



2015-2016
Final Budget



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DEPARTMENT OF TAXATION

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The City of Sparks herewith submits the FINAL budget for the
fiscal year ending June 30, 2016

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 20,191,000

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

This budget contains 21 governmental fund types with estimated expenditures of \$ 90,507,648 and
7 proprietary funds with estimated expenses of \$ 80,990,916

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

[Handwritten signature]

Dated:

5/19/15

[Seven horizontal lines for board approval]

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2014 9:00 am

Publication Date May 7, 2015

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

City of Sparks

2015-2016 FINAL Budget

Table of Contents

INTRODUCTION

Letter of Transmittal	I
Table of Contents	II
Budget Message	III

SUMMARY FORMS

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

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

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

PROPRIETARY FUNDS

Sewer Utility Operations (16XX) - Schedules F-1 & F-2	58
Joint Treatment Plant (5605) - Schedules F-1 & F-2	60
Development Services (2201) - Schedules F-1 & F-2	62
Motor Vehicle Maintenance (1702) - Schedules F-1 & F-2	64
Group Insurance Self-Insurance (1703) - Schedules F-1 & F-2	66
Workers Compensation Self-Insurance (1704) - Schedules F-1 & F-2	68
Municipal Self-Insurance (1707) - Schedules F-1 & F-2	70

SUPPLEMENTARY INFORMATION

G.O., Revenue Bond, Medium-Term Finance & Special Assessment Bonds-Schedule C-1	72
Transfer Reconciliation - Schedule T	75
Proof of Publication (Final Budget only)	77

City of Sparks Budget Message – FINAL Fiscal Year 2015/2016 (FY16)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY16 Budget.

The budget process at the City of Sparks is driven by a set of 6 Fiscal Policies. These policies were revised under the direction of City Council on February 24, 2015. For FY16, the policies and our Strategic Plan have been aligned, and the specific Strategic Objectives have been identified in some cases. Below are the policies and the results produced from the FY16 budget.

1 General Fund unrestricted ending Fund balance equal to 12.5% of expenditures beginning in FY16

	Goal	RESULTS	AMOUNT OVER/(UNDER) Goal	STATUS
FY14 ACTUALS	8.3%	9.3%	\$530,059	✓
FY15 ESTIMATED ACTUALS	5.5% - 8.3%	10.5%	\$1,218,284	✓
FY16 BUDGET - Strategic Objective 1.1 (maintain positive cash balances)	12.5%	6.0%	(\$3,778,567)	✗

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

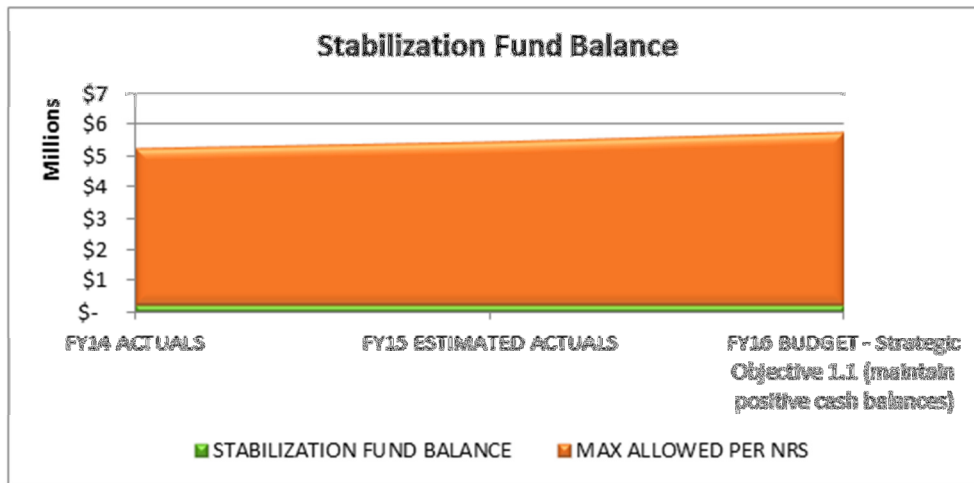
	GOAL	BUDGET	Contingency Amount	STATUS
FY14 BUDGET	up to 3%	1.9%	1,000,000	✓
FY15 BUDGET	up to 3%	1.8%	1,000,000	✓
FY16 BUDGET - Strategic Objective 1.1 (maintain positive cash balances)	up to 3%	1.7%	1,000,000	✓

