



2018-2019
Final Budget



June 1, 2018

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

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

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

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

This budget contains **21** governmental type funds with estimated expenditures of **\$101,847,110** and **7** proprietary funds with estimated expenses of **\$87,756,584**.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time: **May 29, 2018, 2:00 pm**

Publication Date May 17, 2018

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

City of Sparks

2018-2019 FINAL Budget

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City of Sparks Budget Message – FINAL Fiscal Year 2018/2019 (FY19)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY19 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies. Below are the policies and the results produced from the FY19 budget.

1 General Fund unrestricted ending fund balance equal to 8.3% of expenditures

	Policy Target	RESULTS	AMOUNT OVER/ (UNDER) Target	STATUS
FY17 Actuals	8.3%	4.4%	(\$2,200,000)	
FY18 Estimates	8.3%	8.1%	(\$150,000)	
FY19 BUDGET	8.3%	6.4%	(\$1,150,000)	

City Targets		Statutory Targets	
Minimum Budget Target	Cash Flow Target	Must provide corrective action plan to State if go below per NAC 354.650	Removed From Negotiations per NRS 354.6241
6.0%	12.5%	4.0%	25.0%
FY19 Budget exceeds Target	FY19 Budget \$3.6M Under Target	FY19 Budget \$1.5M Over Target	FY19 Budget \$10.0M Under Target

2 Establish a General Fund Contingency amount up to 3% of total expenditures in the annual budget

	GOAL	BUDGET	Contingency Amount	STATUS
FY17 BUDGET	up to 3%	1.6%	1,000,000	
FY18 BUDGET	up to 3%	1.6%	1,000,000	
FY19 BUDGET	up to 3%	1.5%	1,000,000	

3 Transfer a minimum of 2.5% of total General Fund revenues plus full funding of IT Hardware and Software Replacement Plans from the General Fund to the Capital Projects Fund

2.5% of General Fund Revenues	GOAL		RESULTS		STATUS
	%	\$	%	\$	
FY17 Actuals	2.5%	\$1,575,000	2.2%	\$1,375,000	
FY18 Estimates	2.5%	\$1,627,000	0.7%	\$462,000	
FY19 BUDGET	2.5%	\$1,778,000	2.0%	\$1,400,000	

Full funding of IT Hardware & Software Replacement Plans	GOAL		RESULTS		STATUS
	Hardware	Software	Hardware	Software	
FY17 Actuals	\$ 404,240	\$ 676,000	\$ 404,240	\$ 676,000	
FY18 Estimates	\$ 292,108	\$ 429,000	\$ 292,108	\$ -	
FY19 BUDGET	\$ 399,187	\$ 500,813	\$ 399,187	\$ 500,813	

4 Commit a portion of annual business license receipts to the Stabilization Fund up to the maximum fund balance allowed within NRS 354.6115

	MAX ALLOWED PER NRS	STABILIZATION FUND BALANCE	AMOUNT COMMITTED	STATUS
FY17 Actuals	\$ 5,702,092	\$ 185,647	\$ 200,000	
FY18 Estimates	\$ 6,126,043	\$ 388,147	\$ 200,000	
FY19 BUDGET	\$ 6,287,422	\$ 590,647	\$ 200,000	

5 General Fund personnel costs do not exceed 78% of General Fund total revenues

	GOAL	RESULTS	STATUS
FY17 Actuals	<=78%	80.0%	
FY18 Estimates	<=78%	74.1%	
FY19 BUDGET	<=78%	74.8%	

6 Report the annual Other Post Employment Benefit (OPEB), Workers Compensation, and other benefit liabilities and determine strategies to reduce or fund these liabilities

Funding status = Pay-As-You-Go on all of the following

	NET OPEB OBLIGATION	Workers Comp L/T Liability	Sick Leave Conversion	Compensated Absences	Pension Liability
FY09	\$2,025,422	\$2,252,767	\$3,703,492	\$7,507,629	
FY10	\$4,566,159	\$2,321,000	\$5,148,990	\$9,309,862	
FY11	\$4,958,920	\$3,414,452	\$5,579,918	\$9,169,161	
FY12	\$5,473,423	\$3,206,012	\$5,245,464	\$9,610,125	
FY13	\$6,018,434	\$6,749,369	\$5,010,761	\$10,363,135	
FY14	\$6,680,705	\$9,258,452	\$5,358,051	\$12,315,501	
FY15	\$7,414,353	\$5,068,496	\$5,525,864	\$12,015,239	\$71,650,806
FY16	\$8,058,889	\$6,190,050	\$5,296,356	\$13,200,845	\$77,407,621
FY17	\$9,087,068	\$5,528,459	\$5,143,950	\$13,905,438	\$87,624,211

GENERAL FUND

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current and next fiscal years and provides a comparison to FY17 actual results.

General Fund Summary of Revenues, Expenses & Fund Balance

	FY17 Actuals	FY18 Estimates	FY19 Budget
Revenues	\$61,658	\$68,044	\$71,105
Transfers-In	\$306	\$0	\$1,000
Expenditures	(\$61,260)	(\$62,915)	(\$67,945)
Transfers-Out	(\$3,997)	(\$2,777)	(\$4,931)
Change in Fund Balance	(\$3,293)	\$2,352	(\$771)
Beginning Fund Balance	\$6,007	\$2,714	\$5,066
Ending Fund Balance	\$2,714	\$5,066	\$4,295
<i>Ending Fund Balance as a % of Expenditures*</i>	4.4%	8.1%	6.4%

All figures shown in \$000's

*Calculation uses unrestricted ending fund balance and expenditures exclude Transfers-out, Capital Outlay & Contingency

GENERAL FUND REVENUES

The General Fund’s primary revenues come from Consolidated Tax Revenue (CTAX), Property Taxes and Licenses & Permits. These sources account for 93% of total General Fund Revenues.

General Fund Revenues by Type

	FY17	FY18	FY18 % change	FY19	FY19 % change
	Actuals	Estimates	from FY17	Budget	from FY18
CTAX & Fair Share	\$26,209	\$28,500	8.7%	\$30,000	5.3%
Property Taxes	\$21,028	\$22,150	5.3%	\$23,300	5.2%
Licenses & Permits	\$11,147	\$12,828	15.1%	\$13,053	1.8%
All other revenues	\$3,274	\$4,566	39.4%	\$4,752	4.1%
TOTAL REVENUES	\$61,658	\$68,044	10.4%	\$71,105	4.5%

All figures shown in \$000's

CTAX and Fair Share Revenue

CTAX (including Fair Share) is projected to increase 8.7% in FY18 and 5.3% in FY19. This represents 9 consecutive years of increases in this revenue source after 4 years of significant decline during the economic downturn. FY19’s CTAX and Fair Share projection of \$30.0M exceeds the pre-recession high of \$27.5M collected in FY06 by 9.1%.

