



2012-2013
Final Budget



STATE OF NEVADA
DEPARTMENT OF TAXATION

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The City of Sparks _____ herewith submits the FINAL budget for the
fiscal year ending June 30, 2013

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 18,282,000

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 22 governmental fund types with estimated expenditures of \$ 77,878,245 and
8 proprietary funds with estimated expenses of \$ 64,661,408

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

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: _____

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 15, 2012 9:00 am

Publication Date May 3, 2012

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

City of Sparks

2012-2013 Final Budget

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CITY OF SPARKS
BUDGET MESSAGE
2012-2013 (FINAL)

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

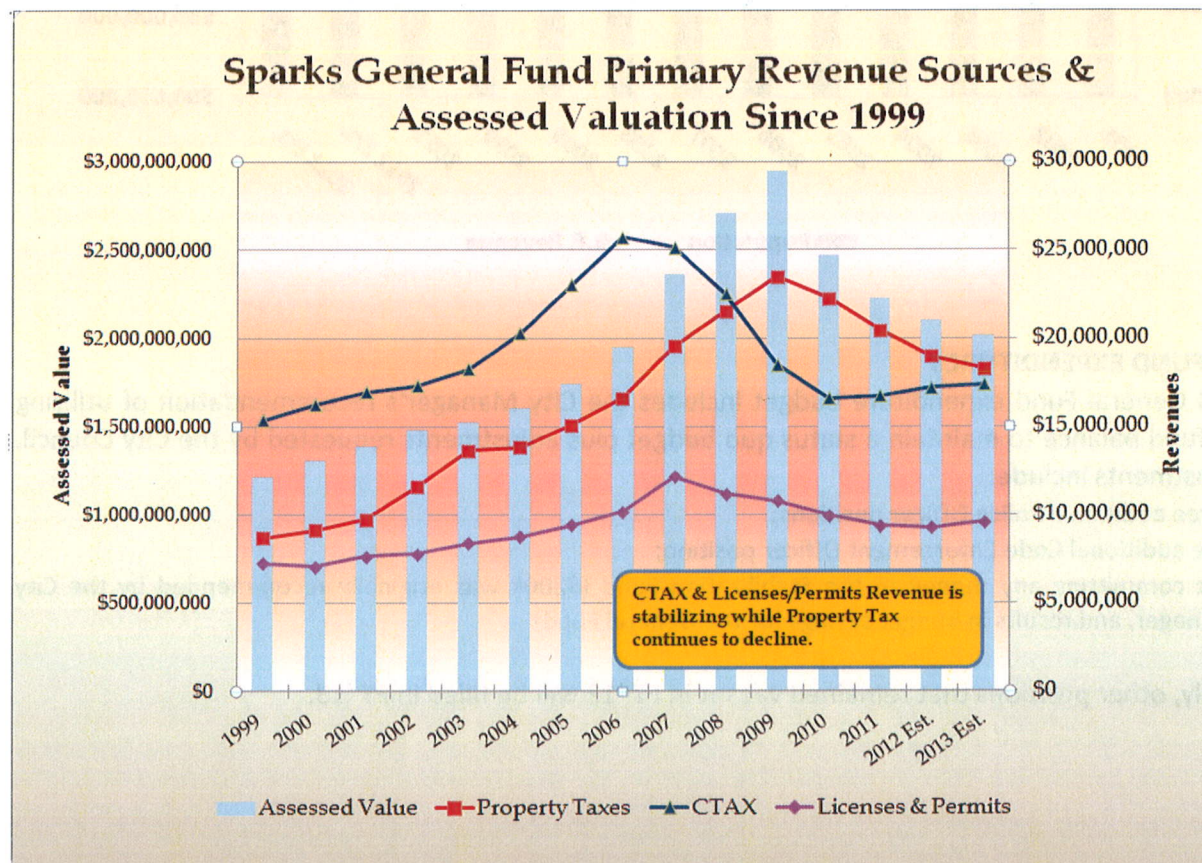
GENERAL FUND

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 FY '11 actual results.

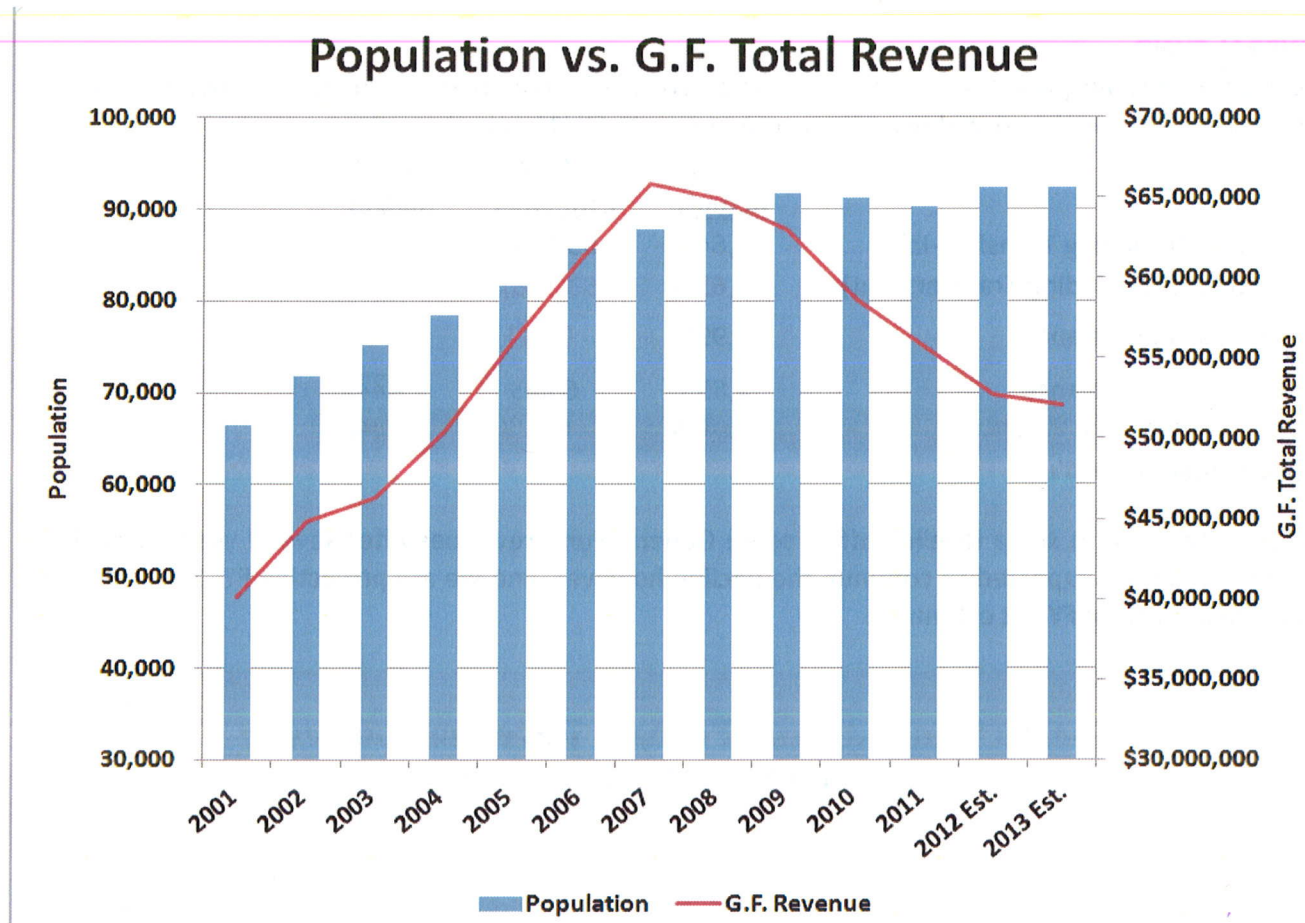
	FY '11 <u>Actuals</u>	FY '12 <u>Estimates</u>	FY '13 <u>Budget</u>
Resources (including Transfers-in)	55,645	53,079	53,116
Expenditures (including Transfers-out)	(53,654)	(53,696)	(54,995)
Change in Fund Balance	1,991	(617)	(1,880)
Beginning Fund Balance	4,853	6,845	6,228
Ending Fund Balance	6,845	6,228	4,348

All figures shown in \$000's.

We are beginning to see a leveling off of some General Fund revenues after several years of declines. Property taxes are expected to continue the decline however, and we are projecting FY' 13 receipts will decrease 3.7% from FY '12 estimates.



The challenge will be to provide services for roughly the same population level with revenues that are dramatically lower than they were when the recession began in 2007.



GENERAL FUND EXPENDITURES

The FY '13 General Fund expenditure budget includes the City Manager's recommendation of utilizing the City's fund balance to maintain a status quo budget plus adjustments requested by the City Council. These adjustments include:

- Three additional Police Officer positions;
- One additional Code Enforcement Officer position;
- Not committing any money to the Stabilization Fund (\$200k was originally recommended by the City Manager, and results in budget savings for the General Fund)

Additionally, other positions that remained vacant in FY '12 will be filled in FY '13.

GENERAL FUND ENDING FUND BALANCE

The General Fund FY '13 Budget results in a \$4.3M ending fund balance. At 8.1% of budgeted expenditures, this is \$125k below the City Council's policy goal of achieving an unrestricted ending fund balance of at least 8.3%.

AREAS OUTSIDE THE GENERAL FUND

SPECIAL REVENUE FUNDS

The City maintains 10 Special Revenue funds to account for revenues that are restricted for a specific purpose. A new fund was created in FY '12 to better account for the City's grants and donations, which in prior years were primarily reported in the General Fund.

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 \$4.0 million in the FY '13 budget. These projects will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$1.2M transfer from the General Fund.

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. A rate study to recommend future user and connection fees is scheduled for FY '13. Any rate changes would need to be approved by Council.
2. The ***Development Services Fund*** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. This fund received \$1.1M in General Fund subsidies during FY '10 and FY '11. The FY '13 budget includes a \$60k transfer to the General fund to begin paying back that subsidy.
3. The ***Joint Treatment Plant Fund*** accounts for the operating costs of the Truckee Meadows Water Reclamation Facility, which is jointly owned by the Cities of Sparks and Reno.

INTERNAL SERVICE FUNDS

The City currently maintains 5 Internal Service Funds. One of these funds, the Office Service and Supply Fund will be closed in FY '13 and the balance transferred to the General Fund. The remaining funds account for user fees collected from all departments and funds to provide city-wide services.

1. The ***Motor Vehicle Maintenance Fund*** uses maintenance, repair and depreciation fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY '13 budget includes a \$1M transfer to the General Fund to offset any potential use of the contingency budget.
2. 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 were such that we were able to reduce the FY '13 premiums and City contribution by 8%. The City continues to look for ways to reduce long term health care costs.
3. The ***Workers Compensation Self Insurance Fund*** collects revenue from other funds of the City to pay workers' compensation claims and to pay the cost of administering a self-funded insurance program.
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,

A handwritten signature in black ink, appearing to read 'Jeff Cronk', with a long horizontal flourish extending to the right.

