



2013-2014  
Tentative Budget



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DEPARTMENT OF TAXATION

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

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 18,510,000

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 2.00 If the final computation requires, the tax rate will be
lowered.

This budget contains 22 governmental fund types with estimated expenditures of \$ 78,148,977 and
7 proprietary funds with estimated expenses of \$ 64,545,606

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 [Signature]

Dated: 4/11/13

[Blank lines for signature and date]

SCHEDULED PUBLIC HEARING:

Date and Time May 21, 2013 9:00 am

Publication Date May 9, 2013

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

# City of Sparks

2013-2014 Tentative Budget

## Table of Contents

### INTRODUCTION

Letter of Transmittal	I
Table of Contents	II
Budget Message	III

### SUMMARY FORMS

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

### GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

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

### PROPRIETARY FUNDS

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

### SUPPLEMENTARY INFORMATION

G.O., Revenue Bond, Medium-Term Finance & Special Assessment Bonds - Schedule C	75 - 77
Transfer Reconciliation - Schedule T	78 - 79
Schedule of Existing Contracts - Form 31	80
Schedule of Privatization Contracts - Form 32	81
Report of Liabilities Associated with Public Safety Employee NRS Chapter 617 Benefits - Form 33	82

CITY OF SPARKS  
BUDGET MESSAGE  
2013-2014 (TENTATIVE)

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 2% from fiscal 2013 estimates to \$18.5 million in fiscal 2014 due to a planned 2 cent increase in the City's tax rate. This will bring the total tax rate to 3.6363 (2.37 cents under the cap). Assessed property value increased by \$2.7 million for 2014. The revenues associated with business activity, business licenses and franchise fees that are collected in the General fund, are expected to increase 3.3% from fiscal 2013 estimates and reach the level of \$9.9 million in fiscal 2014.

Taxable sales in Washoe County have leveled off and the City increased our estimated fiscal 2013 consolidated tax distribution to \$17.95 million. In fiscal 2014 consolidated tax revenue is expected to increase an additional 2.5% to \$18.40 million.

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 fiscal year 2014.

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.

Amounts budgeted as ending fund balances in funds receiving ad valorem taxes are necessary for carrying out the activities of the funds.

Services and Supplies are now 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.

Respectfully Submitted,



Jeff Cronk, CPA  
Financial Services Director

Budget Summary for City of Sparks  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2014	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/12	ESTIMATED CURRENT YEAR 06/30/13	BUDGET YEAR 06/30/14		
	(1)	(2)	(3)		
<b>REVENUES:</b>					
Property Taxes	19,040,250	18,150,000	18,510,000	0	18,510,000
Other Taxes	854,048	721,276	255,000	0	255,000
Licenses and Permits	13,721,763	13,542,554	13,661,527	1,247,867	14,909,394
Intergovernmental Revenues	31,653,403	31,245,292	31,381,586	26,776,019	58,157,605
Charges for Services	6,070,753	5,158,557	5,182,627	55,373,274	60,555,901
Fines and Forfeits	707,145	768,500	768,500	0	768,500
Miscellaneous Revenue	1,588,584	305,575	249,054	643,388	892,442
Other Financing Sources	0	0	0	50,000	50,000
Special Assessments	2,715,177	2,600,000	2,600,000	0	2,600,000
<b>TOTAL REVENUES</b>	<b>76,351,123</b>	<b>72,491,754</b>	<b>72,608,294</b>	<b>84,090,548</b>	<b>156,698,842</b>
<b>EXPENDITURES-EXPENSES:</b>					
Not Applicable	0	0	0	13,383,862	13,383,862
General Government	9,814,463	11,134,476	11,303,801	0	11,303,801
Judicial	2,016,001	2,407,675	2,903,376	0	2,903,376
Public Safety	36,366,294	35,606,988	35,160,599	113,467	35,274,066
Public Works	6,545,837	9,580,475	7,247,187	0	7,247,187
Culture and Recreation	8,304,660	10,154,170	8,120,669	0	8,120,669
Community Support	960,449	1,633,139	1,670,077	20,000	1,690,077
Intergovernmental	259,051	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	33,469,481	33,469,481
Other Enterprise	0	0	0	16,139,980	16,139,980
Debt Service	0	0	0	0	0
Principal	3,610,000	3,985,000	4,355,000	0	4,355,000
Interest	7,808,304	8,146,238	7,388,268	1,418,816	8,807,084
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>75,685,059</b>	<b>82,648,161</b>	<b>79,148,977</b>	<b>64,545,606</b>	<b>143,694,583</b>
Excess of Revenues over (under) Expenditures/Expenses	666,064	(10,156,407)	(6,540,683)	19,544,942	13,004,259

Budget Summary for City of Sparks  
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2014 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)		
Operating Transfers (in)	4,699,970	3,886,452	4,238,658	15,000	4,253,658
Operating Transfers (out)	(3,106,250)	(2,529,879)	(2,873,195)	(1,380,463)	(4,253,658)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>1,593,720</b>	<b>1,356,573</b>	<b>1,365,463</b>	<b>(1,365,463)</b>	<b>0</b>
Excess of Revenues and Other Sources over					
(under) Expenditures and Other Uses (Net Income)	2,259,784	(8,799,834)	(5,175,220)	18,179,479	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,467,454	40,759,752	31,959,918		
Prior Period Adjustments	(967,486)	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	40,759,752	31,959,918	26,784,698	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>40,759,752</b>	<b>31,959,918</b>	<b>26,784,698</b>	<b>XXXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXXX</b>

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

POPULATION (AS OF JULY 1)	91,237	90,264	90,214
SOURCE OF POPULATION ESTIMATE*	April 2010 Census	July 2011 estimates certified by Governor March 1, 2012	July 2012 estimates certified by Governor March 1, 2013
Assessed Valuation (Secured and Unsecured Only)	2,104,164,855	2,013,263,084	2,015,997,058
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>2,104,164,855</b>	<b>2,013,263,084</b>	<b>2,015,997,058</b>
TAX RATE			
General Fund	0.9161	0.9161	0.9361
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>0.9161</b>	<b>0.9161</b>	<b>0.9361</b>

