



2018-2019
Tentative Budget



April 16, 2018

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

The **City of Sparks** herewith submits the **TENTATIVE** budget for the fiscal year ending **June 30, 2019**.

This budget contains **1** fund, including Debt Service, requiring property tax revenues totaling **\$23,300,000**

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

This budget contains **21** governmental type funds with estimated expenditures of **\$101,824,545** and **7** proprietary funds with estimated expenses of **\$87,756,584**.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed 

Dated: 4/16/18

SCHEDULED PUBLIC HEARING:

Date and Time: tentatively **May 29, 2018, 2:00 pm** Publication Date approximately May 15, 2018

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

City of Sparks

2018-2019 FINAL Budget

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CITY OF SPARKS
BUDGET MESSAGE – Tentative Budget
Fiscal Year 2018/2019 (FY19)

This message is intended to convey the broad economic and operating assumptions used to produce the tentative budget.

General Fund ad valorem tax revenues are expected to increase 5.2% from FY18 estimates to \$23.3M in FY19. The City's total tax rate is at the cap of \$3.66 per \$100 of assessed value.

Taxable sales in Washoe County continue to increase, and the City increased its estimate for FY18 consolidated tax distribution and Fair Share to \$28.5M (FY18 budget was \$27.5). In FY19, consolidated tax revenue is expected to increase an additional 5.3% to \$30.0M.

The revenues associated with business activity, business licenses and franchise fees that are collected in the General fund, are expected to increase 1.4% from FY18 estimates to \$13.0M in FY19.

The budget prepared by the Financial Services Department under the direction of the City Manager includes salary and benefits for all positions that were not identified as 'Frozen' or 'City Manager Hold' in the personnel complement. All other authorized vacant positions are included in this tentative budget for FY19.

The resulting FY19 budgeted ending fund balance in the General Fund is \$4.3M, or 6.4% of expenditures excluding capital outlay.

Per 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.

Services and Supplies are split out into two categories—Discretionary Services and Supplies and Non-discretionary Services and Supplies. This will be seen on all schedules B, C and F-1.

No new funds have been created.

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

Respectfully Submitted,



Jeff Cronk, CPA
Financial Services Director

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

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)	
REVENUES:					
Property Taxes	21,027,577	22,150,000	23,300,000	0	23,300,000
Other Taxes	1,718,252	1,973,900	2,061,900	0	2,061,900
Licenses and Permits	15,476,839	17,770,888	18,077,547	2,692,617	20,770,165
Intergovernmental Revenues	41,725,607	45,279,057	47,210,578	11,712,548	58,923,126
Charges for Services	5,711,967	5,581,606	5,780,390	76,328,541	82,108,931
Fines and Forfeits	616,378	718,500	723,003	0	723,003
Miscellaneous Revenue	511,391	513,994	586,622	645,175	1,231,797
Special Assessments	1,827,875	5,736,319	1,099,378	0	1,099,378
TOTAL REVENUES	88,615,886	99,724,265	98,839,418	91,378,881	190,218,299
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	21,588,100	21,588,100
General Government	13,456,517	14,116,791	15,572,834	0	15,572,834
Judicial	2,272,813	2,508,607	3,559,631	0	3,559,631
Public Safety	43,612,047	44,916,499	46,827,549	254,960	47,082,508
Public Works	9,242,683	6,796,340	8,511,820	0	8,511,820
Sanitation	0	0	0	0	0
Culture and Recreation	8,187,988	12,673,961	11,050,218	0	11,050,218
Community Support	1,707,032	3,397,404	2,596,458	0	2,596,458
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	40,553,493	40,553,493
Other Enterprise	0	0	0	24,537,280	24,537,280
Debt Service	15,068,494	0	0	0	0
Principal	5,353,000	9,423,454	5,016,311	0	5,016,311
Interest	9,165,068	9,045,079	8,689,726	822,751	9,512,477
TOTAL EXPENDITURES-EXPENSES	108,065,643	102,878,134	102,824,547	87,756,584	190,581,131
Excess of Revenues over (under) Expenditures/Expenses	(19,449,757)	(3,153,869)	(3,985,128)	3,622,297	(362,831)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	13,498,290	0	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	5,699,724	3,094,738	6,255,809	118,800	6,374,609
Operating Transfers (out)	(4,385,623)	(3,014,620)	(5,049,604)	(1,027,897)	(6,077,500)
TOTAL OTHER FINANCING SOURCES (USES)	14,812,390	80,118	1,206,205	(859,097)	347,108
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	(4,637,367)	(3,073,751)	(2,778,923)	2,763,200	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,367,093	34,729,726	31,655,975		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	34,729,726	31,655,975	28,877,052	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	34,729,726	31,655,975	28,877,052	XXXXXXXXXX	XXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19
General Government	58.5	58.5	59.5
Judicial	15.5	15.5	15.5
Public Safety	250.5	250.5	254.5
Public Works	21.5	21.5	23.0
Culture and Recreation	89.0	89.0	96.8
Community Support	1.0	1.0	1.2
Total General Government	436.0	436.0	450.5
Utilities	95.0	100.0	102.1
Hospitals			
Transit Systems			
Airports			
Other	29.0	31.0	33.8
TOTAL FTE's	560.0	567.0	586.4

POPULATION (AS OF JULY 1)	93,581	95,726	96,928
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2017 Final Revenue Projections Part B	Dept of Taxation- FY 2018 Final Revenue Projections Part B	Dept of Taxation- FY 2019 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,644,465,360	2,777,401,409	2,839,231,639
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,644,465,360	2,777,401,409	2,839,231,639
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:		Without Net Proceeds					
A. PROPERTY TAX Subject to Revenue Limitations	1.6685	2,839,231,639	47,372,580	0.7109	20,184,098	2,926,466	17,257,632
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	2,839,231,639	3,137,351	0.1105	3,137,351	454,754	2,682,597
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)	0.2405	2,839,231,639	6,828,352	0.1384	3,929,497	569,726	3,359,771
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2405	2,839,231,639	6,828,352	0.1384	3,929,497	569,726	3,359,771
M. SUBTOTAL A, C, L	2.0195	2,839,231,639	57,338,283	0.9598	27,250,946	3,950,946	23,300,000
N. Debt	0.0000	2,839,231,639	-	0.0000	-	0	-
O. TOTAL M AND N	2.0195	2,839,231,639	57,338,283	0.9598	27,250,946	3,950,946	23,300,000

