



2014-2015  
Final Budget





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DEPARTMENT OF TAXATION

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The City of Sparks herewith submits the FINAL budget for the
fiscal year ending June 30, 2015

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 19,100,000

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 fund types with estimated expenditures of \$ 84,749,953 and
7 proprietary funds with estimated expenses of \$ 75,470,981

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:

Signature lines for the governing board approval.

SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2014 9:00 am

Publication Date May 8, 2014

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

# City of Sparks

2014-2015 FINAL Budget

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## City of Sparks Budget Message Fiscal Year 2014/2015 (FINAL)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY15 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies. These policies were revised under the direction of City Council on February 25, 2014. Below are the policies and the results produced from the FY15 budget.

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

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

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

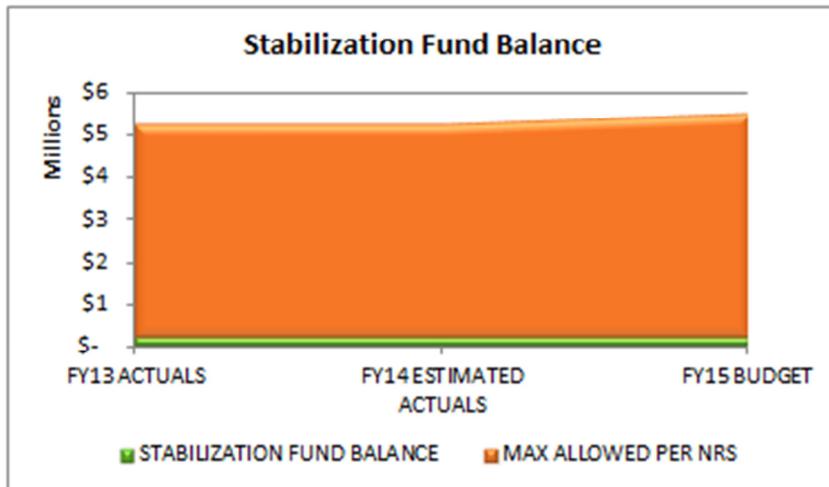
	GOAL	BUDGET	Contingency Amount	STATUS
FY13 BUDGET	up to 3%	1.9%	1,000,000	✓
FY14 BUDGET	up to 3%	1.9%	1,000,000	✓
FY15 BUDGET	up to 3%	1.9%	1,000,000	✓

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

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

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

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



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

	GOAL	RESULTS	STATUS
FY13 ACTUALS	<=78%	77.6%	✓
FY14 EST. ACTUALS	<=78%	79.0%	⚠
FY15 BUDGET	<=78%	80.5%	⊗

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

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

**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 FY13 actual results.

**General Fund Summary of Revenues, Expenses & Fund Balance**

	<b>FY13 Actuals</b>	<b>FY14 Estimates</b>	<b>FY15 Budget</b>
Resources (including Transfers-in)	52,116	53,958	57,047
Expenditures (including Transfers-out)	(\$52,800)	(\$55,475)	(\$57,813)
<b>Change in Fund Balance</b>	<b>(\$685)</b>	<b>(\$1,517)</b>	<b>(\$766)</b>
Beginning Fund Balance	6,492	5,808	4,290
Ending Fund Balance	5,808	4,290	3,524
Ending Fund Balance as a % of Expenditures*	11.6%	8.2%	6.4%

*All figures shown in \$000's*

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

**GENERAL FUND REVENUES AND TRANSFERS-IN**

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.

**CTAX**

We are projecting that FY15 CTAX revenue will increase 3% over FY14 estimates. This would be the 5<sup>th</sup> straight year of modest increases in this revenue source after 4 years of significant decline. FY15’s CTAX projection of \$20M (36% of General Fund revenues) is still \$5.2M or 21% less than the high of \$25.2M the City received in FY06.

**Property Tax**

Property taxes make up 35% 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. FY14 is expected to remain relatively flat over FY13.

Property tax revenues are expected to improve in FY15 due to a significant increase in assessed values. In addition, the City Council has approved a 4.37 cent increase to the City’s property tax rate bringing the total tax rate to the cap of \$3.66 per \$100 of assessed value. This will be the first property tax increase in 10 years since the current rate was established in FY05. Even with these factors, property tax receipts are only expected to increase by 4%.

The reasons:

- NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”) place further restrictions on property taxes requiring the amount of calculated tax that is greater than 3% for residential properties and up to 8% for certain commercial properties from the previous year’s tax levy, be abated (i.e., removed) from the current property tax levy. In other words, tax bills may only increase no more than 3% for residential properties and up to 8% for certain commercial properties (the “up to” 8% for commercial

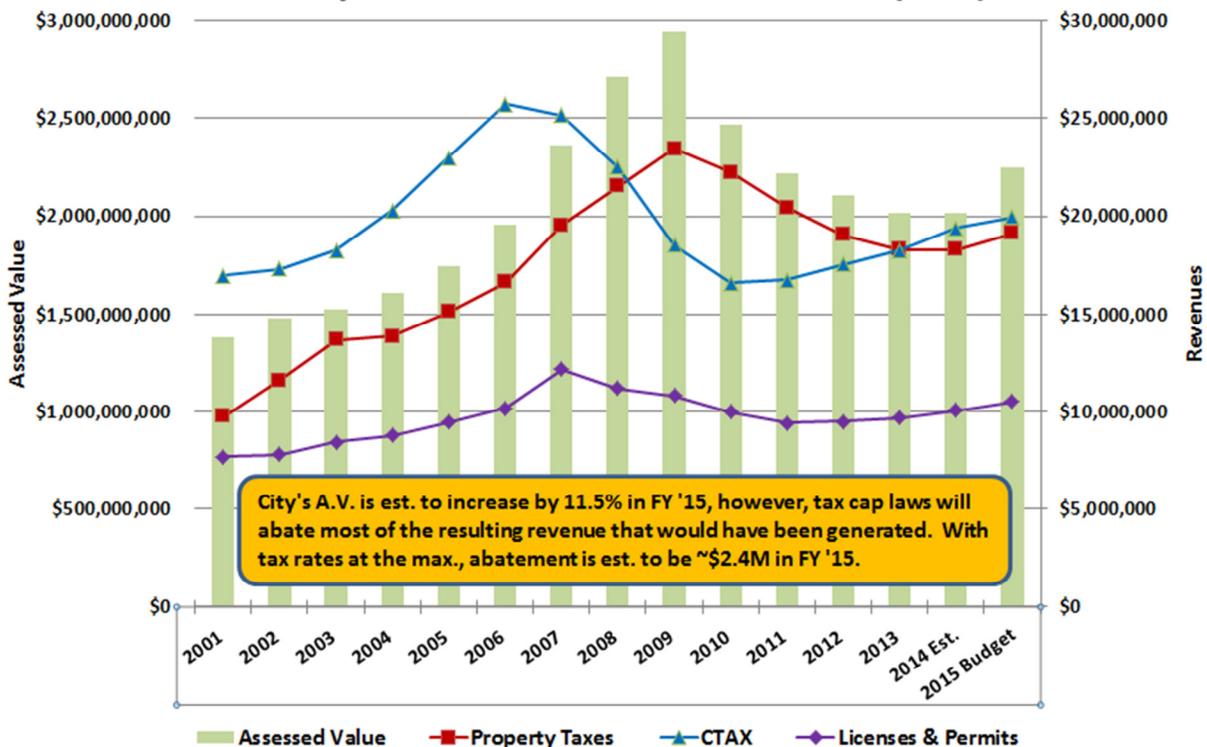
properties is actually calculated annually per a formula based on the average 10 year assessed value growth rate in a county and changes in CPI). For FY15, this formula for commercial properties resulted in a cap of 3%. Thus, both residential and commercial properties are capped at 3% for FY15

- Due to the abatement laws, increasing the property tax rate to the maximum will only result in additional revenue for FY15 of an estimated \$250K. An additional \$960K is estimated to be generated in FY15 if the abatement laws were not in effect
- Based on data provided by Washoe County Treasurer and Assessor offices, an estimated 11.2%, or 3,750 of the 33,595 parcels in Sparks will be affected by a property tax rate increase. An estimated 1,239 residential parcels are expected to be affected (3.7% of all City parcels)
- If the property tax rate increase is approved, abatement for FY15 is estimated to be \$2.4M. Without the property tax rate increase, abatement is still estimated to be quite high at \$1.8M due to increased assessed valuations (up from about \$280K of abatement in FY14)

### Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$10.5M or 19% of General Fund Revenues. We are projecting that FY14 will result in a 6% increase over FY13 and that FY15 will grow another 4%. City Council has approved an increase in the City's garbage franchise fee from 5% to 8% that is expected to raise an additional \$400k of General Fund revenue. Without the fee increase, revenues from this category are expected to be flat in FY15.

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



**TRANSFERS-IN**

**FY15 budgeted transfers-in include:**

- \$704k from Development Services Enterprise Fund – This is the final repayment on a \$1.1M General Fund subsidy to the Fund in FY10 & FY11.
- \$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.

**GENERAL FUND EXPENDITURES & TRANSFERS-OUT**

**General Fund Expenditures by Type**

	<b>FY13 Actuals</b>	<b>FY14 Estimates</b>	<b>FY15 Budget</b>
Salaries & Benefits	40,371	42,325	44,539
Services & Supplies	9,623	10,204	10,547
Capital Outlay	122	176	91
Contingency	0	0	1,000
<b>Total Expenditures</b>	<b>50,116</b>	<b>52,706</b>	<b>56,178</b>

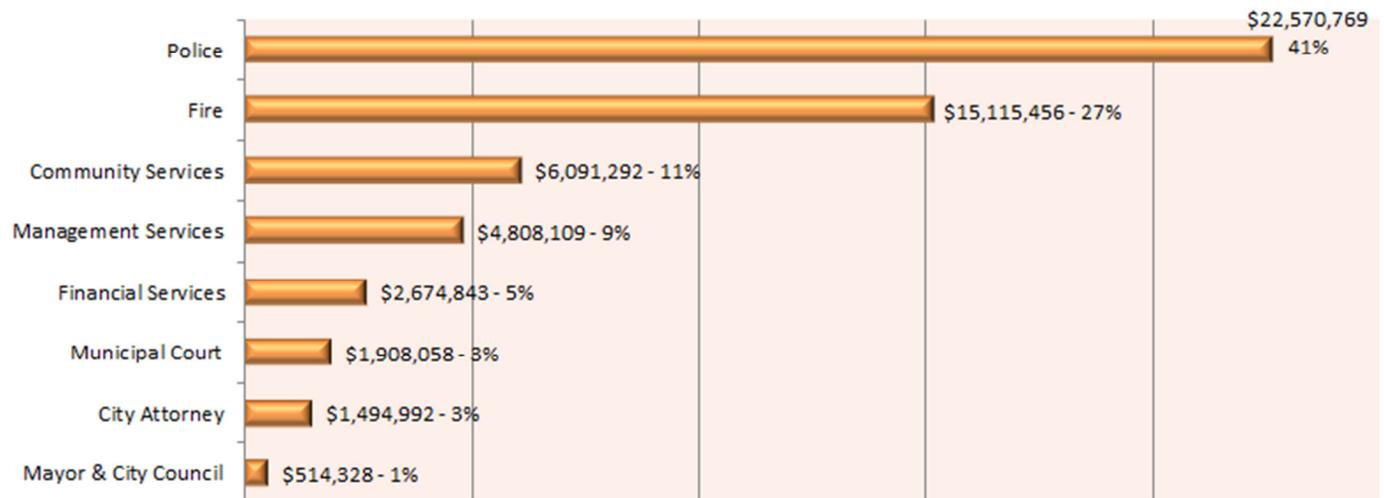
*All figures shown in \$000's*

**FY15 Expenditures excluding contingency increasing \$2.5M or 4.7% over FY14**

**Main drivers:**

- **New Needs (\$225k)**
- **Additional Police Department salaries due to the expiration of a grant (\$350k)**
- **25% contribution and premium rate increase for Group Health Self Insurance Fund (\$971k)**

**FY15 Expenditures by Department - General Fund  
(excludes contingency)**



## **TRANSFERS-OUT**

### **FY15 budgeted transfers-OUT include:**

- \$734K to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$902k to Capital Projects Fund – One of the City’s fiscal policies is to transfer an annual amount equal to 2.5% of total revenues from the General Fund to the Capital Projects Fund. We will fall short of this goal in FY15, with a transfer equal to 1.6% of total revenues. This policy ensures that the City continues to invest in infrastructure and technology needs.
- In FY14 and FY15, the transfer out to the Debt Service Fund in the amount of \$730k for the payment of 2007 CTAX Bond debt service, has been eliminated. This will again be paid with unspent 2007 CTAX bond proceeds in FY15, leaving \$120k of bond proceeds which could be used to partially fund FY16’s debt service payment.

