-0693	Traffic Signs and Paint	\$ 108,000
TOTAL ROAD FUND PROJECTS		\$ 3,012,375
CAPITAL PROJECTS FUND (1404): City Facilities Projects		
CITY FACILITIES		
Planned Capital Improvements		
15-1000	City Hall HVAC Upgrades Construction	\$ 700,000
15-1001	Fire Station #3 - Grout Repair & Exterior Paint	\$ 38,000
15-1002	Fire Station #4 & #5 - Exterior Paint & Wood Refurbishing	\$ 35,000
Annual Recurring Capital Projects & Maintenance/Materials		
080730	IT Sustainability Plan (City's Wildly Important Goal WIG)	\$ 619,838
15-1090	Annual Citywide Facilities Improvements	\$ 100,000
TOTAL CAPITAL PROJECTS-CITY FACILITIES		\$ 1,492,838
CAPITAL FACILITIES FUND (1405): Capital Facilities Projects		
CAPITAL FACILITIES PROJECTS		
Planned Capital Improvements		
15-1500	City Hall HVAC Upgrades	\$ 300,000
15-1501	Fire Station #2 Electrical Main Shutoff & Upgrade	\$ 50,000
15-1502	IT Voice Over Internet Telephone System	\$ 50,000
TOTAL CAPITAL FACILITIES PROJECTS		\$ 400,000

CITY OF SPARKS

FIVE YEAR CAPITAL IMPROVEMENT PLAN 2014/15 - 2018/19

Proj. #	Project Description	Total Budget 2014-2015
PARKS & RECREATION PROJECTS (1402): Capital Improvements		
PARKS & RECREATION PROJECTS		
Planned Capital Improvements		
15-1600	Deer Park Picnic Shelters Roof Replacement	\$ 35,000
15-1601	Small Wonders Exterior Painting	\$ 8,000
15-1602	Gondolfo Roofs	\$ 20,000
15-1603	Pah Rah Bathroom Replacement	\$ 160,000
Annual Recurring Capital Projects & Maintenance/Supplies		
15-1690	Bike Path Rehab	\$ 100,000
15-1691	Annual Sports Court Rehab	\$ 20,000
15-1692	Nursery Re-stock	\$ 5,000
15-1693	Sports Fields Grass Turf Replacement	\$ 15,000
15-1694	Marina Park Landscape, Path Modifications and Upgrades	\$ 30,000
15-1695	Victorian Square Enhancements	\$ 150,000
15-1696	Annual Park Facilities Improvements	\$ 45,000
TOTAL PARKS AND RECREATION CAPITAL PROJECTS		\$ 588,000
GOLDEN EAGLE REGIONAL PARK PROJECTS		
Planned Capital Improvements		
15-1700	Volleyball Court Retrofit to Basketball Court	\$ 70,000
15-1701	HVAC Building System Upgrades	\$ 30,000
15-1702	GERP Parking Lot Slurry Seal	\$ 85,000
Annual Recurring Capital Projects & Maintenance/Supplies		
15-1790	Annual GERP Site & Facilities Improvements	\$ 25,000
TOTAL PARKS AND RECREATION CAPITAL PROJECTS		\$ 798,000
PARK CONSTRUCTION TAX DIST #1 (1406): Park District #1 Capital Projects		
PARK DISTRICT #1 PROJECTS		
15-1890	Annual Park District #1 Improvements	\$ 50,000
TOTAL PARK CONSTRUCTION TAX DIST #1 PROJECTS		\$ 50,000
PARK CONSTRUCTION TAX DIST #2 (1407): Park District #2 Capital Projects		
PARK DISTRICT #2 PROJECTS		
15-1990	Annual Park District #2 Improvements	\$ 225,000
TOTAL PARK CONSTRUCTION TAX DIST #2 PROJECTS		\$ 225,000

CITY OF SPARKS

FIVE YEAR CAPITAL IMPROVEMENT PLAN 2014/15 - 2018/19

Proj. #	Project Description	Total Budget 2014-2015
PARK CONSTRUCTION TAX DIST #3 (1408): Park District #3 Capital Projects		
PARK DISTRICT #3 PROJECTS		
15-2090	Annual Park District #3 Improvements	\$ 225,000
TOTAL PARK CONSTRUCTION TAX DIST #3 PROJECTS		\$ 225,000
VICTORIAN SQUARE ROOM TAX (1415): Victorian Square Room Tax Projects		
VICTORIAN SQUARE ROOM TAX PROJECTS		
15-2190	Victorian Square Development Contribution	\$ 50,000
TOTAL VICTORIAN SQUARE ROOM TAX PROJECTS		\$ 50,000
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) (1203): Capital Projects		
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS		
15-2290	Pedestrian and Street Improvements	\$ 200,000
TOTAL CDBG PROJECTS		\$ 200,000
MUNICIPAL COURT ADMINISTRATIVE ASSESSMENT FUND (1208):		
MUNICIPAL COURT ADMIN ASSESSMENT PROJECTS		
15-2390	Annual Municipal Court Facility Improvements	\$ 65,000
TOTAL MUNICIPAL COURT PROJECTS		\$ 65,000
STREET CUT FUND (1224):		
STREET CUT PROJECTS		
15-2490	Street Cut Repair Contract	\$ 200,000
TOTAL STREET CUT PROJECTS		\$ 200,000
SPARKS UTILITIES (1600's): Sanitary sewer, storm drain, and effluent projects		
SEWER PROJECTS		
EXPANSION / REHABILITATION OF SEWER INFRASTRUCTURE SYSTEMS		
15-6590	TMWRF Projects	\$ 2,873,492
15-6592	Annual Sewer System Rehab	\$ 600,000
15-6593	Annual Sewer System Street Improvement Coordination	\$ 175,000
SEWER OPERATIONAL EFFICIENCY PROJECTS		
15-6594	Sewer Water Rights	\$ 50,000
15-6595	Large Diameter Maintenance and Assessments	\$ 500,000
15-6596	Sanitary Sewer Real Property/Right of Way Services	\$ 20,000
15-6597	Annual Contingency for Emergencies	\$ 200,000
FUND 1630, Subtotal		\$ 4,418,492

CITY OF SPARKS

FIVE YEAR CAPITAL IMPROVEMENT PLAN 2014/15 - 2018/19

Proj. #	Project Description	Total Budget 2014-2015
STORM DRAIN PROJECTS		
EXPANSION / REHABILITATION OF STORM DRAINS INFRASTRUCTURE SYSTEMS		
15-6600	Howard Drive Storm Drain Pipeline Relocation	\$ 275,000
15-6601	La Posada Ditch Rehabilitaion	\$ 345,000
15-6602	Sparks Marina Pump Station Rehabilitation	\$ 70,000
15-6690	Annual Storm Drain Street Improvement Coordination	\$ 850,000
15-6691	Annual Storm Drain System Dam, Ditch, Flood & Drainage Structures	\$ 350,000
STORM DRAINS OPERATIONAL EFFICIENCY PROJECTS		
15-6692	Pioneer Diversion Monitoring	\$ 175,000
15-6693	FEMA CRS/CAV	\$ 50,000
15-6694	Storm Drains Real Property/Right of Way Services	\$ 12,000
15-6695	Storm Drain Outreach Maintenance Program	\$ 30,000
15-6696	Annual Contingency for Emergencies	\$ 250,000
FUND 1640, Subtotal		\$ 2,407,000
EFFLUENT REUSE PROJECTS		
EFFLUENT REUSE OPERATIONAL EFFICIENCY PROJECTS		
15-6790	Effluent Metered Site Upgrades	\$ 25,000
15-6791	Annual Contingency for Emergencies	\$ 180,000
FUND 1650, Subtotal		\$ 205,000
TOTAL SEWER IMPROVEMENT FUNDS		\$ 7,030,492
RIVERFLOOD PROJECTS - FUND 1641		
RIVER FLOOD PROJECTS		
15-6800	North Truckee Drain Relocation Phase 1 & 2	\$ 350,000
TOTAL RIVER FLOOD PROJECTS		\$ 350,000
TOTAL SEWER IMPROVEMENT FUNDS & RIVERFLOOD PROJECTS		\$ 7,380,492
MOTOR VEHICLE FUND (1702):		
CITY VEHICLE AND EQUIPMENT REPLACEMENTS		
15-7500	Vehicle & Equipment Replacement Plan	\$ 1,515,000
TOTAL MOTOR VEHICLE RELATED PROJECTS		\$ 1,515,000

City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
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ROAD FUND (1401): Transportation Systems, Road Improvements & related road maintenance projects

Capital Resources

Funding Available from Prior Year	2,366,856	1,947,211	1,803,811	1,562,710	1,219,023
Fuel Tax Revenues	1,825,524	1,825,524	1,825,524	1,825,524	1,825,524
TMWA MUA Revenue	672,568	672,568	672,568	672,568	672,568
Electric and Gas Franchise Fees	1,989,907	1,989,907	1,989,907	1,989,907	1,989,907
Miscellaneous Revenue/Expenses	64,200	25,000	25,000	25,000	25,000
Less Road Maintenance Personnel	(1,959,469)	(1,954,024)	(2,051,725)	(2,154,311)	
Total Available For Road Projects	4,959,586	4,506,186	4,265,085	3,921,398	5,732,022

PAVEMENT MANAGEMENT PROGRAM

Planned Capital Improvements

Street Improvement - Corrective / Rehabilitation

15-0500 Street Improvements - Corrective & Rehab (see "2015 Rehab" map)	1,700,000	1,400,000	1,400,000	1,400,000	1,400,000
15-0501 Sidewalk Rehabilitation	175,000	175,000	175,000	175,000	175,000
15-0502 Alley, Parking Lot and Pathway - Rehab	130,000	130,000	130,000	130,000	130,000

Annual Recurring Capital Projects and Maintenance / Materials

15-0503 Street & Alley Surfaces - Preventative (see "2015 Prev" map)	392,500	392,500	392,500	392,500	392,501
15-0590 Annual Pavement Management Program Support: Design/Geotechnical Support	50,000	50,000	50,000	50,000	50,000
RTC- 2011-12 / 2015-16 Fuel TAX Supported Roadway Projects and NDOT Enhancement Supported Projects Real Property / Right of Way Services					
15-0591 Annual Street Surface Maintenance and Materials for: Crack Seal and Road Surfacing	260,625	260,625	260,625	260,625	260,625
Sub-total	2,708,125	2,408,125	2,408,125	2,408,125	2,408,126

TRAFFIC PROGRAM

Planned Capital Improvements

15-0600 Stanford Way Traffic Calming Improvements	10,000				
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Annual Recurring Capital Projects and Maintenance/Supplies

15-0690 Traffic Safety	75,000	75,000	75,000	75,000	75,000
Safe Route To School Plan Updates					
Citywide Signal Coordination/Capacity Improvements					
Traffic Calming Enhancements					
15-0691 Electrical System Upgrades	55,000	55,000	55,000	55,000	55,000
Traffic Signal Detection Upgrades					
Traffic Signal Conflict Monitor Replacement Projects					
Traffic Computer Maintenance and Upgrades					
Traffic Signal LED Replacement Program					
Contracting Services - Street Sign & Traffic Signal Electrical					
15-0692 MUTCD Sign Compliance Requirements Program	56,250	56,250	56,250	56,250	56,250
15-0693 Traffic Signs and Paint	108,000	108,000	108,000	108,000	108,000
Traffic Paint Materials					
Street Signs					
Sub-total	304,250	294,250	294,250	294,250	294,250

TOTAL ROAD FUND PROJECTS

3,012,375 2,702,375 2,702,375 2,702,375

CAPITAL PROJECTS FUND (1404): Acquisition and construction of fixed assets and rehabilitation of capital facilities.