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

	GOAL	% RESULTS	Transfer Amount	STATUS
FY14 ACTUALS	2.5%	3.1%	\$ 1,711,071	✓
FY15 ESTIMATED ACTUALS	2.5%	1.6%	\$ 902,000	✗
FY16 BUDGET - Strategic Objective 1.2 (balanced spending) & Strategic Goal 3 (managing infrastructure & Technology)	2.5% + full funding of IT hardware & software replacement plans = 1,871,589	3.2%	\$ 1,871,589	✓

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
FY14 ACTUALS	\$ 5,011,574	\$ 229,225	\$ -	⊗
FY15 ESTIMATED ACTUALS	\$ 5,230,355	\$ 230,225	\$ -	⊗
FY16 BUDGET - Strategic Objective 1.1 (maintain positive cash balances)	\$ 5,540,055	\$ 231,225	\$ -	⊗



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

	GOAL	RESULTS	STATUS
FY14 ACTUALS	<=78%	77.2%	✓
FY15 EST. ACTUALS	<=78%	76.9%	✓
FY16 BUDGET - Strategic Objective 1.2 (balanced spending)	<=78%	78.9%	⚠

6 Report the annual Other Post Employment Benefit (OPEB) and Workers Compensation liabilities and determine strategies to reduce these liabilities (Strategic Objective 1.3)

	NET OPEB OBLIGATION	Workers Comp - Heart, Lung, Cancer Liability	FUNDING STATUS
FY09 ACTUALS	\$ 2,025,422	\$ 2,252,767	Pay-As-You-Go
FY10 ACTUALS	\$ 4,566,159	\$ 2,321,000	Pay-As-You-Go
FY11 ACTUALS	\$ 4,958,920	\$ 3,414,452	Pay-As-You-Go
FY12 ACTUALS	\$ 5,473,423	\$ 3,206,012	Pay-As-You-Go
FY13 ACTUALS	\$ 6,018,434	\$ 6,749,369	Pay-As-You-Go
FY14 ACTUALS	\$ 6,680,705	\$ 9,258,452	Pay-As-You-Go

GENERAL FUND

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current fiscal year and next and provides a comparison to FY14 actual results.

General Fund Summary of Revenues, Expenses & Fund Balance

	FY14 Actuals	FY15 Estimates	FY16 Budget
Revenues	\$54,416	\$57,131	\$59,325
Transfers-In	\$352	\$712	\$1,000
Expenditures	(\$52,304)	(\$55,420)	(\$58,877)
Transfers-Out	(\$3,408)	(\$1,502)	(\$3,788)
Change in Fund Balance	(\$943)	\$921	(\$2,339)
Beginning Fund Balance	\$5,808	\$4,864	\$5,785
Ending Fund Balance	\$4,864	\$5,785	\$3,446
<i>Ending Fund Balance as a % of Expenditures*</i>	9.3%	10.5%	6.0%

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 90% of total General Fund Revenues.

	FY14 Actuals	FY15 Estimates	FY15 % change from FY14	FY16 Budget	FY16 % change from FY15
CTAX	\$19,356	\$20,500	5.9%	\$21,740	6.0%
Property Taxes	\$18,429	\$19,595	6.3%	\$20,191	3.0%
Licenses & Permits	\$10,234	\$11,051	8.0%	\$11,461	3.7%
All other revenues	\$6,397	\$5,985	-6.4%	\$5,934	-0.9%
TOTAL REVENUES	\$54,416	\$57,131	5.0%	\$59,325	3.8%

All figures shown in \$000's

CTAX

We are projecting that FY15 CTAX revenues will come in 5.9% higher than FY14. FY16 is expected to increase 6% over FY15 estimates. This would be the 6th straight year of modest increases in this revenue source after 4 years of significant decline. FY16's CTAX projection of \$21.7M (37% of General Fund revenues) is still \$4.0M or 15.8% less than the high of \$25.7M the City received in FY06.

