



2016-2017
Final Budget



June 1, 2016

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

The **City of Sparks** herewith submits the **FINAL** budget for the fiscal year ending **June 30, 2017**.

This budget contains **1** fund, including Debt Service, requiring property tax revenues totaling **\$21,190,000**

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed _____. If the final computation requires, the tax rate will be lowered.

This budget contains **21** governmental type funds with estimated expenditures of **\$95,558,996** and **7** proprietary funds with estimated expenses of **\$78,460,419**.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Jeff Cronk, CPA
(Printed Name)
Financial Services Director
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time: **May 23, 2016, 2:00 pm**

Publication Date May 12, 2016

Place: City of Sparks Council Chambers, 745 Fourth St, Sparks, NV

City of Sparks

2016-2017 FINAL Budget

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City of Sparks Budget Message – FINAL Fiscal Year 2016/2017 (FY17)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY17 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies which align to our Strategic Plan. The specific Strategic Objectives have been identified in some cases. Below are the policies and the results produced from the FY17 budget.

1 General Fund unrestricted ending Fund balance equal to 12.5% of expenditures

	Fiscal Targets		RESULTS	AMOUNT OVER/ (UNDER) Cash Flow Target	STATUS	AMOUNT OVER/ (UNDER) Budget Target	STATUS
	Cash Flow Target	Budget Target					
FY15 ACTUALS	12.5%	6.0%	11.8%	(\$381,124)	⚠	N/A	N/A
FY16 ESTIMATES	12.5%	6.0%	10.2%	(\$1,340,369)	⚠	N/A	N/A
FY17 BUDGET - Strategic Objective 1.1 (maintain positive cash balances)	12.5%	6.0%	6.0%	(\$4,043,879)	N/A	\$0	✓

Statutory/Compliance Targets		
Formal Adopted Policy to comply with GASB 54	Must provide corrective action plan to State if go below per NAC 354.650	Removed From Negotiations per NRS 354.6241
8.3%	4.0%	25.0%

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

	GOAL	BUDGET	Contingency Amount	STATUS
FY15 BUDGET	up to 3%	1.8%	1,000,000	✓
FY16 BUDGET	up to 3%	1.7%	1,000,000	✓
FY17 BUDGET - Strategic Objective 1.1 (maintain positive cash balances)	up to 3%	1.6%	1,000,000	✓

3 Transfer a minimum of 2.5% of total General Fund revenues plus full funding of IT Hardware & Software Replacement Plans from the General Fund to the Capital Projects Fund

	GOAL	% RESULTS	Transfer Amount	STATUS
FY15 ACTUALS	2.5%	1.6%	\$ 902,000	✘
FY16 ESTIMATES	2.5% + full funding of IT hardware & software replacement plans = \$1,871,589	3.1%	\$ 1,871,589	✔
FY17 BUDGET - Strategic Objective 1.2 (balanced spending) & Strategic Goal 3 (managing infrastructure & Technology)	2.5% + full funding of IT hardware & software replacement plans = \$2,655,240	4.2%	\$ 2,655,240	✔

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
FY15 ACTUALS	\$ 5,230,355	\$ 231,107	\$ -	✘
FY16 ESTIMATES	\$ 5,462,199	\$ 233,107	\$ -	✘
FY17 BUDGET - Strategic Objective 1.1 (maintain positive cash balances)	\$ 5,776,356	\$ 435,607	\$ 200,000	✔

5 General Fund personnel costs do not exceed 78% of General Fund total revenues

	GOAL	RESULTS	STATUS
FY15 ACTUALS	<=78%	76.7%	✔
FY16 ESTIMATES	<=78%	76.6%	✔
FY17 BUDGET - Strategic Objective 1.2 (balanced spending)	<=78%	77.7%	✔

6 Report the annual Other Post Employment Benefit (OPEB) and Workers Compensation liabilities and determine strategies to reduce these liabilities (Strategic Objective 1.3)

	NET OPEB OBLIGATION	Workers Comp - Heart, Lung, Cancer L/T Liability	FUNDING STATUS
FY09 ACTUALS	\$2,025,422	\$2,252,767	Pay-As-You-Go
FY10 ACTUALS	\$4,566,159	\$2,321,000	Pay-As-You-Go
FY11 ACTUALS	\$4,958,920	\$3,414,452	Pay-As-You-Go
FY12 ACTUALS	\$5,473,423	\$3,206,012	Pay-As-You-Go
FY13 ACTUALS	\$6,018,434	\$6,749,369	Pay-As-You-Go
FY14 ACTUALS	\$6,680,705	\$9,258,452	Pay-As-You-Go
FY15 ACTUALS	\$7,414,353	\$5,068,496	Pay-As-You-Go

GENERAL FUND

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current fiscal year and next and provides a comparison to FY15 actual results.

General Fund Summary of Revenues, Expenses & Fund Balance

	FY15 Actuals	FY16 Estimates	FY17 Budget
Revenues	\$57,065	\$60,983	\$63,668
Transfers-In	\$712	\$0	\$1,054
Expenditures	(\$54,622)	(\$57,764)	(\$62,761)
Transfers-Out	(\$1,572)	(\$3,788)	(\$4,162)
Change in Fund Balance	\$1,582	(\$569)	(\$2,201)
Beginning Fund Balance	\$4,864	\$6,447	\$5,878
Ending Fund Balance	\$6,447	\$5,878	\$3,676
<i>Ending Fund Balance as a % of Expenditures*</i>	11.8%	10.2%	6.0%

All figures shown in \$000's

*Calculation uses unrestricted ending fund balance and expenditures exclude Transfers-out, Capital Outlay & Contingency

GENERAL FUND REVENUES

The General Fund's primary revenues come from Consolidated Tax Revenue (CTAX), Property Taxes and Licenses & Permits. These sources account for 90% of total General Fund Revenues.

General Fund

	FY15 Actuals	FY16 Estimates	FY16 % change from FY15	FY17 Budget	FY17 % change from FY16
CTAX & Fair Share	\$22,452	\$24,400	8.7%	\$26,225	7.5%
Property Taxes	\$19,389	\$20,850	7.5%	\$21,190	1.6%
Licenses & Permits	\$10,995	\$11,521	4.8%	\$11,839	2.8%
All other revenues	\$4,229	\$4,212	-0.4%	\$4,414	4.8%
TOTAL REVENUES	\$57,065	\$60,983	6.9%	\$63,668	4.4%

All figures shown in \$000's

CTAX and Fair Share Revenue

CTAX (including Fair Share) is projected to increase 8.7% in and FY16 and 7.5% in FY17. This represents 7 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn. Still, FY17's CTAX projection of \$24.4M is still 5.3% below the high of \$25.7M the City received in FY06.

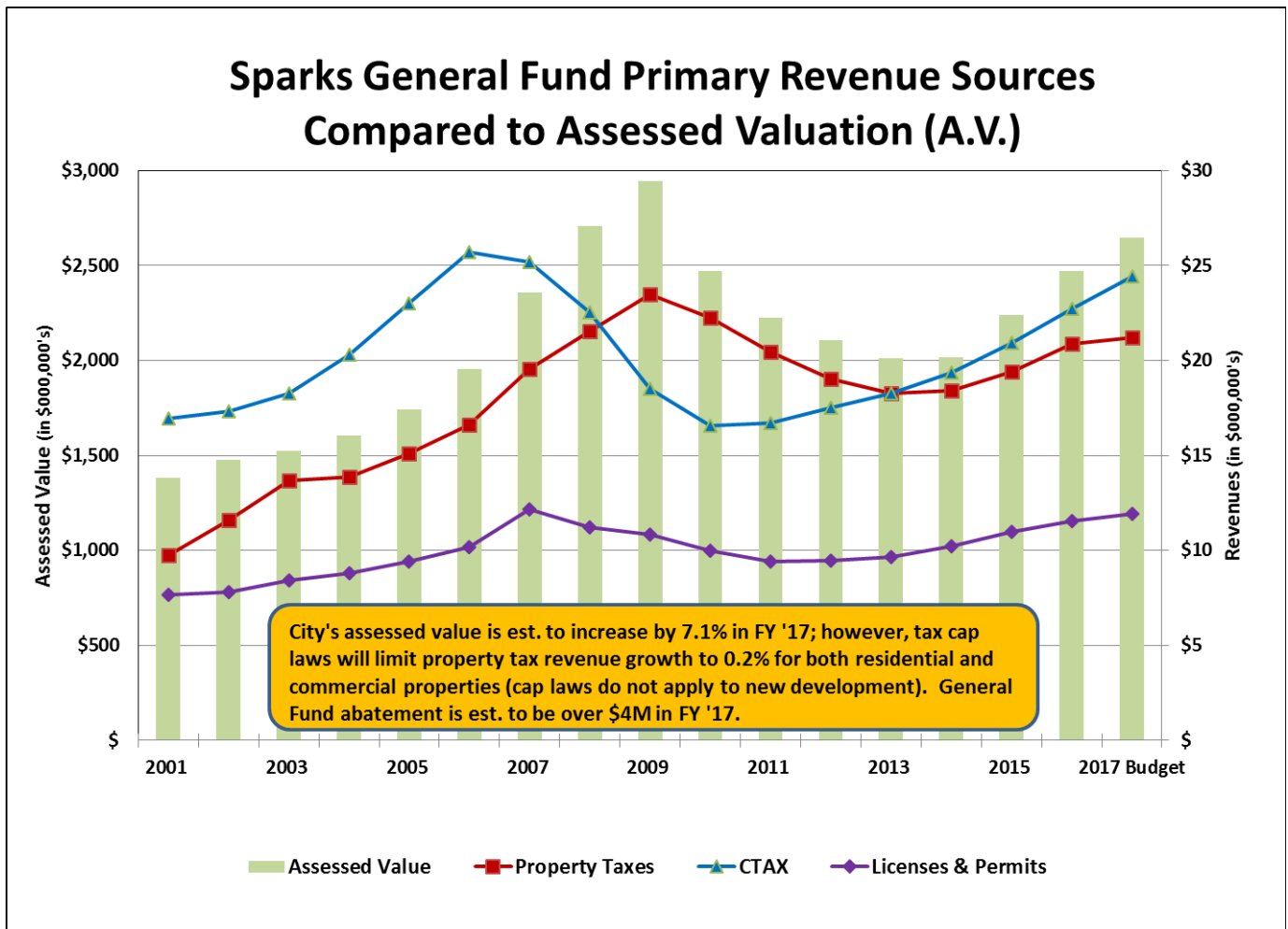
Property Tax

The City’s property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 33% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.5% on average between FY05 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 grew 5.2%, while FY16 is expected to grow 7.5%.

However, FY17 property tax growth is expected to be much lower at only 1.6%, despite the fact that the City’s assessed value is increasing by 7.1% in FY17. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”), will hold FY17 growth to 0.2% for both residential and commercial properties. Any growth above the 0.2% from the previous year’s tax levy, will be abated (i.e., removed) from the current property tax levy. In other words, tax bills may only increase no more than 0.2% for all existing properties. Property tax caps are not applicable to new development.

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$11.8M or 19% of General Fund Revenues. We are projecting that FY16 will result in a 4.8% increase, and FY17 is expected to grow 2.8%. The slower rate of growth in FY17 can be attributed to a commitment of \$200K of Business License Revenue being committed to the Stabilization fund (see fiscal policy #4).



GENERAL FUND TRANSFERS-IN

FY17 budgeted transfers-in include:

- \$1M from Motor Vehicle Fund - This amount is meant to offset the Contingency budget in the General Fund and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.
- \$54K from the Municipal Court Administrative Assessment Fund to pay for costs resulting from a staffing reorganization plan.

