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## Sparks City Council & Redevelopment Agency

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### Sparks City Council Meeting 1/14/2013

#### Consent Items: 5.5

<p><b>Title:</b> Consideration and possible adoption of Resolution No. 3232 to augment the FY 12/13 Capital Projects and Special Revenue Funds budgets of the City of Sparks to provide budget for capital projects approved, but not completed in FY 11/12.</p>
<p><b>Petitioner/Presenter:</b> Stacie Hemmerling, Budget Administrator/Stacie Hemmerling, Budget Administrator</p>
<p><b>Recommendation:</b> That Council adopt the resolution as recommended by staff.</p>
<p><b>Financial Impact:</b> \$3,731,742 increase to FY 12/13 appropriations in various Capital Projects Funds and in the Muni Court Admin Assessment Special Revenue Fund.</p>
<p><b>Budget Plan:</b> <b>Account: Program: Cost:</b> None</p>
<p><b>Business Impact (Per NRS 237):</b> A Business Impact Statement is not required. This is a rule but does not impose a direct and significant economic burden on a business, or directly restrict the formation, operation or exemption of a business.</p>
<p><b>Agenda Item Brief:</b> This item will allow for the re-appropriation of prior year budget authority for capital improvement projects that were approved in FY 11/12, but not completed. It will also provide budget authority to cover a higher than expected bid on the Golden Eagle Little League Park project. The procedures and requirements for budget augmentations are outlined in NRS 354.598005 and NAC 354.410. The augmentation request meets those requirements.</p>

**Background:** Certain capital projects were approved on the FY 11/12 Capital Improvement Plan (CIP), but were not completed in FY 11/12, and the budget authority lapsed. The FY 12/13 budget will be augmented to re-appropriate those funds. See Attachment A for a list of the specific projects. In addition to this routine budget augmentation, there is another augmentation that needs to be made for Golden Eagle Little League Field Expansion Project. Construction costs on this project came in higher than expected. On 11/13/12, the Council approved a bid award to West Coast Contractors of Nevada, Inc. in the amount of \$1,259,476. This put the project at \$441,600 over the amount originally approved on the FY 11/12 CIP. The bid award staff report outlined that the overage would come from a budget augmentation of \$441,600 in addition to the routine augmentation to re-appropriate the original funding. The attached resolution includes this additional \$441,600.

**Analysis:** The provisions of NRS 354.598005(1) govern the procedures and requirements for augmenting or amending a budget; given that anticipated resources available exceed those estimated. Available resources are defined in NAC 354.410, and include unappropriated ending fund balances of Capital Projects Funds and an opening balance which is larger than anticipated in a Special Revenue Fund. Now that the FY 11/12 audit is complete, we have determined that sufficient resources are available for this augmentation. To augment the budgets, NRS 354.598005 requires the governing board adopt a resolution providing for the augmentations. NAC 354.420 requires a "Revised Revenue Schedule" (included as Attachment B1 though B8 with this agenda item) be submitted along with the resolution to the State of Nevada Department of Taxation. In order to complete these previously approved CIP projects and not violate NRS budgeting requirements, it is necessary to augment the FY 12/13 budget. Resources are

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available in the appropriate funds. Attached is a resolution to augment the City's Capital Projects funds and one Special Revenue Fund (Muni Court Admin Assessment Fund). Augmentation of the Funds' budgets will be effective upon delivery of an executed copy of the resolution to the Department of Taxation. Delivery must be before June 30, 2013.

**Alternatives:** Council could decide not to adopt the resolution to augment the FY 12/13 budget. This could cause expenditures in the funds to exceed appropriations, and would therefore be a violation of NRS 354.626. The violation would be noted in the audited financial statements. Council could decide to adopt the resolution to augment the FY 12/13 budget and provide necessary appropriations for the previously approved, prior year CIP projects.