Property Tax

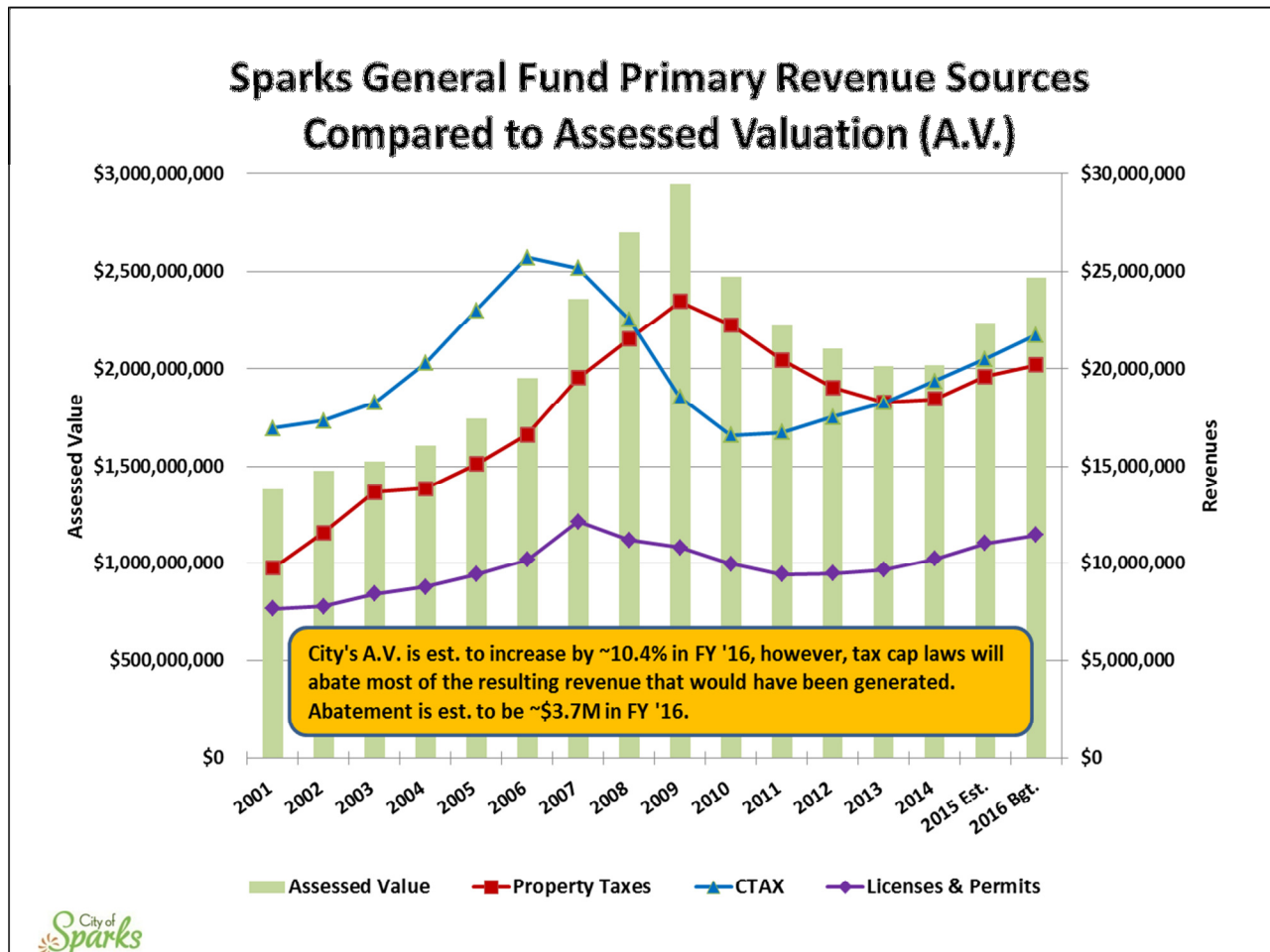
The City's property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 34% of General Fund revenues. Growth in Northern Nevada helped push these revenues up 10.5% on

average between FY05 and FY09, but the subsequent 4 years (FY10-FY13) resulted in steady decreases. After a relatively flat FY14, FY15 estimates are expected to grow 6.3%.

Property tax revenues are expected to improve in FY16 by only 3% despite an expected 10% increase in assessed values. The reason for this apparent disparity can be found in NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”) which place restrictions on property taxes requiring the amount of calculated tax that is greater than 3% for residential properties and up to 8% for certain commercial properties from the previous year’s tax levy, be abated (i.e., removed) from the current property tax levy. In other words, tax bills may only increase no more than 3% for residential properties and up to 8% for certain commercial properties. The “up to” 8% for commercial properties is actually calculated annually per a formula based on the average 10 year assessed value growth rate in a county and changes in CPI. For FY16, this formula for commercial properties resulted in a cap of 3%. Thus, both residential and commercial properties are capped at 3% for FY16.