GENERAL FUND EXPENDITURES

	FY15 Actuals	FY16 Estimates	FY16 % change from FY15	FY17 Budget	FY17 % change from FY16
Salaries & Benefits	\$43,766	\$46,738	6.8%	\$49,480	5.9%
Services & Supplies	\$10,856	\$11,007	1.4%	\$12,282	11.6%
Capital Outlay	\$0	\$18	N/A	\$0	-100.0%
Contingency	\$0	\$0	N/A	\$1,000	N/A
Total Expenditures	\$54,622	\$57,764	5.8%	\$62,761	8.7%

All figures shown in \$000's

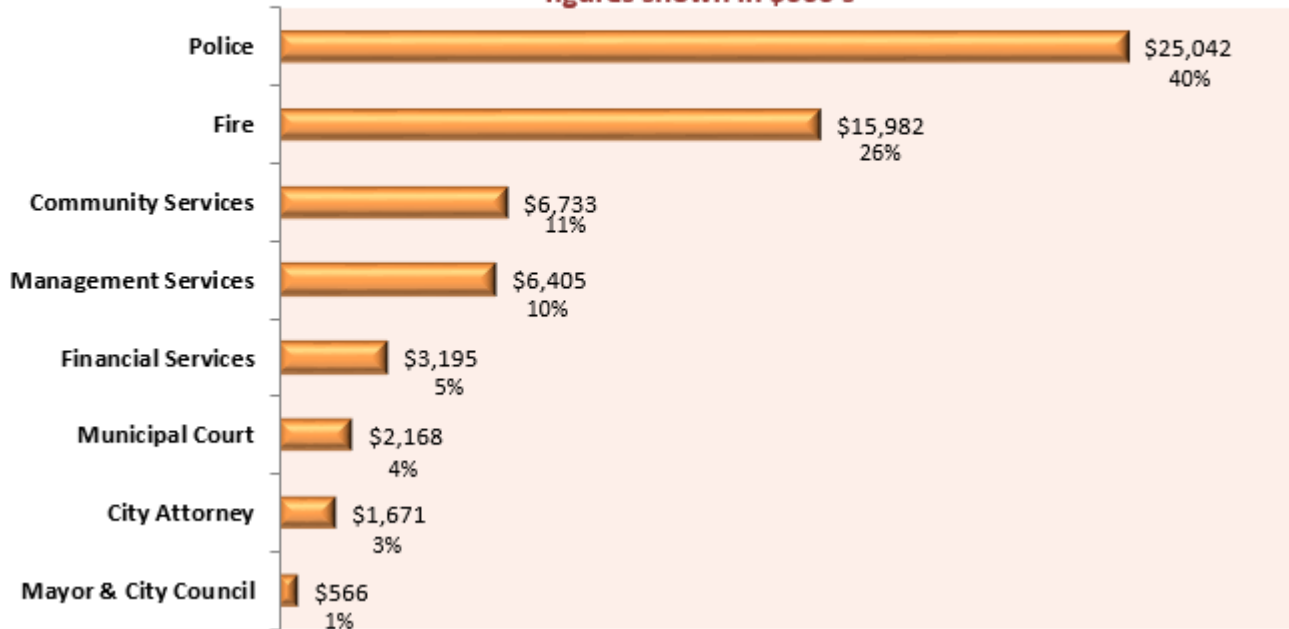
FY17 Expenditures excluding contingency increasing \$4.0M or 6.9% over FY16

Cause of change:

- FY16 vacancy savings reloaded into FY17 budget (\$1.2M)
- Contractual pay and benefit increases effective FY17 (\$1.0M)
- New Needs (\$606K)
- Retiree health subsidies – separate contribution in FY17 (\$382K)
- Overtime cost reduction due to full staffing assumption in FY17 (<\$620K>)
- Fire apparatus replacement plan funded via transfer in FY16, but via user charge in FY17 (\$740K)
- Contribution to Liability Self-Insurance Fund increased due to recent large claims (\$500K)

FY17 Expenditures by Department - General Fund
(excludes Contingency)

figures shown in \$000's



GENERAL FUND TRANSFERS-OUT

FY17 budgeted transfers-out include:

- \$813K to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$2.7M to Capital Projects Fund – One of the City’s fiscal policies is to transfer an annual amount equal to 2.5% of total revenues (\$1.6M) from the General Fund to the Capital Projects Fund to meet our capital investment needs as outlined in the City’s FY17 CIP. The policy also calls for full funding of the City’s hardware (\$404K) and software (\$676k) replacement plans. We meet this goal with the FY17 budget. The policy ensures that the City continues to invest in infrastructure and technology needs.
- \$694K to Debt Service Fund for the City’s 2007 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, and partially in FY16; but the proceeds have been exhausted and the General Fund will transfer the full debt service payment in FY17.

GENERAL FUND ENDING FUND BALANCE

A net decrease of \$569K is expected in FY16’s ending fund balance, reducing the amount from \$6.4M in FY15 to \$5.9M in FY16. The City’s formally adopted fiscal policy is to maintain a minimum unrestricted ending fund balance of 8.3% of expenditures within the General Fund. The City Council has authorized a

budgeted ending fund balance of 6.0% for FY17 in order to provide flexibility should it become necessary to have an actual ending fund balance less than 8.3% per policy for next fiscal year.

AREAS OUTSIDE THE GENERAL FUND

SPECIAL REVENUE FUNDS

The City maintains 10 Special Revenue Funds to account for revenues that are restricted for a specific purpose. These funds contain total expenditures of \$6.6M in the FY17 budget. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

- 1. Community Development Block Grant Fund (1202)** - 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.
- 2. Community Development Block Grant Entitlement Fund (1203)** - 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).
- 3. Sparks Grants & Donations Fund (1204)** - Special Revenue Fund to account for grants received by the City. This fund does not include grants received by Proprietary Funds or Community Development Block Grants. The majority 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.
- 4. Municipal Court Administrative Assessments Fund (1208)** - 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.
- 5. Impact Fee Service Area 1 Fund (1210)** - 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.
- 6. Tourism Improvement District 1 Fund (1215)** - This fund was established to account for the \$83M in Sales Tax Anticipation (STAR) Bonds 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 the Legends project is complete or upon termination of the senior and subordinate STAR bonds in 2028.

7. **Parks & Recreation Fund (1221)** - Used to provide recreation programs and special events offered by the City of Sparks Parks and Recreation Department. This fund does not account for the maintenance of parks, as those costs reside in the General Fund.
8. **Tourism & Marketing Fund (1222)** - 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.
9. **Street Cut Fund (1224)** – 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.
10. **Stabilization Fund** - Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with GASB 54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources may 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 declared natural disaster.

DEBT SERVICE FUND

The City has 1 Debt Service Fund (1301) to account for the retirement of general obligation bonds and long term leases. The FY17 budget includes \$13.7M for principal and interest payments on 6 debt issues. Per various bond covenants, reserves in our Debt Service Fund exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs. See schedule C of this Final Budget document for financial information related to this fund.

CAPITAL PROJECTS FUNDS

The City's 9 Capital Projects Funds contain total expenditures and capital outlay of \$13.6M in the FY17 budget, and as outlined in the FY17 Capital Improvement Program. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$2.7M transfer from the General Fund. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

1. **Road Fund (1401)** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right of way fees and fuel taxes.
2. **Parks & Recreation Project Fund (1402)** - To provide for specific parks and recreation projects. Funding is provided by a portion of the City's electric and natural gas franchise fees.
3. **Capital Projects Fund (1404)** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from City transfers.

4. **Capital Facilities Fund (1405)** - 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. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.
5. **Rec & Parks District 1 Fund (1406)** - Construction Tax revenues collected in district 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within that Park District 1.
6. **Rec & Parks District 2 Fund (1407)** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 2.
7. **Rec & Parks District 3 Fund (1408)** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 3.
8. **Victorian Square Room Tax Fund (1415)** - 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.
9. **Local Improvement District 3 Fund (1427)** - Accounts for proceeds of \$26M received in June 2008 from 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.

ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant funds comprise the City's Enterprise Funds. Their FY17 budgets total \$59.4M in operating costs. See schedules F-1 and F-2 of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

1. The **Sewer Operations Fund (16XX)** includes the operations, maintenance and capital improvements of sewer, storm drain and effluent reuse infrastructure. It also accounts for the City of Sparks' reimbursement of its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain and Effluent Reuse user fees. Connection fees also comprise a significant portion of the revenues, and although connection fees had fallen sharply during the economic downturn, they are now nearing pre-recession levels. On January 27, 2014, City Council approved an 8.25% annual increase to the sewer component of residential and commercial sewer bills effective July 1, 2014 with the fourth and final 8.25% increase effective on July 1, 2017. City Council also approved a 13.4% reduction in multi-family residential sewer

rates effective July 1, 2014 followed by an 8.25% annual increase in the subsequent three years. The FY17 CIP contains \$75K of funding for a new rate study.

2. The **Development Services Fund (2201)** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. In FY16, revenues are projected to grow by 34% due to new single family residential development and are expected to grow 26% in FY17 due to an estimated 700 new single family and 77 multi-family unit permits being issued.
3. The **Joint Treatment Plant Fund** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment for the City of Sparks, the City Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% City of Sparks and 68.63% City of Reno.

INTERNAL SERVICE FUNDS

The City currently maintains 4 Internal Service Funds. They account for user fees collected from all departments and Funds to provide city-wide services. Their FY17 operating budgets total \$17.3M. See schedules F-1 and F-2 of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

1. The **Motor Vehicle Maintenance Fund (1702)** uses maintenance, repair and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY17 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.
2. The **Group Self-Insurance Fund (1703)** accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. With plan costs quickly outpacing the revenues, the fund required a rate increase of 25% to both contributions and premiums in FY15 to maintain a positive reserve. FY16 required an additional 25% increase. The FY17 budget figures shown include no rate increase. FY15 ended with negative ending net assets, but FY16 and FY17 are expected to end with positive (yet small) reserves. Future rate increases will be directly tied to claims experience as there is no excess reserve in this fund.

3. The **Workers Compensation Self Insurance Fund (1704)** collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. Workers compensation 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 budgeted negative ending net asset balance of \$3.5M in FY17. Cash reserves are sufficient to cover expected claims costs over the next few years, but long term solutions are needed.

4. The **Municipal Self-Insurance Fund's (1707)** 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. Due to recent large claims costs, contributions from other funds will increase 145% in FY17.

In light of the foregoing, the FY17 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,

Jeff Cronk, CPA
Financial Services Director

**Budget Summary for City of Sparks
Schedule S-1**

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
ACTUAL PRIOR YEAR 06/30/15 (1)	ESTIMATED CURRENT YEAR 06/30/16 (2)	BUDGET YEAR 06/30/17 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2017 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)

REVENUES:

Property Taxes	19,388,525	20,850,000	21,190,000	0	21,190,000
Other Taxes	1,322,814	1,332,000	2,036,000	0	2,036,000
Licenses and Permits	15,806,281	16,694,495	17,332,368	2,891,222	20,223,591
Intergovernmental Revenues	38,091,938	39,680,180	41,024,541	13,610,649	54,635,190
Charges for Services	5,075,419	5,090,227	5,441,480	71,463,647	76,905,127
Fines and Forfeits	653,313	665,159	615,000	0	615,000
Miscellaneous Revenue	359,060	487,339	278,792	622,529	901,321
Special Assessments	1,824,203	1,801,785	1,801,785	0	1,801,785

TOTAL REVENUES	82,521,552	86,601,185	89,719,965	88,588,048	178,308,013
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EXPENDITURES-EXPENSES:

Not Applicable	0	0	0	15,907,627	15,907,627
General Government	11,300,747	13,536,829	14,962,151	0	14,962,151
Judicial	2,123,507	2,292,069	3,241,393	0	3,241,393
Public Safety	40,175,040	41,880,777	43,447,413	147,998	43,595,411
Public Works	6,287,890	9,959,001	8,987,441	0	8,987,441
Sanitation	0	0	0	0	0
Culture and Recreation	8,457,870	9,190,540	8,558,689	0	8,558,689
Community Support	1,050,637	1,881,435	2,695,614	0	2,695,614
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	40,033,622	40,033,622
Other Enterprise	0	0	0	20,793,052	20,793,052
Debt Service	0	0	0	0	0
Principal	11,322,000	4,903,000	5,353,000	0	5,353,000
Interest	9,524,948	8,932,063	8,313,297	1,578,120	9,891,417

TOTAL EXPENDITURES-EXPENSES	90,242,639	92,575,713	96,558,998	78,460,419	175,019,418
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Excess of Revenues over (under) Expenditures/Expenses	(7,721,087)	(5,974,528)	(6,839,033)	10,127,629	3,288,596
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**Budget Summary for City of Sparks
Schedule S-1**

