



2013-2014
Final Budget



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: http://tax.state.nv.us
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
WILLIAM CHISEL
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

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

The City of Sparks herewith submits the FINAL budget for the
fiscal year ending June 30, 2014

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 18,150,000

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 \$ 78,218,578 and
7 proprietary funds with estimated expenses of \$ 66,529,904

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:

Blank lines for signature and date of the governing board.

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2013 9:00 am

Publication Date May 9, 2013

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

City of Sparks

2013-2014 Final Budget

Table of Contents

INTRODUCTION

Letter of Transmittal	I
Table of Contents	II
Budget Message	III - XII

SUMMARY FORMS

Budget Summary - Schedule S-1	1 - 2
Statistical Data - Schedule S-2	3
Ad Valorem Tax Rate Reconciliation - Schedule S-3	4
Budget Summary - Schedules A, A-1, & A-2	5 - 7

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

General Fund - Schedule B	8 - 18
Community Development Block Grant (1202) - Schedule B	19 - 20
Community Development Block Grant Entitlement (1203) - Schedule B	21 - 22
Sparks Grants and Donations Fund (1204) - Schedule B	23 - 24
Muni court Admin Assessments (1208) - Schedule B	25 - 26
Impact Fee Service Area 1 (1210) - Schedule B	27 - 28
Tourism Improvement District (1215) - Schedule B	29 - 30
Parks & Recreation Fund (1221) - Schedule B	31 - 32
Tourism & Marketing Fund (1222) - Schedule B	33 - 34
Street Cut (1224) - Schedule B	35 - 36
Stabilization Fund (1299) - Schedule B	37 - 38
Road Fund (1401) - Schedule B	39 - 40
Park & Recreation Project Fund (1402) - Schedule B	41 - 42
Capital Projects Fund (1404) - Schedule B	43 - 44
Capital Facilities fund (1405) - Schedule B	45 - 46
Recreation & Parks District 1 (1406) - Schedule B	47 - 48
Recreation & Parks District 2 (1407) - Schedule B	49 - 50
Recreation & Parks District 3 (1408) - Schedule B	51 - 52
Victorian Square Room Tax (1415) - Schedule B	53 - 54
Local Improvement District #3 (1427) - Schedule B	55 - 56
Debt Service General Obligation (1301) - Schedule C	57 - 58

PROPRIETARY FUNDS

Sewer Utility Operations (16XX) - Schedules F-1 & F-2	59 - 60
Joint Treatment Plant (5605) - Schedules F-1 & F-2	61 - 62
Development Services (2201) - Schedules F-1 & F-2	63 - 64
Office Service & Supply (1701) - Schedules F-1 & F-2	65 - 66
Motor Vehicle Maintenance (1702) - Schedules F-1 & F-2	67 - 68
Group Insurance Self-Insurance (1703) - Schedules F-1 & F-2	69 - 70
Workers Compensation Self-Insurance (1704) - Schedules F-1 & F-2	71 - 72
Municipal Self-Insurance (1707) - Schedules F-1 & F-2	73 - 74

SUPPLEMENTARY INFORMATION

G.O., Revenue Bond, Medium-Term Finance & Special Assessment Bonds - Schedule C	75 - 77
Transfer Reconciliation - Schedule T	78 - 79
Proof of Publication	80

**City of Sparks
Budget Message
Fiscal Year 2013/2014 (FINAL)**

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY14 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 March 18, 2013. Below are the policies and the results produced from the FY14 budget.

1 Minimum General Fund unrestricted ending Fund Balance level equal to 8.3% of expenditures

	GOAL	RESULTS	AMOUNT OVER/(UNDER) GOAL	STATUS
FY12 ACTUALS	8.3%	13.1%	\$2,200,000	✓
FY13 EST. ACTUALS	8.3%	9.4%	\$500,000	✓
FY14 BUDGET	8.3%	6.6%	(\$815,000)	✗

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

	GOAL	BUDGET	Contingency Amount	STATUS
FY12 BUDGET	up to 3%	1%	550,000	⚠
FY13 BUDGET	up to 3%	2%	1,000,000	✓
FY14 BUDGET	up to 3%	2%	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
FY12 ACTUALS	2.5%	2.5%	1,310,000	✓
FY13 EST. ACTUALS	2.5%	2.3%	1,210,000	⚠
FY14 BUDGET	2.5%	2.5%	1,300,000	✓

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
FY12 ACTUALS	\$ 4,995,813	\$ 228,641	\$ 200,000	✓
FY13 EST. ACTUALS	\$ 4,984,952	\$ 228,921	\$ -	✗
FY14 BUDGET	\$ 5,082,192	\$ 229,271	\$ -	✗

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

	GOAL	RESULTS	STATUS
FY12 ACTUALS	<=78%	76%	✓
FY13 EST. ACTUALS	<=78%	79%	⚠
FY14 BUDGET	<=78%	78%	✓

Expanded Dashboard as Requested by City Council

TOTAL USES AS % OF TOTAL REVENUES BY EXPENSE CATEGORY	GOAL	FY12 RESULTS	FY13 EA RESULTS	FY14 BUDGET	FY14 STATUS
PERSONNEL COSTS	<=77%	76%	79%	78%	⚠
SERVICES & SUPPLIES & CAP. OUTLA	<=16%	18%	20%	21%	✗
TRANSFERS-OUT	<=5%	5%	5%	4%	✓
CONTINGENCY	<=2%	0%	0%	2%	✓
TOTAL		99%	103%	105%	

TOTAL USES AS % OF TOTAL REVENUES BY FUNCTION	GOAL	FY12 RESULTS	FY13 EA RESULTS	FY14 BUDGET	FY14 STATUS
POLICE	<=38%	38%	39%	39%	⚠
FIRE	<=27%	27%	28%	27%	✓
TOTAL PUBLIC SAFETY	<=65%	65%	67%	66%	⚠
MANAGEMENT SERVICES	<=9%	9%	9%	12%	✗
FINANCIAL SERVICES	<=4%	4%	5%	5%	⚠
LEGAL SERVICES	<=3%	3%	3%	3%	✓
TOTAL CENTRAL SERVICES	<=16%	15%	16%	19%	✗
COMMUNITY SERVICES	<=10%	10%	11%	11%	⚠
MUNICIPAL COURT	<=4%	3%	4%	4%	✓
TRANSFERS-OUT	<=5%	5%	5%	4%	✓
TOTAL		99%	103%	104%	

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	RESULTS	STATUS
FY12 ACTUALS	\$ 5,473,423	\$ -	⊗
FY13 EST. ACTUALS	\$ 6,008,291	\$ -	⊗
FY14 BUDGET	\$ 6,543,159	\$ -	⊗

GENERAL FUND

The following table provides a snapshot of the projected General Fund budgetary outcomes for the current fiscal year and next and provides a comparison to FY12 actual results.

	FY12 Actuals	FY13 Estimates	FY14 Budget
Resources (including Transfers-in)	53,000	51,607	53,685
Expenditures (including Transfers-out)	(\$52,385)	(\$53,337)	(\$55,051)
Change in Fund Balance	615	(\$1,730)	(\$1,366)
Beginning Fund Balance	5,877	6,492	4,762
Ending Fund Balance	6,492	4,762	3,396
Ending Fund Balance as a % of Expenditures*	13.1%	9.4%	6.6%

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.

CTAX

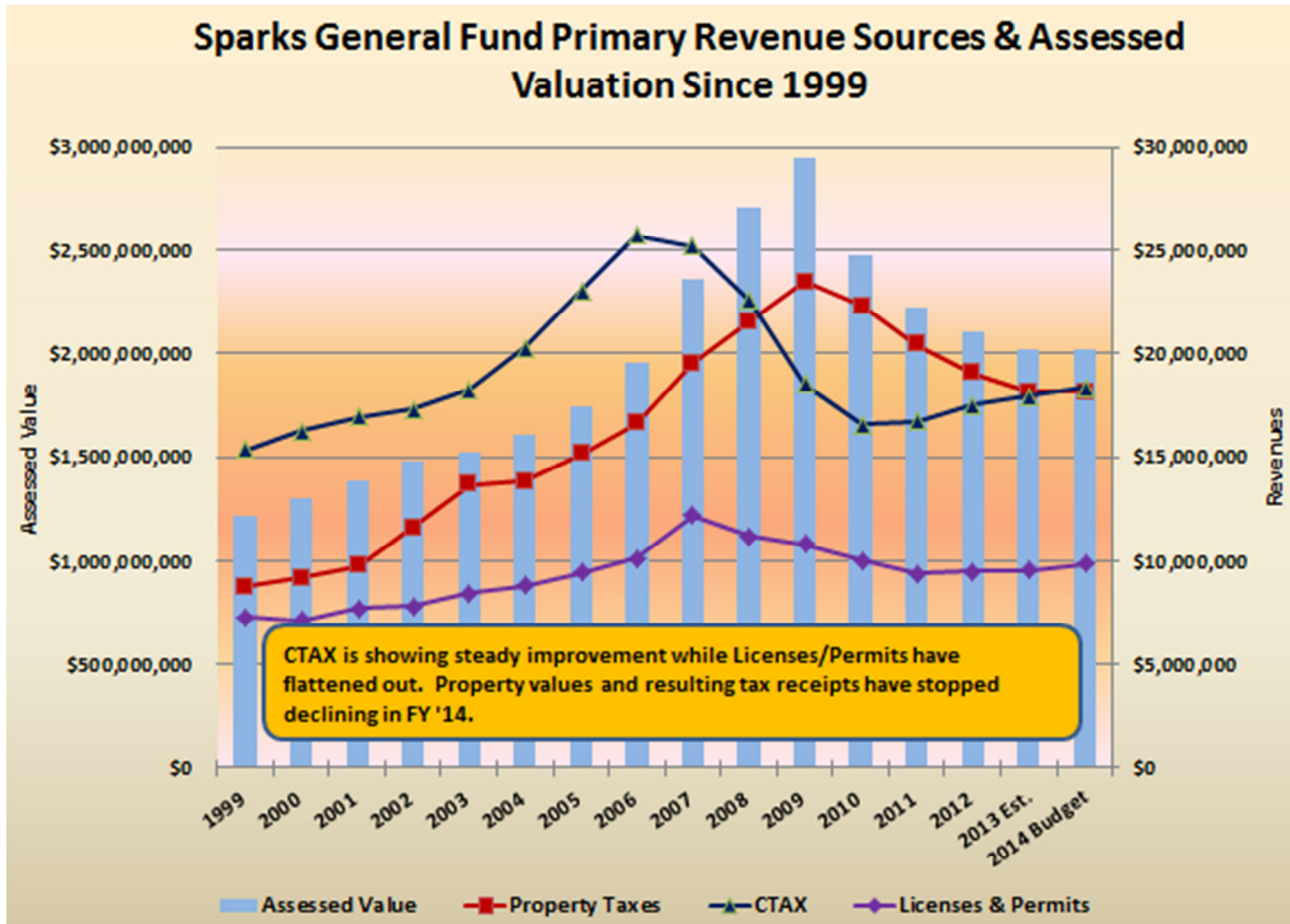
We are projecting that FY14 CTAX revenue will increase 2.5% over FY13 estimates. This would be the 4th straight year of modest increases in this revenue source after 4 years of significant decline. FY14’s CTAX projection of 18.2M (35% of General Fund revenues) is still \$6.8M or 27% less than the high of \$25.2M the City received in FY06.