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$11.5M or 19% of General Fund Revenues. We are projecting that FY15 will result in a 8% increase over FY14 mainly due to an increase in the City’s garbage franchise fee from 5% to 8% which went into effect July 1, 2014. FY16 is expected to grow 3.7%.



GENERAL FUND TRANSFERS-IN

FY16 budgeted transfers-in include:

- \$1M 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

	FY14 Actuals	FY15 Estimates	FY15 % change from FY14	FY16 Budget	FY16 % change from FY15
Salaries & Benefits	\$42,009	\$43,933	4.6%	\$46,837	6.6%
Services & Supplies	\$10,211	\$11,426	11.9%	\$10,961	-4.1%
Capital Outlay	\$84	\$60	-28.3%	\$79	30.3%
Contingency	\$0	\$0		\$1,000	
Total Expenditures	\$52,304	\$55,420	6.0%	\$58,877	6.2%

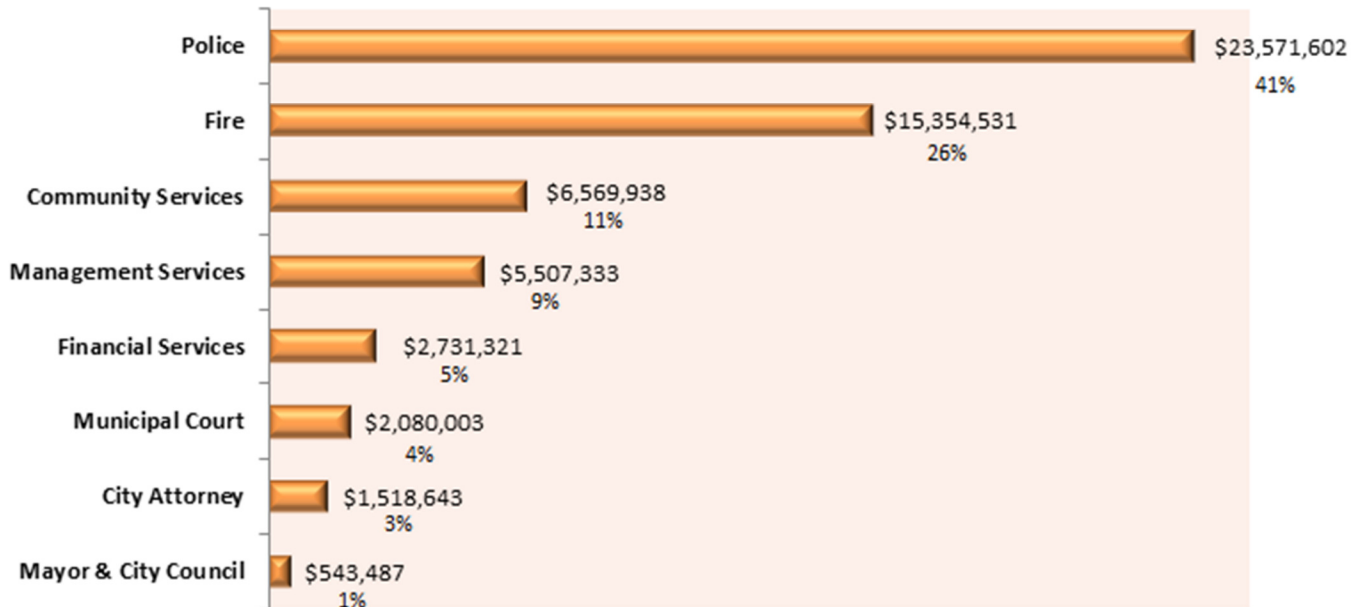
All figures shown in \$000's

FY16 Expenditures excluding contingency increasing \$2.5M or 4.4% over FY15

Main drivers:

- 25% contribution and premium rate increase for Group Health Self Insurance Fund (\$1.5M)
- FY15 vacancy savings of reloaded into FY16 budget (\$1.4M)
- New Needs (\$290k)
- One-time cost of portable radios for Police & Fire in FY15 creates reduction in FY16 (<\$445k>)
- FY15 includes prior year encumbrances that are not included in FY16 (<\$336>)