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

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

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	5,065,785	27,900,000	23,300,000	0.9598	19,861,662	0	1,000,000	77,127,447
Community Dev Block Grant	4,282	0	0		83,000	0	0	87,282
Comm Dev Blk Grant Entitlement	0	0	0		620,000	0	0	620,000
Sparks Grants & Donations Fund	652,600	0	0		314,938	0	0	967,538
Muni Court Admin Assessments	1,037,408	0	0		237,400	0	0	1,274,808
Impact Fee Service Area #1	1,108,031	0	0		717,000	0	0	1,825,031
Tourism Improvement District 1	17,580	0	0		55	0	0	17,635
Parks & Recreation Fund	79,624	0	0		2,818,555	0	1,422,000	4,320,179
Tourism and Marketing Fund	90,656	0	0		196,425	0	0	287,081
Street Cut	409,256	0	0		203,100	0	0	612,356
Stabilization Fund	388,146	0	0		202,500	0	0	590,646
Road Fund	832,258	0	0		5,568,255	0	0	6,400,513
Park & Recreation Project Fund	650,805	0	0		1,329,223	0	500,000	2,480,028
Capital Projects	350,234	0	0		8,500	0	2,300,000	2,658,734
Capital Facilities Fund	35,339	0	0		203,783	0	0	239,122
Rec & Parks District 1	766,786	0	0		311,750	0	0	1,078,536
Rec & Parks District 2	642,931	0	0		208,000	0	0	850,931
Rec & Parks District 3	812,954	0	0		240,000	0	0	1,052,954
Victorian Square Rm Tax CP Fund	3,548,934	0	0		1,167,400	0	0	4,716,334
Local Improvement District #3	442,302	0	0		850	0	0	443,152
Debt Service Gen Obligation	14,720,065	0	0		13,347,022	0	1,033,809	29,100,896
Subtotal Governmental Fund Types, Expendable Trust Funds	31,655,976	27,900,000	23,300,000	0.9598	47,639,418	0	6,255,809	136,751,203
TOTAL ALL FUNDS	XXXXXXXXXX	27,900,000	23,300,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	32,881,254	20,284,499	13,771,282	0	1,000,000	4,930,804	4,259,608	77,127,447
Community Dev Block Grant	SR	0	0	83,000	0	0	0	4,282	87,282
Comm Dev Blk Grant Entitlement	SR	119,486	102,818	200,472	197,224	0	0	0	620,000
Sparks Grants & Donations Fund	SR	193,972	119,038	0	0	0	0	654,528	967,538
Muni Court Admin Assessments	SR	36,864	535	1,234,123	0	0	0	3,286	1,274,808
Impact Fee Service Area #1	SR	0	0	150,000	0	0	118,800	1,556,231	1,825,031
Tourism Improvement District 1	SR	0	0	15,000	0	0	0	2,635	17,635
Parks & Recreation Fund	SR	2,784,722	637,136	829,628	0	0	0	68,693	4,320,179
Tourism and Marketing Fund	SR	0	0	209,000	0	0	0	78,081	287,081
Street Cut	SR	35,465	19,179	258,763	0	0	0	298,949	612,356
Stabilization Fund	SR	0	0	0	0	0	0	590,646	590,646
Road Fund	CP	1,120,183	678,750	3,290,845	1,305,000	0	0	5,734	6,400,512
Park & Recreation Project Fund	CP	265,506	137,532	366,572	1,005,000	0	0	705,418	2,480,028
Capital Projects	CP	0	0	910,589	1,512,071	0	0	236,074	2,658,734
Capital Facilities Fund	CP	0	0	0	175,000	0	0	64,122	239,122
Rec & Parks District 1	CP	0	0	50,000	358,000	0	0	670,536	1,078,536
Rec & Parks District 2	CP	0	0	112,500	562,500	0	0	175,931	850,931
Rec & Parks District 3	CP	0	0	25,000	700,000	0	0	327,954	1,052,954
Victorian Square Rm Tax CP Fund	CP	0	0	150,000	800,000	0	0	3,766,334	4,716,334
Local Improvement District #3	CP	0	0	430,000	0	0	0	13,152	443,152
Debt Service Gen Obligation	DS	0	0	13,706,037	0	0	0	15,394,859	29,100,896
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		37,437,452	21,979,487	35,792,811	6,614,795	1,000,000	5,049,604	28,877,053	136,751,202

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2019

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	26,489,930	29,623,187	4,495,058	822,751	118,800	3,985	653,865
Joint Treatment Plant	EN	23,915,410	30,864,206	11,712,000	100,000	0	0	4,663,204
Development Services Fund	EN	5,515,008	6,536,647	36,344	0	0	23,912	(1,009,207)
Motor Vehicle Maintenance	IS	4,790,011	4,407,054	74,000	0	0	1,000,000	(543,043)
Group Insurance Self- Insurance	IS	12,190,748	12,006,753	5,500	0	0	0	189,495
Worker's Comp Self-Insurance	IS	1,020,883	2,305,236	40,000	0	0	0	(1,244,353)
Municipal Self-Insurance	IS	1,142,989	1,090,750	1,000	0	0	0	53,239
TOTAL		75,064,979	86,833,833	16,363,901	922,751	118,800	1,027,897	2,763,199

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

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE	FINAL
			APPROVED	APPROVED

Taxes

Property Taxes	21,027,577	22,150,000	23,300,000	0
Subtotal	21,027,577	22,150,000	23,300,000	0

Licenses and Permits

Business Licenses	5,893,685	7,210,124	7,193,265	0
Liquor Licenses	243,567	281,608	258,449	0
City Gaming Licenses	453,674	521,559	520,000	0

Franchise Fees

Cable TV Franchise Fees	976,331	904,477	918,577	
Electric Franchise Fees	1,358,032	1,479,613	1,548,141	
Garbage Franchise Fees	1,291,376	1,414,500	1,513,500	
Gas Franchise Fees	431,814	485,569	504,311	
Right Of Way Fees TMWA	435,255	450,577	473,981	

Nonbusiness Licenses and Permits

Bicycle Licenses	2	0	0	0
Other Licenses and Permits	63,384	79,676	79,678	0
Subtotal	11,147,120	12,827,703	13,009,902	0

State Shared Revenue

Consolidated Taxes From State	24,295,337	26,500,000	27,900,000	
Consolidated Taxes (Sales) - Returns	(1,100,000)	0	0	
State Distributive Fund	1,913,456	2,000,000	2,100,000	
State Shared Marijuana Revenue (NRS 4	0	126,542	126,000	

Other Local Gov't Shared Revenues

County Gaming Licenses	413,851	402,278	400,000	
Other	551,354	548,567	558,150	0
Subtotal	26,073,998	29,577,387	31,084,150	0

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Planning Fees	27,210	1,500	1,500	0
Other	2,654,081	2,585,904	2,755,335	0
Subtotal	2,681,291	2,587,404	2,756,835	0
Fines and Forfeits				
Fines-Court	600,603	609,000	607,002	0
Fines-Bail	4,207	4,500	6,001	0
Fines - Code Enforcement	11,568	105,000	110,000	0
Subtotal	616,378	718,500	723,003	0
Miscellaneous Revenue				
Interest Earned	16,760	86,246	85,000	0
Rents and Royalties	54,850	51,582	52,074	0
Other Miscellaneous	39,988	44,874	50,699	0
Subtotal	111,598	182,702	187,773	0
Subtotal Revenue All Sources	61,657,962	68,043,696	71,061,663	0
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Muni Crt Admin Assess 1208	54,426	0	0	0
T/I from Stabilization 1299	251,910	0	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	0
Total Transfers In	306,336	0	1,000,000	0
Subtotal Other Financing Sources	306,336	0	1,000,000	0
Beginning Fund Balance	6,007,402	2,714,074	5,065,785	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,007,402	2,714,074	5,065,785	-
Total Available Resources	67,971,700	70,757,770	77,127,448	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	258,653	275,303	278,095	0
Employee Benefits	168,569	174,923	180,352	0
Services and Supplies	5,247	6,491	50,179	0
Non-discretionary Services & Supplies	3,115	8,674	8,711	0
Department Subtotal	435,584	465,391	517,337	
MAYOR				
Salaries And Wages	62,321	65,393	66,016	0
Employee Benefits	43,815	44,709	45,608	0
Services and Supplies	1,831	3,355	10,496	0
Non-discretionary Services & Supplies	969	1,973	1,981	0
Department Subtotal	108,936	115,430	124,101	
MANAGEMENT SERVICES				
Salaries And Wages	1,690,342	1,660,636	1,734,074	0
Employee Benefits	2,135,312	2,112,753	2,244,723	0
Services and Supplies	933,530	919,089	1,038,640	0
Non-discretionary Services & Supplies	1,144,251	1,214,828	1,459,925	0
Department Subtotal	5,903,435	5,907,306	6,477,362	
LEGAL				
Salaries And Wages	1,008,867	1,074,708	1,061,850	0
Employee Benefits	521,395	514,978	541,018	0
Services and Supplies	93,262	100,590	110,218	0
Non-discretionary Services & Supplies	3,997	4,655	4,736	0
Department Subtotal	1,627,521	1,694,931	1,717,822	
FINANCIAL SERVICES				
Salaries And Wages	1,651,373	1,770,220	1,820,387	0
Employee Benefits	815,334	869,390	931,890	0
Services and Supplies	368,467	435,400	535,365	0
Non-discretionary Services & Supplies	282,236	422,058	459,374	0
Capital Outlay	7,050	15,000	0	0
Department Subtotal	3,124,460	3,512,068	3,747,016	
COMMUNITY SERVICES				
Salaries And Wages	541,236	457,825	420,511	0
Employee Benefits	265,421	233,786	225,955	0
Services and Supplies	195,402	72,536	39,388	0
Non-discretionary Services & Supplies	30,702	25,718	30,682	0
Department Subtotal	1,032,761	789,865	716,536	
General Government Continued				
Salary and Wages	5,212,792	5,304,086	5,380,933	0
Employee Benefits	3,949,846	3,950,537	4,169,547	0
Services and Supplies	3,063,009	3,215,367	3,749,694	0
Capital Outlay	7,050	15,000	0	0
General Government Function Subtotal	12,232,697	12,484,990	13,300,174	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