Capital Resources

Funding Available from Prior Year	1,559,258	84,513	84,679	98,040	226,353
General Fund Transfer for Public Works Projects	240,000	240,000	1,190,000	1,190,000	1,190,000
General Fund Transfer for IT WIG Option 2	662,000	244,084	345,111	202,370	202,370
Unspent Bond Proceeds Dedicated to Debt Service	(900,557)				
Miscellaneous Revenue/Expenses	16,650	800	800	800	800
Total Available For Capital Projects	1,577,351	569,397	1,620,590	1,491,210	1,619,523

City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
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CITY FACILITIES

<i>Planned Capital Improvements</i>					
15-1000	City Hall HVAC Upgrades Construction	700,000			
15-1001	Fire Station 3 - Grout Repair & Exterior Painting Project	38,000			
15-1002	Fire Station 4 & 5 - Exterior Painting & Wood Refurbishment Project	35,000			
	City Hall Basement Carpet Replacement Project			25,000	
	Annual City Wide Elevator Retrofit & Upgrades		100,000	100,000	100,000
	Special Event Signage		9,000		
	Alf Preschool & Lobby HVAC modifications		5,000		
	Police Dept.- HVAC System Retrofit 1st/2nd/Basement Design		60,000		
	Alf Sorensen Boiler System Replacement			175,000	
	Fire Department Station 1 - Carpet Replacement			95,000	
	Police Dept. - Window Energy Efficiency Project			15,000	
	Police Dept.- HVAC System Retrofit 1st/2nd/Basement Construction			425,000	
	Maintenance Yard Main Building Carpet Replacement Project			15,000	
	City Hall Roof Trim Replacement Project			50,000	
	Fire Station 1 - 3rd Floor Shower Room Remodel			50,000	
	Fire Department Station 4 - Carpet Replacement			45,000	
	C Street Garage Rehab Phase 2				550,000
	Police Dept.- Parking Lot Paving Project Unimproved Area				225,000
	Police Dept.- Evidence Building Bird Netting Project				7,500
	Police Dept.- Basement Painting Project				17,000
	Police Dept.- Records Area Remodel				65,000
	Police Dept.- Dispatch Expansion Project				350,000
	Sub-total	773,000	174,000	995,000	899,500
					515,000

<i>Annual Recurring Capital Projects and Maintenance/Supplies</i>					
	City Facilities ADA Mitigation Improvements			25,000	25,000
080730	IT Sustainability Plan (City's Wildly Important Goal WIG)	619,838	210,718	377,550	215,357
	City Lighting Energy Retrofits			25,000	25,000
15-1090	Annual Citywide Facilities Improvements	100,000	100,000	100,000	100,000
	Sub-total	719,838	310,718	527,550	365,357
					300,424

TOTAL CAPITAL PROJECTS	1,492,838	484,718	1,522,550	1,264,857	815,424
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CAPITAL FACILITIES FUND (1405): Acquisition of land, improvements to land, purchase of major equipment, renovations to government facilities and repayment of short term financing for these activities.

Capital Resources

Funding Available from Prior Year	217,177	142	57,272	2	
Ad Valorem Taxes designated for Capital Projects per NRS 354.59855	181,000	162,000	162,000	162,000	
Miscellaneous Revenue/Expenses	1,965	130	130	130	
Total Available For Capital Projects	400,142	162,272	219,402	162,132	0

CAPITAL FACILITIES PROJECTS

<i>Planned Capital Improvements</i>					
15-1500	City Hall HVAC Upgrades	300,000			
15-1501	Fire Station No 2 Electrical Main Shutoff & Upgrade Project	50,000			
15-1502	IT Voice Over Internet Telephone System	50,000			
	UPS System Upgrade Police Department			15,000	
	Nederman Exhaust System Upgrades			15,000	
	Fire Station #1 - Digital Control System Project			75,000	
	Fire Station #1 - Parking Lot Security Fencing				90,000
	Special Events Area CCTV				60,000
	Secondary Heater for Maintenance Yard Vehicle Storage Building Project				19,400
	Maintenance Yard Bull Pen Ventilation Improvement Project				50,000
	Citywide Re-Keying/Security Improvements				100,000
	Sub-total	400,000	105,000	219,400	100,000
					100,000

TOTAL CAPITAL PROJECTS - CAPITAL FACILITIES	400,000	105,000	219,400	100,000	100,000
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City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
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PARKS & RECREATION PROJECTS (1402): Park Improvement Projects, including Sparks Marina.

Capital Resources

Funding Available from Prior Year	280,141	344,014	366,235	285,411	205,390
Electric and Gas up to 1% Franchise Fees	994,955	961,112	961,112	961,112	961,112
Miscellaneous Revenue/Expenses	5,400	2,000	2,000	2,000	2,000
Less Park and Recreation Personnel	(348,482)	(460,891)	(483,936)	(508,133)	
Total Available For Capital Projects	932,014	846,235	845,411	740,390	1,168,502

PARKS & RECREATION PROJECTS

Planned Capital Improvements

15-1600 Deer Park Picnic Shelters Roof Replacement	35,000				
15-1601 Small Wonders Exterior Painting Project	8,000				
15-1602 Gondolfo Roofs	20,000				
15-1603 Pah Rah Bathroom Replacement Project	160,000				
Shadow Mountain Barn Replacement Project		95,000			
Oppio Park Parking Lot			175,000		
Marina Amphitheater Project				150,000	
Sub-total	223,000	95,000	175,000	150,000	0

Annual Recurring Capital Projects and Maintenance/Supplies

15-1690 Bike Path Rehabilitation	100,000	100,000	100,000	100,000	100,000
15-1691 Annual Sports Court Rehabilitation Project	20,000	20,000	20,000	20,000	20,000
15-1692 Nursery Re-Stock	5,000	5,000	5,000	5,000	5,000
15-1693 Sports Fields Grass Turf Replacement	15,000	15,000	15,000	15,000	15,000
15-1694 Marina Park Landscape, Path Modifications, and Upgrades	30,000	30,000	30,000	30,000	30,000
15-1695 Victorian Square Enhancements	150,000	170,000	170,000	170,000	170,000
15-1696 Annual Park Facilities Improvements	45,000	45,000	45,000	45,000	45,000
Sub-total	365,000	385,000	385,000	385,000	385,000

TOTAL CAPITAL PROJECTS PARKS AND RECREATION	588,000	480,000	560,000	535,000	385,000
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Capital Resources - Golden Eagle Regional Park

Funding Available from Prior Year	633,693	597,515	689,227	530,939	372,651
GERP Facility Rentals, Sponsorship, Advertising, and Lighting Revenue	58,000	45,000	45,000	45,000	45,000
GERP Concession Franchise Fee & Park Fees	150,000	100,000	100,000	100,000	100,000
Miscellaneous Revenue	260	505	505	505	505
Less Golden Eagle Regional Park Operations	(34,438)	(28,793)	(28,793)	(28,793)	(28,793)
Total Available For Capital Projects	807,515	714,227	805,939	647,651	489,363

GOLDEN EAGLE REGIONAL PARK PROJECTS

Planned Capital Improvements

15-1700 Volleyball Court Retrofit to Basketball Court	70,000				
15-1701 HVAC Building System Upgrades	30,000				
15-1702 GERP Parking Lot Slurry Seal Project	85,000				
Synthetic Turf Replacement			250,000	250,000	250,000

Annual Recurring Capital Projects and Maintenance/Supplies

15-1790 Annual GERP Site & Facilities Improvements	25,000	25,000	25,000	25,000	25,000
Sub-total	210,000	25,000	275,000	275,000	275,000

TOTAL CAPITAL PROJECTS - GERP	210,000	25,000	275,000	275,000	275,000
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TOTAL PARKS AND REC PROJECTS FUND 1402	798,000	505,000	835,000	810,000	660,000
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City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
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PARK CONSTRUCTION TAX DIST #1 (1406): Construction of new park facilities located in Park District #1.

Capital Resources

Funding Available from Prior Year	226,057	202,237	178,612	154,987	131,362
Budgeted Residential Park Construction Tax	25,000	25,000	25,000	25,000	25,000
Miscellaneous Revenue/Expenses	1,180	1,375	1,375	1,375	1,375
Total Available For Neighborhood Parks	252,237	228,612	204,987	181,362	157,737

PARK DISTRICT #1 PROJECTS

Park District #1 Park Improvement Projects

15-1890 Annual Park District 1 Improvements	50,000	50,000	50,000	50,000	50,000
Sub-total	50,000	50,000	50,000	50,000	50,000

TOTAL CAPITAL PROJECTS - PARK DISTRICT #1	50,000	50,000	50,000	50,000	50,000
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PARK CONSTRUCTION TAX DIST #2 (1407): Construction of new park facilities located in Park District #2.

Capital Resources

Funding Available from Prior Year	932,048	828,798	655,798	482,798	309,798
Budgeted Residential Park Construction Tax	104,000	50,000	50,000	50,000	50,000
Miscellaneous Revenue/Expenses	17,750	2,000	2,000	2,000	1,375
Total Available For Neighborhood Parks	1,053,798	880,798	707,798	534,798	361,173

PARK DISTRICT #2 PROJECTS

Park District #2 Park Improvement Projects

15-1990 Annual Park District 2 Improvements	225,000	225,000	225,000	225,000	225,000
Sub-total	225,000	225,000	225,000	225,000	225,000

TOTAL CAPITAL PROJECTS - PARK DISTRICT #2	225,000	225,000	225,000	225,000	225,000
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PARK CONSTRUCTION TAX DIST #3 (1408): Construction of new park facilities located in Park District #3.

Capital Resources

Funding Available from Prior Year	961,611	861,411	710,411	559,411	408,411
Budgeted Residential Park Construction Tax	105,000	70,000	70,000	70,000	70,000
Miscellaneous Revenue/Expenses	19,800	4,000	4,000	4,000	4,000
Total Available For Neighborhood Parks	1,086,411	935,411	784,411	633,411	482,411

PARK DISTRICT #3 PROJECTS

Park District #3 Park Improvement Projects

15-2090 Annual Park District 3 Improvements	225,000	225,000	225,000	225,000	225,000
Sub-total	225,000	225,000	225,000	225,000	225,000

TOTAL CAPITAL PROJECTS - PARK DISTRICT #3	225,000	225,000	225,000	225,000	225,000
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VICTORIAN SQUARE ROOM TAX (1415): Capital projects and land acquisitions in the Victorian Square.

Capital Resources

Funding Available from Prior Year	1,765,141	2,312,891	2,262,891	2,212,891	2,162,891
Anticipated Victorian Square Room Tax Revenues	582,000	0	0	0	0
Miscellaneous Revenue/Expenses	15,750	0	0	0	0
Total Available For Room Tax Projects	2,362,891	2,312,891	2,262,891	2,212,891	2,162,891

City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
VICTORIAN SQUARE ROOM TAX PROJECTS					
<i>Annual Recurring Capital Projects and Maintenance/Supplies</i>					
15-2190 Victorian Square Development Contribution	50,000	50,000	50,000	50,000	50,000
Sub-total	50,000	50,000	50,000	50,000	50,000
TOTAL VICTORAIN SQUARE ROOM TAX PROJECTS	50,000	50,000	50,000	50,000	50,000

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) (1203): Projects that; benefit low and moderate income people; help to prevent or eliminate slum and blight; or meet an urgent need such as a natural disaster.

