



2017-2018
Tentative Budget



April 15, 2017

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

The **City of Sparks** herewith submits the **TENTATIVE** budget for the fiscal year ending **June 30, 2018**.

This budget contains **1** fund, including Debt Service, requiring property tax revenues totaling **\$22,195,000**

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

This budget contains **21** governmental type funds with estimated expenditures of **\$93,686,045** and **7** proprietary funds with estimated expenses of **\$82,343,471**.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed 

Dated: 4/13/17

SCHEDULED PUBLIC HEARING:

Date and Time: tentatively **May 22, 2017, 2:00 pm**

Publication Date approximately May 11, 2017

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

City of Sparks

2017-2018 TENTATIVE Budget

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CITY OF SPARKS
BUDGET MESSAGE – Tentative Budget
Fiscal Year 2017/2018 (FY18)

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

General Fund ad valorem tax revenues are expected to increase 5.2% from FY17 estimates to \$22.2M in FY18. The City's total tax rate is at the cap of \$3.66 per \$100 of assessed value.

Taxable sales in Washoe County continue to increase, and the City increased its estimate for FY17 consolidated tax distribution and Fair Share to \$26.2M (FY17 budget was \$26.2). In FY18, consolidated tax revenue is expected to increase an additional 4.6% to \$27.4M.

The revenues associated with business activity, business licenses and franchise fees that are collected in the General fund, are expected to increase 2.3% from FY17 estimates to \$11.4M in FY18.

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 FY18.

The resulting FY18 budgeted ending fund balance in the General Fund is \$3.8M, or 6.0% of expenditures excluding capital outlay.

Per bond covenants, reserves in our Debt Service fund (number 1301) exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs.

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

No new funds have been created.

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

Respectfully Submitted,



Jeff Cronk, CPA
Financial Services Director

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

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)

REVENUES:

Property Taxes	20,497,046	21,090,000	22,195,000	0	22,195,000
Other Taxes	1,417,028	1,596,000	1,871,000	0	1,871,000
Licenses and Permits	15,892,826	15,433,792	15,911,852	1,962,219	17,874,071
Intergovernmental Revenues	40,546,526	43,351,723	43,929,743	9,900,057	53,829,800
Charges for Services	5,186,014	5,513,334	5,601,160	72,471,046	78,072,206
Fines and Forfeits	663,882	619,500	619,500	0	619,500
Miscellaneous Revenue	743,120	435,223	291,471	557,841	849,312
Special Assessments	1,998,081	1,801,785	1,604,241	0	1,604,241
TOTAL REVENUES	86,944,522	89,841,357	92,023,966	84,891,164	176,915,130

EXPENDITURES-EXPENSES:

Not Applicable	0	0	0	17,989,044	17,989,044
General Government	12,586,734	13,989,415	13,952,180	0	13,952,180
Judicial	2,096,163	2,583,655	3,170,726	0	3,170,726
Public Safety	41,266,273	43,948,511	43,526,675	154,048	43,680,724
Public Works	7,931,212	10,123,412	6,708,497	0	6,708,497
Sanitation	0	0	0	0	0
Culture and Recreation	7,957,222	10,100,780	10,908,452	0	10,908,452
Community Support	1,763,244	2,156,965	1,689,114	0	1,689,114
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	41,394,518	41,394,518
Other Enterprise	0	0	0	21,871,454	21,871,454
Debt Service	0	15,048,470	0	0	0
Principal	4,903,000	5,353,000	4,685,321	0	4,685,321
Interest	9,297,331	9,420,330	9,045,079	934,406	9,979,484
TOTAL EXPENDITURES-EXPENSES	87,801,179	112,724,538	94,686,044	82,343,470	177,029,514
Excess of Revenues over (under)					
Expenditures/Expenses	(856,657)	(22,883,180)	(2,662,078)	2,547,693	(114,384)

Budget Summary for City of Sparks
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2018 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/16 (1)	ESTIMATED CURRENT YEAR 06/30/17 (2)	BUDGET YEAR 06/30/18 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	0	13,498,290	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	4,806,486	9,337,987	3,939,738	150,000	4,089,738
Operating Transfers (out)	(4,116,154)	(8,026,794)	(2,772,020)	(1,027,271)	(3,799,291)
TOTAL OTHER FINANCING SOURCES (USES)	690,332	14,809,483	1,167,718	(827,271)	340,447
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	(166,325)	(8,073,698)	(1,494,359)	1,720,422	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,533,418	39,367,093	31,293,395		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	39,367,093	31,293,395	29,799,036	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	39,367,093	31,293,395	29,799,036	XXXXXXXXXX	XXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government	56.5	58.5	58.5
Judicial	15.5	15.5	15.5
Public Safety	247.5	250.5	250.5
Public Works	28.0	21.5	21.5
Culture and Recreation	96.7	89.0	89.0
Community Support	1.0	1.0	1.0
Total General Government	445.2	436.0	436.0
Utilities	93.0	95.0	100.0
Hospitals			
Transit Systems			
Airports			
Other	25.0	29.0	31.0
TOTAL FTE's	563.2	560.0	567.0

POPULATION (AS OF JULY 1)	92,396	93,581	95,726
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2016 Final Revenue Projections Part B	Dept of Taxation- FY 2017 Final Revenue Projections Part B	Dept of Taxation- FY 2018 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,469,924,856	2,644,465,360	2,777,401,409
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,469,924,856	2,644,465,360	2,777,401,409
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2017-2018

	(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:							
A. PROPERTY TAX Subject to Revenue Limitations	1.5371	Without Net Proceeds 2,777,401,409	42,691,437	0.7109	19,744,547	3,305,374	16,439,173
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	2,777,401,409	3,069,029	0.1105	3,069,029	513,634	2,555,395
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)	0.2226	2,777,401,409	6,182,496	0.1384	3,843,924	643,493	3,200,432
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2226	2,777,401,409	6,182,496	0.1384	3,843,924	643,493	3,200,432
M. SUBTOTAL A, C, L	1.8702	2,777,401,409	51,942,962	0.9598	26,657,500	4,462,500	22,195,000
N. Debt	0.0000	2,777,401,409	-	0.0000	-	0	-
O. TOTAL M AND N	1.8702	2,777,401,409	51,942,962	0.9598	26,657,500	4,462,500	22,195,000

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

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

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

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	3,894,280	25,450,000	22,195,000	0.9598	17,744,651	0	1,000,000	70,283,931
Community Dev Block Grant	0	0	0		80,768	0	0	80,768
Comm Dev Blk Grant Entitlement	0	0	0		246,046	0	0	246,046
Sparks Grants & Donations Fund	902,136	0	0		361,835	0	0	1,263,971
Muni Court Admin Assessments	869,684	0	0		250,100	0	0	1,119,784
Impact Fee Service Area #1	802,690	0	0		457,000	0	0	1,259,690
Tourism Improvement District 1	22,389	0	0		55	0	0	22,444
Parks & Recreation Fund	72,984	0	0		2,783,331	0	1,175,000	4,031,315
Tourism and Marketing Fund	155,610	0	0		196,425	0	0	352,035
Street Cut	258,826	0	0		251,080	0	0	509,906
Stabilization Fund	185,880	0	0		202,500	0	0	388,380
Road Fund	881,420	0	0		4,132,027	0	0	5,013,447
Park & Recreation Project Fund	816,404	0	0		2,099,624	0	0	2,916,028
Capital Projects	826,701	0	0		8,500	0	754,108	1,589,309
Capital Facilities Fund	74,452	0	0		203,783	0	0	278,235
Rec & Parks District 1	583,473	0	0		301,750	0	0	885,223
Rec & Parks District 2	542,746	0	0		158,000	0	0	700,746
Rec & Parks District 3	1,124,924	0	0		315,000	0	0	1,439,924
Victorian Square Rm Tax CP Fund	3,943,883	0	0		961,500	0	0	4,905,383
Local Improvement District #3	439,501	0	0		850	0	0	440,351
Debt Service Gen Obligation	14,895,409	0	0		13,624,141	0	1,010,630	29,530,180
Subtotal Governmental Fund Types, Expendable Trust Funds	31,293,392	25,450,000	22,195,000	0.9598	44,378,966	0	3,939,738	127,257,096
TOTAL ALL FUNDS	XXXXXXXXXX	25,450,000	22,195,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	31,031,818	18,969,556	12,857,842	15,000	1,000,000	2,622,020	3,787,696	70,283,932
Community Dev Block Grant	SR	0	0	80,768	0	0	0	0	80,768
Comm Dev Blk Grant Entitlement	SR	76,006	32,760	137,281	0	0	0	0	246,047
Sparks Grants & Donations Fund	SR	225,120	136,153	562	0	0	0	902,136	1,263,971
Muni Court Admin Assessments	SR	0	0	909,022	70,000	0	0	140,762	1,119,784
Impact Fee Service Area #1	SR	0	0	200,000	250,000	0	150,000	659,690	1,259,690
Tourism Improvement District 1	SR	0	0	21,700	0	0	0	744	22,444
Parks & Recreation Fund	SR	2,587,385	603,426	732,986	25,000	0	0	82,519	4,031,316
Tourism and Marketing Fund	SR	0	0	209,000	0	0	0	143,035	352,035
Street Cut	SR	34,162	18,818	8,435	250,000	0	0	198,491	509,906
Stabilization Fund	SR	0	0	0	0	0	0	388,380	388,380
Road Fund	CP	1,069,149	641,271	304,172	2,551,374	0	0	447,480	5,013,446
Park & Recreation Project Fund	CP	277,220	138,594	39,390	2,056,450	0	0	404,373	2,916,027
Capital Projects	CP	0	0	143,292	1,156,528	0	0	289,489	1,589,309
Capital Facilities Fund	CP	0	0	35	275,000	0	0	3,200	278,235
Rec & Parks District 1	CP	0	0	20	230,000	0	0	655,203	885,223
Rec & Parks District 2	CP	0	0	0	225,000	0	0	475,746	700,746
Rec & Parks District 3	CP	0	0	0	525,000	0	0	914,924	1,439,924
Victorian Square Rm Tax CP Fund	CP	0	0	0	400,000	0	0	4,505,383	4,905,383
Local Improvement District #3	CP	0	0	440,350	0	0	0	1	440,351
Debt Service Gen Obligation	DS	0	0	13,730,400	0	0	0	15,799,780	29,530,180
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		35,300,860	20,540,578	29,815,255	8,029,352	1,000,000	2,772,020	29,799,032	127,257,097