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(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	1.4385	2,015,997,058	29,000,118	0.6872	13,853,932	265,586	13,588,346
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	2,015,997,058	2,227,677	0.1105	2,227,677	42,691	2,184,986
LEGISLATIVE OVERRIDES		"					
D. Accident Indigent (NRS 428.185)		"					
E. Medical Indigent (NRS 428.285)		"					
F. Capital Acquisition (NRS 354.59815)		"					
G. Youth Services Levy (NRS 62.327)		"					
H. Legislative Overrides		"					
I. SCCRT Loss (NRS 354.59813)	0.2299	2,015,997,058	4,634,777	0.1384	2,790,140	53,472	2,736,668
J. Other:	N/A	"		N/A			
K. Other:	N/A	"		N/A			
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2299	2,015,997,058	4,634,777	0.1384	2,790,140	53,472	2,736,668
M. <b>SUBTOTAL A, C, L</b>	<b>1.7789</b>	<b>2,015,997,058</b>	<b>35,862,572</b>	<b>0.9361</b>	<b>18,871,749</b>	<b>361,749</b>	<b>18,510,000</b>
N. Debt	0.0000	2,015,997,058	-	0.0000	-	0	-
O. <b>TOTAL M AND N</b>	<b>1.7789</b>	<b>2,015,997,058</b>	<b>35,862,572</b>	<b>0.9361</b>	<b>18,871,749</b>	<b>361,785</b>	<b>18,510,000</b>

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

Form 27  
1/1/2012



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

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund	4,878,821	18,400,000	18,510,000	0.9361	15,814,405	0	1,352,000	58,955,226
Community Dev Block Grant	0	0	0		0	0	0	0
Comm Dev Blk Grant Entitlement	0	0	0		0	0	0	0
Sparks Grants & Donations Fund	506,069	0	0		0	0	0	506,069
Muni Court Admin Assessments	718,298	0	0		275,000	0	0	993,298
Impact Fee Service Area #1	296,882	0	0		67,693	0	0	364,575
Tourism Improvement District 1	71,008	0	0		125	0	0	71,133
Parks & Recreation Fund	293,735	0	0		2,468,213	0	835,000	3,596,948
Tourism and Marketing Fund	232,372	0	0		110,400	0	0	342,772
Street Cut	92,065	0	0		200,100	0	0	292,165
Stabilization Fund	228,921	0	0		350	0	0	229,271
Road Fund	2,130,615	0	0		4,188,193	0	0	6,318,808
Park & Recreation Project Fund	1,208,633	0	0		1,106,618	0	0	2,315,251
Capital Projects	1,919,608	0	0		2,000	0	1,300,000	3,221,608
Capital Facilities Fund	115,141	0	0		181,150	0	0	296,291
Rec & Parks District 1	97,092	0	0		26,400	0	0	123,492
Rec & Parks District 2	876,082	0	0		60,000	0	0	936,082
Rec & Parks District 3	713,403	0	0		80,000	0	0	793,403
Victorian Square Rm Tax CP Fund	1,109,578	0	0		0	0	0	1,109,578
Local Improvement District #3	1,152,560	0	0		1,050	0	0	1,153,610
Debt Service Gen Obligation	15,319,032	0	0		11,116,597	0	751,658	27,187,287
Subtotal Governmental Fund Types, Expendable Trust Funds	31,959,915	18,400,000	18,510,000	0.9361	35,698,294	0	4,238,658	108,806,867
TOTAL ALL FUNDS	XXXXXXXXXX	18,400,000	18,510,000	0.9361	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
					General Fund	GF	26,732,059	14,615,239	10,388,097	181,857
Sparks Parking District	SR	0	0	0	0	0	0	0	0	
Community Dev Block Grant	SR	0	0	0	0	0	0	0	0	
Comm Dev Blk Grant Entitlement	SR	0	0	0	0	0	0	0	0	
Sparks Grants & Donations Fund	SR	0	0	0	0	0	0	506,069	506,069	
Muni Court Admin Assessments	SR	0	0	812,151	160,000	0	0	21,147	993,298	
Impact Fee Service Area #1	SR	0	0	15,025	0	0	15,000	334,550	364,575	
Tourism Improvement District 1	SR	0	0	70,000	0	0	0	1,133	71,133	
Parks & Recreation Fund	SR	2,116,832	430,108	1,048,160	0	0	0	1,847	3,596,947	
Tourism and Marketing Fund	SR	0	0	336,565	0	0	0	6,207	342,772	
Street Cut	SR	27,589	12,608	7,158	150,000	0	0	94,810	292,165	
Stabilization Fund	SR	0	0	0	0	0	0	229,271	229,271	
Road Fund	CP	1,057,822	482,744	161,834	3,055,375	0	0	1,561,033	6,318,808	
Park & Recreation Project Fund	CP	287,171	130,120	29,549	1,298,000	0	0	570,411	2,315,251	
Capital Projects	CP	0	0	200	1,120,000	0	723,195	1,378,213	3,221,608	
Capital Facilities Fund	CP	0	0	20	225,000	0	0	71,271	296,291	
Rec & Parks District 1	CP	0	0	25	25,000	0	0	98,467	123,492	
Rec & Parks District 2	CP	0	0	300	205,000	0	0	730,782	936,082	
Rec & Parks District 3	CP	0	0	450	73,500	0	0	719,453	793,403	
Victorian Square Rm Tax CP Fund	CP	0	0	150	50,000	0	0	1,059,428	1,109,578	
Local Improvement District #3	CP	0	0	1,100,000	0	0	0	53,610	1,153,610	
Debt Service Gen Obligation	DS	0	0	11,743,268	0	0	0	15,444,019	27,187,287	
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>30,221,473</b>	<b>15,670,819</b>	<b>25,712,952</b>	<b>6,543,732</b>	<b>1,000,000</b>	<b>2,873,195</b>	<b>26,784,694</b>	<b>108,806,865</b>	

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

\*\* Include Debt Service Requirements in this column

\*\*\* Capital Outlay must agree with CIP.