**Recommended Motion:** I move to adopt resolution No. 3232 to augment the FY 12/13 Capital Projects Funds and Special Revenue Fund budgets

**Attached Files:**

-  [FY13 bgt augmentation Attachment B1-B8.pdf](#)
-  [FY13 bgt augmentation staff report attachment A.pdf](#)
-  [FY13 Resolution - PY CIP augmentation.pdf](#)

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**RESOLUTION TO AUGMENT THE 2012/2013 BUDGET OF THE CITY OF SPARKS**

**WHEREAS**, the total available resources for augmentation of a capital projects fund include available fund balance, and

**WHEREAS**, the total available resources for augmentation of a special revenue fund include an opening fund balance which is larger than anticipated, and

**WHEREAS**, the total available resources of certain funds are now determined to be as follows;

#1	Parks & Rec Project Fund (1402)	\$1,960,863
#2	Capital Projects Fund (1404)	\$2,447,096
#3	Capital Facilities Fund (1405)	\$ 124,980
#4	Rec & Parks District 1 (1406)	\$ 232,999
#5	Rec & Parks District 2 (1407)	\$1,245,965
#6	Rec & Parks District 3 (1408)	\$2,234,519
#7	Victorian Square Room Tax Fund (1415)	\$1,677,434

**WHEREAS**, there is a need to appropriate a portion of the available resources in the above funds.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council, that:

Section 1. The City of Sparks shall augment its 2012/2013 budget by appropriating \$367,387 for use in the Parks & Rec Project Fund (1402), thereby increasing its appropriations from \$811,291 to \$1,178,678. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 2. The City of Sparks shall augment its 2012/2013 budget by appropriating \$516,607 for use in the Capital Projects Fund (1404), thereby increasing its appropriations from \$1,945,428 to \$2,462,035. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 3. The City of Sparks shall augment its 2012/2013 budget by appropriating \$18,000 for use in the Capital Facilities Fund (1405), thereby increasing its appropriations from \$416,236 to \$434,236. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 4. The City of Sparks shall augment its 2012/2013 budget by appropriating \$139,450 for use in the Rec & Parks District 1 Fund (1406), thereby increasing its appropriations from \$88,001 to \$227,451. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 5. The City of Sparks shall augment its 2012/2013 budget by appropriating \$432,354 for use in the Rec & Parks District 2 Fund (1407), thereby increasing its appropriations from \$646,673 to \$1,079,027. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 6. The City of Sparks shall augment its 2012/2013 budget by appropriating \$1,546,053 for use in the Rec & Parks District 3 Fund (1408), thereby increasing its appropriations from

RESOLUTION NO. \_\_\_\_\_

INTRODUCED BY COUNCIL

\$259,423 to \$1,805,476. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 7. The City of Sparks shall augment its 2012/2013 budget by appropriating \$457,445 for use in the Victorian Square Room Tax Fund (1415), thereby increasing its appropriations from \$95,626 to \$553,071. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

Section 8. The City of Sparks shall augment its 2012/2013 budget by appropriating \$254,446 for use in the Muni Court Admin Assessment Fund (1208), thereby increasing its appropriations from \$229,737 to \$484,183. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that the City Clerk shall forward the necessary documents to the Department of Taxation, State of Nevada.