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2017

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	25,540,261	27,095,357	3,678,531	934,406	150,000	3,896	1,335,133
Joint Treatment Plant	EN	24,395,705	31,409,862	9,950,410	0	0	0	2,936,253
Development Services Fund	EN	3,429,636	4,469,342	86,320	0	0	23,375	(976,761)
Motor Vehicle Maintenance	IS	4,376,609	3,778,013	74,000	0	0	1,000,000	(327,404)
Group Insurance Self- Insurance	IS	12,001,020	11,976,099	5,500	0	0	0	30,421
Worker's Comp Self-Insurance	IS	416,499	1,688,641	40,000	0	0	0	(1,232,142)
Municipal Self-Insurance	IS	945,671	991,750	1,000	0	0	0	(45,079)
TOTAL		71,105,403	81,409,065	13,835,761	934,406	150,000	1,027,271	1,720,422

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

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	20,497,046	21,090,000	22,195,000	0
Subtotal	20,497,046	21,090,000	22,195,000	0

Licenses and Permits

Business Licenses	5,743,002	5,879,303	6,024,616	0
Liquor Licenses	250,172	252,674	257,727	0
City Gaming Licenses	563,378	554,193	535,963	0
Franchise Fees				
Cable TV Franchise Fees	899,389	899,389	917,377	
Electric Franchise Fees	1,444,639	1,345,504	1,380,015	
Garbage Franchise Fees	1,186,158	1,264,913	1,325,893	
Gas Franchise Fees	584,935	456,046	448,612	
Right Of Way Fees TMWA	407,283	450,000	463,500	
Nonbusiness Licenses and Permits				
Bicycle Licenses	2	0	0	0
Other Licenses and Permits	47,549	53,249	53,762	0
Subtotal	11,126,507	11,155,271	11,407,465	0

Intergovernmental Revenues

Federal Grants	825	0	0	0
State Shared Revenue				
Consolidated Taxes From State	22,695,286	24,275,000	25,450,000	
State Distributive Fund	1,828,889	1,900,000	2,000,000	
Other Local Gov't Shared Revenues				
County Gaming Licenses	396,427	389,292	362,448	
Other	602,882	551,354	548,567	0
Subtotal	25,524,309	27,115,646	28,361,015	0

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
Charges for Services				
Building and Zoning Fees	2,450	27,305	3,000	0
Other	2,353,071	2,646,746	2,642,261	0
Subtotal	2,355,521	2,674,051	2,645,261	0
Fines and Forfeits				
Fines-Court	655,739	607,000	607,000	0
Fines-Bail	6,373	6,000	6,000	0
Fines - Code Enforcement	1,770	6,500	6,500	0
Subtotal	663,882	619,500	619,500	0
Miscellaneous Revenue				
Interest Earned	63,773	40,000	50,000	0
Rents and Royalties	66,938	63,923	61,939	0
Other Miscellaneous	70,138	49,746	49,472	0
Subtotal	200,849	153,669	161,411	0
Subtotal Revenue All Sources	60,368,114	62,808,137	65,389,652	0
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Muni Crt Admin Assess 1208	0	54,426	0	0
T/I from Stabilization 1299	0	251,910	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	0
Total Transfers In	0	306,336	1,000,000	0
Subtotal Other Financing Sources	0	306,336	1,000,000	0
Beginning Fund Balance	6,446,624	0	0	0
Beginning Fund Balance	6,446,624	6,007,404	3,894,283	
Residual Equity Transfers				
Total Beginning Fund Balance	6,446,624	6,007,404	3,894,283	-
Total Available Resources	66,814,738	69,121,877	70,283,935	0

EXPENDITURES BY FUNCTION AND DEPARTMENT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	253,516	258,485	262,227	0
Employee Benefits	173,028	168,929	165,240	0
Services and Supplies	10,424	3,435	6,491	0
Non-discretionary Services & Supplies	2,653	7,942	8,299	0
Department Subtotal	439,621	438,791	442,257	
MAYOR				
Salaries And Wages	60,760	62,308	62,084	0
Employee Benefits	47,540	43,907	43,603	0
Services and Supplies	1,314	1,355	3,355	0
Non-discretionary Services & Supplies	956	1,986	2,066	0
Department Subtotal	110,570	109,556	111,108	
MANAGEMENT SERVICES				
Salaries And Wages	1,530,488	1,595,795	1,653,463	0
Employee Benefits	1,807,573	2,142,096	2,194,545	0
Services and Supplies	1,012,061	1,091,222	1,287,219	0
Non-discretionary Services & Supplies	574,978	1,137,506	1,236,375	0
Department Subtotal	4,925,100	5,966,619	6,371,602	
LEGAL				
Salaries And Wages	942,736	1,007,588	1,015,184	0
Employee Benefits	504,423	520,499	526,585	0
Services and Supplies	91,316	84,831	116,370	0
Non-discretionary Services & Supplies	4,270	5,017	5,106	0
Department Subtotal	1,542,745	1,617,935	1,663,245	
FINANCIAL SERVICES				
Salaries And Wages	1,528,329	1,645,920	1,683,301	0
Employee Benefits	768,990	816,817	836,531	0
Services and Supplies	356,981	285,363	407,150	0
Non-discretionary Services & Supplies	267,447	296,657	383,823	0
Capital Outlay	0	0	15,000	0
Department Subtotal	2,921,747	3,044,757	3,325,805	
COMMUNITY SERVICES				
Salaries And Wages	468,544	538,507	419,563	0
Employee Benefits	247,480	266,970	222,665	0
Services and Supplies	39,620	205,191	70,565	0
Non-discretionary Services & Supplies	25,715	22,211	25,497	0
Department Subtotal	781,359	1,032,879	738,290	

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

General Government Continued

Salary and Wages	4,784,373	5,108,602	5,095,821	0
Employee Benefits	3,549,034	3,959,217	3,989,168	0
Services and Supplies	2,387,736	3,142,715	3,552,315	0
Capital Outlay	0	0	15,000	0
General Government Function Subtotal	10,721,143	12,210,534	12,652,304	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Judicial				
MUNICIPAL COURT				
Salaries And Wages	1,047,426	1,213,320	1,246,244	0
Employee Benefits	644,768	701,342	710,933	0
Services and Supplies	159,286	169,274	194,774	0
Non-discretionary Services & Supplies	29,679	39,521	39,753	0
Department Subtotal	1,881,159	2,123,457	2,191,704	
Salary and Wages	1,047,426	1,213,320	1,246,244	0
Employee Benefits	644,768	701,342	710,933	0
Services and Supplies	188,966	208,795	234,527	0
Judicial Function Subtotal	1,881,160	2,123,457	2,191,704	0