4/9/2013 3:44 PM

Forms 5-6  
 11/1/2012

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2014

Budget summary for CITY OF SPARKS

FUND NAME	*	OPERATING	OPERATING	NONOPERATING	NONOPERATING	OPERATING TRANSFERS		NET INCOME
		REVENUES	EXPENSES	REVENUES	EXPENSES	IN (5)	OUT(6)	(7)
		(1)	(2)**	(3)	(4)			
Sewer Operations	EN	21,904,979	18,912,349	6,432,436	3,082,760	15,000	4,066	6,353,240
Joint Treatment Plant	EN	20,177,481	25,752,131	21,860,669	0	0	0	16,286,019
Development Services Fund	EN	2,048,732	1,788,308	12,568	0	0	376,397	(103,405)
Motor Vehicle Maintenance	IS	3,637,695	3,860,024	84,000	61,406	0	1,000,000	(1,199,735)
Group Insurance Self- Insurance	IS	7,115,118	8,308,897	30,000	0	0	0	(1,163,779)
Worker's Comp Self-Insurance	IS	373,451	1,812,766	50,000	0	0	0	(1,389,315)
Municipal Self-Insurance	IS	348,418	966,964	15,000	0	0	0	(603,546)
<b>TOTAL</b>		<b>55,605,874</b>	<b>61,401,440</b>	<b>28,484,673</b>	<b>3,144,166</b>	<b>15,000</b>	<b>1,380,463</b>	<b>18,179,478</b>

\* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

\*\* Include Depreciation

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

**Taxes**

Property Taxes	19,040,250	18,150,000	18,510,000	0
Subtotal	19,040,250	18,150,000	18,510,000	0

**Licenses and Permits**

Business Licenses	4,791,442	5,125,284	5,199,208	0
Liquor Licenses	228,243	219,572	219,572	0
City Gaming Licenses	565,411	565,000	565,000	0
Franchise Fees				
Cable TV Franchise Fees	727,179	700,000	700,000	0
Electric Franchise Fees	1,451,424	1,489,818	1,659,717	0
Garbage Franchise Fees	587,629	525,000	525,000	0
Gas Franchise Fees	527,893	417,509	462,509	0
Right Of Way Fees TMWA	428,153	462,428	485,549	0
Nonbusiness Licenses and Permits				
Bicycle Licenses	4	0	0	0
Other Licenses and Permits	167,136	43,110	43,110	0
Subtotal	9,474,514	9,547,721	9,859,665	0

**Intergovernmental Revenues**

Federal Grants	61,800	0	0	0
State Shared Revenue				
Consolidated Taxes From State	17,513,809	17,950,000	18,400,000	0
State Distributive Fund	1,336,914	1,370,337	1,425,151	0
Other Local Gov't Shared Revenues				
County Gaming Licenses	345,941	370,000	370,000	0
Other	590,467	520,194	520,194	0
Subtotal	19,848,931	20,210,531	20,715,345	0

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

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>General Government</b>				
<b>LEGISLATIVE</b>				
Salaries And Wages	229,607	237,982	248,245	0
Employee Benefits	137,206	136,396	141,173	0
Services and Supplies	4,181	4,366	4,366	0
Non-discretionary Services & Supplies	3,281	2,344	2,508	0
Department Subtotal	374,275	381,088	396,292	0
<b>MAYOR</b>				
Salaries And Wages	56,076	56,951	58,677	0
Employee Benefits	41,594	40,229	40,381	0
Services and Supplies	215	261	261	0
Non-discretionary Services & Supplies	310	533	654	0
Department Subtotal	98,195	97,974	99,973	0
<b>MANAGEMENT SERVICES</b>				
Salaries And Wages	1,562,082	1,588,672	1,528,736	0
Employee Benefits	1,511,412	1,484,624	1,522,263	0
Services and Supplies	793,615	1,076,473	1,749,237	0
Non-discretionary Services & Supplies	285,456	171,494	174,244	0
Capital Outlay	6,665	0	0	0
Department Subtotal	4,159,230	4,321,263	4,974,480	0
<b>LEGAL</b>				
Salaries And Wages	862,357	875,101	871,983	0
Employee Benefits	405,933	389,655	405,879	0
Services and Supplies	143,256	145,380	130,218	0
Non-discretionary Services & Supplies	4,330	2,484	2,652	0
Department Subtotal	1,415,876	1,412,620	1,410,732	0
<b>FINANCIAL SERVICES</b>				
Salaries And Wages	1,125,861	1,266,735	1,270,347	0
Employee Benefits	501,337	503,302	531,377	0
Services and Supplies	268,224	449,333	340,614	0
Non-discretionary Services & Supplies	13,836	18,919	125,795	0
Capital Outlay	255,569	110,000	110,000	0
Department Subtotal	2,164,827	2,348,289	2,378,133	0
<b>COMMUNITY SERVICES</b>				
Salaries And Wages	417,315	496,569	453,258	0
Employee Benefits	158,525	187,038	177,573	0
Services and Supplies	27,105	221,783	57,693	0
Non-discretionary Services & Supplies	6,803	8,007	8,820	0
Department Subtotal	609,748	913,397	697,344	0

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
Salary and Wages	4,253,298	4,522,009	4,431,246	0
Employee Benefits	2,756,008	2,741,244	2,818,648	0
Services and Supplies	1,550,612	2,101,378	2,597,062	0
Capital Outlay	262,234	110,000	110,000	0
<b>General Government Function Subtotal</b>	<b>8,822,152</b>	<b>9,474,631</b>	<b>9,956,956</b>	<b>0</b>

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



<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Public Safety</b>				
POLICE				
Salaries And Wages	11,375,019	11,578,870	12,106,500	0
Employee Benefits	6,338,199	6,382,783	6,597,070	0
Services and Supplies	770,105	858,836	827,990	0
Non-discretionary Services & Supplies	1,277,925	1,200,731	1,262,290	0
Capital Outlay	140,900	0	0	0
Department Subtotal	19,902,148	20,021,220	20,793,850	0
FIRE				
Salaries And Wages	8,129,907	8,455,788	8,239,460	0
Employee Benefits	4,195,687	4,063,473	4,123,597	0
Services and Supplies	540,506	479,923	440,189	0
Non-discretionary Services & Supplies	1,294,577	1,364,700	1,255,838	0
Capital Outlay	97,274	47,044	41,093	0
Department Subtotal	14,257,951	14,410,928	14,100,177	0
PUBLIC WORKS				
Salaries And Wages	0	0	0	0
Services and Supplies	0	0	0	0
Department Subtotal	0	0	0	0
COMMUNITY SERVICES				
Services and Supplies	59,303	87,598	83,481	0
Non-discretionary Services & Supplies	71,001	68,870	168,092	0
Department Subtotal	130,304	156,468	251,573	0
Salary and Wages	19,504,926	20,034,658	20,345,960	0
Employee Benefits	10,533,886	10,446,256	10,720,667	0
Services and Supplies	4,013,417	4,060,658	4,037,880	0
Capital Outlay	238,174	47,044	41,093	0
Public Safety Function Subtotal	34,290,403	34,588,616	35,145,600	0