Property Tax

Property taxes make up 35% of General Fund revenues. While growth in Northern Nevada helped push these revenues up 10.5% on average between FY05 and FY09, the next 3 years (FY10-FY12) resulted in steady decreases. We are optimistic that after a projected 4.7% decrease in FY13, FY14 will remain flat. Property taxes in both FY13 and FY14 are projected to reach \$18.2M. City Council has approved the City’s property tax rate to remain unchanged in FY14 compared to FY13. The City’s Tentative Budget included a proposed 2 cent per \$100 of assessed value increase in the property tax rate. Within this Final Budget, the 2 cent proposed increase has been removed.

Licenses & Permits

Business licenses, permits and franchise fees account for \$9.9M or 19% of General Fund Revenues. We are projecting that FY13 will result in a 0.8% increase over FY12 and that FY14 will grow another 3.3%.



TRANSFERS-IN

FY14 budgeted transfers-in include:

- \$352k from Development Services Enterprise Fund – This is a partial repayment of 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

The FY14 budget includes the City Manager’s recommendation of utilizing the City’s fund balance to maintain a status quo budget with the following exceptions:

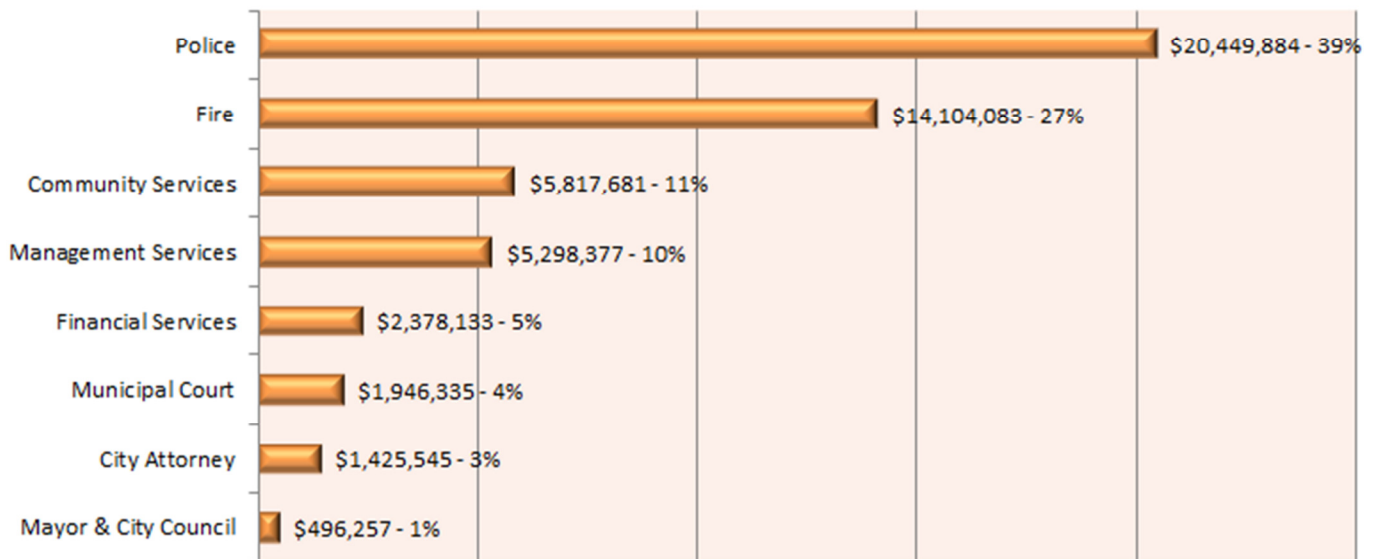
Items approved by Council during FY13 that will carry forward to FY14

- New position - Sr. Systems Analyst at the Police Department (\$90k budgetary impact)
- New position - Property Evidence Tech (\$60k)
- Additional part-time help to maintain roads and parks (\$400k)

New items in FY14

- PERS rate increase effective 7/1/13 (partially off-set by a corresponding pay cut to certain employee groups (net expenditure increase of \$166k)
 - Police/Fire Members PERS rate increase from 39.75% to 40.50%
 - Regular Members PERS rate increase from 23.75% to 25.75%
 - Judges PERS rate reduction from 26.25% to 24.50%
- 8% reduction in health insurance premiums and contributions (\$350k)
- A new Wellness Program (\$200k)
- Additional part-time help for special events (\$40k)
- Across the board underspend to be achieved through Process Innovation (\$85k)
- Reduce Employee Training & Development budget (\$100k)
- Subsidy to Redevelopment Agency Area 2 (\$750k)

**FY14 Expenditures by Department - General Fund
(excludes contingency)**



TRANSFERS-OUT

FY14 budgeted transfers-OUT include:

- \$835K to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees. It is budgeted to increase by \$460k in FY14 in order to fully fund facility development reserves in that Fund and due to a shift of special event costs from Redevelopment Agency Area 1 to the Parks & Recreation Fund.
- \$1.3M 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. This policy ensures that the City continues to invest in infrastructure and technology needs.

- In FY14, 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 be paid with unspent 2007 CTAX bond proceeds for the next two fiscal years.

GENERAL FUND ENDING FUND BALANCE

The City's fiscal policy is to maintain a minimum unrestricted ending fund balance equal to 8.3% of expenditures within the General Fund. The FY14 General Fund budget falls short of that goal and results in an ending fund balance equal to 6.6% of expenditures. Under the City Manager's direction, however, staff will strive to utilize Process Innovation to achieve the policy goal of 8.3%. Process Innovation is a business review tool to identify and eliminate procedural inefficiencies and reduce costs. In order to achieve an 8.3% ending fund balance, the City will need to reduce expenditures by approximately \$900k.

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 all grants received by the City. Does not include grants received by Proprietary Funds and Community Development Block Grants. Budget for this Fund is established after the start of the fiscal year.
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.
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** - Bond proceeds used to acquire, improve, and equip certain property commonly referred to as 'Legends at the Sparks Marina'. Fund will be dissolved once bond proceeds are spent.
7. **Parks & Recreation Fund** - Used to provide recreation programs and special events.
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** - Resources to stabilize the operation of the City in the event of a revenue shortfall or 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 (number 1301) 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 capital expenditures of \$8.3M in the FY14 budget and as outlined in the FY 14 Capital Improvement Program. These projects will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$1.3M transfer from the General Fund.

1. **Road Fund** - To provide for the maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's franchise 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 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. Financing 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 the corresponding 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 the corresponding 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 the corresponding 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** - Acquire infrastructure per Acquisition Agreement with RED Development. 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 Truckee Meadows Water Reclamation Facility. The primary resources to this Fund include Sewer, Storm Drain and Effluent Reuse user fees. Connection fees have fallen sharply during the economic downturn, but are beginning to see a slight improvement. FY14 revenues include a \$5 million contribution from the Flood Project. A formal rate study is being conducted which may recommend new user and connection fees. No fee increase has been included in the FY14 budget. The study is currently in the public outreach phase. Once the final report and rate recommendation is complete, it will be brought to Council for their approval.

	FY11	FY12	FY13 Estimates	FY14 Budget
BEG NET ASSETS	183,430,910	182,333,515	183,139,131	183,858,321
REVENUES	16,887,512	21,201,744	23,915,006	28,382,280
TRANSFER IN	12,773	15,339	15,000	15,000
EXPENSES	(17,993,502)	(20,407,380)	(23,206,712)	(23,118,725)
TRANSFER OUT	(4,178)	(4,087)	(4,104)	(4,066)
CHANGE IN NET ASSETS	(1,097,395)	805,616	719,190	5,274,489
END NET ASSETS	182,333,515	183,139,131	183,858,321	189,132,810

- 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. This Fund received \$1.1M in General Fund subsidies during FY10 and FY11. In FY13, the Fund repaid \$60k and another \$352k is budgeted to be repaid in FY14.

	FY11	FY12	FY13 Estimates	FY14 Budget
BEG NET ASSETS	197,656	182,809	712,788	820,545
REVENUES	1,686,305	2,024,335	1,987,021	2,061,301
TRANSFER IN	200,000			
EXPENSES	(1,876,086)	(1,469,831)	(1,794,642)	(1,788,308)
TRANSFER OUT	(25,066)	(24,525)	(84,622)	(376,397)
CHANGE IN NET ASSETS	(14,847)	529,979	107,757	(103,404)
END NET ASSETS	182,809	712,788	820,545	717,141

- 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.

- The **Motor Vehicle Maintenance Fund** uses maintenance, repair and depreciation fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY 14 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.
- The **Group Self-Insurance Fund** accumulates health insurance premiums and City contributions to provide health care to current employees and retirees. Reserves in this Fund allowed for a reduction of FY14 premiums and City contribution by 8%. The City continues to look for ways to reduce long term health care costs.
- 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. The primary use of this Fund is to accumulate resources to pay current and future liabilities arising from public safety heart/lung workers compensation claims.

4. The ***Municipal Self-Insurance Fund*** collects fees from other City Funds to pay for the cost of repairs or replacement of damaged or destroyed real and personal property owned by the City of Sparks and to settle any claims or litigations against the City.

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 6/30/2014 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)		
	REVENUES:				
Property Taxes	19,040,250	18,150,000	18,150,000	0	18,150,000
Other Taxes	854,048	721,276	255,000	0	255,000
Licenses and Permits	13,721,763	13,542,554	13,661,527	1,247,867	14,909,394
Intergovernmental Revenues	31,653,403	31,245,292	31,406,555	26,326,019	57,732,574
Charges for Services	6,070,753	5,158,557	5,126,224	55,868,835	60,995,059
Fines and Forfeits	707,145	768,500	768,500	0	768,500
Miscellaneous Revenue	1,588,584	305,575	249,054	643,388	892,442
Other Financing Sources	0	0	0	50,000	50,000
Special Assessments	2,715,177	2,600,000	2,600,000	0	2,600,000
TOTAL REVENUES	76,351,123	72,491,754	72,216,860	84,136,109	156,352,969
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	13,694,619	13,694,619
General Government	9,814,463	11,153,191	11,075,990	0	11,075,990
Judicial	2,016,001	2,407,675	2,918,486	0	2,918,486
Public Safety	36,366,294	35,610,894	36,065,016	113,467	36,178,483
Public Works	6,545,837	9,674,329	6,547,072	0	6,547,072
Culture and Recreation	8,304,660	10,154,170	8,120,669	0	8,120,669
Community Support	960,449	1,633,139	1,748,077	20,000	1,768,077
Intergovernmental	259,051	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	35,140,221	35,140,221
Other Enterprise	0	0	0	16,142,781	16,142,781
Debt Service	0	0	0	0	0
Principal	3,610,000	3,985,000	4,355,000	0	4,355,000
Interest	7,808,304	8,146,238	7,388,268	1,418,816	8,807,084
TOTAL EXPENDITURES-EXPENSES	75,685,059	82,764,636	79,218,578	66,529,904	145,748,482
Excess of Revenues over (under)					
Expenditures/Expenses	666,064	(10,272,882)	(7,001,718)	17,606,205	10,604,487

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	BUDGET YEAR 6/30/2014 (4)	(MEMO ONLY) COLUMNS 3+4 (5)
Operating Transfers (in)	4,699,970	3,886,452	4,238,658	15,000	4,253,658
Operating Transfers (out)	(3,106,250)	(2,529,879)	(2,873,195)	(1,380,463)	(4,253,658)
TOTAL OTHER FINANCING SOURCES (USES)	1,593,720	1,356,573	1,365,463	(1,365,463)	0
Excess of Revenues and Other Sources over					
(under) Expenditures and Other Uses (Net Income)	2,259,784	(8,916,309)	(5,636,255)	16,240,742	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,467,454	40,759,752	31,843,443		
Prior Period Adjustments	(967,486)	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	40,759,752	31,843,443	26,207,188	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	40,759,752	31,843,443	26,207,188	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/14
General Government	57.5	57.5	57.5
Judicial	15.5	15.5	15.5
Public Safety	243.0	243.0	243.0
Public Works	95.5	95.5	95.5
Culture and Recreation	100.5	100.5	100.5
Community Support	0.0	0.0	0.0
TOTAL GENERAL GOVERNMENT	512.0	512.0	512.0
Utilities	37.0	37.0	37.0
Hospitals			
Transit Systems			
Airports			
Other	10.0	10.0	10.0
TOTAL	559.0	559.0	559.0