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2017 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/15 (1)	ESTIMATED CURRENT YEAR 06/30/16 (2)	BUDGET YEAR 06/30/17 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	0	0	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	4,377,856	4,795,286	6,613,043	125,000	6,738,043
Operating Transfers (out)	(2,372,275)	(4,117,470)	(4,341,850)	(1,027,325)	(5,369,175)
TOTAL OTHER FINANCING SOURCES (USES)	2,005,581	677,815	2,271,193	(852,325)	1,418,868
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	(5,715,506)	(5,296,713)	(4,567,840)	9,275,304	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	45,248,912	39,533,407	34,236,694		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,533,407	34,236,694	29,668,853	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	39,533,407	34,236,694	29,668,853	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17
General Government	55.0	59.7	58.6
Judicial	18.0	17.0	17.0
Public Safety	249.0	245.3	250.3
Public Works	32.0	21.5	21.0
Culture and Recreation	89.0	91.0	93.0
Community Support	0.0	0.1	0.1
Total General Government	443.0	434.6	440.0
Utilities	89.0	93.6	95.2
Hospitals			
Transit Systems			
Airports			
Other	20.0	23.9	29.3
TOTAL FTE's	552.0	552.1	564.5

POPULATION (AS OF JULY 1)	91,551	92,396	93,581
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2015 Final Revenue Projections Part B	Dept of Taxation- FY 2016 Final Revenue Projections Part B	Dept of Taxation- FY 2017 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,236,803,070	2,469,924,856	2,644,465,360
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,236,803,070	2,469,924,856	2,644,465,360
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

*Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2016-2017

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	1.4493	Without Net Proceeds 2,644,465,360	38,326,236	0.7109	18,799,504	3,104,702	15,694,802
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED: C. Voter Approved Overrides	0.1105	Total Assessed Value 2,644,465,360	2,922,134	0.1105	2,922,134	482,451	2,439,683
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)		"					
E. Medical Indigent (NRS 428.285)		"					
F. Capital Acquisition (NRS 354.59815)		"					
G. Youth Services Levy (NRS 62.327)		"					
H. Legislative Overrides		"					
I. SCCRT Loss (NRS 354.59813)	0.2408	2,644,465,360	6,367,873	0.1384	3,659,940	604,426	3,055,514
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2408	2,644,465,360	6,367,873	0.1384	3,659,940	604,426	3,055,514
M. SUBTOTAL A, C, L	1.8006	2,644,465,360	47,616,243	0.9598	25,381,578	4,191,578	21,190,000
N. Debt	0.0000	2,644,465,360	-	0.0000	-	0	-
O. TOTAL M AND N	1.8006	2,644,465,360	47,616,243	0.9598	25,381,578	4,191,578	21,190,000

CITY OF SPARKS
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2017

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	5,877,790	24,400,000	21,190,000	0.9598	18,077,906	0	1,054,426	70,600,122
Community Dev Block Grant	0	0	0		73,929	0	0	73,929
Comm Dev Blk Grant Entitlement	0	0	0		624,852	0	0	624,852
Sparks Grants & Donations Fund	171,879	0	0		352,271	0	0	524,150
Muni Court Admin Assessments	997,312	0	0		270,000	0	0	1,267,312
Impact Fee Service Area #1	731,572	0	0		604,000	0	0	1,335,572
Tourism Improvement District 1	26,875	0	0		35	0	0	26,910
Parks & Recreation Fund	137,108	0	0		2,622,881	0	812,918	3,572,907
Tourism and Marketing Fund	96,765	0	0		196,075	0	0	292,840
Street Cut	253,993	0	0		500,080	0	0	754,073
Stabilization Fund	233,106	0	0		202,500	0	0	435,606
Road Fund	2,407,935	0	0		5,308,283	0	0	7,716,218
Park & Recreation Project Fund	988,981	0	0		1,400,699	0	0	2,389,680
Capital Projects	339,721	0	0		8,500	0	2,655,240	3,003,461
Capital Facilities Fund	304,421	0	0		189,761	0	0	494,182
Rec & Parks District 1	356,420	0	0		301,000	0	0	657,420
Rec & Parks District 2	570,455	0	0		358,500	0	0	928,955
Rec & Parks District 3	1,204,495	0	0		359,500	0	0	1,563,995
Victorian Square Rm Tax CP Fund	2,987,796	0	0		860,500	0	0	3,848,296
Local Improvement District #3	1,142,630	0	0		825	0	0	1,143,455
Debt Service Gen Obligation	15,407,443	0	0		11,817,868	0	2,090,459	29,315,770
Subtotal Governmental Fund Types, Expendable Trust Funds	34,236,697	24,400,000	21,190,000	0.9598	44,129,965	0	6,613,043	130,569,705
TOTAL ALL FUNDS	XXXXXXXXXX	24,400,000	21,190,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2017

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	30,475,772	19,003,839	12,281,791	0	1,000,000	4,162,424	3,676,296	70,600,122
Community Dev Block Grant	SR	0	0	73,929	0	0	0	0	73,929
Comm Dev Blk Grant Entitlement	SR	119,689	34,723	283,984	186,455	0	0	0	624,851
Sparks Grants & Donations Fund	SR	208,245	144,026	0	0	0	0	171,879	524,150
Muni Court Admin Assessments	SR	0	0	903,422	170,000	0	54,426	139,464	1,267,312
Impact Fee Service Area #1	SR	0	0	200,100	0	0	125,000	1,010,472	1,335,572
Tourism Improvement District 1	SR	0	0	15,000	0	0	0	11,910	26,910
Parks & Recreation Fund	SR	2,278,981	599,545	634,093	25,000	0	0	35,288	3,572,907
Tourism and Marketing Fund	SR	0	0	224,000	0	0	0	68,840	292,840
Street Cut	SR	34,215	18,870	12,664	400,000	0	0	288,323	754,072
Stabilization Fund	SR	0	0	0	0	0	0	435,606	435,606
Road Fund	CP	1,096,525	677,550	251,041	4,789,684	0	0	901,417	7,716,217
Park & Recreation Project Fund	CP	257,568	131,781	34,482	1,005,000	0	0	960,848	2,389,679
Capital Projects	CP	0	0	242,240	2,270,100	0	0	491,121	3,003,461
Capital Facilities Fund	CP	0	0	35	465,000	0	0	29,147	494,182
Rec & Parks District 1	CP	0	0	20	50,000	0	0	607,400	657,420
Rec & Parks District 2	CP	0	0	250	225,000	0	0	703,705	928,955
Rec & Parks District 3	CP	0	0	200	525,000	0	0	1,038,795	1,563,995
Victorian Square Rm Tax CP Fund	CP	0	0	250	400,000	0	0	3,448,046	3,848,296
Local Improvement District #3	CP	0	0	1,142,630	0	0	0	825	1,143,455
Debt Service Gen Obligation	DS	0	0	13,666,297	0	0	0	15,649,473	29,315,770
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		34,470,995	20,610,334	29,966,428	10,511,239	1,000,000	4,341,850	29,668,855	130,569,701

* FUND TYPES: SR - Special Revenue
 CP - Capital Projects
 DS - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2017

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	24,553,829	25,423,145	4,255,509	1,578,120	125,000	3,904	1,929,169
Joint Treatment Plant	EN	23,293,685	29,788,913	13,690,544	100,000	0	0	7,095,316
Development Services Fund	EN	5,348,503	4,222,561	18,771	0	0	23,421	1,121,292
Motor Vehicle Maintenance	IS	4,163,407	3,168,546	64,000	0	0	1,000,000	58,861
Group Insurance Self- Insurance	IS	11,788,526	11,373,777	4,000	0	0	0	418,749
Worker's Comp Self-Insurance	IS	490,654	1,882,607	40,000	0	0	0	(1,351,953)
Municipal Self-Insurance	IS	918,621	922,750	8,000	0	0	0	3,871
TOTAL		70,557,224	76,782,299	18,080,824	1,678,120	125,000	1,027,325	9,275,304

* FUND TYPES: EN - Enterprise
 IS - Internal Service
 N - Nonexpendable Trust

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	19,388,525	20,850,000	21,190,000	21,190,000
Subtotal	19,388,525	20,850,000	21,190,000	21,190,000

Licenses and Permits

Business Licenses	5,520,415	6,037,505	6,129,255	6,129,255
Liquor Licenses	241,746	257,314	270,180	270,180
City Gaming Licenses	582,524	550,000	577,500	577,500

Franchise Fees

Cable TV Franchise Fees	805,049	820,000	861,000	861,000
Electric Franchise Fees	1,565,868	1,531,457	1,592,715	1,592,715
Garbage Franchise Fees	1,151,815	1,200,000	1,260,000	1,260,000
Gas Franchise Fees	624,801	650,184	669,689	669,689
Right Of Way Fees TMWA	452,058	418,875	423,064	423,064

Nonbusiness Licenses and Permits

Bicycle Licenses	2	0	0	0
Other Licenses and Permits	50,644	55,565	55,565	55,565
Subtotal	10,994,922	11,520,900	11,838,968	11,838,968

Intergovernmental Revenues

Federal Grants	625	0	0	0
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State Shared Revenue

Consolidated Taxes From State	20,916,103	22,700,000	24,400,000	24,400,000
State Distributive Fund	1,535,916	1,700,000	1,825,000	1,825,000

Other Local Gov't Shared Revenues

County Gaming Licenses	425,787	418,340	432,142	432,142
Other	604,405	602,882	551,354	551,354

Subtotal	23,482,836	25,421,222	27,208,496	27,208,496
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<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Zoning Fees	3,975	15,000	15,000	15,000
Other	2,392,381	2,350,567	2,636,870	2,636,870
Subtotal	2,396,356	2,365,567	2,651,870	2,651,870
Fines and Forfeits				
Fines-Court	645,491	657,000	607,000	607,000
Fines-Bail	7,822	8,159	8,000	8,000
Subtotal	653,313	665,159	615,000	615,000
Miscellaneous Revenue				
Interest Earned	38,487	48,000	50,000	50,000
Rents and Royalties	66,584	66,700	66,700	66,700
Other Miscellaneous	43,816	45,026	46,872	46,872
Subtotal	148,887	159,726	163,572	163,572
Subtotal Revenue All Sources	57,064,839	60,982,574	63,667,906	63,667,906
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Muni Crt Admin Assess 1208	7,500	0	54,426	54,426
T/I from Development Svcs 2201	704,000	0	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	711,500	0	1,054,426	1,054,426
Subtotal Other Financing Sources	711,500	0	1,054,426	1,054,426
Beginning Fund Balance	4,864,271	6,446,623	5,877,788	5,877,788
Residual Equity Transfers				
Total Beginning Fund Balance	4,864,271	6,446,623	5,877,788	5,877,788
Total Available Resources	62,640,610	67,429,197	70,600,120	70,600,120

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	247,481	251,580	258,680	258,680
Employee Benefits	152,608	172,851	174,348	174,348
Services and Supplies	6,224	3,672	6,091	6,091
Non-discretionary Services & Supplies	3,936	7,614	7,900	7,900
Department Subtotal	410,249	435,717	447,019	447,019
MAYOR				
Salaries And Wages	58,915	60,311	62,045	62,045
Employee Benefits	44,658	51,176	51,631	51,631
Services and Supplies	1,768	5,630	3,355	3,355
Non-discretionary Services & Supplies	724	1,962	2,019	2,019
Department Subtotal	106,065	119,079	119,050	119,050
MANAGEMENT SERVICES				
Salaries And Wages	1,420,520	1,487,962	1,598,564	1,598,564
Employee Benefits	1,561,722	1,800,645	2,232,134	2,232,134
Services and Supplies	875,320	1,228,033	1,196,460	1,196,460
Non-discretionary Services & Supplies	493,381	650,357	1,152,150	1,162,408
Department Subtotal	4,350,943	5,166,997	6,179,308	6,189,566
LEGAL				
Salaries And Wages	915,826	977,327	1,063,280	1,063,280
Employee Benefits	446,073	512,452	531,479	531,479
Services and Supplies	77,012	76,529	70,894	70,894
Non-discretionary Services & Supplies	4,657	4,908	4,909	4,909
Department Subtotal	1,443,568	1,571,216	1,670,562	1,670,562
FINANCIAL SERVICES				
Salaries And Wages	1,404,541	1,504,147	1,645,237	1,645,237
Employee Benefits	629,931	769,009	837,457	837,457
Services and Supplies	361,738	416,708	409,180	409,180
Non-discretionary Services & Supplies	194,365	287,541	302,953	302,953
Department Subtotal	2,590,575	2,977,405	3,194,827	3,194,827
COMMUNITY SERVICES				
Salaries And Wages	437,886	468,126	498,530	498,530
Employee Benefits	188,434	244,918	255,052	255,052
Services and Supplies	99,363	70,608	52,655	52,655
Non-discretionary Services & Supplies	16,168	22,415	20,895	20,895
Department Subtotal	741,851	806,067	827,132	827,132
Salary and Wages	4,485,168	4,749,455	5,126,337	5,126,337
Employee Benefits	3,023,426	3,551,051	4,082,101	4,082,101
Services and Supplies	2,134,658	2,775,978	3,229,460	3,239,718
General Government Function Subtotal	9,643,252	11,076,484	12,437,898	12,448,156