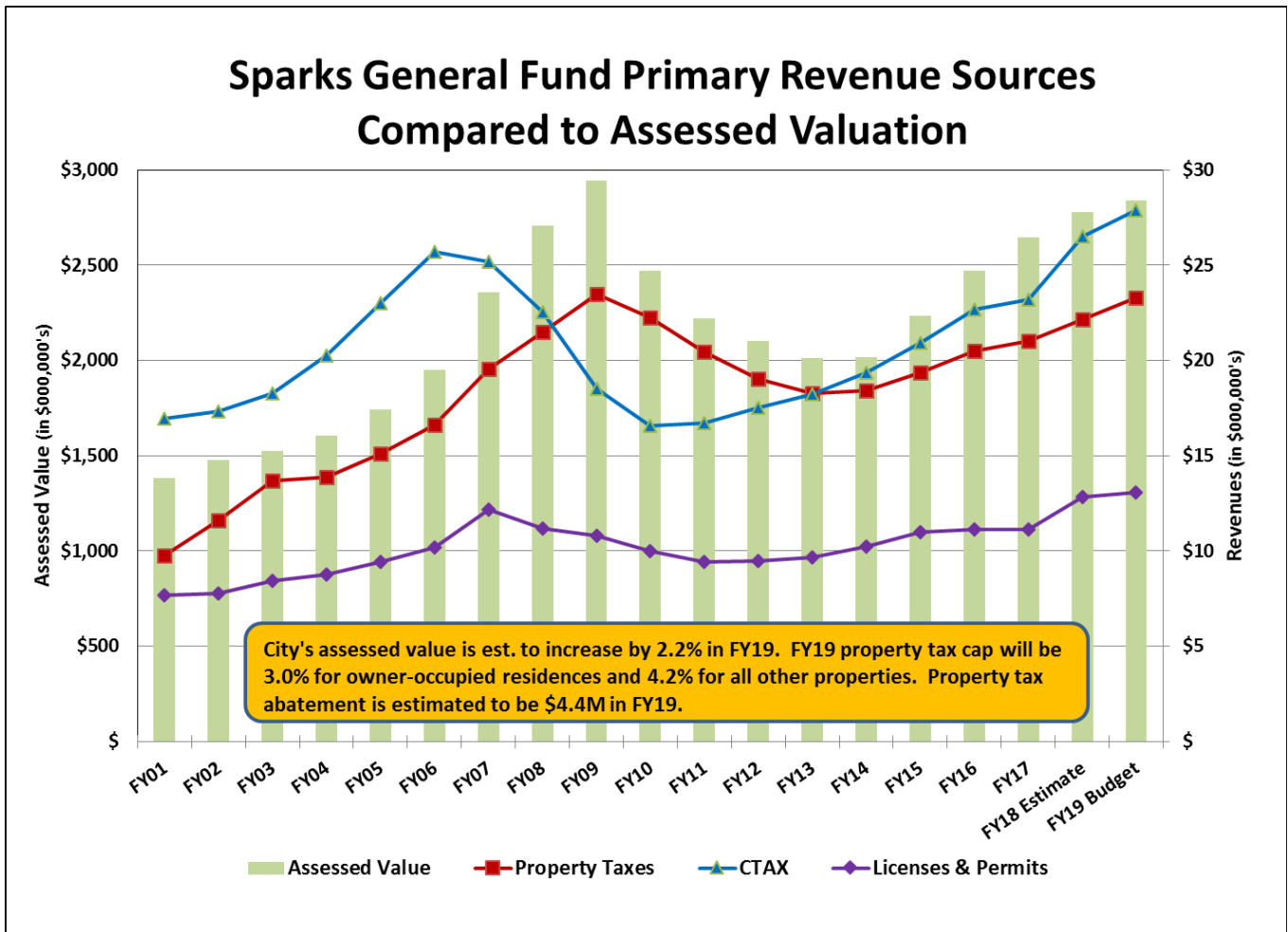
Property Tax

The City’s property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 33% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.6% on average annually between FY00 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 grew 5.2%; FY16 grew 5.7%; FY17 grew 2.6% and FY18 is expected to grow 5.3%.

FY19 property tax receipts are expected to be 5.2% higher than FY18. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”), will hold FY19 growth to 3.0% for existing owner-occupied residential property and 4.2% for all other existing property. Any growth above these percentages from the previous year’s tax levy, will be abated (i.e., removed) from the current property tax levy. Property tax caps are not applicable to new development, however, and new development is expected to result in an FY19 increase larger than the tax caps.

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$13.1M or 18% of General Fund Revenues. We are projecting that FY18 will result in a 15.1% increase due mainly to a \$1.3M of new revenue from marijuana licensing fees, and FY19 is expected to grow 1.8%.



GENERAL FUND TRANSFERS-IN

FY19 budgeted transfers-in include:

- \$1.0M from Motor Vehicle Fund - This amount is meant to offset the Contingency budget in the General Fund and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.

GENERAL FUND EXPENDITURES

General Fund Expenditures by Type

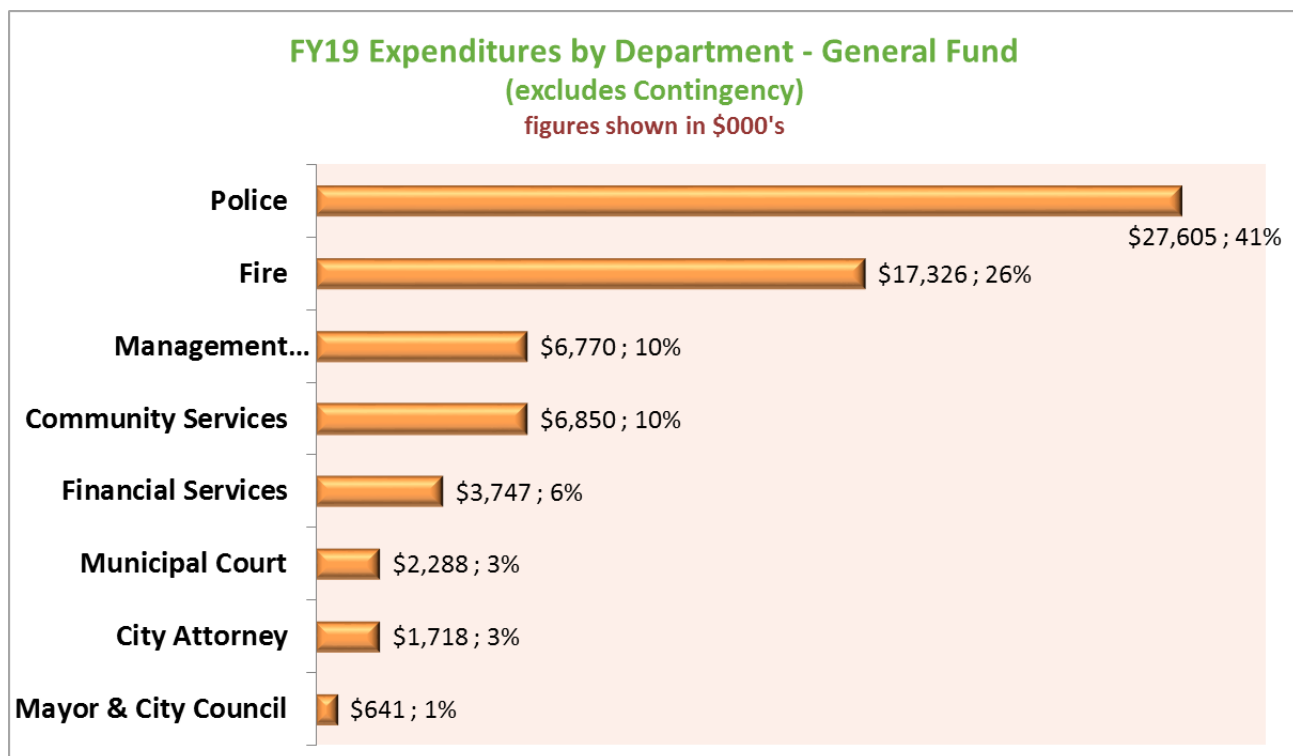
	FY17	FY18	FY15 \$	FY18 %	FY19	FY19 %
	Actuals	Estimates	change over	change from	Budget	change
			FY14	FY17		from FY18
Salaries & Benefits	\$49,345	\$50,396	\$1,051	2.1%	\$53,166	0.0%
Services & Supplies	\$11,898	\$12,504	\$606	5.1%	\$13,779	0.0%
Capital Outlay	\$18	\$15	(\$3)	-17.0%	\$0	0.0%
Contingency	\$0	\$0	\$0	N/A	\$1,000	0.0%
Total Expenditures	\$61,260	\$62,915	\$1,655	2.7%	\$67,945	8.0%