Jeff Cronk, CPA
Financial Services Director

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/11 (1)	ESTIMATED CURRENT YEAR 06/30/12 (2)	BUDGET YEAR 06/30/13 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2013 (4)	
REVENUES:					
Property Taxes	20,444,709	18,975,000	18,282,000	0	18,282,000
Other Taxes	723,914	828,640	788,000	0	788,000
Licenses and Permits	13,238,303	13,643,979	13,945,901	1,043,829	14,989,730
Intergovernmental Revenues	31,188,194	31,570,966	31,611,603	8,207,591	39,819,194
Charges for Services	6,924,376	6,444,284	5,970,312	52,255,784	58,226,096
Fines and Forfeits	921,084	968,500	968,500	0	968,500
Miscellaneous Revenue	2,133,334	1,433,466	292,603	614,927	907,530
Special Assessments	2,720,008	2,600,000	2,600,000	0	2,600,000
TOTAL REVENUES	78,293,922	76,464,835	74,458,919	62,122,131	136,581,050
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	11,588,959	11,588,959
General Government	9,574,397	10,290,194	11,113,206	0	11,113,206
Judicial	2,142,812	2,292,370	2,165,265	0	2,165,265
Public Safety	36,353,315	36,688,312	34,935,347	121,437	35,056,784
Public Works	8,968,622	9,846,728	7,970,583	0	7,970,583
Sanitation	0	0	0	0	0
Culture and Recreation	6,973,497	11,697,106	7,165,817	0	7,165,817
Community Support	1,104,144	1,673,222	1,923,659	0	1,923,659
Intergovernmental	295,331	249,000	214,162	0	214,162
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	35,627,041	35,627,041
Other Enterprise	0	0	0	15,753,109	15,753,109
Debt Service	53,003	0	0	0	0
Principal	9,479,009	3,610,000	3,985,000	0	3,985,000
Interest	8,392,334	8,621,061	8,405,208	1,570,862	9,976,070
TOTAL EXPENDITURES-EXPENSES	83,336,464	84,967,993	78,878,247	64,661,408	143,539,655
Excess of Revenues over (under) Expenditures/Expenses	(5,042,542)	(8,503,158)	(4,419,328)	(2,539,277)	(6,958,605)

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/11 (1)	ESTIMATED CURRENT YEAR 06/30/12 (2)	BUDGET YEAR 06/30/13 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2013 (4)	
Other Financing Sources					
Refunding Bond Proceeds	4,180,000	0	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale Of Assets	0	0	0	0	0
Operating Transfers (in)	4,911,832	4,486,468	3,403,605	0	3,403,605
Operating Transfers (out)	(3,714,420)	(3,085,130)	(2,314,879)	(1,088,726)	(3,403,605)
TOTAL OTHER FINANCING SOURCES (USES)	5,377,412	1,401,338	1,088,726	(1,038,726)	50,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	334,870	(7,101,820)	(3,330,602)	(3,578,003)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,169,615	39,504,485	32,402,665		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,504,485	32,402,665	29,072,063	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	39,504,485	32,402,665	29,072,063	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/11	ESTIMATED CURRENT YEAR ENDING 06/30/12	BUDGET YEAR ENDING 06/30/13
General Government	69.5	69.5	70.5
Judicial	15.0	15.0	15.0
Public Safety	235.0	235.0	240.0
Public Works	22.0	22.0	22.0
Culture and Recreation	140.5	140.5	140.5
Community Support	0.0	0.0	0.0
 TOTAL GENERAL GOVERNMENT	 482.0	 482.0	 488.0
Utilities	82.0	82.0	84.0
Hospitals			
Transit Systems			
Airports			
Other	15.5	15.5	15.5
 TOTAL	 579.5	 579.5	 587.5

POPULATION (AS OF JULY 1)	91,237	90,264	92,302
 SOURCE OF POPULATION ESTIMATE*	 July 2009 estimates certified by Governor March 1, 2010	 April 2010 Census	 July 2011 estimates certified by Governor March 1, 2012
Assessed Valuation (Secured and Unsecured Only)	2,222,346,881	2,104,164,855	2,013,263,084
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,222,346,881	2,104,164,855	2,013,263,084
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

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION Without Net Proceeds	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	1.3253	Net Proceeds 2,013,263,084	26,681,776	0.6672	13,432,491	117,623	13,314,868
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED: C. Voter Approved Overrides	0.1105	Total Assessed Value 2,013,263,084	2,224,656	0.1105	2,224,656	19,477	2,205,179
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)	0.3214	2,013,263,084	6,470,628	0.1384	2,786,356	24,403	2,761,953
J. Other:	N/A	"		N/A			
K. Other:	N/A	"		N/A			
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3214	2,013,263,084	6,470,628	0.1384	2,786,356	24,403	2,761,953
M. SUBTOTAL A, C, L	1.7572	2,013,263,084	35,377,060	0.9161	18,443,503	161,503	18,282,000
N. Debt	0.0000	2,013,263,084	-	0.0000	-	0	-
O. TOTAL M AND N	1.7572	2,013,263,084	35,377,060	0.9161	18,443,503	161,503	18,282,000

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

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

Budget For Fiscal Year Ending June 30, 2013

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	6,227,674	17,372,000	18,282,000	0.9161	16,401,893	0	1,060,000	59,343,567
Sparks Parking District	0	0	0	0	0	0	0	0
Community Dev Block Grant	(1)	0	0	0	12,000	0	0	11,999
Comm Dev Blk Grant Entitlement	0	0	0	0	574,145	0	0	574,145
Sparks Grants & Donations Fund	294,526	0	0	0	0	0	0	294,526
Muni Court Admin Assessments	672,600	0	0	0	275,000	0	0	947,600
Impact Fee Service Area #1	248,859	0	0	0	74,500	0	0	323,359
Tourism Improvement District 1	65,949	0	0	0	0	0	0	65,949
Parks & Recreation Fund	284,893	0	0	0	2,625,188	0	375,000	3,285,081
Tourism and Marketing Fund	128,117	0	0	0	210,397	0	0	338,514
Street Cut	42,926	0	0	0	214,329	0	0	257,255
Stabilization Fund	228,560	0	0	0	280	0	0	228,840
Road Fund	1,954,753	0	0	0	4,521,644	0	0	6,476,397
Park & Recreation Project Fund	836,081	0	0	0	1,257,700	0	0	2,093,781
Capital Projects	2,114,772	0	0	0	903	0	1,210,000	3,325,675
Capital Facilities Fund	273,542	0	0	0	162,000	0	0	435,542
Rec & Parks District 1	3,380	0	0	0	8,400	0	0	11,780
Rec & Parks District 2	946,372	0	0	0	35,000	0	0	981,372
Rec & Parks District 3	1,187,612	0	0	0	50,000	0	0	1,237,612
Victorian Square Rm Tax CP Fund	1,133,363	0	0	0	609,000	0	0	1,742,363
Local Improvement District #3	753,962	0	0	0	1,050	0	0	755,012
Debt Service Gen Obligation	15,004,723	0	0	0	11,771,490	0	758,605	27,534,818
Subtotal Governmental Fund Types, Expendable Trust Funds	32,402,663	17,372,000	18,282,000	0.9161	38,804,919	0	3,403,605	110,265,187
TOTAL ALL FUNDS	XXXXXXXXXX	17,372,000	18,282,000	0.9161	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2013

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	26,604,369	14,251,891	10,672,992	151,093	1,000,000	2,314,879	4,348,343	59,343,567
Sparks Parking District	SR	0	0	0	0	0	0	0	0
Community Dev Block Grant	SR	0	0	12,000	0	0	0	(1)	11,999
Comm Dev Blk Grant Entitlement	SR	103,216	33,191	437,738	0	0	0	0	574,145
Sparks Grants & Donations Fund	SR	0	0	0	0	0	0	294,526	294,526
Muni Court Admin Assessments	SR	0	0	135,237	90,000	0	0	722,363	947,600
Impact Fee Service Area #1	SR	0	0	15,000	0	0	0	308,359	323,359
Tourism Improvement District 1	SR	0	0	65,949	0	0	0	0	65,949
Parks & Recreation Fund	SR	2,036,542	427,563	743,694	0	0	0	77,283	3,285,082
Tourism and Marketing Fund	SR	0	0	336,565	0	0	0	1,949	338,514
Street Cut	SR	65,079	34,781	156,218	0	0	0	1,177	257,255
Stabilization Fund	SR	0	0	0	0	0	0	228,840	228,840
Road Fund	CP	809,572	412,413	1,996,059	1,599,600	0	0	1,658,753	6,476,397
Park & Recreation Project Fund	CP	252,211	114,433	349,234	22,000	0	0	1,355,903	2,093,781
Capital Projects	CP	0	0	384,000	1,322,000	0	0	1,619,675	3,325,675
Capital Facilities Fund	CP	0	0	0	400,397	0	0	35,145	435,542
Rec & Parks District 1	CP	0	0	0	0	0	0	11,780	11,780
Rec & Parks District 2	CP	0	0	0	470,000	0	0	511,372	981,372
Rec & Parks District 3	CP	0	0	0	178,000	0	0	1,059,612	1,237,612
Victorian Square Rm Tax CP Fund	CP	0	0	50,000	0	0	0	1,692,363	1,742,363
Local Improvement District #3	CP	0	0	755,000	0	0	0	12	755,012
Debt Service Gen Obligation	DS	0	0	12,390,208	0	0	0	15,144,610	27,534,818
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		29,870,989	15,274,272	28,499,894	4,233,090	1,000,000	2,314,879	29,072,064	110,265,188

* 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.

05/01/2012 4:09 PM

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2013

Budget summary for CITY OF SPARKS

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	<u>OPERATING TRANSFERS</u>		NET INCOME (7)
						IN (5)	OUT(6)	
Sewer Operations	EN	20,884,553	18,773,556	849,494	2,280,797	0	4,104	675,590
Joint Treatment Plant	EN	18,789,800	26,617,675	8,162,150	0	0	0	334,275
Development Services Fund	EN	1,714,054	1,869,632	4,553	0	0	84,622	(235,647)
Motor Vehicle Maintenance	IS	3,637,695	4,399,354	84,000	89,100	0	1,000,000	(1,766,759)
Group Insurance Self- Insurance	IS	7,330,469	7,916,167	30,000	0	0	0	(555,698)
Worker's Comp Self-Insurance	IS	373,451	1,834,011	50,000	0	0	0	(1,410,560)
Municipal Self-Insurance	IS	246,912	881,116	15,000	0	0	0	(619,204)
TOTAL		52,976,934	62,291,511	9,195,197	2,369,897	0	1,088,726	(3,578,003)

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

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	20,444,709	18,975,000	18,349,000	18,282,000
Subtotal	20,444,709	18,975,000	18,349,000	18,282,000

Licenses and Permits

Business Licenses	4,624,633	4,757,724	4,725,284	4,925,284
Liquor Licenses	238,809	219,572	219,572	219,572
City Gaming Licenses	576,580	599,841	599,841	599,841

Franchise Fees

Cable TV Franchise Fees	728,549	664,000	664,000	664,000
Electric Franchise Fees	1,526,416	1,500,000	1,600,000	1,600,000
Garbage Franchise Fees	563,159	525,000	525,000	525,000
Gas Franchise Fees	705,302	600,000	650,000	650,000
Right Of Way Fees TMWA	405,442	377,117	377,117	377,117

Nonbusiness Licenses and Permits

Miscellaneous Franchise Fees	0	0	0	0
Bicycle Licenses	103	0	0	0
Other Licenses and Permits	48,533	53,875	53,875	53,875
Subtotal	9,417,526	9,297,129	9,414,689	9,614,689

Intergovernmental Revenues

Federal Grants	775,342	0	0	0
State Grants	87,733	0	0	0

State Shared Revenue

Consolidated Taxes From State	16,725,697	17,200,000	17,372,000	17,372,000
State Distributive Fund	1,329,127	1,350,000	1,363,500	1,363,500

Other Local Gov't Shared Revenues

Crime Forfeitures NRS 179	1,449	0	0	0
Drug Forfeitures	13,602	0	0	0
Federal Drug Forfeitures	141,358	0	0	0
County Gaming Licenses	453,634	471,630	471,630	471,630
Other	817,049	567,278	520,194	520,194
Subtotal	20,344,991	19,588,908	19,727,324	19,727,324