Judicial

MUNICIPAL COURT

Salaries And Wages	1,203,148	1,244,882	1,294,774	0
Employee Benefits	682,283	677,735	757,675	0
Services and Supplies	155,149	194,774	194,774	0
Non-discretionary Services & Supplies	35,821	36,344	40,885	0
Department Subtotal	2,076,401	2,153,735	2,288,108	

Salary and Wages	1,203,148	1,244,882	1,294,774	0
Employee Benefits	682,283	677,735	757,675	0
Services and Supplies	190,970	231,118	235,659	0
Judicial Function Subtotal	2,076,401	2,153,735	2,288,108	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
POLICE				
Salaries And Wages	14,472,818	14,950,731	15,495,954	0
Employee Benefits	8,037,788	8,024,983	8,805,166	0
Services and Supplies	839,390	803,387	836,252	0
Non-discretionary Services & Supplies	2,077,491	2,254,297	2,467,921	0
Department Subtotal	25,427,487	26,033,398	27,605,293	
FIRE				
Salaries And Wages	8,864,737	9,058,173	9,480,530	0
Employee Benefits	5,011,167	5,211,708	5,740,881	0
Services and Supplies	313,928	367,039	438,838	0
Non-discretionary Services & Supplies	1,569,273	1,486,979	1,665,477	0
Capital Outlay	11,018	0	0	0
Department Subtotal	15,770,123	16,123,899	17,325,726	
COMMUNITY SERVICES				
Salaries And Wages	66,657	71,717	74,798	0
Employee Benefits	45,920	47,080	47,948	0
Services and Supplies	60,490	98,089	78,368	0
Non-discretionary Services & Supplies	1,077,157	1,068,060	1,092,406	0
Department Subtotal	1,250,224	1,284,946	1,293,520	
Salary and Wages	23,404,211	24,080,621	25,051,281	0
Employee Benefits	13,094,875	13,283,771	14,593,995	0
Services and Supplies	5,937,731	6,077,850	6,579,262	0
Capital Outlay	11,018	0	0	0
Public Safety Function Subtotal	42,447,835	43,442,242	46,224,538	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

Public Works

COMMUNITY SERVICES

Salaries And Wages	399,948	436,229	460,410	0
Employee Benefits	233,943	251,163	270,932	0
Services and Supplies	447,436	636,339	701,495	0
Non-discretionary Services & Supplies	301,037	284,715	335,798	0
Department Subtotal	1,382,364	1,608,446	1,768,635	

Salary and Wages	399,948	436,229	460,410	0
Employee Benefits	233,943	251,163	270,932	0
Services and Supplies	748,473	921,054	1,037,293	0
Public Works Function Subtotal	1,382,364	1,608,446	1,768,635	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	691,146	688,220	693,855	0
Employee Benefits	472,420	478,534	492,350	0
Services and Supplies	613,584	626,311	624,300	0
Non-discretionary Services & Supplies	1,095,737	1,144,231	1,255,616	0
Department Subtotal	2,872,887	2,937,296	3,066,121	
Salary and Wages	691,146	688,220	693,855	0
Employee Benefits	472,420	478,534	492,350	0
Services and Supplies	1,709,321	1,770,543	1,879,916	0
Culture & Recreation Function Subtotal	2,872,887	2,937,297	3,066,121	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Non-discretionary Services & Supplies	248,248	288,258	289,458	0
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Department Subtotal	248,248	288,258	289,458	
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Services and Supplies	248,248	288,258	289,458	0
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Community Support Function Subtotal	248,248	288,258	289,458	0
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<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Page Function Summary				
10 General Government	12,232,696	12,484,990	13,300,174	0
11 Judicial	2,076,401	2,153,734	2,288,109	0
12 Public Safety	42,447,835	43,442,242	46,224,539	0
13 Public Works	1,382,364	1,608,445	1,768,634	0
14 Culture and Recreation	2,872,888	2,937,296	3,066,121	0
15 Community Support	248,248	288,258	289,458	0
Total Expenditures - All Functions	61,260,432	62,914,965	66,937,035	0
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	847,688	1,330,000	1,422,000	0
T/O to Debt Svc GO 1301	694,266	692,912	708,804	0
T/O to Park & Rec Project 1402	0	0	500,000	0
T/O to Capital Projects 1404	2,455,240	754,108	2,300,000	0
Total Transfers Out	3,997,194	2,777,020	4,930,804	0
Total Expenditures and Other Uses	65,257,626	65,691,985	72,867,839	0
Total Ending Fund Balance	2,714,074	5,065,785	4,259,609	-
Total General Fund Commitments and Fund Balance	67,971,700	70,757,770	77,127,448	0

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	84,005	120,000	83,000	0
Total Charges for Services	84,005	120,000	83,000	0
Total Revenue	84,005	120,000	83,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	742	4,281	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	742	4,281	0
Total Resources	84,005	120,742	87,281	0

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	83,262	116,461	83,000	0
Total Community Support Function	83,262	116,461	83,000	0
Total Expenditures	83,262	116,461	83,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>742</i>	<i>4,281</i>	<i>4,281</i>	<i>0</i>
Total Commitments and Fund Balance	84,005	120,742	87,281	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
CDBG Entitlement	1,086,293	858,936	620,000	0
Total Intergovernmental Revenues	1,086,293	858,936	620,000	0
Total Revenue	1,086,293	858,936	620,000	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
Total Resources	1,086,293	858,936	620,000	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Salaries And Wages	77,207	100,856	119,486	0
Employee Benefits	32,668	41,056	102,818	0
Services and Supplies	73,545	152,061	92,735	0
Non-discretionary Services & Supplies	108,556	140,113	107,737	0
Capital Outlay	794,317	424,849	197,224	0
Total Community Support Function	1,086,293	858,936	620,000	0
Total Expenditures	1,086,293	858,936	620,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Commitments and Fund Balance	1,086,293	858,936	620,000	0