## **GENERAL FUND ENDING FUND BALANCE**

The City’s fiscal policy adopted for FY15 is to maintain a minimum unrestricted ending fund balance between 5.5% and 8.3% of expenditures within the General Fund. The FY15 General Fund budget meets that goal and results in an ending fund balance equal to 6.4% of expenditures.

## **AREAS OUTSIDE THE GENERAL FUND**

### **SPECIAL REVENUE FUNDS**

The City maintains 9 Special Revenue Funds to account for revenues that are restricted for a specific purpose:

1. **Community Development Block Grant Fund** - To account for revolving Fund monies received from the repayment of Single Family Housing Rehab Deferred Loans, which is a program funded by the U.S. Department of Housing and Urban Development’s (HUD) Community Development Block Grant (CDBG). Per HUD regulations, the program income generated must remain in the loan program.
2. **Community Development Block Grant Entitlement Fund** - Entitlement grant spending of Community Development Block Grant (CDBG) for programs that benefit low and moderate income households, as approved by the granting Federal agency, U.S. Department of Housing & Urban Development (HUD).
3. **Sparks Grants & Donations Fund** - 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. Virtually the entire 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 Admin Assessments Fund** - To account for monies received from the Municipal Court administrative assessments and collection fees to finance Municipal Court related improvements to operations and facilities per NRS 176.0611.
5. **Impact Fee Service Area 1 Fund** - To account for impact fees collected from development in Impact Fee Service Area 1, to be used for the construction of sanitary sewers, flood control, parks, and public facilities.
6. **Tourism Improvement District 1 Fund** - This fund was established to account for the \$83M in Sales Tax Anticipation (STAR) Bond issued in May of 2008. The proceeds were used to acquire, improve, and equip certain property commonly referred to as 'Legends at the Sparks Marina. The fund will be dissolved once bond proceeds are spent.
7. **Parks & Recreation Fund** - Used to provide recreation programs offered by and administered by the City of Sparks Parks and Recreation Department. Originally, the maintenance and operation of parks resided here, but in FY12, that function was moved to the General Fund and is no longer accounted for in this fund. Special Events are also accounted for in this fund.
8. **Tourism & Marketing Fund** - Revenue and spending related to the Washoe County Taxes on Transient Lodging Act of 1999 which added 1% to transient lodging taxes collected county-wide. Sparks receives a small portion of this 1% and is capped at \$200,000 per year. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.
9. **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 GASB54, 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 to account for the retirement of general obligation bonds and long term leases. 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.

### **CAPITAL PROJECTS FUNDS**

The City's 9 Capital Projects Funds contain total expenditures of \$8.5M in the FY15 budget, and as outlined in the FY15 Capital Improvement Program. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$902k transfer from the General Fund.

1. **Road Fund** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and gas Franchise fees, water utility Right of Way fees and fuel taxes.
2. **Parks & Recreation Project Fund** - 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** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from City transfers and bond proceeds.
4. **Capital Facilities Fund** - To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.
5. **Rec & Parks District 1 Fund** - 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 district.
6. **Rec & Parks District 2 Fund** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within that district.
7. **Rec & Parks District 3 Fund** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within that district.
8. **Victorian Square Room Tax Fund** - To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.
9. **Local Improvement District 3 Fund** - 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.

1. The ***Sewer Operations Fund*** 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 this fund's revenues, and although connection fees have fallen sharply during the economic downturn, we are beginning to see a slight improvement. FY14 revenue estimates include a \$4.8 million contribution from the Flood Project for the North Truckee Drain Realignment Project. On January 27, 2014, City Council approved a five-year 8.25% annual increase to the sewer component of residential and commercial sewer bills. City Council also approved a 13.4% reduction in multi-family residential sewer rates. These rate changes will be effective on July 1, 2014. The increase will fund energy efficiency and other capital improvements at the Truckee Meadows Water Reclamation Facility (TMWRF), as well as provide funding for 100% of FY15 proposed sewer and storm drain CIP projects.
2. The ***Development Services Fund*** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. With permit activity showing some improvement since FY11, the Development Services Enterprise fund was able to repay the General Fund for the subsidies it received during the economic downturn. \$60,000 was repaid in FY13 and \$352,000 in FY14. The remaining balance to date is \$704,000 and is scheduled to be repaid in full to the General Fund in FY15. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this fund come from building permits and plan checking, which are amounts that are both calculated as a percentage of a project's total valuation. While both revenue sources appear to be marginally growing as the housing market recovers in our area, they are still nowhere near FY06 levels.
3. The ***Joint Treatment Plant Fund*** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment. TMWRF is a joint venture between the City of Reno and the City of Sparks. 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.

1. The ***Motor Vehicle Maintenance Fund*** uses maintenance, repair and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY15 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** accumulates resources from City health insurance contributions for all active employees, any premiums paid by active employees and premiums paid by retirees participating in our health plan. Contribution and premium rates were reduced 8% in FY13 and another 8% in FY14. The expenses in this fund, the largest of which are health and dental insurance claims, are quickly outpacing the revenues. In FY15, the fund will require a rate increase of 25% to both contributions and premiums to maintain a positive reserve.
  
3. The **Workers Compensation Self Insurance Fund** 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. Worker's Comp claims costs have been especially volatile over the past few years. This is due to the need to record the liability associated with actuarially determined costs that we expect to incur in the long and short term. The amount of the liability is based on an actuarial estimate of the expected future cost of indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. Current reserves in the fund do not cover the total liability, causing a negative ending net asset balance. Cash reserves are sufficient to cover expected claims costs over the next few years, but long term solutions are needed.
  
4. The **Municipal Self-Insurance Fund's** liability claims are funded by the General Fund and the Enterprise funds. The amount each pays is based on the origin of the prior year's claims. A portion of this fund's revenue also comes from reimbursement from the City's insurance or from third-party insurance for damage done to City property, vehicles, and such. In FY13, 28% of this fund's revenues came from such recoveries and reimbursements. In FY14, staff has been proactive at filing claims and such recoveries and reimbursements are projected to comprise 44% of total revenues. In FY15, expenditures are projected to increase by 36% from FY14. This is largely due to an anticipated claim that could cost the City \$300,000 in deductibles.

Respectfully Submitted,

Jeff Cronk, CPA  
Financial Services Director

Budget Summary for City of Sparks  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2015 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)		
	<b>REVENUES:</b>				
Property Taxes	18,273,139	18,300,000	19,100,000	0	19,100,000
Other Taxes	879,293	980,796	986,000	0	986,000
Licenses and Permits	13,878,721	14,209,369	14,657,813	1,553,317	16,211,130
Intergovernmental Revenues	35,022,113	35,722,404	35,087,079	12,847,750	47,934,829
Charges for Services	5,168,422	5,302,275	5,033,133	66,528,950	71,562,083
Fines and Forfeits	686,356	637,500	637,500	0	637,500
Miscellaneous Revenue	317,091	378,031	325,432	901,590	1,227,022
Other Financing Sources	0	0	0	50,000	50,000
Special Assessments	2,715,177	2,800,000	2,900,000	0	2,900,000
<b>TOTAL REVENUES</b>	<b>76,940,313</b>	<b>78,330,375</b>	<b>78,726,957</b>	<b>81,881,607</b>	<b>160,608,564</b>
<b>EXPENDITURES-EXPENSES:</b>					
Not Applicable	0	0	0	15,659,400	15,659,400
General Government	9,841,877	11,779,603	11,744,160	0	11,744,160
Judicial	2,362,874	2,151,010	2,845,209	0	2,845,209
Public Safety	35,851,295	39,315,007	39,184,691	125,435	39,310,126
Public Works	7,645,064	8,585,497	6,742,530	0	6,742,530
Culture and Recreation	9,504,336	8,394,975	7,889,019	0	7,889,019
Community Support	1,274,351	1,443,039	2,309,177	0	2,309,177
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	42,557,407	42,557,407
Other Enterprise	0	0	0	15,863,631	15,863,631
Principal	3,985,000	4,355,000	4,775,000	0	4,775,000
Interest	8,970,869	9,712,659	9,260,167	1,265,109	10,525,276
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>79,435,666</b>	<b>85,736,791</b>	<b>85,749,954</b>	<b>75,470,982</b>	<b>161,220,935</b>
Excess of Revenues over (under) Expenditures/Expenses	(2,495,353)	(7,406,417)	(7,022,996)	6,410,625	(612,371)

Budget Summary for City of Sparks  
 Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 06/30/13 (1)	ESTIMATED CURRENT YEAR 06/30/14 (2)	BUDGET YEAR 06/30/15 (3)	BUDGET YEAR 06/30/2015 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Operating Transfers (in)	4,013,724	4,465,455	5,476,992	22,000	5,498,992
Operating Transfers (out)	(2,698,454)	(3,514,155)	(2,387,410)	(1,732,728)	(4,120,138)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,315,270</b>	<b>951,301</b>	<b>3,089,582</b>	<b>(1,710,728)</b>	<b>1,378,854</b>
Excess of Revenues and Other Sources over					
(under) Expenditures and Other Uses (Net Income)	(1,180,083)	(6,455,116)	(3,933,414)	4,699,897	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	40,759,752	39,579,669	33,124,553		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,579,669	33,124,553	29,191,139	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>39,579,669</b>	<b>33,124,553</b>	<b>29,191,139</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government	57.5	54.0	56.0
Judicial	15.5	14.5	14.5
Public Safety	243.0	241.0	241.0
Public Works	49.0	40.4	41.4
Culture and Recreation	94.0	112.5	112.5
Community Support	0.0	0.0	0.0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>459.0</b>	<b>462.4</b>	<b>465.4</b>
Utilities	83.0	94.6	96.6
Hospitals			
Transit Systems			
Airports			
Other	10.0	10.5	12.5
<b>TOTAL</b>	<b>552.0</b>	<b>567.5</b>	<b>574.5</b>

POPULATION (AS OF JULY 1)	91,237	90,264	91,551
SOURCE OF POPULATION ESTIMATE*	July 2011 estimates certified by Governor March 1, 2012	July 2012 estimates certified by Governor February 27, 2013 (from Final Part B, Mar 15)	Dept of Taxation- FY 2015 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,013,263,084	2,015,997,058	2,236,803,070
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>2,013,263,084</b>	<b>2,015,997,058</b>	<b>2,236,803,070</b>
<b>TAX RATE</b>			
General Fund	0.9161	0.9161	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.9161</b>	<b>0.9161</b>	<b>0.9598</b>

**\*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 2014-2015

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:		Without Net Proceeds					
A. PROPERTY TAX Subject to Revenue Limitations	1.4082	2,236,803,070	31,498,661	0.7109	15,901,433	1,754,596	14,146,837
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	2,236,803,070	2,471,667	0.1105	2,471,667	272,653	2,199,014
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)	0.2347	2,236,803,070	5,249,777	0.1384	3,095,735	341,586	2,754,149
J. Other:	N/A	"		N/A			
K. Other:	N/A	"		N/A			
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2347	2,236,803,070	5,249,777	0.1384	3,095,735	341,586	2,754,149
M. <b>SUBTOTAL A, C, L</b>	<b>1.7534</b>	<b>2,236,803,070</b>	<b>39,220,105</b>	<b>0.9598</b>	<b>21,468,835</b>	<b>2,368,835</b>	<b>19,100,000</b>
N. Debt	0.0000	2,236,803,070	-	0.0000	-	0	-
O. <b>TOTAL M AND N</b>	<b>1.7534</b>	<b>2,236,803,070</b>	<b>39,220,105</b>	<b>0.9598</b>	<b>21,468,835</b>	<b>2,368,835</b>	<b>19,100,000</b>