POPULATION (AS OF JULY 1)	91,237	90,264	90,214
SOURCE OF POPULATION ESTIMATE*	April 2010 Census	July 2011 estimates certified by Governor March 1, 2012	July 2012 estimates certified by Governor February 27, 2013 (from Final Part B, Mar 15)
Assessed Valuation (Secured and Unsecured Only)	2,104,164,855	2,013,263,084	2,015,997,058
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,104,164,855	2,013,263,084	2,015,997,058
TAX RATE			
General Fund	0.9161	0.9161	0.9161
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9161	0.9161	0.9161

***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 2013-2014

	(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					
A. PROPERTY TAX Subject to Revenue Limitations	1.4385	Net Proceeds 2,015,997,058	29,000,118	0.6672	13,450,732	231,999	13,218,733
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	2,015,997,058	2,227,677	0.1105	2,227,677	38,417	2,189,260
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)	0.2299	2,015,997,058	4,634,777	0.1384	2,790,140	48,133	2,742,007
J. Other:	N/A	"		N/A			
K. Other:	N/A	"		N/A			
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2299	2,015,997,058	4,634,777	0.1384	2,790,140	48,133	2,742,007
M. SUBTOTAL A, C, L	1.7789	2,015,997,058	35,862,572	0.9161	18,468,549	318,549	18,150,000
N. Debt	0.0000	2,015,997,058	-	0.0000	-	0	-
O. TOTAL M AND N	1.7789	2,015,997,058	35,862,572	0.9161	18,468,549	318,549	18,150,000

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

Form 27
1/1/2012

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

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General Fund	4,762,346	18,400,000	18,150,000	0.9161	15,782,971	0	1,352,000	58,447,317
Community Dev Block Grant	0	0	0		0	0	0	0
Comm Dev Blk Grant Entitlement	0	0	0		0	0	0	0
Sparks Grants & Donations Fund	506,069	0	0		0	0	0	506,069
Muni Court Admin Assessments	718,298	0	0		275,000	0	0	993,298
Impact Fee Service Area #1	296,882	0	0		67,693	0	0	364,575
Tourism Improvement District 1	71,008	0	0		125	0	0	71,133
Parks & Recreation Fund	293,735	0	0		2,468,213	0	835,000	3,596,948
Tourism and Marketing Fund	232,372	0	0		110,400	0	0	342,772
Street Cut	92,065	0	0		200,100	0	0	292,165
Stabilization Fund	228,921	0	0		350	0	0	229,271
Road Fund	2,130,615	0	0		4,188,193	0	0	6,318,808
Park & Recreation Project Fund	1,208,633	0	0		1,106,618	0	0	2,315,251
Capital Projects	1,919,608	0	0		2,000	0	1,300,000	3,221,608
Capital Facilities Fund	115,141	0	0		181,150	0	0	296,291
Rec & Parks District 1	97,092	0	0		26,400	0	0	123,492
Rec & Parks District 2	876,082	0	0		60,000	0	0	936,082
Rec & Parks District 3	713,403	0	0		80,000	0	0	793,403
Victorian Square Rm Tax CP Fund	1,109,578	0	0		0	0	0	1,109,578
Local Improvement District #3	1,152,560	0	0		1,050	0	0	1,153,610
Debt Service Gen Obligation	15,319,032	0	0		11,116,597	0	751,658	27,187,287
Subtotal Governmental Fund Types, Expendable Trust Funds	31,843,440	18,400,000	18,150,000	0.9161	35,666,860	0	4,238,658	108,298,958
TOTAL ALL FUNDS	XXXXXXXXXX	18,400,000	18,150,000	0.9161	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	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	26,555,836	14,484,229	10,719,372	156,857
Community Dev Block Grant	SR	0	0	0	0	0	0	0	0
Comm Dev Blk Grant Entitlement	SR	0	0	0	0	0	0	0	0
Sparks Grants & Donations Fund	SR	0	0	0	0	0	0	506,069	506,069
Muni Court Admin Assessments	SR	0	0	812,151	160,000	0	0	21,147	993,298
Impact Fee Service Area #1	SR	0	0	15,025	0	0	15,000	334,550	364,575
Tourism Improvement District 1	SR	0	0	70,000	0	0	0	1,133	71,133
Parks & Recreation Fund	SR	2,116,832	430,108	1,048,160	0	0	0	1,847	3,596,947
Tourism and Marketing Fund	SR	0	0	336,565	0	0	0	6,207	342,772
Street Cut	SR	27,589	12,608	157,158	0	0	0	94,810	292,165
Stabilization Fund	SR	0	0	0	0	0	0	229,271	229,271
Road Fund	CP	1,102,933	508,190	1,734,209	1,483,000	0	0	1,490,476	6,318,808
Park & Recreation Project Fund	CP	287,171	130,120	512,549	815,000	0	0	570,411	2,315,251
Capital Projects	CP	0	0	785,200	335,000	0	723,195	1,378,213	3,221,608
Capital Facilities Fund	CP	0	0	225,020	0	0	0	71,271	296,291
Rec & Parks District 1	CP	0	0	25	25,000	0	0	98,467	123,492
Rec & Parks District 2	CP	0	0	300	205,000	0	0	730,782	936,082
Rec & Parks District 3	CP	0	0	23,950	50,000	0	0	719,453	793,403
Victorian Square Rm Tax CP Fund	CP	0	0	50,150	0	0	0	1,059,428	1,109,578
Local Improvement District #3	CP	0	0	1,100,000	0	0	0	53,610	1,153,610
Debt Service Gen Obligation	DS	0	0	12,694,305	0	0	0	14,492,982	27,187,287
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		30,090,361	15,565,255	30,284,139	3,229,857	1,000,000	2,873,195	25,256,149	108,298,956

* 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, 2014

Budget summary for CITY OF SPARKS

FUND NAME	*	OPERATING	OPERATING	NONOPERATING	NONOPERATING	OPERATING TRANSFERS		NET INCOME (7)
		REVENUES (1)	EXPENSES (2) **	REVENUES (3)	EXPENSES (4)	IN (5)	OUT(6)	
Sewer Operations	EN	21,949,844	20,035,965	6,432,436	3,082,760	15,000	4,066	5,274,489
Joint Treatment Plant	EN	20,724,607	26,610,013	21,410,669	0	0	0	15,525,263
Development Services Fund	EN	2,048,732	1,788,308	12,568	0	0	376,397	(103,405)
Motor Vehicle Maintenance	IS	3,591,924	3,862,826	84,000	61,406	0	1,000,000	(1,248,308)
Group Insurance Self- Insurance	IS	7,110,452	8,308,897	30,000	0	0	0	(1,168,445)
Worker's Comp Self-Insurance	IS	417,458	1,812,766	50,000	0	0	0	(1,345,308)
Municipal Self-Insurance	IS	258,418	966,964	15,000	0	0	0	(693,546)
TOTAL		56,101,435	63,385,739	28,034,673	3,144,166	15,000	1,380,463	16,240,740

* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

** Include Depreciation

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	19,040,250	18,150,000	18,510,000	18,150,000
Subtotal	19,040,250	18,150,000	18,510,000	18,150,000

Licenses and Permits

Business Licenses	4,791,442	5,125,284	5,199,208	5,199,208
Liquor Licenses	228,243	219,572	219,572	219,572
City Gaming Licenses	565,411	565,000	565,000	565,000

Franchise Fees

Cable TV Franchise Fees	727,179	700,000	700,000	700,000
Electric Franchise Fees	1,451,424	1,489,818	1,659,717	1,659,717
Garbage Franchise Fees	587,629	525,000	525,000	525,000
Gas Franchise Fees	527,893	417,509	462,509	462,509
Right Of Way Fees TMWA	428,153	462,428	485,549	485,549

Nonbusiness Licenses and Permits

Bicycle Licenses	4	0	0	0
Other Licenses and Permits	167,136	43,110	43,110	43,110
Subtotal	9,474,514	9,547,721	9,859,665	9,859,665

Intergovernmental Revenues

Federal Grants	61,800	0	0	0
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State Shared Revenue

Consolidated Taxes From State	17,513,809	17,950,000	18,400,000	18,400,000
State Distributive Fund	1,336,914	1,370,337	1,425,151	1,425,151

Other Local Gov't Shared Revenues

County Gaming Licenses	345,941	370,000	370,000	370,000
Other	590,467	520,194	520,194	545,163
Subtotal	19,848,931	20,210,531	20,715,345	20,740,314

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Charges for Services				
Building and Zoning Fees	31,782	24,270	32,270	32,270
Other	3,427,921	2,673,212	2,665,625	2,609,222
Subtotal	3,459,703	2,697,482	2,697,895	2,641,492
Fines and Forfeits				
Fines-Court	705,356	758,500	758,500	758,500
Fines-Bail	1,789	10,000	10,000	10,000
Subtotal	707,145	768,500	768,500	768,500
Miscellaneous Revenue				
Interest Earned	53,474	50,000	50,000	50,000
Rents and Royalties	65,927	84,500	84,500	84,500
Other Miscellaneous	38,766	38,119	38,500	38,500
Subtotal	158,167	172,619	173,000	173,000
Subtotal Revenue All Sources	52,688,710	51,546,853	52,724,405	52,332,971
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Grants & Donations 1204	5,308	0	0	0
T/I from Muni Crt Admin Assess 1208	202,000	0	0	0
T/I from Development Svcs 2201	0	60,000	352,000	352,000
T/I from Office Svc & Supply 1701	104,264	0	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	311,572	60,000	1,352,000	1,352,000
Subtotal Other Financing Sources	311,572	60,000	1,352,000	1,352,000
Beginning Fund Balance	6,844,804	6,492,288	4,878,818	4,762,343
Prior Period Adjustment(s)	(967,486)	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	5,877,318	6,492,288	4,878,818	4,762,343
Total Available Resources	58,877,600	58,099,141	58,955,223	58,447,314

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	229,607	237,982	248,245	248,245
Employee Benefits	137,206	136,396	141,173	141,173
Services and Supplies	4,181	4,366	4,366	4,366
Non-discretionary Services & Supplies	3,281	2,344	2,508	2,508
Department Subtotal	374,275	381,088	396,292	396,292
MAYOR				
Salaries And Wages	56,076	56,951	58,677	58,677
Employee Benefits	41,594	40,229	40,381	40,381
Services and Supplies	215	261	261	252
Non-discretionary Services & Supplies	310	533	654	654
Department Subtotal	98,195	97,974	99,973	99,964
MANAGEMENT SERVICES				
Salaries And Wages	1,562,082	1,588,672	1,528,736	1,531,660
Employee Benefits	1,511,412	1,484,624	1,522,263	1,523,058
Services and Supplies	793,615	1,076,473	1,749,237	1,877,903
Non-discretionary Services & Supplies	285,456	171,494	174,244	174,244
Capital Outlay	6,665	0	0	0
Department Subtotal	4,159,230	4,321,263	4,974,480	5,106,865
LEGAL				
Salaries And Wages	862,357	875,101	871,983	883,697
Employee Benefits	405,933	389,655	405,879	408,979
Services and Supplies	143,256	145,380	130,218	130,218
Non-discretionary Services & Supplies	4,330	2,484	2,652	2,652
Department Subtotal	1,415,876	1,412,620	1,410,732	1,425,546
FINANCIAL SERVICES				
Salaries And Wages	1,125,861	1,285,450	1,270,347	1,270,346
Employee Benefits	501,337	503,302	531,377	531,378
Services and Supplies	268,224	449,333	340,614	365,614
Non-discretionary Services & Supplies	13,836	18,919	125,795	125,795
Capital Outlay	255,569	110,000	110,000	85,000
Department Subtotal	2,164,827	2,367,004	2,378,133	2,378,133
COMMUNITY SERVICES				
Salaries And Wages	417,315	496,569	453,258	453,258
Employee Benefits	158,525	187,038	177,573	177,573
Services and Supplies	27,105	221,783	57,693	57,693
Non-discretionary Services & Supplies	6,803	8,007	8,820	8,820
Department Subtotal	609,748	913,397	697,344	697,344