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

Judicial

MUNICIPAL COURT

Salaries And Wages	1,088,592	1,068,791	1,197,206	1,197,206
Employee Benefits	622,655	685,411	773,121	773,121
Services and Supplies	155,952	162,274	162,274	162,274
Non-discretionary Services & Supplies	31,169	33,029	35,370	35,370
Department Subtotal	1,898,368	1,949,505	2,167,971	2,167,971

Salary and Wages	1,088,592	1,068,791	1,197,206	1,197,206
Employee Benefits	622,655	685,411	773,121	773,121
Services and Supplies	187,122	195,303	197,644	197,644
Judicial Function Subtotal	1,898,369	1,949,505	2,167,971	2,167,971

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
POLICE				
Salaries And Wages	12,667,884	13,430,939	14,166,772	14,166,772
Employee Benefits	6,913,129	7,671,666	8,217,068	8,217,068
Services and Supplies	905,544	670,580	768,437	768,437
Non-discretionary Services & Supplies	1,725,562	1,756,155	1,890,077	1,890,077
Department Subtotal	22,212,119	23,529,340	25,042,354	25,042,354
FIRE				
Salaries And Wages	9,048,232	9,042,448	8,781,128	8,781,128
Employee Benefits	4,489,096	4,991,315	5,143,638	5,143,638
Services and Supplies	447,261	511,046	496,064	496,064
Non-discretionary Services & Supplies	1,338,725	1,024,594	1,560,698	1,560,698
Department Subtotal	15,323,314	15,569,403	15,981,528	15,981,528
COMMUNITY SERVICES				
Salaries And Wages	58,353	60,146	61,831	61,831
Employee Benefits	36,916	43,932	44,470	44,470
Services and Supplies	75,882	78,409	78,236	78,236
Non-discretionary Services & Supplies	1,191,372	1,170,782	1,221,723	1,221,723
Department Subtotal	1,362,523	1,353,269	1,406,260	1,406,260
Salary and Wages	21,774,469	22,533,533	23,009,731	23,009,731
Employee Benefits	11,439,141	12,706,913	13,405,176	13,405,176
Services and Supplies	5,684,346	5,211,566	6,015,235	6,015,235
Public Safety Function Subtotal	38,897,956	40,452,012	42,430,142	42,430,142

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

Public Works

COMMUNITY SERVICES

Salaries And Wages	345,928	364,276	516,390	516,390
Employee Benefits	177,045	215,875	293,791	293,791
Services and Supplies	510,237	537,793	571,994	571,994
Non-discretionary Services & Supplies	351,622	337,895	325,416	325,416
Department Subtotal	1,384,832	1,455,839	1,707,591	1,707,591

Salary and Wages	345,928	364,276	516,390	516,390
Employee Benefits	177,045	215,875	293,791	293,791
Services and Supplies	861,859	875,689	897,410	897,410
Public Works Function Subtotal	1,384,832	1,455,840	1,707,591	1,707,591

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	500,843	494,653	626,108	626,108
Employee Benefits	308,773	367,833	449,649	449,649
Services and Supplies	641,945	588,235	564,302	564,302
Non-discretionary Services & Supplies	1,159,719	1,154,630	1,152,279	1,152,279
Capital Outlay	0	18,293	0	0
Department Subtotal	2,611,280	2,623,644	2,792,338	2,792,338
Salary and Wages	500,843	494,653	626,108	626,108
Employee Benefits	308,773	367,833	449,649	449,649
Services and Supplies	1,801,663	1,742,865	1,716,581	1,716,581
Capital Outlay	0	18,293	0	0
Culture & Recreation Function Subtotal	2,611,279	2,623,644	2,792,338	2,792,338

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Services and Supplies	1,000	0	0	0
Non-discretionary Services & Supplies	185,300	206,078	218,203	215,203
Department Subtotal	186,300	206,078	218,203	215,203
Services and Supplies	186,300	206,078	218,203	215,203
Community Support Function Subtotal	186,300	206,078	218,203	215,203

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Page Function Summary				
10 General Government	9,643,252	11,076,484	12,437,898	12,448,156
11 Judicial	1,898,369	1,949,505	2,167,971	2,167,971
12 Public Safety	38,897,956	40,452,013	42,430,142	42,430,142
13 Public Works	1,384,831	1,455,839	1,707,591	1,707,591
14 Culture and Recreation	2,611,280	2,623,644	2,792,339	2,792,339
15 Community Support	186,300	206,078	218,203	215,203
Total Expenditures - All Functions	54,621,988	57,763,563	61,754,144	61,761,402
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	1,000,000
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	670,000	835,000	812,918	812,918
T/O to Debt Svc GO 1301	0	491,264	694,266	694,266
T/O to Capital Projects 1404	902,000	1,871,589	2,655,240	2,655,240
T/O to Motor Vehicle Maint 1702	0	589,993	0	0
Total Transfers Out	1,572,000	3,787,846	4,162,424	4,162,424
Total Expenditures and Other Uses	56,193,987	61,551,409	66,916,568	66,923,826
<i>Total Ending Fund Balance</i>	<i>6,446,623</i>	<i>5,877,788</i>	<i>3,683,552</i>	<i>3,676,294</i>
Total General Fund Commitments and Fund Balance	62,640,610	67,429,197	70,600,120	70,600,120

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	73,929	59,104	100,000	73,929
Total Charges for Services	73,929	59,104	100,000	73,929
Total Revenue	73,929	59,104	100,000	73,929
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	17,271	(0)	0	(0)
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	17,271	(0)	0	(0)
Total Resources	91,200	59,104	100,000	73,929

City of Sparks
 SCHEDULE B - Special Revenue Fund
 Community Dev Block Grant (1202)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	91,200	59,104	100,000	73,929
Total Community Support Function	91,200	59,104	100,000	73,929
Total Expenditures	91,200	59,104	100,000	73,929
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>(0)</i>	<i>(0)</i>	<i>0</i>	<i>(0)</i>
Total Commitments and Fund Balance	91,200	59,104	100,000	73,929

City of Sparks
SCHEDULE B - Special Revenue Fund
Community Dev Block Grant (1202)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
CDBG Entitlement	561,023	911,028	698,781	624,852
Total Intergovernmental Revenues	561,023	911,028	698,781	624,852
Total Revenue	561,023	911,028	698,781	624,852
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	(12,077)	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	(12,077)	0	0
Total Resources	561,023	898,951	698,781	624,852

City of Sparks
SCHEDULE B - Special Revenue Fund
Comm Dev Blk Grant Entitlement (1203)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	79,698	76,458	119,689	119,689
Employee Benefits	35,230	40,767	34,723	34,723
Services and Supplies	95,620	170,415	127,584	178,692
Non-discretionary Services & Supplies	101,896	110,232	105,293	105,293
Capital Outlay	260,657	501,080	311,492	186,455
Total Community Support Function	573,100	898,951	698,781	624,852
Total Expenditures	573,100	898,951	698,781	624,852
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>(12,077)</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Commitments and Fund Balance	561,023	898,951	698,781	624,852

City of Sparks
SCHEDULE B - Special Revenue Fund
Comm Dev Blk Grant Entitlement (1203)

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Department Of Justice Grants	130,831	75,542	275,495	275,495
Department of Health & Human Services	1,000	1,102	0	0
Department of Transportation	229,360	84,822	0	0
Fed Emerg Mgt Grant (FEMA)	412,732	50,827	0	0
Executive Office of the President Grants	0	7,125	0	0
St Grant LEPC	0	(8,492)	0	0
St Grant Washoe County	21,603	261,315	76,776	76,776
Crime Forfeitures NRS 179	0	24,918	0	0
Drug Forfeitures	46,894	5,414	0	0
Federal Drug Forfeitures	471,741	129,707	0	0
St District Specialty Court Prog	21,742	11,236	0	0
Total Intergovernmental Revenues	1,335,903	643,515	352,271	352,271
<u>Charges for Services</u>				
Forfeiture Reimbursement	4,439	1,549	0	0
Total Charges for Services	4,439	1,549	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	155	364	0	0
Gifts & Bequests	26,145	64,600	0	0
Miscellaneous Revenue	17,869	0	0	0
Grant Match	17,959	5,648	0	0
Local Grant Misc	2,096	0	0	0
Total Miscellaneous Revenue	64,224	70,612	0	0
Total Revenue	1,404,565	715,676	352,271	352,271
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	528,479	736,083	171,879	171,879
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	528,479	736,083	171,879	171,879
Total Resources	1,933,044	1,451,760	524,150	524,151

City of Sparks
SCHEDULE B - Special Revenue Fund
Sparks Grants & Donations Fund (1204)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	2,780	197	0	0
Total General Government Function	2,780	197	0	0
<u>Judicial Function</u>				
Services and Supplies	13,010	30,864	0	0
Non-discretionary Services & Supplies	0	90	0	0
Total Judicial Function	13,010	30,954	0	0
<u>Public Safety Function</u>				
Salaries And Wages	184,492	199,770	208,245	208,245
Employee Benefits	9,374	50,664	144,026	144,026
Services and Supplies	433,856	355,973	0	0
Non-discretionary Services & Supplies	19,501	1,441	0	0
Capital Outlay	458,091	85,533	0	0
Total Public Safety Function	1,105,314	693,381	352,271	352,271
<u>Culture and Recreation Function</u>				
Salaries And Wages	8,468	8,064	0	0
Employee Benefits	271	156	0	0
Services and Supplies	67,118	49,735	0	0
Capital Outlay	0	497,393	0	0
Total Culture and Recreation Function	75,857	555,349	0	0
Total Expenditures	1,196,961	1,279,880	352,271	352,271
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	736,083	171,879	171,879	171,879
Total Commitments and Fund Balance	1,933,044	1,451,760	524,150	524,151

City of Sparks
SCHEDULE B - Special Revenue Fund
Sparks Grants & Donations Fund (1204)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	188,242	180,000	180,000	180,000
Muni Court Admin Assessments	38,823	35,000	35,000	35,000
Muni Court Facility Admin Assess	54,985	55,000	55,000	55,000
Total Intergovernmental Revenues	282,049	270,000	270,000	270,000
Total Revenue	282,049	270,000	270,000	270,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	976,500	1,038,921	997,311	997,311
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	976,500	1,038,921	997,311	997,311
Total Resources	1,258,549	1,308,921	1,267,311	1,267,311

City of Sparks
SCHEDULE B - Special Revenue Fund
Muni Court Admin Assessments (1208)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Services and Supplies	179,137	202,500	895,000	895,000
Non-discretionary Services & Supplies	7,151	8,422	8,422	8,422
Capital Outlay	25,839	100,689	170,000	170,000
Total Judicial Function	212,127	311,610	1,073,422	1,073,422
Total Expenditures	212,127	311,610	1,073,422	1,073,422
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	7,500	0	54,426	54,426
Total Other Uses	7,500	0	54,426	54,426
<i>Ending Fund Balance</i>	<i>1,038,921</i>	<i>997,311</i>	<i>139,463</i>	<i>139,464</i>
Total Commitments and Fund Balance	1,258,549	1,308,921	1,267,311	1,267,311

City of Sparks
SCHEDULE B - Special Revenue Fund
Muni Court Admin Assessments (1208)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	22,380	25,000	25,000	25,000
Parks Fees	114,326	250,000	250,000	250,000
Public Facility Fees	107,536	200,000	200,000	200,000
Sanitary Sewer Fee	89,864	125,000	125,000	125,000
Total Licenses and Permits	334,106	600,000	600,000	600,000
<u>Miscellaneous Revenue</u>				
Interest Earned	2,761	3,500	4,000	4,000
Total Miscellaneous Revenue	2,761	3,500	4,000	4,000
Total Revenue	336,866	603,500	604,000	604,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	313,934	453,172	731,572	731,572
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	313,934	453,172	731,572	731,572
Total Resources	650,801	1,056,672	1,335,572	1,335,572