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

Form 27  
11/01/2013

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

Budget For Fiscal Year Ending June 30, 2015

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund	4,290,469	19,950,000	19,100,000	0.9598	16,293,258	0	1,704,000	61,337,727
Community Dev Block Grant	0	0	0		0	0	0	0
Comm Dev Blk Grant Entitlement	(1)	0	0		631,705	0	0	631,704
Sparks Grants & Donations Fund	3,484	0	0		300	0	0	3,784
Muni Court Admin Assessments	760,627	0	0		280,000	0	0	1,040,627
Impact Fee Service Area #1	311,230	0	0		106,500	0	0	417,730
Tourism Improvement District 1	51,633	0	0		85	0	0	51,718
Parks & Recreation Fund	360,112	0	0		2,517,035	0	733,500	3,610,647
Tourism and Marketing Fund	260,918	0	0		170,150	0	0	431,068
Street Cut	148,303	0	0		225,100	0	0	373,403
Stabilization Fund	229,021	0	0		100	0	0	229,121
Road Fund	2,366,856	0	0		4,552,999	0	0	6,919,855
Park & Recreation Project Fund	913,835	0	0		1,208,715	0	0	2,122,550
Capital Projects	1,559,258	0	0		16,900	0	902,000	2,478,158
Capital Facilities Fund	217,176	0	0		183,000	0	0	400,176
Rec & Parks District 1	226,056	0	0		26,200	0	0	252,256
Rec & Parks District 2	932,049	0	0		122,000	0	0	1,054,049
Rec & Parks District 3	961,611	0	0		125,000	0	0	1,086,611
Victorian Square Rm Tax CP Fund	1,765,141	0	0		598,000	0	0	2,363,141
Local Improvement District #3	1,152,403	0	0		425	0	0	1,152,828
Debt Service Gen Obligation	16,614,369	0	0		12,619,485	0	2,137,492	31,371,346
Subtotal Governmental Fund Types, Expendable Trust Funds	33,124,550	19,950,000	19,100,000	0.9598	39,676,957	0	5,476,992	117,328,499
TOTAL ALL FUNDS	XXXXXXXXXX	19,950,000	19,100,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2015

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, 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	28,265,903	16,273,352	10,547,479	91,112	1,000,000	1,635,500	3,524,381	61,337,727
Community Dev Block Grant	SR	0	0	0	0	0	0	0	0
Comm Dev Blk Grant Entitlement	SR	79,176	35,692	316,838	200,000	0	0	(1)	631,705
Sparks Grants & Donations Fund	SR	0	0	1,200	0	0	0	2,584	3,784
Muni Court Admin Assessments	SR	0	0	842,151	95,000	0	0	103,476	1,040,627
Impact Fee Service Area #1	SR	0	0	60,036	0	0	22,000	335,694	417,730
Tourism Improvement District 1	SR	0	0	51,220	0	0	0	498	51,718
Parks & Recreation Fund	SR	2,125,210	468,663	635,811	380,369	0	0	593	3,610,646
Tourism and Marketing Fund	SR	0	0	245,000	0	0	0	186,068	431,068
Street Cut	SR	29,457	15,053	205,730	0	0	0	123,163	373,403
Stabilization Fund	SR	0	0	0	0	0	0	229,121	229,121
Road Fund	CP	1,105,644	580,047	2,336,953	950,000	0	0	1,947,211	6,919,855
Park & Recreation Project Fund	CP	237,208	110,423	673,389	160,000	0	0	941,530	2,122,550
Capital Projects	CP	0	0	543,088	950,000	0	729,910	255,160	2,478,158
Capital Facilities Fund	CP	0	0	100,035	300,000	0	0	141	400,176
Rec & Parks District 1	CP	0	0	50,020	0	0	0	202,236	252,256
Rec & Parks District 2	CP	0	0	25,250	200,000	0	0	828,799	1,054,049
Rec & Parks District 3	CP	0	0	25,200	200,000	0	0	861,411	1,086,611
Victorian Square Rm Tax CP Fund	CP	0	0	50,250	0	0	0	2,312,891	2,363,141
Local Improvement District #3	CP	0	0	1,152,828	0	0	0	0	1,152,828
Debt Service Gen Obligation	DS	0	0	14,035,166	0	0	0	17,336,179	31,371,345
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>31,842,598</b>	<b>17,483,230</b>	<b>31,897,644</b>	<b>3,526,481</b>	<b>1,000,000</b>	<b>2,387,410</b>	<b>29,191,135</b>	<b>117,328,498</b>

\* 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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2015

Budget summary for CITY OF SPARKS

FUND NAME	*	OPERATING	OPERATING	NONOPERATING	NONOPERATING	OPERATING TRANSFERS		NET INCOME
		REVENUES	EXPENSES	REVENUES	EXPENSES	IN (5)	OUT(6)	(7)
		(1)	(2) **	(3)	(4)			
Sewer Operations	EN	22,941,209	21,715,115	2,766,558	3,232,867	22,000	4,104	777,681
Joint Treatment Plant	EN	26,717,016	32,610,173	12,906,975	0	0	0	7,013,818
Development Services Fund	EN	2,508,337	2,195,914	21,804	0	0	728,624	(394,397)
Motor Vehicle Maintenance	IS	4,169,758	4,257,285	90,000	35,861	0	1,000,000	(1,033,388)
Group Insurance Self- Insurance	IS	8,885,357	9,243,661	60,000	0	0	0	(298,304)
Worker's Comp Self-Insurance	IS	434,066	1,028,416	65,000	0	0	0	(529,350)
Municipal Self-Insurance	IS	290,527	1,151,690	25,000	0	0	0	(836,163)
<b>TOTAL</b>		<b>65,946,270</b>	<b>72,202,253</b>	<b>15,935,337</b>	<b>3,268,728</b>	<b>22,000</b>	<b>1,732,728</b>	<b>4,699,898</b>

\* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

\*\* Include Depreciation

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED

**Taxes**

Property Taxes	18,273,139	18,300,000	19,100,000	19,100,000
Subtotal	18,273,139	18,300,000	19,100,000	19,100,000

**Licenses and Permits**

Business Licenses	5,050,704	5,213,000	5,258,000	5,258,000
Liquor Licenses	235,010	238,000	240,000	240,000
City Gaming Licenses	561,900	590,000	590,000	590,000

**Franchise Fees**

Cable TV Franchise Fees	770,132	817,164	817,164	817,164
Electric Franchise Fees	1,493,369	1,526,495	1,480,700	1,480,700
Garbage Franchise Fees	611,782	665,000	1,091,600	1,091,600
Gas Franchise Fees	405,875	484,959	509,207	509,207
Right Of Way Fees TMWA	465,063	446,147	456,612	456,612

**Nonbusiness Licenses and Permits**

Bicycle Licenses	6	0	0	0
Other Licenses and Permits	68,366	57,200	57,100	57,100
Subtotal	9,662,207	10,037,965	10,500,383	10,500,383

**Intergovernmental Revenues**

Federal Grants	60,161	0	0	0
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**State Shared Revenue**

Consolidated Taxes From State	18,252,243	19,375,000	19,950,000	19,950,000
State Distributive Fund	1,385,805	1,400,000	1,450,000	1,450,000

**Other Local Gov't Shared Revenues**

County Gaming Licenses	429,435	435,000	450,000	450,000
Other	520,194	545,163	604,405	604,405
Subtotal	20,647,838	21,755,163	22,454,405	22,454,405

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Building and Zoning Fees	21,364	30,000	37,000	37,000
Other	2,658,451	2,675,047	2,469,098	2,469,098
Subtotal	2,679,815	2,705,047	2,506,098	2,506,098
<b>Fines and Forfeits</b>				
Fines-Court	677,627	627,500	627,500	627,500
Fines-Bail	8,729	10,000	10,000	10,000
Subtotal	686,356	637,500	637,500	637,500
<b>Miscellaneous Revenue</b>				
Interest Earned	(6,051)	50,000	50,000	50,000
Rents and Royalties	68,788	64,845	65,372	65,372
Other Miscellaneous	43,494	55,026	29,500	29,500
Subtotal	106,231	169,871	144,872	144,872
<b>Subtotal Revenue All Sources</b>	<b>52,055,586</b>	<b>53,605,546</b>	<b>55,343,258</b>	<b>55,343,258</b>
<b>Other Financing Sources</b>				
Operating Transfers In (Schedule T)				
T/I from Development Svcs 2201	60,000	352,000	704,000	704,000
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	60,000	352,000	1,704,000	1,704,000
Subtotal Other Financing Sources	60,000	352,000	1,704,000	1,704,000
Beginning Fund Balance	6,492,291	5,807,764	4,290,469	4,290,469
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	6,492,291	5,807,764	4,290,469	4,290,469
<b>Total Available Resources</b>	<b>58,607,877</b>	<b>59,765,310</b>	<b>61,337,727</b>	<b>61,337,727</b>

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>General Government</b>				
LEGISLATIVE				
Salaries And Wages	228,186	244,867	244,865	244,865
Employee Benefits	135,449	141,249	148,013	148,013
Services and Supplies	3,672	3,672	3,672	3,672
Non-discretionary Services & Supplies	2,569	2,427	7,226	7,226
Department Subtotal	369,876	392,215	403,776	403,776
MAYOR				
Salaries And Wages	55,873	58,677	58,677	58,677
Employee Benefits	39,999	40,553	44,610	44,610
Services and Supplies	1,963	1,963	5,630	5,630
Non-discretionary Services & Supplies	532	675	1,635	1,635
Department Subtotal	98,367	101,868	110,552	110,552
MANAGEMENT SERVICES				
Salaries And Wages	1,578,032	1,669,458	1,532,475	1,532,475
Employee Benefits	1,472,027	1,437,007	1,692,171	1,692,171
Services and Supplies	828,921	777,887	864,268	864,268
Non-discretionary Services & Supplies	392,228	470,616	540,771	540,771
Department Subtotal	4,271,208	4,354,968	4,629,685	4,629,685
LEGAL				
Salaries And Wages	876,162	929,005	932,624	932,624
Employee Benefits	389,969	424,532	463,450	463,450
Services and Supplies	141,078	141,078	95,592	95,592
Non-discretionary Services & Supplies	2,482	2,352	3,327	3,327
Department Subtotal	1,409,691	1,496,967	1,494,993	1,494,993
FINANCIAL SERVICES				
Salaries And Wages	1,279,730	1,337,567	1,452,761	1,452,761
Employee Benefits	506,334	556,423	656,899	656,899
Services and Supplies	471,716	362,944	437,944	437,944
Non-discretionary Services & Supplies	20,467	125,809	127,238	127,238
Capital Outlay	59,267	85,000	0	0
Department Subtotal	2,337,514	2,467,743	2,674,842	2,674,842
COMMUNITY SERVICES				
Salaries And Wages	486,020	401,498	410,334	410,334
Employee Benefits	183,983	159,846	183,349	183,349
Services and Supplies	81,340	184,386	54,005	54,005
Non-discretionary Services & Supplies	9,100	9,371	10,881	10,881
Department Subtotal	760,443	755,101	658,569	658,569

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Salary and Wages	4,504,003	4,641,071	4,631,736	4,631,736
Employee Benefits	2,727,762	2,759,611	3,188,491	3,188,491
Services and Supplies	1,956,066	2,083,181	2,152,190	2,152,190
Capital Outlay	59,267	85,000	0	0
<b>General Government Function Subtotal</b>	<b>9,247,098</b>	<b>9,568,863</b>	<b>9,972,417</b>	<b>9,972,417</b>

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>Judicial</b>				
MUNICIPAL COURT				
Salaries And Wages	1,105,819	1,073,444	1,084,242	1,084,242
Employee Benefits	599,727	579,002	628,822	628,822
Services and Supplies	157,233	162,274	162,274	162,274
Non-discretionary Services & Supplies	37,172	27,769	32,726	32,719
Department Subtotal	1,899,951	1,842,489	1,908,064	1,908,057
Salary and Wages	1,105,819	1,073,444	1,084,242	1,084,242
Employee Benefits	599,727	579,002	628,822	628,822
Services and Supplies	194,405	190,043	195,000	194,993
Capital Outlay	0	0	0	0
Judicial Function Subtotal	1,899,951	1,842,489	1,908,064	1,908,057

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Public Safety</b>				
POLICE				
Salaries And Wages	11,625,691	12,589,523	13,009,463	13,009,463
Employee Benefits	6,229,574	6,398,624	7,300,921	7,300,921
Services and Supplies	772,591	1,041,033	562,227	562,227
Non-discretionary Services & Supplies	1,196,176	1,263,544	1,698,493	1,698,157
Department Subtotal	19,824,032	21,292,724	22,571,104	22,570,768
FIRE				
Salaries And Wages	8,304,923	8,543,327	8,588,355	8,588,355
Employee Benefits	4,056,386	4,306,525	4,597,137	4,597,137
Services and Supplies	442,559	386,182	448,455	448,455
Non-discretionary Services & Supplies	1,421,807	1,309,514	1,420,753	1,421,161
Capital Outlay	30,193	60,693	60,348	60,348
Department Subtotal	14,255,868	14,606,241	15,115,048	15,115,456
COMMUNITY SERVICES				
Salaries And Wages	0	52,862	59,200	59,200
Employee Benefits	0	28,263	37,146	37,146
Services and Supplies	68,440	68,440	68,440	68,440
Non-discretionary Services & Supplies	69,086	1,093,376	1,149,482	1,149,482
Department Subtotal	137,526	1,242,941	1,314,268	1,314,268
Salary and Wages	19,930,614	21,185,712	21,657,018	21,657,018
Employee Benefits	10,285,960	10,733,412	11,935,204	11,935,204
Services and Supplies	3,970,658	5,162,089	5,347,850	5,347,922
Capital Outlay	30,193	60,693	60,348	60,348
Public Safety Function Subtotal	34,217,425	37,141,906	39,000,420	39,000,492