<i>Capital Resources</i>					
Funding Available from Prior Year	(200,000)	(400,000)	(600,000)	(800,000)	0
Grant Award					
Total Available For CDBG Projects	(200,000)	(400,000)	(600,000)	(800,000)	0
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROJECTS					
<i>Planned Capital Improvements</i>					
15-2290 Pedestrian and Street Improvements (see "2015 CDBG Pedestrian & Street Improvement" Map)	200,000	200,000	200,000	200,000	200,000
Sub-total	200,000	200,000	200,000	200,000	200,000
TOTAL CDBG CAPITAL PROJECTS	200,000	200,000	200,000	200,000	200,000

MUNICIPAL COURT ADMINISTRATIVE ASSESSMENT FUND (1208): Projects that enhance or support municipal court facilities and operations.

<i>Capital Resources</i>					
Funding Available from Prior Year	19,944	14,944	14,944	14,944	14,944
Admin Assessment Fees per NRS 176.0611	60,000	55,000	55,000	55,000	55,000
Total Available For Muni Court Projects	79,944	69,944	69,944	69,944	69,944
MUNICIPAL COURT ADMIN ASSESSMENT PROJECTS					
<i>Annual Recurring Capital Projects and Maintenance/Supplies</i>					
15-2390 Annual Municipal Court Facility Improvements	65,000	55,000	55,000	55,000	55,000
Sub-total	65,000	55,000	55,000	55,000	55,000
TOTAL MUNI COURT CAPITAL PROJECTS	65,000	55,000	55,000	55,000	55,000

STREET CUT (1224): Street repairs as a result of street cuts from local vendors.

<i>Capital Resources</i>					
Funding Available from Prior Year	148,304	123,164	75,909	28,654	(18,601)
Street Cut Permits	225,000	200,000	200,000	200,000	0
Miscellaneous Revenue/Expenses	100	100	100	100	0
Less Street Cut personnel and operational costs	(50,240)	(47,355)	(47,355)	(47,355)	
Total Available For Street Cut Projects	323,164	275,909	228,654	181,399	(18,601)
STREET CUT PROJECTS					
<i>Annual Recurring Capital Projects and Maintenance/Supplies</i>					
15-2490 Street Cut Repair Contract	200,000	200,000	200,000	200,000	200,000
Sub-total	200,000	200,000	200,000	200,000	200,000
TOTAL STREET CUT PROJECTS	200,000	200,000	200,000	200,000	200,000

City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
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SPARKS UTILITIES (1600's): Sanitary sewer, storm drain, and effluent projects

Capital Resources

Capital Funding Available from Prior Year	5,995,887	1,142,193	(4,252,726)	(10,253,664)	(12,667,738)
Connection Fees	2,270,580	1,064,613	1,308,549	2,227,030	2,227,030
Sun Valley TMWRF capital contributions	1,126,159	714,866	800,307	692,953	744,773
Miscellaneous Revenue	260,840	22,844	0	0	0
System Reinvestment Transfer from Operating	2,532,459	2,659,082	2,792,036	2,931,638	3,078,220
Operational Efficiency Projects paid for out of Operating Funds	1,492,000	1,217,000	1,617,000	1,417,000	1,317,000
Debt Service	(5,505,240)	(5,319,931)	(4,874,452)	(4,614,282)	(4,614,282)
Total Resources Available for Utilities Projects	8,172,685	1,500,667	(2,609,287)	(7,599,325)	(9,914,997)

SEWER PROJECTS

EXPANSION / REHABILITATION OF SEWER INFRASTRUCTURE SYSTEMS

15-6590 TMWRF Projects	2,873,492	2,161,393	4,052,377	1,676,413	2,823,300
15-6592 Annual Sewer System Rehab	600,000	600,000	600,000	600,000	600,000
15-6593 Annual Sewer System Street Improvement Coordination	175,000	175,000	175,000	175,000	175,000
*Annual Road Ahead					
*RTC Road Ahead					
Sub-total	3,648,492	2,936,393	4,827,377	2,451,413	3,598,300

SEWER OPERATIONAL EFFICIENCY PROJECTS

Sanitary Sewer Master Plan Update			150,000		
Rate Study 5 Year Update				120,000	
15-6594 Sewer Water Rights	50,000	50,000	50,000	50,000	50,000
15-6595 Large Diameter Maintenance and Assessments	500,000	400,000	500,000	400,000	500,000
15-6596 Sanitary Sewer Real Property/Right of Way Services	20,000	20,000	20,000	20,000	20,000
15-6597 Annual Contingency for Emergencies	200,000	200,000	200,000	200,000	200,000
Sub-total	770,000	670,000	920,000	790,000	770,000
TOTAL SANITARY SEWER PROJECTS	4,418,492	3,606,393	5,747,377	3,241,413	4,368,300

STORM DRAIN PROJECTS

EXPANSION / REHABILITATION OF STORM DRAINS INFRASTRUCTURE SYSTEMS

15-6600 Howard Drive Storm Drain Pipeline Relocation	275,000				
15-6601 La Posada Ditch Rehabilitation	345,000				
15-6602 Sparks Marina Pump Station Rehabilitation	70,000	400,000			
15-6690 Annual Storm Drain Street Improvement Coordination	850,000	850,000	850,000	850,000	850,000
*Annual Road Ahead Projects					
*RTC Road Ahead Projects					
*Curb, Gutter, Sidewalk Projects					
15-6691 Annual Storm Drain System Dam, Ditch, Flood & Drainage Structures	350,000	350,000	350,000	350,000	350,000
*Annual SD System & Ditch Rehab					
*Annual Dam/Flood Structure/Citywide Flood Rehab Construction					
Sub-total	1,890,000	1,600,000	1,200,000	1,200,000	1,200,000

STORM DRAINS OPERATIONAL EFFICIENCY PROJECTS

15-6692 Pioneer Diversion Monitoring	175,000				
Storm Drain Master Plan Update			100,000		
Rate Study 5 Year Update				70,000	
15-6693 FEMA CRS/CAV	50,000	50,000	50,000	50,000	50,000
15-6694 Storm Drains Real Property/Right of Way Services	12,000	12,000	12,000	12,000	12,000
15-6695 Storm Drain Outreach Maintenance Program	30,000	30,000	30,000	30,000	30,000
15-6696 Annual Contingency for Emergencies	250,000	250,000	250,000	250,000	250,000
Sub-total	517,000	342,000	442,000	412,000	342,000
TOTAL STORM DRAINS PROJECTS	2,407,000	1,942,000	1,642,000	1,612,000	1,542,000

EFFLUENT REUSE PROJECTS

EXPANSION / REHABILITATION OF EFFLUENT REUSE INFRASTRUCTURE SYSTEMS

Sub-total	0	0	0	0	0
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City of Sparks

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
EFFLUENT REUSE OPERATIONAL EFFICIENCY PROJECTS					
Effluent Master Plan Update			50,000		
Rate Study 5 Year Update				10,000	
15-6790 Effluent Metered Site Upgrades	25,000	25,000	25,000	25,000	25,000
15-6791 Annual Contingency for Emergencies	180,000	180,000	180,000	180,000	180,000
Sub-total	205,000	205,000	255,000	215,000	205,000
TOTAL EFFLUENT REUSE PROJECTS	205,000	205,000	255,000	215,000	205,000

TOTAL SEWER UTILITIES PROJECTS	7,030,492	5,753,393	7,644,377	5,068,413	6,115,300
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Capital Resources - RIVER FLOOD

Funding Available from Prior Year	2,621,971	5,459,479	8,561,134	11,674,006	14,798,094
River Flood User Fees	3,010,030	3,026,112	3,037,329	3,048,545	3,048,545
River Flood Connection Fees	79,238	35,543	35,543	35,543	35,543
Bond Proceeds			25,000,000		
Contribution from the Flood Project					
Miscellaneous Revenue	98,240	40,000	40,000	40,000	40,000
Total Available For RIVER FLOOD Capital Projects	5,809,479	8,561,134	36,674,006	14,798,094	17,922,182

RIVER FLOOD PROJECTS

Planned Capital Improvements

15-6800 North Truckee Drain Relocation Phase 1 & 2	350,000				
North Truckee Drain Relocation Phase 2			25,000,000		
Sub-total	350,000	0	25,000,000	0	0

TOTAL CAPITAL PROJECTS - RIVER FLOOD	350,000	0	25,000,000	0	0
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TOTAL SEWER UTILITIES PROJECTS FUNDS 1630-1651	7,380,492	5,753,393	32,644,377	5,068,413	6,115,300
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MOTOR VEHICLE FUND (1702): Vehicle replacement and capital improvements to the vehicle maintenance facility.

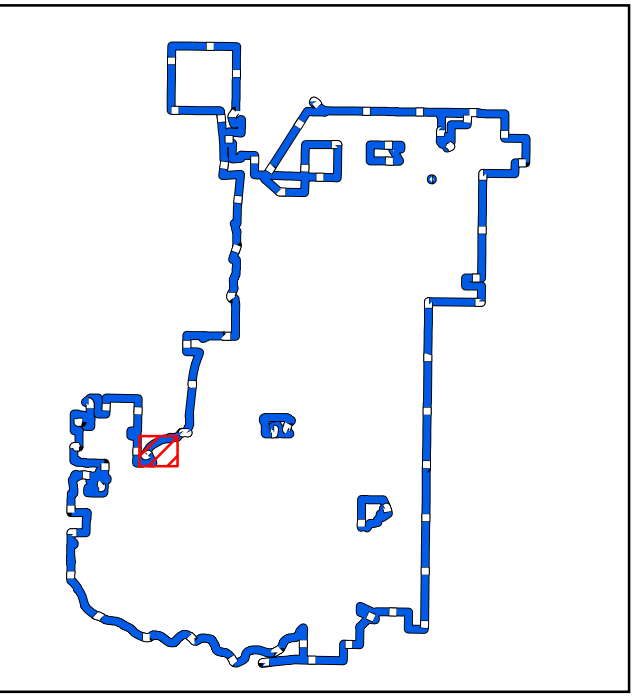
Capital Resources

Funding Available from Prior Year	1,415,326	181,633	(8,065,170)	(7,232,606)	(5,525,537)
Vehicle Rent and Replacement Cost Contributions from other Funds	3,491,039	3,665,590	3,848,870	4,041,314	4,243,379
Fuel Reimbursement from other Funds	661,719	2,000,000	2,000,000	2,000,000	2,000,000
Miscellaneous Revenue	107,000	107,000	107,000	107,000	107,000
Less transfer to General Fund	(1,000,000)	0	0	0	0
Less Motor Vehicle Fund personnel, services & supplies, debt service	(2,978,451)	(3,127,374)	(3,283,743)	(3,447,930)	(3,620,326)
Total Available For Vehicle Replacement and Capital Projects	1,696,633	2,826,849	(5,393,042)	(4,532,222)	(2,795,484)

CITY VEHICLE AND EQUIPMENT REPLACEMENTS

15-7500 Vehicle & Equipment Replacement Plan	1,515,000	10,892,019	1,839,564	993,315	934,226
Sub-total	1,515,000	10,892,019	1,839,564	993,315	934,226

TOTAL MOTOR VEHICLE RELATED PROJECTS	1,515,000	10,892,019	1,839,564	993,315	934,226
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FY 15 Rehabilitation

Valley Forge Way
(Emerson Way to Lepori Way)