City of Sparks
SCHEDULE B - Special Revenue Fund
Impact Fee Service Area #1 (1210)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Non-discretionary Services & Supplies	107,641	200,000	200,000	200,000
Total Public Safety Function	107,641	200,000	200,000	200,000
<u>Public Works Function</u>				
Non-discretionary Services & Supplies	0	100	100	100
Total Public Works Function	0	100	100	100
Total Expenditures	107,641	200,100	200,100	200,100
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T) T/O to Sewer Capital 1631	89,987	125,000	125,000	125,000
Total Other Uses	89,987	125,000	125,000	125,000
<i>Ending Fund Balance</i>	<i>453,172</i>	<i>731,572</i>	<i>1,010,472</i>	<i>1,010,472</i>
Total Commitments and Fund Balance	650,801	1,056,672	1,335,572	1,335,572

City of Sparks
SCHEDULE B - Special Revenue Fund
Impact Fee Service Area #1 (1210)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	17	35	35	35
Total Miscellaneous Revenue	17	35	35	35
Total Revenue	17	35	35	35
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	57,393	43,839	26,874	26,874
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	57,393	43,839	26,874	26,874
Total Resources	57,409	43,874	26,909	26,909

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism Improvement District 1 (1215)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	13,570	17,000	15,000	15,000
Total Community Support Function	13,570	17,000	15,000	15,000
Total Expenditures	13,570	17,000	15,000	15,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>43,839</i>	<i>26,874</i>	<i>11,909</i>	<i>11,909</i>
Total Commitments and Fund Balance	57,409	43,874	26,909	26,909

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism Improvement District 1 (1215)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Concession Franchise Fees	15,404	15,200	15,200	15,200
Miscellaneous Permits	3,015	7,625	0	0
Total Licenses and Permits	18,419	22,825	15,200	15,200
<u>Charges for Services</u>				
Facility Development Fee	21,577	25,000	25,000	25,000
Facility Reservation Fees	76,528	68,857	86,000	86,000
Non-resident Fee	4,290	0	0	0
Recreation Program Fees	2,072,824	2,150,905	2,154,600	2,154,600
Recreation Advertising Fees	21,956	20,000	20,000	20,000
External - Charge for Services	64,991	40,748	40,748	40,748
Administrative Service Charges	3,799	3,750	3,750	3,750
Special Events Receipts	237,318	250,748	277,583	277,583
Total Charges for Services	2,503,283	2,560,008	2,607,681	2,607,681
<u>Miscellaneous Revenue</u>				
Rebates/Credits	2,236	0	0	0
Cash Variations	(208)	0	0	0
Total Miscellaneous Revenue	2,029	0	0	0
Total Revenue	2,523,731	2,582,833	2,622,881	2,622,881
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	670,000	835,000	812,918	812,918
T/I from Tourism & Marketing Fund 1222	7,802	0	0	0
Total Other Financing Sources	677,802	835,000	812,918	812,918
Beginning Fund Balance	561,790	125,112	137,107	137,107
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	561,790	125,112	137,107	137,107
Total Resources	3,763,323	3,542,945	3,572,906	3,572,906

City of Sparks
SCHEDULE B - Special Revenue Fund
Parks & Recreation Fund (1221)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,195,499	2,196,949	2,278,981	2,278,981
Employee Benefits	536,302	555,773	599,545	599,545
Services and Supplies	391,073	433,015	434,223	434,223
Non-discretionary Services & Supplies	154,500	195,101	199,870	199,870
Capital Outlay	360,836	25,000	25,000	25,000
Total Culture and Recreation Function	3,638,210	3,405,838	3,537,619	3,537,619
Total Expenditures	3,638,210	3,405,838	3,537,619	3,537,619
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>125,112</i>	<i>137,107</i>	<i>35,287</i>	<i>35,288</i>
Total Commitments and Fund Balance	3,763,323	3,542,945	3,572,906	3,572,906

City of Sparks
SCHEDULE B - Special Revenue Fund
Parks & Recreation Fund (1221)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	196,000	196,000	196,000	196,000
Total Taxes	196,000	196,000	196,000	196,000
<u>Miscellaneous Revenue</u>				
Interest Earned	89	75	75	75
Total Miscellaneous Revenue	89	75	75	75
Total Revenue	196,089	196,075	196,075	196,075
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	153,011	156,588	96,764	96,764
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	153,011	156,588	96,764	96,764
Total Resources	349,099	352,663	292,839	292,839

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism and Marketing Fund (1222)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	184,709	255,899	224,000	224,000
Total Community Support Function	184,709	255,899	224,000	224,000
Total Expenditures	184,709	255,899	224,000	224,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	7,802	0	0	0
Total Other Uses	7,802	0	0	0
<i>Ending Fund Balance</i>	<i>156,588</i>	<i>96,764</i>	<i>68,839</i>	<i>68,839</i>
Total Commitments and Fund Balance	349,099	352,663	292,839	292,839

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism and Marketing Fund (1222)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Street Cut Permits	354,886	500,000	500,000	500,000
Total Licenses and Permits	354,886	500,000	500,000	500,000
<u>Miscellaneous Revenue</u>				
Interest Earned	109	60	80	80
Total Miscellaneous Revenue	109	60	80	80
Total Revenue	354,995	500,060	500,080	500,080
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	372,666	442,203	253,993	253,993
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	372,666	442,203	253,993	253,993
Total Resources	727,661	942,263	754,073	754,073

City of Sparks
SCHEDULE B - Special Revenue Fund
Street Cut (1224)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	30,477	32,735	34,215	34,215
Employee Benefits	15,350	18,041	18,870	18,870
Services and Supplies	234,208	631,313	6,050	6,050
Non-discretionary Services & Supplies	5,424	6,181	6,614	6,614
Capital Outlay	0	0	400,000	400,000
Total Public Works Function	285,458	688,270	465,750	465,750
Total Expenditures	285,458	688,270	465,750	465,750
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>442,203</i>	<i>253,993</i>	<i>288,323</i>	<i>288,323</i>
Total Commitments and Fund Balance	727,661	942,263	754,073	754,073

City of Sparks
SCHEDULE B - Special Revenue Fund
Street Cut (1224)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
City Business Licenses	0	0	200,000	200,000
Total Licenses and Permits	0	0	200,000	200,000
<u>Miscellaneous Revenue</u>				
Interest Earned	1,881	2,000	2,500	2,500
Total Miscellaneous Revenue	1,881	2,000	2,500	2,500
Total Revenue	1,881	2,000	202,500	202,500
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	229,225	231,107	233,107	233,107
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	229,225	231,107	233,107	233,107
Total Resources	231,107	233,107	435,607	435,607

City of Sparks
SCHEDULE B - Special Revenue Fund
Stabilization Fund (1299)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures	0	0	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>231,107</i>	<i>233,107</i>	<i>435,607</i>	<i>435,607</i>
Total Commitments and Fund Balance	231,107	233,107	435,607	435,607

City of Sparks
SCHEDULE B - Special Revenue Fund
Stabilization Fund (1299)

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,565,868	1,531,457	1,592,715	1,592,715
Gas Franchise Fees	624,801	650,184	669,689	669,689
Right Of Way Fees TMWA	678,087	628,312	634,596	634,596
Total Licenses and Permits	2,868,756	2,809,953	2,897,001	2,897,001
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	572,411	630,879	668,732	668,732
State Gasoline Tax 1.75 Cents	790,464	849,180	900,131	900,131
State Gasoline Tax 2.35 Cents	702,048	761,716	807,419	807,419
Total Intergovernmental Revenues	2,064,923	2,241,775	2,376,282	2,376,282
<u>Miscellaneous Revenue</u>				
Interest Earned	27,306	35,000	35,000	35,000
Total Miscellaneous Revenue	27,306	35,000	35,000	35,000
Total Revenue	4,960,985	5,086,728	5,308,283	5,308,283
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,736,745	5,097,798	2,407,935	2,407,935
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,736,745	5,097,798	2,407,935	2,407,935
Total Resources	9,697,730	10,184,526	7,716,218	7,716,218

City of Sparks
SCHEDULE B - Capital Projects Fund
Road Fund (1401)

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Non-discretionary Services & Supplies	0	800	800	800
Total General Government Function	0	800	800	800
Public Works Function				
Salaries And Wages	1,049,482	1,132,844	1,096,525	1,096,525
Employee Benefits	566,983	694,000	677,550	677,550
Services and Supplies	1,205,120	1,183,518	37,673	37,673
Non-discretionary Services & Supplies	265,125	253,727	212,568	212,568
Capital Outlay	1,513,221	4,511,704	4,789,684	4,789,684
Total Public Works Function	4,599,931	7,775,792	6,814,001	6,814,001
Total Expenditures	4,599,931	7,776,592	6,814,801	6,814,801
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>5,097,798</i>	<i>2,407,935</i>	<i>901,417</i>	<i>901,417</i>
Total Commitments and Fund Balance	9,697,730	10,184,526	7,716,218	7,716,218

City of Sparks
SCHEDULE B - Capital Projects Fund
Road Fund (1401)

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	782,934	765,729	796,358	796,358
Gas Franchise Fees	312,400	325,092	334,845	334,845
Concession Franchise Fees	91,663	99,996	99,996	99,996
Parks Fees	48,195	50,000	50,000	50,000
Total Licenses and Permits	1,235,192	1,240,817	1,281,199	1,281,199
<u>Charges for Services</u>				
Facility Reservation Fees	86,818	87,000	91,000	91,000
Recreation Advertising Fees	10,595	17,000	17,000	17,000
Total Charges for Services	97,412	104,000	108,000	108,000
<u>Miscellaneous Revenue</u>				
Interest Earned	10,655	10,000	11,500	11,500
Total Miscellaneous Revenue	10,655	10,000	11,500	11,500
Total Revenue	1,343,260	1,354,817	1,400,699	1,400,699
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,605,842	1,479,173	988,981	988,981
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,605,842	1,479,173	988,981	988,981
Total Resources	2,949,102	2,833,990	2,389,680	2,389,680

City of Sparks
SCHEDULE B - Capital Projects Fund
Park & Recreation Project Fund (1402)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Non-discretionary Services & Supplies	0	100	100	100
Total General Government Function	0	100	100	100
Culture and Recreation Function				
Salaries And Wages	241,557	247,700	257,568	257,568
Employee Benefits	110,131	127,829	131,781	131,781
Services and Supplies	327,498	878,895	18,517	18,517
Non-discretionary Services & Supplies	11,419	11,483	15,865	15,865
Capital Outlay	779,324	579,002	1,005,000	1,005,000
Total Culture and Recreation Function	1,469,929	1,844,909	1,428,732	1,428,732
Total Expenditures	1,469,929	1,845,009	1,428,832	1,428,832
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,479,173</i>	<i>988,981</i>	<i>960,848</i>	<i>960,849</i>
Total Commitments and Fund Balance	2,949,102	2,833,990	2,389,680	2,389,680

City of Sparks
SCHEDULE B - Capital Projects Fund
Park & Recreation Project Fund (1402)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	6,687	8,500	8,500	8,500
Rebates/Credits	898	0	0	0
Total Miscellaneous Revenue	7,586	8,500	8,500	8,500
Total Revenue	7,586	8,500	8,500	8,500
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	902,000	1,871,589	2,655,240	2,655,240
Total Other Financing Sources	902,000	1,871,589	2,655,240	2,655,240
Beginning Fund Balance	3,058,069	1,427,200	339,720	339,720
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,058,069	1,427,200	339,720	339,720
Total Resources	3,967,655	3,307,289	3,003,460	3,003,460

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Projects (1404)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	393,983	266,898	241,990	241,990
Non-discretionary Services & Supplies	0	75,250	250	250
Capital Outlay	1,179,314	2,017,414	2,270,100	2,270,100
Total General Government Function	1,573,297	2,359,562	2,512,340	2,512,340
<u>Public Safety Function</u>				
Services and Supplies	34,844	141,578	0	0
Capital Outlay	0	208,805	0	0
Total Public Safety Function	34,844	350,383	0	0
<u>Public Works Function</u>				
Services and Supplies	17,670	39,000	0	0
Total Public Works Function	17,670	39,000	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	141	14,000	0	0
Capital Outlay	219,517	0	0	0
Total Culture and Recreation Function	219,658	14,000	0	0
Total Expenditures	1,845,469	2,762,945	2,512,340	2,512,340
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	694,986	204,624	0	0
Total Other Uses	694,986	204,624	0	0
Ending Fund Balance	1,427,200	339,720	491,120	491,120
Total Commitments and Fund Balance	3,967,655	3,307,289	3,003,460	3,003,460