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works</b>				
COMMUNITY SERVICES				
Salaries And Wages	248,855	268,301	323,626	0
Employee Benefits	95,232	121,393	156,062	0
Services and Supplies	402,468	567,032	642,936	0
Non-discretionary Services & Supplies	1,244,562	1,246,177	1,139,244	0
Capital Outlay	0	30,764	30,764	0
Department Subtotal	1,991,117	2,233,667	2,292,632	0
Salary and Wages	248,855	268,301	323,626	0
Employee Benefits	95,232	121,393	156,062	0
Services and Supplies	1,647,030	1,813,210	1,782,180	0
Capital Outlay	0	30,764	30,764	0
Public Works Function Subtotal	1,991,117	2,233,668	2,292,632	0

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

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>Community Support</b>				
MANAGEMENT SERVICES				
Services and Supplies	122,350	102,783	113,512	0
Department Subtotal	122,350	102,783	113,512	0
Salary and Wages	0	0	0	0
Employee Benefits	0	0	0	0
Services and Supplies	122,350	102,783	113,512	0
Capital Outlay	0	0	0	0
<b>Cummunity Support Function Subtotal</b>	<b>122,350</b>	<b>102,783</b>	<b>113,512</b>	<b>0</b>

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

<b><u>EXPENDITURES BY FUNCTION AND ACTIVITY</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>Page</b> <b>Function Summary</b>				
10    General Government	8,822,152	9,474,630	9,956,956	0
12    Judicial	1,842,288	1,923,929	1,931,225	0
13    Public Safety	34,290,403	34,588,617	35,145,599	0
14    Public Works	1,991,117	2,233,668	2,292,633	0
15    Culture and Recreation	2,522,154	2,381,817	2,477,328	0
16    Community Support	122,350	102,783	113,512	0
17    Intergovernmental	259,051	0	0	0
<b>Total Expenditures - All Functions</b>	<b>49,849,515</b>	<b>50,705,444</b>	<b>51,917,253</b>	<b>0</b>
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 Grants & Donations 1204	26,243	0	0	0
T/O to Parks & Rec 1221	313,557	375,000	835,000	0
T/O to Stabilization 1299	0	0	0	0
T/O to Debt Svc GO 1301	725,078	729,879	0	0
T/O to Capital Projects 1404	1,310,000	1,210,000	1,300,000	0
T/O to R/A 2 Revolving 3601	0	200,000	0	0
T/O to Development Svcs 2201	0	0	0	0
T/O to Grants & Donations 1204	160,920	0	0	0
<b>Total Transfers Out</b>	<b>2,535,798</b>	<b>2,514,879</b>	<b>2,135,000</b>	<b>0</b>
<b>Total Expenditures and Other Uses</b>	<b>52,385,312</b>	<b>53,220,323</b>	<b>55,052,253</b>	<b>0</b>
<b>Total Ending Fund Balance</b>	<b>6,492,288</b>	<b>4,878,818</b>	<b>3,902,970</b>	<b>0</b>
<b>Total General Fund Commitments and Fund Balance</b>	<b>58,877,600</b>	<b>58,099,141</b>	<b>58,955,223</b>	<b>0</b>

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Home Program Grant	0	0	0	0
Subtotal	0	0	0	0
Charges for Services				
Housing Rehabilitation Reimbursement	6,000	0	0	0
Nevada Housing Division Reimbursement	0	20,481	0	0
Subtotal	6,000	20,481	0	0
Miscellaneous Revenue				
Interest Earned	0	75	0	0
Subtotal	0	75	0	0
Total All Revenue	6,000	20,556	0	0
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
<b>Total Resources</b>	<b>6,000</b>	<b>20,556</b>	<b>0</b>	<b>0</b>

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



<b><u>REVENUES</u></b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	550,159	815,715	0	0
Subtotal	550,159	815,715	0	0
Miscellaneous Revenue				
Miscellaneous Revenue	0	0	0	0
Subtotal	0	0	0	0
Total All Revenue	550,159	815,715	0	0
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
<b>Total Resources</b>	<b>550,159</b>	<b>815,715</b>	<b>0</b>	<b>0</b>

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

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

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

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

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

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

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



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

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED	
Community Support					
Services and Supplies	2,125	3,000	70,000		0
Subtotal	2,125	3,000	70,000		0
Total All Expenditures	2,125	3,000	70,000		0
Other Uses					
Operating Transfers Out (Schedule T)					
Ending Fund Balance	73,903	71,008	1,133		0
<b>Total Commitments and Fund Balance</b>	<b>76,028</b>	<b>74,008</b>	<b>71,133</b>		<b>0</b>

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	25,359	22,200	22,200	0
Subtotal	25,359	22,200	22,200	0
Charges for Services				
Facility Development Fee	29,680	32,000	32,000	0
Facility Reservation Fees	102,889	94,385	94,395	0
Non-resident Fee	5,515	6,000	6,000	0
Recreation Program Fees	2,259,455	2,104,191	1,988,610	0
Recreation Advertising Fees	21,065	20,000	20,000	0
Interfund - Charge for Services	0	0	0	0
External - Charge for Services	0	0	0	0
Administrative Service Charges	4,984	5,000	5,000	0
Special Events Receipts	66,283	77,412	295,727	0
Subtotal	2,489,871	2,338,988	2,441,732	0
Miscellaneous Revenue				
Interest Earned	121	107	105	0
Rebates	4,984	0	0	0
Gifts & Bequests	3,632	0	0	0
Cash Variations	95	0	0	0
Rental/Event Insurance	4,693	4,176	4,176	0
Miscellaneous Revenue	31,028	0	0	0
Subtotal	44,553	4,283	4,281	0
Total All Revenue	2,559,783	2,365,471	2,468,213	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	313,557	375,000	835,000	0
Total Other Financing Sources	313,557	375,000	835,000	0
Beginning Fund Balance	515,968	404,015	293,735	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	515,968	404,015	293,735	0
<b>Total Resources</b>	<b>3,389,308</b>	<b>3,144,486</b>	<b>3,596,948</b>	<b>0</b>

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

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

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL APPROVED	
Community Support					
Services and Supplies	188,655	228,640	336,565		0
Subtotal	188,655	228,640	336,565		0
Total All Expenditures	188,655	228,640	336,565		0
Other Uses					
Operating Transfers Out (Schedule T)					
Ending Fund Balance	259,340	232,373	6,208		0
<b>Total Commitments and Fund Balance</b>	<b>447,995</b>	<b>461,013</b>	<b>342,773</b>		<b>0</b>