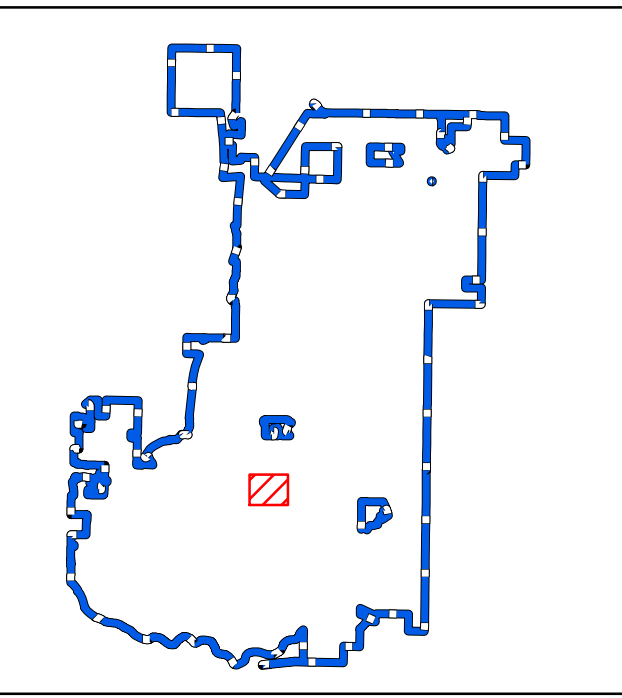
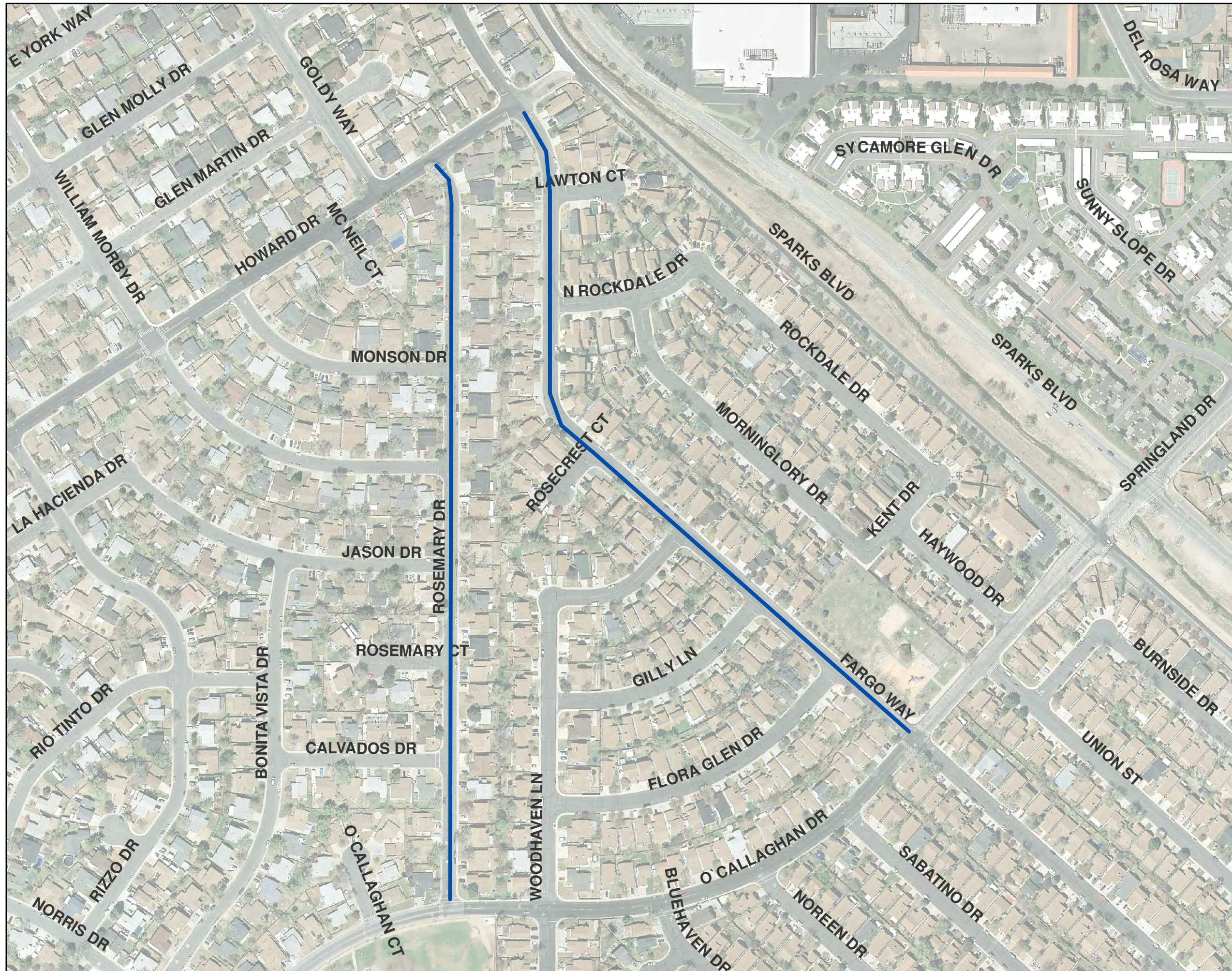
Lepori Way
(Valley Forge Way to Farr Lane)

DATE: OCTOBER 2013

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FY 15 Rehabilitation

Rosemary Drive
(Howard Drive to O'Callaghan Drive)

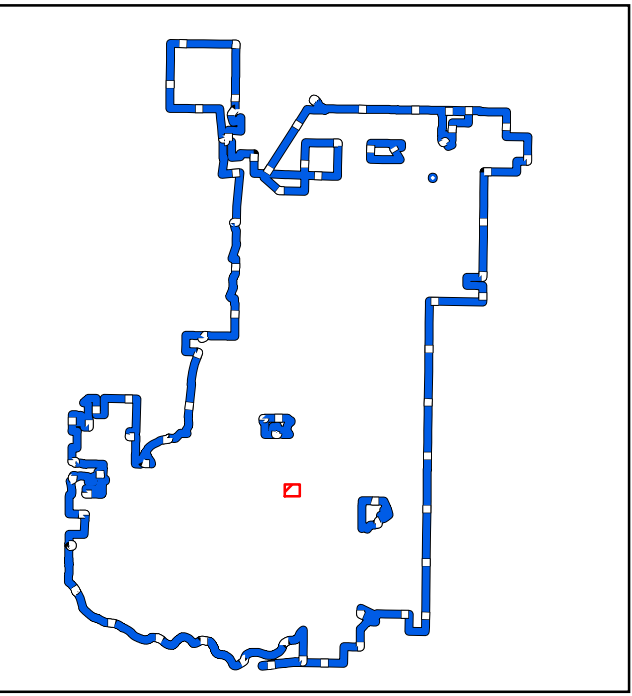
Fargo Way
(Howard Drive to O'Callaghan Drive)

DATE: OCTOBER 2013

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FY 15 Rehabilitation
 Sycamore Glen
 (Sparks Blvd. to Valencia Way)


DATE: FEBRUARY 2014

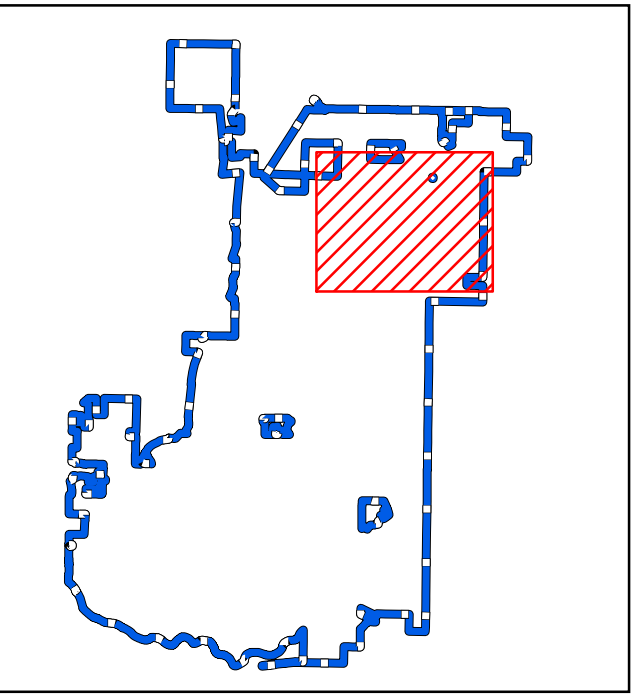
 NORTH

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Fiscal Year 15 Preventative



NORTH

DATE: FEBRUARY 2014

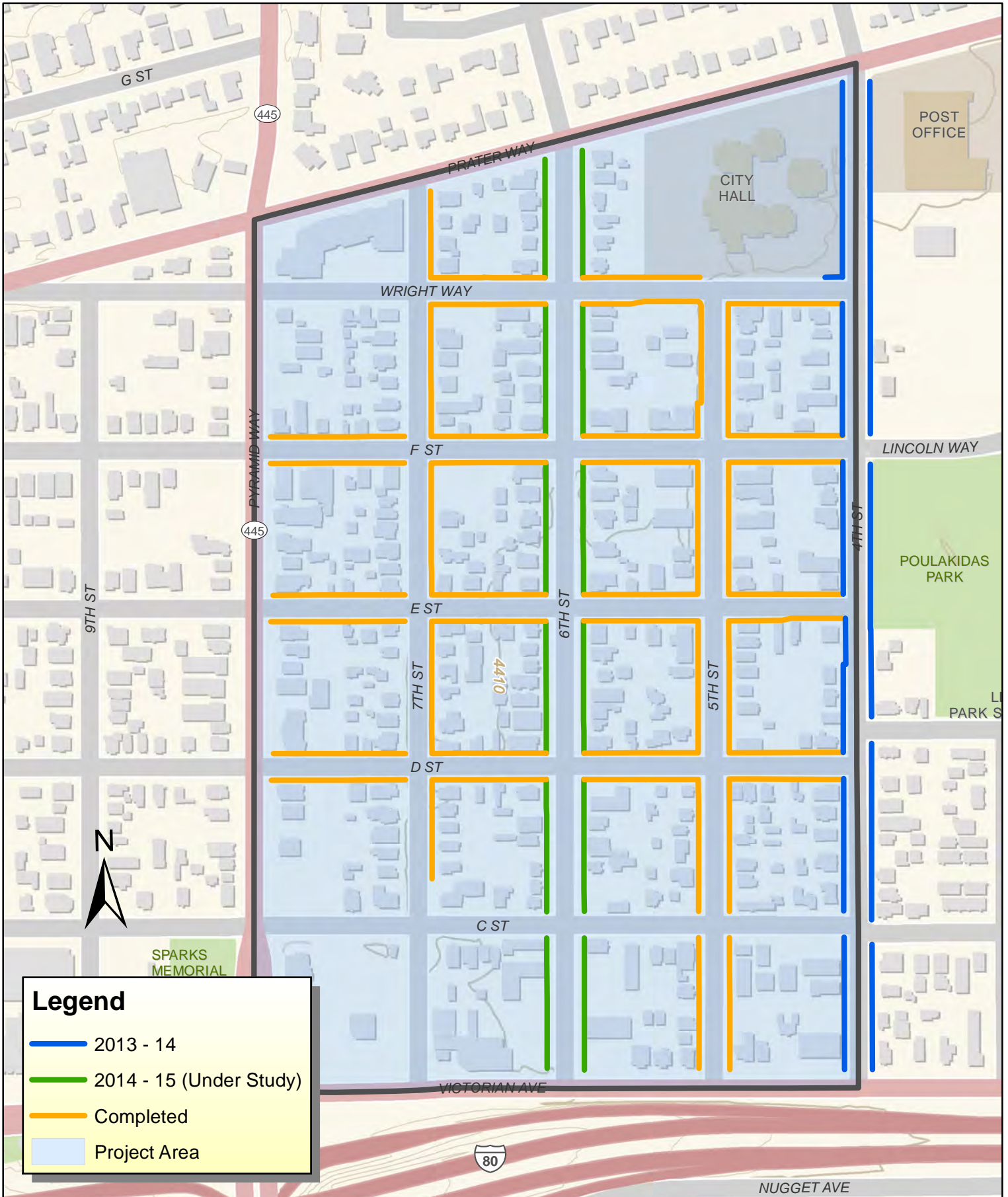
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CDBG Pedestrian Improvement Project Area