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED		FINAL APPROVED
Intergovernmental Revenues					
Department Of Justice Grants	227,890	138,127	48,469		0
Department of Health & Human Services	310	0	0		0
Department of Transportation	47,224	0	0		0
Executive Office of the President Grants	13,640	0	0		0
Department of Homeland Security	2,786	0	0		0
St Grant Council Of The Arts	517	0	0		0
St Grant Washoe County	76,777	167,677	0		0
Crime Forfeitures NRS 179	41,034	0	0		0
Drug Forfeitures	8,707	0	0		0
Federal Drug Forfeitures	83,879	43,423	0		0
St District Specialty Court Prog	77,926	5,436	0		0
Total Intergovernmental Revenues	580,691	354,663	48,469		0
Charges for Services					
Forfeiture Reimbursement	2,228	0	0		0
Total Charges for Services	2,228	0	0		0
Miscellaneous Revenue					
Interest Earned	1,755	0	0		0
Gifts & Bequests	84,712	0	0		0
Grant Match	146,564	161,758	266,469		0
Total Miscellaneous Revenue	233,030	161,758	266,469		0
Total Revenue	815,949	516,421	314,938		0
Other Financing Sources(Specify)					
Operating Transfers In (Schedule T)					
Total Other Financing Sources	0	0	0		0
Beginning Fund Balance	675,680	589,092	652,600		0
Prior Period Adjustment(s)	0	0	0		0
Residual Equity Transfers	0	0	0		0
Total Beginning Fund Balance	675,680	589,092	652,600		0
Total Resources	1,491,629	1,105,514	967,538		0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED		FINAL APPROVED
<u>General Government Function</u>					
Services and Supplies	2,114	0	0		0
Total General Government Function	2,114	0	0		0
<u>Judicial Function</u>					
Services and Supplies	64,899	5,436	0		0
Total Judicial Function	64,899	5,436	0		0
<u>Public Safety Function</u>					
Salaries And Wages	308,100	248,257	193,972		0
Employee Benefits	133,327	144,043	119,038		0
Services and Supplies	301,861	21,712	0		0
Non-discretionary Services & Supplies	3,024	0	0		0
Capital Outlay	49,319	21,712	0		0
Total Public Safety Function	795,631	435,724	313,010		0
<u>Culture and Recreation Function</u>					
Salaries And Wages	10,412	11,437	0		0
Employee Benefits	168	318	0		0
Services and Supplies	24,312	0	0		0
Capital Outlay	5,000	0	0		0
Total Culture and Recreation Function	39,892	11,755	0		0
Total Expenditures	902,536	452,914	313,010		0
<u>Other Uses</u>					
Contingency (not to exceed 3% of total expenditures)	0	0	0		0
Operating Transfers Out (Schedule T)					
Total Other Uses	0	0	0		0
Ending Fund Balance	589,092	652,600	654,528		0
Total Commitments and Fund Balance	1,491,629	1,105,514	967,538		0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	154,151	160,000	160,000	0
Muni Court Admin Assessments	32,757	32,400	32,400	0
Muni Court Facility Admin Assess	45,481	45,000	45,000	0
Total Intergovernmental Revenues	232,389	237,400	237,400	0
Total Revenue	232,389	237,400	237,400	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	1,102,996	1,149,445	1,037,408	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,102,996	1,149,445	1,037,408	0
Total Resources	1,335,385	1,386,845	1,274,808	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Salaries And Wages	0	10,000	36,864	0
Employee Benefits	0	0	535	0
Services and Supplies	123,092	218,325	1,214,100	0
Non-discretionary Services & Supplies	8,422	11,112	20,023	0
Capital Outlay	0	110,000	0	0
Total Judicial Function	131,514	349,437	1,271,522	0
Total Expenditures	131,514	349,437	1,271,522	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	54,426	0	0	0
Total Other Uses	54,426	0	0	0
<i>Ending Fund Balance</i>	<i>1,149,445</i>	<i>1,037,408</i>	<i>3,286</i>	<i>0</i>
Total Commitments and Fund Balance	1,335,385	1,386,845	1,274,808	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	33,205	88,950	70,000	0
Parks Fees	157,576	170,000	170,000	0
Public Facility Fees	95,928	272,000	250,000	0
Sanitary Sewer Fee	81,760	237,600	220,000	0
Total Licenses and Permits	368,469	768,550	710,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	9,607	7,000	7,000	0
Total Miscellaneous Revenue	9,607	7,000	7,000	0
Total Revenue	378,076	775,550	717,000	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	686,881	920,081	1,108,031	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	686,881	920,081	1,108,031	0
Total Resources	1,064,958	1,695,631	1,825,031	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Non-discretionary Services & Supplies	12,491	0	0	0
Total Public Safety Function	12,491	0	0	0
<u>Public Works Function</u>				
Services and Supplies	39,593	100,000	0	0
Total Public Works Function	39,593	100,000	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	0	0	150,000	0
Capital Outlay	10,700	250,000	0	0
Total Culture and Recreation Function	10,700	250,000	150,000	0
Total Expenditures	62,784	350,000	150,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	82,092	237,600	118,800	0
Total Other Uses	82,092	237,600	118,800	0
<i>Ending Fund Balance</i>	<i>920,081</i>	<i>1,108,031</i>	<i>1,556,231</i>	<i>0</i>
Total Commitments and Fund Balance	1,064,958	1,695,631	1,825,031	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	90	55	55	0
Total Miscellaneous Revenue	90	55	55	0
Total Revenue	90	55	55	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	25,590	22,525	17,580	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	25,590	22,525	17,580	0
Total Resources	25,680	22,580	17,635	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	3,155	5,000	15,000	0
Total Community Support Function	3,155	5,000	15,000	0
Total Expenditures	3,155	5,000	15,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>22,525</i>	<i>17,580</i>	<i>2,635</i>	<i>0</i>
Total Commitments and Fund Balance	25,680	22,580	17,635	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	16,662	21,000	18,000	0
Total Licenses and Permits	16,662	21,000	18,000	0
Charges for Services				
Facility Development Fee	25,458	25,000	25,000	0
Facility Reservation Fees	85,491	73,820	73,250	0
Non-resident Fee	5,010	0	0	0
Recreation Program Fees	2,356,053	2,238,744	2,300,300	0
Recreation Advertising Fees	22,271	21,000	21,000	0
External - Charge for Services	41,480	49,470	49,470	0
Administrative Service Charges	1,707	2,500	2,500	0
Special Events Receipts	279,870	326,669	329,035	0
Total Charges for Services	2,817,340	2,737,202	2,800,555	0
Miscellaneous Revenue				
Rebates/Credits	2,191	0	0	0
Gifts & Bequests	1,830	0	0	0
Recoveries/Reimbursements	0	190	0	0
Cash Variations	(1)	0	0	0
Total Miscellaneous Revenue	4,021	190	0	0
Total Revenue	2,838,023	2,758,392	2,818,555	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	847,689	1,330,000	1,422,000	0
Total Other Financing Sources	847,689	1,330,000	1,422,000	0
Beginning Fund Balance	191,136	77,876	79,625	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	191,136	77,876	79,625	0
Total Resources	3,876,848	4,166,269	4,320,180	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,500,022	2,696,985	2,784,722	0
Employee Benefits	640,930	607,766	637,136	0
Services and Supplies	443,553	529,530	559,186	0
Non-discretionary Services & Supplies	214,467	252,364	270,442	0
Total Culture and Recreation Function	3,798,972	4,086,644	4,251,486	0
Total Expenditures	3,798,972	4,086,644	4,251,486	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>77,876</i>	<i>79,625</i>	<i>68,693</i>	<i>0</i>
Total Commitments and Fund Balance	3,876,848	4,166,269	4,320,180	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	196,000	196,000	196,000	0
Total Taxes	196,000	196,000	196,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	797	425	425	0
Total Miscellaneous Revenue	797	425	425	0
Total Revenue	196,797	196,425	196,425	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	159,265	103,231	90,656	0
Total Resources	356,062	299,656	287,081	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	252,831	209,000	209,000	0
Total Community Support Function	252,831	209,000	209,000	0
Total Expenditures	252,831	209,000	209,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>103,231</i>	<i>90,656</i>	<i>78,081</i>	<i>0</i>
Total Commitments and Fund Balance	356,062	299,656	287,081	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Street Cut Permits	249,653	180,000	200,000	0
Total Licenses and Permits	249,653	180,000	200,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	2,146	4,700	3,100	0
Total Miscellaneous Revenue	2,146	4,700	3,100	0
Total Revenue	251,799	184,700	203,100	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	646,996	649,864	409,256	0
Total Resources	898,795	834,564	612,356	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	35,386	36,357	35,465	0
Employee Benefits	18,560	18,730	19,179	0
Services and Supplies	188,426	363,649	250,553	0
Non-discretionary Services & Supplies	6,559	6,571	8,210	0
Total Public Works Function	248,931	425,308	313,407	0
Total Expenditures	248,931	425,308	313,407	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>649,864</i>	<i>409,256</i>	<i>298,949</i>	<i>0</i>
Total Commitments and Fund Balance	898,795	834,564	612,356	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
City Business Licenses	200,000	200,000	200,000	0
Total Licenses and Permits	200,000	200,000	200,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	2,266	2,500	2,500	0
Total Miscellaneous Revenue	2,266	2,500	2,500	0
Total Revenue	202,266	202,500	202,500	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	235,290	185,647	388,147	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	235,290	185,647	388,147	0
Total Resources	437,557	388,147	590,647	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures	0	0	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	251,910	0	0	0
Total Other Uses	251,910	0	0	0
<i>Ending Fund Balance</i>	<i>185,647</i>	<i>388,147</i>	<i>590,647</i>	<i>0</i>
Total Commitments and Fund Balance	437,557	388,147	590,647	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,358,032	739,806	1,548,141	0
Gas Franchise Fees	431,814	242,785	504,311	0
Right Of Way Fees TMWA	652,881	675,866	710,971	0
Total Licenses and Permits	2,442,728	1,658,457	2,763,423	0
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	650,858	704,032	743,670	0
State Gasoline Tax 1.75 Cents	909,014	985,106	1,043,266	0
State Gasoline Tax 2.35 Cents	844,081	935,732	1,007,896	0
Misc From Other Govts	1,709	0	0	0
Total Intergovernmental Revenues	2,405,663	2,624,870	2,794,832	0
<u>Miscellaneous Revenue</u>				
Interest Earned	1,238	10,000	10,000	0
Total Miscellaneous Revenue	1,238	10,000	10,000	0
Total Revenue	4,849,629	4,293,327	5,568,255	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	3,832,672	1,139,777	832,257	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,832,672	1,139,777	832,257	0
Total Resources	8,682,301	5,433,103	6,400,512	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	1,044,505	994,580	1,120,183	0
Employee Benefits	626,690	575,686	678,750	0
Services and Supplies	1,111,847	1,519,110	3,076,456	0
Non-discretionary Services & Supplies	226,276	243,280	214,389	0
Capital Outlay	4,533,206	1,268,191	1,305,000	0
Total Public Works Function	7,542,524	4,600,846	6,394,779	0
Total Expenditures	7,542,524	4,600,846	6,394,779	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,139,777</i>	<i>832,257</i>	<i>5,733</i>	<i>0</i>
Total Commitments and Fund Balance	8,682,301	5,433,103	6,400,512	0