All figures shown in \$000's

FY19 Expenditures excluding contingency increasing \$4.0M or 8.0% over FY18

FY 18 to FY19 primary causes of expenditure change:

- FY18 vacancy savings have been re-loaded FY19 budget (\$1.0M)
- FY19 Employee contract changes including a 2.7% COLA for settled contracts (\$600K)
- FY19 increase in Worker’s Compensation contributions (\$500K)
- FY19 approved new positions (\$276K)
- FY19 3% Health insurance increase (\$220K)
- FY19 Vehicle maintenance, repair and replacement cost contribution increase (\$438K)
- FY19 increase to Liability Self-Insurance Fund contribution (\$207K)
- FY19 Services and Supplies (\$680K)



GENERAL FUND TRANSFERS-OUT

FY19 budgeted transfers-out include:

- \$1.4M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$709K to Debt Service Fund for the City's 2014 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, and partially in FY16; but the proceeds have been exhausted and the General Fund will transfer the full debt service payment going forward until retirement of the debt in 2026.
- \$500K to Park & Rec Project Fund – This transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- \$2.3M to Capital Projects Fund – The City's fiscal policy #3 is to transfer an annual amount equal to 2.5% of total revenues (\$1.8M) from the General Fund to the Capital Projects Fund to meet our capital investment needs as outlined in the City's Capital Improvement Plan (CIP). The policy also calls for full funding of the City's hardware (\$399K) and software (\$501K) replacement plans. The FY19 budgeted transfer is \$400K short of the policy goal. The budgeted amount of \$2.3M includes \$1.4M for general CIP needs and fully funds the \$399K IT hardware and \$501K software replacement plans. The reductions to the full policy amount were directed by City Council, as referenced in the City Manager's Budget Recommendations, in order to achieve a General Fund Ending Fund Balance no lower than 6% of expenditures. The policy is meant to ensure that the City continues to invest in infrastructure and technology needs.

GENERAL FUND ENDING FUND BALANCE

A net increase of \$2.4M is expected in FY18's ending fund balance, increasing the amount from \$2.7M in FY17 to \$5.1M in FY18. The City's formally adopted fiscal policy is to maintain a minimum unrestricted ending fund balance of 8.3% of expenditures within the General Fund. The City Council has authorized a budgeted ending fund balance of no lower than 6% for FY19 in order to provide flexibility should it become necessary to have an actual ending fund balance less than 8.3% per policy for next fiscal year.

AREAS OUTSIDE THE GENERAL FUND

SPECIAL REVENUE FUNDS

The City maintains 10 Special Revenue Funds to account for revenues that are restricted for a specific purpose. These funds contain total expenditures of \$7.2M in the FY19 budget. See schedule B of this Final Budget

document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

- 1. Community Development Block Grant Fund (1202)** - To account for revolving Fund monies received from the repayment of Single Family Housing Rehab Deferred Loans, which is a program funded by the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG). Per HUD regulations, the program income generated must remain in the loan program.
- 2. Community Development Block Grant Entitlement Fund (1203)** - Entitlement grant spending of Community Development Block Grant (CDBG) for programs that benefit low and moderate income households, as approved by the granting Federal agency, U.S. Department of Housing & Urban Development (HUD).
- 3. Sparks Grants & Donations Fund (1204)** - Special Revenue Fund to account for grants received by the City. This Fund does not include grants received by Proprietary Funds or Community Development Block Grants. The majority of the budget for this Fund is established after the start of the fiscal year as the balances of existing grants and donations are determined and as new grants and donations are awarded.
- 4. Municipal Court Administrative Assessments Fund (1208)** - To account for monies received from the Municipal Court administrative assessments and collection fees to finance Municipal Court related improvements to operations and facilities per NRS 176.0611.
- 5. Impact Fee Service Area 1 Fund (1210)** - To account for impact fees collected from development in Impact Fee Service Area 1, to be used for the construction of sanitary sewers, flood control, parks, and public facilities.
- 6. Tourism Improvement District 1 Fund (1215)** - This Fund was established to account for the \$83M in Sales Tax Anticipation Revenue (STAR) Bonds issued in May of 2008. The proceeds were used to acquire, improve, and equip certain property commonly referred to as Legends at the Sparks Marina. The Fund will be dissolved once the Legends project is complete or upon termination of the senior and subordinate STAR bonds in 2028.
- 7. Parks & Recreation Fund (1221)** - Used to provide recreation programs and special events offered by the City of Sparks Parks and Recreation Department. This Fund does not account for the maintenance of parks, as those costs reside in the General Fund. Special Events are accounted for in this Fund.
- 8. Tourism & Marketing Fund (1222)** - Revenue and spending related to the Washoe County Taxes on Transient Lodging Act of 1999 which added 1% to transient lodging taxes collected county-wide. Sparks

receives a small portion of this 1% and is capped at \$200,000 per year. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.

9. **Street Cut Fund (1224)** – To account for resources received principally from private utility companies to repair city streets after utility installation, according to the provisions of Sparks Municipal Code Chapter 50.

10. **Stabilization Fund** - Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with GASB 54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources may only be used if General Fund revenues decrease by 4% or more from the previous year or to pay expenses incurred to mitigate the effects of a declared natural disaster.

DEBT SERVICE FUND

The City has 1 Debt Service Fund (1301) to account for the retirement of general obligation bonds and long term leases. The FY19 budget includes \$13.7M for principal and interest payments on 4 debt issues. Per various bond covenants, reserves in our Debt Service Fund exceed one year of debt requirements. This is attributable to capitalized interest and cash flow needs. See schedule C of this Final Budget document for financial information related to this Fund.

CAPITAL PROJECTS FUNDS

The City's 9 Capital Projects Funds contain total expenditures of \$14.0M in the FY19 budget, and as outlined in the FY18 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$2.3M transfer from the General Fund. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. **Road Fund (1401)** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right of way fees and fuel taxes. In FY18, half of the electric and natural gas franchise fees (\$997K) that would normally go to the Road Fund are being shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year only while alternative funding sources for the artificial field turf replacement are explored. The franchise fees will revert back to their original allocations in FY19.