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

<b><u>EXPENDITURES</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED		FINAL APPROVED
Community Support					
Services and Supplies	4,231	5,000	1,100,000		0
Subtotal	4,231	5,000	1,100,000		0
Total All Expenditures	4,231	5,000	1,100,000		0
Other Uses					
Operating Transfers Out (Schedule T)					
Ending Fund Balance	1,156,510	1,152,560	53,610		0
<b>Total Commitments and Fund Balance</b>	<b>1,160,741</b>	<b>1,157,560</b>	<b>1,153,610</b>		<b>0</b>

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

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

<b><u>EXPENDITURES and RESERVES</u></b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE APPROVED	FINAL	
				APPROVED	
Type: 4 Revenue Bonds					
Principal	1,915,000	2,195,000	2,470,000	0	
Interest	5,924,375	6,354,221	5,693,599	0	
Fiscal Agent Charges	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves - increase or (decrease)	671,908	(8,587,159)	(16,365,136)	0	
Other (Specify)					
<b>Subtotal</b>	<b>7,839,375</b>	<b>8,549,221</b>	<b>8,163,599</b>	<b>0</b>	
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>8,511,283</b>	<b>(37,938)</b>	<b>(8,201,537)</b>	<b>0</b>	
Type: 5 Medium-Term Financing					
Principal	840,000	880,000	915,000	0	
Interest	231,454	196,904	160,656	0	
Fiscal Agent Charges	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves - increase or (decrease)	2,028,318	945,964	(128,444)	0	
Other (Specify)					
<b>Subtotal</b>	<b>1,071,454</b>	<b>1,076,904</b>	<b>1,075,656</b>	<b>0</b>	
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>3,099,772</b>	<b>2,022,868</b>	<b>947,212</b>	<b>0</b>	
Type: 8 Special Assessment Bonds					
Principal	855,000	910,000	970,000	0	
Interest	1,652,475	1,595,113	1,534,013	0	
Fiscal Agent Charges	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves - increase or (decrease)	1,051,615	(1,451,136)	(3,954,049)	0	
Other (Specify)					
<b>Subtotal</b>	<b>2,507,475</b>	<b>2,505,113</b>	<b>2,504,013</b>	<b>0</b>	
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>3,559,090</b>	<b>1,053,977</b>	<b>(1,450,036)</b>	<b>0</b>	
Ending Fund Balance					
Reserved	15,170,145	15,319,031	15,444,018	0	
Unreserved	0	0	0	0	
Total Ending Fund Balance	15,170,145	15,319,031	15,444,018	0	
<b>Total Commitments &amp; Fund Balance</b>	<b>26,588,449</b>	<b>27,450,269</b>	<b>27,187,286</b>	<b>0</b>	

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

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	216,889	215,000	217,000	0
Charges for Services	19,634,865	21,154,130	21,527,709	0
Miscellaneous Revenue	0	170,249	160,270	0
Total Operating Revenue	19,851,754	21,539,379	21,904,979	0
Operating Expense				
Salaries And Wages	2,097,111	2,429,648	2,329,927	0
Employee Benefits	1,088,068	1,125,118	1,149,695	0
Services and Supplies	6,156,964	8,265,658	7,602,520	0
Non-discretionary Services & Supplies	2,324,706	2,094,604	2,135,208	0
Depreciation Expense	5,497,272	5,695,000	5,695,000	0
Total Operating Expense	17,164,121	19,610,028	18,912,349	0
Operating Income or (Loss)	2,687,632	1,929,351	2,992,630	0
Non-Operating Revenue				
St Grant Mtr Veh Air Quality	0	0	0	0
Misc From Other Govts	0	0	5,000,000	0
Flood Control Conn Fee - Res	35,000	60,000	30,000	0
FLood Control Conn Fee- Comm	11,975	12,010	9,238	0
Effluent Connection Fees	(548,453)	198,785	164,198	0
Sanitary Connection Fee-Res	686,902	1,205,248	616,016	0
Sanitary Connection Fee-Comm	234,405	241,235	189,689	0
Storm Connection Fee-Res	174,239	306,501	156,656	0
Storm Connection Fee-Comm	59,609	61,347	48,239	0
W/C Sewer Conn Fee-Comm	(63,817)	0	0	0
Interest Earned	291,903	210,000	210,000	0
Non-Investment Interest Earned	99,473	0	0	0
Miscellaneous Revenue	368,754	8,000	8,400	0
Total Non-Operating Revenue	1,349,990	2,303,126	6,432,436	0
Non-Operating Expense				
Interest	1,539,574	1,481,667	1,357,410	0
Reno Sparks JWWTP Loss	1,703,685	1,725,350	1,725,350	0
Total Non-Operating Expense	3,243,259	3,207,017	3,082,760	0
Net Income Before Operating Transfers	794,363	1,025,460	6,342,306	0
Operating Transfers (Schedule T)				
IN	15,339	15,000	15,000	0
OUT	4,087	4,104	4,066	0
Net Operating Transfers	11,252	10,896	10,934	0
<b>Net Income</b>	<b>805,615</b>	<b>1,036,356</b>	<b>6,353,240</b>	<b>0</b>

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

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	20,625,037	21,369,130	26,744,709	0
Cash paid to employees	(3,264,942)	(3,554,767)	(3,479,622)	0
Cash paid to suppliers	(9,146,712)	(10,360,262)	(9,737,727)	0
Miscellaneous cash received/(paid)	368,755	178,249	168,670	0
a. Net cash provided by (or used for) operating activities	8,582,138	7,632,350	13,696,030	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal and state grants	0	0	0	0
Operating transfers in	15,339	15,000	15,000	0
Operating transfers out	(4,087)	(4,104)	(4,066)	0
b. Net cash provided by (ore used for) noncapital financing activities	11,252	10,896	10,934	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond and capital lease obligation principal payments	(3,905,899)	(4,024,273)	(4,147,828)	0
Bond interest expense paid	(1,599,675)	(1,481,667)	(1,357,410)	0
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets	(3,446,945)	(7,229,370)	(21,561,903)	0
Sewer connection fees	1,138,354	2,085,126	1,214,036	0
c. Net cash provided by ( or used for) capital and related financing activities	(7,805,185)	(10,650,184)	(25,853,105)	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Contribution to Truckee Meadows Water Reclamation Facility	(847,193)	(4,027,948)	(1,314,685)	0
Interest received on investments	391,375	210,000	210,000	0
Principal received on notes receivable	514,968			
d. Net cash provided by (or used in) investing activities	59,150	(3,817,948)	(1,104,685)	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	847,355	(6,824,886)	(13,250,826)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	33,996,692	34,844,047	28,019,161	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	34,844,047	28,019,161	14,768,335	0