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Zoning Fees	0	0	0	0
Other	4,114,199	3,733,629	3,279,789	3,270,940
Subtotal	4,114,199	3,733,629	3,279,789	3,270,940
Fines and Forfeits				
Other	50	0	0	0
Fines-Court	912,429	958,500	958,500	958,500
Fines-Bail	8,605	10,000	10,000	10,000
Subtotal	921,084	968,500	968,500	968,500
Miscellaneous Revenue				
Interest Earned	58,309	50,000	50,000	50,000
Rents and Royalties	62,880	83,500	83,500	83,500
Other Miscellaneous	275,547	58,940	58,940	58,940
Subtotal	396,736	192,440	192,440	192,440
Subtotal Revenue All Sources	55,639,244	52,755,606	51,931,742	52,055,893
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Sparks Parking Dist 1201	6,009	0	0	0
T/I from Grants & Donations 1204	0	5,308	0	0
T/I from Muni Crt Admin Assess 1208	0	202,000	0	0
T/I from Development Svcs 2201	0	0	0	60,000
T/I from Office Svc & Supply 1701	0	116,353	0	0
T/I from Motor Vehicle 1702	0	0	0	1,000,000
Total Transfers In	6,009	323,661	0	1,060,000
Subtotal Other Financing Sources	6,009	323,661	0	1,060,000
Beginning Fund Balance	4,853,316	6,844,806	6,364,400	6,227,674
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	4,853,316	6,844,806	6,364,400	6,227,674
Total Available Resources	60,498,569	59,924,073	58,296,142	59,343,567

<u>EXPENDITURES BY FUNCTION</u> <u>AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	225,230	242,858	254,230	261,270
Employee Benefits	128,353	140,013	146,654	149,860
Services and Supplies	5,499	15,425	18,670	18,670
Non-discretionary Services & Supplies	3,354	3,401	12,281	12,281
Department Subtotal	362,436	401,697	431,835	442,081
MAYOR				
Salaries And Wages	53,704	56,830	58,673	60,433
Employee Benefits	39,510	41,938	40,234	41,179
Services and Supplies	1,731	547	2,850	2,850
Non-discretionary Services & Supplies	324	337	2,697	2,697
Department Subtotal	95,269	99,652	104,454	107,159
CITY MANAGER				
Salaries And Wages	601,864	0	0	0
Employee Benefits	210,370	0	0	0
Services and Supplies	25,557	0	0	0
Non-discretionary Services & Supplies	3,443	0	0	0
Department Subtotal	841,234	0	0	0
ADMINISTRATIVE SERVICES				
Salaries And Wages	1,510,132	0	0	0
Employee Benefits	555,133	0	0	0
Services and Supplies	324,962	0	0	0
Non-discretionary Services & Supplies	58,510	0	0	0
Capital Outlay	37,664	0	0	0
Department Subtotal	2,486,401	0	0	0
MANAGEMENT SERVICES				
Salaries And Wages	0	1,579,078	2,100,015	1,566,687
Employee Benefits	0	1,499,915	1,111,227	1,482,633
Services and Supplies	0	880,767	772,824	824,266
Non-discretionary Services & Supplies	0	293,226	390,635	390,635
Capital Outlay	0	31,433	0	0
Department Subtotal	0	4,284,419	4,374,701	4,264,221
LEGAL				
Salaries And Wages	938,561	866,270	879,580	892,001
Employee Benefits	402,319	408,159	394,860	402,226
Services and Supplies	132,683	164,714	145,487	141,624
Non-discretionary Services & Supplies	4,084	5,978	11,383	11,383
Department Subtotal	1,477,647	1,445,121	1,431,310	1,447,234

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
FINANCE				
Salaries And Wages	1,000,661	1,241,660	1,281,211	1,303,369
Employee Benefits	401,244	500,734	497,899	515,629
Services and Supplies	119,488	262,972	490,000	485,800
Non-discretionary Services & Supplies	6,431	17,385	20,558	17,890
Capital Outlay	87,206	110,000	110,000	110,000
Department Subtotal	1,615,030	2,132,751	2,399,668	2,432,688
COMMUNITY SERVICES				
Salaries And Wages	0	432,612	449,084	491,506
Employee Benefits	0	144,125	141,416	172,180
Services and Supplies	0	71,337	71,722	227,806
Non-discretionary Services & Supplies	0	86,407	114,198	114,134
Department Subtotal	0	734,481	776,420	1,005,626
COMMUNITY DEVELOPMENT				
Salaries And Wages	459,756	0	0	0
Employee Benefits	169,996	0	0	0
Services and Supplies	14,170	0	0	0
Non-discretionary Services & Supplies	111,510	0	0	0
Department Subtotal	755,432	0	0	0
GENERAL GOVERNMENT				
Salaries And Wages	462,976	0	0	0
Employee Benefits	482,340	0	0	0
Services and Supplies	398,793	0	0	0
Non-discretionary Services & Supplies	308,292	0	0	0
Department Subtotal	1,652,401	0	0	0
Salary and Wages	5,252,883	4,419,307	5,022,793	4,575,266
Employee Benefits	2,389,264	2,734,884	2,332,290	2,763,707
Services and Supplies	1,518,830	1,802,496	2,053,305	2,250,035
Capital Outlay	124,869	141,433	110,000	110,000
General Government Function Subtotal	9,285,846	9,098,120	9,518,388	9,699,008

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
JUDICIAL				
Salaries And Wages	1,080,539	1,045,355	1,064,448	1,109,292
Employee Benefits	592,574	574,149	593,651	606,573
Services and Supplies	188,932	200,098	169,365	169,365
Non-discretionary Services & Supplies	50,559	56,530	54,798	54,798
Department Subtotal	1,912,604	1,876,132	1,882,262	1,940,028
Salary and Wages	1,080,539	1,045,355	1,064,448	1,109,292
Employee Benefits	592,574	574,149	593,651	606,573
Services and Supplies	239,491	256,628	224,163	224,163
Capital Outlay	0	0	0	0
Judicial Function Subtotal	1,912,604	1,876,132	1,882,262	1,940,028

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
ADMINISTRATIVE SERVICES				
Salaries And Wages	25,980	0	0	0
Employee Benefits	7,836	0	0	0
Services and Supplies	33,961	0	0	0
Non-discretionary Services & Supplies	5,956	0	0	0
Department Subtotal	73,733	0	0	0
POLICE				
Salaries And Wages	11,751,858	11,294,958	11,432,435	11,412,435
Employee Benefits	6,435,206	6,355,988	6,174,049	6,242,908
Services and Supplies	984,877	1,004,639	942,772	942,772
Non-discretionary Services & Supplies	1,286,688	1,335,911	1,286,098	1,302,711
Capital Outlay	0	0	0	0
Department Subtotal	20,458,629	19,991,496	19,835,354	19,900,826
FIRE				
Salaries And Wages	8,167,995	8,341,677	8,394,523	8,394,523
Employee Benefits	4,270,827	4,204,921	4,109,358	4,141,716
Services and Supplies	407,559	692,869	585,480	585,480
Non-discretionary Services & Supplies	1,415,866	1,333,336	1,433,665	1,437,439
Capital Outlay	0	121,083	41,093	41,093
Department Subtotal	14,262,247	14,693,886	14,564,119	14,600,251
PUBLIC WORKS				
Salaries And Wages	0	0	0	0
Services and Supplies	89,377	0	0	0
Non-discretionary Services & Supplies	102,451	0	0	0
Department Subtotal	191,828	0	0	0
COMMUNITY SERVICES				
Services and Supplies	0	91,684	85,290	85,790
Non-discretionary Services & Supplies	0	71,116	78,176	68,481
Department Subtotal	0	162,800	163,466	154,271
Salary and Wages	19,945,833	19,636,635	19,826,958	19,806,958
Employee Benefits	10,713,869	10,560,909	10,283,407	10,384,624
Services and Supplies	4,326,736	4,529,555	4,411,481	4,422,672
Capital Outlay	0	121,083	41,093	41,093
Public Safety Function Subtotal	34,986,438	34,848,182	34,562,939	34,655,347

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
ADMINISTRATIVE SERVICES				
Salaries And Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	50	0	0	0
Non-discretionary Services & Supplies	6,292	0	0	0
Department Subtotal	6,342	0	0	0
 PUBLIC WORKS				
Salaries And Wages	1,052,604	0	0	0
Employee Benefits	338,391	0	0	0
Services and Supplies	385,445	0	0	0
Non-discretionary Services & Supplies	1,535,958	0	0	0
Department Subtotal	3,312,398	0	0	0
 COMMUNITY SERVICES				
Salaries And Wages	0	493,574	499,435	499,435
Employee Benefits	0	188,973	192,747	197,402
Services and Supplies	0	502,900	486,359	483,260
Non-discretionary Services & Supplies	0	1,344,289	1,401,370	1,372,563
Department Subtotal	0	2,529,736	2,579,911	2,552,660
 Salary and Wages	1,052,604	493,574	499,435	499,435
Employee Benefits	338,391	188,973	192,747	197,402
Services and Supplies	1,927,745	1,847,189	1,887,729	1,855,823
Capital Outlay	0	0	0	0
Public Works Function Subtotal	3,318,740	2,529,736	2,579,911	2,552,660

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	0	622,800	613,418	613,418
Employee Benefits	0	323,949	295,155	299,585
Services and Supplies	0	265,999	260,899	260,899
Non-discretionary Services & Supplies	0	1,229,882	1,308,149	1,315,238
Department Subtotal	0	2,442,630	2,477,621	2,489,140
Salary and Wages	0	622,800	613,418	613,418
Employee Benefits	0	323,949	295,155	299,585
Services and Supplies	0	1,495,881	1,569,048	1,576,137
Capital Outlay	0	0	0	0
Culture & Recreation Function Subtotal	0	2,442,630	2,477,621	2,489,140

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support				
MANAGEMENT SERVICES				
Services and Supplies	0	132,275	130,000	130,000
Department Subtotal	0	132,275	130,000	130,000
GENERAL GOVERNMENT				
Services and Supplies	159,166	0	0	0
Department Subtotal	159,166	0	0	0
Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	159,166	132,275	130,000	130,000
Capital Outlay	0	0	0	0
Community Support Function Subtotal	159,166	132,275	130,000	130,000

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
MANAGEMENT SERVICES				
Services and Supplies	0	249,000	260,000	214,162
Department Subtotal	0	249,000	260,000	214,162
 GENERAL GOVERNMENT				
Services and Supplies	293,670	0	0	0
Non-discretionary Services & Supplies	1,661	0	0	0
Department Subtotal	295,331	0	0	0
 Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	295,331	249,000	260,000	214,162
Capital Outlay	0	0	0	0
Intergovernmental Function Subtotal	295,331	249,000	260,000	214,162

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Page Function Summary				
11 General Government	9,285,847	9,098,121	9,518,388	9,699,009
12 Judicial	1,912,604	1,876,133	1,882,262	1,940,028
13 Public Safety	34,986,438	34,848,182	34,562,938	34,655,347
14 Public Works	3,318,740	2,529,736	2,579,911	2,552,660
15 Culture and Recreation	0	2,442,630	2,477,621	2,489,140
16 Community Support	159,166	132,275	130,000	130,000
17 Intergovernmental	295,331	249,000	260,000	214,162
Total Expenditures - All Functions	49,958,126	51,176,077	51,411,120	51,680,346
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	550,000	1,000,000
Operating Transfers Out (Schedule T)				
T/O to Sparks Parking Dist 1201	0	0	0	0
T/O to Grants & Donations 1204	0	10,768	0	0
T/O to Parks & Rec 1221	2,614,285	313,557	335,000	375,000
T/O to Stabilization 1299	0	0	0	0
T/O to Debt Svc GO 1301	741,353	725,078	729,879	729,879
T/O to Capital Projects 1404	140,000	1,310,000	1,210,000	1,210,000
T/O to Capital Facilities 1405	0	0	0	0
T/O to Development Svcs 2201	200,000	0	0	0
T/O to Grants & Donations 1204	0	160,920	0	0
Total Transfers Out	3,695,638	2,520,323	2,274,879	2,314,879
Total Expenditures and Other Uses	53,653,763	53,696,399	54,235,999	54,995,224
Total Ending Fund Balance	6,844,806	6,227,674	4,060,143	4,348,343
Total General Fund Commitments and Fund Balance	60,498,569	59,924,073	58,296,142	59,343,567