**PASSED AND ADOPTED** on this 14<sup>th</sup> day of January, 2013 by the following vote of the City Council.

**AYES** \_\_\_\_\_  
**NAYS** \_\_\_\_\_  
**ABSENT** \_\_\_\_\_  
**ABSTAIN** \_\_\_\_\_

**APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2013.

\_\_\_\_\_  
Geno Martini, Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

By \_\_\_\_\_  
Linda Patterson  
City Clerk

By \_\_\_\_\_  
Chester Adams  
City Attorney

FY13 Budget Augmentation

Attachment A

list of specific projects

Project	Reason for Continuation	FY 12/13 Augmentation Amount
Marina Peninsula Beach Improvements	Construction continued into FY13 - Now Completed	5,737
Shadow Mountain Renovation	Construction taking place in FY13	215,000
Bike Path Enhancement/Rehab	Construction continued into FY13 - Now Completed	50,990
Parks and Rec Comprehensive Plan	Comprehensive Plan ongoing in FY13	95,660
City Hall HVAC Compressor Replacement	Construction taking place in FY13	10,831
City Hall Restroom Project	Construction continued into FY13 - Now Completed	69,776
Alf Sorensen Poll Area Exhaust Fan-Dehumidifier	Design continuing in FY13	278,000
Little League Field Bathroom	Construction taking place in FY13	158,000
Senior Center Stucco Rehabilitation	Construction continued into FY13 - Now Completed	18,000
Oppio Pool Demolition & Improvement	Design/Construction expected in FY13	139,450
Shadow Mountain Play Structure Replacement	Construction expected in FY13	100,000
Pah Rah Accessible Play Structure	Construction continued into FY13 - Now Completed	332,354
Golden Eagle Little League Park	Construction taking place in FY13	1,104,453
Victorian Square Plaza Enhancement	Construction taking place in FY13	457,445
Muni Court Courtroom Renovations	Construction taking place in FY13	254,446
		<b>Total</b> <u><u>3,290,142</u></u>

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
LICENSES & PERMITS				
Electric Franchise Fees	800,000			800,000
Gas Franchise Fees	325,000			325,000
Concession Franchise Fees	100,000			100,000
SUBTOTAL	1,225,000	0	0	1,225,000
CHARGES FOR SERVICE				
Facility Reservation Fees	25,000			25,000
Recreation Advertising Fees	5,000			5,000
SUBTOTAL	30,000	0	0	30,000
MISCELLANEOUS REVENUE				
INTEREST EARNED	2,700			2,700
SUBTOTAL	2,700	0	0	2,700
TOTAL ALL REVENUE	1,257,700	0	0	1,257,700
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	836,082		678,372	1,514,454
TOTAL BEGINNING FUND BALANCE	836,082	0	678,372	1,514,454
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,093,782</b>			<b>2,772,154</b>

City of Sparks  
Schedule B - Parks & Rec Project Fund (1402)  
REVISED REVENUE SCHEDULE

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
CULTURE & RECREATION				
SALARIES & WAGES	252,211			252,211
EMPLOYEE BENEFITS	114,433			114,433
SERVICES & SUPPLIES	349,234	47,832	95,660	492,726
CAPITAL OUTLAY	22,000	25,581	271,727	319,308
SUBTOTAL	737,878	73,413	367,387	1,178,678
TOTAL EXPENDITURES - ALL FUNCTIONS	737,878	73,413	367,387	1,178,678
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	1,355,904			1,593,476
TOTAL ENDING FUND BALANCE	1,355,904			1,593,476
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,093,782</b>			<b>2,772,154</b>

City of Sparks  
Schedule B - Parks & Rec Project Fund (1402)

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
MISCELLANEOUS REVENUE				
INTEREST EARNED	903			903
SUBTOTAL	903	0	0	903
TOTAL ALL REVENUE	903	0	0	903
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	1,210,000			1,210,000
TOTAL OTHER FINANCING SOURCES	1,210,000	0		1,210,000
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	2,114,774		1,066,847	3,181,621
TOTAL BEGINNING FUND BALANCE	2,114,774	0	1,066,847	3,181,621
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,325,677</b>			<b>4,392,524</b>

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



	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	353,000	158,423	10,831	522,254
CAPITAL OUTLAY	980,000	7,969	69,776	1,057,745
SUBTOTAL	1,333,000	166,392	80,607	1,579,999
PUBLIC SAFETY				
SERVICES & SUPPLIES	0	17,450		17,450
CAPITAL OUTLAY	265,000	12,946		277,946
SUBTOTAL	265,000	30,396	0	295,396
PUBLIC WORKS				
SERVICES & SUPPLIES	25,000	15,540		40,540
SUBTOTAL	25,000	15,540	0	40,540
CULTURE & RECREATION				
SERVICES & SUPPLIES	6,000	5,100	278,000	289,100
CAPITAL OUTLAY	77,000	22,000	158,000	257,000
SUBTOTAL	83,000	27,100	436,000	546,100
TOTAL EXPENDITURES - ALL FUNCTIONS	1,706,000	239,428	516,607	2,462,035
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	1,619,677			1,930,489
TOTAL ENDING FUND BALANCE	1,619,677			1,930,489
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>3,325,677</b>			<b>4,392,524</b>