Legend

- 2013 - 14
- 2014 - 15 (Under Study)
- Completed
- Project Area

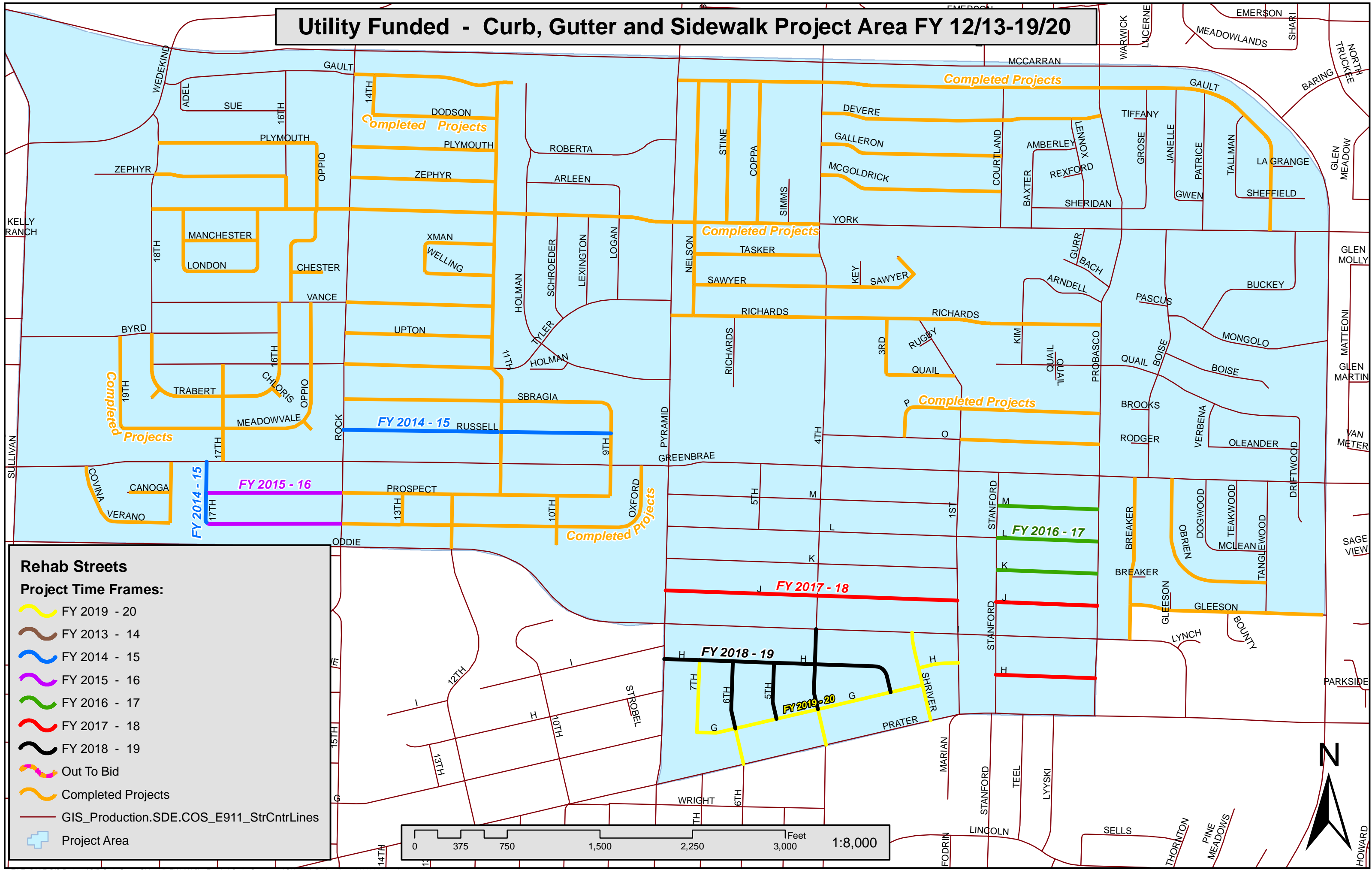
DATE: JANUARY 2014

1 inch = 288 feet

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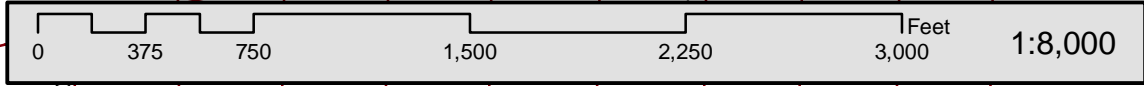
Utility Funded - Curb, Gutter and Sidewalk Project Area FY 12/13-19/20



Rehab Streets

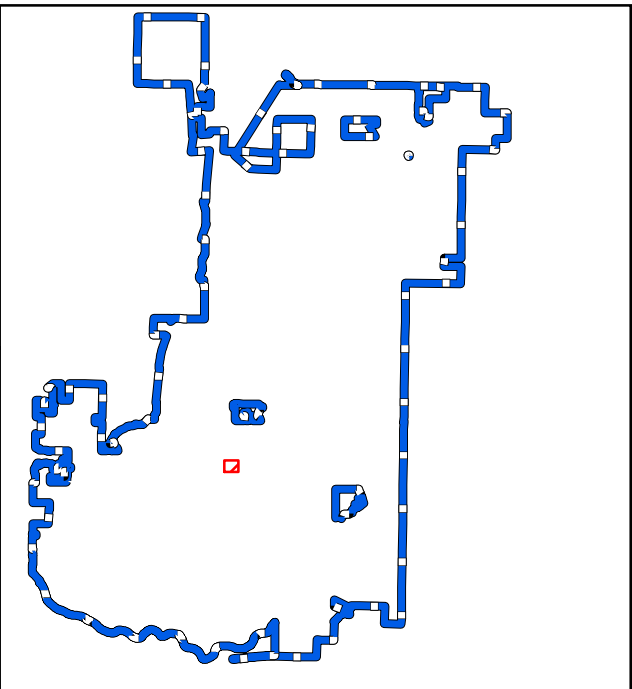
Project Time Frames:

- FY 2019 - 20
- FY 2013 - 14
- FY 2014 - 15
- FY 2015 - 16
- FY 2016 - 17
- FY 2017 - 18
- FY 2018 - 19
- Out To Bid
- Completed Projects
- GIS_Production.SDE.COS_E911_StrCntrLines
- Project Area





Howard Drive Project Site



FY 15
Howard Drive
Storm Drain
Pipe Relocation

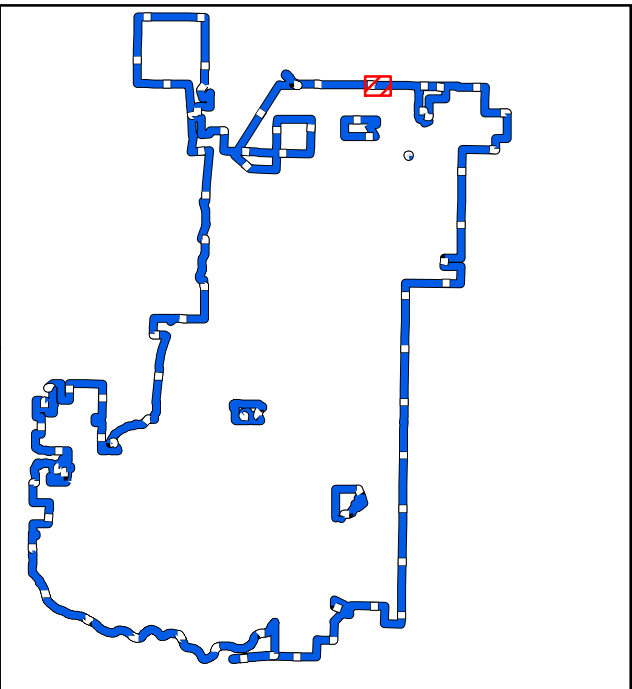


DATE: FEBRUARY 2014

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FY 15
La Posada
Ditch Rehabilitation



DATE: FEBRUARY 2014

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FY15 Vehicle Replacement List

Priority	Dept.	Division	Vehicle #	Current Mileage	Current Condition	Expected Life Miles	Purchase Price	Replacement Cost	Replacement Class Code	Replacement Vehicle Type	Carry Over	Deferable	Replace With	Notes	life of vehicle	program - pull from RTA
Two	PD	Patrol	742A	n/a	fair	n/a	\$7,170.00	\$60,000.00	9	Sedan	No	Yes	Defer to FY 2016		5	091543
One	PD	Patrol	227L	108,378.00	poor	125,000.00	\$30,330.00	\$60,000.00	9	Sedan	No	No			5	091344
One	PD	Patrol	238E	64,808.00	good	125,000.00	\$30,330.00	\$65,000.00	9	Truck	No	No	Will use this truck to replace another in fleet		5	091541
One	PD	Patrol	234L	98,130.00	Poor	125,000.00	\$36,203.00	\$60,000.00	9	Sedan	No	No			5	091344
One	PD	Patrol	242F	767.00	Fair	150,000.00	\$42,681.00	\$65,000.00	9	SUV 4X4	No	No			5	091344
One	PD	Detectives	210D	73,259.00	Fair	125,000.00	\$14,617.00	\$30,000.00	6	Sedan	No	No	Defer to FY 2016		12	091345
Two	PD	Detectives	254E	101,308.00	fair	125,000.00	\$15,250.00	\$60,000.00	9	Sedan	No	Yes			5	091556
One	Fire	Fire Admin	302D	61,073.00	Fair	125,000.00	\$14,919.00	\$50,000.00	14	4X4 Pickup	No	No			10	101632
One	Community Services	Parks Maintenance	521C	90,793.00	Poor	150,000.00	\$84,092.00	\$312,000.00	27	Hooklift Truck	No	Yes			15	130520
Two	Community Services	Parks Maintenance	993A/906A	n/a	poor	n/a	\$1,500.00	\$11,000.00	42	Utility Cart	No	Yes	break this combo into 2 lines as it's diff KS			
Two	Community Services	Parks Maintenance	993A	n/a	poor	n/a	\$750.00	\$5,500.00	42	Utility Cart	No	Yes			20	130520
Two	Community Services	Parks Maintenance	906A	na/	poor	n/a	\$750.00	\$5,500.00	42	Utility Cart	No	Yes			20	121185
Two	Community Services	Drains Maintenance	733D	5,848.00	Fair	7500Hours	\$131,145.00	\$285,000.00	37	Cat Loader	Yes	No	Defer to FY 2016		15	130515
Three	Community Services	TNWRP	024A	92,102.00	Fair	150,000.00	\$23,010.00	\$35,000.00	4	SUV 4X4	No	Yes	Defer to FY 2016		15	131500
Three	Community Services	TMWRP	025A	76,995.00	Fair	150,000.00	\$23,010.00	\$35,000.00	4	SUV 4X4	No	Yes	Defer to FY 2016		15	131505
One	Community Services	Parks Maintenance	457B	81,034.00	Poor	125,000.00	\$19,990.00	\$50,000.00	21	One ton Stand Up Van	No	No			20	130520
Two	Community Services	Parks Maintenance	911C	n/a	Poor	n/a	n/a	\$9,000.00	41	Utility Cart	No	No			20	130520
One	Community Services	Sewer Maintenance	502D	6447 Hours	Poor	15 Years	\$191,369.00	\$440,000.00	39	Vac Con	No	No			15	130575
Two	Community Services	Parks Maintenance	905C	n/a	poor	n/a	n/a	\$11,000.00	41	Utility Cart	No	Yes			20	121185
Two	Community Services	Street Maintenance	512C	111,502.00	Poor	150,000.00	\$86,535.00	\$113,500.00	27	Same	No	No	Replacing dump Bed and Sander only		15	99-1401
Two	Community Services	Sewer Maintenance	514C	116,030.00	poor	150,000.00	\$86,634.00	\$113,500.00	27	Same	No	No	Replacing dump Bed and Sander only		15	130575
Three	Community Services	Parks Maintenance	977B	3137 hrs	Poor	n/a	\$25,000.00	\$95,000.00	37	No	Yes	Yes	Knuckle Boom attachment for Hooklift this is my guess on life till Ron gets back to me		15	130520
Total								\$1,515,000.00								