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	0	0	0	0
Subtotal	0	0	0	0
Total All Revenue	0	0	0	0
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	6,009	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	6,009	0	0	0
Total Resources	6,009	0	0	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	0	0	0	0
Subtotal	0	0	0	0
 Total All Expenditures	 0	 0	 0	 0
 Other Uses				
 Operating Transfers Out (Schedule T)				
 T/O to General Fund 1101	 6,009	 0	 0	 0
Subtotal	6,009	0	0	0
 Ending Fund Balance	 0	 0	 0	 0
Total Commitments and Fund Balance	6,009	0	0	0

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Home Program Grant	78,314	0	0	0
Contributions From Sparks	30	0	0	0
Subtotal	78,344	0	0	0
Charges for Services				
Housing Rehabilitation Reimbursement	0	6,000	12,000	12,000
Subtotal	0	6,000	12,000	12,000
Total All Revenue	78,344	6,000	12,000	12,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	14	(1)	(1)	(1)
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	14	(1)	(1)	(1)
Total Resources	78,358	5,999	11,999	11,999

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	78,359	6,000	12,000	12,000
Subtotal	78,359	6,000	12,000	12,000
 Total All Expenditures	 78,359	 6,000	 12,000	 12,000
 Other Uses				
 Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 (1)	 (1)	 (1)	 (1)
Total Commitments and Fund Balance	78,358	5,999	11,999	11,999

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	540,926	666,671	574,145	574,145
Subtotal	540,926	666,671	574,145	574,145
Total All Revenue	540,926	666,671	574,145	574,145
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	1	1	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	0	1	1	0
Total Resources	540,926	666,672	574,146	574,145

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Services and Supplies	0	0	0	0
Subtotal	0	0	0	0
Community Support				
Salaries And Wages	91,118	79,811	97,482	103,216
Employee Benefits	33,970	27,649	38,925	33,191
Services and Supplies	415,492	559,143	437,668	437,668
Non-discretionary Services & Supplies	345	69	70	70
Subtotal	540,925	666,672	574,145	574,145
 Total All Expenditures	 540,926	 666,671	 574,145	 574,145
Other Uses				
Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 1	 0	 1	 0
Total Commitments and Fund Balance	540,926	666,672	574,146	574,145

<u>REVENUES</u>	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Department Of Justice Grants	0	789,792	0	0
DOT Traffic Safety Grants	0	204,726	0	0
Fed Emerg Mgt Grant (FEMA)	0	57,110	0	0
Federal Grants - LEPC	0	74,608	0	0
St Grant Family Services	0	10,000	0	0
St Grant LEPC	0	4,344	0	0
Violence Against Women Grant	0	22,148	0	0
Drug Forfeitures	0	31,117	0	0
Federal Drug Forfeitures	0	268,889	0	0
Subtotal	0	1,462,734	0	0
Charges for Services				
External - Charge for Services	0	42,863	0	0
Subtotal	0	42,863	0	0
Miscellaneous Revenue				
Gifts & Bequests	0	81,405	0	0
Grant Match	0	67,861	0	0
Subtotal	0	149,266	0	0
Total All Revenue	0	1,654,863	0	0
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	429,772	294,526
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	0	0	429,772	294,526
Total Resources	0	1,654,863	429,772	294,526

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	0	4,817	0	0
Subtotal	0	4,817	0	0
Public Safety				
Salaries And Wages	0	485,967	0	0
Employee Benefits	0	140,675	0	0
Services and Supplies	0	455,276	0	0
Capital Outlay	0	115,192	0	0
Subtotal	0	1,197,110	0	0
Culture and Recreation				
Salaries And Wages	0	75,553	0	0
Employee Benefits	0	1,012	0	0
Services and Supplies	0	81,845	0	0
Subtotal	0	158,410	0	0
 Total All Expenditures	 0	 1,360,337	 0	 0
 Other Uses				
 Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 0	 294,526	 429,772	 294,526
 Total Commitments and Fund Balance	 0	 1,654,863	 429,772	 294,526

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	229,498	180,000	180,000	180,000
Muni Court Admin Assessments	55,393	41,000	40,000	40,000
Muni Court Facility Admin Assess	78,418	58,000	55,000	55,000
Subtotal	363,309	279,000	275,000	275,000
Miscellaneous Revenue				
Interest Earned	2,868	0	0	0
Subtotal	2,868	0	0	0
Total All Revenue	366,177	279,000	275,000	275,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	875,868	1,011,837	672,600	672,600
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	875,868	1,011,837	672,600	672,600
Total Resources	1,242,045	1,290,837	947,600	947,600

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
Salaries And Wages	0	0	0	0
Services and Supplies	147,684	114,049	134,800	134,800
Non-discretionary Services & Supplies	212	437	437	437
Capital Outlay	82,312	301,751	90,000	90,000
Subtotal	230,208	416,237	225,237	225,237
 Total All Expenditures	 230,208	 416,237	 225,237	 225,237
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	0	202,000	0	0
Subtotal	0	202,000	0	0
 Ending Fund Balance	 1,011,837	 672,600	 722,363	 722,363
Total Commitments and Fund Balance	1,242,045	1,290,837	947,600	947,600

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Flood Control Fees	16,378	20,000	20,000	20,000
Parks Fees	23,739	30,000	30,000	30,000
Public Facility Fees	10,589	15,000	15,000	15,000
Sanitary Sewer Fee	10,444	15,000	15,000	15,000
Subtotal	61,150	80,000	80,000	80,000
Miscellaneous Revenue				
Interest Earned	18,460	(5,500)	(5,500)	(5,500)
Subtotal	18,460	(5,500)	(5,500)	(5,500)
Total All Revenue	79,610	74,500	74,500	74,500
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,603,008	204,358	248,858	248,858
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	2,603,008	204,358	248,858	248,858
Total Resources	2,682,618	278,858	323,358	323,358

<u>EXPENDITURES</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Services and Supplies	14,426	15,000	15,000	15,000
Capital Outlay	0	0	0	0
Subtotal	14,426	15,000	15,000	15,000
Public Works				
Services and Supplies	222	0	0	0
Capital Outlay	0	0	0	0
Subtotal	222	0	0	0
Sanitation				
Capital Outlay	0	0	0	0
Subtotal	0	0	0	0
Culture and Recreation				
Capital Outlay	0	0	0	0
Subtotal	0	0	0	0
 Total All Expenditures	 14,649	 15,000	 15,000	 15,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)				
Principal	2,409,009	0	0	0
Interest	41,830	0	0	0
Subtotal	2,450,839	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	12,773	15,000	0	0
Subtotal	12,773	15,000	0	0
Ending Fund Balance	204,358	248,858	308,358	308,358
Total Commitments and Fund Balance	2,682,618	278,858	323,358	323,358

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	108	40	0	0
Subtotal	108	40	0	0
Total All Revenue	108	40	0	0
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	85,893	75,909	65,949	65,949
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	85,893	75,909	65,949	65,949
Total Resources	86,001	75,949	65,949	65,949

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	10,092	10,000	65,949	65,949
Subtotal	10,092	10,000	65,949	65,949
 Total All Expenditures	 10,092	 10,000	 65,949	 65,949
 Other Uses				
 Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 75,909	 65,949	 0	 0
Total Commitments and Fund Balance	86,001	75,949	65,949	65,949

<u>REVENUES</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	17,060	22,600	22,200	22,200
Subtotal	17,060	22,600	22,200	22,200
Intergovernmental Revenues				
Federal Grants - LEPC	7,900	0	0	0
Housing & Urban Development (HUD)	241,375	0	0	0
Subtotal	249,275	0	0	0
Charges for Services				
Facility Development Fee	35,190	32,000	32,000	32,000
Facility Reservation Fees	112,765	101,503	115,384	115,384
Non-resident Fee	6,540	6,000	6,000	6,000
Recreation Program Fees	2,218,955	2,156,331	2,153,036	2,153,036
Recreation Advertising Fees	21,565	20,000	20,000	20,000
Interfund - Charge for Services	53,301	59,039	64,234	64,234
External - Charge for Services	216,670	125,000	125,000	125,000
Administrative Service Charges	5,669	5,000	5,000	5,000
Kiosk Panel Rentals	0	0	0	0
Special Events Receipts	39,071	61,492	76,476	76,476
Subtotal	2,709,726	2,566,365	2,597,130	2,597,130
Miscellaneous Revenue				
Interest Earned	389	182	182	182
Rebates	2,623	0	0	0
Gifts & Bequests	36,734	1,294	1,500	1,500
Recoveries/Reimbursements	131	0	0	0
Cash Variations	(31)	0	0	0
Rental/Event Insurance	5,311	4,176	4,176	4,176
Miscellaneous Revenue	7,822	0	0	0
Subtotal	52,979	5,652	5,858	5,858
Total All Revenue	3,029,040	2,594,617	2,625,188	2,625,188
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,614,285	313,557	335,000	375,000
Total Other Financing Sources	2,614,285	313,557	335,000	375,000

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2012	(3) (4) BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Beginning Fund Balance	940,553	515,964	297,232	284,890
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	940,553	515,964	297,232	284,890
Total Resources	6,583,878	3,424,138	3,257,420	3,285,078

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Salaries And Wages	2,870,096	1,970,006	2,036,542	2,036,542
Employee Benefits	956,445	435,912	439,732	427,563
Services and Supplies	778,865	529,589	627,930	612,930
Non-discretionary Services & Supplies	1,330,182	165,312	131,811	130,764
Capital Outlay	132,326	0	0	0
Subtotal	6,067,914	3,100,819	3,236,015	3,207,799
 Total All Expenditures	 6,067,914	 3,100,819	 3,236,014	 3,207,798
 Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Grants & Donations 1204	0	38,429	0	0
Subtotal	0	38,429	0	0
 Ending Fund Balance	 515,964	 284,890	 21,405	 77,279
Total Commitments and Fund Balance	6,583,878	3,424,138	3,257,420	3,285,078

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	107,167	105,640	110,000	110,000
Subtotal	107,167	105,640	110,000	110,000
Intergovernmental Revenues				
Contribution From Redevelopment Agency	0	0	100,000	100,000
Subtotal	0	0	100,000	100,000
Miscellaneous Revenue				
Interest Earned	714	350	397	397
Subtotal	714	350	397	397
Total All Revenue	107,881	105,990	210,397	210,397
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from R/A Revolving 3401	0	100,000	0	0
Total Other Financing Sources	0	100,000	0	0
Beginning Fund Balance	326,939	241,848	128,117	128,117
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	326,939	241,848	128,117	128,117
Total Resources	434,820	447,838	338,514	338,514

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	192,942	319,721	336,565	336,565
Non-discretionary Services & Supplies	30	0	0	0
Subtotal	192,972	319,721	336,565	336,565
 Total All Expenditures	 192,972	 319,721	 336,565	 336,565
 Other Uses				
 Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 241,848	 128,117	 1,949	 1,949
Total Commitments and Fund Balance	434,820	447,838	338,514	338,514