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works</b>				
COMMUNITY SERVICES				
Salaries And Wages	254,490	357,387	379,161	379,161
Employee Benefits	111,295	164,415	194,261	194,261
Services and Supplies	454,748	552,756	570,170	570,170
Non-discretionary Services & Supplies	1,318,168	321,930	346,111	346,054
Capital Outlay	32,220	30,764	30,764	30,764
Department Subtotal	2,170,921	1,427,252	1,520,467	1,520,410
Salary and Wages	254,490	357,387	379,161	379,161
Employee Benefits	111,295	164,415	194,261	194,261
Services and Supplies	1,772,916	874,686	916,282	916,224
Capital Outlay	32,220	30,764	30,764	30,764
Public Works Function Subtotal	2,170,921	1,427,252	1,520,468	1,520,410

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>Culture and Recreation</b>				
COMMUNITY SERVICES				
Salaries And Wages	534,364	528,975	513,745	513,745
Employee Benefits	317,459	302,037	326,573	326,573
Services and Supplies	384,453	508,001	504,924	504,924
Non-discretionary Services & Supplies	1,219,657	1,207,935	1,252,803	1,252,803
Department Subtotal	2,455,933	2,546,948	2,598,045	2,598,045
Salary and Wages	534,364	528,975	513,745	513,745
Employee Benefits	317,459	302,037	326,573	326,573
Services and Supplies	1,604,110	1,715,936	1,757,727	1,757,727
Capital Outlay	0	0	0	0
Culture & Recreation Function Subtotal	2,455,933	2,546,948	2,598,045	2,598,045

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED

**Community Support**

MANAGEMENT SERVICES

Services and Supplies	32,275	80,000	0	0
Non-discretionary Services & Supplies	92,133	98,424	178,424	178,424
Department Subtotal	124,408	178,424	178,424	178,424

Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	124,408	178,424	178,424	178,424
Capital Outlay	0	0	0	0
Cummunity Support Function Subtotal	124,408	178,424	178,424	178,424

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>Intergovernmental</b>				
MANAGEMENT SERVICES				
Services and Supplies	0	0	0	0
Department Subtotal	0	0	0	0
Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	0	0	0	0
Capital Outlay	0	0	0	0
<b>Intergovernmental Function Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
		ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
				APPROVED	APPROVED
Page	Function Summary				
10	General Government	9,247,098	9,568,863	9,972,417	9,972,417
12	Judicial	1,899,951	1,842,488	1,908,065	1,908,058
13	Public Safety	34,217,426	37,141,906	39,000,420	39,000,491
14	Public Works	2,170,920	1,427,252	1,520,468	1,520,411
15	Culture and Recreation	2,455,933	2,546,948	2,598,045	2,598,045
16	Community Support	124,408	178,424	178,424	178,424
17	Intergovernmental	0	0	0	0
Total Expenditures - All Functions		50,115,736	52,705,881	55,177,839	55,177,846
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 Grants & Donations 1204	5,928	0	0	0
	T/O to Parks & Rec 1221	475,000	683,000	733,500	733,500
	T/O to Debt Svc GO 1301	729,879	0	0	0
	T/O to Capital Projects 1404	1,210,000	1,300,000	902,000	902,000
	T/O to R/A 2 Revolving 3601	250,000	785,960	0	0
	T/O to Grants & Donations 1204	13,571	0	0	0
	Total Transfers Out	2,684,378	2,768,960	1,635,500	1,635,500
Total Expenditures and Other Uses		52,800,113	55,474,841	57,813,339	57,813,346
Total Ending Fund Balance					
		5,807,764	4,290,469	3,524,388	3,524,381
Total General Fund Commitments and Fund Balance					
		58,607,877	59,765,310	61,337,727	61,337,727

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	10,538	28,763	0	0
Nevada Housing Division Reimbursement	0	20,481	0	0
Subtotal	10,538	49,244	0	0
Miscellaneous Revenue				
Interest Earned	0	0	0	0
Subtotal	0	0	0	0
Total All Revenue	10,538	49,244	0	0
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
<b>Total Resources</b>	<b>10,538</b>	<b>49,244</b>	<b>0</b>	<b>0</b>

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	10,538	49,244	0	0
Subtotal	10,538	49,244	0	0
Total All Expenditures	10,538	49,244	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	0	0	0	0
<b>Total Commitments and Fund Balance</b>	<b>10,538</b>	<b>49,244</b>	<b>0</b>	<b>0</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	614,185	910,892	631,705	631,705
Subtotal	614,185	910,892	631,705	631,705
Total All Revenue	614,185	910,892	631,705	631,705
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	0	(1)
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	(1)
<b>Total Resources</b>	<b>614,185</b>	<b>910,892</b>	<b>631,705</b>	<b>631,704</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
	Community Support			
Salaries And Wages	71,649	61,483	79,176	79,176
Employee Benefits	23,063	25,042	35,692	35,692
Services and Supplies	131,930	185,783	221,582	221,582
Non-discretionary Services & Supplies	48,698	318,125	95,256	95,256
Capital Outlay	338,844	320,460	200,000	200,000
Subtotal	614,185	910,893	631,705	631,705
Total All Expenditures	614,185	910,893	631,705	631,705
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	0	(1)	0	(1)
<b>Total Commitments and Fund Balance</b>	<b>614,185</b>	<b>910,892</b>	<b>631,705</b>	<b>631,704</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Intergovernmental Revenues</b>				
Department Of Justice Grants	727,389	539,494	0	0
Department of E.P.A.	102,720	77,847	0	0
Department of Transportation	219,710	218,770	0	0
Department of Agriculture Forest Service	23,858	0	0	0
Fed Emerg Mgt Grant (FEMA)	90,656	16,707	0	0
Department of Homeland Security	21,635	0	0	0
Federal Grants - LEPC	0	449	0	0
DOT Federal Highway Grants	(21,888)	0	0	0
Housing & Urban Development (HUD)	162,143	0	0	0
St Grant LEPC	10,812	0	0	0
Crime Forfeitures NRS 179	7,582	0	0	0
Drug Forfeitures	18,458	61,695	0	0
Federal Drug Forfeitures	359,502	326,708	0	0
St District Specialty Court Prog	19,921	16,615	0	0
Subtotal	1,742,498	1,258,286	0	0
<b>Charges for Services</b>				
Annexations	0	0	0	0
External - Charge for Services	45,861	0	0	0
Forfeiture Reimbursement	4,264	2,109	0	0
Subtotal	50,124	2,109	0	0
<b>Miscellaneous Revenue</b>				
Interest Earned	505	25	300	300
Gifts & Bequests	135,196	27,647	0	0
Grant Match	26,352	6,242	0	0
Miscellaneous Revenue	1,325	0	0	0
Subtotal	163,379	33,914	300	300
<b>Total All Revenue</b>	<b>1,956,002</b>	<b>1,294,309</b>	<b>300</b>	<b>300</b>
<b>Other Financing Sources(Specify)</b>				
<b>Operating Transfers In (Schedule T)</b>				
T/I from General Fund 1101	19,498	0	0	0
T/I from Parks & Rec 1221	7,774	0	0	0
<b>Total Other Financing Sources</b>	<b>27,272</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>506,068</b>	<b>525,568</b>	<b>3,482</b>	<b>3,483</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>506,068</b>	<b>525,568</b>	<b>3,482</b>	<b>3,483</b>
<b>Total Resources</b>	<b>2,489,342</b>	<b>1,819,877</b>	<b>3,782</b>	<b>3,783</b>

City of Sparks

Schedule B - SPECIAL REVENUE FUND  
GRANTS & DONATIONS (1204)