FY16 Expenditures by Department - General Fund (excludes Contingency)



GENERAL FUND TRANSFERS-OUT

FY16 budgeted transfers-out include:

- \$835K to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$1.9M to Capital Projects Fund – One of the City’s fiscal policies has been to transfer an annual amount equal to 2.5% of total revenues from the General Fund to the Capital Projects Fund. The goal was increased in FY16 in an effort to revive our commitment to technology investment. The new goal is 2.5% of total revenues (\$1.4M) plus full funding of both the IT Hardware (\$284k) and IT Software (\$188k) Replacement Plans. We meet this goal with the FY16 budget. The policy ensures that the City continues to invest in infrastructure and technology needs.
- \$491k to Debt Service Fund for the City’s 2007 CTAX bond debt service payment. Unspent bond proceeds were used to pay this debt service in FY14 and FY15, but the proceeds will be exhausted in FY16 and the General Fund will need to begin funding this payment again.

GENERAL FUND ENDING FUND BALANCE

A net increase of \$921k is expected in FY15’s ending fund balance, growing the amount from \$4.9M in FY14 to \$5.8M in FY15. The City’s fiscal policy adopted for FY16 is to maintain a minimum unrestricted ending fund balance of 12.5% of expenditures within the General Fund. Financial Services recommended this level of ending fund balance in order to meet cash flow needs throughout the year. The FY16 General Fund budget does not meet that goal and results in an ending fund balance equal to 6.0% of expenditures.

AREAS OUTSIDE THE GENERAL FUND

SPECIAL REVENUE FUNDS

The City maintains 9 Special Revenue Funds to account for revenues that are restricted for a specific purpose:

1. **Community Development Block Grant Fund** - 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** - 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** - 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. Virtually the entire 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 Admin Assessments Fund** - 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** - 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** - This fund was established to account for the \$83M in Sales Tax Anticipation (STAR) Bond 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 bond proceeds are spent.
7. **Parks & Recreation Fund** - Used to provide recreation programs offered by the City of Sparks Parks and Recreation Department. Originally, the maintenance and operation of parks resided here, but in FY12, that function was moved to the General Fund and is no longer accounted for in this fund. Special Events are also accounted for in this fund.
8. **Tourism & Marketing Fund** - 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. **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 to account for the retirement of general obligation bonds and long term leases. 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.

CAPITAL PROJECTS FUNDS

The City's 9 Capital Projects Funds contain total expenditures of \$13.1M in the FY16 budget, and as outlined in the FY16 Capital Improvement Program. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$1.9M transfer from the General Fund.

1. **Road Fund** - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and gas Franchise fees, water utility Right of Way fees and fuel taxes.
2. **Parks & Recreation Project Fund** - To provide for specific parks and recreation projects. Funding is provided by a portion of the City's electric and natural gas franchise fees.
3. **Capital Projects Fund** - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from City transfers and bond proceeds.
4. **Capital Facilities Fund** - 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** - Construction Tax revenues collected in district 1 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within that district.

6. **Rec & Parks District 2 Fund** - Construction Tax revenues collected in district 2 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within that district.
7. **Rec & Parks District 3 Fund** - Construction Tax revenues collected in district 3 to be used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within that district.
8. **Victorian Square Room Tax Fund** - 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** - Accounts for proceeds of \$26M received in June 2008 from special assessment bonds and from developer cash contribution (\$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.

1. The ***Sewer Operations Fund*** 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 and Effluent Reuse user fees. Connection fees also comprise a significant portion of this fund's revenues, and although connection fees have fallen sharply during the economic downturn, we are beginning to see improvement. FY14 revenues included a \$4.8 million contribution from the Flood Project for the North Truckee Drain Realignment Project. On January 27, 2014, City Council approved a five-year 8.25% annual increase to the sewer component of residential and commercial sewer bills. City Council also approved a 13.4% reduction in multi-family residential sewer rates. The multi-family rate will increase by 8.25% in years 2 through 5 of the period. These rate changes will be effective on July 1, 2014. The increase will fund energy efficiency and other capital improvements at the Truckee Meadows Water Reclamation Facility (TMWRF), as well as provide funding for the FY16 proposed sewer and storm drain CIP projects.
2. The ***Development Services Fund*** accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. With permit activity showing steady improvement since FY11, the Development Services Enterprise fund was able to repay the General Fund for \$1.1M in subsidies it received during the economic downturn. \$60,000 was repaid in FY13, \$352,000 in FY14, and the remaining balance of \$704,000 was repaid in full to the General Fund in FY15. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this fund come from building permits and plan checking, which are amounts that are

both calculated as a percentage of a project's total valuation. While both revenue sources appear to be growing as the housing market recovers in our area, they are still nowhere near FY06 levels.