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Street Cut Permits	199,298	150,000	154,012	154,012
Subtotal	199,298	150,000	154,012	154,012
Charges for Services				
Bid Fees	0	30	0	0
Interfund - Charge for Services	61,424	63,915	60,242	60,242
Subtotal	61,424	63,945	60,242	60,242
Miscellaneous Revenue				
Interest Earned	132	75	75	75
Recoveries/Reimbursements	76	0	0	0
Subtotal	208	75	75	75
Total All Revenue	260,930	214,020	214,329	214,329
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	196,865	182,800	43,131	42,927
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	196,865	182,800	43,131	42,927
Total Resources	457,795	396,820	257,460	257,256

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Salaries And Wages	69,951	65,358	65,079	65,079
Employee Benefits	36,678	36,191	36,324	34,781
Services and Supplies	115,406	199,299	152,127	152,127
Non-discretionary Services & Supplies	52,960	53,045	3,930	4,091
Subtotal	274,995	353,893	257,460	256,078
 Total All Expenditures	 274,996	 353,893	 257,460	 256,078
Other Uses				
Operating Transfers Out (Schedule T)				
 Ending Fund Balance	 182,800	 42,927	 0	 1,178
Total Commitments and Fund Balance	457,795	396,820	257,460	257,256

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
City Business Licenses	100	200,000	200,000	0
Subtotal	100	200,000	200,000	0
Miscellaneous Revenue				
Interest Earned	54	280	280	280
Subtotal	54	280	280	280
Total All Revenue	154	200,280	200,280	280
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	28,126	28,280	228,560	228,560
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	28,126	28,280	228,560	228,560
Total Resources	28,280	228,560	428,840	228,840

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Total All Expenditures	0	0	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	28,280	228,560	428,840	228,840
Total Commitments and Fund Balance	28,280	228,560	428,840	228,840

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	1,272,013	1,500,000	1,600,000	1,600,000
Gas Franchise Fees	587,752	600,000	650,000	650,000
Right Of Way Fees TMWA	608,163	600,000	600,000	600,000
Subtotal	2,467,928	2,700,000	2,850,000	2,850,000
Intergovernmental Revenues				
Federal Grants - LEPC	22,657	1,509	0	0
County Gasoline Tax 1.cent	472,554	480,000	480,000	480,000
County Road Fund	16,644	16,644	16,644	16,644
State Gasoline Tax 1.75 Cents	606,061	615,000	615,000	615,000
State Gasoline Tax 2.35 Cents	527,781	535,000	535,000	535,000
Misc From Other Govts	95,957	123,693	0	0
Subtotal	1,741,654	1,771,846	1,646,644	1,646,644
Charges for Services				
Bid Fees	1,360	282	0	0
Subtotal	1,360	282	0	0
Miscellaneous Revenue				
Interest Earned	46,496	25,000	25,000	25,000
Subtotal	46,496	25,000	25,000	25,000
Total All Revenue	4,257,438	4,497,128	4,521,644	4,521,644
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	5,095,373	4,640,915	1,948,730	1,954,751
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	5,095,373	4,640,915	1,948,730	1,954,751
Total Resources	9,352,811	9,138,043	6,470,374	6,476,395

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	669	800	800	800
Non-discretionary Services & Supplies	530	0	0	0
Subtotal	1,199	800	800	800
Public Safety				
Salaries And Wages	13,066	0	0	0
Employee Benefits	4,211	0	0	0
Services and Supplies	72,446	327,390	0	0
Non-discretionary Services & Supplies	84	0	0	0
Capital Outlay	0	179,740	0	0
Subtotal	89,807	507,130	0	0
Public Works				
Salaries And Wages	787,651	799,167	809,572	809,572
Employee Benefits	401,580	415,338	429,080	412,413
Services and Supplies	2,711,071	3,662,566	1,589,475	1,474,875
Non-discretionary Services & Supplies	412,865	537,046	517,034	520,384
Capital Outlay	307,723	1,261,245	1,415,000	1,599,600
Subtotal	4,620,890	6,675,362	4,760,161	4,816,844
 Total All Expenditures	 4,711,896	 7,183,291	 4,760,961	 4,817,644
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	4,640,915	1,954,751	1,709,413	1,658,751
Total Commitments and Fund Balance	9,352,811	9,138,043	6,470,374	6,476,395

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	636,006	750,000	800,000	800,000
Gas Franchise Fees	293,876	300,000	325,000	325,000
Concession Franchise Fees	0	100,000	100,000	100,000
Parks Fees	0	44,250	0	0
Subtotal	929,882	1,194,250	1,225,000	1,225,000
Charges for Services				
Bid Fees	0	275	0	0
Facility Reservation Fees	0	25,000	25,000	25,000
Recreation Advertising Fees	0	5,000	5,000	5,000
Subtotal	0	30,275	30,000	30,000
Miscellaneous Revenue				
Interest Earned	5,411	2,700	2,700	2,700
Subtotal	5,411	2,700	2,700	2,700
Total All Revenue	935,293	1,227,225	1,257,700	1,257,700
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from Cap Project 1404	0	309,377	0	0
Total Other Financing Sources	0	309,377	0	0
Beginning Fund Balance	530,527	758,071	833,488	836,082
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	530,527	758,071	833,488	836,082
Total Resources	1,465,820	2,294,673	2,091,188	2,093,782

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	75	0	0	0
Non-discretionary Services & Supplies	110	0	0	0
Subtotal	185	0	0	0
Culture and Recreation				
Salaries And Wages	349,469	247,812	252,211	252,211
Employee Benefits	161,020	117,780	118,691	114,433
Services and Supplies	95,620	314,376	49,311	274,457
Non-discretionary Services & Supplies	53,339	69,910	74,923	74,777
Capital Outlay	48,116	708,713	247,000	22,000
Subtotal	707,564	1,458,591	742,136	737,878
 Total All Expenditures	 707,749	 1,458,592	 742,136	 737,878
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	758,071	836,082	1,349,052	1,355,904
Total Commitments and Fund Balance	1,465,820	2,294,673	2,091,188	2,093,782

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	103,996	0	0	0
Parks Fees	41,362	0	0	0
Subtotal	145,358	0	0	0
Intergovernmental Revenues				
Home Program Grant	330	0	0	0
Federal Grants - LEPC	707,180	0	0	0
Subtotal	707,510	0	0	0
Charges for Services				
Bid Fees	0	925	0	0
Facility Reservation Fees	31,295	0	0	0
Recreation Advertising Fees	6,031	0	0	0
Subtotal	37,326	925	0	0
Miscellaneous Revenue				
Interest Earned	3,856	903	903	903
Rebates	1,493,110	988,940	0	0
Recoveries/Reimbursements	0	0	0	0
Subtotal	1,496,966	989,843	903	903
Total All Revenue	2,387,160	990,768	903	903
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	140,000	1,310,000	1,210,000	1,210,000
Total Other Financing Sources	140,000	1,310,000	1,210,000	1,210,000
Beginning Fund Balance	2,997,204	3,331,338	2,114,774	2,114,774
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	2,997,204	3,331,338	2,114,774	2,114,774
Total Resources	5,524,364	5,632,106	3,325,677	3,325,677

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	51,274	1,162,316	0	353,000
Non-discretionary Services & Supplies	330	0	0	0
Capital Outlay	149,176	12,795	954,000	980,000
Subtotal	200,780	1,175,111	954,000	1,333,000
Public Safety				
Services and Supplies	35,683	47,001	0	0
Capital Outlay	1,167,954	118	692,500	265,000
Subtotal	1,203,637	47,119	692,500	265,000
Public Works				
Salaries And Wages	0	0	0	0
Services and Supplies	64,818	177,738	0	25,000
Capital Outlay	677,403	110,000	0	0
Subtotal	742,221	287,738	0	25,000
Culture and Recreation				
Services and Supplies	27,417	301,880	0	6,000
Non-discretionary Services & Supplies	9,949	0	0	0
Capital Outlay	9,022	1,396,107	77,000	77,000
Subtotal	46,388	1,697,987	77,000	83,000
 Total All Expenditures	 2,193,028	 3,207,956	 1,723,500	 1,706,000
Other Uses				
Operating Transfers Out (Schedule T)				
T/O to Park & Rec Project 1402	0	309,377	0	0
Subtotal	0	309,377	0	0
Ending Fund Balance	3,331,338	2,114,774	1,602,177	1,619,677
Total Commitments and Fund Balance	5,524,364	5,632,106	3,325,677	3,325,677

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Ad Valorem Taxes NRS 354.59815	0	200,000	155,000	155,000
Personal Property Taxes NRS 354.59815	101	10,000	7,000	7,000
Subtotal	101	210,000	162,000	162,000
Charges for Services				
Bid Fees	340	0	0	0
Subtotal	340	0	0	0
Miscellaneous Revenue				
Interest Earned	1,650	0	0	0
Recoveries/Reimbursements	8,960	0	0	0
Subtotal	10,610	0	0	0
Total All Revenue	11,051	210,000	162,000	162,000
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	398,897	253,828	273,543	273,543
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	398,897	253,828	273,543	273,543
Total Resources	409,948	463,828	435,543	435,543

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	85,422	11,345	0	0
Non-discretionary Services & Supplies	91	0	0	0
Capital Outlay	0	0	417,897	80,397
Subtotal	85,513	11,345	417,897	80,397
Public Safety				
Services and Supplies	52,151	22,000	0	0
Capital Outlay	6,855	51,771	0	0
Subtotal	59,006	73,771	0	0
Public Works				
Services and Supplies	11,500	0	0	0
Capital Outlay	54	0	0	320,000
Subtotal	11,554	0	0	320,000
Culture and Recreation				
Services and Supplies	18	75,000	0	0
Capital Outlay	29	30,169	0	0
Subtotal	47	105,169	0	0
 Total All Expenditures	 156,121	 190,285	 417,897	 400,397
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	253,828	273,543	17,646	35,146
Total Commitments and Fund Balance	409,948	463,828	435,543	435,543

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2012	(3) (4) BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	7,000	7,000	7,000	7,000
Subtotal	7,000	7,000	7,000	7,000
Intergovernmental Revenues				
DOT Federal Highway Grants	0	0	0	0
Subtotal	0	0	0	0
Miscellaneous Revenue				
Interest Earned	3,624	1,400	1,400	1,400
Subtotal	3,624	1,400	1,400	1,400
Total All Revenue	10,624	8,400	8,400	8,400
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	412,910	423,480	3,380	3,380
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	412,910	423,480	3,380	3,380
Total Resources	423,534	431,880	11,780	11,780

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	54	0	0	0
Subtotal	54	0	0	0
Culture and Recreation				
Services and Supplies	0	10,000	0	0
Capital Outlay	0	418,500	0	0
Subtotal	0	428,500	0	0
Total All Expenditures	54	428,500	0	0
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	423,480	3,380	11,780	11,780
Total Commitments and Fund Balance	423,534	431,880	11,780	11,780

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	21,000	60,000	25,000	25,000
Subtotal	21,000	60,000	25,000	25,000
Miscellaneous Revenue				
Interest Earned	22,440	10,000	10,000	10,000
Subtotal	22,440	10,000	10,000	10,000
Total All Revenue	43,440	70,000	35,000	35,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,912,982	1,876,371	946,371	946,371
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	1,912,982	1,876,371	946,371	946,371
Total Resources	1,956,422	1,946,371	981,371	981,371