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	679,016	1,479,612	774,071	0
Gas Franchise Fees	215,907	485,570	252,156	0
Concession Franchise Fees	99,996	99,996	99,996	0
Parks Fees	57,285	50,000	50,000	0
Total Licenses and Permits	1,052,204	2,115,178	1,176,223	0
<u>Charges for Services</u>				
Facility Reservation Fees	108,160	120,000	120,000	0
Recreation Advertising Fees	18,944	17,000	20,000	0
Total Charges for Services	127,104	137,000	140,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	8,788	13,000	13,000	0
Rebates/Credits	12,207	0	0	0
Total Miscellaneous Revenue	20,995	13,000	13,000	0
Total Revenue	1,200,304	2,265,178	1,329,223	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	500,000	0
Total Other Financing Sources	0	0	500,000	0
Beginning Fund Balance	1,856,064	1,734,193	650,805	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,856,064	1,734,193	650,805	0
Total Resources	3,056,368	3,999,371	2,480,028	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	273,473	282,403	265,506	0
Employee Benefits	134,276	135,990	137,532	0
Services and Supplies	323,844	519,448	352,140	0
Non-discretionary Services & Supplies	14,588	12,721	14,432	0
Capital Outlay	575,995	2,398,005	1,005,000	0
Total Culture and Recreation Function	1,322,175	3,348,566	1,774,610	0
Total Expenditures	1,322,175	3,348,566	1,774,610	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,734,193</i>	<i>650,805</i>	<i>705,418</i>	<i>0</i>
Total Commitments and Fund Balance	3,056,368	3,999,371	2,480,028	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	3,742	8,500	8,500	0
Rebates/Credits	2,191	0	0	0
Total Miscellaneous Revenue	5,933	8,500	8,500	0
Total Revenue	5,933	8,500	8,500	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,455,240	754,108	2,300,000	0
Total Other Financing Sources	2,455,240	754,108	2,300,000	0
Beginning Fund Balance	1,077,170	2,145,917	350,234	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,077,170	2,145,917	350,234	0
Total Resources	3,538,344	2,908,525	2,658,734	0

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) (4) Budget Year Ending 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	429,002	684,405	581,589	0
Non-discretionary Services & Supplies	293,488	132,188	164,000	0
Capital Outlay	431,296	667,167	1,427,071	0
Total General Government Function	1,153,787	1,483,759	2,172,660	0
<u>Public Safety Function</u>				
Services and Supplies	73,838	45,000	130,000	0
Capital Outlay	135,530	737,792	85,000	0
Total Public Safety Function	209,368	782,792	215,000	0
<u>Public Works Function</u>				
Services and Supplies	29,271	61,740	35,000	0
Total Public Works Function	29,271	61,740	35,000	0
<u>Culture and Recreation Function</u>				
Capital Outlay	0	230,000	0	0
Total Culture and Recreation Function	0	230,000	0	0
Total Expenditures	1,392,426	2,558,291	2,422,660	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	2,145,917	350,234	236,074	0
Total Commitments and Fund Balance	3,538,344	2,908,525	2,658,734	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Ad Valorem Taxes NRS 354.59815	186,366	188,000	188,000	0
Personal Property Taxes NRS 354.59815	11,410	10,283	10,283	0
Total Intergovernmental Revenues	197,777	198,283	198,283	0
Miscellaneous Revenue				
Interest Earned	2,439	5,500	5,500	0
Total Miscellaneous Revenue	2,439	5,500	5,500	0
Total Revenue	200,215	203,783	203,783	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	469,763	455,339	35,339	0
Total Resources	669,978	659,122	239,122	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	59,469	77,825	0	0
Capital Outlay	8,450	70,217	100,000	0
Total General Government Function	67,919	148,042	100,000	0
<u>Public Safety Function</u>				
Services and Supplies	64,191	64,949	0	0
Capital Outlay	82,530	190,792	75,000	0
Total Public Safety Function	146,721	255,741	75,000	0
<u>Culture and Recreation Function</u>				
Services and Supplies	0	160,000	0	0
Capital Outlay	0	60,000	0	0
Total Culture and Recreation Function	0	220,000	0	0
Total Expenditures	214,639	623,783	175,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	455,339	35,339	64,122	0
Total Commitments and Fund Balance	669,978	659,122	239,122	0

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	301,062	300,000	310,000	0
Total Taxes	301,062	300,000	310,000	0
Miscellaneous Revenue				
Interest Earned	2,165	1,750	1,750	0
Total Miscellaneous Revenue	2,165	1,750	1,750	0
Total Revenue	303,227	301,750	311,750	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	417,592	696,986	766,786	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	417,592	696,986	766,786	0
Total Resources	720,819	998,736	1,078,536	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	18,113	101,950	50,000	0
Capital Outlay	5,720	130,000	358,000	0
Total Culture and Recreation Function	23,833	231,950	408,000	0
Total Expenditures	23,833	231,950	408,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>696,986</i>	<i>766,786</i>	<i>670,536</i>	<i>0</i>
Total Commitments and Fund Balance	720,819	998,736	1,078,536	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	128,000	250,000	200,000	0
Total Taxes	128,000	250,000	200,000	0
Miscellaneous Revenue				
Interest Earned	3,039	8,000	8,000	0
Total Miscellaneous Revenue	3,039	8,000	8,000	0
Total Revenue	131,039	258,000	208,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	685,390	750,415	642,931	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	685,390	750,415	642,931	0
Total Resources	816,429	1,008,415	850,931	0

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	53,414	121,484	112,500	0
Capital Outlay	12,600	244,000	562,500	0
Total Culture and Recreation Function	66,014	365,484	675,000	0
Total Expenditures	66,014	365,484	675,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>750,415</i>	<i>642,931</i>	<i>175,931</i>	<i>0</i>
Total Commitments and Fund Balance	816,429	1,008,415	850,931	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	165,000	225,000	225,000	0
Total Taxes	165,000	225,000	225,000	0
Miscellaneous Revenue				
Interest Earned	7,101	15,000	15,000	0
Total Miscellaneous Revenue	7,101	15,000	15,000	0
Total Revenue	172,101	240,000	240,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,446,634	1,565,220	812,954	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,446,634	1,565,220	812,954	0
Total Resources	1,618,735	1,805,220	1,052,954	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation Function				
Services and Supplies	9,571	25,000	25,000	0
Capital Outlay	43,944	967,266	700,000	0
Total Culture and Recreation Function	53,515	992,266	725,000	0
Total Expenditures	53,515	992,266	725,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,565,220</i>	<i>812,954</i>	<i>327,954</i>	<i>0</i>
Total Commitments and Fund Balance	1,618,735	1,805,220	1,052,954	0

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED		FINAL APPROVED
<u>Taxes</u>					
Room Tax	928,190	1,002,900	1,130,900		0
Total Taxes	928,190	1,002,900	1,130,900		0
<u>Miscellaneous Revenue</u>					
Interest Earned	20,688	71,800	36,500		0
Total Miscellaneous Revenue	20,688	71,800	36,500		0
Total Revenue	948,878	1,074,700	1,167,400		0
<u>Other Financing Sources(Specify)</u>					
Operating Transfers In (Schedule T)					
Total Other Financing Sources	0	0	0		0
<u>Beginning Fund Balance</u>					
Prior Period Adjustment(s)	0	0	0		0
Residual Equity Transfers	0	0	0		0
Total Beginning Fund Balance	3,439,848	4,373,983	3,548,934		0
Total Resources	4,388,726	5,448,683	4,716,334		0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	6,948	50,000	50,000	0
Non-discretionary Services & Supplies	0	1,000,000	100,000	0
Capital Outlay	7,795	849,749	800,000	0
Total Community Support Function	14,743	1,899,749	950,000	0
Total Expenditures	14,743	1,899,749	950,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>4,373,983</i>	<i>3,548,934</i>	<i>3,766,334</i>	<i>0</i>
Total Commitments and Fund Balance	4,388,726	5,448,683	4,716,334	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	1,240	850	850	0
Miscellaneous Revenue	20,023	0	0	0
Total Miscellaneous Revenue	21,263	850	850	0
Total Revenue	21,263	850	850	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	458,690	461,452	442,302	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	458,690	461,452	442,302	0
Total Resources	479,953	462,302	443,152	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	18,501	20,000	430,000	0
Total Community Support Function	18,501	20,000	430,000	0
Total Expenditures	18,501	20,000	430,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>461,452</i>	<i>442,302</i>	<i>13,152</i>	<i>0</i>
Total Commitments and Fund Balance	479,953	462,302	443,152	0