2. **Parks & Recreation Project Fund (1402)** - To provide for specific parks and recreation projects. Funding is mainly provided by a portion of the City's electric and natural gas franchise fees. In FY18, half of the electric and natural gas franchise fees (\$997K) that would normally go to the Road Fund are being shifted to the Parks & Recreation Project Fund in order to begin funding the replacement of artificial field turf at the Golden Eagle Regional Park. The City Council directed that this revenue shift be effective for one year

only while alternative funding sources for the artificial field turf replacement are explored. The franchise fees will revert back to their original allocations in FY19.

3. **Capital Projects Fund (1404)** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from General Fund transfers.
4. **Capital Facilities Fund (1405)** - To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.
5. **Rec & Parks District 1 Fund (1406)** - Construction Tax revenues collected in district 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 1, which encompasses the area to the West of McCarran Blvd and the majority of the area between Pyramid Hwy and Sparks Blvd.
6. **Rec & Parks District 2 Fund (1407)** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 2, which encompasses the area to the East of McCarran Blvd. and Sparks Blvd. up through Los Altos Pkwy.
7. **Rec & Parks District 3 Fund (1408)** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 3, which encompasses the area south of La Posada Dr. down to Disc Dr. and East of Pyramid Hwy.
8. **Victorian Square Room Tax Fund (1415)** - To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.
9. **Local Improvement District 3 Fund (1427)** - Accounts for proceeds of \$26M received in June 2008 from special assessment bonds and from developer cash contributions (\$2.6M) to be used to acquire public roadway, water, sewer and storm drain improvements constructed by RED Development per an Acquisition Agreement. The Fund will be dissolved once bond proceeds are spent.

ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant funds comprise the City's Enterprise Funds. Their FY19 budgets total \$67.9M in expenses. See schedules F-1 and F-2 of this Final Budget document for financial information related to these Funds. A brief description of the purpose of each Fund is provided below:

1. The ***Sewer Operations Fund (16XX)*** includes the operations, maintenance and capital improvements of sewer, storm drain and effluent reuse infrastructure. It also accounts for the City of Sparks' reimbursement of its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain, Effluent Reuse and River Flood user fees. Connection fees also comprise a significant portion of the revenues, and although connection fees had fallen sharply during the economic downturn, they rebounded significantly in FY18 due to construction of several multi-family developments. On January 27, 2014, City Council approved an 8.25% annual increase to the sewer component of residential and commercial sewer bills effective July 1, 2014 with the fourth and final 8.25% increase effective on July 1, 2017. City Council also approved a 13.4% reduction in multi-family residential sewer rates effective July 1, 2014 followed by an 8.25% annual increase in the subsequent three years. City staff is currently working on a new multi-year sewer rate study which will be presented to Council subsequent to the filing of the FY19 final budget. As such, no rate increases were assumed in the FY19 budget.
2. The ***Development Services Fund (2201)*** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this Fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. In FY18, these revenues are projected to increase 73% due to construction of several multi-family developments. FY19 anticipates a slight 2% decrease in these two revenues.
3. The ***Joint Treatment Plant Fund*** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment for the City of Sparks, the City of Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% City of Sparks and 68.63% City of Reno.

INTERNAL SERVICE FUNDS

The City currently maintains 4 Internal Service Funds. They account for user fees collected from all departments and Funds to provide city-wide services. Their FY19 operating budgets total \$19.8M. See schedules F-1 and F-2 of this Final Budget document for financial information related to these funds. A brief description of the purpose of each Fund is provided below:

1. The ***Motor Vehicle Maintenance Fund (1702)*** uses maintenance, repair and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY19 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.

2. The **Group Self-Insurance Fund (1703)** accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. With plan costs quickly outpacing the revenues, the fund required a rate increase of 25% to both contributions and premiums in FY15 and again in FY16, to maintain a positive reserve. There was no rate increase in FY17 or FY18, but in order to maintain a positive balance in this Fund and mitigate large future rate increases, FY19 includes a 3% rate increase. While premiums are currently covering plan costs, the reserves in the Fund remain small. Future rate increases will be directly tied to claims experience as there is no excess reserve in this Fund.

3. The **Workers Compensation Self Insurance Fund (1704)** collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. There are two types of claims— Heart, Lung, Hepatitis, Cancer (HLHC) and all other workers compensation claims (non-HLHC). HLHC claims include indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. A large, \$6.8M (\$5.0M HLHC and \$1.8M non-HLHC) liability exists in the Fund from actuarially determined costs that we expect to incur in the long and short term for both types of claims. Current reserves in the Fund do not cover the total liability, causing a budgeted negative ending net asset balance of \$6.7M in FY19. Cash reserves are sufficient to cover expected claims costs through FY20, but long term solutions are needed.

4. The **Municipal Self-Insurance Fund's (1707)** liability claims are funded by the General Fund and the Enterprise Funds. The amount each pays is based on the origin of the prior year's claims. A portion of this Fund's revenue also comes from reimbursement from the City's insurance or from third-party insurance for damage done to City property, vehicles, and such. With reserves in this Fund depleted, future contributions from city Funds will be directly tied to claims experience.

In light of the foregoing, the FY19 Final Budget for the City of Sparks is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully Submitted,



Jeff Cronk, CPA
Financial Services Director

Budget Summary for City of Sparks
Schedule S-1

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)	
REVENUES:					
Property Taxes	21,027,577	22,150,000	23,300,000	0	23,300,000
Other Taxes	1,718,252	1,973,900	2,061,900	0	2,061,900
Licenses and Permits	15,476,839	17,770,888	18,185,112	2,692,617	20,877,730
Intergovernmental Revenues	41,725,607	45,279,057	47,210,578	11,712,548	58,923,126
Charges for Services	5,711,967	5,581,606	5,780,390	76,594,306	82,374,696
Fines and Forfeits	616,378	718,500	723,003	0	723,003
Miscellaneous Revenue	511,391	513,994	586,622	645,175	1,231,797
Special Assessments	1,827,875	5,736,319	1,099,378	0	1,099,378
TOTAL REVENUES	88,615,886	99,724,265	98,946,983	91,644,646	190,591,629
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	21,588,100	21,588,100
General Government	13,456,517	14,116,791	15,590,299	0	15,590,299
Judicial	2,272,813	2,508,607	3,559,631	0	3,559,631
Public Safety	43,612,047	44,916,499	46,827,549	254,960	47,082,508
Public Works	9,242,683	6,796,340	8,511,820	0	8,511,820
Sanitation	0	0	0	0	0
Culture and Recreation	8,187,988	12,673,961	11,055,318	0	11,055,318
Community Support	1,707,032	3,397,404	2,596,458	0	2,596,458
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	40,553,493	40,553,493
Other Enterprise	0	0	0	24,537,280	24,537,280
Debt Service	15,068,494	0	0	0	0
Principal	5,353,000	9,423,454	5,016,311	0	5,016,311
Interest	9,165,068	9,045,079	8,689,726	822,751	9,512,477
TOTAL EXPENDITURES-EXPENSES	108,065,643	102,878,134	102,847,112	87,756,584	190,603,696
Excess of Revenues over (under) Expenditures/Expenses	(19,449,757)	(3,153,869)	(3,900,128)	3,888,062	(12,066)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2019 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/17 (1)	ESTIMATED CURRENT YEAR 06/30/18 (2)	BUDGET YEAR 06/30/19 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	13,498,290	0	0	0	0
Sale Of General Fixed Assets	0	0	0	50,000	50,000
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Operating Transfers (in)	5,699,724	3,094,738	6,255,809	118,800	6,374,609
Operating Transfers (out)	(4,385,623)	(3,014,620)	(5,049,604)	(1,027,897)	(6,077,500)
TOTAL OTHER FINANCING SOURCES (USES)	14,812,390	80,118	1,206,205	(859,097)	347,108
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	(4,637,367)	(3,073,751)	(2,693,923)	3,028,965	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,367,093	34,729,726	31,655,975		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	34,729,726	31,655,975	28,962,052	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	34,729,726	31,655,975	28,962,052	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