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Salary and Wages	4,253,298	4,540,724	4,431,246	4,445,882
Employee Benefits	2,756,008	2,741,244	2,818,648	2,822,544
Services and Supplies	1,550,612	2,101,378	2,597,062	2,750,719
Capital Outlay	262,234	110,000	110,000	85,000
General Government Function Subtotal	8,822,152	9,493,346	9,956,956	10,104,145

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Judicial				
JUDICIAL				
Salaries And Wages	1,042,568	1,114,119	1,120,449	1,132,417
Employee Benefits	578,366	605,678	615,799	618,941
Services and Supplies	174,517	166,309	166,084	166,084
Non-discretionary Services & Supplies	46,837	37,822	28,893	28,893
Department Subtotal	1,842,288	1,923,928	1,931,225	1,946,335
Salary and Wages	1,042,568	1,114,119	1,120,449	1,132,417
Employee Benefits	578,366	605,678	615,799	618,941
Services and Supplies	221,355	204,131	194,977	194,976
Capital Outlay	0	0	0	0
Judicial Function Subtotal	1,842,289	1,923,928	1,931,225	1,946,334

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
ADMINISTRATIVE SERVICES				
Salaries And Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	0	0	0	0
Department Subtotal	0	0	0	0
POLICE				
Salaries And Wages	11,375,019	11,578,870	12,106,500	11,901,244
Employee Benefits	6,338,199	6,382,783	6,597,070	6,458,360
Services and Supplies	770,105	858,836	827,990	827,990
Non-discretionary Services & Supplies	1,277,925	1,200,731	1,262,290	1,262,290
Capital Outlay	140,900	0	0	0
Department Subtotal	19,902,148	20,021,220	20,793,850	20,449,884
FIRE				
Salaries And Wages	8,129,907	8,455,788	8,239,460	8,239,460
Employee Benefits	4,195,687	4,063,473	4,123,597	4,123,597
Services and Supplies	540,506	483,829	440,189	444,095
Non-discretionary Services & Supplies	1,294,577	1,364,700	1,255,838	1,255,838
Capital Outlay	97,274	47,044	41,093	41,093
Department Subtotal	14,257,951	14,414,834	14,100,177	14,104,083
PUBLIC WORKS				
Salaries And Wages	0	0	0	0
Services and Supplies	0	0	0	0
Department Subtotal	0	0	0	0
COMMUNITY SERVICES				
Services and Supplies	59,303	87,598	83,481	83,481
Non-discretionary Services & Supplies	71,001	68,870	168,092	1,062,568
Department Subtotal	130,304	156,468	251,573	1,146,049
Salary and Wages	19,504,926	20,034,658	20,345,960	20,140,703
Employee Benefits	10,533,886	10,446,256	10,720,667	10,581,957
Services and Supplies	4,013,417	4,064,564	4,037,880	4,936,262
Capital Outlay	238,174	47,044	41,093	41,093
Public Safety Function Subtotal	34,290,403	34,592,522	35,145,600	35,700,015

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
PUBLIC WORKS				
Salaries And Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	0	0	0	0
Department Subtotal	0	0	0	0
COMMUNITY SERVICES				
Salaries And Wages	248,855	268,301	323,626	326,056
Employee Benefits	95,232	121,393	156,062	156,724
Services and Supplies	402,468	567,032	642,936	642,936
Non-discretionary Services & Supplies	1,244,562	1,340,031	1,139,244	340,480
Capital Outlay	0	30,764	30,764	30,764
Department Subtotal	1,991,117	2,327,521	2,292,632	1,496,960
Salary and Wages	248,855	268,301	323,626	326,056
Employee Benefits	95,232	121,393	156,062	156,724
Services and Supplies	1,647,030	1,907,064	1,782,180	983,416
Capital Outlay	0	30,764	30,764	30,764
Public Works Function Subtotal	1,991,117	2,327,522	2,292,632	1,496,960

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	743,428	522,207	510,778	510,778
Employee Benefits	441,983	309,907	304,063	304,063
Services and Supplies	215,141	401,733	498,308	498,308
Non-discretionary Services & Supplies	1,121,602	1,147,970	1,164,179	1,164,179
Department Subtotal	2,522,154	2,381,817	2,477,328	2,477,328
Salary and Wages	743,428	522,207	510,778	510,778
Employee Benefits	441,983	309,907	304,063	304,063
Services and Supplies	1,336,743	1,549,703	1,662,487	1,662,487
Capital Outlay	0	0	0	0
Culture & Recreation Function Subtotal	2,522,154	2,381,817	2,477,328	2,477,328

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Services and Supplies	122,350	102,783	113,512	191,512
Department Subtotal	122,350	102,783	113,512	191,512

GENERAL GOVERNMENT

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	122,350	102,783	113,512	191,512
Capital Outlay	0	0	0	0
Community Support Function Subtotal	122,350	102,783	113,512	191,512

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Intergovernmental				
MANAGEMENT SERVICES				
Services and Supplies	259,051	0	0	0
Department Subtotal	259,051	0	0	0
GENERAL GOVERNMENT				
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	259,051	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental Function Subtotal	259,051	0	0	0

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
		ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
				APPROVED	APPROVED
Page	Function Summary				
10	General Government	8,822,152	9,493,345	9,956,956	10,104,145
12	Judicial	1,842,288	1,923,929	1,931,225	1,946,335
13	Public Safety	34,290,403	34,592,523	35,145,599	35,700,016
14	Public Works	1,991,117	2,327,522	2,292,633	1,496,959
15	Culture and Recreation	2,522,154	2,381,817	2,477,328	2,477,328
16	Community Support	122,350	102,783	113,512	191,512
17	Intergovernmental	259,051	0	0	0
Total Expenditures - All Functions		49,849,515	50,821,919	51,917,253	51,916,295
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	26,243	0	0	0
	T/O to Parks & Rec 1221	313,557	375,000	835,000	835,000
	T/O to Stabilization 1299	0	0	0	0
	T/O to Debt Svc GO 1301	725,078	729,879	0	0
	T/O to Capital Projects 1404	1,310,000	1,210,000	1,300,000	1,300,000
	T/O to R/A 2 Revolving 3601	0	200,000	0	0
	T/O to Development Svcs 2201	0	0	0	0
	T/O to Grants & Donations 1204	160,920	0	0	0
	Total Transfers Out	2,535,798	2,514,879	2,135,000	2,135,000
Total Expenditures and Other Uses		52,385,312	53,336,798	55,052,253	55,051,295
Total Ending Fund Balance		6,492,288	4,762,343	3,902,970	3,396,019
Total General Fund Commitments and Fund Balance		58,877,600	58,099,141	58,955,223	58,447,314

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Home Program Grant	0	0	0	0
Subtotal	0	0	0	0
Charges for Services				
Housing Rehabilitation Reimbursement	6,000	0	0	0
Nevada Housing Division Reimbursement	0	20,481	0	0
Subtotal	6,000	20,481	0	0
Miscellaneous Revenue				
Interest Earned	0	75	0	0
Subtotal	0	75	0	0
Total All Revenue	6,000	20,556	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
Total Resources	6,000	20,556	0	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	6,000	20,556	0	0
Subtotal	6,000	20,556	0	0
Total All Expenditures	6,000	20,556	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	0	0	0	0
Total Commitments and Fund Balance	6,000	20,556	0	0

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	550,159	815,715	0	0
Subtotal	550,159	815,715	0	0
Miscellaneous Revenue				
Miscellaneous Revenue	0	0	0	0
Subtotal	0	0	0	0
Total All Revenue	550,159	815,715	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
Total Resources	550,159	815,715	0	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Salaries And Wages	76,798	68,304	0	0
Employee Benefits	26,456	23,612	0	0
Services and Supplies	446,785	708,729	0	0
Non-discretionary Services & Supplies	120	70	0	0
Capital Outlay	0	15,000	0	0
Subtotal	550,159	815,715	0	0
Total All Expenditures	550,159	815,715	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	0	0	0	0
Total Commitments and Fund Balance	550,159	815,715	0	0

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Department of Energy	3,362	0	0	0
Department Of Justice Grants	622,792	416,664	0	0
Department of Transportation	165,194	116,313	0	0
Fed Emerg Mgt Grant (FEMA)	427,728	17,039	0	0
Federal Grants - LEPC	135,526	0	0	0
DOT Federal Highway Grants	21,888	0	0	0
Housing & Urban Development (HUD)	35,857	3,147	0	0
St Grant Family Services	10,000	0	0	0
St Grant LEPC	4,294	0	0	0
St Grant NV Office of the Attorney General	46,618	0	0	0
Crime Forfeitures NRS 179	4,812	0	0	0
Drug Forfeitures	48,210	0	0	0
Federal Drug Forfeitures	507,242	5,648	0	0
Subtotal	2,033,523	558,811	0	0
Charges for Services				
Annexations	0	12,216	0	0
External - Charge for Services	60,074	46,390	0	0
Forfeiture Reimbursement	8,522	0	0	0
Subtotal	68,596	58,606	0	0
Miscellaneous Revenue				
Interest Earned	451	0	0	0
Gifts & Bequests	100,411	18,745	0	0
Grant Match	154,862	0	0	0
Subtotal	255,724	18,745	0	0
Total All Revenue	2,357,843	636,162	0	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	187,163	0	0	0
T/I from Parks & Rec 1221	38,429	0	0	0
Total Other Financing Sources	225,592	0	0	0
Beginning Fund Balance	0	506,066	506,067	506,067
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	506,066	506,067	506,067
Total Resources	2,583,435	1,142,228	506,067	506,067

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	92,723	0	0	0
Subtotal	92,723	0	0	0
Public Safety				
Salaries And Wages	508,807	428,693	0	0
Employee Benefits	250,122	133,538	0	0
Services and Supplies	825,434	0	0	0
Non-discretionary Services & Supplies	7,592	5,648	0	0
Capital Outlay	150,846	0	0	0
Subtotal	1,742,801	567,879	0	0
Culture and Recreation				
Salaries And Wages	97,451	66,946	0	0
Employee Benefits	1,437	1,336	0	0
Services and Supplies	78,146	0	0	0
Capital Outlay	59,503	0	0	0
Subtotal	236,537	68,282	0	0
Total All Expenditures	2,072,060	636,160	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	5,308	0	0	0
Subtotal	5,308	0	0	0
Ending Fund Balance	506,066	506,067	506,067	506,067
Total Commitments and Fund Balance	2,583,435	1,142,228	506,067	506,067

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	192,346	180,000	180,000	180,000
Muni Court Admin Assessments	40,277	40,000	40,000	40,000
Muni Court Facility Admin Assess	57,848	55,000	55,000	55,000
Subtotal	290,471	275,000	275,000	275,000
Charges for Services				
Bid Fees	450	0	0	0
Subtotal	450	0	0	0
Total All Revenue	290,921	275,000	275,000	275,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,011,836	927,045	718,299	718,299
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,011,836	927,045	718,299	718,299
Total Resources	1,302,757	1,202,045	993,299	993,299