EXPENDITURES BY FUNCTION AND DEPARTMENT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Safety				
POLICE				
Salaries And Wages	13,536,306	14,181,712	14,385,191	0
Employee Benefits	7,773,134	8,046,028	8,215,453	0
Services and Supplies	753,613	772,411	791,825	0
Non-discretionary Services & Supplies	1,827,537	2,046,220	2,276,697	0
Department Subtotal	23,890,590	25,046,371	25,669,166	
FIRE				
Salaries And Wages	8,676,989	8,828,061	9,084,768	0
Employee Benefits	4,982,997	5,002,463	5,255,316	0
Services and Supplies	253,451	347,972	369,462	0
Non-discretionary Services & Supplies	1,010,379	1,604,480	1,478,896	0
Capital Outlay	6,013	0	0	0
Department Subtotal	14,929,829	15,782,976	16,188,442	
COMMUNITY SERVICES				
Salaries And Wages	61,577	65,180	69,113	0
Employee Benefits	44,195	45,679	46,797	0
Services and Supplies	74,472	81,692	86,317	0
Non-discretionary Services & Supplies	1,129,108	1,084,547	1,105,005	0
Department Subtotal	1,309,352	1,277,098	1,307,232	
Salary and Wages	22,274,873	23,074,953	23,539,073	0
Employee Benefits	12,800,325	13,094,169	13,517,566	0
Services and Supplies	5,048,560	5,937,321	6,108,202	0
Capital Outlay	6,013	0	0	0
Public Safety Function Subtotal	40,129,771	42,106,443	43,164,841	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Works				
COMMUNITY SERVICES				
Salaries And Wages	415,819	397,463	461,361	0
Employee Benefits	234,888	234,098	263,091	0
Services and Supplies	501,567	548,175	639,539	0
Non-discretionary Services & Supplies	300,788	301,183	267,124	0
Department Subtotal	1,453,062	1,480,919	1,631,115	
Salary and Wages	415,819	397,463	461,361	0
Employee Benefits	234,888	234,098	263,091	0
Services and Supplies	802,354	849,358	906,663	0
Public Works Function Subtotal	1,453,061	1,480,919	1,631,115	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	537,330	691,943	689,318	0
Employee Benefits	383,121	472,565	488,797	0
Services and Supplies	608,258	585,460	624,761	0
Non-discretionary Services & Supplies	1,092,366	1,133,059	1,140,124	0
Capital Outlay	8,725	0	0	0
Department Subtotal	2,629,800	2,883,027	2,943,000	
Salary and Wages	537,330	691,943	689,318	0
Employee Benefits	383,121	472,565	488,797	0
Services and Supplies	1,700,624	1,718,519	1,764,885	0
Capital Outlay	8,725	0	0	0
Culture & Recreation Function Subtotal	2,629,800	2,883,027	2,943,000	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2017	(3) (4) BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Non-discretionary Services & Supplies	205,986	268,707	291,250	0
Department Subtotal	205,986	268,707	291,250	
Services and Supplies	205,986	268,707	291,250	0
Community Support Function Subtotal	205,986	268,707	291,250	0

EXPENDITURES BY FUNCTION AND DEPARTMENT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE	FINAL
			APPROVED	APPROVED
Page Function Summary				
10 General Government	10,721,143	12,210,534	12,652,305	0
12 Judicial	1,881,160	2,123,457	2,191,705	0
13 Public Safety	40,129,770	42,106,443	43,164,840	0
14 Public Works	1,453,061	1,480,918	1,631,115	0
15 Culture and Recreation	2,629,801	2,883,027	2,943,001	0
16 Community Support	205,986	268,707	291,250	0
Total Expenditures - All Functions	57,020,921	61,073,086	62,874,216	0
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	835,000	1,005,000	1,175,000	0
T/O to Debt Svc GO 1301	489,832	694,266	692,912	0
T/O to Capital Projects 1404	1,871,589	2,455,240	754,108	0
T/O to Motor Vehicle Maint 1702	589,993	0	0	0
Total Transfers Out	3,786,414	4,154,506	2,622,020	0
Total Expenditures and Other Uses	60,807,334	65,227,594	66,496,235	0
Total Ending Fund Balance	6,007,404	3,894,283	3,787,700	-
Total General Fund Commitments and Fund Balance	66,814,738	69,121,877	70,283,935	0

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2017	(3) (4) Budget Year Ending 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	59,104	73,929	80,768	0
Total Charges for Services	59,104	73,929	80,768	0
Total Revenue	59,104	73,929	80,768	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
Total Resources	59,104	73,929	80,768	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	59,104	73,929	80,768	0
Total Community Support Function	59,104	73,929	80,768	0
Total Expenditures	59,104	73,929	80,768	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Commitments and Fund Balance	59,104	73,929	80,768	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	597,257	1,170,873	246,046	0
Total Intergovernmental Revenues	597,257	1,170,873	246,046	0
Total Revenue	597,257	1,170,873	246,046	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	(12,077)	0	0	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	(12,077)	0	0	0
Total Resources	585,180	1,170,873	246,046	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	76,547	76,747	76,006	0
Employee Benefits	35,136	31,567	32,760	0
Services and Supplies	149,979	158,960	38,128	0
Non-discretionary Services & Supplies	110,233	108,556	99,153	0
Capital Outlay	213,284	795,044	0	0
Total Community Support Function	585,180	1,170,873	246,046	0
Total Expenditures	585,180	1,170,873	246,046	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total Commitments and Fund Balance	585,180	1,170,873	246,046	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Department Of Justice Grants	114,529	545,322	278,059	0
Department of Health & Human Services	735	310	0	0
Department of Transportation	101,168	25,053	0	0
Fed Emerg Mgt Grant (FEMA)	50,827	0	0	0
Executive Office of the President Grants	7,105	9,917	0	0
Department of Homeland Security	0	2,786	0	0
St Grant Council Of The Arts	0	517	0	0
St Grant LEPC	8,492	0	0	0
St Grant Washoe County	525,530	51,678	83,776	0
Crime Forfeitures NRS 179	24,918	41,034	0	0
Drug Forfeitures	5,414	8,707	0	0
Federal Drug Forfeitures	220,706	51,395	0	0
St District Specialty Court Prog	14,134	75,438	0	0
Total Intergovernmental Revenues	1,073,559	812,156	361,835	0
<u>Charges for Services</u>				
Forfeiture Reimbursement	1,549	2,228	0	0
Total Charges for Services	1,549	2,228	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	606	909	0	0
Gifts & Bequests	69,219	61,090	0	0
Grant Match	72,134	80,385	0	0
Total Miscellaneous Revenue	141,959	142,384	0	0
Total Revenue	1,217,066	956,768	361,835	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	736,083	675,680	902,136	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	736,083	675,680	902,136	0
Total Resources	1,953,149	1,632,448	1,263,971	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	9,592	1,774	0	0
Total General Government Function	9,592	1,774	0	0
<u>Judicial Function</u>				
Services and Supplies	26,633	31,162	0	0
Total Judicial Function	26,633	31,162	0	0
<u>Public Safety Function</u>				
Salaries And Wages	203,677	265,809	225,120	0
Employee Benefits	68,417	125,361	136,153	0
Services and Supplies	428,124	237,035	0	0
Non-discretionary Services & Supplies	33	3,000	562	0
Capital Outlay	12,923	1,600	0	0
Total Public Safety Function	713,174	632,805	361,835	0
<u>Culture and Recreation Function</u>				
Salaries And Wages	9,955	16,335	0	0
Employee Benefits	212	112	0	0
Services and Supplies	65,248	43,123	0	0
Capital Outlay	452,655	5,000	0	0
Total Culture and Recreation Function	528,070	64,570	0	0
Total Expenditures	1,277,469	730,312	361,835	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	675,680	902,136	902,136	0
Total Commitments and Fund Balance	1,953,149	1,632,448	1,263,971	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Court Collection Fees NRS 176.064	164,660	160,000	160,000	0
Muni Court Admin Assessments	36,228	35,150	35,100	0
Muni Court Facility Admin Assess	51,557	55,000	55,000	0
Total Intergovernmental Revenues	252,445	250,150	250,100	0
Total Revenue	252,445	250,150	250,100	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,038,921	1,102,996	869,684	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,038,921	1,102,996	869,684	0
Total Resources	1,291,366	1,353,146	1,119,784	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Muni Court Admin Assessments (1208)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Services and Supplies	82,260	345,614	900,600	0
Non-discretionary Services & Supplies	8,422	8,422	8,422	0
Capital Outlay	97,689	75,000	70,000	0
Total Judicial Function	188,370	429,036	979,022	0
Total Expenditures	188,370	429,036	979,022	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T) T/O to General Fund 1101	0	54,426	0	0
Total Other Uses	0	54,426	0	0
<i>Ending Fund Balance</i>	<i>1,102,996</i>	<i>869,684</i>	<i>140,763</i>	<i>0</i>
Total Commitments and Fund Balance	1,291,366	1,353,146	1,119,784	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Muni Court Admin Assessments (1208)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	23,389	25,000	25,000	0
Parks Fees	202,873	125,000	150,000	0
Public Facility Fees	134,220	75,000	125,000	0
Sanitary Sewer Fee	112,103	85,000	150,000	0
Total Licenses and Permits	472,585	310,000	450,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	8,118	6,000	7,000	0
Total Miscellaneous Revenue	8,118	6,000	7,000	0
Total Revenue	480,703	316,000	457,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	453,172	686,881	802,690	0
Total Resources	933,875	1,002,881	1,259,690	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Impact Fee Service Area #1 (1210)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Non-discretionary Services & Supplies	134,510	12,491	0	0
Total Public Safety Function	134,510	12,491	0	0
<u>Public Works Function</u>				
Services and Supplies	0	92,000	200,000	0
Total Public Works Function	0	92,000	200,000	0
<u>Culture and Recreation Function</u>				
Capital Outlay	0	10,700	250,000	0
Total Culture and Recreation Function	0	10,700	250,000	0
Total Expenditures	134,510	115,191	450,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Sewer Capital 1631	112,484	85,000	150,000	0
Total Other Uses	112,484	85,000	150,000	0
Ending Fund Balance	686,881	802,690	659,690	0
Total Commitments and Fund Balance	933,875	1,002,881	1,259,690	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Impact Fee Service Area #1 (1210)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	74	50	55	0
Total Miscellaneous Revenue	74	50	55	0
Total Revenue	74	50	55	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	43,839	25,590	22,390	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	43,839	25,590	22,390	0
Total Resources	43,914	25,640	22,445	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	18,324	3,250	21,700	0
Total Community Support Function	18,324	3,250	21,700	0
Total Expenditures	18,324	3,250	21,700	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>25,590</i>	<i>22,390</i>	<i>745</i>	<i>0</i>
Total Commitments and Fund Balance	43,914	25,640	22,445	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Concession Franchise Fees	19,088	16,200	16,200	0
Miscellaneous Permits	7,625	0	0	0
Total Licenses and Permits	26,713	16,200	16,200	0
<u>Charges for Services</u>				
Facility Development Fee	23,460	25,000	25,000	0
Facility Reservation Fees	79,150	78,000	78,000	0
Non-resident Fee	4,410	0	0	0
Recreation Program Fees	2,245,229	2,196,866	2,295,950	0
Recreation Advertising Fees	27,842	21,000	21,000	0
External - Charge for Services	36,434	40,748	40,748	0
Administrative Service Charges	2,428	3,750	3,750	0
Special Events Receipts	248,586	289,762	302,683	0
Total Charges for Services	2,667,538	2,655,126	2,767,131	0
<u>Miscellaneous Revenue</u>				
Rebates/Credits	4,064	0	0	0
Cash Variations	(1)	0	0	0
Total Miscellaneous Revenue	4,063	0	0	0
Total Revenue	2,698,314	2,671,326	2,783,331	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	835,000	1,005,000	1,175,000	0
T/I from Tourism & Marketing Fund 1222	11,200	0	0	0
Total Other Financing Sources	846,200	1,005,000	1,175,000	0
Beginning Fund Balance	125,123	191,136	72,985	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	125,123	191,136	72,985	0
Total Resources	3,669,638	3,867,463	4,031,316	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,305,154	2,510,735	2,587,385	0
Employee Benefits	553,917	638,771	603,426	0
Services and Supplies	418,459	419,910	505,382	0
Non-discretionary Services & Supplies	200,971	200,062	227,604	0
Capital Outlay	0	25,000	25,000	0
Total Culture and Recreation Function	3,478,501	3,794,478	3,948,796	0
Total Expenditures	3,478,501	3,794,478	3,948,796	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>191,136</i>	<i>72,985</i>	<i>82,519</i>	<i>0</i>
Total Commitments and Fund Balance	3,669,638	3,867,463	4,031,316	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	196,000	196,000	196,000	0
Total Taxes	196,000	196,000	196,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	269	375	425	0
Total Miscellaneous Revenue	269	375	425	0
Total Revenue	196,269	196,375	196,425	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	156,588	159,265	155,610	0
Total Resources	352,857	355,640	352,035	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism and Marketing Fund (1222)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	182,392	200,030	209,000	0
Total Community Support Function	182,392	200,030	209,000	0
Total Expenditures	182,392	200,030	209,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	11,200	0	0	0
Total Other Uses	11,200	0	0	0
<i>Ending Fund Balance</i>	<i>159,265</i>	<i>155,610</i>	<i>143,035</i>	<i>0</i>
Total Commitments and Fund Balance	352,857	355,640	352,035	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Street Cut Permits	460,307	225,000	250,000	0
Total Licenses and Permits	460,307	225,000	250,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	587	980	1,080	0
Total Miscellaneous Revenue	587	980	1,080	0
Total Revenue	460,894	225,980	251,080	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	442,203	646,996	258,825	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	442,203	646,996	258,825	0
Total Resources	903,096	872,976	509,905	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	32,578	34,625	34,162	0
Employee Benefits	18,045	18,543	18,818	0
Services and Supplies	199,108	554,057	1,645	0
Non-discretionary Services & Supplies	6,369	6,927	6,790	0
Capital Outlay	0	0	250,000	0
Total Public Works Function	256,100	614,151	311,415	0
Total Expenditures	256,100	614,151	311,415	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>646,996</i>	<i>258,825</i>	<i>198,490</i>	<i>0</i>
Total Commitments and Fund Balance	903,096	872,976	509,905	0