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	336	0	0	0
Non-discretionary Services & Supplies	20	0	0	0
Subtotal	356	0	0	0
Culture and Recreation				
Services and Supplies	19,695	150,000	0	0
Capital Outlay	60,000	850,000	470,000	470,000
Subtotal	79,695	1,000,000	470,000	470,000
 Total All Expenditures	 80,050	 1,000,000	 470,000	 470,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,876,371	946,371	511,371	511,371
Total Commitments and Fund Balance	1,956,422	1,946,371	981,371	981,371

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	23,000	50,000	40,000	40,000
Subtotal	23,000	50,000	40,000	40,000
Miscellaneous Revenue				
Interest Earned	28,812	10,000	10,000	10,000
Recoveries/Reimbursements	0	7,870	0	0
Subtotal	28,812	17,870	10,000	10,000
Total All Revenue	51,812	67,870	50,000	50,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	2,445,281	2,424,743	1,187,613	1,187,613
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	2,445,281	2,424,743	1,187,613	1,187,613
Total Resources	2,497,093	2,492,613	1,237,613	1,237,613

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	442	0	0	0
Non-discretionary Services & Supplies	20	0	0	0
Subtotal	462	0	0	0
Culture and Recreation				
Services and Supplies	0	5,000	0	0
Capital Outlay	71,888	1,300,000	178,000	178,000
Subtotal	71,888	1,305,000	178,000	178,000
 Total All Expenditures	 72,351	 1,305,000	 178,000	 178,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	2,424,743	1,187,613	1,059,613	1,059,613
Total Commitments and Fund Balance	2,497,093	2,492,613	1,237,613	1,237,613

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	565,747	606,000	550,665	606,000
Subtotal	565,747	606,000	550,665	606,000
Miscellaneous Revenue				
Interest Earned	(2,059)	3,000	1,200	3,000
Subtotal	(2,059)	3,000	1,200	3,000
Total All Revenue	563,688	609,000	551,865	609,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	214,118	656,918	584,497	1,133,363
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	214,118	656,918	584,497	1,133,363
Total Resources	777,806	1,265,918	1,136,362	1,742,363

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	0	0	0	0
Subtotal	0	0	0	0
Community Support				
Salaries And Wages	0	0	0	0
Services and Supplies	19,446	0	0	50,000
Non-discretionary Services & Supplies	20	0	0	0
Capital Outlay	101,422	132,555	50,000	0
Subtotal	120,888	132,555	50,000	50,000
 Total All Expenditures	 120,888	 132,555	 50,000	 50,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	656,918	1,133,363	1,086,362	1,692,363
Total Commitments and Fund Balance	777,806	1,265,918	1,136,362	1,742,363

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	1,543	1,050	1,050	1,050
Subtotal	1,543	1,050	1,050	1,050
Total All Revenue	1,543	1,050	1,050	1,050
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,159,111	1,158,912	753,962	753,962
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	1,159,111	1,158,912	753,962	753,962
Total Resources	1,160,654	1,159,962	755,012	755,012

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support				
Services and Supplies	1,742	406,000	755,000	755,000
Subtotal	1,742	406,000	755,000	755,000
 Total All Expenditures	 1,742	 406,000	 755,000	 755,000
Other Uses				
Operating Transfers Out (Schedule T)				
Ending Fund Balance	1,158,912	753,962	12	12
Total Commitments and Fund Balance	1,160,654	1,159,962	755,012	755,012

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
State Shared Revenue	7,162,082	7,591,807	7,743,643	7,743,643
Misc Other Governmental	0	0	1,382,847	1,382,847
Subtotal	7,162,082	7,591,807	9,126,490	9,126,490
Miscellaneous Revenue				
Interest Earned	47,362	40,000	45,000	45,000
Subtotal	47,362	40,000	45,000	45,000
Special Assessments				
Special Assessments	2,720,008	2,600,000	2,600,000	2,600,000
Subtotal	2,720,008	2,600,000	2,600,000	2,600,000
Total All Revenue	9,929,452	10,231,807	11,771,490	11,771,490
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	741,353	725,078	729,879	729,879
T/I from R/A Revolving 3401	311,448	304,729	0	0
T/I from R/A2 Revolving 3601	80,032	1,071,454	0	0
T/I from R/A 2 Bond Proceeds 3602	989,462	0	0	0
T/I from Sewer Operations 1630	4,178	4,087	4,104	4,104
T/I from Development Svcs 2201	25,066	24,525	24,622	24,622
Bond Proceeds	4,180,000	0	0	0
Subtotal Other Financing Sources	6,331,539	2,129,873	758,605	758,605
Beginning Fund Balance	14,086,621	14,874,105	15,004,724	15,004,724
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers				
Total Beginning Fund Balance	14,086,621	14,874,105	15,004,724	15,004,724
Total Available Resources	30,347,612	27,235,785	27,534,819	27,534,819

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

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED

Type:

Principal	7,070,000	3,610,000	3,985,000	3,985,000
Interest	8,350,504	8,621,061	8,405,208	8,405,208
Fiscal Agent Charges	53,003	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	787,484	130,619	139,887	139,887
Other (Specify)				
Subtotal	15,473,507	12,231,061	12,390,208	12,390,208
TOTAL RESERVED (MEMO ONLY)	14,874,105	15,004,724	15,144,611	15,144,611

Ending Fund Balance				
Reserved	14,874,105	15,004,724	15,144,611	15,144,611
Unreserved	0	0	0	0
Total Ending Fund Balance	14,874,105	15,004,724	15,144,611	15,144,611

Total Commitments & Fund Balance	30,347,612	27,235,785	27,534,819	27,534,819
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City of Sparks
Schedule C - Debt Service Fund
DEBT SERVICE GO (1301)
The Above is Repaid by Operating Resources

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	198,700	232,843	232,843	232,843
Charges for Services	18,689,213	20,213,916	20,538,846	20,481,461
Miscellaneous Revenue	0	181,511	170,249	170,249
Total Operating Revenue	18,887,913	20,628,270	20,941,938	20,884,553
Operating Expense				
Salaries And Wages	2,709,313	2,337,934	2,389,418	2,325,651
Employee Benefits	1,267,096	1,175,399	1,207,901	1,124,684
Services and Supplies	5,397,689	7,366,191	7,094,529	8,122,246
Non-discretionary Services & Supplies	3,024,346	2,624,756	2,427,519	2,390,975
Depreciation Expense	5,595,058	4,810,000	4,810,000	4,810,000
Total Operating Expense	17,993,502	18,314,279	17,929,367	18,773,556
Operating Income or (Loss)	894,412	2,313,991	3,012,571	2,110,997
Non-Operating Revenue				
St Grant Mtr Veh Air Quality	0	0	0	130,066
Flood Control Conn Fee - Res	14,200	25,000	10,000	10,000
Flood Control Conn Fee- Comm	5,080	6,928	1,848	1,848
Effluent Connection Fees	129,524	209,632	198,785	198,785
Sanitary Connection Fee-Res	270,076	486,429	202,413	202,413
Sanitary Connection Fee-Comm	121,527	134,584	37,397	37,397
Storm Connection Fee-Res	68,695	123,702	51,475	51,475
Storm Connection Fee-Comm	28,022	34,225	9,510	9,510
W/C Sewer Conn Fee-Res	0	0	0	0
W/C Sewer Conn Fee-Comm	17,386	(66,232)	0	0
Interest Earned	373,212	208,000	208,000	208,000
Contributions of Infrastructure	142,576	0	0	0
Miscellaneous Revenue	296,464	181,765	0	0
Total Non-Operating Revenue	1,466,762	1,344,033	719,428	849,494
Non-Operating Expense				
Interest	1,636,018	1,602,238	1,481,762	1,481,762
Reno Sparks JWWTP Loss	1,831,153	799,035	799,035	799,035
Total Non-Operating Expense	3,467,171	2,401,273	2,280,797	2,280,797
Net Income Before Operating Transfers	(1,105,996)	1,256,751	1,451,202	679,694
Operating Transfers (Schedule T)				
IN	12,773	15,000	0	0
OUT	4,178	4,087	4,104	4,104
Net Operating Transfers	8,595	10,913	(4,104)	(4,104)
Net Income	(1,097,401)	1,267,664	1,447,098	675,590

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

05/02/2012 10:09 AM

Form 19
12/08/2011

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 06/30/2013	
	PRIOR YEAR 06/30/2011	YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	19,433,946	20,446,759	20,771,689	20,714,304
Cash paid to employees	(3,897,780)	(3,513,332)	(3,597,319)	(3,450,335)
Cash paid to suppliers	(8,938,138)	(9,990,947)	(9,522,048)	(10,513,221)
Miscellaneous cash received/(paid)	296,464	363,276	170,249	170,249
a. Net cash provided by (or used for) operating activities	6,894,492	7,305,756	7,822,571	6,920,997
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal and state grants	0	0	0	130,066
Operating transfers in	12,773	15,000	0	0
Operating transfers out	(4,178)	(4,087)	(4,104)	(4,104)
b. Net cash provided by (or used for) noncapital financing activities	8,595	10,913	(4,104)	125,962
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Sewer connection fees	668,998	954,268	511,428	511,428
Contribution from other governments	0	0	0	0
Bond principal and interest payments	(5,144,125)	(5,505,940)	(5,505,591)	(5,505,591)
Acquisition of property, plant and equipment	(6,388,442)	(8,187,252)	(5,689,895)	(5,250,066)
Proceeds from sewer bonds	0	0	0	0
Proceeds from sale of equipment	0	0	0	0
Proceeds from State Revolving Loan	1,545,590	0	0	0
c. Net cash provided by (or used for) capital and related financing activities	(9,317,979)	(12,738,924)	(10,684,058)	(10,244,229)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Contribution to TMWRF	(78,510)	(2,177,340)	(2,307,264)	(2,307,264)
Interest earned on investments	373,212	208,000	208,000	208,000
Principal received on notes receivable	349,113	0	0	0
d. Net cash provided by (or used in) investing activities	643,815	(1,969,340)	(2,099,264)	(2,099,264)
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,771,077)	(7,391,596)	(4,964,855)	(5,296,534)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	35,767,769	33,996,692	26,934,368	26,605,096
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	33,996,692	26,605,096	21,969,513	21,308,562

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	15,494,664	18,595,869	21,763,432	18,784,300
Miscellaneous Revenue	67,976	6,186	5,500	5,500
Total Operating Revenue	15,562,640	18,602,055	21,768,932	18,789,800
Operating Expense				
Salaries And Wages	3,256,555	3,126,498	3,239,222	3,400,283
Employee Benefits	1,489,550	1,425,459	1,521,944	1,580,245
Services and Supplies	7,222,367	10,408,310	12,040,003	12,040,003
Non-discretionary Services & Supplies	3,594,168	3,720,891	3,900,182	3,843,919
Depreciation Expense	5,733,053	5,753,225	5,753,225	5,753,225
Total Operating Expense	21,295,693	24,434,384	26,454,576	26,617,675
Operating Income or (Loss)	(5,733,053)	(5,832,329)	(4,685,644)	(7,827,875)
Non-Operating Revenue				
Contributions From Reno	171,371	761,725	5,047,737	5,523,000
Contributions From Sparks	78,509	348,176	2,307,264	2,524,500
Misc From Other Govts	0	30,000	30,000	30,000
Interest Earned	6,002	40,000	40,000	40,000
Miscellaneous Revenue	0	49,104	44,650	44,650
Total Non-Operating Revenue	255,882	1,229,005	7,469,651	8,162,150
Non-Operating Expense				
Loss On Asset Disposal	46,668	0	0	0
Total Non-Operating Expense	46,668	0	0	0
Net Income Before Operating Transfers	(5,523,839)	(4,603,324)	2,784,007	334,275
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(5,523,839)	(4,603,324)	2,784,007	334,275