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Judicial				
Services and Supplies	129,787	99,800	805,000	805,000
Non-discretionary Services & Supplies	0	0	7,151	7,151
Capital Outlay	43,925	383,946	160,000	160,000
Subtotal	173,712	483,746	972,151	972,151
Total All Expenditures	173,713	483,746	972,151	972,151
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	202,000	0	0	0
Subtotal	202,000	0	0	0
Ending Fund Balance	927,045	718,299	21,148	21,148
Total Commitments and Fund Balance	1,302,757	1,202,045	993,299	993,299

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Flood Control Fees	34,745	30,000	30,000	30,000
Parks Fees	24,876	10,000	10,000	10,000
Public Facility Fees	18,502	20,000	20,000	20,000
Sanitary Sewer Fee	15,330	8,000	8,000	8,000
Subtotal	93,453	68,000	68,000	68,000
Miscellaneous Revenue				
Interest Earned	(4,756)	(307)	(307)	(307)
Subtotal	(4,756)	(307)	(307)	(307)
Total All Revenue	88,697	67,693	67,693	67,693
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	204,359	259,189	296,882	296,882
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	204,359	259,189	296,882	296,882
Total Resources	293,056	326,882	364,575	364,575

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Safety				
Services and Supplies	18,518	15,000	15,000	15,000
Subtotal	18,518	15,000	15,000	15,000
Public Works				
Non-discretionary Services & Supplies	10	0	25	25
Subtotal	10	0	25	25
Total All Expenditures	18,527	15,000	15,025	15,025
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	15,339	15,000	15,000	15,000
Subtotal	15,339	15,000	15,000	15,000
Ending Fund Balance	259,189	296,882	334,550	334,550
Total Commitments and Fund Balance	293,056	326,882	364,575	364,575

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	118	105	125	125
Subtotal	118	105	125	125
Total All Revenue	118	105	125	125
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	75,910	73,903	71,008	71,008
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	75,910	73,903	71,008	71,008
Total Resources	76,028	74,008	71,133	71,133

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	2,125	3,000	70,000	70,000
Subtotal	2,125	3,000	70,000	70,000
Total All Expenditures	2,125	3,000	70,000	70,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	73,903	71,008	1,133	1,133
Total Commitments and Fund Balance	76,028	74,008	71,133	71,133

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	25,359	22,200	22,200	22,200
Subtotal	25,359	22,200	22,200	22,200
Charges for Services				
Facility Development Fee	29,680	32,000	32,000	32,000
Facility Reservation Fees	102,889	94,385	94,395	94,395
Non-resident Fee	5,515	6,000	6,000	6,000
Recreation Program Fees	2,259,455	2,104,191	1,988,610	1,988,610
Recreation Advertising Fees	21,065	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	4,984	5,000	5,000	5,000
Special Events Receipts	66,283	77,412	295,727	295,727
Subtotal	2,489,871	2,338,988	2,441,732	2,441,732
Miscellaneous Revenue				
Interest Earned	121	107	105	105
Rebates	4,984	0	0	0
Gifts & Bequests	3,632	0	0	0
Cash Variations	95	0	0	0
Rental/Event Insurance	4,693	4,176	4,176	4,176
Miscellaneous Revenue	31,028	0	0	0
Subtotal	44,553	4,283	4,281	4,281
Total All Revenue	2,559,783	2,365,471	2,468,213	2,468,213
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	313,557	375,000	835,000	835,000
Total Other Financing Sources	313,557	375,000	835,000	835,000
Beginning Fund Balance	515,968	404,015	293,735	293,735
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	515,968	404,015	293,735	293,735
Total Resources	3,389,308	3,144,486	3,596,948	3,596,948

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Culture and Recreation				
Salaries And Wages	1,899,615	1,855,319	2,116,832	2,116,832
Employee Benefits	474,640	418,288	430,108	430,108
Services and Supplies	412,366	455,756	929,040	929,040
Non-discretionary Services & Supplies	160,243	121,388	119,120	119,120
Subtotal	2,946,864	2,850,751	3,595,100	3,595,100
Total All Expenditures	2,946,864	2,850,751	3,595,101	3,595,101
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Grants & Donations 1204	38,429	0	0	0
Subtotal	38,429	0	0	0
Ending Fund Balance	404,015	293,735	1,848	1,848
Total Commitments and Fund Balance	3,389,308	3,144,486	3,596,948	3,596,948

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	105,640	101,276	110,000	110,000
Subtotal	105,640	101,276	110,000	110,000
Intergovernmental Revenues				
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	0	0	0	0
Miscellaneous Revenue				
Interest Earned	507	397	400	400
Subtotal	507	397	400	400
Total All Revenue	106,147	101,673	110,400	110,400
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from R/A Revolving 3401	100,000	100,000	0	0
Total Other Financing Sources	100,000	100,000	0	0
Beginning Fund Balance	241,848	259,340	232,373	232,373
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	241,848	259,340	232,373	232,373
Total Resources	447,995	461,013	342,773	342,773

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	188,655	228,640	336,565	336,565
Subtotal	188,655	228,640	336,565	336,565
Total All Expenditures	188,655	228,640	336,565	336,565
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	259,340	232,373	6,208	6,208
Total Commitments and Fund Balance	447,995	461,013	342,773	342,773

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Street Cut Permits	177,931	250,000	200,000	200,000
Subtotal	177,931	250,000	200,000	200,000
Charges for Services				
Bid Fees	30	0	0	0
Interfund - Charge for Services	0	0	0	0
Subtotal	30	0	0	0
Miscellaneous Revenue				
Interest Earned	87	100	100	100
Subtotal	87	100	100	100
Total All Revenue	178,048	250,100	200,100	200,100
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	182,798	204,482	92,065	92,065
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	182,798	204,482	92,065	92,065
Total Resources	360,846	454,582	292,165	292,165

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
Salaries And Wages	21,252	50,946	27,589	27,589
Employee Benefits	15,491	23,355	12,608	12,608
Services and Supplies	66,220	283,320	1,967	151,967
Non-discretionary Services & Supplies	53,401	4,896	5,191	5,191
Capital Outlay	0	0	150,000	0
Subtotal	156,364	362,517	197,355	197,355
Total All Expenditures	156,364	362,517	197,355	197,355
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	204,482	92,065	94,810	94,810
Total Commitments and Fund Balance	360,846	454,582	292,165	292,165

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
City Business Licenses	200,000	0	0	0
Subtotal	200,000	0	0	0
Miscellaneous Revenue				
Interest Earned	361	280	350	350
Subtotal	361	280	350	350
Total All Revenue	200,361	280	350	350
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	0	0
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	28,280	228,641	228,921	228,921
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	28,280	228,641	228,921	228,921
Total Resources	228,641	228,921	229,271	229,271

<u>EXPENDITURES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Total All Expenditures	0	0	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	228,641	228,921	229,271	229,271
Total Commitments and Fund Balance	228,641	228,921	229,271	229,271

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	1,451,424	1,489,818	1,349,717	1,349,717
Gas Franchise Fees	527,893	417,509	372,509	372,509
Right Of Way Fees TMWA	642,230	693,642	728,324	728,324
Subtotal	2,621,547	2,600,969	2,450,550	2,450,550
Intergovernmental Revenues				
Federal Grants - LEPC	1,509	0	0	0
County Gasoline Tax 1.cent	498,582	500,651	500,000	500,000
County Road Fund	16,644	16,644	16,644	16,644
State Gasoline Tax 1.75 Cents	648,555	649,223	650,000	650,000
State Gasoline Tax 2.35 Cents	556,055	555,695	556,000	556,000
Misc From Other Govts	132,068	0	0	0
Subtotal	1,853,413	1,722,213	1,722,644	1,722,644
Charges for Services				
Bid Fees	918	0	0	0
Subtotal	918	0	0	0
Miscellaneous Revenue				
Interest Earned	38,102	25,000	15,000	15,000
Subtotal	38,102	25,000	15,000	15,000
Total All Revenue	4,513,980	4,348,182	4,188,194	4,188,194
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,603,881	4,567,732	2,130,616	2,130,616
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,603,881	4,567,732	2,130,616	2,130,616
Total Resources	9,117,861	8,915,914	6,318,810	6,318,810

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	158	800	0	0
Non-discretionary Services & Supplies	502	0	600	600
Subtotal	660	800	600	600
Public Safety				
Services and Supplies	172,788	38,364	0	0
Capital Outlay	43,112	100,383	0	0
Subtotal	215,900	138,747	0	0
Public Works				
Salaries And Wages	1,119,980	1,070,848	1,057,822	1,102,933
Employee Benefits	575,652	485,360	482,744	508,190
Services and Supplies	2,180,397	2,499,618	0	1,572,375
Non-discretionary Services & Supplies	186,520	161,562	161,234	161,234
Capital Outlay	271,020	2,428,363	3,055,375	1,483,000
Subtotal	4,333,569	6,645,751	4,757,175	4,827,732
 Total All Expenditures	 4,550,128	 6,785,298	 4,757,775	 4,828,332
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	4,567,732	2,130,616	1,561,035	1,490,478
Total Commitments and Fund Balance	9,117,861	8,915,914	6,318,810	6,318,810

<u>REVENUES</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	725,712	744,909	752,358	752,358
Gas Franchise Fees	263,947	208,754	208,754	208,754
Concession Franchise Fees	94,663	100,000	100,000	100,000
Parks Fees	44,636	0	0	0
Subtotal	1,128,958	1,053,663	1,061,112	1,061,112
Charges for Services				
Bid Fees	1,085	0	0	0
Facility Reservation Fees	36,902	35,000	35,000	35,000
Recreation Advertising Fees	5,433	8,000	8,000	8,000
Subtotal	43,420	43,000	43,000	43,000
Miscellaneous Revenue				
Interest Earned	6,307	2,705	2,505	2,505
Subtotal	6,307	2,705	2,505	2,505
Total All Revenue	1,178,685	1,099,368	1,106,617	1,106,617
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from Cap Project 1404	309,377	0	0	0
Total Other Financing Sources	309,377	0	0	0
Beginning Fund Balance	758,072	1,248,694	1,208,634	1,208,634
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	758,072	1,248,694	1,208,634	1,208,634
Total Resources	2,246,134	2,348,062	2,315,251	2,315,251

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	29	0	0	0
Non-discretionary Services & Supplies	68	0	100	100
Subtotal	97	0	100	100
Culture and Recreation				
Salaries And Wages	287,147	272,396	287,171	287,171
Employee Benefits	137,871	120,929	130,120	130,120
Services and Supplies	110,835	418,042	18,730	501,730
Non-discretionary Services & Supplies	12,234	10,003	10,719	10,719
Capital Outlay	449,256	318,058	1,298,000	815,000
Subtotal	997,343	1,139,428	1,744,740	1,744,740
 Total All Expenditures	 997,440	 1,139,428	 1,744,840	 1,744,840
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,248,694	1,208,634	570,411	570,411
Total Commitments and Fund Balance	2,246,134	2,348,062	2,315,251	2,315,251

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	0	0	0	0
Subtotal	0	0	0	0
Intergovernmental Revenues				
Federal Grants - LEPC	4,160	0	0	0
Subtotal	4,160	0	0	0
Charges for Services				
Bid Fees	975	0	0	0
Facility Reservation Fees	0	0	0	0
Recreation Advertising Fees	0	0	0	0
Subtotal	975	0	0	0
Miscellaneous Revenue				
Interest Earned	10,194	2,095	2,000	2,000
Rebates	995,410	0	0	0
Subtotal	1,005,604	2,095	2,000	2,000
Total All Revenue	1,010,739	2,095	2,000	2,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,310,000	1,210,000	1,300,000	1,300,000
Total Other Financing Sources	1,310,000	1,210,000	1,300,000	1,300,000
Beginning Fund Balance	3,331,339	3,169,547	1,919,607	1,919,607
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,331,339	3,169,547	1,919,607	1,919,607
Total Resources	5,652,078	4,381,642	3,221,607	3,221,607