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Projects (1404)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Ad Valorem Taxes NRS 354.59815	172,090	176,478	176,478	176,478
Personal Property Taxes NRS 354.59815	8,598	10,283	10,283	10,283
Total Intergovernmental Revenues	180,688	186,761	186,761	186,761
<u>Miscellaneous Revenue</u>				
Interest Earned	2,611	2,500	3,000	3,000
Total Miscellaneous Revenue	2,611	2,500	3,000	3,000
Total Revenue	183,299	189,261	189,761	189,761
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	326,532	399,127	304,421	304,421
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	326,532	399,127	304,421	304,421
Total Resources	509,831	588,388	494,182	494,182

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Facilities Fund (1405)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	67,288	78,932	0	0
Non-discretionary Services & Supplies	5,935	35	35	35
Capital Outlay	8,195	20,000	0	0
Total General Government Function	81,418	98,967	35	35
<u>Public Safety Function</u>				
Services and Supplies	29,286	85,000	0	0
Capital Outlay	0	100,000	465,000	465,000
Total Public Safety Function	29,286	185,000	465,000	465,000
Total Expenditures	110,704	283,967	465,035	465,035
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>399,127</i>	<i>304,421</i>	<i>29,147</i>	<i>29,147</i>
Total Commitments and Fund Balance	509,831	588,388	494,182	494,182

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Facilities Fund (1405)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	112,000	86,000	300,000	300,000
Total Taxes	112,000	86,000	300,000	300,000
<u>Miscellaneous Revenue</u>				
Interest Earned	1,134	1,000	1,000	1,000
Total Miscellaneous Revenue	1,134	1,000	1,000	1,000
Total Revenue	113,134	87,000	301,000	301,000
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	256,306	319,440	356,420	356,420
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	256,306	319,440	356,420	356,420
Total Resources	369,440	406,440	657,420	657,420

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 1 (1406)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Non-discretionary Services & Supplies	0	20	20	20
Total General Government Function	0	20	20	20
<u>Culture and Recreation Function</u>				
Capital Outlay	50,000	50,000	50,000	50,000
Total Culture and Recreation Function	50,000	50,000	50,000	50,000
Total Expenditures	50,000	50,020	50,020	50,020
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>319,440</i>	<i>356,420</i>	<i>607,400</i>	<i>607,400</i>
Total Commitments and Fund Balance	369,440	406,440	657,420	657,420

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 1 (1406)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	124,000	90,000	350,000	350,000
Total Taxes	124,000	90,000	350,000	350,000
<u>Miscellaneous Revenue</u>				
Interest Earned	6,996	7,000	8,500	8,500
Total Miscellaneous Revenue	6,996	7,000	8,500	8,500
Total Revenue	130,996	97,000	358,500	358,500
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,010,198	911,704	570,454	570,454
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,010,198	911,704	570,454	570,454
Total Resources	1,141,194	1,008,704	928,954	928,954

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Non-discretionary Services & Supplies	0	250	250	250
Total General Government Function	0	250	250	250
<u>Culture and Recreation Function</u>				
Services and Supplies	9,210	213,000	0	0
Capital Outlay	220,279	225,000	225,000	225,000
Total Culture and Recreation Function	229,489	438,000	225,000	225,000
Total Expenditures	229,489	438,250	225,250	225,250
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>911,704</i>	<i>570,454</i>	<i>703,704</i>	<i>703,704</i>
Total Commitments and Fund Balance	1,141,194	1,008,704	928,954	928,954

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	198,000	180,000	350,000	350,000
Total Taxes	198,000	180,000	350,000	350,000
<u>Miscellaneous Revenue</u>				
Interest Earned	7,630	8,000	9,500	9,500
Recoveries/Reimbursements	50,000	150,000	0	0
Total Miscellaneous Revenue	57,630	158,000	9,500	9,500
Total Revenue	255,630	338,000	359,500	359,500
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,033,312	1,125,495	1,204,495	1,204,495
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,033,312	1,125,495	1,204,495	1,204,495
Total Resources	1,288,942	1,463,495	1,563,995	1,563,995

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 3 (1408)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Non-discretionary Services & Supplies	0	200	200	200
Total General Government Function	0	200	200	200
<u>Culture and Recreation Function</u>				
Services and Supplies	156,047	1,800	0	0
Capital Outlay	7,400	257,000	525,000	525,000
Total Culture and Recreation Function	163,447	258,800	525,000	525,000
Total Expenditures	163,447	259,000	525,200	525,200
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,125,495</i>	<i>1,204,495</i>	<i>1,038,795</i>	<i>1,038,795</i>
Total Commitments and Fund Balance	1,288,942	1,463,495	1,563,995	1,563,995

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 3 (1408)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	692,814	780,000	840,000	840,000
Total Taxes	692,814	780,000	840,000	840,000
<u>Miscellaneous Revenue</u>				
Interest Earned	16,954	20,000	20,500	20,500
Total Miscellaneous Revenue	16,954	20,000	20,500	20,500
Total Revenue	709,768	800,000	860,500	860,500
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,912,682	2,622,450	2,987,796	2,987,796
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,912,682	2,622,450	2,987,796	2,987,796
Total Resources	2,622,450	3,422,450	3,848,296	3,848,296

City of Sparks
SCHEDULE B - Capital Projects Fund
Victorian Square Rm Tax CP Fund (1415)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Non-discretionary Services & Supplies	0	250	250	250
Total General Government Function	0	250	250	250
<u>Community Support Function</u>				
Services and Supplies	0	225,000	0	0
Capital Outlay	0	209,404	400,000	400,000
Total Community Support Function	0	434,404	400,000	400,000
Total Expenditures	0	434,654	400,250	400,250
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>2,622,450</i>	<i>2,987,796</i>	<i>3,448,046</i>	<i>3,448,046</i>
Total Commitments and Fund Balance	2,622,450	3,422,450	3,848,296	3,848,296

City of Sparks
SCHEDULE B - Capital Projects Fund
Victorian Square Rm Tax CP Fund (1415)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	378	1,075	825	825
Total Miscellaneous Revenue	378	1,075	825	825
Total Revenue	378	1,075	825	825
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,152,935	1,151,554	1,142,629	1,142,629
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,152,935	1,151,554	1,142,629	1,142,629
Total Resources	1,153,312	1,152,629	1,143,454	1,143,454

City of Sparks
SCHEDULE B - Capital Projects Fund
Local Improvement District #3 (1427)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	1,758	10,000	1,142,630	1,142,630
Total Community Support Function	1,758	10,000	1,142,630	1,142,630
Total Expenditures	1,758	10,000	1,142,630	1,142,630
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,151,554</i>	<i>1,142,629</i>	<i>824</i>	<i>824</i>
Total Commitments and Fund Balance	1,153,312	1,152,629	1,143,454	1,143,454

City of Sparks
SCHEDULE B - Capital Projects Fund
Local Improvement District #3 (1427)

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	0	0	0	0
Personal Property Taxes	0	0	0	0
Subtotal	0	0	0	0
Intergovernmental Revenues				
Sales Taxes not Consolidated	10,184,516	10,005,878	10,005,878	10,005,878
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	10,184,516	10,005,878	10,005,878	10,005,878
Miscellaneous Revenue				
Interest Earned	5,401	8,255	10,205	10,205
Miscellaneous Revenue	2,413	0	0	0
Subtotal	7,814	8,255	10,205	10,205
Special Assessments				
Special Assessment Principal	741,566	800,151	831,157	831,157
Special Assessment Interest	1,213,236	1,001,634	970,628	970,628
Spec. Assess. Penalty/Prepay	(130,600)	0	0	0
Subtotal	1,824,202	1,801,785	1,801,785	1,801,785
Total All Revenue	12,016,533	11,815,918	11,817,868	11,817,868
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	491,264	694,266	694,266
T/I from Cap Project 1404	694,986	204,624	0	0
T/I from R/A Revolving 3401	291,316	291,695	291,015	291,015
T/I from R/A2 Revolving 3601	1,072,899	1,073,725	1,077,853	1,077,853
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	3,908	3,913	3,904	3,904
T/I from Development Svcs 2201	23,445	23,476	23,421	23,421
Bond Proceeds	0	0	0	0
Subtotal Other Financing Sources	2,086,554	2,088,697	2,090,459	2,090,459
Beginning Fund Balance	22,081,752	15,337,891	15,407,443	15,407,443
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	22,081,752	15,337,891	15,407,443	15,407,443
Total Available Resources	36,184,839	29,242,506	29,315,770	29,315,770

City of Sparks
Schedule C - Debt Service Fund
DEBT SERVICE GO (1301)

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

Type: 4 Revenue Bonds

Principal	2,807,000	3,148,000	3,503,000	3,503,000
Interest	8,150,630	7,872,850	7,346,306	7,346,306
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	10,957,630	11,020,850	10,849,306	10,849,306

TOTAL RESERVED (MEMO ONLY)	11,150,096	11,156,196	11,332,974	11,332,974
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Type: 5 Medium-Term Financing

Principal	950,000	990,000	1,035,000	1,035,000
Interest	122,899	83,725	42,853	42,853
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,072,899	1,073,725	1,077,853	1,077,853

TOTAL RESERVED (MEMO ONLY)	0	0	0	0
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Type: 8 Special Assessment Bonds

Principal	7,565,000	765,000	815,000	815,000
Interest	1,251,419	975,488	924,138	924,138
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	8,816,419	1,740,488	1,739,138	1,739,138

TOTAL RESERVED (MEMO ONLY)	10,931,656	10,995,103	11,060,350	11,060,350
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Ending Fund Balance

Reserved	15,337,891	15,407,443	15,649,473	15,649,473
Unreserved	0	0	0	0
Total Ending Fund Balance	15,337,891	15,407,443	15,649,473	15,649,473

Total Commitments & Fund Balance	36,184,839	29,242,506	29,315,770	29,315,770
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City of Sparks
Schedule C - Debt Service Fund
DEBT SERVICE GO (1301)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED	
Operating Revenue					
Licenses and Permits	228,039	231,264	231,264	231,264	
Charges for Services	21,728,468	23,467,047	24,167,544	24,167,544	
Miscellaneous Revenue	0	155,021	155,021	155,021	
Total Operating Revenue	21,956,507	23,853,332	24,553,829	24,553,829	
Operating Expense					
Salaries And Wages	2,261,624	2,789,411	2,821,432	2,821,432	
Employee Benefits	1,264,389	1,568,266	1,683,258	1,683,258	
Services and Supplies	1,328,497	3,015,426	1,588,349	1,588,349	
Non-discretionary Services & Supplies	8,579,657	9,402,250	10,197,854	10,197,854	
Net loss from Truckee Meadows Water Reclamation Facility	1,982,905	2,003,619	2,100,000	2,100,000	
Depreciation Expense	6,029,968	6,245,260	6,732,252	7,032,252	
Total Operating Expense	21,447,041	25,024,232	25,123,145	25,423,145	
Operating Income or (Loss)	509,466	(1,170,900)	(569,316)	(869,316)	
Non-Operating Revenue					
Misc From Other Govts	1	0	0	0	
Flood Control Conn Fee - Res	93,371	120,800	201,280	201,280	
Flood Control Conn Fee- Comm	10,712	5,543	5,543	5,543	
Effluent Connection Fees	391	92,000	100,441	100,441	
Sanitary Connection Fee-Res	2,005,298	2,613,491	2,645,690	2,645,690	
Sanitary Connection Fee-Comm	225,622	119,923	122,203	122,203	
Storm Connection Fee-Res	506,687	664,626	672,814	672,814	
Storm Connection Fee-Comm	57,380	30,497	31,077	31,077	
W/C Sewer Conn Fee-Res	859,554	814,610	224,720	224,720	
W/C Sewer Conn Fee-Comm	2,156	32,436	51,898	51,898	
Interest Earned	175,507	162,000	152,000	152,000	
Note/Loan Investment Interest Earned	56,418	55,840	47,843	47,843	
Contributions of Infrastructure/Assets	1,748,748	0	0	0	
Miscellaneous Revenue	150,018	0	0	0	
Total Non-Operating Revenue	5,891,863	4,711,766	4,255,509	4,255,509	
Non-Operating Expense					
Interest	1,163,666	1,097,059	1,578,120	1,578,120	
Loss On Asset Disposal/Revaluation	21,888	0	0	0	
Total Non-Operating Expense	1,185,554	1,097,059	1,578,120	1,578,120	
Net Income Before Operating Transfers	5,215,773	2,443,807	2,108,073	1,808,073	
Operating Transfers (Schedule T)					
IN	89,987	125,000	125,000	125,000	
OUT	77,488	3,913	3,904	3,904	
Net Operating Transfers	12,500	121,087	121,096	121,096	
Net Income	5,228,273	2,564,894	2,229,169	1,929,169	