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reimbursement Reno/Sparks	17,148,832	18,230,326	21,394,601	18,415,469
Cash received from other services	474,224	450,833	448,981	448,981
Cash payments for personnel costs	(4,781,825)	(4,551,958)	(4,761,166)	(4,980,528)
Cash payments for services and supplies	(11,038,127)	(14,129,201)	(15,940,185)	(15,883,922)
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	1,803,104	(0)	1,142,231	(2,000,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from the sale of capital assets	0	0	0	0
Acquisition of capital assets	(249,880)	(422,301)	(692,500)	(692,500)
Contribution of capital	249,880	422,301	692,500	692,500
Subsidy from grants	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 earned on investments	6,002	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	6,002	40,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,809,106	40,000	1,182,231	(1,960,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,882,707	3,691,813	5,027,248	3,731,813
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,691,813	3,731,813	6,209,479	1,771,813

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	625,079	811,043	810,986	810,986
Charges for Services	1,048,581	908,999	925,257	903,068
Miscellaneous Revenue	0	0	0	0
Total Operating Revenue	1,673,660	1,720,042	1,736,243	1,714,054
Operating Expense				
Salaries And Wages	1,009,491	809,237	863,692	863,692
Employee Benefits	497,572	409,285	422,513	412,013
Services and Supplies	82,639	118,475	136,136	194,374
Non-discretionary Services & Supplies	273,668	395,257	379,999	380,553
Depreciation Expense	12,716	19,000	19,000	19,000
Total Operating Expense	1,876,085	1,751,253	1,821,340	1,869,632
Operating Income or (Loss)	(202,425)	(31,211)	(85,097)	(155,577)
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	91	25	25	25
Interest Earned	9,146	1,285	1,285	1,285
Cash Variations	5	0	0	0
Parcel Maps	3,240	3,240	3,240	3,240
Miscellaneous Revenue	161	3	3	3
Total Non-Operating Revenue	12,643	4,553	4,553	4,553
Net Income Before Operating Transfers	(189,782)	(26,658)	(80,544)	(151,024)
Operating Transfers (Schedule T)				
IN	200,000	0	0	0
OUT	25,066	24,525	24,622	84,622
Net Operating Transfers	174,934	(24,525)	(24,622)	(84,622)
Net Income	(14,848)	(51,183)	(105,166)	(235,646)

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 06/30/2013	
PROPRIETARY FUND	PRIOR YEAR	CURRENT	TENTATIVE	FINAL
	06/30/2011	YEAR ENDING	APPROVED	APPROVED
		06/30/2012		
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,690,272	1,720,259	1,736,268	1,714,079
Cash paid to employees	(1,483,557)	(1,522,657)	(1,286,205)	(1,275,705)
Cash paid to suppliers	(363,131)	(1,080,163)	(516,135)	(574,927)
Miscellaneous cash received/(paid)	3,492	3,243	3,243	3,243
a. Net cash provided by (or used for) operating activities	(152,924)	(879,318)	(62,829)	(133,309)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal and state grants	0	0	0	0
Operating transfers in	200,000	0	0	0
Operating transfers out	(25,066)	(24,525)	(24,622)	(84,622)
b. Net cash provided by (or used for) noncapital financing activities	174,934	(24,525)	(24,622)	(84,622)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of property, plant and equipment	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 earned on investments	9,146	1,285	1,285	1,285
d. Net cash provided by (or used in) investing activities	9,146	1,285	1,285	1,285
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	31,156	(902,558)	(86,166)	(216,647)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,243,142	1,274,298	391,336	371,740
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,274,298	371,740	305,170	155,093

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	22,312	5,148	0	0
Total Operating Revenue	22,312	5,148	0	0
Operating Expense				
Services and Supplies	25,926	25,919	0	0
Non-discretionary Services & Supplies	5,133	2,662	0	0
Depreciation Expense	899	1,000	0	0
Total Operating Expense	31,958	29,581	0	0
Operating Income or (Loss)	(9,646)	(24,433)	0	0
Non-Operating Revenue				
Interest Earned	166	140	0	0
Miscellaneous Revenue	0	0	0	0
Total Non-Operating Revenue	166	140	0	0
Net Income Before Operating Transfers	(9,480)	(24,293)	0	0
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	116,353	0	0
Net Operating Transfers	0	(116,353)	0	0
Net Income	(9,480)	(140,646)	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 06/30/2013	
PROPRIETARY FUND	PRIOR YEAR	YEAR ENDING	TENTATIVE	FINAL
	06/30/2011	06/30/2012	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	22,327	5,148	0	0
Cash paid to suppliers	(28,008)	(28,581)	0	0
Miscellaneous cash receipts	0	0	0	0
a. Net cash provided by (or used for) operating activities	(5,681)	(23,433)	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	0	(116,353)	0	0
b. Net cash provided by (or used for) noncapital financing activities	0	(116,353)	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 earned on investments	166	140	0	0
d. Net cash provided by (or used in) investing activities	166	140	0	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(5,515)	(139,646)	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	145,161	139,646	0	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	139,646	0	0	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	3,791,037	3,598,786	3,594,423	3,625,695
Miscellaneous Revenue	2,405	18,198	12,000	12,000
Total Operating Revenue	3,793,442	3,616,984	3,606,423	3,637,695
Operating Expense				
Salaries And Wages	491,926	427,872	439,013	478,445
Employee Benefits	244,487	229,454	234,421	253,576
Services and Supplies	647,454	627,470	701,839	635,265
Non-discretionary Services & Supplies	868,064	929,590	963,764	979,334
Depreciation Expense	1,909,561	1,885,000	2,052,734	2,052,734
Total Operating Expense	4,161,493	4,099,385	4,391,771	4,399,354
Operating Income or (Loss)	(368,051)	(482,401)	(785,348)	(761,659)
Non-Operating Revenue				
Department Of Justice Grants	25,000	0	0	0
Misc From Other Govts	0	235,488	0	0
Interest Earned	35,632	30,000	30,000	30,000
Miscellaneous Revenue	1,459	4,000	4,000	4,000
Sale Of General Fixed Assets	112,166	67,730	50,000	50,000
Gain On Sale Of Assets	(59,595)	0	0	0
Total Non-Operating Revenue	114,662	337,218	84,000	84,000
Non-Operating Expense				
Interest	140,845	115,560	89,100	89,100
Loss On Asset Disposal	0	0	0	0
Total Non-Operating Expense	140,845	115,560	89,100	89,100
Net Income Before Operating Transfers	(394,234)	(260,743)	(790,448)	(766,759)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	1,000,000
Net Operating Transfers	0	0	0	(1,000,000)
Net Income	(394,234)	(260,743)	(790,448)	(1,766,759)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/2013 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users and customers	3,791,037	3,834,274	3,594,423	3,625,695
Cash paid to employees	(714,451)	(739,576)	(673,434)	(732,021)
Cash paid to suppliers	(1,585,801)	(1,628,734)	(1,665,603)	(1,614,599)
Miscellaneous cash receipts	3,864	22,198	16,000	16,000
a. Net cash provided by (or used for) operating activities	1,494,649	1,488,162	1,271,386	1,295,075
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	(1,000,000)
Subsidy from federal grant	25,000	0	0	0
b. Net cash provided by (or used for) noncapital financing activities	25,000	0	0	(1,000,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of capital assets	112,167	67,730	50,000	50,000
Acquisition of capital assets	(634,761)	(1,103,604)	(1,377,500)	(1,797,500)
Lease principal and interest payments	(688,254)	(688,254)	(688,257)	(688,257)
c. Net cash provided by (or used for) capital and related financing activities	(1,210,848)	(1,724,128)	(2,015,757)	(2,435,757)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earned on investments	35,632	30,000	30,000	30,000
d. Net cash provided by (or used in) investing activities	35,632	30,000	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	344,433	(205,966)	(714,371)	(2,110,682)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,455,000	3,799,433	3,587,191	3,593,467
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,799,433	3,593,467	2,872,819	1,482,785

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/13	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	8,050,967	7,642,627	7,264,839	7,329,469
Miscellaneous Revenue	97,860	1,000	1,000	1,000
Total Operating Revenue	8,148,827	7,643,627	7,265,839	7,330,469
Operating Expense				
Employee Benefits	0	0	0	0
Services and Supplies	7,118,566	7,745,390	7,749,470	7,749,470
Non-discretionary Services & Supplies	259,328	181,785	166,697	166,697
Depreciation Expense	0	0	0	0
Total Operating Expense	7,377,894	7,927,175	7,916,167	7,916,167
Operating Income or (Loss)	770,934	(283,548)	(650,328)	(585,698)
Non-Operating Revenue				
Interest Earned	50,706	30,000	30,000	30,000
Miscellaneous Revenue	2,331	0	0	0
Total Non-Operating Revenue	53,037	30,000	30,000	30,000
Net Income Before Operating Transfers	823,971	(253,548)	(620,328)	(555,698)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	823,971	(253,548)	(620,328)	(555,698)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 06/30/2013 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	8,055,156	7,642,627	7,264,839	7,329,469
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(7,575,178)	(7,927,175)	(7,916,167)	(7,916,167)
Cash received from reimbursements of Insurance claims	97,860	0	0	0
Miscellaneous cash receipts	2,331	1,000	1,000	1,000
a. Net cash provided by (or used for) operating activities	580,169	(283,548)	(650,328)	(585,698)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
b. Net cash provided by (or 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 earned on investments	50,706	30,000	30,000	30,000
d. Net cash provided by (or used in) investing activities	50,706	30,000	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	630,875	(253,548)	(620,328)	(555,698)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,142,046	4,772,921	4,595,736	4,519,373
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,772,921	4,519,373	3,975,408	3,963,675

CITY OF SPARKS
Schedule F-2 - Statement of Cash Flows
GROUP INS SELF-INS (1703)

Form 20
12/08/2011

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	929,329	542,360	371,113	373,451
Total Operating Revenue	929,329	542,360	371,113	373,451
Operating Expense				
Services and Supplies	2,529,942	1,704,121	1,727,860	1,727,860
Non-discretionary Services & Supplies	164,326	115,759	106,151	106,151
Depreciation Expense	0	0	0	0
Total Operating Expense	2,694,268	1,819,880	1,834,011	1,834,011
Operating Income or (Loss)	(1,764,939)	(1,277,520)	(1,462,898)	(1,460,560)
Non-Operating Revenue				
Interest Earned	80,449	50,000	50,000	50,000
Miscellaneous Revenue	874	0	0	0
Total Non-Operating Revenue	81,323	50,000	50,000	50,000
Net Income Before Operating Transfers	(1,683,616)	(1,227,520)	(1,412,898)	(1,410,560)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(1,683,616)	(1,227,520)	(1,412,898)	(1,410,560)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 06/30/2013	
	PRIOR YEAR 06/30/2011	CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	929,329	342,360	251,113	253,451
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,009,177)	(1,819,880)	(1,834,011)	(1,834,011)
Cash received from reimbursements of Insurance claims	0	200,000	120,000	120,000
Miscellaneous cash receipts	874	0	0	0
a. Net cash provided by (or used for) operating activities	(78,974)	(1,277,520)	(1,462,898)	(1,460,560)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfer in	0	0	0	0
Operating transfer out	0	0	0	0
b. Net cash provided by (or 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
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 earned on investments	80,449	50,000	50,000	50,000
d. Net cash provided by (or used in) investing activities	80,449	50,000	50,000	50,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,475	(1,227,520)	(1,412,898)	(1,410,560)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,508,188	7,509,663	6,254,413	6,282,143
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,509,663	6,282,143	4,841,515	4,871,583