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	869,604	513,283	0	610,000
Non-discretionary Services & Supplies	941	0	200	200
Capital Outlay	15,981	1,065,366	1,120,000	135,000
Subtotal	886,526	1,578,649	1,120,200	745,200
Public Safety				
Services and Supplies	11,733	18,800	0	150,000
Capital Outlay	6,429	277,946	0	200,000
Subtotal	18,162	296,746	0	350,000
Public Works				
Salaries And Wages	0	0	0	0
Services and Supplies	64,778	40,540	0	25,000
Capital Outlay	0	0	0	0
Subtotal	64,778	40,540	0	25,000
Culture and Recreation				
Services and Supplies	16,331	289,100	0	0
Capital Outlay	1,187,357	257,000	0	0
Subtotal	1,203,688	546,100	0	0
Total All Expenditures	2,173,153	2,462,035	1,120,200	1,120,200
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	0	0	723,195	723,195
T/O to Park & Rec Project 1402	309,377	0	0	0
Subtotal	309,377	0	723,195	723,195
Ending Fund Balance	3,169,547	1,919,607	1,378,212	1,378,212
Total Commitments and Fund Balance	5,652,078	4,381,642	3,221,607	3,221,607

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Ad Valorem Taxes NRS 354.59815	213,639	167,168	170,000	170,000
Personal Property Taxes NRS 354.59815	11,955	11,182	11,000	11,000
Subtotal	225,594	178,350	181,000	181,000
Charges for Services				
Bid Fees	180	0	0	0
Subtotal	180	0	0	0
Miscellaneous Revenue				
Interest Earned	801	28	150	150
Subtotal	801	28	150	150
Total All Revenue	226,575	178,378	181,150	181,150
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	253,827	370,999	115,141	115,141
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	253,827	370,999	115,141	115,141
Total Resources	480,402	549,377	296,291	296,291

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	11,354	0	0	225,000
Non-discretionary Services & Supplies	14	0	20	20
Capital Outlay	0	80,397	225,000	0
Subtotal	11,368	80,397	225,020	225,020
Public Safety				
Services and Supplies	22,000	0	0	0
Capital Outlay	58,511	0	0	0
Subtotal	80,511	0	0	0
Public Works				
Capital Outlay	0	298,000	0	0
Subtotal	0	298,000	0	0
Culture and Recreation				
Services and Supplies	14,845	19,105	0	0
Capital Outlay	2,679	36,734	0	0
Subtotal	17,524	55,839	0	0
Total All Expenditures	109,403	434,236	225,020	225,020
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	370,999	115,141	71,271	71,271
Total Commitments and Fund Balance	480,402	549,377	296,291	296,291

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	11,100	60,000	25,000	25,000
Subtotal	11,100	60,000	25,000	25,000
Charges for Services				
Bid Fees	390	0	0	0
Subtotal	390	0	0	0
Miscellaneous Revenue				
Interest Earned	2,048	1,400	1,400	1,400
Subtotal	2,048	1,400	1,400	1,400
Total All Revenue	13,538	61,400	26,400	26,400
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	423,481	263,142	97,091	97,091
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	423,481	263,142	97,091	97,091
Total Resources	437,019	324,542	123,491	123,491

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	9	0	0	0
Non-discretionary Services & Supplies	32	0	25	25
Subtotal	41	0	25	25
Culture and Recreation				
Services and Supplies	26,148	2,255	0	0
Capital Outlay	147,688	225,196	25,000	25,000
Subtotal	173,836	227,451	25,000	25,000
Total All Expenditures	173,876	227,451	25,025	25,025
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	263,142	97,091	98,466	98,466
Total Commitments and Fund Balance	437,019	324,542	123,491	123,491

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	77,000	90,000	50,000	50,000
Subtotal	77,000	90,000	50,000	50,000
Charges for Services				
Bid Fees	220	0	0	0
Subtotal	220	0	0	0
Miscellaneous Revenue				
Interest Earned	17,670	10,000	10,000	10,000
Subtotal	17,670	10,000	10,000	10,000
Total All Revenue	94,890	100,000	60,000	60,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,876,372	1,855,109	876,082	876,082
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,876,372	1,855,109	876,082	876,082
Total Resources	1,971,262	1,955,109	936,082	936,082

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	81	0	0	0
Non-discretionary Services & Supplies	253	0	300	300
Subtotal	334	0	300	300
Culture and Recreation				
Services and Supplies	1,460	2,700	0	0
Capital Outlay	114,359	1,076,327	205,000	205,000
Subtotal	115,819	1,079,027	205,000	205,000
Total All Expenditures	116,153	1,079,027	205,300	205,300
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,855,109	876,082	730,782	730,782
Total Commitments and Fund Balance	1,971,262	1,955,109	936,082	936,082

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	74,000	70,000	70,000	70,000
Subtotal	74,000	70,000	70,000	70,000
Miscellaneous Revenue				
Interest Earned	23,610	10,000	10,000	10,000
Recoveries/Reimbursements	7,870	0	0	0
Subtotal	31,480	10,000	10,000	10,000
Total All Revenue	105,480	80,000	80,000	80,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,424,742	2,438,878	713,402	713,402
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,424,742	2,438,878	713,402	713,402
Total Resources	2,530,222	2,518,878	793,402	793,402

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	112	0	0	0
Non-discretionary Services & Supplies	336	0	450	450
Subtotal	448	0	450	450
Culture and Recreation				
Services and Supplies	0	0	0	23,500
Capital Outlay	90,896	1,805,476	73,500	50,000
Subtotal	90,896	1,805,476	73,500	73,500
Total All Expenditures	91,343	1,805,476	73,950	73,950
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	2,438,878	713,402	719,452	719,452
Total Commitments and Fund Balance	2,530,222	2,518,878	793,402	793,402

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	586,309	400,000	0	0
Subtotal	586,309	400,000	0	0
Miscellaneous Revenue				
Interest Earned	7,841	3,000	0	0
Subtotal	7,841	3,000	0	0
Total All Revenue	594,150	403,000	0	0
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	656,918	1,164,023	1,109,578	1,109,578
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	656,918	1,164,023	1,109,578	1,109,578
Total Resources	1,251,068	1,567,023	1,109,578	1,109,578

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Services and Supplies	36	0	0	0
Non-discretionary Services & Supplies	80	0	150	150
Subtotal	116	0	150	150
Community Support				
Services and Supplies	0	0	0	50,000
Capital Outlay	86,929	457,445	50,000	0
Subtotal	86,929	457,445	50,000	50,000
 Total All Expenditures	 87,045	 457,445	 50,150	 50,150
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,164,023	1,109,578	1,059,428	1,059,428
Total Commitments and Fund Balance	1,251,068	1,567,023	1,109,578	1,109,578

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	1,827	1,050	1,050	1,050
Subtotal	1,827	1,050	1,050	1,050
Total All Revenue	1,827	1,050	1,050	1,050
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,158,914	1,156,510	1,152,560	1,152,560
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,158,914	1,156,510	1,152,560	1,152,560
Total Resources	1,160,741	1,157,560	1,153,610	1,153,610

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Community Support				
Services and Supplies	4,231	5,000	1,100,000	1,100,000
Subtotal	4,231	5,000	1,100,000	1,100,000
Total All Expenditures	4,231	5,000	1,100,000	1,100,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,156,510	1,152,560	53,610	53,610
Total Commitments and Fund Balance	1,160,741	1,157,560	1,153,610	1,153,610

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	0	0	0	0
Subtotal	0	0	0	0
Intergovernmental Revenues				
State Shared Revenue	6,847,151	7,484,673	7,108,800	7,108,800
Misc Other Governmental	0	0	1,378,797	1,378,797
Subtotal	6,847,151	7,484,673	8,487,597	8,487,597
Miscellaneous Revenue				
Interest Earned	22,144	54,000	29,000	29,000
Subtotal	22,144	54,000	29,000	29,000
Special Assessments				
Special Assessments	2,715,177	2,600,000	2,600,000	2,600,000
Subtotal	2,715,177	2,600,000	2,600,000	2,600,000
Total All Revenue	9,584,472	10,138,673	11,116,597	11,116,597
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	725,078	729,879	0	0
T/I from Cap Project 1404	0	0	723,195	723,195
T/I from R/A Revolving 3401	304,729	305,942	0	0
T/I from R/A2 Revolving 3601	1,071,454	1,076,904	0	0
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	4,087	4,104	4,066	4,066
T/I from Development Svcs 2201	24,525	24,622	24,397	24,397
Subtotal Other Financing Sources	2,129,873	2,141,451	751,658	751,658
Beginning Fund Balance	14,874,104	15,170,145	15,319,031	15,319,031
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	14,874,104	15,170,145	15,319,031	15,319,031
Total Available Resources	26,588,449	27,450,269	27,187,286	27,187,286

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

5/6/2013 11:52 AM

Forms 15-16
11/1/2012

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
Type: 4 Revenue Bonds				
Principal	1,915,000	2,195,000	2,470,000	2,470,000
Interest	5,924,375	6,354,221	5,693,599	6,644,636
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	7,839,375	8,549,221	8,163,599	9,114,636
TOTAL RESERVED (MEMO ONLY)	8,511,283	8,547,283	8,571,283	7,620,246
Type: 5 Medium-Term Financing				
Principal	840,000	880,000	915,000	915,000
Interest	231,454	196,904	160,656	160,656
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,071,454	1,076,904	1,075,656	1,075,656
TOTAL RESERVED (MEMO ONLY)	3,099,772	3,099,772	3,099,772	3,099,772
Type: 8 Special Assessment Bonds				
Principal	855,000	910,000	970,000	970,000
Interest	1,652,475	1,595,113	1,534,013	1,534,013
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	2,507,475	2,505,113	2,504,013	2,504,013
TOTAL RESERVED (MEMO ONLY)	3,559,090	3,671,977	3,772,964	3,772,964
Ending Fund Balance				
Reserved	15,170,145	15,319,031	15,444,018	14,492,981
Unreserved	0	0	0	0
Total Ending Fund Balance	15,170,145	15,319,031	15,444,018	14,492,981
Total Commitments & Fund Balance	26,588,449	27,450,269	27,187,286	27,187,286