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

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2018-2019

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.6685	Without Net Proceeds 2,839,231,639	47,372,580	0.7109	20,184,098	2,926,466	17,257,632
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:							
C. Voter Approved Overrides	0.1105	Total Assessed Value 2,839,231,639	3,137,351	0.1105	3,137,351	454,754	2,682,597
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)		"					
E. Medical Indigent (NRS 428.285)		"					
F. Capital Acquisition (NRS 354.59815)		"					
G. Youth Services Levy (NRS 62.327)		"					
H. Legislative Overrides		"					
I. SCCRT Loss (NRS 354.59813)	0.2405	2,839,231,639	6,828,352	0.1384	3,929,497	569,726	3,359,771
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2405	2,839,231,639	6,828,352	0.1384	3,929,497	569,726	3,359,771
M. SUBTOTAL A, C, L	2.0195	2,839,231,639	57,338,283	0.9598	27,250,946	3,950,946	23,300,000
N. Debt	0.0000	2,839,231,639	-	0.0000	-	0	-
O. TOTAL M AND N	2.0195	2,839,231,639	57,338,283	0.9598	27,250,946	3,950,946	23,300,000

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

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

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

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning Balances (1)	Consolidated Tax Revenue (2)	Property Tax Required (3)	Tax Rate (4)	Other Revenue (5)	Other Financing Sources Other Than Transfers In (6)	Operating Transfers In (7)	Total (8)
General Fund	5,065,785	27,900,000	23,300,000	0.9598	19,904,688	0	1,000,000	77,170,473
Community Dev Block Grant	4,282	0	0		83,000	0	0	87,282
Comm Dev Blk Grant Entitlement	0	0	0		620,000	0	0	620,000
Sparks Grants & Donations Fund	652,600	0	0		314,938	0	0	967,538
Muni Court Admin Assessments	1,037,408	0	0		237,400	0	0	1,274,808
Impact Fee Service Area #1	1,108,031	0	0		717,000	0	0	1,825,031
Tourism Improvement District 1	17,580	0	0		55	0	0	17,635
Parks & Recreation Fund	79,624	0	0		2,818,555	0	1,422,000	4,320,179
Tourism and Marketing Fund	90,656	0	0		196,425	0	0	287,081
Street Cut	409,256	0	0		203,100	0	0	612,356
Stabilization Fund	388,146	0	0		202,500	0	0	590,646
Road Fund	832,258	0	0		5,611,281	0	0	6,443,539
Park & Recreation Project Fund	650,805	0	0		1,350,736	0	500,000	2,501,541
Capital Projects	350,234	0	0		8,500	0	2,300,000	2,658,734
Capital Facilities Fund	35,339	0	0		203,783	0	0	239,122
Rec & Parks District 1	766,786	0	0		311,750	0	0	1,078,536
Rec & Parks District 2	642,931	0	0		208,000	0	0	850,931
Rec & Parks District 3	812,954	0	0		240,000	0	0	1,052,954
Victorian Square Rm Tax CP Fund	3,548,934	0	0		1,167,400	0	0	4,716,334
Local Improvement District #3	442,302	0	0		850	0	0	443,152
Debt Service Gen Obligation	14,720,065	0	0		13,347,022	0	1,033,809	29,100,896
Subtotal Governmental Fund Types, Expendable Trust Funds	31,655,976	27,900,000	23,300,000	0.9598	47,746,983	0	6,255,809	136,858,768
TOTAL ALL FUNDS	XXXXXXXXXX	27,900,000	23,300,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2019

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	32,881,254	20,284,499	13,779,262	0	1,000,000	4,930,804	4,294,654	77,170,473
Community Dev Block Grant	SR	0	0	83,000	0	0	0	4,282	87,282
Comm Dev Blk Grant Entitlement	SR	119,486	102,818	215,057	197,224	0	0	(14,585)	620,000
Sparks Grants & Donations Fund	SR	193,972	119,038	0	0	0	0	654,528	967,538
Muni Court Admin Assessments	SR	36,864	535	1,234,123	0	0	0	3,286	1,274,808
Impact Fee Service Area #1	SR	0	0	150,000	0	0	118,800	1,556,231	1,825,031
Tourism Improvement District 1	SR	0	0	15,000	0	0	0	2,635	17,635
Parks & Recreation Fund	SR	2,784,722	637,136	829,628	0	0	0	68,693	4,320,179
Tourism and Marketing Fund	SR	0	0	209,000	0	0	0	78,081	287,081
Street Cut	SR	35,465	19,179	258,763	0	0	0	298,949	612,356
Stabilization Fund	SR	0	0	0	0	0	0	590,646	590,646
Road Fund	CP	1,120,183	678,750	3,290,845	1,305,000	0	0	48,760	6,443,538
Park & Recreation Project Fund	CP	265,506	137,532	366,572	1,005,000	0	0	726,931	2,501,541
Capital Projects	CP	0	0	910,589	1,512,071	0	0	236,074	2,658,734
Capital Facilities Fund	CP	0	0	0	175,000	0	0	64,122	239,122
Rec & Parks District 1	CP	0	0	50,000	358,000	0	0	670,536	1,078,536
Rec & Parks District 2	CP	0	0	112,500	562,500	0	0	175,931	850,931
Rec & Parks District 3	CP	0	0	25,000	700,000	0	0	327,954	1,052,954
Victorian Square Rm Tax CP Fund	CP	0	0	150,000	800,000	0	0	3,766,334	4,716,334
Local Improvement District #3	CP	0	0	430,000	0	0	0	13,152	443,152
Debt Service Gen Obligation	DS	0	0	13,706,037	0	0	0	15,394,859	29,100,896
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		37,437,452	21,979,487	35,815,376	6,614,795	1,000,000	5,049,604	28,962,053	136,858,767