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2016	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2017	(3) (4) Budget Year Ending 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
City Business Licenses	0	200,000	200,000	0
Total Licenses and Permits	0	200,000	200,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	4,183	2,500	2,500	0
Total Miscellaneous Revenue	4,183	2,500	2,500	0
Total Revenue	4,183	202,500	202,500	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	231,107	235,290	185,880	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	231,107	235,290	185,880	0
Total Resources	235,290	437,790	388,380	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED		FINAL APPROVED
Total Expenditures	0	0	0		0
Other Uses					
Contingency (not to exceed 3% of total expenditures)	0	0	0		0
Operating Transfers Out (Schedule T) T/O to General Fund 1101	0	251,910	0		0
Total Other Uses	0	251,910	0		0
<i>Ending Fund Balance</i>	<i>235,290</i>	<i>185,880</i>	<i>388,380</i>		<i>0</i>
Total Commitments and Fund Balance	235,290	437,790	388,380		0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,444,639	1,345,504	690,007	0
Gas Franchise Fees	584,935	456,046	224,306	0
Right Of Way Fees TMWA	610,924	675,000	695,250	0
Total Licenses and Permits	2,640,498	2,476,550	1,609,563	0
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	641,483	665,250	699,057	0
State Gasoline Tax 1.75 Cents	840,331	929,762	947,949	0
State Gasoline Tax 2.35 Cents	763,156	863,603	865,458	0
Total Intergovernmental Revenues	2,244,970	2,458,615	2,512,464	0
<u>Miscellaneous Revenue</u>				
Interest Earned	59,055	5,000	10,000	0
Total Miscellaneous Revenue	59,055	5,000	10,000	0
Total Revenue	4,944,523	4,940,165	4,132,027	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	5,097,798	3,832,672	881,421	0
Total Resources	10,042,322	8,772,837	5,013,448	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	1,109,450	1,032,677	1,069,149	0
Employee Benefits	678,964	625,009	641,271	0
Services and Supplies	1,069,339	2,021,403	48,127	0
Non-discretionary Services & Supplies	248,419	228,973	256,045	0
Capital Outlay	3,103,477	3,983,353	2,551,374	0
Total Public Works Function	6,209,650	7,891,416	4,565,967	0
Total Expenditures	6,209,650	7,891,416	4,565,967	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>3,832,672</i>	<i>881,421</i>	<i>447,481</i>	<i>0</i>
Total Commitments and Fund Balance	10,042,322	8,772,837	5,013,448	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	722,320	672,752	1,380,016	0
Gas Franchise Fees	292,467	228,023	448,612	0
Concession Franchise Fees	99,996	99,996	99,996	0
Parks Fees	51,435	50,000	50,000	0
Total Licenses and Permits	1,166,218	1,050,771	1,978,624	0
<u>Charges for Services</u>				
Facility Reservation Fees	85,557	91,000	91,000	0
Recreation Advertising Fees	16,746	17,000	17,000	0
Total Charges for Services	102,302	108,000	108,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	22,003	12,500	13,000	0
Total Miscellaneous Revenue	22,003	12,500	13,000	0
Total Revenue	1,290,524	1,171,271	2,099,624	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,479,173	1,856,064	816,404	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,479,173	1,856,064	816,404	0
Total Resources	2,769,697	3,027,335	2,916,028	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	260,657	273,133	277,220	0
Employee Benefits	129,982	135,160	138,594	0
Services and Supplies	410,324	682,587	26,300	0
Non-discretionary Services & Supplies	10,367	15,778	13,090	0
Capital Outlay	102,302	1,104,273	2,056,450	0
Total Culture and Recreation Function	913,633	2,210,931	2,511,655	0
Total Expenditures	913,633	2,210,931	2,511,655	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,856,064</i>	<i>816,404</i>	<i>404,373</i>	<i>0</i>
Total Commitments and Fund Balance	2,769,697	3,027,335	2,916,028	0