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	24,613,506	23,698,311	24,398,808	24,398,808
Cash paid to employees	(3,946,689)	(4,357,677)	(4,504,690)	(4,504,690)
Cash paid to suppliers	(10,373,666)	(13,656,304)	(11,786,203)	(11,786,203)
Cash paid to Truckee Meadows Water Reclamation Facility	(6,633,385)	(7,788,977)	(3,709,502)	(3,709,502)
Miscellaneous cash received/(paid)	150,019	210,861	202,864	202,864
a. Net cash provided by (or used for) operating activities	3,809,785	(1,893,786)	4,601,277	4,601,277

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	89,987	125,000	125,000	125,000
Operating transfers out	(77,488)	(3,913)	(3,904)	(3,904)
b. Net cash provided by (or used for) noncapital financing activities	12,499	121,087	121,096	121,096

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond Proceeds		18,996,141		
Bond & capital lease obligation principal payments	(4,275,992)	(4,222,873)	(5,393,043)	(5,393,043)
Bond interest expense paid	(1,229,249)	(1,097,059)	(1,578,119)	(1,578,119)
Acquisition of capital assets	(8,251,639)	(29,344,917)	(6,326,970)	(6,326,970)
Utility connection fees	3,736,719	4,493,926	4,055,666	4,055,666
c. Net cash provided by (or used for) capital and related financing activities	(10,020,161)	(11,174,782)	(9,242,466)	(9,242,466)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	231,925	162,000	152,000	152,000
Principal received on notes receivable	495,093	399,053	409,865	409,865
d. Net cash provided by (or used in) investing activities	727,018	561,053	561,865	561,865
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(5,470,859)	(12,386,428)	(3,958,228)	(3,958,228)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	30,254,426	24,783,567	12,397,139	12,397,139
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	24,783,567	12,397,139	8,438,911	8,438,911

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	20,120,547	23,432,778	23,278,685	23,278,685
Miscellaneous Revenue	100,401	15,000	15,000	15,000
Total Operating Revenue	20,220,948	23,447,778	23,293,685	23,293,685
Operating Expense				
Salaries And Wages	3,962,268	4,264,706	4,355,200	4,355,200
Employee Benefits	1,608,184	2,103,253	2,263,920	2,263,920
Services and Supplies	11,020,023	16,902,115	14,164,946	14,164,946
Non-discretionary Services & Supplies	3,489,660	2,816,008	2,581,603	2,581,603
Depreciation Expense	6,260,411	6,157,656	6,423,244	6,423,244
Total Operating Expense	26,340,547	32,243,739	29,788,913	29,788,913
Operating Income or (Loss)	(6,119,600)	(8,795,961)	(6,495,228)	(6,495,228)
Non-Operating Revenue				
Capital Contributions From Reno	14,512,249	18,203,213	9,323,072	9,323,072
Capital Contributions From Sparks	6,633,386	8,320,483	4,261,472	4,261,472
Misc From Other Govts	0	26,465	26,000	26,000
Interest Earned	32,107	35,000	40,000	40,000
Miscellaneous Revenue	0	40,000	40,000	40,000
Gain On Sale/Revaluation Of Assets	7,547	0	0	0
Total Non-Operating Revenue	21,185,289	26,625,161	13,690,544	13,690,544
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	110,834	100,000	100,000	100,000
Fixed Asset Trans To Other Funds	39,777	0	0	0
Total Non-Operating Expense	150,611	100,000	100,000	100,000
Net Income Before Operating Transfers	14,915,079	17,729,200	7,095,316	7,095,316
Operating Transfers (Schedule T)				
Net Income	14,915,079	17,729,200	7,095,316	7,095,316

City of Sparks
 Schedule F-1 Revenues, Expenses and Net Income
Joint Treatment Plant (5605)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reimbursement from Reno/Sparks		23,090,939	22,938,685	22,938,685
Reimbursement from Reno/Sparks	19,693,380	23,090,939	22,938,685	22,938,685
Cash received from other services		423,304	421,000	421,000
Cash received from other services	363,940	423,304	421,000	421,000
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees		(6,367,959)	(6,619,120)	(6,619,120)
Cash paid to employees	(5,619,331)	(6,367,959)	(6,619,120)	(6,619,120)
Cash paid to suppliers		(19,718,123)	(16,746,549)	(16,746,549)
Cash paid to suppliers	(15,132,193)	(19,718,123)	(16,746,549)	(16,746,549)
a. Net cash provided by (or used for) operating activities	(694,204)	(2,571,839)	(5,984)	(5,984)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	0	0	0	0
Acquisition of capital assets	(21,130,348)	(1,673,886)	(1,759,546)	(1,759,546)
Contributions of capital	21,145,635	1,673,886	1,759,546	1,759,546
c. Net cash provided by (or used for) capital and related financing activities	15,287	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earned on investments	32,107	35,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	32,107	35,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(646,810)	(2,536,839)	34,016	34,016
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,611,277	2,964,467	427,628	427,628
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,964,467	427,628	461,644	461,644

City of Sparks
Schedule F-2 Statement of Cash Flows
Joint Treatment Plant (5605)

Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	1,688,755	2,189,021	2,659,958	2,659,958
Charges for Services	1,578,113	2,248,578	2,688,545	2,688,545
Total Operating Revenue	3,266,868	4,437,599	5,348,503	5,348,503
Operating Expense				
Salaries And Wages	786,795	1,303,240	1,539,237	1,539,237
Employee Benefits	403,941	631,209	863,682	863,682
Services and Supplies	497,049	735,916	1,258,111	1,258,111
Non-discretionary Services & Supplies	319,823	365,602	561,531	561,531
Total Operating Expense	2,007,608	3,035,967	4,222,561	4,222,561
Operating Income or (Loss)	1,259,260	1,401,632	1,125,942	1,125,942
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	75	101	105	105
Interest Earned	14,649	16,000	18,000	18,000
Cash Variations	2	0	0	0
USE 404235**Parcel Maps	4,320	0	0	0
Miscellaneous Revenue	842	640	666	666
Total Non-Operating Revenue	19,888	16,741	18,771	18,771
Net Income Before Operating Transfers	1,279,148	1,418,373	1,144,713	1,144,713
Operating Transfers (Schedule T)				
OUT	727,445	23,476	23,421	23,421
Net Operating Transfers	(727,445)	(23,476)	(23,421)	(23,421)
Net Income	551,703	1,394,897	1,121,292	1,121,292

City of Sparks
 Schedule F-1 Revenues, Expenses and Net Income
Development Services Fund (2201)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	3,258,616	4,437,599	5,348,503	5,348,503
Cash paid to employees	(1,373,381)	(1,934,449)	(2,402,919)	(2,402,919)
Cash paid to suppliers	(767,062)	(1,101,518)	(1,819,643)	(1,819,643)
Miscellaneous cash received/(paid)	5,237	640	666	666
a. Net cash provided by (or used for) operating activities	1,123,410	1,402,272	1,126,607	1,126,607

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	(727,445)	(23,476)	(23,421)	(23,421)
b. Net cash provided by (ore used for) noncapital financing activities	(727,445)	(23,476)	(23,421)	(23,421)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments				
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets		(84,000)	(77,900)	(77,900)
Cash contributions - other governments	0	101	105	105
c. Net cash provided by (or used for) capital and related financing activities	0	(83,899)	(77,795)	(77,795)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	14,649	16,000	18,000	18,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	14,649	16,000	18,000	18,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	410,614	1,310,897	1,043,391	1,043,391
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,205,235	2,615,849	3,926,746	3,926,746
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,615,849	3,926,746	4,970,137	4,970,137

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	3,971,253	3,595,465	4,146,407	4,146,407
Miscellaneous Revenue	29,525	17,000	17,000	17,000
Total Operating Revenue	4,000,778	3,612,465	4,163,407	4,163,407
Operating Expense				
Salaries And Wages	475,545	586,687	588,717	588,717
Employee Benefits	274,110	332,462	358,113	358,113
Services and Supplies	532,869	571,985	582,682	582,682
Non-discretionary Services & Supplies	840,719	694,180	632,454	632,454
Depreciation Expense	1,061,179	928,976	1,006,580	1,006,580
Total Operating Expense	3,184,421	3,114,289	3,168,546	3,168,546
Operating Income or (Loss)	816,357	498,176	994,861	994,861
Non-Operating Revenue				
DOT Federal Highway Grants	0	260,000	0	0
Interest Earned	16,734	14,000	14,000	14,000
Contributions From Other Funds	39,777	0	0	0
Miscellaneous Revenue	3,362	0	0	0
Sale Of General Fixed Assets	0	50,000	50,000	50,000
Gain On Sale/Revaluation Of Assets	282,411	0	0	0
Total Non-Operating Revenue	342,284	324,000	64,000	64,000
Non-Operating Expense				
Interest	43,837	9,116	0	0
Total Non-Operating Expense	43,837	9,116	0	0
Net Income Before Operating Transfers	1,114,804	813,060	1,058,861	1,058,861
Operating Transfers (Schedule T)				
IN	73,580	589,993	0	0
OUT	327,740	0	1,000,000	1,000,000
Net Operating Transfers	(254,160)	589,993	(1,000,000)	(1,000,000)
Net Income	860,644	1,403,053	58,861	58,861

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Motor Vehicle Maintenance (1702)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	3,999,836	3,595,465	4,146,407	4,146,407
Cash paid to employees	(828,248)	(919,148)	(946,830)	(946,830)
Cash paid to suppliers	(1,474,741)	(1,266,165)	(1,215,136)	(1,215,136)
Miscellaneous cash received/(paid)	3,362	17,000	17,000	17,000
a. Net cash provided by (or used for) operating activities	1,700,209	1,427,152	2,001,441	2,001,441

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Subsidy from federal and state grants	0	260,000	0	0
Operating transfers in	0	589,993	0	0
Operating transfers out	(327,740)	0	(1,000,000)	(1,000,000)
b. Net cash provided by (ore used for) noncapital financing activities	(327,740)	849,993	(1,000,000)	(1,000,000)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(573,205)	(171,670)	0	0
Bond interest expense paid	(35,861)	(9,116)	0	0
Proceeds from sale of capital assets	346,652	50,000	50,000	50,000
Acquisition of capital assets	(944,986)	(2,329,423)	(2,180,905)	(2,180,905)
c. Net cash provided by (or used for) capital and related financing activities	(1,207,400)	(2,460,209)	(2,130,905)	(2,130,905)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	16,734	14,000	14,000	14,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	16,734	14,000	14,000	14,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	181,803	(169,064)	(1,115,464)	(1,115,464)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,129,130	2,310,933	2,141,869	2,141,869
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,310,933	2,141,869	1,026,405	1,026,405

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	8,750,563	11,009,753	11,787,526	11,787,526
Miscellaneous Revenue	59,775	1,000	1,000	1,000
Total Operating Revenue	8,810,338	11,010,753	11,788,526	11,788,526
Operating Expense				
Services and Supplies	9,933,630	10,214,467	11,176,021	11,176,021
Non-discretionary Services & Supplies	151,555	140,484	197,756	197,756
Total Operating Expense	10,085,185	10,354,951	11,373,777	11,373,777
Operating Income or (Loss)	(1,274,847)	655,802	414,749	414,749
Non-Operating Revenue				
Interest Earned	8,458	4,000	4,000	4,000
Total Non-Operating Revenue	8,458	4,000	4,000	4,000
Net Income Before Operating Transfers	(1,266,389)	659,802	418,749	418,749
Operating Transfers (Schedule T)				
Net Income	(1,266,389)	659,802	418,749	418,749

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Group Insurance Self- Insurance (1703)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	8,939,084	11,009,753	11,787,526	11,787,526
Cash paid to employees	59,775	0	0	0
Cash paid to suppliers	(9,935,580)	(10,354,951)	(11,373,777)	(11,373,777)
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)	0	1,000	1,000	1,000
a. Net cash provided by (or used for) operating activities	(936,721)	655,802	414,749	414,749

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
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C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
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D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	8,458	4,000	4,000	4,000
d. Net cash provided by (or used in) investing activities	8,458	4,000	4,000	4,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(928,263)	659,802	418,749	418,749
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,556,065	627,802	1,287,604	1,287,604
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	627,802	1,287,604	1,706,353	1,706,353