3. The **Joint Treatment Plant Fund** accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides waste water treatment. TMWRF is a jointly venture between the City of Reno and the City of 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.

1. The **Motor Vehicle Maintenance Fund** uses maintenance, repair and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY16 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** accumulates resources from City health insurance contributions for all active employees, any premiums paid by active employees and premiums paid by retirees participating in our health plan. Contribution and premium rates were reduced 8% in FY13 and another 8% in FY14. The expenses in this fund, the largest of which are health and dental insurance claims, are quickly outpacing the revenues. In FY15, the fund required a rate increase of 25% to both contributions and premiums to maintain a positive reserve. FY16 will require an additional 25% increase.
3. The **Workers Compensation Self Insurance Fund** 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. Worker's Comp claims costs have been especially volatile over the past few years. This is due to the need to record the liability associated with actuarially determined costs that we expect to incur in the long and short term. The amount of the liability is based on an actuarial estimate of the expected future cost of 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. Current reserves in the fund do not cover the total liability, causing a budgeted negative ending net asset balance of \$9.5M in FY16. Cash reserves are sufficient to cover expected claims costs over the next few years, but long term solutions are needed.

4. The ***Municipal Self-Insurance Fund's*** 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.

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 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/2016 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)	
REVENUES:					
Property Taxes	18,428,557	19,595,000	20,191,000	0	20,191,000
Other Taxes	1,103,799	1,191,626	1,243,445	0	1,243,445
Licenses and Permits	14,636,255	15,710,633	16,254,554	1,791,343	18,045,897
Intergovernmental Revenues	36,133,557	37,856,032	37,697,460	6,935,769	44,633,228
Charges for Services	5,439,893	5,173,833	5,069,904	69,403,545	74,473,449
Fines and Forfeits	661,907	580,500	580,500	0	580,500
Miscellaneous Revenue	926,520	389,513	250,275	622,908	873,183
Special Assessments	8,302,798	1,671,185	1,801,785	0	1,801,785
TOTAL REVENUES	85,633,286	82,168,321	83,088,923	78,753,565	161,842,488
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	14,807,753	14,807,753
General Government	11,068,759	11,674,359	13,224,383	0	13,224,383
Judicial	1,947,797	2,189,820	3,012,870	0	3,012,870
Public Safety	38,490,042	41,363,160	40,716,556	138,359	40,854,915
Public Works	6,100,797	7,383,147	8,726,701	0	8,726,701
Sanitation	0	0	0	0	0
Culture and Recreation	7,585,208	9,006,529	8,338,634	0	8,338,634
Community Support	1,338,577	1,385,191	2,653,439	0	2,653,439
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	44,308,494	44,308,494
Other Enterprise	0	0	0	20,630,135	20,630,135
Debt Service	7,330,000	0	0	0	0
Principal	4,355,000	11,322,000	4,903,000	0	4,903,000
Interest	9,937,950	8,977,211	8,932,063	1,106,175	10,038,238
TOTAL EXPENDITURES-EXPENSES	88,154,130	93,301,418	91,507,646	80,990,916	172,498,562
Excess of Revenues over (under) Expenditures/Expenses	(2,520,845)	(11,133,097)	(8,418,723)	(2,237,351)	(10,656,074)