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	14,184	8,500	8,500	0
Total Miscellaneous Revenue	14,184	8,500	8,500	0
Total Revenue	14,184	8,500	8,500	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,871,589	2,455,240	754,108	0
Total Other Financing Sources	1,871,589	2,455,240	754,108	0
Beginning Fund Balance	1,427,200	1,077,170	826,701	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,427,200	1,077,170	826,701	0
Total Resources	3,312,973	3,540,910	1,589,309	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	191,597	426,948	143,292	0
Non-discretionary Services & Supplies	47,898	576,805	0	0
Capital Outlay	1,605,161	519,703	1,156,528	0
Total General Government Function	1,844,655	1,523,456	1,299,820	0
<u>Public Safety Function</u>				
Services and Supplies	88,624	68,300	0	0
Capital Outlay	81,657	847,526	0	0
Total Public Safety Function	170,281	915,826	0	0
<u>Public Works Function</u>				
Services and Supplies	12,401	44,927	0	0
Total Public Works Function	12,401	44,927	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	2,410	0	0	0
Capital Outlay	0	230,000	0	0
Total Culture and Recreation Function	2,410	230,000	0	0
Total Expenditures	2,029,747	2,714,209	1,299,820	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	206,057	0	0	0
Total Other Uses	206,057	0	0	0
Ending Fund Balance	1,077,170	826,701	289,489	0
Total Commitments and Fund Balance	3,312,973	3,540,910	1,589,309	0

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED		FINAL APPROVED
<u>Intergovernmental Revenues</u>					
Ad Valorem Taxes NRS 354.59815	183,727	184,000	188,000		0
Personal Property Taxes NRS 354.59815	10,428	10,283	10,283		0
Total Intergovernmental Revenues	194,155	194,283	198,283		0
<u>Miscellaneous Revenue</u>					
Interest Earned	6,363	5,000	5,500		0
Total Miscellaneous Revenue	6,363	5,000	5,500		0
Total Revenue	200,519	199,283	203,783		0
<u>Other Financing Sources(Specify)</u>					
Operating Transfers In (Schedule T)					
Total Other Financing Sources	0	0	0		0
<u>Beginning Fund Balance</u>					
Prior Period Adjustment(s)	0	0	0		0
Residual Equity Transfers	0	0	0		0
Total Beginning Fund Balance	399,127	469,763	74,451		0
Total Resources	599,645	669,046	278,234		0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	10,800	135,200	0	0
Non-discretionary Services & Supplies	0	0	35	0
Capital Outlay	544	118,450	0	0
Total General Government Function	11,344	253,650	35	0
<u>Public Safety Function</u>				
Services and Supplies	18,886	140,945	0	0
Capital Outlay	99,653	140,000	0	0
Total Public Safety Function	118,539	280,945	0	0
<u>Culture and Recreation Function</u>				
Capital Outlay	0	60,000	275,000	0
Total Culture and Recreation Function	0	60,000	275,000	0
Total Expenditures	129,882	594,595	275,035	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>469,763</i>	<i>74,451</i>	<i>3,199</i>	<i>0</i>
Total Commitments and Fund Balance	599,645	669,046	278,234	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	127,714	225,000	300,000	0
Total Taxes	127,714	225,000	300,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	2,848	1,602	1,750	0
Total Miscellaneous Revenue	2,848	1,602	1,750	0
Total Revenue	130,561	226,602	301,750	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	319,440	417,592	583,474	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	319,440	417,592	583,474	0
Total Resources	450,002	644,194	885,224	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Non-discretionary Services & Supplies	0	0	20	0
Total General Government Function	0	0	20	0
<u>Culture and Recreation Function</u>				
Services and Supplies	19,303	50,000	0	0
Capital Outlay	13,106	10,720	230,000	0
Total Culture and Recreation Function	32,410	60,720	230,000	0
Total Expenditures	32,410	60,720	230,020	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>417,592</i>	<i>583,474</i>	<i>655,204</i>	<i>0</i>
Total Commitments and Fund Balance	450,002	644,194	885,224	0

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	57,000	100,000	150,000	0
Total Taxes	57,000	100,000	150,000	0
Miscellaneous Revenue				
Interest Earned	13,505	7,500	8,000	0
Total Miscellaneous Revenue	13,505	7,500	8,000	0
Total Revenue	70,505	107,500	158,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	911,704	685,390	542,746	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	911,704	685,390	542,746	0
Total Resources	982,209	792,890	700,746	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	240,335	25,144	0	0
Capital Outlay	56,484	225,000	225,000	0
Total Culture and Recreation Function	296,819	250,144	225,000	0
Total Expenditures	296,819	250,144	225,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>685,390</i>	<i>542,746</i>	<i>475,746</i>	<i>0</i>
Total Commitments and Fund Balance	982,209	792,890	700,746	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	229,000	200,000	300,000	0
Total Taxes	229,000	200,000	300,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	17,717	14,500	15,000	0
Recoveries/Reimbursements	150,000	0	0	0
Total Miscellaneous Revenue	167,717	14,500	15,000	0
Total Revenue	396,717	214,500	315,000	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,125,495	1,446,634	1,124,924	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,125,495	1,446,634	1,124,924	0
Total Resources	1,522,213	1,661,134	1,439,924	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation Function				
Services and Supplies	10,628	25,000	0	0
Capital Outlay	64,950	511,210	525,000	0
Total Culture and Recreation Function	75,578	536,210	525,000	0
Total Expenditures	75,578	536,210	525,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,446,634</i>	<i>1,124,924</i>	<i>914,924</i>	<i>0</i>
Total Commitments and Fund Balance	1,522,213	1,661,134	1,439,924	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Room Tax	807,314	875,000	925,000	0
Total Taxes	807,314	875,000	925,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	28,068	35,500	36,500	0
Total Miscellaneous Revenue	28,068	35,500	36,500	0
Total Revenue	835,383	910,500	961,500	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	2,622,450	3,439,848	3,943,883	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,622,450	3,439,848	3,943,883	0
Total Resources	3,457,833	4,350,348	4,905,383	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	17,985	56,465	0	0
Capital Outlay	0	350,000	400,000	0
Total Community Support Function	17,985	406,465	400,000	0
Total Expenditures	17,985	406,465	400,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>3,439,848</i>	<i>3,943,883</i>	<i>4,505,383</i>	<i>0</i>
Total Commitments and Fund Balance	3,457,833	4,350,348	4,905,383	0

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Miscellaneous Revenue</u>				
Interest Earned	1,410	850	850	0
Miscellaneous Revenue	0	13,672	0	0
Total Miscellaneous Revenue	1,410	14,522	850	0
Total Revenue	1,410	14,522	850	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	1,151,554	458,690	439,501	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,151,554	458,690	439,501	0
Total Resources	1,152,964	473,212	440,351	0

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	14,663	32,918	440,350	0
Non-discretionary Services & Supplies	679,611	0	0	0
Total Community Support Function	694,274	32,918	440,350	0
Total Expenditures	694,274	32,918	440,350	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Debt Issuance Cost	0	793	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	793	0	0
<i>Ending Fund Balance</i>	<i>458,690</i>	<i>439,501</i>	<i>1</i>	<i>0</i>
Total Commitments and Fund Balance	1,152,964	473,212	440,351	0

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	0	0	0	0
Personal Property Taxes	0	0	0	0
Subtotal	0	0	0	0
<u>Intergovernmental Revenues</u>				
Sales Taxes not Consolidated	10,659,831	11,350,000	12,000,000	0
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	10,659,831	11,350,000	12,000,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	38,158	24,642	19,900	0
Miscellaneous Revenue	29,706	0	0	0
Subtotal	67,864	24,642	19,900	0
<u>Special Assessments</u>				
Special Assessment Principal	800,151	831,157	1,029,838	0
Special Assessment Interest	1,154,651	970,628	574,403	0
Spec. Assess. Penalty/Prepay	43,279	0	0	0
Subtotal	1,998,081	1,801,785	1,604,241	0
Total All Revenue	12,725,776	13,176,427	13,624,141	0
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	489,832	694,266	692,912	0
T/I from Debt Svc GO 1301	0	3,480,952	0	0
T/I from Cap Project 1404	206,057	0	0	0
T/I from R/A Revolving 3401	291,695	291,015	290,447	0
T/I from R/A2 Revolving 3601	1,073,725	1,077,853	0	0
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	3,913	3,904	3,896	0
T/I from Development Svcs 2201	23,476	23,421	23,375	0
Bond Proceeds	0	13,498,290	0	0
Subtotal Other Financing Sources	2,088,698	19,069,701	1,010,630	0
Beginning Fund Balance	15,337,891	15,952,033	14,895,408	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	15,337,891	15,952,033	14,895,408	0
Total Available Resources	30,152,365	48,198,161	29,530,179	0