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	359,938	494,821	490,654	490,654
Total Operating Revenue	359,938	494,821	490,654	490,654
<u>Operating Expense</u>				
Services and Supplies	(2,730,608)	1,580,897	1,840,359	1,840,359
Non-discretionary Services & Supplies	164,252	58,667	42,248	42,248
Total Operating Expense	(2,566,356)	1,639,564	1,882,607	1,882,607
Operating Income or (Loss)	2,926,294	(1,144,743)	(1,391,953)	(1,391,953)
<u>Non-Operating Revenue</u>				
Interest Earned	43,990	40,000	40,000	40,000
Miscellaneous Revenue	4,746	0	0	0
Total Non-Operating Revenue	48,736	40,000	40,000	40,000
Net Income Before Operating Transfers	2,975,031	(1,104,743)	(1,351,953)	(1,351,953)
Operating Transfers (Schedule T)				
Net Income	2,975,031	(1,104,743)	(1,351,953)	(1,351,953)

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	403,112	494,821	490,654	490,654
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,338,718)	(1,639,564)	(1,882,607)	(1,882,607)
Cash received from reimbursements of Insurance claims	0	0	0	0
a. Net cash provided by (or used for) operating activities	(935,606)	(1,144,743)	(1,391,953)	(1,391,953)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
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C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
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D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	43,990	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	43,990	40,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(891,616)	(1,104,743)	(1,351,953)	(1,351,953)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	5,940,100	5,048,484	3,943,741	3,943,741
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	5,048,484	3,943,741	2,591,788	2,591,788

City of Sparks

Schedule F-2 Statement of Cash Flows
Worker's Comp Self-Insurance (1704)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	250,527	345,693	848,621	848,621
Miscellaneous Revenue	98,878	70,000	70,000	70,000
Total Operating Revenue	349,405	415,693	918,621	918,621
Operating Expense				
Services and Supplies	1,009,466	864,205	922,750	922,750
Non-discretionary Services & Supplies	448,579	742	0	0
Total Operating Expense	1,458,044	864,947	922,750	922,750
Operating Income or (Loss)	(1,108,639)	(449,254)	(4,129)	(4,129)
Non-Operating Revenue				
Interest Earned	9,527	8,000	8,000	8,000
Total Non-Operating Revenue	9,527	8,000	8,000	8,000
Net Income Before Operating Transfers	(1,099,112)	(441,254)	3,871	3,871
Operating Transfers (Schedule T)				
IN	327,740	0	0	0
Net Operating Transfers	327,740	0	0	0
Net Income	(771,372)	(441,254)	3,871	3,871

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/2015	ESTIMATED CURRENT YEAR ENDING 06/30/2016	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	250,527	345,693	848,621	848,621
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,022,981)	(864,947)	(922,750)	(922,750)
Cash received from reimbursements of Insurance claims	98,802	0	0	0
Miscellaneous cash received/(paid)		70,000	70,000	70,000
a. Net cash provided by (or used for) operating activities	(673,652)	(449,254)	(4,129)	(4,129)

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	327,740	0	0	0
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C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Acquisition of capital assets	0	(334,871)	0	0
c. Net cash provided by (or used for) capital and related financing activities	0	(334,871)	0	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	9,527	8,000	8,000	8,000
d. Net cash provided by (or used in) investing activities	9,527	8,000	8,000	8,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(336,385)	(776,125)	3,871	3,871
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,663,178	1,326,793	550,668	550,668
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,326,793	550,668	554,539	554,539

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G. O. Revenue Supported Bonds
3 - G. O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify type)
11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4)	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2016	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2017		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	07/02/2008	06/15/2028	6.50-6.75%	72,815,000	4,881,700	2,755,000	7,636,700
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 ¹	2,200,000	0	2,200,000
- Consolidated Tax Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	1,470,000	39,345	725,000	764,345
- Consolidated Tax Series 2014	4	12	7,330,000	05/29/2014	05/01/2026	3.09%	7,290,000	225,261	23,000	248,261
Total Type 4 Revenue Bonds			131,400,000				114,291,045	7,346,306	3,503,000	10,849,306
<u>Type 5 Medium-Term Financing</u>										
- General Obligation Limited Tax Series 2007A	5	10	7,090,000	03/29/2007	03/01/2017	3.78%	835,000	31,563	835,000	866,563
- General Obligation Limited Tax Series 2007B	5	10	1,315,000	03/29/2007	03/01/2017	5.65%	200,000	11,290	200,000	211,290
Total Type 5 Medium-Term Financing			8,405,000				1,035,000	42,853	1,035,000	1,077,853
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	20	26,120,000	07/02/2008	09/01/2027	6.50-6.75%	14,255,000	924,138	815,000	1,739,138
Total Type 8 Special Assessment Bonds			26,120,000				14,255,000	924,138	815,000	1,739,138
Total Debt Service General Obligation Fund 1301			165,925,000				129,581,045	8,313,297	5,353,000	13,666,297

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2016/2017 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2016 to appear to differ from the FY2015/2016 CAFR. Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2016/2017. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2016	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2017		(11) TOTAL (9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Fund 16XX										
<u>Type 2 G.O. Revenue Supported Bonds</u>										
- SRF Bonds 1996 (Effluent Pipeline-1651)	2	20	6,814,489	05/15/1996	07/01/2016	3.66%	255,492	4,679	255,492	260,171
- SRF Bonds 2000 (Denitrification Plant-1631)	2	20	3,070,670	10/11/1999	01/01/2020	3.71%	885,004	30,911	209,205	240,116
- SRF Bonds 2001 (Effluent Pipeline-1651)	2	20	7,038,807	09/10/2001	07/01/2021	3.14%	2,695,428	81,017	456,385	537,402
- SRF Bonds 2002 (NW Interceptor-1631)	2	20	3,082,361	06/27/2002	01/01/2022	3.25%	1,092,362	33,755	167,869	201,623
- SRF Bonds 2003 (Effluent Pipeline-1651)	2	20	8,243,494	11/14/2003	01/01/2024	3.05%	4,162,155	123,148	501,900	625,047
- SRF Bonds 2005 (Vista/Prater Interceptor-1631)	2	20	4,091,227	04/01/2005	01/01/2025	2.88%	2,259,852	63,515	223,336	286,850
- SRF Bonds 2005 (Sparks/Sun Valley Interceptor-1631)	2	20	5,160,261	09/28/2005	07/01/2025	2.66%	3,026,563	78,630	284,005	362,635
- SRF Bonds 2006 (Sparks/Sun Valley Interceptor Ph. II-1631)	2	20	13,385,606	09/09/2006	07/01/2026	2.69%	8,766,912	230,718	733,125	963,843
- SRF Bonds 2010 (Sparks/Sun Valley Interceptor Ph. III-1631)	2	20	4,772,645	08/27/2009	07/01/2029	2.78%	3,712,372	101,433	230,157	331,590
- SRF Bonds 2010A (Sparks/Sun Valley Interceptor Ph. IV-1631)	2	20	2,509,299	08/27/2009	07/01/2029	2.78%	1,951,843	53,330	121,009	174,339
Total Type 2 G.O. Revenue Supported Bonds			58,168,859				28,807,980	801,136	3,182,482	3,983,617
<u>Type 5 Medium-Term Financing</u>										
- Flood Control Bonds Series 2016	5	10	18,010,000	03/08/2016	03/01/2026	2.00-5.00%	18,010,000	606,711	1,490,000	2,096,711
Total Type 5 Medium-Term Financing			18,010,000				18,010,000	606,711	1,490,000	2,096,711
<u>Type 10 Other (Note Payable to City of Reno)</u>										
- City of Reno Water Pollution SRF Bonds 2004 & 2005 (Sparks' share of TMWRF expansion-1631)	10	17	12,029,831	04/09/2004	01/01/2024	2.76%	6,356,605	170,273	720,562	890,835
Total Type 10 Other			12,029,831				6,356,605	170,273	720,562	890,835
TOTAL SEWER FUND 16XX			88,208,690				53,174,585	1,578,119	5,393,044	6,971,163

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2016-2017

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Muni Crt Admin Assess 1208		54,426			0
	T/I from Motor Vehicle 1702		1,000,000			0
			0	T/O to Parks & Rec 1221		812,918
			0	T/O to Debt Svc GO 1301		694,266
			0	T/O to Capital Projects 1404		2,655,240
Subtotal			1,054,426			4,162,424
Special Revenue	T/I from General Fund 1101		812,918			0
			0	T/O to General Fund 1101		54,426
			0	T/O to Sewer Capital 1631		125,000
Subtotal			812,918			179,426
Capital Projects	T/I from General Fund 1101		2,655,240			0
Subtotal			2,655,240			0
Debt Service	T/I from General Fund 1101		694,266			0
	T/I from Sewer Operations 1630		3,904			0
	T/I from Development Svcs 2201		23,421			0
	T/I from R/A Revolving 3401		291,015			0
	T/I from R/A2 Revolving 3601		1,077,853			0
Subtotal			2,090,459			0

Transfer Schedule for Fiscal Year 2016-2017

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		125,000			0
			0	T/O to Debt Svc GO 1301		27,325
Subtotal			125,000			27,325
Internal Services			0	T/O to General Fund 1101		1,000,000
Subtotal			0			1,000,000
Total Transfers			6,738,043			5,369,175

FY17 Note: Transfers in do not match transfers out due to the fact that transfers in include \$291,015 from Redevelopment Area 1 and \$1,077,853 from Redevelopment Area 2, the budgets for which are filed under separate documents. The transfers in will not match the transfers out by these same figure in the Redevelopment Agency (Areas 1 & 2) Budget documents.

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 789th Session; February 6, 2017 to June 5, 2017

1. Activity: City of Sparks lobbying efforts

2. Funding Source: General Fund

3. Transportation	\$ <u> -</u>
4. Lodging and meals	\$ <u> 4,500</u>
5. Salaries and Wages	\$ <u> 72,537</u>
6. Compensation to lobbyists	\$ <u> 132,500</u>
7. Entertainment	\$ <u> -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u> 895</u>
Total	\$ <u> 210,432</u>

City of Sparks

Budget Fiscal Year 2016-2017

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Existing Contracts
Budget Year 2016-2017

Local Government: City of Sparks, Nevada
Contact: Stacie Hemmerling
E-mail Address: shemmerling@cityofsparks.us
Daytime Telephone: 775-353-2246

Total Number of Existing Contracts: 11

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1	CHG and Associates LLC	03/06/2016	06/30/2017	\$ 60,000	\$ -	Lobbying and legislative services
2	Eide Bailly LLP	07/01/2016	03/31/2018	\$ 125,000	\$ 125,000	Audit services
3	City of Reno	07/01/2016	06/30/2018	\$ 123,496	\$ 123,496	Community Assistance Center cost sharing
4	Qual-Econ USA Incl.	07/01/2016	06/30/2018	\$ 120,000	\$ 120,000	Janitorial services
5	Washoe County Regional Public Safety Training Center	07/01/2016	06/30/2018	\$ 93,000	\$ 93,000	Regional Training Center cost sharing
6	Washoe County Sheriff	07/01/2016	06/30/2018	\$ 389,500	\$ 400,000	Forensic services
7	Washoe County Technology Services	07/01/2016	06/30/2018	\$ 119,200	\$ 120,000	800MHZ radio contribution
8	Waste Management of Nevada	07/01/2016	06/30/2018	\$ 625,000	\$ 625,000	Biosolids disposal to landfill
9	Wells Fargo Insurance Services of Ne	07/01/2016	06/30/2018	\$ 700,000	\$ 770,000	Insurance premiums
10	Westcare Nevada, Inc.	07/01/2015	06/30/2017	\$ 90,000	\$ 90,000	TRIAGE Center cost sharing
11	Western Nevada Transport	07/01/2015	06/30/2017	\$ 200,000	\$ 200,000	Biosolids hauling
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			2,645,196	2,666,496	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts
Budget Year 2016-2017

Local Government: City of Sparks, Nevada
 Contact: Stacie Hemmerling
 E-mail Address: shemmerling@cityofsparks.us
 Daytime Telephone: 775-353-2246

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Manpower	07/01/2016	06/30/2018	12 months	\$ 440,000	\$ 440,000	Street & Park Maintenance Worker	13.2	\$16	Seasonal street and park maintenance work
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				440,000	440,000		13.2		

Attach additional sheets if necessary.

Proof of Publication to be attached when available