<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14		FINAL APPROVED
			TENTATIVE APPROVED		
Operating Revenue					
Charges for Services	16,411,251	18,515,156	20,171,981		0
Miscellaneous Revenue	99,718	5,500	5,500		0
Total Operating Revenue	16,510,969	18,520,656	20,177,481		0
Operating Expense					
Salaries And Wages	3,226,597	3,255,357	3,640,816		0
Employee Benefits	1,401,480	1,402,831	1,664,651		0
Services and Supplies	8,717,221	10,949,809	11,603,747		0
Non-discretionary Services & Supplies	3,165,671	2,988,958	3,342,918		0
Depreciation Expense	5,439,217	5,500,000	5,500,000		0
Total Operating Expense	21,950,186	24,096,955	25,752,131		0
Operating Income or (Loss)	(5,439,217)	(5,576,299)	(5,574,650)		0
Non-Operating Revenue					
Capital Contributions From Reno	1,976,666	12,523,195	16,239,326		0
Capital Contributions From Sparks	847,193	4,021,501	5,506,693		0
Misc From Other Govts	0	30,000	30,000		0
Interest Earned	40,747	40,000	40,000		0
Miscellaneous Revenue	0	44,650	44,650		0
Total Non-Operating Revenue	2,864,606	16,659,346	21,860,669		0
Non-Operating Expense					
Loss On Asset Disposal	0	0	0		0
Total Non-Operating Expense	0	0	0		0
Net Income Before Operating Transfers	(2,574,610)	11,083,047	16,286,019		0
Operating Transfers (Schedule T)					
IN	0	0	0		0
OUT	0	0	0		0
Net Operating Transfers	0	0	0		0
<b>Net Income</b>	<b>(2,574,610)</b>	<b>11,083,047</b>	<b>16,286,019</b>		<b>0</b>

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Reimbursement from Reno/Sparks	14,714,325	18,368,313	19,821,981	0
Cash received from other services	472,450	483,431	430,150	0
Cash paid to employees	(4,531,271)	(4,799,405)	(5,305,467)	0
Cash paid to suppliers	(11,790,304)	(15,076,869)	(14,946,665)	0
a. Net cash provided by (or used for) operating activities	(1,134,800)	(1,024,530)	(1)	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond and capital lease obligation principal payments	0	0	0	0
Acquisition of capital assets	(2,111,443)	(944,790)	(4,190,900)	0
Contributions of capital	2,823,859	944,790	4,190,900	0
c. Net cash provided by ( or used for) capital and related financing activities	712,416	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest earned on investments	40,746	40,000	40,000	0
d. Net cash provided by (or used in) investing activities	40,746	40,000	40,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(381,638)	(984,530)	39,999	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,691,813	3,310,175	2,325,645	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,310,175	2,325,645	2,365,644	0

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

PROPRIETARY FUND	(1)	(2)	(4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	1,986,802	2,041,570	2,048,732	0
Cash paid to employees	(1,046,864)	(1,411,205)	(1,253,673)	0
Cash paid to suppliers	(933,422)	(592,798)	(515,635)	0
Miscellaneous cash received/(paid)	2,378	11,283	11,283	0
a. Net cash provided by (or used for) operating activities	8,894	48,850	290,707	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	0	0
Operating transfers out	(24,525)	(84,622)	(376,397)	0
b. Net cash provided by (ore used for) noncapital financing activities	(24,525)	(84,622)	(376,397)	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	8,244	1,285	1,285	0
d. Net cash provided by (or used in) investing activities	8,244	1,285	1,285	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,387)	(34,487)	(84,405)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,274,298	1,266,911	1,232,424	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,266,911	1,232,424	1,148,019	0

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	5,148	0	0	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	73,415	(105,317)	0	0
Miscellaneous cash received/(paid)	0	0	0	0
a. Net cash provided by (or used for) operating activities	78,563	(105,317)	0	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers out	(104,264)	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	(104,264)	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Acquisition of capital assets	(8,744)	0	0	0
c. Net cash provided by ( or used for) capital and related financing activities	(8,744)	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	116	0	0	0
d. Net cash provided by (or used in) investing activities	116	0	0	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(34,329)	(105,317)	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	139,646	105,317	0	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	105,317	0	0	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14		FINAL APPROVED
			TENTATIVE APPROVED		
Operating Revenue					
Charges for Services	3,578,884	3,625,695	3,625,695		0
Miscellaneous Revenue	35,300	12,000	12,000		0
Total Operating Revenue	3,614,184	3,637,695	3,637,695		0
Operating Expense					
Salaries And Wages	395,033	515,715	481,994		0
Employee Benefits	214,971	227,607	233,274		0
Services and Supplies	547,460	635,362	634,397		0
Non-discretionary Services & Supplies	949,459	968,569	966,014		0
Depreciation Expense	771,497	1,490,512	1,544,345		0
Total Operating Expense	2,878,420	3,837,765	3,860,024		0
Operating Income or (Loss)	735,764	(200,070)	(222,329)		0
Non-Operating Revenue					
DOT Federal Highway Grants	235,488	0	0		0
Misc From Other Govts	0	0	0		0
Interest Earned	36,997	30,000	30,000		0
Gifts & Bequests	147,935	0	0		0
Contributions From Other Funds	10,000	0	0		0
Miscellaneous Revenue	3,494	4,000	4,000		0
Sale Of General Fixed Assets	0	50,000	50,000		0
Total Non-Operating Revenue	433,914	84,000	84,000		0
Non-Operating Expense					
Interest	115,560	89,100	61,406		0
Loss On Asset Disposal	112,035	0	0		0
Total Non-Operating Expense	227,595	89,100	61,406		0
Net Income Before Operating Transfers	942,083	(205,170)	(199,735)		0
Operating Transfers (Schedule T)					
IN	0	0	0		0
OUT	0	0	1,000,000		0
Net Operating Transfers	0	0	(1,000,000)		0
<b>Net Income</b>	<b>942,083</b>	<b>(205,170)</b>	<b>(1,199,735)</b>		<b>0</b>