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/13	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	0	400,157	246,912	246,912
Miscellaneous Revenue	537,482	0	0	0
Total Operating Revenue	537,482	400,157	246,912	246,912
Operating Expense				
Services and Supplies	725,554	755,600	881,116	881,116
Non-discretionary Services & Supplies	100	0	0	0
Depreciation Expense	0	0	0	0
Total Operating Expense	725,654	755,600	881,116	881,116
Operating Income or (Loss)	(188,171)	(355,443)	(634,204)	(634,204)
Non-Operating Revenue				
Interest Earned	29,064	15,000	15,000	15,000
Miscellaneous Revenue	0	0	0	0
Total Non-Operating Revenue	29,064	15,000	15,000	15,000
Net Income Before Operating Transfers	(159,107)	(340,443)	(619,204)	(619,204)
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
Net Income	(159,107)	(340,443)	(619,204)	(619,204)

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 06/30/2013	
PROPRIETARY FUND	PRIOR YEAR	YEAR ENDING	TENTATIVE	FINAL
	06/30/2011	06/30/2012	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	0	400,157	246,912	246,912
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(734,191)	(755,600)	(881,116)	(881,116)
Cash received from reimbursements of Insurance claims	538,350	0	0	0
Miscellaneous cash receipts	0	0	0	0
a. Net cash provided by (or used for) operating activities	(195,841)	(355,443)	(634,204)	(634,204)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	0	0	0	0
b. Net cash provided by (or 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 earned on investments	29,064	15,000	15,000	15,000
d. Net cash provided by (or used in) investing activities	29,064	15,000	15,000	15,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(166,777)	(340,443)	(619,204)	(619,204)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,927,089	2,760,312	2,419,869	2,419,869
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,760,312	2,419,869	1,800,665	1,800,665

* - 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)

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

(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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(10) PRINCIPAL PAYABLE	(11) (9) + (10) TOTAL
								INTEREST PAYABLE			
FUND: Debt Service Fund - 1301 City of Sparks Consolidated Tax Revenue Bonds Series 2007	4	20	13,635,000	02/15/2007	05/01/2026	4.09%	7,275,000	297,548	0		297,548
FUND: Debt Service Fund - 1301 City of Sparks Sr. Sales Tax Anticipation Revenue Bonds Series A	4	20	510,000 775,000 1,300,000 1,550,000 1,815,000 2,105,000 2,420,000 2,755,000 3,120,000 3,515,000 3,935,000 4,390,000 4,890,000 5,430,000 6,015,000 6,640,000 7,315,000 8,035,000 16,775,000 83,290,000	07/02/2008	06/15/2028	6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.75% 6.75% 6.75% 6.75% 6.75% 6.75% 6.75% 6.75%	1,550,000 1,815,000 2,105,000 2,420,000 2,755,000 3,120,000 3,515,000 3,935,000 4,390,000 4,890,000 5,430,000 6,015,000 6,640,000 7,315,000 8,035,000 16,775,000 80,705,000	100,750 117,975 136,825 157,300 179,075 202,800 228,475 255,775 296,325 330,075 366,525 406,013 448,200 493,763 542,363 1,132,313 5,394,550	1,550,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1,550,000	1,650,750 117,975 136,825 157,300 179,075 202,800 228,475 255,775 296,325 330,075 366,525 406,013 448,200 493,763 542,363 1,132,313 6,944,550	
TOTAL DEBT SERVICE FUND - Type 4											

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service Fund - 1301 City of Sparks Subordinate Sales Tax Anticipation Revenue Bonds Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 ¹	799,093	0	799,093
FUND: Debt Service Fund - 1301 City of Sparks Consolidated Tax Revenue Bonds Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	4,160,000	122,000	645,000	767,000
TOTAL DEBT SERVICE FUND - Type 4			137,705,000				124,856,045	6,613,191	2,195,000	8,808,191

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2012/2013 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2012 to appear to differ from the FY2010/2011 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 FY2012/2013. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
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- 4 - Revenue Bonds
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- 8 - Special Assessment Bonds
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ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

(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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service Fund - 1301 City of Sparks General Obligation Limited Tax Medium Term Bonds Series 2007A	5	10	7,090,000	03/29/2007	03/01/2017	3.78%	3,880,000	146,664	720,000	866,664
FUND: Debt Service Fund - 1301 City of Sparks General Obligation Limited Tax Medium Term Bonds Series 2007B	5	10	1,315,000	03/29/2007	03/01/2017	5.645%	890,000	50,241	160,000	210,241
TOTAL DEBT SERVICE FUND - Type 5			8,405,000				4,770,000	196,905	880,000	1,076,905

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2012-2013

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
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5 - Medium-Term Financing
6 - Medium-Term Financing - Lease Purchase
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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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Debt Service Fund - 1301 City of Sparks Local Improvement District #3 Ltd Obligation Improvement Bonds	8	20	800,000 855,000 910,000 970,000 1,035,000 1,100,000 1,170,000 1,245,000 1,330,000 1,415,000 1,505,000 1,605,000 1,715,000 1,830,000 1,950,000 2,085,000 2,225,000 <u>2,375,000</u> 26,120,000	07/02/2008	09/01/2027	6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.50% 6.75% 6.75% 6.75% 6.75% 6.75% 6.75% 6.75%	910,000 970,000 1,035,000 1,100,000 1,170,000 1,245,000 1,330,000 1,415,000 1,505,000 1,605,000 1,715,000 1,830,000 1,950,000 2,085,000 2,225,000 <u>2,375,000</u> 24,465,000	29,575 63,050 67,275 71,500 76,050 80,925 86,450 91,975 97,825 108,338 115,763 123,525 131,625 140,738 150,188 <u>160,313</u> 1,595,113	910,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <u>0</u> 910,000	939,575 939,575 63,050 67,275 71,500 76,050 80,925 86,450 91,975 97,825 108,338 115,763 123,525 131,625 140,738 150,188 <u>160,313</u> 2,505,113
TOTAL DEBT SERVICE FUND - Type 8			26,120,000				24,465,000	1,595,113	910,000	2,505,113

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2012-2013

* - Type
 1 - General Obligation Bonds
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6 - Medium-Term Financing - Lease Purchase
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ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS,
 MEDIUM-TERM FINANCING, CAPITAL LEASES AND
 SPECIAL ASSESSMENT BONDS

(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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Motor Vehicle Maint. - 1702										
American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler	6	7.5 YRS	457,586	01/18/2005	08/18/2012	4.34%	75,895	3,294	75,895	79,189
American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler	6	9.5 YRS	3,046,040	01/18/2005	08/18/2014	4.41%	1,179,327	52,009	376,272	428,281
American LaFrance / MBCC Fire Equipment Lease Daimler Chrysler	6	9 YRS	1,263,900	07/20/2006	07/20/2015	5.31%	636,470	33,797	146,990	180,787
TOTAL MOTOR VEHICLE FUND - Type 6			4,767,526				1,891,692	89,100	599,157	688,257

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2012-2013

- * - 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
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- 8 - Special Assessment Bonds
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ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

(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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer SRF Bonds 1995 N E Interceptor	2	20	4,700,000	1995	07/01/2015	3.825%	1,203,365	42,925	327,695	370,620
FUND: Effluent Capital- 1651 City of Sparks General Obligation (Limited Tax) Sewer SRF Bonds 1996 Effluent Pipeline	2	20	6,814,489	1996	07/01/2016	3.663%	2,140,757	74,369	445,973	520,342
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2000 Denitrification Plant	2	20	3,070,670	2000	01/01/2020	3.71%	1,648,991	59,518	180,598	240,116
FUND: Effluent Capital- 1651 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2001 Effluent Pipeline	2	20	7,038,807	2001	07/01/2021	3.1375%	4,385,301	134,453	402,950	537,403
CONTINUED NEXT PAGE										

SCHEDULE C-1 - INDEBTEDNESS

- * - Type
- 1 - General Obligation Bonds
2 - G. O. Revenue Supported Bonds
3 - G. O. Special Assessment Bonds
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ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

(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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2002 N W Interceptor	2	20	3,082,361	2002	01/01/2022	3.25%	1,712,807	53,847	147,777	201,624
FUND: Effluent Capital- 1651 City of Sparks General Obligation (Limited Tax) Sewer Bond Bonds 2003 Effluent Pipeline	2	20	8,243,494	2003	01/01/2024	3.05%	6,024,501	180,383	444,665	625,048
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2005 Vista/Prater Interceptor	2	20	4,091,227	2005	01/01/2025	2.88125%	3,091,961	87,663	199,188	286,851
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond Series 2005 Sparks/Sun Valley Interceptor	2	20	5,160,261	2006	07/01/2025	2.66%	4,090,424	107,117	255,518	362,635
CONTINUED NEXT PAGE										

SCHEDULE C-1 - INDEBTEDNESS

City of Sparks Budget Fiscal Year 2012-2013

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

- * - Type
- 1 - General Obligation Bonds
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(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 07/01/2012	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2013		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond, Series 2006 Sparks/Sun Valley Intercept. Ph II	2	20	13,385,806	2006	07/01/2026	3.05%	11,511,307	304,969	658,874	963,843
FUND: Sewer Capital - 1631 City of Sparks General Obligation NV Entity Clean Water SRF loan City of Reno SRF - Sparks Portion	2	17	12,047,541	2007	01/01/2024	2.756%	9,052,133 ²	245,101	646,079	891,180
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond, Series 2010 Sparks/Sun Valley Intercept. Ph 3	2	20	4,772,645	2009	07/01/2029	2.78%	4,572,115	125,456	206,134	331,590
FUND: Sewer Capital - 1631 City of Sparks General Obligation (Limited Tax) Sewer Bond, Series 2010A Sparks/Sun Valley Intercept. Ph 4	2	20	2,509,299	2010	07/01/2029	2.78%	2,403,867	65,961	108,378	174,339
TOTAL SEWER FUNDS - Type 2			74,916,400				51,837,529	1,481,762	4,023,829	5,505,591

SCHEDULE C-1 - INDEBTEDNESS

² There is a \$124 difference between the C-1 and the FY 2011 CAFR. In an effort to reconcile to Reno's records, we have made some small adjustments to the amortization schedule. The FY 2012 CAFR will reflect the same adjustment.

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		60,000			0
			0	T/O to Parks & Rec 1221		375,000
			0	T/O to Debt Svc GO 1301		729,879
			0	T/O to Capital Projects 1404		1,210,000
Subtotal			1,060,000			2,314,879

Special Revenue						0
Subtotal			375,000			0
			375,000			0

Capital Projects						0
Subtotal			1,210,000			0
			1,210,000			0

Debt Service						0
	T/I from General Fund 1101		729,879			0
	T/I from Sewer Operations 1630		4,104			0
	T/I from Development Svcs 2201		24,622			0
Subtotal			758,605			0
			758,605			0

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise			0	T/O to General Fund 1101		60,000
			0	T/O to Debt Svc GO 1301		28,726
Subtotal			0			88,726
Internal Services			0			1,000,000
Subtotal			0			1,000,000
Total Transfers			3,403,605			
						3,403,605

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 77th Session; February 4, 2013 to June 4, 2013

1. Activity:	<u>City of Sparks lobbying efforts</u>
2. Funding Source:	<u>General Fund</u>
3. Transportation	\$ <u>-</u>
4. Lodging and meals	\$ <u>1,871</u>
5. Salaries and Wages	\$ <u>83,939</u>
6. Compensation to lobbyists	\$ <u>117,787</u>
7. Entertainment	\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>550</u>
Total	\$ <u><u>204,147</u></u>

City of Sparks

Budget Fiscal Year 2012-2013

Lobbying Expense Estimate, Page 1 of 1

Form 30
12/08/2011

Proof of Publication to be attached when available