Form 14  
11/01/2013

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
	General Government			
Services and Supplies	104,050	108,650	0	0
Subtotal	104,050	108,650	0	0
Judicial				
Services and Supplies	22,837	27,270	0	0
Subtotal	22,837	27,270	0	0
Public Safety				
Salaries And Wages	604,037	473,366	0	0
Employee Benefits	249,243	167,731	0	0
Services and Supplies	512,291	695,528	0	0
Non-discretionary Services & Supplies	4,970	5,201	1,200	1,200
Capital Outlay	111,690	265,848	0	0
Subtotal	1,482,231	1,607,674	1,200	1,200
Culture and Recreation				
Salaries And Wages	87,523	38,183	0	0
Employee Benefits	1,879	831	0	0
Services and Supplies	57,958	33,785	0	0
Capital Outlay	207,296	0	0	0
Subtotal	354,657	72,799	0	0
 Total All Expenditures	 1,963,774	 1,816,393	 1,200	 1,200
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	525,568	3,483	2,582	2,583
<b>Total Commitments and Fund Balance</b>	<b>2,489,342</b>	<b>1,819,877</b>	<b>3,782</b>	<b>3,783</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	177,280	180,000	180,000	180,000
Muni Court Admin Assessments	40,685	40,000	40,000	40,000
Muni Court Facility Admin Assess	56,955	60,000	60,000	60,000
Subtotal	274,920	280,000	280,000	280,000
Total All Revenue	274,920	280,000	280,000	280,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	927,045	761,878	760,627	760,626
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	927,045	761,878	760,627	760,626
<b>Total Resources</b>	<b>1,201,964</b>	<b>1,041,878</b>	<b>1,040,627</b>	<b>1,040,626</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Services and Supplies	53,399	114,101	835,000	835,000
Non-discretionary Services & Supplies	0	7,151	7,151	7,151
Capital Outlay	386,687	160,000	95,000	95,000
Subtotal	440,086	281,252	937,151	937,151
Total All Expenditures	440,086	281,252	937,151	937,151
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	761,878	760,626	103,476	103,475
<b>Total Commitments and Fund Balance</b>	<b>1,201,964</b>	<b>1,041,878</b>	<b>1,040,627</b>	<b>1,040,626</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Flood Control Fees	20,832	12,000	12,000	12,000
Parks Fees	6,910	10,000	10,000	10,000
Public Facility Fees	25,600	45,000	60,000	60,000
Sanitary Sewer Fee	6,300	22,000	22,000	22,000
Subtotal	59,642	89,000	104,000	104,000
Miscellaneous Revenue				
Interest Earned	123	2,250	2,500	2,500
Subtotal	123	2,250	2,500	2,500
Total All Revenue	59,765	91,250	106,500	106,500
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	259,189	287,017	311,230	311,231
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	259,189	287,017	311,230	311,231
<b>Total Resources</b>	<b>318,955</b>	<b>378,267</b>	<b>417,730</b>	<b>417,731</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Safety				
Services and Supplies	0	0	0	0
Non-discretionary Services & Supplies	25,605	45,000	60,000	60,000
Subtotal	25,605	45,000	60,000	60,000
Public Works				
Non-discretionary Services & Supplies	29	36	36	36
Subtotal	29	36	36	36
Total All Expenditures	25,634	45,036	60,036	60,036
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	6,304	22,000	22,000	22,000
Subtotal	6,304	22,000	22,000	22,000
Ending Fund Balance	287,017	311,231	335,694	335,695
<b>Total Commitments and Fund Balance</b>	<b>318,955</b>	<b>378,267</b>	<b>417,730</b>	<b>417,731</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	85	85	85	85
Subtotal	85	85	85	85
Total All Revenue	85	85	85	85
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	73,903	62,769	51,633	51,635
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	73,903	62,769	51,633	51,635
<b>Total Resources</b>	<b>73,989</b>	<b>62,854</b>	<b>51,718</b>	<b>51,720</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	11,220	11,220	51,220	51,220
Subtotal	11,220	11,220	51,220	51,220
Total All Expenditures	11,220	11,220	51,220	51,220
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	62,769	51,635	499	500
<b>Total Commitments and Fund Balance</b>	<b>73,989</b>	<b>62,854</b>	<b>51,718</b>	<b>51,720</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	20,105	21,000	21,000	21,000
Subtotal	20,105	21,000	21,000	21,000
Charges for Services				
Facility Development Fee	26,734	27,000	27,000	27,000
Facility Reservation Fees	97,605	85,065	85,065	85,065
Non-resident Fee	4,890	0	0	0
Recreation Program Fees	2,129,558	2,141,381	2,119,525	2,119,525
Recreation Advertising Fees	28,064	20,000	20,000	20,000
Interfund - Charge for Services	0	0	0	0
External - Charge for Services	0	0	0	0
Administrative Service Charges	4,021	5,000	5,000	5,000
Special Events Receipts	76,905	209,419	212,445	212,445
Subtotal	2,367,778	2,487,865	2,469,035	2,469,035
Miscellaneous Revenue				
Interest Earned	60	0	0	0
Property Rentals	5	0	0	0
Rebates	3,287	0	0	0
Gifts & Bequests	2,001	0	0	0
Cash Variations	47	0	0	0
Rental/Event Insurance	3,494	236	0	0
Contributions From Other Funds	0	10,000	10,000	10,000
Miscellaneous Revenue	29	17,000	17,000	17,000
Subtotal	8,924	27,236	27,000	27,000
Total All Revenue	2,396,806	2,536,101	2,517,035	2,517,035
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	475,000	683,000	733,500	733,500
Total Other Financing Sources	475,000	683,000	733,500	733,500
Beginning Fund Balance	404,015	378,452	61	360,113
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	404,015	378,452	61	360,113
<b>Total Resources</b>	<b>3,275,821</b>	<b>3,597,554</b>	<b>3,250,596</b>	<b>3,610,648</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Culture and Recreation				
Salaries And Wages	1,921,433	2,067,813	2,157,760	2,157,760
Employee Benefits	459,632	469,062	436,113	436,113
Services and Supplies	379,647	514,995	478,200	478,200
Non-discretionary Services & Supplies	128,883	161,571	157,615	157,611
Capital Outlay	0	24,000	20,320	380,369
Subtotal	2,889,595	3,237,441	3,250,008	3,610,054
 Total All Expenditures	 2,889,595	 3,237,441	 3,250,008	 3,610,054
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Grants & Donations 1204	7,774	0	0	0
Subtotal	7,774	0	0	0
Ending Fund Balance	378,452	360,113	588	594
<b>Total Commitments and Fund Balance</b>	<b>3,275,821</b>	<b>3,597,554</b>	<b>3,250,596</b>	<b>3,610,648</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	101,276	146,748	170,000	170,000
Subtotal	101,276	146,748	170,000	170,000
Intergovernmental Revenues				
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	0	0	0	0
Miscellaneous Revenue				
Interest Earned	411	150	150	150
Subtotal	411	150	150	150
Total All Revenue	101,687	146,898	170,150	170,150
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from R/A Revolving 3401	100,000	0	0	0
Total Other Financing Sources	100,000	0	0	0
Beginning Fund Balance	259,340	286,676	260,918	260,918
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	259,340	286,676	260,918	260,918
<b>Total Resources</b>	<b>461,027</b>	<b>433,574</b>	<b>431,068</b>	<b>431,068</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	174,351	172,656	195,000	245,000
Subtotal	174,351	172,656	195,000	245,000
 Total All Expenditures	 174,351	 172,656	 195,000	 245,000
 Other Uses				
Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 286,676	 260,918	 236,068	 186,068
<b>Total Commitments and Fund Balance</b>	<b>461,027</b>	<b>433,574</b>	<b>431,068</b>	<b>431,068</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Street Cut Permits	437,398	225,000	225,000	225,000
Subtotal	437,398	225,000	225,000	225,000
Charges for Services				
Bid Fees	70	0	0	0
Interfund - Charge for Services	0	0	0	0
Administrative Service Charges	6	0	0	0
Subtotal	76	0	0	0
Miscellaneous Revenue				
Interest Earned	169	100	100	100
Subtotal	169	100	100	100
Total All Revenue	437,642	225,100	225,100	225,100
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	204,482	433,209	148,304	148,303
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	204,482	433,209	148,304	148,303
<b>Total Resources</b>	<b>642,124</b>	<b>658,309</b>	<b>373,404</b>	<b>373,403</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
Salaries And Wages	41,200	29,290	29,457	29,457
Employee Benefits	18,833	13,590	15,053	15,053
Services and Supplies	142,366	462,840	200,650	200,650
Non-discretionary Services & Supplies	6,516	4,286	5,080	5,080
Capital Outlay	0	0	0	0
Subtotal	208,915	510,006	250,240	250,240
Total All Expenditures	208,915	510,006	250,240	250,240
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	433,209	148,303	123,164	123,164
<b>Total Commitments and Fund Balance</b>	<b>642,124</b>	<b>658,309</b>	<b>373,404</b>	<b>373,403</b>

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
City Business Licenses	0	0	0	0
Subtotal	0	0	0	0
Miscellaneous Revenue				
Interest Earned	281	100	100	100
Subtotal	281	100	100	100
Total All Revenue	281	100	100	100
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	228,640	228,922	229,021	229,022
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	228,640	228,922	229,021	229,022
<b>Total Resources</b>	<b>228,922</b>	<b>229,022</b>	<b>229,121</b>	<b>229,122</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
Total All Expenditures	0	0	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	228,922	229,022	229,121	229,122
<b>Total Commitments and Fund Balance</b>	<b>228,922</b>	<b>229,022</b>	<b>229,121</b>	<b>229,122</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Licenses and Permits</b>				
Electric Franchise Fees	1,493,369	1,526,495	1,480,700	1,480,700
Gas Franchise Fees	405,875	484,959	509,207	509,207
Right Of Way Fees TMWA	697,595	669,222	672,568	672,568
Subtotal	2,596,839	2,680,676	2,662,475	2,662,475
<b>Intergovernmental Revenues</b>				
Department of Transportation	275,852	0	0	0
County Gasoline Tax 1.cent	516,977	522,147	522,147	522,147
County Road Fund	12,483	0	0	0
State Gasoline Tax 1.75 Cents	670,471	683,881	683,881	683,881
State Gasoline Tax 2.35 Cents	595,669	619,496	619,496	619,496
Misc From Other Govts	275,866	80,039	0	0
Subtotal	2,347,318	1,905,563	1,825,524	1,825,524
<b>Charges for Services</b>				
Bid Fees	360	10	0	0
Subtotal	360	10	0	0
<b>Miscellaneous Revenue</b>				
Interest Earned	(7,322)	60,000	65,000	65,000
Subtotal	(7,322)	60,000	65,000	65,000
Total All Revenue	4,937,195	4,646,249	4,552,999	4,552,999
<b>Other Financing Sources(Specify)</b>				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,567,731	4,403,417	2,366,856	2,366,856
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,567,731	4,403,417	2,366,856	2,366,856
<b>Total Resources</b>	<b>9,504,926</b>	<b>9,049,666</b>	<b>6,919,855</b>	<b>6,919,855</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	0	0	0	0
Non-discretionary Services & Supplies	703	800	800	800
Subtotal	703	800	800	800
Public Safety				
Services and Supplies	29,700	0	0	0
Capital Outlay	15,980	59,577	0	0
Subtotal	45,680	59,577	0	0
Public Works				
Salaries And Wages	1,070,724	1,125,509	1,105,644	1,105,644
Employee Benefits	487,372	533,599	580,047	580,047
Services and Supplies	1,633,366	2,062,849	2,062,790	2,062,790
Non-discretionary Services & Supplies	170,902	182,896	273,363	273,363
Capital Outlay	1,692,762	2,717,580	950,000	950,000
Subtotal	5,055,126	6,622,433	4,971,844	4,971,844
Total All Expenditures	5,101,509	6,682,810	4,972,644	4,972,644
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	4,403,417	2,366,856	1,947,211	1,947,211
<b>Total Commitments and Fund Balance</b>	<b>9,504,926</b>	<b>9,049,666</b>	<b>6,919,855</b>	<b>6,919,855</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Licenses and Permits				
Electric Franchise Fees	746,685	763,247	740,350	740,350
Gas Franchise Fees	202,938	242,481	254,605	254,605
Concession Franchise Fees	101,217	100,000	100,000	100,000
Parks Fees	51,690	50,000	50,000	50,000
Subtotal	1,102,530	1,155,728	1,144,955	1,144,955
Charges for Services				
Bid Fees	425	0	0	0
Facility Reservation Fees	50,542	50,000	50,000	50,000
Recreation Advertising Fees	7,170	8,000	8,000	8,000
Administrative Service Charges	24	0	0	0
Subtotal	58,161	58,000	58,000	58,000
Miscellaneous Revenue				
Interest Earned	39	5,760	5,760	5,760
Subtotal	39	5,760	5,760	5,760
Total All Revenue	1,160,730	1,219,488	1,208,715	1,208,715
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,248,693	1,415,639	913,834	913,834
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,248,693	1,415,639	913,834	913,834
<b>Total Resources</b>	<b>2,409,423</b>	<b>2,635,127</b>	<b>2,122,549</b>	<b>2,122,549</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Non-discretionary Services & Supplies	83	100	100	100
Subtotal	83	100	100	100
Culture and Recreation				
Salaries And Wages	263,287	246,875	237,208	237,208
Employee Benefits	113,595	106,720	110,423	110,423
Services and Supplies	228,338	542,575	663,829	663,829
Non-discretionary Services & Supplies	9,034	9,019	9,460	9,460
Capital Outlay	379,447	816,004	160,000	160,000
Subtotal	993,701	1,721,193	1,180,920	1,180,920
 Total All Expenditures	 993,783	 1,721,292	 1,181,020	 1,181,020
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,415,639	913,834	941,529	941,529
<b>Total Commitments and Fund Balance</b>	<b>2,409,423</b>	<b>2,635,127</b>	<b>2,122,549</b>	<b>2,122,549</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	769	16,400	16,900	16,900
Recoveries/Reimbursements	28,841	0	0	0
Subtotal	29,610	16,400	16,900	16,900
Total All Revenue	29,610	16,400	16,900	16,900
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,210,000	1,300,000	902,000	902,000
Total Other Financing Sources	1,210,000	1,300,000	902,000	902,000
Beginning Fund Balance	3,169,548	3,560,987	1,559,258	1,559,258
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,169,548	3,560,987	1,559,258	1,559,258
<b>Total Resources</b>	<b>4,409,158</b>	<b>4,877,387</b>	<b>2,478,158</b>	<b>2,478,158</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	185,722	568,421	469,838	469,838
Non-discretionary Services & Supplies	225	250	250	250
Capital Outlay	299,748	1,263,985	950,000	950,000
Subtotal	485,695	1,832,656	1,420,088	1,420,088
Public Safety				
Services and Supplies	19,148	152,502	73,000	73,000
Capital Outlay	61,206	308,347	0	0
Subtotal	80,354	460,849	73,000	73,000
Public Works				
Services and Supplies	27,068	25,770	0	0
Subtotal	27,068	25,770	0	0
Culture and Recreation				
Services and Supplies	7,442	245,659	0	0
Capital Outlay	247,612	30,000	0	0
Subtotal	255,054	275,659	0	0
Total All Expenditures	848,170	2,594,935	1,493,088	1,493,088
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	0	723,195	729,910	729,910
Subtotal	0	723,195	729,910	729,910
Ending Fund Balance	3,560,987	1,559,258	255,160	255,160
<b>Total Commitments and Fund Balance</b>	<b>4,409,158</b>	<b>4,877,387</b>	<b>2,478,158</b>	<b>2,478,158</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Intergovernmental Revenues				
Ad Valorem Taxes NRS 354.59815	159,593	170,000	170,000	170,000
Personal Property Taxes NRS 354.59815	8,880	11,000	11,000	11,000
Subtotal	168,473	181,000	181,000	181,000
Charges for Services				
Bid Fees	20	0	0	0
Subtotal	20	0	0	0
Miscellaneous Revenue				
Interest Earned	(16)	2,000	2,000	2,000
Miscellaneous Revenue	4,315	0	0	0
Subtotal	4,299	2,000	2,000	2,000
Total All Revenue	172,792	183,000	183,000	183,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	370,999	306,602	217,177	217,177
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	370,999	306,602	217,177	217,177
<b>Total Resources</b>	<b>543,791</b>	<b>489,602</b>	<b>400,177</b>	<b>400,177</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	3,344	230,015	50,000	50,000
Non-discretionary Services & Supplies	25	35	35	35
Capital Outlay	0	37,763	300,000	300,000
Subtotal	3,369	267,813	350,035	350,035
Public Safety				
Services and Supplies	0	0	50,000	50,000
Subtotal	0	0	50,000	50,000
Public Works				
Capital Outlay	183,006	0	0	0
Subtotal	183,006	0	0	0
Culture and Recreation				
Services and Supplies	0	4,612	0	0
Capital Outlay	50,814	0	0	0
Subtotal	50,814	4,612	0	0
Total All Expenditures	237,189	272,426	400,035	400,035
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	306,602	217,177	142	142
<b>Total Commitments and Fund Balance</b>	<b>543,791</b>	<b>489,602</b>	<b>400,177</b>	<b>400,177</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Residential Construction Tax - Parks	59,000	55,000	25,000	25,000
Subtotal	59,000	55,000	25,000	25,000
Miscellaneous Revenue				
Interest Earned	(459)	1,200	1,200	1,200
Subtotal	(459)	1,200	1,200	1,200
Total All Revenue	58,541	56,200	26,200	26,200
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	263,142	288,725	226,057	226,057
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	263,142	288,725	226,057	226,057
<b>Total Resources</b>	<b>321,683</b>	<b>344,925</b>	<b>252,257</b>	<b>252,257</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Non-discretionary Services & Supplies	19	20	20	20
Subtotal	19	20	20	20
Culture and Recreation				
Services and Supplies	8,253	91,098	50,000	50,000
Capital Outlay	24,686	27,750	0	0
Subtotal	32,939	118,848	50,000	50,000
Total All Expenditures	32,959	118,868	50,020	50,020
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	288,725	226,057	202,237	202,237
<b>Total Commitments and Fund Balance</b>	<b>321,683</b>	<b>344,925</b>	<b>252,257</b>	<b>252,257</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Residential Construction Tax - Parks	125,000	104,000	104,000	104,000
Subtotal	125,000	104,000	104,000	104,000
Miscellaneous Revenue				
Interest Earned	(3,450)	17,500	18,000	18,000
Subtotal	(3,450)	17,500	18,000	18,000
Total All Revenue	121,550	121,500	122,000	122,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,855,110	1,150,212	932,048	932,048
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,855,110	1,150,212	932,048	932,048
<b>Total Resources</b>	<b>1,976,660</b>	<b>1,271,712</b>	<b>1,054,048</b>	<b>1,054,048</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Non-discretionary Services & Supplies	275	250	250	250
Subtotal	275	250	250	250
Culture and Recreation				
Services and Supplies	10,507	2,100	25,000	25,000
Capital Outlay	815,666	337,314	200,000	200,000
Subtotal	826,173	339,414	225,000	225,000
Total All Expenditures	826,447	339,664	225,250	225,250
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,150,212	932,048	828,798	828,798
<b>Total Commitments and Fund Balance</b>	<b>1,976,660</b>	<b>1,271,712</b>	<b>1,054,048</b>	<b>1,054,048</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Residential Construction Tax - Parks	124,000	105,000	105,000	105,000
Subtotal	124,000	105,000	105,000	105,000
Charges for Services				
Bid Fees	1,550	0	0	0
Subtotal	1,550	0	0	0
Miscellaneous Revenue				
Interest Earned	(3,714)	20,000	20,000	20,000
Subtotal	(3,714)	20,000	20,000	20,000
Total All Revenue	121,836	125,000	125,000	125,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,438,879	914,873	961,611	961,611
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,438,879	914,873	961,611	961,611
<b>Total Resources</b>	<b>2,560,715</b>	<b>1,039,873</b>	<b>1,086,611</b>	<b>1,086,611</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Non-discretionary Services & Supplies	371	200	200	200
Subtotal	371	200	200	200
Culture and Recreation				
Services and Supplies	12	25,600	25,000	25,000
Capital Outlay	1,645,459	52,462	200,000	200,000
Subtotal	1,645,471	78,062	225,000	225,000
Total All Expenditures	1,645,842	78,262	225,200	225,200
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	914,873	961,611	861,411	861,411
<b>Total Commitments and Fund Balance</b>	<b>2,560,715</b>	<b>1,039,873</b>	<b>1,086,611</b>	<b>1,086,611</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Taxes				
Room Tax	470,017	570,048	582,000	582,000
Subtotal	470,017	570,048	582,000	582,000
Miscellaneous Revenue				
Interest Earned	(692)	16,000	16,000	16,000
Miscellaneous Revenue	570	0	0	0
Subtotal	(122)	16,000	16,000	16,000
Total All Revenue	469,895	586,048	598,000	598,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,164,023	1,295,947	1,765,141	1,765,141
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,164,023	1,295,947	1,765,141	1,765,141
<b>Total Resources</b>	<b>1,633,918</b>	<b>1,881,995</b>	<b>2,363,141</b>	<b>2,363,141</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Non-discretionary Services & Supplies	214	250	250	250
Subtotal	214	250	250	250
Community Support				
Services and Supplies	258	80,000	50,000	50,000
Capital Outlay	337,499	36,604	0	0
Subtotal	337,757	116,604	50,000	50,000
Total All Expenditures	337,971	116,854	50,250	50,250
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,295,947	1,765,141	2,312,891	2,312,891
<b>Total Commitments and Fund Balance</b>	<b>1,633,918</b>	<b>1,881,995</b>	<b>2,363,141</b>	<b>2,363,141</b>