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

5/6/2013 11:52 AM

Forms 15-16
11/1/2012

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	216,889	215,000	217,000	217,000
Charges for Services	19,634,865	21,226,631	21,527,709	21,572,574
Miscellaneous Revenue	0	170,249	160,270	160,270
Total Operating Revenue	19,851,754	21,611,880	21,904,979	21,949,844
Operating Expense				
Salaries And Wages	2,097,111	2,429,648	2,329,927	2,333,276
Employee Benefits	1,088,068	1,125,118	1,149,695	1,150,460
Services and Supplies	6,156,964	8,655,325	7,602,520	8,728,897
Non-discretionary Services & Supplies	2,324,706	2,094,604	2,135,208	2,128,333
Depreciation Expense	5,497,272	5,695,000	5,695,000	5,695,000
Total Operating Expense	17,164,121	19,999,695	18,912,349	20,035,965
Operating Income or (Loss)	2,687,632	1,612,185	2,992,630	1,913,879
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	0	0	0	0
St Grant Mtr Veh Air Quality	0	0	0	0
Misc From Other Govts	0	0	5,000,000	5,000,000
Flood Control Conn Fee - Res	35,000	60,000	30,000	30,000
Flood Control Conn Fee- Comm	11,975	12,010	9,238	9,238
Effluent Connection Fees	(548,453)	198,785	164,198	164,198
Sanitary Connection Fee-Res	686,902	1,205,248	616,016	616,016
Sanitary Connection Fee-Comm	234,405	241,235	189,689	189,689
Storm Connection Fee-Res	174,239	306,501	156,656	156,656
Storm Connection Fee-Comm	59,609	61,347	48,239	48,239
W/C Sewer Conn Fee-Res	0	0	0	0
W/C Sewer Conn Fee-Comm	(63,817)	0	0	0
Interest Earned	291,903	210,000	210,000	210,000
Non-Investment Interest Earned	99,473	0	0	0
Local Grant Misc	0	0	0	0
Miscellaneous Revenue	368,754	8,000	8,400	8,400
Gain On Sale Of Assets	0	0	0	0
Total Non-Operating Revenue	1,349,990	2,303,126	6,432,436	6,432,436
Non-Operating Expense				
Interest	1,539,574	1,481,667	1,357,410	1,357,410
Reno Sparks JWWTP Loss	1,703,685	1,725,350	1,725,350	1,725,350
Total Non-Operating Expense	3,243,259	3,207,017	3,082,760	3,082,760
Net Income Before Operating Transfers	794,363	708,294	6,342,306	5,263,555
Operating Transfers (Schedule T)				
IN	15,339	15,000	15,000	15,000
OUT	4,087	4,104	4,066	4,066
Net Operating Transfers	11,252	10,896	10,934	10,934
Net Income	805,615	719,190	6,353,240	5,274,489

City of Sparks
Schedule F-1 Revenues, Expenses and Net Income
SEWER OPERATIONS (16XX)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	20,625,037	21,441,631	26,744,709	26,789,574
Cash paid to employees	(3,264,942)	(3,554,767)	(3,479,622)	(3,483,736)
Cash paid to suppliers	(9,146,712)	(10,749,929)	(9,737,727)	(10,857,229)
Miscellaneous cash received/(paid)	368,755	178,249	168,670	168,670
a. Net cash provided by (or used for) operating activities	8,582,138	7,315,184	13,696,030	12,617,279
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal and state grants	0	0	0	0
Operating transfers in	15,339	15,000	15,000	15,000
Operating transfers out	(4,087)	(4,104)	(4,066)	(4,066)
b. Net cash provided by (ore used for) noncapital financing activities	11,252	10,896	10,934	10,934
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	(3,905,899)	(4,024,273)	(4,147,828)	(4,147,828)
Bond interest expense paid	(1,599,675)	(1,481,667)	(1,357,410)	(1,357,410)
Proceeds from sewer bonds and notes	0	0	0	0
Proceeds from sale of capital assets	8,980	0	0	0
Acquisition of capital assets	(3,446,945)	(7,229,370)	(21,561,903)	(16,425,000)
Sewer connection fees	1,138,354	2,085,126	1,214,036	1,214,036
c. Net cash provided by (or used for) capital and related financing activities	(7,805,185)	(10,650,184)	(25,853,105)	(20,716,202)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Contribution to Truckee Meadows Water Reclamation Facility	(847,193)	(4,166,110)	(1,314,685)	(5,365,528)
Interest received on investments	391,375	210,000	210,000	210,000
Principal received on notes receivable	514,968			
d. Net cash provided by (or used in) investing activities	59,150	(3,956,110)	(1,104,685)	(5,155,528)
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	847,355	(7,280,214)	(13,250,826)	(13,243,517)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	33,996,692	34,844,047	28,019,161	27,563,833
				0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	34,844,047	27,563,833	14,768,335	14,320,316

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	16,411,251	19,718,970	20,171,981	20,719,107
Miscellaneous Revenue	99,718	5,500	5,500	5,500
Total Operating Revenue	16,510,969	19,724,470	20,177,481	20,724,607
Operating Expense				
Salaries And Wages	3,226,597	3,240,200	3,640,816	3,667,509
Employee Benefits	1,401,480	1,411,031	1,664,651	1,679,076
Services and Supplies	8,717,221	11,961,411	11,603,747	12,074,270
Non-discretionary Services & Supplies	3,165,671	3,184,524	3,342,918	3,378,402
Depreciation Expense	5,439,217	5,753,225	5,500,000	5,810,757
Total Operating Expense	21,950,186	25,550,391	25,752,131	26,610,013
Operating Income or (Loss)	(5,439,217)	(5,825,921)	(5,574,650)	(5,885,406)
Non-Operating Revenue				
Capital Contributions From Reno	1,976,666	12,846,012	16,239,326	15,930,491
Capital Contributions From Sparks	847,193	4,166,110	5,506,693	5,365,528
Misc From Other Govts	0	30,000	30,000	30,000
Interest Earned	40,747	13,600	40,000	40,000
Miscellaneous Revenue	0	42,697	44,650	44,650
Total Non-Operating Revenue	2,864,606	17,098,419	21,860,669	21,410,669
Non-Operating Expense				
Loss On Asset Disposal	0	0	0	0
Total Non-Operating Expense	0	0	0	0
Net Income Before Operating Transfers	(2,574,610)	11,272,498	16,286,019	15,525,263
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(2,574,610)	11,272,498	16,286,019	15,525,263

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reimbursement from Reno/Sparks	14,714,325	19,543,070	19,821,981	20,369,107
Cash received from other services	472,450	510,535	430,150	430,150
Cash paid to employees	(4,531,271)	(4,792,448)	(5,305,467)	(5,346,585)
Cash paid to suppliers	(11,790,304)	(16,284,037)	(14,946,665)	(15,452,672)
a. Net cash provided by (or used for) operating activities	(1,134,800)	(1,022,880)	(1)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	0	0	0	0
Proceeds from sale of capital assets	0	0	0	0
Acquisition of capital assets	(2,111,443)	(1,385,219)	(4,190,900)	(3,740,900)
Contributions of capital	2,823,859	1,385,219	4,190,900	3,740,900
c. Net cash provided by (or used for) capital and related financing activities	712,416	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earned on investments	40,746	13,600	40,000	40,000
d. Net cash provided by (or used in) investing activities	40,746	13,600	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(381,638)	(1,009,280)	39,999	40,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,691,813	3,310,175	2,325,645	2,300,895
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,310,175	2,300,895	2,365,644	2,340,895

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	1,020,502	1,005,741	1,030,867	1,030,867
Charges for Services	993,211	968,712	1,017,866	1,017,866
Miscellaneous Revenue	0	0	0	0
Total Operating Revenue	2,013,713	1,974,453	2,048,733	2,048,733
Operating Expense				
Salaries And Wages	717,397	894,831	866,159	866,159
Employee Benefits	315,226	344,979	387,514	387,514
Services and Supplies	51,256	201,746	189,048	189,048
Non-discretionary Services & Supplies	380,223	334,085	326,587	326,587
Depreciation Expense	5,724	19,000	19,000	19,000
Total Operating Expense	1,469,826	1,794,642	1,788,308	1,788,308
Operating Income or (Loss)	543,886	179,811	260,425	260,425
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	50	0	0	0
Interest Earned	8,244	1,285	1,285	1,285
Parcel Maps	2,160	10,800	10,800	10,800
Miscellaneous Revenue	168	483	483	483
Total Non-Operating Revenue	10,622	12,568	12,568	12,568
Non-Operating Expense				
Loss On Asset Disposal	5	0	0	0
Total Non-Operating Expense	5	0	0	0
Net Income Before Operating Transfers	554,503	192,379	272,993	272,993
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	24,525	84,622	376,397	376,397
Net Operating Transfers	(24,525)	(84,622)	(376,397)	(376,397)
Net Income	529,978	107,757	(103,404)	(103,404)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,986,802	2,041,570	2,048,732	2,048,732
Cash paid to employees	(1,046,864)	(1,411,205)	(1,253,673)	(1,253,673)
Cash paid to suppliers	(933,422)	(592,798)	(515,635)	(515,635)
Miscellaneous cash received/(paid)	2,378	11,283	11,283	11,283
a. Net cash provided by (or used for) operating activities	8,894	48,850	290,707	290,707
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	(24,525)	(84,622)	(376,397)	(376,397)
b. Net cash provided by (ore used for) noncapital financing activities	(24,525)	(84,622)	(376,397)	(376,397)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
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
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	8,244	1,285	1,285	1,285
d. Net cash provided by (or used in) investing activities	8,244	1,285	1,285	1,285
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,387)	(34,487)	(84,405)	(84,405)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,274,298	1,266,911	1,232,424	1,232,424
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,266,911	1,232,424	1,148,019	1,148,019

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	5,148	0	0	0
Total Operating Revenue	5,148	0	0	0
Operating Expense				
Services and Supplies	29,972	105,317	0	0
Non-discretionary Services & Supplies	2,667	0	0	0
Depreciation Expense	1,315	0	0	0
Total Operating Expense	33,954	105,317	0	0
Operating Income or (Loss)	(28,807)	(105,317)	0	0
Non-Operating Revenue				
Interest Earned	116	0	0	0
Miscellaneous Revenue	0	0	0	0
Total Non-Operating Revenue	116	0	0	0
Non-Operating Expense				
Fixed Asset Trans To Other Funds	0	11,323	0	0
Total Non-Operating Expense	0	11,323	0	0
Net Income Before Operating Transfers	(28,691)	(116,640)	0	0
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	104,264	0	0	0
Net Operating Transfers	(104,264)	0	0	0
Net Income	(132,955)	(116,640)	0	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,148	0	0	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	73,415	(105,317)	0	0
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	78,563	(105,317)	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	(104,264)	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	(104,264)	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(8,744)	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(8,744)	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	116	0	0	0
d. Net cash provided by (or used in) investing activities	116	0	0	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(34,329)	(105,317)	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	139,646	105,317	0	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	105,317	0	0	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	3,578,884	3,630,667	3,625,695	3,579,924
Miscellaneous Revenue	35,300	12,000	12,000	12,000
Total Operating Revenue	3,614,184	3,642,667	3,637,695	3,591,924
Operating Expense				
Salaries And Wages	395,033	515,715	481,994	481,994
Employee Benefits	214,971	227,607	233,274	233,274
Services and Supplies	547,460	635,362	634,397	634,397
Non-discretionary Services & Supplies	949,459	975,181	966,014	968,815
Depreciation Expense	771,497	1,490,512	1,544,345	1,544,345
Total Operating Expense	2,878,420	3,844,377	3,860,024	3,862,826
Operating Income or (Loss)	735,764	(201,710)	(222,329)	(270,902)
Non-Operating Revenue				
DOT Federal Highway Grants	235,488	0	0	0
Misc From Other Govts	0	0	0	0
Interest Earned	36,997	30,000	30,000	30,000
Gifts & Bequests	147,935	0	0	0
Contributions From Other Funds	10,000	0	0	0
Miscellaneous Revenue	3,494	4,000	4,000	4,000
Sale Of General Fixed Assets	0	50,000	50,000	50,000
Total Non-Operating Revenue	433,914	84,000	84,000	84,000
Non-Operating Expense				
Interest	115,560	89,100	61,406	61,406
Loss On Asset Disposal	112,035	0	0	0
Total Non-Operating Expense	227,595	89,100	61,406	61,406
Net Income Before Operating Transfers	942,083	(206,810)	(199,735)	(248,308)
Operating Transfers (Schedule T)				
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)
Net Income	942,083	(206,810)	(1,199,735)	(1,248,308)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	3,575,719	3,630,667	3,625,695	3,579,924
Cash paid to employees	(603,829)	(743,323)	(715,269)	(715,269)
Cash paid to suppliers	(1,461,043)	(1,610,542)	(1,600,411)	(1,603,212)
Miscellaneous cash received/(paid)	38,795	16,000	16,000	16,000
a. Net cash provided by (or used for) operating activities	1,549,642	1,292,802	1,326,015	1,277,443
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
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)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	(572,695)	(599,155)	(547,660)	(547,660)
Bond interest expense paid	(115,560)	(89,100)	(61,406)	(61,406)
Proceeds from sale of capital assets	66,970	50,000	50,000	50,000
Acquisition of capital assets	(626,373)	(2,605,842)	(1,956,500)	(1,956,500)
c. Net cash provided by (or used for) capital and related financing activities	(1,247,658)	(3,244,097)	(2,515,566)	(2,515,566)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	36,997	30,000	30,000	30,000
d. Net cash provided by (or used in) investing activities	36,997	30,000	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	338,981	(1,921,295)	(2,159,551)	(2,208,123)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,799,433	4,138,414	2,218,759	2,217,119
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,138,414	2,217,119	59,208	8,996