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

Schedule A-1

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2019

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	26,755,695	29,623,187	4,495,058	822,751	118,800	3,985	919,630
Joint Treatment Plant	EN	23,915,410	30,864,206	11,712,000	100,000	0	0	4,663,204
Development Services Fund	EN	5,515,008	6,536,647	36,344	0	0	23,912	(1,009,207)
Motor Vehicle Maintenance	IS	4,790,011	4,407,054	74,000	0	0	1,000,000	(543,043)
Group Insurance Self- Insurance	IS	12,190,748	12,006,753	5,500	0	0	0	189,495
Worker's Comp Self-Insurance	IS	1,020,883	2,305,236	40,000	0	0	0	(1,244,353)
Municipal Self-Insurance	IS	1,142,989	1,090,750	1,000	0	0	0	53,239
TOTAL		75,330,744	86,833,833	16,363,901	922,751	118,800	1,027,897	3,028,964

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

** Include Depreciation

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

Taxes

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

Licenses and Permits

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

Franchise Fees

Cable TV Franchise Fees	976,331	904,477	918,577	918,577
Electric Franchise Fees	1,358,032	1,479,613	1,548,141	1,594,252
Garbage Franchise Fees	1,291,376	1,414,500	1,513,500	1,513,500
Gas Franchise Fees	431,814	485,569	504,311	501,226
Right Of Way Fees TMWA	435,255	450,577	473,981	473,981

Nonbusiness Licenses and Permits

Bicycle Licenses	2	0	0	0
Other Licenses and Permits	63,384	79,676	79,678	79,678
Subtotal	11,147,120	12,827,703	13,009,902	13,052,928

State Shared Revenue

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

Other Local Gov't Shared Revenues

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Planning Fees	27,210	1,500	1,500	1,500
Other	2,654,081	2,585,904	2,755,335	2,755,335
Subtotal	2,681,291	2,587,404	2,756,835	2,756,835
Fines and Forfeits				
Fines-Court	600,603	609,000	607,002	607,002
Fines-Bail	4,207	4,500	6,001	6,001
Fines - Code Enforcement	11,568	105,000	110,000	110,000
Subtotal	616,378	718,500	723,003	723,003
Miscellaneous Revenue				
Interest Earned	16,760	86,246	85,000	85,000
Rents and Royalties	54,850	51,582	52,074	52,074
Other Miscellaneous	39,988	44,874	50,699	50,699
Subtotal	111,598	182,702	187,773	187,773
Subtotal Revenue All Sources	61,657,962	68,043,696	71,061,663	71,104,689
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Muni Crt Admin Assess 1208	54,426	0	0	0
T/I from Stabilization 1299	251,910	0	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	306,336	0	1,000,000	1,000,000
Subtotal Other Financing Sources	306,336	0	1,000,000	1,000,000
Beginning Fund Balance	6,007,402	2,714,074	5,065,785	5,065,785
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,007,402	2,714,074	5,065,785	5,065,785
Total Available Resources	67,971,700	70,757,770	77,127,448	77,170,474

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	258,653	275,303	278,095	278,095
Employee Benefits	168,569	174,923	180,352	180,352
Services and Supplies	5,247	6,491	50,179	50,179
Non-discretionary Services & Supplies	3,115	8,674	8,711	8,711
Department Subtotal	435,584	465,391	517,337	517,337
MAYOR				
Salaries And Wages	62,321	65,393	66,016	66,016
Employee Benefits	43,815	44,709	45,608	45,608
Services and Supplies	1,831	3,355	10,496	10,496
Non-discretionary Services & Supplies	969	1,973	1,981	1,981
Department Subtotal	108,936	115,430	124,101	124,101
MANAGEMENT SERVICES				
Salaries And Wages	1,690,342	1,660,636	1,734,074	1,734,074
Employee Benefits	2,135,312	2,112,753	2,244,723	2,244,723
Services and Supplies	933,530	919,089	1,038,640	1,038,640
Non-discretionary Services & Supplies	1,144,251	1,214,828	1,459,925	1,477,390
Department Subtotal	5,903,435	5,907,306	6,477,362	6,494,827
LEGAL				
Salaries And Wages	1,008,867	1,074,708	1,061,850	1,061,850
Employee Benefits	521,395	514,978	541,018	541,018
Services and Supplies	93,262	100,590	110,218	110,218
Non-discretionary Services & Supplies	3,997	4,655	4,736	4,736
Department Subtotal	1,627,521	1,694,931	1,717,822	1,717,822
FINANCIAL SERVICES				
Salaries And Wages	1,651,373	1,770,220	1,820,387	1,820,387
Employee Benefits	815,334	869,390	931,890	931,890
Services and Supplies	368,467	435,400	535,365	535,365
Non-discretionary Services & Supplies	282,236	422,058	459,374	459,374
Capital Outlay	7,050	15,000	0	0
Department Subtotal	3,124,460	3,512,068	3,747,016	3,747,016
COMMUNITY SERVICES				
Salaries And Wages	541,236	457,825	420,511	420,511
Employee Benefits	265,421	233,786	225,955	225,955
Services and Supplies	195,402	72,536	39,388	39,388
Non-discretionary Services & Supplies	30,702	25,718	30,682	30,682
Department Subtotal	1,032,761	789,865	716,536	716,536
General Government Continued				
Salary and Wages	5,212,792	5,304,086	5,380,933	5,380,933
Employee Benefits	3,949,846	3,950,537	4,169,547	4,169,547
Services and Supplies	3,063,009	3,215,367	3,749,694	3,767,159
Capital Outlay	7,050	15,000	0	0
General Government Function Subtotal	12,232,697	12,484,990	13,300,174	13,317,639

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

Judicial

MUNICIPAL COURT

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

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

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

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

Public Works

COMMUNITY SERVICES

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

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

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
COMMUNITY SERVICES				
Salaries And Wages	691,146	688,220	693,855	693,855
Employee Benefits	472,420	478,534	492,350	492,350
Services and Supplies	613,584	626,311	624,300	629,400
Non-discretionary Services & Supplies	1,095,737	1,144,231	1,255,616	1,255,616
Department Subtotal	2,872,887	2,937,296	3,066,121	3,071,221
Salary and Wages	691,146	688,220	693,855	693,855
Employee Benefits	472,420	478,534	492,350	492,350
Services and Supplies	1,709,321	1,770,543	1,879,916	1,885,016
Culture & Recreation Function Subtotal	2,872,887	2,937,297	3,066,121	3,071,221

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

Community Support

MANAGEMENT SERVICES

Non-discretionary Services & Supplies	248,248	288,258	289,458	274,873
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Department Subtotal	248,248	288,258	289,458	274,873
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Services and Supplies	248,248	288,258	289,458	274,873
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Community Support Function Subtotal	248,248	288,258	289,458	274,873
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<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Page Function Summary				
10 General Government	12,232,696	12,484,990	13,300,174	13,317,639
11 Judicial	2,076,401	2,153,734	2,288,109	2,288,109
12 Public Safety	42,447,835	43,442,242	46,224,539	46,224,539
13 Public Works	1,382,364	1,608,445	1,768,634	1,768,634
14 Culture and Recreation	2,872,888	2,937,296	3,066,121	3,071,221
15 Community Support	248,248	288,258	289,458	274,873
Total Expenditures - All Functions	61,260,432	62,914,965	66,937,035	66,945,015
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	1,000,000
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	847,688	1,330,000	1,422,000	1,422,000
T/O to Debt Svc GO 1301	694,266	692,912	708,804	708,804
T/O to Park & Rec Project 1402	0	0	500,000	500,000
T/O to Capital Projects 1404	2,455,240	754,108	2,300,000	2,300,000
Total Transfers Out	3,997,194	2,777,020	4,930,804	4,930,804
Total Expenditures and Other Uses	65,257,626	65,691,985	72,867,839	72,875,819
Total Ending Fund Balance	2,714,074	5,065,785	4,259,609	4,294,655
Total General Fund Commitments and Fund Balance	67,971,700	70,757,770	77,127,448	77,170,474