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	1,362	425	425	425
Subtotal	1,362	425	425	425
Total All Revenue	1,362	425	425	425
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,156,510	1,155,978	1,152,403	1,152,403
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,156,510	1,155,978	1,152,403	1,152,403
<b>Total Resources</b>	<b>1,157,872</b>	<b>1,156,403</b>	<b>1,152,828</b>	<b>1,152,828</b>

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	1,894	4,000	1,152,828	1,152,828
Subtotal	1,894	4,000	1,152,828	1,152,828
Total All Expenditures	1,894	4,000	1,152,828	1,152,828
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,155,978	1,152,403	0	0
<b>Total Commitments and Fund Balance</b>	<b>1,157,872</b>	<b>1,156,403</b>	<b>1,152,828</b>	<b>1,152,828</b>

<b>REVENUES</b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			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	9,226,882	9,431,500	9,714,445	9,714,445
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	9,226,882	9,431,500	9,714,445	9,714,445
Miscellaneous Revenue				
Interest Earned	17,246	5,040	5,040	5,040
Subtotal	17,246	5,040	5,040	5,040
Special Assessments				
Special Assessment Principal	884,710	800,000	900,000	900,000
Special Assessment Interest	1,830,467	2,000,000	2,000,000	2,000,000
Subtotal	2,715,177	2,800,000	2,900,000	2,900,000
Total All Revenue	11,959,305	12,236,540	12,619,485	12,619,485
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	729,879	0	0	0
T/I from Cap Project 1404	0	723,195	729,910	729,910
T/I from R/A Revolving 3401	305,942	303,141	305,955	305,955
T/I from R/A2 Revolving 3601	1,076,904	1,075,656	1,072,899	1,072,899
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	4,104	4,066	4,104	4,104
T/I from Development Svcs 2201	24,622	24,397	24,624	24,624
Subtotal Other Financing Sources	2,141,451	2,130,455	2,137,492	2,137,492
Beginning Fund Balance	15,170,145	16,315,033	16,614,369	16,614,369
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	15,170,145	16,315,033	16,614,369	16,614,369
<b>Total Available Resources</b>	<b>29,270,901</b>	<b>30,682,028</b>	<b>31,371,346</b>	<b>31,371,346</b>

City of Sparks  
Schedule C - Debt Service Fund  
DEBT SERVICE GO (1301)  
The Above is Repaid by Operating Resources

<b><u>EXPENDITURES and RESERVES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
	<b>Type: 4 Revenue Bonds</b>			
Principal	2,195,000	2,470,000	2,790,000	2,790,000
Interest	7,178,852	8,017,990	7,668,418	7,668,418
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
<b>Subtotal</b>	<b>9,373,852</b>	<b>10,487,990</b>	<b>10,458,418</b>	<b>10,458,418</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>11,183,397</b>	<b>11,185,246</b>	<b>11,509,405</b>	<b>11,509,405</b>
<b>Type: 5 Medium-Term Financing</b>				
Principal	880,000	915,000	950,000	950,000
Interest	196,904	160,656	122,899	122,899
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
<b>Subtotal</b>	<b>1,076,904</b>	<b>1,075,656</b>	<b>1,072,899</b>	<b>1,072,899</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 8 Special Assessment Bonds</b>				
Principal	910,000	970,000	1,035,000	1,035,000
Interest	1,595,112	1,534,013	1,468,850	1,468,850
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
<b>Subtotal</b>	<b>2,505,112</b>	<b>2,504,013</b>	<b>2,503,850</b>	<b>2,503,850</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>5,131,637</b>	<b>5,429,124</b>	<b>5,826,774</b>	<b>5,826,774</b>
<b>Ending Fund Balance</b>				
Reserved	16,315,033	16,614,369	17,336,179	17,336,179
Unreserved	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>16,315,033</b>	<b>16,614,369</b>	<b>17,336,179</b>	<b>17,336,179</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>29,270,901</b>	<b>30,682,028</b>	<b>31,371,346</b>	<b>31,371,346</b>

City of Sparks  
Schedule C - Debt Service Fund  
DEBT SERVICE GO (1301)  
The Above is Repaid by Operating Resources

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	BUDGET YEAR ENDING 06/30/15	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Licenses and Permits	211,135	218,264	218,264	218,264
Charges for Services	20,903,819	23,172,562	22,458,807	22,572,924
Miscellaneous Revenue	0	160,270	150,021	150,021
Total Operating Revenue	21,114,954	23,551,096	22,827,092	22,941,209
<b>Operating Expense</b>				
Salaries And Wages	2,503,149	2,679,022	2,883,412	2,883,412
Employee Benefits	1,121,651	1,252,852	1,505,882	1,505,882
Services and Supplies	2,100,335	2,311,907	2,110,089	2,110,089
Non-discretionary Services & Supplies	9,292,486	8,227,606	9,485,777	9,282,308
Depreciation Expense	5,629,128	5,652,041	5,933,424	5,933,424
Total Operating Expense	20,646,749	20,123,427	21,918,584	21,715,115
Operating Income or (Loss)	468,206	3,427,669	908,508	1,226,094
<b>Non-Operating Revenue</b>				
Fed Emerg Mgt Grant (FEMA)	0	0	0	0
St Grant Mtr Veh Air Quality	0	0	0	0
Misc From Other Govts	263,777	4,750,000	0	0
Flood Control Conn Fee - Res	61,677	65,000	70,000	70,000
Flood Control Conn Fee- Comm	17,078	5,820	9,238	9,238
Effluent Connection Fees	(74,105)	134,030	118,668	118,668
Sanitary Connection Fee-Res	1,236,399	1,339,174	1,479,054	1,479,054
Sanitary Connection Fee-Comm	340,581	120,091	195,190	195,190
Storm Connection Fee-Res	314,363	340,560	376,132	376,132
Storm Connection Fee-Comm	86,612	30,540	49,638	49,638
W/C Sewer Conn Fee-Res	0	0	0	0
W/C Sewer Conn Fee-Comm	0	118,069	51,898	51,898
Interest Earned	(49,097)	334,500	352,500	352,500
Non-Investment Interest Earned	69,552	60,522	55,840	55,840
Local Grant Misc	0	0	0	0
Miscellaneous Revenue	183,362	8,550	8,400	8,400
Gain On Sale/Revaluation Of Assets	0	0	0	0
Total Non-Operating Revenue	2,450,199	7,306,856	2,766,558	2,766,558
<b>Non-Operating Expense</b>				
Interest	1,420,018	1,357,410	1,229,248	1,229,248
Reno Sparks JWWTP Loss	1,814,942	1,908,209	2,003,619	2,003,619
Fixed Asset Trans To Other Funds	382,990	0	0	0
Total Non-Operating Expense	3,617,950	3,265,619	3,232,867	3,232,867
Net Income Before Operating Transfers	(699,546)	7,468,906	442,199	759,785
<b>Operating Transfers (Schedule T)</b>				
IN	6,304	22,000	22,000	22,000
OUT	4,104	4,066	4,104	4,104
Net Operating Transfers	2,200	17,934	17,896	17,896
<b>Net Income</b>	<b>(697,346)</b>	<b>7,486,840</b>	<b>460,095</b>	<b>777,681</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	20,528,799	23,390,826	22,677,071	22,791,188
Cash paid to employees	(3,578,169)	(3,931,873)	(4,389,294)	(4,389,294)
Cash paid to suppliers	(8,305,166)	(10,539,513)	(11,595,866)	(11,392,397)
Miscellaneous cash received/(paid)	183,360	229,342	214,261	214,261
a. Net cash provided by (or used for) operating activities	8,828,824	9,148,782	6,906,172	7,223,758
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal and state grants	0	0	0	0
Operating transfers in	6,304	22,000	22,000	22,000
Operating transfers out	(4,104)	(4,066)	(4,104)	(4,104)
b. Net cash provided by (ore used for) noncapital financing activities	2,200	17,934	17,896	17,896
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond and capital lease obligation principal payments	(4,023,577)	(4,147,832)	(4,275,990)	(4,275,990)
Bond interest expense paid	(1,481,667)	(1,357,410)	(1,229,248)	(1,229,248)
Proceeds from sewer bonds and notes	0	0	0	0
Proceeds from sale of capital assets	0	0	0	0
Acquisition of capital assets	(2,982,863)	(20,972,591)	(3,015,000)	(3,015,000)
Cash contributions - other governments	263,777	4,750,000	0	0
Utility connection fees	1,544,560	2,153,284	2,349,818	2,349,818
c. Net cash provided by ( or used for) capital and related financing activities	(6,679,770)	(19,574,549)	(6,170,420)	(6,170,420)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Contribution to Truckee Meadows Water Reclamation Facility	(2,482,534)	(13,958,041)	(2,873,492)	(2,873,492)
Interest received on investments	20,453	334,500	352,500	352,500
Principal received on notes receivable	494,578			
d. Net cash provided by (or used in) investing activities	(1,967,503)	(13,623,541)	(2,520,992)	(2,520,992)
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	183,751	(24,031,374)	(1,767,344)	(1,449,758)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	34,844,047	35,027,798	10,996,424	10,996,424
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	35,027,798	10,996,424	9,229,080	9,546,666