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	7,799,311	7,347,737	7,114,118	7,109,452
Miscellaneous Revenue	3,819	8,715	1,000	1,000
Total Operating Revenue	7,803,130	7,356,452	7,115,118	7,110,452
Operating Expense				
Employee Benefits	0	0	0	0
Services and Supplies	7,695,948	7,874,976	8,145,117	8,145,117
Non-discretionary Services & Supplies	182,305	166,697	163,780	163,780
Depreciation Expense	0	0	0	0
Total Operating Expense	7,878,253	8,041,673	8,308,897	8,308,897
Operating Income or (Loss)	(75,123)	(685,221)	(1,193,779)	(1,198,445)
Non-Operating Revenue				
Interest Earned	37,386	30,000	30,000	30,000
Total Non-Operating Revenue	37,386	30,000	30,000	30,000
Net Income Before Operating Transfers	(37,737)	(655,221)	(1,163,779)	(1,168,445)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(37,737)	(655,221)	(1,163,779)	(1,168,445)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	7,771,908	7,347,737	7,114,118	7,109,452
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(7,988,249)	(8,041,673)	(8,308,897)	(8,308,897)
Cash received from reimbursements of Insurance claims	3,819	0	0	0
Miscellaneous cash received/(paid)	0	8,715	1,000	1,000
a. Net cash provided by (or used for) operating activities	(212,522)	(685,221)	(1,193,779)	(1,198,445)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out	0	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	37,386	30,000	30,000	30,000
d. Net cash provided by (or used in) investing activities	37,386	30,000	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(175,136)	(655,221)	(1,163,779)	(1,168,445)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,772,921	4,597,785	3,996,678	3,942,564
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,597,785	3,942,564	2,832,899	2,774,119

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	514,587	391,561	373,451	417,458
Total Operating Revenue	514,587	391,561	373,451	417,458
Operating Expense				
Services and Supplies	548,038	1,190,309	1,708,200	1,708,200
Non-discretionary Services & Supplies	116,662	106,151	104,566	104,566
Depreciation Expense	0	0	0	0
Total Operating Expense	664,700	1,296,460	1,812,766	1,812,766
Operating Income or (Loss)	(150,113)	(904,899)	(1,439,315)	(1,395,308)
Non-Operating Revenue				
Interest Earned	67,415	50,000	50,000	50,000
Total Non-Operating Revenue	67,415	50,000	50,000	50,000
Net Income Before Operating Transfers	(82,697)	(854,899)	(1,389,315)	(1,345,308)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(82,697)	(854,899)	(1,389,315)	(1,345,308)

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	500,314	391,561	373,451	417,458
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,049,801)	(1,296,460)	(1,812,766)	(1,812,766)
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	(549,487)	(904,899)	(1,439,315)	(1,395,308)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out	0	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
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
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	67,415	50,000	50,000	50,000
d. Net cash provided by (or used in) investing activities	67,415	50,000	50,000	50,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(482,072)	(854,899)	(1,389,315)	(1,345,308)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,509,663	7,027,591	6,154,582	6,172,692
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,027,591	6,172,692	4,765,267	4,827,384

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	400,162	246,912	328,418	238,418
Miscellaneous Revenue	40,278	36,585	20,000	20,000
Total Operating Revenue	440,440	283,497	348,418	258,418
Operating Expense				
Services and Supplies	677,986	640,991	966,564	966,564
Non-discretionary Services & Supplies	316	0	400	400
Depreciation Expense	0	0	0	0
Total Operating Expense	678,303	640,991	966,964	966,964
Operating Income or (Loss)	(237,863)	(357,494)	(618,546)	(708,546)
Non-Operating Revenue				
Interest Earned	23,796	15,000	15,000	15,000
Total Non-Operating Revenue	23,796	15,000	15,000	15,000
Net Income Before Operating Transfers	(214,067)	(342,494)	(603,546)	(693,546)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(214,067)	(342,494)	(603,546)	(693,546)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	400,162	246,912	328,418	238,418
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(674,960)	(640,991)	(966,964)	(966,964)
Miscellaneous cash received/(paid)	0	36,585	20,000	20,000
a. Net cash provided by (or used for) operating activities	(234,520)	(357,494)	(618,546)	(708,546)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
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
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	23,796	15,000	15,000	15,000
d. Net cash provided by (or used in) investing activities	23,796	15,000	15,000	15,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(210,724)	(342,494)	(603,546)	(693,546)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,760,312	2,549,588	2,207,094	2,207,094
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,549,588	2,207,094	1,603,548	1,513,548

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 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2014		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- Consolidated Tax Series 2007	4	20	13,635,000	2/15/2007	5/1/2026	4.09%	7,275,000	297,548	0	297,548
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	7/2/2008	6/15/2028	6.50-6.75%	79,155,000	5,293,800	1,815,000	7,108,800
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	7/2/2008	6/15/2028	5.75%	32,716,045 ¹	951,037	0	951,037
- Consolidated Tax Series 2011	4	6	4,180,000	5/12/2011	5/1/2018	3.05%	3,515,000	102,251	655,000	757,251
Total Type 4 Revenue Bonds			137,705,000				122,661,045	6,644,636	2,470,000	9,114,636
<u>Type 5 Medium-Term Financing</u>										
- General Obligation Limited Tax Series 2007A	5	10	7,090,000	3/29/2007	3/1/2017	3.78%	3,160,000	119,448	745,000	864,448
- General Obligation Limited Tax Series 2007B	5	10	1,315,000	3/29/2007	3/1/2017	5.65%	730,000	41,209	170,000	211,209
Total Type 5 Medium-Term Financing			8,405,000				3,890,000	160,657	915,000	1,075,657
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	20	26,120,000	7/2/2008	9/1/2027	6.50-6.75%	23,555,000	1,534,013	970,000	2,504,013
Total Type 8 Special Assessment Bonds			26,120,000				23,555,000	1,534,013	970,000	2,504,013
Total Debt Service General Obligation Fund 1301			172,230,000				150,106,045	8,339,306	4,355,000	12,694,306

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2013/2014 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2013 to appear to differ from the FY2011/2012 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 FY2013/2014. 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 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2014		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Motor Vehicle Maintenance Fund 1702										
<u>Type 6 Medium-Term Financing - Lease Purchase</u>										
- Fire Equipment Lease 2005	6	9.5 YRS	3,046,040	1/18/2005	8/18/2014	4.41%	803,055	35,415	392,865	428,280
- Fire Equipment Lease 2006	6	9 YRS	1,263,900	7/20/2006	7/20/2015	5.31%	489,480	25,991	154,795	180,786
Total Type 6 Medium-Term Financing - Lease Purchase			4,309,940				1,292,535	61,406	547,660	609,066
TOTAL MOTOR VEHICLE MAINT FUND 1707			4,309,940				1,292,535	61,406	547,660	609,066

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2013-2014

Form 22
11/1/2012

ALL EXISTING OR PROPOSED

* - Type
1 - General Obligation Bonds

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases

GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

2 - G. O. Revenue Supported Bonds
3 - G. O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

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 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2014		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Fund 16XX										
Type 2 G.O. Revenue Supported Bonds										
- State Revolving Fund (SRF) Bonds 1995 (NE Interceptor-1631)	2	20	4,700,000	6/17/1905	7/1/2015	3.83%	875,670	30,271	340,348	370,619
- SRF Bonds 1996 (Effluent Pipeline-1651)	2	20	6,814,489	6/18/1905	7/1/2016	3.66%	1,694,784	57,883	462,458	520,341
- SRF Bonds 2000 (Denitrification Plant-1631)	2	20	3,070,670	6/22/1905	1/1/2020	3.71%	1,468,393	52,756	187,360	240,116
- SRF Bonds 2001 (Effluent Pipeline-1651)	2	20	7,038,807	6/23/1905	7/1/2021	3.14%	3,982,351	121,711	415,691	537,402
- SRF Bonds 2002 (NW Interceptor-1631)	2	20	3,082,361	6/24/1905	1/1/2022	3.25%	1,565,030	49,061	152,562	201,623
- SRF Bonds 2003 (Effluent Pipeline-1651)	2	20	8,243,494	6/25/1905	1/1/2024	3.05%	5,579,837	166,717	458,331	625,048
- SRF Bonds 2005 (Vista/Prater Interceptor- 1631)	2	20	4,091,227	6/27/1905	1/1/2025	2.88%	2,892,773	81,882	204,968	286,850
- SRF Bonds 2005 (Sparks/Sun Valley Interceptor-1631)	2	20	5,160,261	6/28/1905	7/1/2025	2.66%	3,834,906	100,275	262,360	362,635
- SRF Bonds 2006 (Sparks/Sun Valley Interceptor Ph. II-1631)	2	20	13,385,606	6/28/1905	7/1/2026	2.69%	10,852,434	287,143	676,700	963,843
- City of Reno Water Pollution SRF Bonds 2004 & 2005 (Sparks' share of TMWRF expansion- 1631)	2	17	12,029,831	6/29/1905	1/1/2024	2.76%	8,403,635	227,083	663,752	890,835
- SRF Bonds 2010 (Sparks/Sun Valley Interceptor Ph. III-1631)	2	20	4,772,645	7/1/1905	7/1/2029	2.78%	4,365,981	119,696	211,891	331,587
- SRF Bonds 2010A (Sparks/Sun Valley Interceptor Ph. IV-1631)	2	20	2,509,299	7/2/1905	7/1/2029	2.78%	2,295,488	62,932	111,407	174,339
Total Type 2 G.O. Revenue Supported Bonds			74,898,690				47,811,282	1,357,410	4,147,828	5,505,238
TOTAL SEWER FUND 16XX			74,898,690				47,811,282	1,357,410	4,147,828	5,505,238

SCHEDULE C-1 - INDEBTEDNESS

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		352,000			0
			0	T/O to Parks & Rec 1221		835,000
			0	T/O to Capital Projects 1404		1,300,000
	Subtotal		1,352,000			2,135,000
Special Revenue	T/I from General Fund 1101		835,000			0
			0	T/O to Sewer Capital 1631		15,000
	Subtotal		835,000			15,000
Capital Projects	T/I from General Fund 1101		1,300,000			0
			0	T/O to Debt Svc GO 1301		723,195
	Subtotal		1,300,000			723,195
Debt Service	T/I from Cap Project 1404		723,195			0
	T/I from Sewer Operations 1630		4,066			0
	T/I from Development Svcs 2201		24,397			0
	Subtotal		751,658			0

Transfer Schedule for Fiscal Year 2013-2014

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
Enterprise	T/I from IFSA #1 1210		15,000			0	
			0	T/O to General Fund 1101		352,000	
			0	T/O to Debt Svc GO 1301		28,463	
Subtotal			15,000			380,463	
Internal Services			0	T/O to General Fund 1101		1,000,000	
Subtotal			0			1,000,000	
Total Transfers			4,253,658			4,253,658	

Proof of Publication to be attached when available