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

EXPENDITURES and RESERVES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Type: 4 Revenue Bonds				
Principal	3,148,000	3,503,000	3,889,000	0
Interest	8,238,119	8,453,339	8,444,255	0
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	11,386,119	11,956,339	12,333,255	0
TOTAL RESERVED (MEMO ONLY)	11,715,798	12,138,607	12,831,982	0
Type: 5 Medium-Term Financing				
Principal	990,000	1,035,000	0	0
Interest	83,725	42,853	0	0
Fiscal Agent Charges	0	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,073,725	1,077,853	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 8 Special Assessment Bonds				
Principal	765,000	815,000	796,321	0
Interest	975,488	924,138	600,824	0
Fiscal Agent Charges	0	107,001	0	0
Debt Refunding	0	14,941,470	0	0
Transfers Out	0	3,480,952	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,740,488	20,268,561	1,397,145	0
TOTAL RESERVED (MEMO ONLY)	4,236,234	2,756,800	2,967,796	0
Ending Fund Balance				
Reserved	15,952,033	14,895,408	15,799,779	0
Unreserved	0	0	0	0
Total Ending Fund Balance	15,952,033	14,895,408	15,799,779	0
Total Commitments & Fund Balance	30,152,365	48,198,161	29,530,179	0

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	204,101	205,000	185,000	0
Charges for Services	22,654,359	24,391,351	25,289,368	0
Miscellaneous Revenue	158,261	86,760	65,893	0
Total Operating Revenue	23,016,721	24,683,111	25,540,261	0
Operating Expense				
Salaries And Wages	2,718,136	2,782,068	2,860,412	0
Employee Benefits	1,418,537	1,433,708	1,704,325	0
Services and Supplies	1,822,529	2,366,314	2,129,853	0
Non-discretionary Services & Supplies	8,423,673	10,581,179	9,913,008	0
Net loss from Truckee Meadows Water				
Reclamation Facility	1,904,529	2,100,000	2,300,000	0
Depreciation Expense	6,257,065	6,337,761	8,187,761	0
Total Operating Expense	22,544,469	25,601,030	27,095,358	0
Operating Income or (Loss)	472,253	(917,919)	(1,555,097)	0
Non-Operating Revenue				
Flood Control Conn Fee - Res	125,912	137,600	100,000	0
Flood Control Conn Fee- Comm	6,437	7,141	5,543	0
Effluent Connection Fees	700	100,438	105,039	0
Sanitary Connection Fee-Res	2,697,554	3,051,438	2,280,597	0
Sanitary Connection Fee-Comm	138,835	158,085	126,658	0
Storm Connection Fee-Res	689,274	775,846	579,713	0
Storm Connection Fee-Comm	35,310	40,195	32,196	0
W/C Sewer Conn Fee-Res	702,250	955,060	280,900	0
W/C Sewer Conn Fee-Comm	45,273	148,429	25,949	0
Interest Earned	388,544	96,000	99,000	0
Note/Loan Investment Interest Earned	52,235	47,844	42,936	0
Contributions of Infrastructure/Assets	2,049,205	0	0	0
Miscellaneous Revenue	(1)	0	0	0
Total Non-Operating Revenue	6,931,528	5,518,076	3,678,531	0
Non-Operating Expense				
Bad Debt	2,965	0	0	0
Interest	1,117,724	1,048,495	934,406	0
Debt Issuance Cost	238,687	0	0	0
Loss On Asset Disposal/Revaluation	29,301	0	0	0
Total Non-Operating Expense	1,388,677	1,048,495	934,406	0
Net Income Before Operating Transfers	6,015,104	3,551,663	1,189,029	0
Operating Transfers (Schedule T)				
IN	112,484	85,000	150,000	0
OUT	37,414	3,904	3,896	0
Net Operating Transfers	75,070	81,096	146,104	0
Net Income	6,090,174	3,632,759	1,335,133	0

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	23,292,669	24,596,351	25,474,368	0
Cash paid to employees	(4,298,053)	(4,215,776)	(4,564,737)	0
Cash paid to suppliers	(11,025,705)	(12,947,493)	(12,042,861)	0
Cash paid to Truckee Meadows Water Reclamation Facility	(6,206,595)	(6,472,013)	(3,097,459)	0
Miscellaneous cash received/(paid)	(2,965)	134,604	108,829	0
a. Net cash provided by (or used for) operating activities	1,759,351	1,095,673	5,878,140	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	112,484	85,000	150,000	0
Operating transfers out	(37,414)	(3,904)	(3,896)	0
b. Net cash provided by (or used for) noncapital financing activities	75,070	81,096	146,104	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(4,222,875)	(5,376,446)	(5,294,097)	0
Bond interest expense paid	(1,097,055)	(1,048,494)	(934,406)	0
Proceeds from sewer bonds and notes	19,237,197	0	0	0
Bond issue costs	(238,687)			
Acquisition of capital assets	(1,630,524)	(33,011,763)	(3,727,810)	0
Utility connection fees	4,441,545	5,374,232	3,536,595	0
c. Net cash provided by (or used for) capital and related financing activities	16,489,601	(34,062,471)	(6,419,718)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	440,778	96,000	99,000	0
Principal received on notes receivable	495,065	414,341	425,567	
d. Net cash provided by (or used in) investing activities	935,843	510,341	524,567	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	19,259,865	(32,375,361)	129,093	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	24,783,567	44,043,432	11,668,071	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	44,043,432	11,668,071	11,797,164	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	20,484,556	24,036,880	24,339,865	0
Miscellaneous Revenue	84,315	49,214	55,840	0
Total Operating Revenue	20,568,871	24,086,094	24,395,705	0
Operating Expense				
Salaries And Wages	4,269,185	4,331,454	4,884,214	0
Employee Benefits	1,830,809	2,180,835	2,469,716	0
Services and Supplies	11,188,139	14,966,124	14,193,736	0
Non-discretionary Services & Supplies	3,016,678	2,730,212	2,862,196	0
Depreciation Expense	6,683,654	6,384,980	7,000,001	0
Total Operating Expense	26,988,464	30,593,606	31,409,862	0
Operating Income or (Loss)	(6,419,594)	(6,507,512)	(7,014,157)	0
Non-Operating Revenue				
Capital Contributions From Reno	13,578,536	14,159,204	6,776,495	0
Capital Contributions From Sparks	6,206,596	6,472,013	3,097,459	0
Misc From Other Govts	0	26,000	26,000	0
Interest Earned	57,980	40,000	40,000	0
Miscellaneous Revenue	0	10,809	10,456	0
Total Non-Operating Revenue	19,843,112	20,708,026	9,950,410	0
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	52,064	100,000	0	0
Total Non-Operating Expense	52,064	100,000	0	0
Net Income Before Operating Transfers	13,371,453	14,100,514	2,936,253	0
Operating Transfers (Schedule T)				
Net Income	13,371,453	14,100,514	2,936,253	0

City of Sparks
 Schedule F-1 Revenues, Expenses and Net Income
Joint Treatment Plant (5605)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reimbursement from Reno/Sparks		23,752,715	24,010,138	0
Reimbursement from Reno/Sparks	20,247,893	23,752,715	24,010,138	0
Cash received from other services		370,188	422,023	0
Cash received from other services	413,086	370,188	422,023	0
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees		(6,512,289)	(7,353,930)	0
Cash paid to employees	(6,202,054)	(6,512,289)	(7,353,930)	0
Cash paid to suppliers		(17,696,337)	(17,055,932)	0
Cash paid to suppliers	(14,418,710)	(17,696,337)	(17,055,932)	0
a. Net cash provided by (or used for) operating activities	40,215	(85,723)	22,299	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	0	0	0	0
Acquisition of capital assets	(19,785,132)	(1,304,181)	(2,703,954)	0
Contributions of capital	19,785,132	1,304,181	2,703,954	0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earned on investments	57,991	40,000	40,000	0
d. Net cash provided by (or used in) investing activities	57,991	40,000	40,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	98,206	(45,723)	62,299	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,964,467	3,062,673	3,016,950	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,062,673	3,016,950	3,079,249	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED	
Operating Revenue					
Licenses and Permits	2,134,773	1,718,468	1,777,219		0
Charges for Services	2,018,347	1,591,734	1,652,417		0
Total Operating Revenue	4,153,120	3,310,202	3,429,636		0
Operating Expense					
Salaries And Wages	1,354,055	1,335,600	1,923,846		0
Employee Benefits	503,794	580,910	1,075,238		0
Services and Supplies	590,526	1,444,700	803,644		0
Non-discretionary Services & Supplies	408,493	586,884	666,613		0
Total Operating Expense	2,856,869	3,948,094	4,469,342		0
Operating Income or (Loss)	1,296,251	(637,892)	(1,039,705)		0
Non-Operating Revenue					
Water Plan Adm Fee NRS.540	175	100	103		0
Interest Earned	52,896	28,000	28,000		0
Cash Variations	0	0	0		0
Miscellaneous Revenue	(32)	56,521	58,217		0
Total Non-Operating Revenue	53,039	84,621	86,320		0
Net Income Before Operating Transfers	1,349,291	(553,271)	(953,386)		0
Operating Transfers (Schedule T)					
OUT	128,117	23,421	23,375		0
Net Operating Transfers	(128,117)	(23,421)	(23,375)		0
Net Income	1,221,174	(576,692)	(976,761)		0