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
	Operating Revenue			
Charges for Services	22,375,957	19,128,413	23,339,400	26,711,216
Miscellaneous Revenue	90,596	5,500	5,800	5,800
Total Operating Revenue	22,466,553	19,133,913	23,345,200	26,717,016
Operating Expense				
Salaries And Wages	3,395,234	3,619,023	4,138,928	4,090,026
Employee Benefits	1,355,970	1,560,160	1,897,121	1,869,073
Services and Supplies	14,585,188	10,876,865	13,603,375	12,966,123
Non-discretionary Services & Supplies	3,130,161	3,152,515	3,764,476	7,850,494
Depreciation Expense	5,452,025	5,556,625	5,834,456	5,834,456
Total Operating Expense	27,918,578	24,765,188	29,238,356	32,610,173
Operating Income or (Loss)	(5,452,025)	(5,631,275)	(5,893,156)	(5,893,157)
Non-Operating Revenue				
Capital Contributions From Reno	5,431,188	32,473,865	8,925,388	8,798,366
Capital Contributions From Sparks	2,482,534	14,843,438	4,079,694	4,021,634
Misc From Other Govts	0	30,000	27,750	27,750
Interest Earned	(12,884)	50,000	28,275	28,275
Miscellaneous Revenue	0	44,650	30,950	30,950
Total Non-Operating Revenue	7,900,838	47,441,953	13,092,057	12,906,975
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	282,125	0	0	0
Total Non-Operating Expense	282,125	0	0	0
Net Income Before Operating Transfers	2,166,689	41,810,678	7,198,901	7,013,818
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>2,166,689</b>	<b>41,810,678</b>	<b>7,198,901</b>	<b>7,013,818</b>

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Reimbursement from Reno/Sparks	24,798,962	18,981,570	22,995,900	26,367,716
Cash received from other services	424,444	483,431	408,000	408,000
Cash paid to employees	(4,620,679)	(5,320,401)	(6,036,049)	(5,959,099)
Cash paid to suppliers	(18,164,191)	(15,167,482)	(17,367,851)	(20,816,617)
a. Net cash provided by (or used for) operating activities	2,438,536	(1,022,882)	0	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond and capital lease obligation principal payments	0	0	0	0
Proceeds from sale of capital assets	0	0	0	0
Acquisition of capital assets	(7,913,720)	(2,822,433)	(3,845,073)	(3,660,000)
Contributions of capital	7,913,720	2,822,433	3,845,073	3,660,000
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earned on investments	(12,887)	50,000	28,275	28,275
d. Net cash provided by (or used in) investing activities	(12,887)	50,000	28,275	28,275
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,425,649	(972,882)	28,275	28,275
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,310,175	5,735,824	4,762,942	4,762,942
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	5,735,824	4,762,942	4,791,217	4,791,217

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Licenses and Permits	1,145,429	1,271,742	1,335,053	1,335,053
Charges for Services	972,470	1,157,623	1,173,284	1,173,284
Miscellaneous Revenue	0	0	0	0
Total Operating Revenue	2,117,899	2,429,365	2,508,337	2,508,337
Operating Expense				
Salaries And Wages	928,113	868,742	984,344	984,344
Employee Benefits	345,171	383,944	483,383	483,383
Services and Supplies	75,402	147,044	457,939	457,939
Non-discretionary Services & Supplies	332,642	322,266	270,248	270,248
Depreciation Expense	0	0	0	0
Total Operating Expense	1,681,328	1,721,996	2,195,914	2,195,914
Operating Income or (Loss)	436,571	707,368	312,423	312,423
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	25	50	0	0
Interest Earned	(1,142)	15,000	15,000	15,000
Parcel Maps	7,560	6,480	6,804	6,804
Miscellaneous Revenue	242	0	0	0
Total Non-Operating Revenue	6,685	21,530	21,804	21,804
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	0	0	0	0
Total Non-Operating Expense	0	0	0	0
Net Income Before Operating Transfers	443,256	728,898	334,227	334,227
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	84,622	376,397	728,624	728,624
Net Operating Transfers	(84,622)	(376,397)	(728,624)	(728,624)
<b>Net Income</b>	<b>358,634</b>	<b>352,501</b>	<b>(394,397)</b>	<b>(394,397)</b>

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	2,186,774	2,496,531	2,508,337	2,508,337
Cash paid to employees	(1,155,055)	(1,424,080)	(1,467,727)	(1,467,727)
Cash paid to suppliers	(404,419)	(526,277)	(728,187)	(728,187)
Miscellaneous cash received/(paid)	7,827	6,480	6,804	6,804
a. Net cash provided by (or used for) operating activities	635,127	552,654	319,227	319,227
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	0	0
Operating transfers out	(84,622)	(376,397)	(728,624)	(728,624)
b. Net cash provided by (ore used for) noncapital financing activities	(84,622)	(376,397)	(728,624)	(728,624)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	0	0	0	0
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	(1,142)	15,000	15,000	15,000
d. Net cash provided by (or used in) investing activities	(1,142)	15,000	15,000	15,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	549,363	191,257	(394,397)	(394,397)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,266,911	1,816,274	2,007,531	2,007,531
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,816,274	2,007,531	1,613,134	1,613,134

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	0	0	0	0
Total Operating Revenue	0	0	0	0
Operating Expense				
Services and Supplies	0	0	0	0
Non-discretionary Services & Supplies	0	0	0	0
Depreciation Expense	0	0	0	0
Total Operating Expense	0	0	0	0
Operating Income or (Loss)	0	0	0	0
Non-Operating Revenue				
Interest Earned	0	0	0	0
Miscellaneous Revenue	0	0	0	0
Total Non-Operating Revenue	0	0	0	0
Non-Operating Expense				
Fixed Asset Trans To Other Funds	11,323	0	0	0
Total Non-Operating Expense	11,323	0	0	0
Net Income Before Operating Transfers	(11,323)	0	0	0
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>(11,323)</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	0	0	0	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(105,314)	0	0	0
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	(105,314)	0	0	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	0	0
Operating transfers out		0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(3)	0	0	0
c. Net cash provided by ( or used for) capital and related financing activities	(3)	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments		0	0	0
d. Net cash provided by (or used in) investing activities	0	0	0	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(105,317)	0	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	105,317	0	0	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	0	0	0	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
	<b>Operating Revenue</b>			
Charges for Services	3,635,484	3,573,132	4,152,758	4,152,758
Miscellaneous Revenue	40,503	32,000	17,000	17,000
Total Operating Revenue	3,675,987	3,605,132	4,169,758	4,169,758
<b>Operating Expense</b>				
Salaries And Wages	468,683	534,007	541,842	541,842
Employee Benefits	227,786	251,747	281,548	281,548
Services and Supplies	983,693	560,638	568,835	568,835
Non-discretionary Services & Supplies	963,677	976,917	977,159	977,159
Depreciation Expense	1,729,128	1,798,000	1,887,900	1,887,900
Total Operating Expense	4,372,967	4,121,310	4,257,285	4,257,285
Operating Income or (Loss)	(696,980)	(516,178)	(87,527)	(87,527)
<b>Non-Operating Revenue</b>				
Department of Transportation	230,325	0	0	0
DOT Federal Highway Grants	0	0	0	0
Misc From Other Govts	0	0	0	0
Interest Earned	(5,967)	40,000	40,000	40,000
Gifts & Bequests	0	0	0	0
Contributions From Other Funds	454,282	0	0	0
Miscellaneous Revenue	0	0	0	0
Sale Of General Fixed Assets	0	50,000	50,000	50,000
Gain On Sale/Revaluation Of Assets	48,175	0	0	0
Total Non-Operating Revenue	726,815	90,000	90,000	90,000
<b>Non-Operating Expense</b>				
Interest	89,099	61,406	35,861	35,861
Loss On Asset Disposal/Revaluation	4,768	0	0	0
Total Non-Operating Expense	93,867	61,406	35,861	35,861
Net Income Before Operating Transfers	(64,033)	(487,584)	(33,388)	(33,388)
<b>Operating Transfers (Schedule T)</b>				
IN	0	0	0	0
OUT	0	0	1,000,000	1,000,000
Net Operating Transfers	0	0	(1,000,000)	(1,000,000)
<b>Net Income</b>	<b>(64,033)</b>	<b>(487,584)</b>	<b>(1,033,388)</b>	<b>(1,033,388)</b>

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	3,682,868	3,577,218	4,152,758	4,152,758
Cash paid to employees	(641,009)	(785,755)	(823,390)	(823,390)
Cash paid to suppliers	(1,990,472)	(1,568,948)	(1,545,995)	(1,545,995)
Miscellaneous cash received/(paid)	40,502	32,000	17,000	17,000
a. Net cash provided by (or used for) operating activities	1,091,889	1,254,515	1,800,373	1,800,373
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal and state grants	0	0	0	0
Operating transfers in	0	0	0	0
Operating transfers out	0	0	(1,000,000)	(1,000,000)
b. Net cash provided by (ore used for) noncapital financing activities	0	0	(1,000,000)	(1,000,000)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond and capital lease obligation principal payments	(599,155)	(547,660)	(573,205)	(573,205)
Bond interest expense paid	(89,099)	(61,406)	(35,861)	(35,861)
Proceeds from sale of capital assets	80,275	50,000	50,000	50,000
Acquisition of capital assets	(1,506,986)	(2,429,494)	(1,515,000)	(1,515,000)
c. Net cash provided by ( or used for) capital and related financing activities	(2,114,965)	(2,988,560)	(2,074,066)	(2,074,066)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	(5,967)	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	(5,967)	40,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,029,043)	(1,694,045)	(1,233,693)	(1,233,693)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,138,414	3,109,371	1,415,326	1,415,326
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,109,371	1,415,326	181,633	181,633

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	7,344,017	6,934,361	8,898,491	8,884,357
Miscellaneous Revenue	19,353	1,000	1,000	1,000
Total Operating Revenue	7,363,370	6,935,361	8,899,491	8,885,357
Operating Expense				
Employee Benefits	0	0	0	0
Services and Supplies	8,174,819	8,511,694	9,091,356	9,091,356
Non-discretionary Services & Supplies	167,519	165,380	152,305	152,305
Depreciation Expense	0	0	0	0
Total Operating Expense	8,342,338	8,677,074	9,243,661	9,243,661
Operating Income or (Loss)	(978,968)	(1,741,713)	(344,170)	(358,304)
Non-Operating Revenue				
Interest Earned	(6,407)	60,000	60,000	60,000
Total Non-Operating Revenue	(6,407)	60,000	60,000	60,000
Net Income Before Operating Transfers	(985,375)	(1,681,713)	(284,170)	(298,304)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>(985,375)</b>	<b>(1,681,713)</b>	<b>(284,170)</b>	<b>(298,304)</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from users	7,390,160	6,934,361	8,898,491	8,884,357
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(8,343,099)	(8,677,074)	(9,243,661)	(9,243,661)
Cash received from reimbursements of Insurance claims	19,353	0	0	0
Miscellaneous cash received/(paid)	0	1,000	1,000	1,000
a. Net cash provided by (or used for) operating activities	(933,586)	(1,741,713)	(344,170)	(358,304)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers out	0	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	(6,407)	60,000	60,000	60,000
d. Net cash provided by (or used in) investing activities	(6,407)	60,000	60,000	60,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(939,993)	(1,681,713)	(284,170)	(298,304)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,597,785	3,657,792	1,947,683	1,976,079
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,657,792	1,976,079	1,663,513	1,677,775