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

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018			FINAL APPROVED
			TENTATIVE APPROVED		
Taxes					
Real Property Taxes	0	0	0		0
Personal Property Taxes	0	0	0		0
Subtotal	0	0	0		
Intergovernmental Revenues					
Sales Taxes not Consolidated	11,148,798	11,427,518	12,227,444		0
Contribution From Redevelopment Agency	0	0	0		0
Subtotal	11,148,798	11,427,518	12,227,444		
Miscellaneous Revenue					
Interest Earned	56,626	20,264	20,200		0
Miscellaneous Revenue	6,348	0	0		0
Subtotal	62,974	20,264	20,200		
Special Assessments					
Special Assessment Principal	938,396	5,315,783	689,378		0
Special Assessment Interest	888,917	420,536	410,000		0
Spec. Assess. Penalty/Prepay	562	0	0		0
Subtotal	1,827,875	5,736,319	1,099,378		
Total All Revenue	13,039,647	17,184,101	13,347,022		0
Other Financing Sources					
Operating Transfers In (Schedule T)					
T/I from General Fund 1101	694,266	692,912	708,804		0
T/I from Debt Svc GO 1301	0	0	0		0
T/I from Cap Project 1404	0	0	0		0
T/I from R/A Revolving 3401	291,015	290,447	297,108		0
T/I from R/A2 Revolving 3601	1,077,853	0	0		0
T/I from R/A 2 Bond Proceeds 3602	0	0	0		0
T/I from Sewer Operations 1630	3,904	3,896	3,985		0
T/I from Development Svcs 2201	23,421	23,375	23,912		0
Bond Proceeds	13,498,290	0	0		
Subtotal Other Financing Sources	15,588,749	1,010,630	1,033,809		0
Beginning Fund Balance	15,952,033	14,993,867	14,720,065		0
Prior Period Adjustment(s)	0	0	0		0
Residual Equity Transfers	0	0	0		0
Total Beginning Fund Balance	15,952,033	14,993,867	14,720,065		0
Total Available Resources	44,580,429	33,188,598	29,100,896		0

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

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED		FINAL APPROVED
Type: 4 Revenue Bonds					
Principal	3,503,000	3,889,000	4,325,000		0
Interest	8,646,903	8,444,255	8,223,634		0
Fiscal Agent Charges	0	0	0		0
Transfers Out	0	0	0		0
Reserves - increase or (decrease)	0	0	0		0
Other (Specify)	0	0	0		0
Subtotal	12,149,903	12,333,255	12,548,634		0
TOTAL RESERVED (MEMO ONLY)	11,715,798	11,836,755	12,565,374		0
Type: 5 Medium-Term Financing					
Principal	1,035,000	0	0		0
Interest	42,853	0	0		0
Fiscal Agent Charges	0	0	0		0
Transfers Out	0	0	0		0
Reserves - increase or (decrease)	0	0	0		0
Other (Specify)	0	0	0		0
Subtotal	1,077,853	0	0		0
TOTAL RESERVED (MEMO ONLY)	0	0	0		0
Type: 8 Special Assessment Bonds					
Principal	815,000	5,534,454	691,311		0
Interest	475,312	600,824	466,092		0
Fiscal Agent Charges	1,570,204	0	0		0
Debt Refunding	13,498,290	0	0		0
Transfers Out	0	0	0		0
Reserves - increase or (decrease)	0	0	0		0
Other (Specify)	0	0	0		0
Subtotal	16,358,806	6,135,278	1,157,403		0
TOTAL RESERVED (MEMO ONLY)	4,236,234	3,841,475	3,787,650		0
Ending Fund Balance					
Reserved	14,993,867	14,720,065	15,394,859		0
Unreserved	0	0	0		0
Total Ending Fund Balance	14,993,867	14,720,065	15,394,859		0
Total Commitments & Fund Balance	44,580,429	33,188,598	29,100,896		0

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

PROPRIETARY FUND	(1)	(2)	(3)	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	205,436	185,000	185,000	0
Charges for Services	23,795,373	25,781,494	26,245,535	0
Miscellaneous Revenue	105,151	65,893	59,395	0
Total Operating Revenue	24,105,960	26,032,387	26,489,930	0
Operating Expense				
Salaries And Wages	2,794,422	2,862,866	3,119,122	0
Employee Benefits	1,582,908	1,636,487	1,854,242	0
Services and Supplies	1,190,561	2,908,328	1,948,871	0
Non-discretionary Services & Supplies	8,484,631	9,679,497	10,157,052	0
Net loss from Truckee Meadows Water Reclamation Facility	2,083,084	2,300,000	2,400,000	0
Depreciation Expense	6,370,187	6,494,061	10,143,900	0
Total Operating Expense	22,505,792	25,881,239	29,623,187	0
Operating Income or (Loss)	1,600,169	151,148	(3,133,257)	0
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	13,134	0	0	0
Flood Control Conn Fee - Res	143,767	229,000	120,000	0
Flood Control Conn Fee- Comm	6,243	20,000	7,390	0
Effluent Connection Fees	3,343	86,212	75,000	0
Sanitary Connection Fee-Res	3,057,000	5,236,776	2,854,574	0
Sanitary Connection Fee-Comm	405,504	463,639	175,801	0
Storm Connection Fee-Res	803,899	1,331,153	725,614	0
Storm Connection Fee-Comm	35,627	117,854	44,688	0
W/C Sewer Conn Fee-Res	679,778	398,878	337,080	0
W/C Sewer Conn Fee-Comm	145,919	6,487	12,975	0
Interest Earned	(106,542)	99,000	99,000	0
Note/Loan Investment Interest Earned	47,821	42,936	42,936	0
Contributions of Infrastructure/Assets	2,367,774	0	0	0
Total Non-Operating Revenue	7,603,267	8,031,935	4,495,058	0
Non-Operating Expense				
Bad Debt	933	0	0	0
Interest	816,603	934,406	822,751	0
Total Non-Operating Expense	817,536	934,406	822,751	0
Net Income Before Operating Transfers	8,385,898	7,248,677	539,050	0
Operating Transfers (Schedule T)				
IN	6,616,092	237,600	118,800	0
OUT	6,537,904	3,896	3,985	0
Net Operating Transfers	78,189	233,704	114,815	0
Net Income	8,464,087	7,482,381	653,865	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	23,607,566	25,966,494	26,430,534	0
Cash paid to employees	(4,328,747)	(4,499,353)	(4,973,364)	0
Cash paid to suppliers	(9,842,235)	(12,587,825)	(12,105,922)	0
Cash paid to Truckee Meadows Water Reclamation Facility	(2,138,524)	(6,911,829)	(3,674,054)	0
Miscellaneous cash received/(paid)	(932)	108,829	102,331	0
a. Net cash provided by (or used for) operating activities	7,297,128	2,076,316	5,779,525	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	82,092	237,600	118,800	0
Operating transfers out	(3,904)	(3,896)	(3,985)	0
b. Net cash provided by (or used for) noncapital financing activities	91,322	233,704	114,815	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