City of Sparks

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

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,206,500	3,310,202	3,429,636	0
Cash paid to employees	(1,755,173)	(1,916,510)	(2,999,084)	0
Cash paid to suppliers	(907,939)	(2,031,584)	(1,470,258)	0
Miscellaneous cash received/(paid)	143	56,521	58,217	0
a. Net cash provided by (or used for) operating activities	1,543,531	(581,371)	(981,489)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	(128,117)	(23,421)	(23,375)	0
b. Net cash provided by (or used for) noncapital financing activities	(128,117)	(23,421)	(23,375)	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments				
Proceeds from sewer bonds and notes	0	0	0	0
Acquisition of capital assets		(83,000)	8,900	0
Cash contributions - other governments	0	100	103	0
c. Net cash provided by (or used for) capital and related financing activities	0	(82,900)	9,003	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	52,896	28,000	28,000	0
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	52,896	28,000	28,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,468,310	(659,692)	(967,861)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,615,849	4,084,159	3,424,467	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	4,084,159	3,424,467	2,456,606	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	3,664,057	4,343,492	4,359,609	0
Miscellaneous Revenue	37,648	17,000	17,000	0
Total Operating Revenue	3,701,705	4,360,492	4,376,609	0
Operating Expense				
Salaries And Wages	565,783	630,627	617,700	0
Employee Benefits	296,841	317,893	354,834	0
Services and Supplies	641,840	593,482	634,465	0
Non-discretionary Services & Supplies	706,794	813,350	881,792	0
Depreciation Expense	1,038,434	1,289,222	1,289,222	0
Total Operating Expense	3,249,694	3,644,574	3,778,013	0
Operating Income or (Loss)	452,011	715,917	598,597	0
Non-Operating Revenue				
DOT Federal Highway Grants	260,000	0	0	0
Interest Earned	37,052	24,000	24,000	0
Sale Of General Fixed Assets	0	158,000	50,000	0
Gain On Sale/Revaluation Of Assets	43,210	0	0	0
Total Non-Operating Revenue	340,262	182,000	74,000	0
Non-Operating Expense				
Interest	1,139	0	0	0
Loss On Asset Disposal/Revaluation	8,594	0	0	0
Total Non-Operating Expense	9,733	0	0	0
Net Income Before Operating Transfers	782,539	897,917	672,597	0
Operating Transfers (Schedule T)				
IN	1,063,006	0	0	0
OUT	0	0	1,000,000	0
Net Operating Transfers	1,063,006	0	(1,000,000)	0
Net Income	1,845,545	897,917	(327,403)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Motor Vehicle Maintenance (1702)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	3,702,034	4,343,492	4,359,609	0
Cash paid to employees	(831,029)	(948,520)	(972,534)	0
Cash paid to suppliers	(1,116,868)	(1,406,832)	(1,516,257)	0
Miscellaneous cash received/(paid)	0	17,000	17,000	0
a. Net cash provided by (or used for) operating activities	1,754,137	2,005,140	1,887,818	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	589,993	0	0	0
Operating transfers out	0	0	(1,000,000)	0
b. Net cash provided by (ore used for) noncapital financing activities	589,993	0	(1,000,000)	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(171,670)	0	0	0
Bond interest expense paid	(9,115)	0	0	0
Proceeds from sale of capital assets	58,140	158,000	50,000	0
Acquisition of capital assets	(1,566,249)	(2,875,558)	(2,085,944)	0
c. Net cash provided by (or used for) capital and related financing activities	(1,688,894)	(2,717,558)	(2,035,944)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	37,052	24,000	24,000	0
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	37,052	24,000	24,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	692,288	(688,418)	(1,124,126)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,310,933	3,003,221	2,314,803	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,003,221	2,314,803	1,190,677	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	11,021,101	11,417,386	12,001,020	0
Miscellaneous Revenue	40,414	19,483	0	0
Total Operating Revenue	11,061,515	11,436,869	12,001,020	0
Operating Expense				
Services and Supplies	10,289,406	10,781,781	11,755,889	0
Non-discretionary Services & Supplies	142,398	202,277	220,210	0
Total Operating Expense	10,431,804	10,984,058	11,976,099	0
Operating Income or (Loss)	629,711	452,811	24,921	0
Non-Operating Revenue				
Interest Earned	9,059	5,000	5,500	0
Total Non-Operating Revenue	9,059	5,000	5,500	0
Net Income Before Operating Transfers	638,771	457,811	30,421	0
Operating Transfers (Schedule T)				
Net Income	638,771	457,811	30,421	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Group Insurance Self- Insurance (1703)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED	

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	11,006,346	11,417,386	12,001,020	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(10,419,876)	(10,984,058)	(11,976,099)	0
Cash received from reimbursements of Insurance claims	40,414	0	0	0
Miscellaneous cash received/(paid)	0	19,483	0	0
a. Net cash provided by (or used for) operating activities	626,884	452,811	24,921	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	9,059	5,000	5,500	0
d. Net cash provided by (or used in) investing activities	9,059	5,000	5,500	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	635,943	457,811	30,421	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	627,802	1,263,745	1,721,556	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,263,745	1,721,556	1,751,977	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED	
Operating Revenue					
Charges for Services	312,634	403,950	416,499		0
Miscellaneous Revenue	31,635	50,000	0		0
Total Operating Revenue	344,269	453,950	416,499		0
Operating Expense					
Services and Supplies	2,418,556	1,470,460	1,556,164		0
Non-discretionary Services & Supplies	168,725	137,214	132,477		0
Total Operating Expense	2,587,281	1,607,674	1,688,641		0
Operating Income or (Loss)	(2,243,013)	(1,153,724)	(1,272,142)		0
Non-Operating Revenue					
Interest Earned	81,124	40,000	40,000		0
Total Non-Operating Revenue	81,124	40,000	40,000		0
Net Income Before Operating Transfers	(2,161,889)	(1,113,724)	(1,232,142)		0
Operating Transfers (Schedule T)					
Net Income	(2,161,889)	(1,113,724)	(1,232,142)		0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	278,818	403,950	416,499	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,500,390)	(1,607,674)	(1,688,641)	0
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)		50,000	0	0
a. Net cash provided by (or used for) operating activities	(1,221,572)	(1,153,724)	(1,272,142)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	81,124	40,000	40,000	0
d. Net cash provided by (or used in) investing activities	81,124	40,000	40,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,140,448)	(1,113,724)	(1,232,142)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	5,048,484	3,908,036	2,794,312	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,908,036	2,794,312	1,562,170	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED	
Operating Revenue					
Charges for Services	345,692	848,621	875,671		0
Miscellaneous Revenue	27,538	70,000	70,000		0
Total Operating Revenue	373,230	918,621	945,671		0
Operating Expense					
Services and Supplies	412,611	256,050	376,750		0
Non-discretionary Services & Supplies	499,845	558,564	615,000		0
Total Operating Expense	912,456	814,614	991,750		0
Operating Income or (Loss)	(539,225)	104,007	(46,079)		0
Non-Operating Revenue					
Interest Earned	9,246	1,000	1,000		0
Total Non-Operating Revenue	9,246	1,000	1,000		0
Net Income Before Operating Transfers	(529,979)	105,007	(45,079)		0
Operating Transfers (Schedule T)					
OUT	334,871	0	0		0
Net Operating Transfers	(334,871)	0	0		0
Net Income	(864,850)	105,007	(45,079)		0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 06/30/2016	ESTIMATED CURRENT YEAR ENDING 06/30/2017	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	444,619	848,621	875,671	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,070,361)	(814,614)	(991,750)	0
Cash received from reimbursements of Insurance claims		0	0	0
Miscellaneous cash received/(paid)		70,000	70,000	0
a. Net cash provided by (or used for) operating activities	(625,742)	104,007	(46,079)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	(334,871)	0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	(334,871)	0	0	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

Interest received on investments	9,246	1,000	1,000	0
d. Net cash provided by (or used in) investing activities	9,246	1,000	1,000	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(951,367)	105,007	(45,079)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,326,793	375,426	480,433	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	375,426	480,433	435,354	0