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUE				
AD VALOREM TAXES NRS 354.59815	155,000			155,000
PERSONAL PPTY TAXES NRS 354.59815	7,000			7,000
SUBTOTAL	162,000	0	0	162,000
TOTAL ALL REVENUE	162,000	0	0	162,000
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	273,543		105,673	379,216
TOTAL BEGINNING FUND BALANCE	273,543	0	105,673	379,216
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>435,543</b>			<b>541,216</b>

City of Sparks  
Schedule B - Capital Facilities Fund (1405)  
REVISED REVENUE SCHEDULE

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT				
CAPITAL OUTLAY	80,397			80,397
SUBTOTAL	80,397	0	0	80,397
PUBLIC WORKS				
CAPITAL OUTLAY	320,000			320,000
SUBTOTAL	320,000	0	0	320,000
CULTURE & RECREATION				
SERVICES & SUPPLIES		1,105	18,000	19,105
CAPITAL OUTLAY		14,734	0	14,734
SUBTOTAL	0	15,839	18,000	33,839
TOTAL EXPENDITURES - ALL FUNCTIONS	400,397	15,839	18,000	434,236
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	35,146			106,980
TOTAL ENDING FUND BALANCE	35,146			106,980
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>435,543</b>			<b>541,216</b>

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
TAXES				
RESIDENTIAL CONSTRUCTION TAX-PARKS	7,000			7,000
SUBTOTAL	7,000	0	0	7,000
MISCELLANEOUS REVENUE				
INTEREST EARNED	1,400			1,400
SUBTOTAL	1,400	0	0	1,400
TOTAL ALL REVENUE	8,400	0		8,400
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	3,380		313,800	317,180
TOTAL BEGINNING FUND BALANCE	3,380	0	313,800	317,180
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>11,780</b>			<b>325,580</b>

City of Sparks  
Schedule B - Rec & Parks District 1 Fund (1406)  
REVISED REVENUE SCHEDULE

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
CULTURE & RECREATION				
SERVICES & SUPPLIES		2,255	0	2,255
CAPITAL OUTLAY		85,746	139,450	225,196
SUBTOTAL	0	88,001	139,450	227,451
TOTAL EXPENDITURES - ALL FUNCTIONS	0	88,001	139,450	227,451
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	11,780			98,129
TOTAL ENDING FUND BALANCE	11,780			98,129
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>11,780</b>			<b>325,580</b>

City of Sparks  
Schedule B - Rec & Parks District 1 Fund (1406)

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
TAXES				
RESIDENTIAL CONSTRUCTION TAX-PARKS	25,000			25,000
SUBTOTAL	25,000	0	0	25,000
MISCELLANEOUS REVENUE				
INTEREST EARNED	10,000			10,000
SUBTOTAL	10,000	0	0	10,000
TOTAL ALL REVENUE	35,000	0		35,000
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	946,371		911,267	1,857,638
TOTAL BEGINNING FUND BALANCE	946,371	0	911,267	1,857,638
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>981,371</b>			<b>1,892,638</b>

City of Sparks  
Schedule B - Rec & Parks District 2 Fund (1407)  
REVISED REVENUE SCHEDULE

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
CULTURE & RECREATION				
SERVICES & SUPPLIES		2,700	0	2,700
CAPITAL OUTLAY	470,000	173,973	432,354	1,076,327
SUBTOTAL	470,000	176,673	432,354	1,079,027
TOTAL EXPENDITURES - ALL FUNCTIONS	470,000	176,673	432,354	1,079,027
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	511,371			813,611
TOTAL ENDING FUND BALANCE	511,371			813,611
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>981,371</b>			<b>1,892,638</b>

City of Sparks  
Schedule B - Rec & Parks District 2 Fund (1407)

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
TAXES				
RESIDENTIAL CONSTRUCTION TAX-PARKS	40,000			40,000
SUBTOTAL	40,000	0	0	40,000
MISCELLANEOUS REVENUE				
INTEREST EARNED	10,000			10,000
SUBTOTAL	10,000	0	0	10,000
TOTAL ALL REVENUE	50,000	0		50,000
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	1,187,613		1,256,329	2,443,942
TOTAL BEGINNING FUND BALANCE	1,187,613	0	1,256,329	2,443,942
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,237,613</b>			<b>2,493,942</b>