payments	(38,474,926)	(5,294,097)	(5,455,078)	0
Bond interest expense paid	(1,462,100)	(934,406)	(822,751)	0
Proceeds from sewer bonds and notes	33,098,481	0	0	0
Bond issue costs	0			
Acquisition of capital assets	(4,136,000)	(27,655,322)	(6,097,345)	0
Utility connection fees	5,281,080	7,889,999	4,353,122	0
c. Net cash provided by (or used for) capital and related financing activities	(5,693,465)	(25,993,826)	(8,022,052)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	(58,721)	99,000	99,000	0
Principal received on notes receivable	504,682	425,567	437,095	
d. Net cash provided by (or used in) investing activities	445,961	524,567	536,095	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,140,946	(23,159,239)	(1,591,617)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	44,043,432	46,184,378	23,025,139	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	46,184,378	23,025,139	21,433,522	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	18,754,358	24,243,901	23,915,410	0
Miscellaneous Revenue	60,486	55,840	0	0
Total Operating Revenue	18,814,844	24,299,741	23,915,410	0
Operating Expense				
Salaries And Wages	4,366,506	4,568,280	4,835,993	0
Employee Benefits	2,119,084	2,295,027	2,527,045	0
Services and Supplies	9,635,316	14,332,949	12,593,572	0
Non-discretionary Services & Supplies	2,644,394	2,939,413	3,153,596	0
Depreciation Expense	6,720,931	6,753,901	7,754,000	0
Total Operating Expense	25,486,231	30,889,570	30,864,206	0
Operating Income or (Loss)	(6,671,388)	(6,589,829)	(6,948,796)	0
Non-Operating Revenue				
Capital Contributions From Reno	4,678,573	15,121,415	8,037,946	0
Capital Contributions From Sparks	2,138,524	6,911,829	3,674,054	0
Misc From Other Govts	0	26,000	0	0
Interest Earned	20,901	40,000	0	0
Miscellaneous Revenue	8,673	10,456	0	0
Total Non-Operating Revenue	6,846,671	22,109,700	11,712,000	0
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	256,620	100,000	100,000	0
Total Non-Operating Expense	256,620	100,000	100,000	0
Net Income Before Operating Transfers	(81,338)	15,419,871	4,663,204	0
Operating Transfers (Schedule T)				
Net Income	(81,338)	15,419,871	4,663,204	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED	

A. CASH FLOWS FROM OPERATING ACTIVITIES:					
Reimbursement from Reno/Sparks		23,914,174	23,915,410		0
Reimbursement from Reno/Sparks	18,938,800	23,914,174	23,915,410		0
Reimbursement from Washoe County	8,739				
Cash received from other services		422,023	0		0
Cash received from other services	364,628	422,023	0		0
Other cash receipts - insurance recovery	0	0	0		0
Cash paid to employees		(6,863,306)	(7,363,038)		0
Cash paid to employees	(6,448,401)	(6,863,306)	(7,363,038)		0
Cash paid to suppliers		(17,272,363)	(15,747,168)		0
Cash paid to suppliers	(12,308,938)	(17,272,363)	(15,747,168)		0
a. Net cash provided by (or used for) operating activities	554,828	200,528	805,204		0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0		0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Bond and capital lease obligation principal payments	0	0	0		0
Acquisition of capital assets	(6,817,097)	(1,815,591)	(3,162,000)		0
Contributions of capital	6,817,097	1,815,591	3,162,000		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	20,901	40,000	0		0
d. Net cash provided by (or used in) investing activities	20,901	40,000	0		0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	575,729	240,528	805,204		0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,062,673	3,638,402	3,878,930		0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,638,402	3,878,930	4,684,134		0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	2,266,496	2,816,371	2,507,617	0
Charges for Services	2,446,989	3,154,356	3,006,843	0
Miscellaneous Revenue	1,096	0	548	0
Total Operating Revenue	4,714,581	5,970,727	5,515,008	0
Operating Expense				
Salaries And Wages	1,562,533	1,960,998	2,433,343	0
Employee Benefits	645,404	843,532	1,172,761	0
Services and Supplies	1,031,279	1,620,235	2,137,715	0
Non-discretionary Services & Supplies	574,879	643,173	689,029	0
Depreciation Expense	958	3,800	103,800	0
Total Operating Expense	3,815,053	5,071,738	6,536,647	0
Operating Income or (Loss)	899,528	898,988	(1,021,639)	0
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	595	0	298	0
Water Plan Adm Fee NRS.540	325	141	250	0
Interest Earned	18,728	114,424	35,812	0
Cash Variations	0	126	0	0
Miscellaneous Revenue	0	0	(16)	0
Total Non-Operating Revenue	19,648	114,691	36,344	0
Net Income Before Operating Transfers	919,176	1,013,680	(985,296)	0
Operating Transfers (Schedule T)				
OUT	52,247	23,375	23,912	0
Net Operating Transfers	(52,247)	(23,375)	(23,912)	0
Net Income	866,929	990,305	(1,009,208)	0

City of Sparks

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,671,434	5,970,727	5,514,460	0
Cash paid to employees	(2,001,510)	(2,804,530)	(3,606,104)	0
Cash paid to suppliers	(1,583,880)	(2,263,408)	(2,826,743)	0
Miscellaneous cash received/(paid)	1,421	126	532	0
a. Net cash provided by (or used for) operating activities	1,087,465	902,915	(917,855)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Subsidy from federal and state grants	595	0	298	0
Operating transfers out	(52,247)	(23,375)	(23,912)	0
b. Net cash provided by (or used for) noncapital financing activities	(51,652)	(23,375)	(23,614)	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments				
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets	(37,758)	(47,907)	(763,400)	0
Cash contributions - other governments	0	141	250	0
c. Net cash provided by (or used for) capital and related financing activities	(37,758)	(47,766)	(763,150)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	18,728	114,424	35,812	0
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	18,728	114,424	35,812	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,016,783	946,198	(1,668,807)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,084,159	5,100,942	6,047,140	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	5,100,942	6,047,140	4,378,333	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	4,324,249	4,287,924	4,773,011	0
Miscellaneous Revenue	36,652	17,000	17,000	0
Total Operating Revenue	4,360,901	4,304,924	4,790,011	0
Operating Expense				
Salaries And Wages	591,318	627,226	681,059	0
Employee Benefits	342,761	341,048	385,203	0
Services and Supplies	635,199	634,465	661,805	0
Non-discretionary Services & Supplies	776,053	794,911	851,086	0
Depreciation Expense	1,462,450	1,477,522	1,827,900	0
Total Operating Expense	3,807,781	3,875,172	4,407,054	0
Operating Income or (Loss)	553,119	429,752	382,957	0
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	8,033	0	0	0
Interest Earned	10,747	24,000	24,000	0
Contributions of Infrastructure/Assets	3,024	0	0	0
Sale Of General Fixed Assets	0	50,000	50,000	0
Gain On Sale/Revaluation Of Assets	264,348	0	0	0
Total Non-Operating Revenue	286,152	74,000	74,000	0
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	895	0	0	0
Total Non-Operating Expense	895	0	0	0
Net Income Before Operating Transfers	838,376	503,752	456,957	0
Operating Transfers (Schedule T)				
IN	28,826	0	0	0
OUT	0	0	1,000,000	0
Net Operating Transfers	28,826	0	(1,000,000)	0
Net Income	867,202	503,752	(543,043)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Motor Vehicle Maintenance (1702)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,342,175	4,287,924	4,773,011	0
Cash paid to employees	(904,189)	(968,275)	(1,066,262)	0
Cash paid to suppliers	(1,553,208)	(1,429,376)	(1,512,891)	0
Miscellaneous cash received/(paid)	0	17,000	17,000	0
a. Net cash provided by (or used for) operating activities	1,884,778	1,907,273	2,210,858	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	0	0	0	0
Operating transfers out	0	0	(1,000,000)	0
b. Net cash provided by (ore used for) noncapital financing activities	8,033	0	(1,000,000)	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	0	0	0	0
Bond interest expense paid	0	0	0	0
Proceeds from sale of capital assets	298,920	50,000	50,000	0
Acquisition of capital assets	(2,543,972)	(2,498,965)	(1,448,300)	0
c. Net cash provided by (or used for) capital and related financing activities	(2,245,052)	(2,448,965)	(1,398,300)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	10,747	24,000	24,000	0
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	10,747	24,000	24,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(341,494)	(517,692)	(163,442)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,003,221	2,661,727	2,144,035	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,661,727	2,144,035	1,980,593	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	11,423,951	11,507,472	11,990,748	0
Miscellaneous Revenue	211,108	200,000	200,000	0
Total Operating Revenue	11,635,059	11,707,472	12,190,748	0
<u>Operating Expense</u>				
Services and Supplies	10,420,522	10,869,807	11,789,424	0
Non-discretionary Services & Supplies	202,780	221,110	217,329	0
Total Operating Expense	10,623,302	11,090,917	12,006,753	0
Operating Income or (Loss)	1,011,757	616,556	183,995	0
<u>Non-Operating Revenue</u>				
Interest Earned	(572)	5,500	5,500	0
Total Non-Operating Revenue	(572)	5,500	5,500	0
Net Income Before Operating Transfers	1,011,184	622,056	189,495	0
Operating Transfers (Schedule T)				
Net Income	1,011,184	622,056	189,495	0