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from customers	3,575,719	3,625,695	3,625,695	0
Cash paid to employees	(603,829)	(743,323)	(715,269)	0
Cash paid to suppliers	(1,461,043)	(1,603,930)	(1,600,411)	0
Miscellaneous cash received/(paid)	38,795	16,000	16,000	0
a. Net cash provided by (or used for) operating activities	1,549,642	1,294,442	1,326,015	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal and state grants	0	0	0	0
Operating transfers out	0	0	(1,000,000)	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	(1,000,000)	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond and capital lease obligation principal payments	(572,695)	(599,155)	(547,660)	0
Bond interest expense paid	(115,560)	(89,100)	(61,406)	0
Proceeds from sale of capital assets	66,970	50,000	50,000	0
Acquisition of capital assets	(626,373)	(2,605,842)	(1,956,500)	0
c. Net cash provided by ( or used for) capital and related financing activities	(1,247,658)	(3,244,097)	(2,515,566)	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	36,997	30,000	30,000	0
d. Net cash provided by (or used in) investing activities	36,997	30,000	30,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	338,981	(1,919,655)	(2,159,551)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,799,433	4,138,414	2,218,759	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,138,414	2,218,759	59,208	0



<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	7,799,311	7,401,851	7,114,118	0
Miscellaneous Revenue	3,819	8,715	1,000	0
Total Operating Revenue	7,803,130	7,410,566	7,115,118	0
Operating Expense				
Employee Benefits	0	0	0	0
Services and Supplies	7,695,948	7,874,976	8,145,117	0
Non-discretionary Services & Supplies	182,305	166,697	163,780	0
Depreciation Expense	0	0	0	0
Total Operating Expense	7,878,253	8,041,673	8,308,897	0
Operating Income or (Loss)	(75,123)	(631,107)	(1,193,779)	0
Non-Operating Revenue				
Interest Earned	37,386	30,000	30,000	0
Total Non-Operating Revenue	37,386	30,000	30,000	0
Net Income Before Operating Transfers	(37,737)	(601,107)	(1,163,779)	0
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>(37,737)</b>	<b>(601,107)</b>	<b>(1,163,779)</b>	<b>0</b>

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/14		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013			FINAL APPROVED
			TENTATIVE APPROVED		
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash received from users	7,771,908	7,401,851	7,114,118		0
Cash paid to employees	0	0	0		0
Cash paid to suppliers	(7,988,249)	(8,041,673)	(8,308,897)		0
Cash received from reimbursements of Insurance claims	3,819	0	0		0
Miscellaneous cash received/(paid)	0	8,715	1,000		0
a. Net cash provided by (or used for) operating activities	(212,522)	(631,107)	(1,193,779)		0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0		0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0		0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received on investments	37,386	30,000	30,000		0
d. Net cash provided by (or used in) investing activities	37,386	30,000	30,000		0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(175,136)	(601,107)	(1,163,779)		0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	4,772,921	4,597,785	3,996,678		0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,597,785	3,996,678	2,832,899		0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2012	ESTIMATED CURRENT YEAR ENDING 6/30/2013	BUDGET YEAR ENDING 06/30/14	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	514,587	373,451	373,451	0
Total Operating Revenue	514,587	373,451	373,451	0
Operating Expense				
Services and Supplies	548,038	1,190,309	1,708,200	0
Non-discretionary Services & Supplies	116,662	106,151	104,566	0
Depreciation Expense	0	0	0	0
Total Operating Expense	664,700	1,296,460	1,812,766	0
Operating Income or (Loss)	(150,113)	(923,009)	(1,439,315)	0
Non-Operating Revenue				
Interest Earned	67,415	50,000	50,000	0
Total Non-Operating Revenue	67,415	50,000	50,000	0
Net Income Before Operating Transfers	(82,697)	(873,009)	(1,389,315)	0
Operating Transfers (Schedule T)				
IN	0	0	0	0
OUT	0	0	0	0
Net Operating Transfers	0	0	0	0
<b>Net Income</b>	<b>(82,697)</b>	<b>(873,009)</b>	<b>(1,389,315)</b>	<b>0</b>

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE	FINAL
			APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from users	500,314	373,451	373,451	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,049,801)	(1,296,460)	(1,812,766)	0
a. Net cash provided by (or used for) operating activities	(549,487)	(923,009)	(1,439,315)	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (ore used for noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	67,415	50,000	50,000	0
d. Net cash provided by (or used in) investing activities	67,415	50,000	50,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(482,072)	(873,009)	(1,389,315)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,509,663	7,027,591	6,154,582	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,027,591	6,154,582	4,765,267	0

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

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/14	
	ACTUAL PRIOR YEAR ENDING 06/30/2012	ESTIMATED CURRENT YEAR ENDING 06/30/2013	TENTATIVE APPROVED	FINAL APPROVED
<b>PROPRIETARY FUND</b>				
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from users	400,162	246,912	328,418	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(674,960)	(640,991)	(966,964)	0
Miscellaneous cash received/(paid)	0	36,585	20,000	0
a. Net cash provided by (or used for) operating activities	(234,520)	(357,494)	(618,546)	0
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
c. Net cash provided by ( or used for) capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	23,796	15,000	15,000	0
d. Net cash provided by (or used in) investing activities	23,796	15,000	15,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(210,724)	(342,494)	(603,546)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,760,312	2,549,588	2,207,094	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,549,588	2,207,094	1,603,548	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) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2014		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
<b>Debt Service General Obligation Fund 1301</b>										
<b><u>Type 4 Revenue Bonds</u></b>										
- Consolidated Tax Series 2007	4	20	13,635,000	2/15/2007	5/1/2026	4.09%	7,275,000	297,548	0	297,548
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	7/2/2008	6/15/2028	6.50-6.75%	79,155,000	5,293,800	1,815,000	7,108,800
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	7/2/2008	6/15/2028	5.75%	32,716,045 <sup>1</sup>	951,037	0	951,037
- Consolidated Tax Series 2011	4	6	4,180,000	5/12/2011	5/1/2018	3.05%	3,515,000	102,251	655,000	757,251
<b>Total Type 4 Revenue Bonds</b>			<b>137,705,000</b>				<b>122,661,045</b>	<b>6,644,636</b>	<b>2,470,000</b>	<b>9,114,636</b>
<b><u>Type 5 Medium-Term Financing</u></b>										
- General Obligation Limited Tax Series 2007A	5	10	7,090,000	3/29/2007	3/1/2017	3.78%	3,160,000	119,448	745,000	864,448
- General Obligation Limited Tax Series 2007B	5	10	1,315,000	3/29/2007	3/1/2017	5.65%	730,000	41,209	170,000	211,209
<b>Total Type 5 Medium-Term Financing</b>			<b>8,405,000</b>				<b>3,890,000</b>	<b>160,657</b>	<b>915,000</b>	<b>1,075,657</b>
<b><u>Type 8 Special Assessment Bonds</u></b>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	20	26,120,000	7/2/2008	9/1/2027	6.50-6.75%	23,555,000	1,534,013	970,000	2,504,013
<b>Total Type 8 Special Assessment Bonds</b>			<b>26,120,000</b>				<b>23,555,000</b>	<b>1,534,013</b>	<b>970,000</b>	<b>2,504,013</b>
<b>Total Debt Service General Obligation Fund 1301</b>			<b>172,230,000</b>				<b>150,106,045</b>	<b>8,339,306</b>	<b>4,355,000</b>	<b>#####</b>