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

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

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	1,086,293	858,936	620,000	620,000
Total Intergovernmental Revenues	1,086,293	858,936	620,000	620,000
Total Revenue	1,086,293	858,936	620,000	620,000
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	1,086,293	858,936	620,000	620,000

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Salaries And Wages	77,207	100,856	119,486	119,486
Employee Benefits	32,668	41,056	102,818	102,818
Services and Supplies	73,545	152,061	92,735	92,735
Non-discretionary Services & Supplies	108,556	140,113	107,737	122,322
Capital Outlay	794,317	424,849	197,224	197,224
Total Community Support Function	1,086,293	858,936	620,000	634,585
Total Expenditures	1,086,293	858,936	620,000	634,585
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>(14,585)</i>
Total Commitments and Fund Balance	1,086,293	858,936	620,000	620,000

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

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

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

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

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

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

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

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

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

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

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

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	3,155	5,000	15,000	15,000
Total Community Support Function	3,155	5,000	15,000	15,000
Total Expenditures	3,155	5,000	15,000	15,000
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>22,525</i>	<i>17,580</i>	<i>2,635</i>	<i>2,635</i>
Total Commitments and Fund Balance	25,680	22,580	17,635	17,635

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,358,032	739,806	1,548,141	1,594,252
Gas Franchise Fees	431,814	242,785	504,311	501,226
Right Of Way Fees TMWA	652,881	675,866	710,971	710,971
Total Licenses and Permits	2,442,728	1,658,457	2,763,423	2,806,449
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	650,858	704,032	743,670	743,670
State Gasoline Tax 1.75 Cents	909,014	985,106	1,043,266	1,043,266
State Gasoline Tax 2.35 Cents	844,081	935,732	1,007,896	1,007,896
Misc From Other Govts	1,709	0	0	0
Total Intergovernmental Revenues	2,405,663	2,624,870	2,794,832	2,794,832
<u>Miscellaneous Revenue</u>				
Interest Earned	1,238	10,000	10,000	10,000
Total Miscellaneous Revenue	1,238	10,000	10,000	10,000
Total Revenue	4,849,629	4,293,327	5,568,255	5,611,281
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	3,832,672	1,139,777	832,257	832,257
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,832,672	1,139,777	832,257	832,257
Total Resources	8,682,301	5,433,103	6,400,512	6,443,538

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	1,044,505	994,580	1,120,183	1,120,183
Employee Benefits	626,690	575,686	678,750	678,750
Services and Supplies	1,111,847	1,519,110	3,076,456	3,076,456
Non-discretionary Services & Supplies	226,276	243,280	214,389	214,389
Capital Outlay	4,533,206	1,268,191	1,305,000	1,305,000
Total Public Works Function	7,542,524	4,600,846	6,394,779	6,394,779
Total Expenditures	7,542,524	4,600,846	6,394,779	6,394,779
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,139,777</i>	<i>832,257</i>	<i>5,733</i>	<i>48,759</i>
Total Commitments and Fund Balance	8,682,301	5,433,103	6,400,512	6,443,538

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

<u>REVENUES</u>	(1)	(2)	(3) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	679,016	1,479,612	774,071	797,126
Gas Franchise Fees	215,907	485,570	252,156	250,614
Concession Franchise Fees	99,996	99,996	99,996	99,996
Parks Fees	57,285	50,000	50,000	50,000
Total Licenses and Permits	1,052,204	2,115,178	1,176,223	1,197,736
<u>Charges for Services</u>				
Facility Reservation Fees	108,160	120,000	120,000	120,000
Recreation Advertising Fees	18,944	17,000	20,000	20,000
Total Charges for Services	127,104	137,000	140,000	140,000
<u>Miscellaneous Revenue</u>				
Interest Earned	8,788	13,000	13,000	13,000
Rebates/Credits	12,207	0	0	0
Total Miscellaneous Revenue	20,995	13,000	13,000	13,000
Total Revenue	1,200,304	2,265,178	1,329,223	1,350,736
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	500,000	500,000
Total Other Financing Sources	0	0	500,000	500,000
Beginning Fund Balance	1,856,064	1,734,193	650,805	650,805
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,856,064	1,734,193	650,805	650,805
Total Resources	3,056,368	3,999,371	2,480,028	2,501,541

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	273,473	282,403	265,506	265,506
Employee Benefits	134,276	135,990	137,532	137,532
Services and Supplies	323,844	519,448	352,140	352,140
Non-discretionary Services & Supplies	14,588	12,721	14,432	14,432
Capital Outlay	575,995	2,398,005	1,005,000	1,005,000
Total Culture and Recreation Function	1,322,175	3,348,566	1,774,610	1,774,610
Total Expenditures	1,322,175	3,348,566	1,774,610	1,774,610
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,734,193</i>	<i>650,805</i>	<i>705,418</i>	<i>726,931</i>
Total Commitments and Fund Balance	3,056,368	3,999,371	2,480,028	2,501,541

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

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

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

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

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

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

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

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

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	301,062	300,000	310,000	310,000
Total Taxes	301,062	300,000	310,000	310,000
Miscellaneous Revenue				
Interest Earned	2,165	1,750	1,750	1,750
Total Miscellaneous Revenue	2,165	1,750	1,750	1,750
Total Revenue	303,227	301,750	311,750	311,750
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	417,592	696,986	766,786	766,786
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	417,592	696,986	766,786	766,786
Total Resources	720,819	998,736	1,078,536	1,078,536

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
<u>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	11,148,798	11,427,518	12,227,444	12,227,444
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	11,148,798	11,427,518	12,227,444	12,227,444
<u>Miscellaneous Revenue</u>				
Interest Earned	56,626	20,264	20,200	20,200
Miscellaneous Revenue	6,348	0	0	0
Subtotal	62,974	20,264	20,200	20,200
<u>Special Assessments</u>				
Special Assessment Principal	938,396	5,315,783	689,378	689,378
Special Assessment Interest	888,917	420,536	410,000	410,000
Spec. Assess. Penalty/Prepay	562	0	0	0
Subtotal	1,827,875	5,736,319	1,099,378	1,099,378
Total All Revenue	13,039,647	17,184,101	13,347,022	13,347,022
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	694,266	692,912	708,804	708,804
T/I from Debt Svc GO 1301	0	0	0	0
T/I from Cap Project 1404	0	0	0	0
T/I from R/A Revolving 3401	291,015	290,447	297,108	297,108
T/I from R/A2 Revolving 3601	1,077,853	0	0	0
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	3,904	3,896	3,985	3,985
T/I from Development Svcs 2201	23,421	23,375	23,912	23,912
Bond Proceeds	13,498,290	0	0	0
Subtotal Other Financing Sources	15,588,749	1,010,630	1,033,809	1,033,809
Beginning Fund Balance	15,952,033	14,993,867	14,720,065	14,720,065
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	15,952,033	14,993,867	14,720,065	14,720,065
Total Available Resources	44,580,429	33,188,598	29,100,896	29,100,896