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-0500	Street Improvements - Corrective & Rehab	Current and future annual roadway maintenance projects within the right of way, including curb and gutter replacement, pavement patching, slurry seal, accessibility issues, micro-surfacing and crack filling. These projects, which are prioritized by the Pavement Management Program, are broken into six segments and use resources primarily from fuel taxes, and electric and gas franchise fees. A map of the selected streets that will be reconstructed in Fiscal Year 2014-2015 is included in this book.
15-0501	Sidewalk Rehab	
15-0502	Alley, Parking Lot and Pathway Rehab	
15-0503	Street & Alley Surfaces - Preventative	
15-0590	Annual Pavement Management Program Support	<p>This funding now combines these three previously independent projects that directly support the pavement management program into one funding source:</p> <ol style="list-style-type: none"> 1. Design/Geotechnical Support. 2. RTC Fuel Tax supported Roadway Project & NDOT Enhancement Supported Projects 3. Real Property/Right of Way Services <p>These three functional areas typically overlap in the work flow process for the City's Street Improvement Projects or with combined RTC & NDOT projects. Funding will be continued for use in consultant support of Design/Geotechnical analysis of the roadway project along with support for Real Property/ROW issues. Additionally these funds are established to support the City's contributions necessary with RTC and/or NDOT enhancements projects within the City of Sparks.</p>
15-0591	Annual Street Surface Maintenance & Materials	<p>This funding now combines two previously independent maintenance materials projects that directly support the pavement management program maintenance program:</p> <ol style="list-style-type: none"> 1. Crack Seal Materials 2. Road Surfacing Materials <p>These funds are intended to be used as a part of the street preventative program and support the annual cracksealing and deep patching performed by City of Sparks crews prior to the contracted slurry seal program</p>
15-0600	Stanford Way - Traffic Calming Improvements	A traffic calming request for Stanford Way between E I St and Greenbrae Dr was received on April 23, 2013. The request was processed in accordance with the City's traffic calming guidelines. It is recommended that additional striping, signage, and legends be installed to provide better drive awareness in the project limits.

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-0690	Traffic Safety	<p>This funding now combines three previously independent projects into one source of funding for traffic safety improvements:</p> <ol style="list-style-type: none"> 1. Safe Routes to Schools 2. Citywide Signal Coordination/Capacity Improvements 3. Traffic Calming Enhancements <p>These funds are intended to be used as a part of studies, reviews, and/or infrastructure and equipment that improve overall traffic safety in the City of Sparks. The City regularly works with WCSD on improvements for safe routes to schools, doing traffic counts and controller upgrades for signals, and studies in areas of growth that may require traffic calming improvements</p>
15-0691	Electrical Systems Upgrade	<p>This funding now combines five previously independent projects into one source of funding for traffic signal electrical upgrades:</p> <ol style="list-style-type: none"> 1. Traffic Signal Detection Upgrades 2. Traffic Signal Conflict Monitor Replacement Projects 3. Traffic Signal Computer Maintenance and Upgrades 4. Traffic Signal LED Replacement Program 5. Contracting Services-Traffic Signal Electrical <p>These funds are intended to be used as a part of installation, replacement, and/or upgrade of electrical system components of the traffic signal systems.</p>
15-0692	MUTCD Sign Compliance Requirements Review Program	<p>The Federal Highway Administration (FHWA) established 23 CFR Part 655 of the Federal Register on January 22, 2008. This document establishes national traffic sign retro reflectivity standards and implementation time frames. Signage that fall below the standard must be replaced based on an on-going sign assessment and sign management program. These new standards will be included in the 2009 Manual on Uniform Traffic Control Devices (MUTCD). Staff has four years to implement the standard. This program will replace substandard signage beginning in the fifth year.</p>
15-0693	Traffic Signs and Paint	<p>This funding now combines two previously independent maintenance materials projects that directly support the flow of traffic with the striping and signage of City streets:</p> <ol style="list-style-type: none"> 1. Traffic Paint Materials 2. Street Signs <p>These funds are intended to be used as a part of the street maintenance program restriping roadways and new striping based on traffic patterns, along with installing new or replacement of roadway signage.</p>
15-1000	Capital Projects - City Facilities - City Hall HVAC Upgrades Construction	<p>This project is to provide the construction of HVAC system upgrades for City Hall. The existing system is inefficient and prone to constant repairs and maintenance. Additionally over the years with various remodels of the existing City Hall, the building needs to be completed rezoned to match with offices, open spaces, and conference rooms.</p>

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-1001	Capital Projects - City Facilities - Fire Station No 3 - Grout Repair and Exterior Painting Project	This project is for the repair of the cracking grout all around the exterior of Fire Station No. 3 and installation of a concrete cap to prevent further issues. The project will also provide for the painting of the exterior metal fascia, trim, and doors.
15-1002	Capital Projects - City Facilities - Fire Station 4 & 5 - Exterior Painting & Wood Refurbishing Project	This project is for the refurbishment, repair, and/or replacement of the wood fascia and trim at both Fire Stations 4 & 5. The project will also include the painting of these areas and the entire wood exterior of Fire Station No 5.
	Capital Projects - City Facilities - Annual Carpet Replacement - City Hall Basement Carpet Replacement Project	Existing carpet has a limited life and when carpet begins to deteriorate and fray replacement is required over time. The carpet in the basement of City Hall will need replacement in Fiscal Year 2014-2015.
	Capital Projects - City Facilities - Annual City Wide Elevator Retrofit & Upgrades	This project is for the retrofit and code upgrades of elevators throughout the City. This is intended to bring the various aged elevators throughout the City up to current codes. Staff will work with the State Elevator Inspectors to insure all necessary compliance requirements are met.
	Capital Projects - City Facilities - Special Event Signage	This project is for the purchase of sign materials and installation of signs along Victorian Avenue to help patrons of special events be able to identify their location. This is especially vital when in need of emergency assistance and being able to identify to the dispatcher their location. This project was developed from the Emergency Management teams review of incidents at special events and developing a better response. It is estimated that approximately 24 signs will be needed for Victorian Ave between Pyramid Way and 15th Street.
	Capital Projects - City Facilities - Alf Preschool & Lobby HVAC modifications.	This project is for the modification of the existing HVAC system providing cooling and heating in the Lobby/PreSchool area at Alf Sorensen Community Center.
	Capital Projects - City Facilities - Police Department HVAC System Retrofit 1st/2nd/Basement Design	This project will consist of the design of HVAC system upgrades at the Police Department. It will include the installation of a standalone system for the basement and modification of the existing system for the 1st and 2nd floors. This will provide a more efficient balanced system to the facility.
	Capital Projects - City Facilities - Police Department HVAC System Retrofit 1st/2nd/Basement Construction	
	Capital Facilities - Facilities - Alf Sorensen Boiler Refurbishment Project	The Alf Sorensen Boiler Refurbishment Project is intended to refurbish the existing boiler. The current boiler is approx 20 years old, but overall in good shape. The refurbishment will upgrade the firebox and systems within and is more cost efficient than a full replacement. Mechanical/Electrical.

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
	Capital Projects - City Facilities - Carpet Replacement - Fire Department Station 1 Project	Existing carpet has a limited life and when carpet begins to deteriorate and fray replacement is required over time. The carpeting at Fire Station 1 is planned for Fiscal Year 2016-2017.
	Capital Projects - City Facilities - Police Department Window Energy Efficiency Project	The Police Department 2nd Floor Window Treatment Project is planned to install window treatments (shades) all along the South, East, and West windows on the second floor. The existing windows do not have treatment and due to thermal heating from the sun in the summer and winter it creates heating/cooling issue throughout the building that is impossible to regulate. Mechanical/Electrical Issue
	Capital Projects - City Facilities - Carpet Replacement - Maintenance Yard Main Building Carpet Replacement Project	Existing carpet has a limited life and when carpet begins to deteriorate and fray replacement is required over time. The carpeting at the Maintenance Yard Main Building is planned for Fiscal Year 2016-2017.
	Capital Projects - City Hall - Roof Trim Replacement Project	The City Hall Roof Trim Replacement Project is for the removal of the existing metal roof trim and replacement with a new metal roof trim. The metal roof trim is deteriorating to a point near failure and requires replacement.
	Capital Projects - City Facilities - Fire Station No 1 3rd Floor Shower Room Remodel	This project will consist of the design and construction of the Fire Station No. 1 crew shower room.
	Capital Projects - City Facilities - Carpet Replacement - Fire Department Station 4 Project	Existing carpet has a limited life and when carpet begins to deteriorate and fray replacement is required over time. The life expectancy is longer at Fire Station 4 with replacement planned in Fiscal Year 2016-2017.
	Capital Projects - City Facilities - C Street Garage Rehab Phase 2	This project is the second phase of rehabilitation of the C Street Parking Garage. The project will include obtaining professional services for a major evaluation by a structural engineer, design and construction/rehabilitation of the two stairwells, and crack sealing and painting of the structure.
	Capital Projects - City Facilities - Police Department Parking Lot Paving Project Unimproved Area	This project will construct additional asphalt cement parking area at the Police Department in the existing dirt unimproved area within the security fence.
	Capital Projects - City Facilities - Police Department Evidence Building Bird Netting Project	The Police Department Evidence Building Bird Netting Project will install bird netting and spikes throughout the facility to help eradicate birds from this facility. The birds are creating a continual maintenance issue, as well as possible contamination of evidence. Maintenance Issue.
	Capital Projects - City Facilities - Police Department Basement Painting Project	This project is for the preparation and painting of the basement.