SCHEDULE C-1 - INDEBTEDNESS

<sup>1</sup> The outstanding balance on these notes will continue to change throughout fiscal year 2013/2014 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2013 to appear to differ from the FY2011/2012 CAFR. Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2013/2014. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2013	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2014		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
<b>Motor Vehicle Maintenance Fund 1702</b>										
<b><u>Type 6 Medium-Term Financing - Lease Purchase</u></b>										
- Fire Equipment Lease 2005	6	9.5 YRS	3,046,040	1/18/2005	8/18/2014	4.41%	803,055	35,415	392,865	428,280
- Fire Equipment Lease 2006	6	9 YRS	1,263,900	7/20/2006	7/20/2015	5.31%	489,480	25,991	154,795	180,786
<b>Total Type 6 Medium-Term Financing - Lease Purchase</b>			<b>4,309,940</b>				<b>1,292,535</b>	<b>61,406</b>	<b>547,660</b>	<b>609,066</b>
<b>TOTAL MOTOR VEHICLE MAINT FUND 1707</b>			<b>4,309,940</b>				<b>1,292,535</b>	<b>61,406</b>	<b>547,660</b>	<b>609,066</b>

SCHEDULE C-1 - INDEBTEDNESS



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

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
	T/I from Development Svcs 2201		352,000			0
			0	T/O to Parks & Rec 1221		835,000
			0	T/O to Capital Projects 1404		1,300,000
	<b>Subtotal</b>		<b>1,352,000</b>			<b>2,135,000</b>
Special Revenue	T/I from General Fund 1101		835,000			0
			0	T/O to Sewer Capital 1631		15,000
	<b>Subtotal</b>		<b>835,000</b>			<b>15,000</b>
Capital Projects	T/I from General Fund 1101		1,300,000			0
			0	T/O to Debt Svc GO 1301		723,195
	<b>Subtotal</b>		<b>1,300,000</b>			<b>723,195</b>
Debt Service	T/I from Cap Project 1404		723,195			0
	T/I from Sewer Operations 1630		4,066			0
	T/I from Development Svcs 2201		24,397			0
	<b>Subtotal</b>		<b>751,658</b>			<b>0</b>

Transfer Schedule for Fiscal Year 2013-2014

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

Schedule of Existing Contracts  
Budget Year 2013-2014

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

Tota

57

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	<i>Various</i>	<i>N/A</i>	<i>N/A</i>	<i>2,928,320</i>	<i>2,928,320</i>	Agreements for services not typically provided by a government are numerous and will not be known until the budget year. Amounts listed here are for total professional services budgets. Please note that some of the expenditures may be for smaller amounts not requiring a formal agreement.
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			2,928,320	2,928,320	

Additional Explanations (Reference Line Number and Vendor):

Schedule of Privatization Contracts  
Budget Year 2013-2014

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

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	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	<i>Unknown - contract not awarded yet</i>	<i>7/1/2012</i>	<i>6/30/2013</i>	<i>12</i>	<i>\$ 35,000</i>	<i>\$ 35,000</i>	<i>Real Property Services</i>	<i>0.3</i>	<i>\$27</i>	<i>cost savings</i>
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				35,000	35,000		0		

Attach additional sheets if necessary.

**Nevada Department of Taxation**

**Form 33**

**Report of Liabilities Associated with  
Public Safety Employee NRS Chapter 617 Benefits**

**Local Government:** City of Sparks

**Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:**

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:  
 (a)  Pre-funding Plan      (b)  Pay-as-you-go Plan      (c)  Association of self-insured public employers  
 (d)  Private Insurer. Please describe: \_\_\_\_\_

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained. \_\_\_\_\_

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions						

**If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.**

No

5. When was the last actuarial study prepared? **FY 2012/2013**      6. How often are actuarial studies prepared? Every 2 years

7. Who prepared the actuarial study (Name, designation, address)

**Oliver Wyman, Scott Lefkowitz, FCAS, MAAA, FCA      48 South Service Road, Ste 310, Melville, New York 11747**

*Name and Designation*

*Address*

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes  No

9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) www.cityofsparks.us

**10. Historical Claims Paid**

10(a) Number of Employees subject to the benefit, prior 10\* fiscal years

10(b) Number of known and accepted claims in the past 10\* fiscal years

10(c) Total paid out for claims in the past 10\* fiscal years

\*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total
209	176	385
28	37	65
94,864	2,994,656	3,089,520

**11. Estimated Future Liability Under NRS Chapter 617**

11(a) Estimated number of employees subject to the benefit over next 30 years\*

11(b) Estimated amount of actuarial liability for medical & disability, non-discounted

11(c) Estimated amount of actuarial liability for medical and disability, discounted

11(d) What discount rate was selected to determine the liability in 11(c)?

\*The estimate should not include a projection of new employees that may be hired over the 30 year period.

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total
209	176	385
16,115,577	17,451,134	33,566,711
4,347,533	6,684,212	11,031,745
		5%

**12. Reserves**

12(a) Has the local government established a reserve for known and accepted historical claims?       Yes       No

**The City has recorded a liability for Incurred but Not Reported (IBNR) claims, and this liability is funded 100%.**

12(b) What percentage of historical claims (Line 10(b)) are fully funded? **100%**

12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)?       Yes       No

12(d) Identify each fund used for reserves - **Note: The City has not funded the presumptive claims listed in item 11.**

12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

**13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) \_\_\_\_\_.**

Stacie Hemmerling, Budget Administrator

775-353-2246

Contact Phone Number

Date

[shemmerling@cityofsparks.us](mailto:shemmerling@cityofsparks.us)

Contact E-mail Address