City of Sparks

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	11,370,422	11,712,972	12,196,248	0
Cash paid to employees	0	11,387,758	11,915,748	0
Cash paid to suppliers	0	0	0	0
Cash paid to suppliers	(10,601,929)	(11,090,917)	(12,006,753)	0
Cash received from reimbursements of Insurance claims	211,108	119,714	75,000	0
Miscellaneous cash received/(paid)	0	200,000	200,000	0
a. Net cash provided by (or used for) operating activities	979,601	616,555	183,995	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	(572)	5,500	5,500	0
d. Net cash provided by (or used in) investing activities	(572)	5,500	5,500	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	979,029	622,055	189,495	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,263,745	2,242,774	2,864,829	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,242,774	2,864,829	3,054,324	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	316,324	345,000	970,883	0
Miscellaneous Revenue	205,046	50,000	50,000	0
Total Operating Revenue	521,370	395,000	1,020,883	0
Operating Expense				
Services and Supplies	999,865	1,929,836	2,082,039	0
Non-discretionary Services & Supplies	137,214	145,412	223,197	0
Total Operating Expense	1,137,078	2,075,248	2,305,236	0
Operating Income or (Loss)	(615,708)	(1,680,248)	(1,284,353)	0
Non-Operating Revenue				
Interest Earned	21,686	40,000	40,000	0
Total Non-Operating Revenue	21,686	40,000	40,000	0
Net Income Before Operating Transfers	(594,023)	(1,640,248)	(1,244,353)	0
Operating Transfers (Schedule T)				
Net Income	(594,023)	(1,640,248)	(1,244,353)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	467,496	345,000	970,883	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,516,686)	(1,575,248)	(1,805,236)	0
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)		50,000	50,000	0
a. Net cash provided by (or used for) operating activities	(1,049,190)	(1,180,248)	(784,353)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	21,686	40,000	40,000	0
d. Net cash provided by (or used in) investing activities	21,686	40,000	40,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,027,504)	(1,140,248)	(744,353)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,908,036	2,880,532	1,740,284	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,880,532	1,740,284	995,931	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	848,621	875,671	1,072,989	0
Miscellaneous Revenue	108,058	70,399	70,000	0
Total Operating Revenue	956,679	946,070	1,142,989	0
<u>Operating Expense</u>				
Services and Supplies	321,692	411,409	460,750	0
Non-discretionary Services & Supplies	559,440	573,000	630,000	0
Total Operating Expense	881,131	984,409	1,090,750	0
Operating Income or (Loss)	75,547	(38,339)	52,239	0
<u>Non-Operating Revenue</u>				
Interest Earned	84	1,000	1,000	0
Total Non-Operating Revenue	84	1,000	1,000	0
Net Income Before Operating Transfers	75,632	(37,339)	53,239	0
Operating Transfers (Schedule T)				
Net Income	75,632	(37,339)	53,239	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	36,546	875,671	1,072,989	0
Cash paid to employees	848,621	0	0	0
Cash paid to suppliers	(1,188,973)	(984,409)	(1,090,750)	0
Cash received from reimbursements of Insurance claims		0	0	0
Miscellaneous cash received/(paid)		70,399	70,000	0
a. Net cash provided by (or used for) operating activities	(303,806)	(38,339)	52,239	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	0	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

Interest received on investments	84	1,000	1,000	0
d. Net cash provided by (or used in) investing activities	84	1,000	1,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(303,722)	(37,339)	53,239	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	375,426	71,704	34,365	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	71,704	34,365	87,604	0

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

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4)	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2018	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2019		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	07/02/2008	06/15/2028	6.50-6.75%	66,940,000	4,499,825	3,515,000	8,014,825
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 ¹	3,500,000	0	3,500,000
- Consolidated Tax Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	0	0	0	0
- Consolidated Tax Series 2014	4	12	7,330,000	05/29/2014	05/01/2026	3.09%	7,243,000	223,809	810,000	1,033,809
Total Type 4 Revenue Bonds			131,400,000				106,899,045	8,223,634	4,325,000	12,548,634
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	09/01/2027	3.83%	7,963,836	466,092	691,311	1,157,403
Total Type 8 Special Assessment Bonds			13,498,290				7,963,836	466,092	691,311	1,157,403
Total Debt Service General Obligation Fund 1301			144,898,290				114,862,881	8,689,726	5,016,311	13,706,037

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2018/2019 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2018 to appear to differ from the FY2017/2018 CAFR (when complete). 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 FY2018/2019. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2018	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2019		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Sewer Fund 16XX										
<u>Type 2 G.O. Revenue Supported Bonds</u>										
- Enterprise Debt SRF 2016B	2	13	27,099,691	09/26/2016	07/01/2029	1.25%	22,611,649	273,019	3,103,311	3,376,329
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				22,611,649	273,019	3,103,311	3,376,329
<u>Type 5 Medium-Term Financing</u>										
- Flood Control Bonds Series 2016	5	10	18,010,000	03/08/2016	03/01/2026	2.00-5.00%	14,955,000	473,000	1,625,000	2,098,000
Total Type 5 Medium-Term Financing			18,010,000				14,955,000	473,000	1,625,000	2,098,000
<u>Type 10 Other (Note Payable to City of Reno)</u>										
- City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)	10	9	12,029,831	12/01/2016	07/01/2025	1.61%	4,946,509.0	76,732	727,280	804,012
Total Type 10 Other			12,029,831				4,946,509	76,732	727,280	804,012
TOTAL SEWER FUND 16XX			57,139,522				42,513,158	822,751	5,455,591	6,278,341

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2018-2019

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
			0	T/O to Parks & Rec 1221		1,422,000
			0	T/O to Debt Svc GO 1301		708,804
			0	T/O to Park & Rec Project 1402		500,000
			0	T/O to Capital Projects 1404		2,300,000
Subtotal			1,000,000			4,930,804
Special Revenue	T/I from General Fund 1101		1,422,000			0
			0	T/O to Sewer Capital 1631		118,800
Subtotal			1,422,000			118,800
Capital Projects	T/I from General Fund 1101		2,800,000			0
Subtotal			2,800,000			0
Debt Service	T/I from General Fund 1101		708,804			0
	T/I from Sewer Operations 1630		3,985			0
	T/I from Development Svcs 2201		23,912			0
	T/I from R/A Revolving 3401		297,108			0
Subtotal			1,033,809			0

Transfer Schedule for Fiscal Year 2018-2019

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		118,800			0
			0	T/O to Debt Svc GO 1301		27,897
Subtotal			118,800			27,897
Internal Services			0	T/O to General Fund 1101		1,000,000
Subtotal			0			1,000,000
Total Transfers			6,374,609			6,077,500

FY18 Note: Transfers in do not match transfers out due to the fact that transfers in include \$297,108 from Redevelopment Area 1, the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency Areas 1 Budget documents.

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 80th Session; February 4, 2019 to June 3, 2019

1. Activity: City of Sparks lobbying efforts

2. Funding Source: General Fund

3. Transportation	\$ <u> -</u>
4. Lodging and meals	\$ <u> -</u>
5. Salaries and Wages	\$ <u> 73,000</u>
6. Compensation to lobbyists	\$ <u> 126,000</u>
7. Entertainment	\$ <u> -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u> 1,000</u>
Total	\$ <u> 200,000</u>

City of Sparks

Budget Fiscal Year 2018-2019

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Privatization Contracts
Budget Year 2018-2019

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

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Manpower	07/01/2017	06/30/2019	month to month	\$ 440,000	\$ 440,000	Street, Park Maintenance Worker	13.2	\$16	Seasonal street and park maintenance work
2	Appleone Employment Services	07/01/2017	06/30/2019	month to month	\$ 45,000	\$ 45,000	records coordinator	15.0	\$16	code Enforcement & Electronic Imaging
3	various consultants	07/01/2017	06/30/2019	month to month	\$ 400,000	\$ 730,000	Building Inspector	varies	\$90	building inspections
4	Unknown	07/01/2018		month to month	0	75000	Gate Guard	2	\$30	guard gate
5										
6										
7										
8										
9										
10										
11	Total				885,000	1,290,000		30.2		

Attach additional sheets if necessary.