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
	Capital Projects - City Facilities - Police Department Records Area Remodel	This project will construct four new offices in the existing records area on the 1st Floor at the Police Department. These offices will be for the sergeants and lieutenants.
	Capital Projects - City Facilities - Police Department Dispatch Expansion Project	This project will design and construct the expansion of the existing Dispatch area into the adjacent conference room on the 2nd floor.
	Capital Projects - City Facilities - ADA Mitigation Improvements	Funding will allow modification responses to the advisory committee's recommendations on Americans With Disability Act (ADA) issues related to City facilities, right-of-ways, and public access.
080730	Capital Projects - City Facilities - IT Sustainability Plan (City's Wildly Important Goal - WIG)	The IT Sustainability WIG helps ensure City IT equipment, staff and systems are maintained and updated on a planned schedule so that City staff can provide the most efficient services to the citizens. The IT Sustainability WIG will allow IT staff to use the right technology to help all city departments innovate processes and procedures into the future.
	Capital Projects - City Facilities - Energy Conservation Projects - City Lighting Energy Retrofits	This project is for the retrofitting of existing interior and exterior inefficient maintenance prone lighting throughout the City. Staff will work with the various departments and maintenance to standardize applications, thus reducing required inventory and training required of differing lighting systems.
15-1090	Capital Projects - City Facilities - Annual Citywide Facilities Improvements	Funding will be specifically for projects at the City's various public facilities and based upon the following criteria: 1. Structural Integrity/Life Safety; 2. Mechanical/Electrical Operation; 3. Accessibility Issues/Grant Match Project; 4. Workability/Use of Space Critical to Operational Effectiveness-Remodel; 5. Comfort/Upgrade-Remodel. The projects will be developed by the Public Works Engineering and Facilities Maintenance staff prior to the beginning of each fiscal year based on known facilities issues.
15-1500	Capital Facilities - Facilities - City Hall HVAC Upgrade Project	This project is to provide the construction of HVAC system upgrades for City Hall. The existing system is inefficient and prone to constant repairs and maintenance. Additionally over the years with various remodels of the existing City Hall, the building needs to be completed rezoned to match with offices, open spaces, and conference rooms.
15-1501	Capital Facilities - Facilities - Fire Station No 2 Electrical Main Shutoff & Upgrade Project	This project is for the construction and design as necessary of a main electrical shutoff and electrical panel upgrades to Fire Station No 2. The existing system does not have a main electrical shutoff and the panel and circuit breakers are outdated.

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-1502	Capital Facilities - Facilities - Information Technology - IT Voice Over Internet Telephone System Project	As of 2009 the City telephone systems are currently 13-17 years old. Parts are only available on the used market and support capability is limited. A conversion to a Voice over IP telephone system would enable the city to reduce telecommunications charges by over \$71,000 per year for a total savings of \$357,000 in the first five years. This project encompasses replacement of analog telephone controllers and telephone sets in fifteen city buildings with several computer servers, network routers, computer software and 469 telephone sets. The new system will be fully digital and allow for combined voice and email access from either the phone set or a computer. Estimate is based on an average cost of \$800 per telephone set.
	Capital Facilities - Facilities - UPS System Upgrade Police Department	This project is for the removal of the existing 10KVa system and installation of the old City Hall 20kva Uninterruptable Power Supply (UPS) at the police station.
	Capital Facilities - Facilities - Nederman Exhaust System Upgrades	This project is inspection and rehabilitation of the existing Nederman Exhaust systems at the five City of Sparks Fire Stations.
	Capital Facilities - Facilities - Fire Station No 1 - Digital Control System Project	The Fire Station No 1 Digital Control System Project is for the installation of the Allerton Digital Control System which reduces heating and cooling cost as well as improves maintenance identification of problems. Mechanical Issue.
	Capital Facilities - Facilities - Fire Station No 1 - Parking Lot Security Fencing	This project will be for the construction of security fencing of the city owned parking lot across from Fire Station No 1. The project was originally budgeted in FY13 however due to underground issues that discovered during preliminary design had to be reprogrammed with additional funding for FY16. It will provide security of city owned vehicles that remain onsite throughout the day and night when not in use.
	Capital Facilities - Facilities - Special Events Area CCTV	This project will be for purchase and installation of CCTV camera's and associated hardware in the Victorian Square and Sparks Marina areas to aid emergency responders during special events. This may also include areas at Golden Eagle Regional Park. This project was developed from the Emergency Management Team meetings.
	Capital Facilities - Facilities - Secondary Heater for Maintenance Yard Vehicle Storage Building Project	The Secondary Heater for Maintenance Yard Vehicle Storage Building will provide a back up redundant heating source for the new vehicle storage building. The existing heating system is a green waste oil system that periodically shuts down and requires reset. The secondary system would be tied to an existing gas line and be sized to provide enough warm air to protect the equipment in this building. It would have a set point to come on incase of the primary waste oil system going off line during non working hours. Mechanical/Electrical Issue.

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
	Capital Facilities - Facilities - Maintenance Yard Bull Pen Ventilation Improvement Project	This project will upgrade the existing ventilation system. The existing system does not provide proper ventilation of the facility.
	Capital Facilities - Facilities - Citywide Re-Keying/Security Improvements	This project will be phased over several years re-keying and providing security upgrades to all City Buildings. The first phase of the project would begin at City Hall. FY15/16 - FY19/20
15-1600	Parks and Recreation - Deer Park Picnic Shelters Roof Replacement	This project is the removal of wood shake roofs and replacement with 30 year dimensional composition on the Deer Park Picnic Shelters.
15-1601	Parks and Recreation - Small Wonders Exterior Painting Project	The Small Wonders Exterior Painting Project is for the painting of the exterior of the building. The paint is original and beginning to fade and delaminate from the building.
15-1602	Parks and Recreation - Gondolfo Roofs	This project is for the removal and replacement of composition roofs at Gondolfo Arena. It will include the announcers booth and the restroom building.
15-1603	Parks and Recreation - Pah Rah Bathroom Replacement Project	This project is for the removal and replacement of the existing bathroom at Pah Rah Park. The existing structure has become dilapidated and maintenance intensive. With the addition of the "All Abilities" Playground it has been determined a new structure needs to be constructed
	Parks and Recreation - Shadow Mountain Barn Replacement Project	This project is the removal of the existing wooden barn structure at Shadow Mountain and replacement with a smaller vandal secure structure for maintenance. The existing structure has become hazardous and unsecurable. The structure is broken into and vandalized on a regular basis. The existing roof structure and siding would need to be completely removed and replaced and would require major structural improvements. A new smaller metal or CMU structure would provide a more secure structure used for maintenance activities
	Parks and Recreation - Oppio Park Parking Lot	This project is for the construction of a new parking lot for Oppio Park on the east side of the park north of Sparks Middle School. This will improve access for residents using the park.
	Parks and Recreation - Marina Amphitheater Project	This project is for the construction of an amphitheater at the Sparks Marina. Staff will work with City Manager, Senior Staff, and promoters to determine best location and type of improvements to construct.
15-1690	Parks and Recreation - Bike Path Rehabilitation Project	The City can be proactive with the rehabilitation to bike paths addressing improvements as well as potential safety hazards. Rehabilitation will include using more durable concrete path surfacing.

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-1691	Parks and Recreation - Annual Sports Court Rehabilitation Project	This project is for the rehabilitation of various Sports Courts throughout the City. Prior to the beginning of each fiscal year staff will review the various facilities and schedule resurfacing/rehabilitation of the most critical facilities. The Sports Courts include tennis, basketball, handball, bocce ball, horse shoe, etc.
15-1692	Parks and Recreation - Nursery Restock	Nursery Restocking will be an annual Parks project allowing for the purchase and installation of plants, shrubs, flowers, and trees throughout the City's parks and parkways.
15-1693	Parks and Recreation - Sports Fields Grass Turf Replacement	This project will be an Annually funded project to purchase and install grass turf throughout the City's parks and fields used for athletic.
15-1694	Parks and Recreation - Marina Park Landscape, Path Modifications, and Upgrades Project	This multiple fiscal year project continues the refinement of the Marina Park by addressing landscape enhancement or corrections, path modifications and other upgrades for the citizens of Sparks. The first issue to address is repairing the Dog Park. At one point expanding the restroom and administration building will need to be looked at.
15-1695	Parks and Recreation - Victorian Square Enhancements	This project is the revitalization of Victorian Ave between Pyramid Way to 15th Street.
15-1696	Parks and Recreation - Annual Park Facility Improvement Project	Funding will be specifically for projects at the City's various park facilities. It will be used for unforeseen issues that arise throughout the year at these facilities and are beyond the City's staff ability to correct. Projects will be developed by the Community Services Engineering & Maintenance and Parks staff as facility issues arise.
15-1700	Parks and Recreation - Golden Eagle Regional Park (GERP) - Volleyball Court Retrofit to Basketball Court	This project is for the removal of the volleyball courts at Golden Eagle Park and construction of basketball courts at the same site. Parks staff has reviewed the use of this facility and based upon feedback has determined a basketball court at this site will be more programmable.
15-1701	Parks and Recreation - Golden Eagle Regional Park (GERP) - HVAC Building System Upgrades	This project is for upgrade of the Allerton HVAC Control Systems for building at Golden Eagle Regional Park. This will allow for better offsite monitoring, control, and maintenance of the HVAC systems.
15-1702	Parks and Recreation - Golden Eagle Regional Park (GERP) - GERP Parking Lot Slurry Seal Project	This project is for preventative maintenance of the parking lots at Golden Eagle Regional Park. Based upon review by Engineering Staff of this infrastructure, the parking lots require this treatment to extend its service life.
	Parks and Recreation - Golden Eagle Regional Park (GERP) - Synthetic Turf Replacement	The artificial turf installed originally had an expected life of approximately seven years. With heavy use of the playing fields as well as weather elements it is expected portions will need to be replaced after the warranty period ends.

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
	Parks and Recreation - Golden Eagle Regional Park (GERP) - Annual GERP Site & Facilities Improvements	Funding will be specifically for projects at the Golden Eagle Regional Park site and facilities. The projects will be developed by the Community Services Engineering and Facilities Maintenance staff along with Parks & Recreation staff.
15-1890	Park District #1 - Annual Park District #1 Improvements	This appropriation will allow for some flexibility if projects are identified during the year in Park District 1.
15-1990	Park District #2 - Annual Park District #2 Improvements	This appropriation will allow for some flexibility if projects are identified during the year in Park District 2.
15-2090	Park District #3 - Annual Park District #3 Improvements	This appropriation will allow for some flexibility if projects are identified during the year in Park District 3.
15-2190	Room Tax Projects - Victorian Square Development Contribution Plan	Funding will let engineering staff personnel costs that support qualified capital projects in Victorian Square be re-captured and hire professional services as required to develop projects.
15-2290	CDBG Projects- Pedestrian and Street Improvements Project	Future enhancement projects that qualify for Community Development Block Grant monies will be re-assessed and submitted for approval as CDBG entitlement funds becomes available.
15-2390	Municipal Court - Annual Municipal Court Facility Improvements	This appropriation will allow for some flexibility if projects are identified during the year at the Municipal Court facility.
15-2490	Street Cut - Street Cut Repair Contract	This project is the City's annual street cut patch program . A bid for a single contractor is done to provide permanent repair of utility cuts in Sparks streets.
15-6590	Sparks Utilities Projects - Sewer System - TMWRF Projects	Truckee Meadows Water Reclamation Facility (TMWRF) capital projects as approved by the JCC.
15-6592	Sparks Utilities Projects - Sewer System - Sewer System Rehabilitation Project	<p>Appropriations for this project will allow for sewer infrastructure rehabilitation and replacements as needed and/or identified as part of the utility assessment condition program. Coordination with selected Rehab/Recon Road Work Projects as scheduled for future years shall be considered.</p> <p>It is anticipated that one comprehensive Annual Sewer Rehabilitation Project will be developed to address the highest priority/risk lines as identified. There is a current list of defective sewer lines, primarily based on the results of the condition assessment program, being maintained for the development of future project areas.</p>

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-6593	Sparks Utilities Projects - Sewer System - Sewer System Street Improvement Coordination - Annual Road Ahead and RTC Road Ahead	These appropriations are for sewer infrastructure rehabilitations in support of annual RTC Regional Road Projects. This may include removal and replacement /lining/bursting of SS main/laterals, SSMH's, and SSMH Lids.
		<p>These appropriations are for sanitary sewer infrastructure rehabilitations in support of annual Sparks Road Ahead Projects. This may include removal and replacement /lining/bursting of SS main/laterals, SSMH's, and SSMH Lids.</p> <p>Identified project areas include: Ashwood, Woodstone, Rockwood, Palmwood, Sandwood, Pinewood, Baywood, and Del Rosa. Additional Sparks Road Ahead project areas may be funded that are not currently listed but moved ahead by the City of Sparks due to positive competitive bidding.</p>
	Sparks Utilities Projects - Sewer System - Sanitary Sewer Master Plan Update	5-year master plan update in anticipation of 17/18 Rate Study.
	Sparks Utilities Projects - Sewer System - Rate Study 5 Year Update	5-year rate study Update, equity analysis.
15-6594	Sparks Utilities Projects - Sewer System - Water Rights Acquisition	The Cities of Reno and Sparks currently have been granted 6,700 acre-feet of ground water under our public right of ways. Through the TROA negotiations, the Cities and TMWRF are investing and building up a water rights fund to purchase water rights for downstream water quality through instream flows. Sparks share for this future investment is approximately \$10 million of the \$30 million total water right program. This item is to specifically purchase water rights that would go toward expanded effluent use.
15-6595	Sparks Utilities Projects - Sewer System - Large Diameter Maintenance and Assessments	Bi-annual system cleaning and maintenance for large diameter sewers
15-6596	Sparks Utilities Projects - Sewer System - Real Property/Right of Way Services	This funding is for Real Property/Right of Way Consultant Services that may be required throughout the year for Sanitary Sewer related projects.