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

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

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2017	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2018	(3) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	205,436	185,000	185,000	185,000
Charges for Services	23,795,373	26,029,770	26,245,535	26,511,300
Miscellaneous Revenue	105,151	65,893	59,395	59,395
Total Operating Revenue	24,105,960	26,280,663	26,489,930	26,755,695
Operating Expense				
Salaries And Wages	2,794,422	2,862,866	3,119,122	3,119,122
Employee Benefits	1,582,908	1,636,487	1,854,242	1,854,242
Services and Supplies	1,190,561	2,867,328	1,948,871	1,948,871
Non-discretionary Services & Supplies	8,484,631	9,679,497	10,157,052	10,157,052
Net loss from Truckee Meadows Water Reclamation Facility	2,083,084	2,300,000	2,400,000	2,400,000
Depreciation Expense	6,370,187	6,494,061	10,143,900	10,143,900
Total Operating Expense	22,505,792	25,840,239	29,623,187	29,623,187
Operating Income or (Loss)	1,600,169	440,424	(3,133,257)	(2,867,492)
Non-Operating Revenue				
Fed Emerg Mgt Grant (FEMA)	13,134	0	0	0
Flood Control Conn Fee - Res	143,767	229,000	120,000	120,000
Flood Control Conn Fee- Comm	6,243	49,561	7,390	7,390
Effluent Connection Fees	3,343	86,212	75,000	75,000
Sanitary Connection Fee-Res	3,057,000	5,236,776	2,854,574	2,854,574
Sanitary Connection Fee-Comm	405,504	1,159,882	175,801	175,801
Storm Connection Fee-Res	803,899	1,331,153	725,614	725,614
Storm Connection Fee-Comm	35,627	294,834	44,688	44,688
W/C Sewer Conn Fee-Res	679,778	511,238	337,080	337,080
W/C Sewer Conn Fee-Comm	145,919	6,487	12,975	12,975
Interest Earned	(106,542)	99,000	99,000	99,000
Note/Loan Investment Interest Earned	47,821	42,936	42,936	42,936
Contributions of Infrastructure/Assets	2,367,774	0	0	0
Total Non-Operating Revenue	7,603,267	9,047,079	4,495,058	4,495,058
Non-Operating Expense				
Bad Debt	933	0	0	0
Interest	816,603	894,902	822,751	822,751
Total Non-Operating Expense	817,536	894,902	822,751	822,751
Net Income Before Operating Transfers	8,385,898	8,592,601	539,050	804,815
Operating Transfers (Schedule T)				
IN	6,616,092	237,600	118,800	118,800
OUT	6,537,904	3,896	3,985	3,985
Net Operating Transfers	78,189	233,704	114,815	114,815
Net Income	8,464,087	8,826,305	653,865	919,630

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

Schedule F-1

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

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	23,607,566	26,214,770	26,430,534	26,696,299
Cash paid to employees	(4,328,747)	(4,499,353)	(4,973,364)	(4,973,364)
Cash paid to suppliers	(9,842,235)	(12,546,825)	(12,105,922)	(12,105,922)
Cash paid to Truckee Meadows Water Reclamation Facility	(2,138,524)	(6,911,829)	(3,674,054)	(3,674,054)
Miscellaneous cash received/(paid)	(932)	108,829	102,331	102,331
a. Net cash provided by (or used for) operating activities	7,297,128	2,365,592	5,779,525	6,045,290

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(38,474,926)	(5,294,097)	(5,455,078)	(5,455,078)
Bond interest expense paid	(1,462,100)	(894,902)	(822,751)	(822,751)
Proceeds from sewer bonds and notes	33,098,481	0	0	0
Bond issue costs	0			
Acquisition of capital assets	(4,136,000)	(17,226,882)	(6,097,345)	(6,097,345)
Utility connection fees	5,281,080	8,905,143	4,353,122	4,353,122
c. Net cash provided by (or used for) capital and related financing activities	(5,693,465)	(14,510,738)	(8,022,052)	(8,022,052)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	(58,721)	99,000	99,000	99,000
Principal received on notes receivable	504,682	425,567	437,095	437,095
d. Net cash provided by (or used in) investing activities	445,961	524,567	536,095	536,095
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,140,946	(11,386,875)	(1,591,617)	(1,325,852)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	44,043,432	46,184,378	23,025,139	34,797,503
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	46,184,378	34,797,503	21,433,522	33,471,651

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

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

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

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

City of Sparks

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

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

A. CASH FLOWS FROM OPERATING ACTIVITIES:

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

D. CASH FLOWS FROM INVESTING ACTIVITIES:

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

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

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

Schedule F-1

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

A. CASH FLOWS FROM OPERATING ACTIVITIES:

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

D. CASH FLOWS FROM INVESTING ACTIVITIES:

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

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

City of Sparks

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

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

A. CASH FLOWS FROM OPERATING ACTIVITIES:

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

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

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

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/19	
	ACTUAL PRIOR YEAR ENDING 06/30/2017	ESTIMATED CURRENT YEAR ENDING 06/30/2018	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	467,496	345,000	970,883	970,883
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,516,686)	(1,575,248)	(1,805,236)	(1,805,236)
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)		50,000	50,000	50,000
a. Net cash provided by (or used for) operating activities	(1,049,190)	(1,180,248)	(784,353)	(784,353)
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:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	21,686	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	21,686	40,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,027,504)	(1,140,248)	(744,353)	(744,353)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,908,036	2,880,532	1,740,284	1,740,284
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,880,532	1,740,284	995,931	995,931

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

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

Schedule F-1

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

A. CASH FLOWS FROM OPERATING ACTIVITIES:

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

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

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2018/2019 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2018 to appear to differ from the FY2017/2018 CAFR (when complete). Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2018/2019. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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

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

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

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

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2018-2019

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

Transfer Schedule for Fiscal Year 2018-2019

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

FY19 Note: Transfers in do not match transfers out due to the fact that transfers in include \$297,108 from Redevelopment Area 1, the budget for which is filed under a separate document. The transfers in will not match the transfers out by this same figure in the Redevelopment Agency Areas 1 Budget documents.

LOBBYING EXPENSE ESTIMATE

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

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

1. Activity: <u>City of Sparks lobbying efforts</u>	
2. Funding Source: <u>General Fund</u>	
3. Transportation	\$ <u> -</u>
4. Lodging and meals	\$ <u> -</u>
5. Salaries and Wages	\$ <u> 73,000</u>
6. Compensation to lobbyists	\$ <u> 126,000</u>
7. Entertainment	\$ <u> -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u> 1,000</u>
Total	\$ <u> 200,000</u>

City of Sparks

Budget Fiscal Year 2018-2019

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Privatization Contracts
Budget Year 2018-2019

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

Total Number of Privatization Contracts: 2

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

Attach additional sheets if necessary.

Proof of Publication to be attached when available