City of Sparks  
Schedule B - Rec & Parks District 3 Fund (1408)  
REVISED REVENUE SCHEDULE



	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
CULTURE & RECREATION				
SERVICES & SUPPLIES			156,758	156,758
CAPITAL OUTLAY	178,000	81,423	1,389,295	1,648,718
SUBTOTAL	178,000	81,423	1,546,053	1,805,476
TOTAL EXPENDITURES - ALL FUNCTIONS	178,000	81,423	1,546,053	1,805,476
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	1,059,613			688,466
TOTAL ENDING FUND BALANCE	1,059,613			688,466
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,237,613</b>			<b>2,493,942</b>

City of Sparks  
Schedule B - Rec & Parks District 3 Fund (1408)

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
TAXES				
ROOM TAX	606,000			606,000
SUBTOTAL	606,000	0	0	606,000
MISCELLANEOUS REVENUE				
INTEREST EARNED	3,000			3,000
SUBTOTAL	3,000	0	0	3,000
TOTAL ALL REVENUE	609,000	0		609,000
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	1,133,363		30,697	1,164,060
TOTAL BEGINNING FUND BALANCE	1,133,363	0	30,697	1,164,060
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,742,363</b>			<b>1,773,060</b>

City of Sparks  
Schedule B - Victorian Square Room Tax Fund (1415)  
REVISED REVENUE SCHEDULE

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	50,000	0		50,000
CAPITAL OUTLAY	0	45,626	457,445	503,071
SUBTOTAL	50,000	45,626	457,445	553,071
TOTAL EXPENDITURES - ALL FUNCTIONS	50,000	45,626	457,445	553,071
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	1,692,363			1,219,989
TOTAL ENDING FUND BALANCE	1,692,363			1,219,989
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,742,363</b>			<b>1,773,060</b>

City of Sparks  
Schedule B - Victorian Square Room Tax Fund (1415)

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED REVENUE RESOURCES
<b>REVENUES</b>				
INTERGOVERNMENTAL REVENUES				
Court Collection Fees NRS 176.064	180,000			180,000
Muni Court Admin Assessments	40,000			
Muni Court Facility Admin Assess	55,000			
SUBTOTAL	275,000	0	0	275,000
MISCELLANEOUS REVENUE				
INTEREST EARNED	0			0
SUBTOTAL	0	0		0
TOTAL ALL REVENUE	275,000	0	0	275,000
OTHER FINANCING SOURCES (SPECIFY)	0			0
OPERATING TRANSFERS IN (SCHED T)	0			0
TOTAL OTHER FINANCING SOURCES	0	0	0	0
BEGINNING FUND BALANCE				
RESERVED	0			0
UNRESERVED	672,600		254,446	927,046
TOTAL BEGINNING FUND BALANCE	672,600	0	254,446	927,046
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL AVAILABLE RESOURCES</b>	<b>947,600</b>			<b>1,202,046</b>

City of Sparks  
Schedule B -Muni Court Admin Assess Fund (1208)  
REVISED REVENUE SCHEDULE

	FY2012/2013 FINAL BUDGET	REVISIONS FOR PRIOR YEAR ENCUMBRANCES	AUGMENTATION	REVISED EXPENDITURES
<b>EXPENDITURES</b>				
JUDICIAL				
SERVICES & SUPPLIES	135,237			135,237
CAPITAL OUTLAY	90,000	4,500	254,446	348,946
SUBTOTAL	225,237	4,500	254,446	484,183
TOTAL EXPENDITURES - ALL FUNCTIONS	225,237	4,500	254,446	484,183
OTHER USES:				
OPERATING TRANSFERS				
TOTAL TRANSFERS AND OTHER USES				
ENDING FUND BALANCE				
RESERVED	0			0
UNRESERVED	722,363			717,863
TOTAL ENDING FUND BALANCE	722,363			717,863
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFERS				
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>947,600</b>			<b>1,202,046</b>

City of Sparks  
Schedule B -Muni Court Admin Assess Fund (1208)