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	442,821	468,495	434,678	434,066
Total Operating Revenue	442,821	468,495	434,678	434,066
Operating Expense				
Services and Supplies	4,509,637	1,118,014	948,864	948,864
Non-discretionary Services & Supplies	107,334	104,916	79,552	79,552
Depreciation Expense	0	0	0	0
Total Operating Expense	4,616,971	1,222,930	1,028,416	1,028,416
Operating Income or (Loss)	(4,174,150)	(754,434)	(593,738)	(594,350)
Non-Operating Revenue				
Interest Earned	(12,837)	65,000	65,000	65,000
Total Non-Operating Revenue	(12,837)	65,000	65,000	65,000
Net Income Before Operating Transfers	(4,186,986)	(689,434)	(528,738)	(529,350)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>(4,186,986)</b>	<b>(689,434)</b>	<b>(528,738)</b>	<b>(529,350)</b>

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from users	457,095	468,495	434,678	434,066
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(978,740)	(1,222,930)	(1,028,416)	(1,028,416)
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	(521,645)	(754,435)	(593,738)	(594,350)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers out	0	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from sale of capital assets	0	0	0	0
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	(12,837)	65,000	65,000	65,000
d. Net cash provided by (or used in) investing activities	(12,837)	65,000	65,000	65,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(534,482)	(689,435)	(528,738)	(529,350)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,027,591	6,493,109	5,793,844	5,803,674
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	6,493,109	5,803,674	5,265,106	5,274,324

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	246,911	238,418	250,527	250,527
Miscellaneous Revenue	92,078	203,000	40,000	40,000
Total Operating Revenue	338,989	441,418	290,527	290,527
Operating Expense				
Services and Supplies	790,340	847,203	1,151,290	1,151,290
Non-discretionary Services & Supplies	396	400	400	400
Depreciation Expense	0	0	0	0
Total Operating Expense	790,736	847,603	1,151,690	1,151,690
Operating Income or (Loss)	(451,747)	(406,185)	(861,163)	(861,163)
Non-Operating Revenue				
Interest Earned	(4,579)	25,000	25,000	25,000
Total Non-Operating Revenue	(4,579)	25,000	25,000	25,000
Net Income Before Operating Transfers	(456,326)	(381,185)	(836,163)	(836,163)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>(456,326)</b>	<b>(381,185)</b>	<b>(836,163)</b>	<b>(836,163)</b>

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 06/30/2013	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from users	81,409	238,418	250,527	250,527
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(775,712)	(847,603)	(1,151,690)	(1,151,690)
Miscellaneous cash received/(paid)	0	203,000	40,000	40,000
a. Net cash provided by (or used for) operating activities	(447,392)	(406,185)	(861,163)	(861,163)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	0	0	0	0
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	(4,579)	25,000	25,000	25,000
d. Net cash provided by (or used in) investing activities	(4,579)	25,000	25,000	25,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(451,971)	(381,185)	(836,163)	(836,163)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,549,588	2,097,617	1,716,432	1,716,432
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,097,617	1,716,432	880,269	880,269

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 07/01/2014	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2015		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>Debt Service General Obligation Fund 1301</b>										
<b><u>Type 4 Revenue Bonds</u></b>										
- Consolidated Tax Series 2007	4	20	13,635,000	02/15/2007	05/01/2026	4.09%	7,275,000	297,548	0	297,548
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	07/02/2008	06/15/2028	6.50-6.75%	77,340,000	5,175,825	2,105,000	7,280,825
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 <sup>1</sup>	2,113,000	0	2,113,000
- Consolidated Tax Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	2,860,000	82,045	685,000	767,045
<b>Total Type 4 Revenue Bonds</b>			<b>137,705,000</b>				<b>120,191,045</b>	<b>7,668,418</b>	<b>2,790,000</b>	<b>10,458,418</b>
<b><u>Type 5 Medium-Term Financing</u></b>										
- General Obligation Limited Tax Series 2007A	5	10	7,090,000	03/29/2007	03/01/2017	3.78%	2,415,000	91,287	775,000	866,287
- General Obligation Limited Tax Series 2007B	5	10	1,315,000	03/29/2007	03/01/2017	5.65%	560,000	31,612	175,000	206,612
<b>Total Type 5 Medium-Term Financing</b>			<b>8,405,000</b>				<b>2,975,000</b>	<b>122,899</b>	<b>950,000</b>	<b>1,072,899</b>
<b><u>Type 8 Special Assessment Bonds</u></b>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	20	26,120,000	07/02/2008	09/01/2027	6.50-6.75%	22,585,000	1,468,850	1,035,000	2,503,850
<b>Total Type 8 Special Assessment Bonds</b>			<b>26,120,000</b>				<b>22,585,000</b>	<b>1,468,850</b>	<b>1,035,000</b>	<b>2,503,850</b>
<b>Total Debt Service General Obligation Fund 1301</b>			<b>172,230,000</b>				<b>145,751,045</b>	<b>9,260,167</b>	<b>4,775,000</b>	<b>14,035,167</b>

SCHEDULE C-1 - INDEBTEDNESS

<sup>1</sup> The outstanding balance on these notes will continue to change throughout fiscal year 2014/2015 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2014 to appear to differ from the FY2012/2013 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 FY2014/2015. 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 07/01/2014	(9) + (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2015		(11) (9) + (10)  TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
<b>Motor Vehicle Maintenance Fund 1702</b>										
<b><u>Type 6 Medium-Term Financing - Lease Purchase</u></b>										
- Fire Equipment Lease 2005	6	9.5 YRS	3,046,040	01/18/2005	08/18/2014	4.41%	410,190	18,089	410,190	428,280
- Fire Equipment Lease 2006	6	9 YRS	1,263,900	07/20/2006	07/20/2015	5.31%	334,685	17,772	163,014	180,786
<b>Total Type 6 Medium-Term Financing - Lease Purchase</b>			<b>4,309,940</b>				<b>744,875</b>	<b>35,861</b>	<b>573,205</b>	<b>609,066</b>
<b>TOTAL MOTOR VEHICLE MAINT FUND 1707</b>			<b>4,309,940</b>				<b>744,875</b>	<b>35,861</b>	<b>573,205</b>	<b>609,066</b>

SCHEDULE C-1 - INDEBTEDNESS

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 07/01/2014	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2015		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>Sewer Fund 16XX</b>										
<b>Type 2 G.O. Revenue Supported Bonds</b>										
- State Revolving Fund (SRF) Bonds 1995 (NE Interceptor-1631)	2	20	4,700,000	06/17/1905	07/01/2015	3.83%	535,322 <sup>2</sup>	17,128	353,491	370,619
- SRF Bonds 1996 (Effluent Pipeline-1651)	2	20	6,814,489	06/18/1905	07/01/2016	3.66%	1,232,325	40,788	479,553	520,342
- SRF Bonds 2000 (Denitrification Plant-1631)	2	20	3,070,670	06/22/1905	01/01/2020	3.71%	1,281,033	45,740	194,376	240,116
- SRF Bonds 2001 (Effluent Pipeline-1651)	2	20	7,038,807	06/23/1905	07/01/2021	3.14%	3,566,660	108,566	428,836	537,402
- SRF Bonds 2002 (NW Interceptor-1631)	2	20	3,082,361	06/24/1905	01/01/2022	3.25%	1,412,468	44,121	157,503	201,623
- SRF Bonds 2003 (Effluent Pipeline-1651)	2	20	8,243,494	06/25/1905	01/01/2024	3.05%	5,121,506	152,631	472,416	625,047
- SRF Bonds 2005 (Vista/Prater Interceptor-1631)	2	20	4,091,227	06/27/1905	01/01/2025	2.88%	2,687,805	75,934	210,916	286,850
- SRF Bonds 2005 (Sparks/Sun Valley Interceptor-1631)	2	20	5,160,261	06/28/1905	07/01/2025	2.66%	3,572,546	93,250	269,385	362,635
- SRF Bonds 2006 (Sparks/Sun Valley Interceptor Ph. II-1631)	2	20	13,385,606	06/28/1905	07/01/2026	2.69%	10,175,733 <sup>3</sup>	268,834	695,009	963,843
- City of Reno Water Pollution SRF Bonds 2004 & 2005 (Sparks' share of TMWRF expansion-1631)	2	17	12,029,831	06/29/1905	01/01/2024	2.76%	7,739,883	208,662	682,173	890,835
- SRF Bonds 2010 (Sparks/Sun Valley Interceptor Ph. III-1631)	2	20	4,772,645	07/01/1905	07/01/2029	2.78%	4,154,087	113,775	217,814	331,590
- SRF Bonds 2010A (Sparks/Sun Valley Interceptor Ph. IV-1631)	2	20	2,509,299	07/02/1905	07/01/2029	2.78%	2,184,082	59,819	114,520	174,339
<b>Total Type 2 G.O. Revenue Supported Bonds</b>			<b>74,898,690</b>				<b>43,663,450</b>	<b>1,229,250</b>	<b>4,275,992</b>	<b>5,505,242</b>
<b>TOTAL SEWER FUND 16XX</b>			<b>74,898,690</b>				<b>43,663,450</b>	<b>1,229,250</b>	<b>4,275,992</b>	<b>5,505,242</b>

SCHEDULE C-1 - INDEBTEDNESS

<sup>2</sup> The 07/01/2014 balance on this form will differ from the FY 2012/2013 CAFR due to a small error in the amount reported in the CAFR as "Due in 2013-2014." This was reported as \$340,370, but is actually \$340,348.

<sup>3</sup> The 07/01/2014 balance on this form will differ from the FY 2012/2013 CAFR due to a small error in the amount reported in the CAFR as "Due in 2013-2014." This was reported as \$676,678, but is actually \$676,700.

Transfer Schedule for Fiscal Year 2014-2015

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
	T/I from Development Svcs 2201		704,000			0
			0	T/O to Parks & Rec 1221		733,500
			0	T/O to Capital Projects 1404		902,000
	<b>Subtotal</b>		<b>1,704,000</b>			<b>1,635,500</b>
Special Revenue	T/I from General Fund 1101		733,500			0
			0	T/O to Sewer Capital 1631		22,000
	<b>Subtotal</b>		<b>733,500</b>			<b>22,000</b>
Capital Projects	T/I from General Fund 1101		902,000			0
			0	T/O to Debt Svc GO 1301		729,910
	<b>Subtotal</b>		<b>902,000</b>			<b>729,910</b>
Debt Service	T/I from Cap Project 1404		729,910			0
	T/I from Sewer Operations 1630		4,104			0
	T/I from Development Svcs 2201		24,624			0
	T/I from R/A Revolving 3401		305,955			0
	T/I from R/A2 Revolving 3601		1,072,899			0
	<b>Subtotal</b>		<b>2,137,492</b>			<b>0</b>

Transfer Schedule for Fiscal Year 2014-2015

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
Enterprise	T/I from IFSA #1 1210		22,000			0	
			0	T/O to General Fund 1101		704,000	
			0	T/O to Debt Svc GO 1301		28,728	
<b>Subtotal</b>			<b>22,000</b>			<b>732,728</b>	
Internal Services			0	T/O to General Fund 1101		1,000,000	
<b>Subtotal</b>			<b>0</b>			<b>1,000,000</b>	
<b>Total Transfers</b>			<b>5,498,992</b>			<b>4,120,138</b>	

Note: Transfers in do not match transfers out due to the fact that transfers in include \$305,955 from Redevelopment Area 1 and \$1,072,899 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

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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: 78th Session; February 2, 2015 to June 1, 2015*

1. Activity: <u>City of Sparks lobbying efforts</u>	
2. Funding Source: <u>General Fund</u>	
3. Transportation	\$ <u>                  -</u>
4. Lodging and meals	\$ <u>          8,536</u>
5. Salaries and Wages	\$ <u>         79,852</u>
6. Compensation to lobbyists	\$ <u>         120,770</u>
7. Entertainment	\$ <u>                  -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>          1,226</u>
<b>Total</b>	<b>\$ <u>         210,384</u></b>

City of Sparks

Budget Fiscal Year 2014-2015

Lobbying Expense Estimate, Page   1   of   1  

Form 30  
12/01/2013

Proof of Publication to be attached when available

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