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-6597	Sparks Utilities Projects - Sewer System - Emergency/ Contingency Funds- Sewer Projects	<p>These funds will be set aside each year to be available to address emergencies in our sanitary sewer system or contingencies that were not anticipated. The following examples of projects that might be approved for this funding source:</p> <ol style="list-style-type: none"> 1. Projects to correct an SSO or blockage that has occurred or is imminent. 2. Correct a line failure which has occurred or is imminent and poses a significant hazard. 3. Projects identified during/after an emergency operation such as flooding or other natural disaster. 4. Projects where grant money becomes available to cover part of the overall cost. 5. Projects that have the opportunity to enter into a cost sharing agreement with another agency. 6. Significant operational savings can be achieved immediately if the project/materials is completed or bought now. 7. An unplanned road/utility project is started where we want to completed work on under-ground utilities. 8. New projects of higher priority as deemed by the City Manager or City Council. 9. Water rights blocks become available at a favorable price. <p>Projects/Materials identified to use this funding will require approval by the Public Works Director and/or the City Council as necessary.</p>
15-6600	Sparks Utilities Projects - Storm Drain System - Howard Drive Pipeline Relocation	Relocation of existing North Truckee Ditch facilities to City of Sparks right-of-way (Howard Drive). Currently the section of North Truckee Ditch between Goldy Way and Fargo Way is partially located in easement within private property, and is located such that replacement is not feasible in its current position.
15-6601	Sparks Utilities Projects - Storm Drain System - La Posada Ditch Rehabilitation	Removal of damaged ditch lining and replacement with better materials.
15-6602	Sparks Utilities Projects - Storm Drain System - Sparks Marina Pump Station Rehabilitation	Replacement and upgrade of Sparks Marina Lake Pump Stations.

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-6690	Sparks Utilities Projects - Storm Drain System - Annual Street Improvement Coordination - Annual Road Ahead Projects, RTC Road Ahead Projects and Curb, Gutter, Sidewalk Projects	These appropriations are for sewer infrastructure rehabilitations in support of annual RTC Regional Road Projects. This may include removal and replacement /lining/bursting of SS main/laterals, SSMH's, and SSMH Lids.
		These appropriations are for sanitary sewer infrastructure rehabilitations in support of annual Sparks Road Ahead Projects. This may include removal and replacement /lining/bursting of SS main/laterals, SSMH's, and SSMH Lids. Identified project areas include: Ashwood, Woodstone, Rockwood, Palmwood, Sandwood, Pinewood, Baywood, and Del Rosa. Additional Sparks Road Ahead project areas may be funded that are not currently listed but moved ahead by the City of Sparks due to positive competitive bidding.
		Annual funding used to replace aged curb, gutter and drainage inlets throughout the City. Locations are based on priorities of pavement management team to coincide with planned roadway preventative maintenance/rehabilitations projects.
15-6691	Sparks Utilities Projects - Storm Drain System - Annual System Dam, Ditch, Flood & Drainage Structures - Annual SD System & Ditch Rehab and Annual Dam/Flood Structure/Citywide Flood Rehab Construction	Appropriations for this project will allow for storm drain, ditch, and channel infrastructure rehabilitation and replacements as needed and/or identified as part of the utility assessment condition program. Coordination with selected Rehab/Recon Road Work Projects as scheduled for future years shall be considered. Potential project sites include: Orr Ditch North Truckee Ditch - Howard Dr, Goldy Wy to N Truckee Drain Greenbrae Dr Storm Drain - 36in backyard line between Pyramid and Stanford
		These funds will be set aside each year to be available to address new construction or repairs beyond the typical maintenance for the City's dams, flood structures, or possible city wide flood protection construction or rehabilitation projects. Projects/Materials identified to use this funding will require approval by the Public Works Director and/or the City Council as necessary.
15-6692	Sparks Utilities Projects - Storm Drain System - Pioneer Diversion Monitoring Project	Monitoring of Pioneer Diversion modification project, anticipated to be a 5-year program. Anticipate costs of \$125,000 per year over 5 years. After first year, costs may be lowered depending on progress of monitoring. Monitoring will be required of the city per ACOE 404 permit.
	Sparks Utilities Projects - Storm Drain System - Storm Drain Master Plan Update	5-year master plan update in anticipation of 17/18 Rate Study

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Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
	Sparks Utilities Projects - Storm Drain System - Rate Study 5 Year Update	5-year rate study Update, equity analysis
15-6693	Sparks Utilities Projects - Storm Drain System - FEMA CRS/CAV Flood Mitigation Project	This project is required to develop mitigation plans in response to the requirements of the City's FEMA CRS/CAV and maintain the City's rating with FEMA. This funding will also be used for issues that arise through FEMA FIRM mapping and actions to correct inconsistencies.
15-6694	Sparks Utilities Projects - Storm Drain System - Real Property/Right of Way Services	This funding is for Real Property/Right of Way Consultant Services that may be required throughout the year for Storm Drain related projects.
15-6695	Sparks Utilities Projects - Storm Drain System - Storm Drain Outreach Maintenance Program	Funding to provide outreach materials to affect and improve stormwater quality. Could include items such as fliers, hiring of temporary help for maintenance of dog-poop bag stations and informational signage.
15-6696	Sparks Utilities Projects - Storm Drain System - Emergency/Contingency Funds-Storm Drains Projects	<p>These funds will be set aside each year to be available to address emergencies in our storm drain system or contingencies that were not anticipated. The following examples of projects that might be approved for this funding source:</p> <ol style="list-style-type: none"> 1. Projects to correct a blockage that has occurred or is imminent. 2. Correct a line failure which has occurred or is imminent and poses a significant hazard. 3. Projects identified during/after an emergency operation such as flooding or other natural disaster. 4. Projects where grant money becomes available to cover part of the overall cost. 5. Projects that have the opportunity to enter into a cost sharing agreement with another agency. 6. Significant operational savings can be achieved immediately if the project/materials is completed or bought now. 7. An unplanned road/utility project is started where we want to completed work on under-ground utilities. 8. New projects of higher priority as deemed by the City Manager or City Council. <p>Projects/Materials identified to use this funding will require approval by the Public Works Director and/or the City Council as necessary.</p>
	Sparks Utilities Projects - Effluent System - Effluent Master Plan Update	5-year master plan update in anticipation of 17/18 Rate Study.
	Sparks Utilities Projects - Effluent System - Rate Study 5 Year Update	5-year rate study Update, equity analysis.

CITY OF SPARKS

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Project. #	Project Title	Project Description
15-6790	Sparks Utilities Projects - Effluent Projects- Metered Site Upgrades Projects	This project is an infrastructure upgrade to customer sites which cannot accommodate shutoff of system for nonpayment, breaks in the mains, etc., and will be phased over several years.
15-6791	Sparks Utilities Projects - Effluent Projects - Emergency/Contingency Funds- Effluent Projects	<p>These funds will be set aside each year to be available to address emergencies in our effluent system or contingencies that were not anticipated. The following examples of projects that might be approved for this funding source:</p> <ol style="list-style-type: none"> 1. Emergency repairs to restore service to customers during irrigation season. 2. Correct a line failure which has occurred or is imminent and poses a significant hazard. 3. Projects identified during/after an emergency operation such as flooding or other natural disaster. 4. Projects where grant money becomes available to cover part of the overall cost. 5. Projects that have the opportunity to enter into a cost sharing agreement with another agency. 6. Significant operational savings can be achieved immediately if the project/materials is completed or bought now. 7. An unplanned road/utility project is started where we want to completed work on under-ground utilities. 8. New projects of higher priority as deemed by the City Manager or City Council. 9. Water rights blocks become available at a favorable rate. <p>Projects/Materials identified to use this funding will require approval by the Public Works Director and/or the City Council as necessary.</p>
15-6800	Sparks Utilities Projects - Storm Drain System - RIVERFLOOD - North Truckee Drain Relocation Ph 1 & 2	Phase 1 of North Truckee Drain project. Funded by Bond Proceeds to be repaid by River Flood funding.
	Sparks Utilities Projects - Storm Drain System - RIVERFLOOD - North Truckee Drain Relocation Ph 2	Phase 2 of North Truckee Drain project. Funded by Bond Proceeds to be repaid by River Flood funding.
15-7500	Municipal Yard - City Vehicle & Equipment Replacement - Replacement Plan	Each year, the Fleet Management Group approves a list of vehicles needing replacement based on many factors such as age of the vehicle, mileage and maintenance history. A spreadsheet contained in this CIP document provides a complete listing of these vehicles. Funding is through depreciation, maintenance and repair rates charged to departments/programs that use Equipment Services.

City of Sparks Redevelopment Agency

Five Year Capital Improvement Plan 2014/15 - 2018/19

Project # Project Description	FY15	FY16	FY17	FY18	FY19
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REDEVELOPMENT AREA I: Projects in the downtown area funded by property taxes.

<i>Redevelopment Area I Projects</i>					
<i>Planned Capital Improvements</i>					
NO PROJECTS SLATED	0	0	0	0	0
Sub-total	0	0	0	0	0
TOTAL REDEVELOPMENT AREA 1 PROJECTS	0	0	0	0	0

REDEVELOPMENT AREA II REVOLVING AND BOND PROCEEDS FUNDS: Projects in the Marina, Oddie Boulevard and Conductor Heights areas funded by property taxes.

<i>Redevelopment Area II Projects</i>					
<i>Planned Capital Improvements</i>					
NO PROJECTS SLATED	0	0	0	0	0
Sub-total	0	0	0	0	0
TOTAL REDEVELOPMENT AREA II PROJECTS	0	0	0	0	0

CITY OF SPARKS REDEVELOPMENT AGENCY

Five Year Capital Improvement Plan 2014/15 - 2018/19 - Project Descriptions

Proj. #	Project Title	Project Description
	Redevelopment Area 1 -No Projects Slated	Until resources are once again available no projects are planned.
	Redevelopment Area 2 -No Projects Slated	Until resources are once again available no projects are planned.