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

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4)	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2017	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2018		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- Sr. Sales Tax Anticipation Series A	4	20	83,290,000	07/02/2008	06/15/2028	6.50-6.75%	70,060,000	4,702,625	3,120,000	7,822,625
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 ¹	3,500,000	0	3,500,000
- Consolidated Tax Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	745,000	17,080	745,000	762,080
- Consolidated Tax Series 2014	4	12	7,330,000	05/29/2014	05/01/2026	3.09%	7,267,000	224,550	24,000	248,550
Total Type 4 Revenue Bonds			131,400,000				110,788,045	8,444,255	3,889,000	12,333,255
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	09/01/2027	3.83%	13,498,290	600,824	796,321	1,397,145
Total Type 8 Special Assessment Bonds			13,498,290				13,498,290	600,824	796,321	1,397,145
Total Debt Service General Obligation Fund 1301			144,898,290				124,286,335	9,045,079	4,685,321	13,730,400

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2017/2018 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2017 to appear to differ from the FY2016/2017 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 FY2017/2018. 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 07/01/2017	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2018		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Fund 16XX										
<u>Type 2 G.O. Revenue Supported Bonds</u>										
- Enterprise Debt SRF 2016B	2	13	27,099,691	09/26/2016	07/01/2029	1.25%	25,625,498	310,969	3,013,849	3,324,818
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				25,625,498	310,969	3,013,849	3,324,818
<u>Type 5 Medium-Term Financing</u>										
- Flood Control Bonds Series 2016	5	10	18,010,000	03/08/2016	03/01/2026	2.00-5.00%	16,520,000	535,600	1,565,000	2,100,600
Total Type 5 Medium-Term Financing			18,010,000				16,520,000	535,600	1,565,000	2,100,600
<u>Type 10 Other (Note Payable to City of Reno)</u>										
- City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)	10	8	12,029,831	04/09/2004	01/01/2024	2.76%	5,652,640.0 ¹	87,836	715,248	803,084
Total Type 10 Other			12,029,831				5,652,640	87,836	715,248	803,084
TOTAL SEWER FUND 16XX			57,139,522				47,798,138	934,405	5,294,097	6,228,502

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2017-2018

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
			0	T/O to Parks & Rec 1221		1,175,000
			0	T/O to Debt Svc GO 1301		692,912
			0	T/O to Capital Projects 1404		754,108
Subtotal			1,000,000			2,622,020
Special Revenue	T/I from General Fund 1101		1,175,000			0
			0	T/O to Sewer Capital 1631		150,000
Subtotal			1,175,000			150,000
Capital Projects	T/I from General Fund 1101		754,108			0
Subtotal			754,108			0
Debt Service	T/I from General Fund 1101		692,912			0
	T/I from Sewer Operations 1630		3,896			0
	T/I from Development Svcs 2201		23,375			0
	T/I from R/A Revolving 3401		290,447			0
Subtotal			1,010,630			0

Transfer Schedule for Fiscal Year 2017-2018

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		150,000			0
			0	T/O to Debt Svc GO 1301		27,271
Subtotal			150,000			27,271
Internal Services			0	T/O to General Fund 1101		1,000,000
Subtotal			0			1,000,000
Total Transfers			4,089,738			3,799,291

FY18 Note: Transfers in do not match transfers out due to the fact that transfers in include \$290,447 from Redevelopment Area , the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency (Areas 1 2) Budget documents.

Schedule of Existing Contracts
Budget Year 2017-2018

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

Total Number of Existing Contracts: 11

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Expenditure FY 2017-18	Expenditure FY 2018-19	Reason or need for contract:
1	ATKINS NORTH AMERICA, INC.	03/23/2015	06/30/2017	\$ 207,604		ENGINEERING SVCS SEWER MODEL UPDATE
2	CARRARA GROUP LLC, DBA CARRARA NEVADA	07/28/2016	06/30/2017	\$ 64,500	\$ 64,500	Legislative Services
3	CHARLES ABBOTT ASSOCIATES, INC.	09/28/2016	06/30/2017	\$ 250,000	\$ 250,000	BUILDING PERMIT PLAN REVIEW SERVICES
4	ECONOMIC DEVELOPMENT AUTHORITY	01/11/2017	06/30/2017	\$ 100,000	\$ 100,000	Annual Dues
5	EIDE BAILLY LLP	07/05/2016	06/30/2017	\$ 123,000	\$ 123,000	CITY AUDIT SERVICES
6	EN POINTE TECHNOLOGIES SALES LLC	09/15/2016	06/30/2017	\$ 75,822	\$ 75,822	Software
7	EVOTEK, INC.	10/27/2016	06/30/2017	\$ 94,397		COUNCIL CHAMBERS DIGITAL COMPUTER CONTROL SYSTEM
8	INTERMOUNTAIN SLURRY SEAL INC	10/18/2016	06/30/2017	\$ 52,662		Parking Lot Rehab
9	KIMLEY-HORN AND ASSOCIATES	10/11/2013	06/30/2017	\$ 285,941	\$ 285,941	NATIONAL FLOOD INSURANCE PROG CRS PROF SVCS
10	MCCORMICK ESQ., DANIEL	09/15/2016	06/30/2017	\$ 130,000	\$ 130,000	INDIGENT DEFENSE CONTRACT
12	QUAL-ECON USA INC.	09/06/2016	06/30/2017	\$ 118,032	\$ 118,032	JANITORIAL SERVICES
13	RENO, CITY OF	11/15/2016	06/30/2017	\$ 158,707	\$ 158,707	Community Assistance Center
14	RENO, CITY OF	06/16/2014	06/30/2017	\$ 935,445		ECM4B- DIGESTER DOME REPAIRS
15	RENO, CITY OF	07/18/2016	06/30/2017	\$ 61,269	\$ 61,269	SHARE OF CITY OF RENO SEWER ATTORNEY
16	RENO, CITY OF	08/26/2016	06/30/2017	\$ 123,974		Clarifier rehabilitation
17	RENO, CITY OF	06/10/2016	06/30/2017	\$ 225,000		Installation of effluent facilities
18	SIEMENS DEMAG DELAVAL TURBOMACHINERY INC	03/13/2013	06/30/2017	\$ 59,892		TURBLEX BLOWERS
19	SIERRA NEVADA CONSTRUCTION INC.	03/06/2017	06/30/2017	\$ 80,214		Annual Sewer System - 2017 Street Rehab Unit 2
20	SIERRA NEVADA CONSTRUCTION INC.	05/05/2016	06/30/2017	\$ 298,007		1224 Street Cut Repair Contract - 2016 PERMANENT PATCH CONTRACT
21	SIERRA NEVADA CONSTRUCTION INC.	07/19/2016	06/30/2017	\$ 334,007		2017 STREET PREVENTATIVE MAINTENANCE CONTRACT
22	SMITH POWER PRODUCTS, INC.,	12/05/2016	06/30/2017	\$ 62,000		JENBACHER SERVICE AGREEMENT
23	STANTEC CONSULTING SERVICES INC.	08/15/2014	06/30/2017	\$ 131,454	\$ 131,454	2013 ROCK PARK MONITORING
24	WASHOE COUNTY SHERIFF	07/19/2016	06/30/2017	\$ 389,500	\$ 389,501	FORENSIC SERVICES AGREEMENT FOR FY 2016/2017
25	WASHOE COUNTY TECHNOLOGY SERVICES	07/12/2016	06/30/2017	\$ 117,474	\$ 117,475	Washoe County 800 MHZ Radio service
26	WASTE MANAGEMENT OF NEVADA	07/25/2016	06/30/2017	\$ 625,000	\$ 625,000	BIOSOLIDS DISPOSAL TO LANDFILL
27	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/12/2016	06/30/2017	\$ 88,617	\$ 88,617	Excess Workers Compensation insurance premiums
28	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/12/2016	06/30/2017	\$ 175,877	\$ 175,877	General Liability insurance premiums
29	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/12/2016	06/30/2017	\$ 71,076	\$ 71,076	Commercial Umbrella insurance premiums
30	WELLS FARGO INSURANCE SERVICES OF NEVADA INC.	07/13/2016	06/30/2017	\$ 235,163	\$ 235,163	Commercial Property insurance premiums
31	WEST COAST CODE CONSULTANTS, INC.	01/25/2017	06/30/2017	\$ 200,000	\$ 200,000	BUILDING PERMIT PLAN REVIEW SERVICES
32	WESTERN NEVADA TRANSPORT, LLC	07/07/2016	06/30/2017	\$ 150,000	\$ 150,000	BIOSOLIDS HAULING
	Total Proposed Expenditures			6,024,633	3,551,434	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts
Budget Year 2017-2018

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

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Manpower	07/01/2017	06/30/2018	month to month	\$ 500,000	\$ 500,000	Street & Park Maintenance Worker	15.0	\$16	Seasonal street and park maintenance work
2	Appleone Employment Services	07/01/2017	06/30/2018	month to month	\$ 45,000	\$ 45,000	records coordinator	15.0	\$16	code Enforcement & Electronic Imaging
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				545,000	545,000		30.0		

Attach additional sheets if necessary.