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 06/30/2016 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/14 (1)	ESTIMATED CURRENT YEAR 06/30/15 (2)	BUDGET YEAR 06/30/16 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	7,330,000	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)	5,040,828	4,314,245	5,795,286	670,493	6,465,779
Operating Transfers (out)	(4,180,729)	(2,283,942)	(4,072,970)	(1,027,388)	(5,100,359)
TOTAL OTHER FINANCING SOURCES (USES)	8,190,099	2,030,303	1,722,315	(306,895)	1,415,420
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	5,669,254	(9,102,794)	(6,696,407)	(2,544,247)	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	39,579,669	45,248,923	36,146,129		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	45,248,923	36,146,129	29,449,722	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	45,248,923	36,146,129	29,449,722	XXXXXXXXXX	XXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/14	ESTIMATED CURRENT YEAR ENDING 06/30/15	BUDGET YEAR ENDING 06/30/16
General Government	55	56.5	56.5
Judicial	15.5	15.5	15.5
Public Safety	243.0	241.0	243.0
Public Works	52.5	42.7	42.7
Culture and Recreation	82.0	53.0	54.0
Community Support	0.0	0.0	0.0
Total General Government	448.0	408.7	411.7
Utilities	77.0	91.0	91.0
Hospitals			
Transit Systems			
Airports			
Other	18.0	18.5	23.5
TOTAL FTE's	543.0	518.2	526.2

POPULATION (AS OF JULY 1)	90,264	91,551	92,396
SOURCE OF POPULATION ESTIMATE*	July 2012 estimates certified by Governor February 27, 2013 (from Final Part B, Mar 15)	Dept of Taxation- FY 2015 Final Revenue Projections Part B	Dept of Taxation- FY 2016 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	2,015,997,058	2,236,803,070	2,469,924,856
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,015,997,058	2,236,803,070	2,469,924,856
TAX RATE			
General Fund	0.9161	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	0.9161	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 2015-2016

	(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	1.4385	Without Net Proceeds 2,469,924,856	35,529,869	0.7109	17,558,696	2,603,812	14,954,884
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 2,469,924,856	2,729,267	0.1105	2,729,267	404,616	2,324,651
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)	0.2648	2,469,924,856	6,540,361	0.1384	3,418,376	506,912	2,911,464
J. Other:	N/A	"		N/A			
K. Other:	N/A	"		N/A			
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.2648	2,469,924,856	6,540,361	0.1384	3,418,376	506,912	2,911,464
M. SUBTOTAL A, C, L	1.8138	2,469,924,856	44,799,497	0.9598	23,706,339	3,515,339	20,191,000
N. Debt	0.0000	2,469,924,856	-	0.0000	-	0	-
O. TOTAL M AND N	1.8138	2,469,924,856	44,799,497	0.9598	23,706,339	3,515,339	20,191,000

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

Budget For Fiscal Year Ending June 30, 2016

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 (6)	Operating Transfers In (7)	Total (8)
General Fund	5,785,418	21,740,000	20,191,000	0.9598	17,394,496	0	1,000,000	66,110,914
Community Dev Block Grant	17,272	0	0		0	0	0	17,272
Comm Dev Blk Grant Entitlement	0	0	0		660,957	0	0	660,957
Sparks Grants & Donations Fund	528,942	0	0		0	0	0	528,942
Muni Court Admin Assessments	990,489	0	0		270,000	0	0	1,260,489
Impact Fee Service Area #1	415,834	0	0		300,000	0	0	715,834
Tourism Improvement District 1	47,408	0	0		15	0	0	47,423
Parks & Recreation Fund	74,003	0	0		2,587,849	0	835,000	3,496,852
Tourism and Marketing Fund	84,940	0	0		196,075	0	0	281,015
Street Cut	280,305	0	0		250,060	0	0	530,365
Stabilization Fund	230,226	0	0		1,000	0	0	231,226
Road Fund	4,064,506	0	0		5,061,281	0	0	9,125,787
Park & Recreation Project Fund	1,199,054	0	0		1,356,296	0	0	2,555,350
Capital Projects	1,121,649	0	0		8,500	0	1,871,589	3,001,738
Capital Facilities Fund	331,400	0	0		188,761	0	0	520,161
Rec & Parks District 1	282,307	0	0		87,000	0	0	369,307
Rec & Parks District 2	878,769	0	0		116,829	0	0	995,598
Rec & Parks District 3	820,330	0	0		162,616	0	0	982,946
Victorian Square Rm Tax CP Fund	2,584,682	0	0		705,000	0	0	3,289,682
Local Improvement District #3	1,148,359	0	0		425	0	0	1,148,784
Debt Service Gen Obligation	15,260,238	0	0		11,810,763	0	2,088,697	29,159,698
Subtotal Governmental Fund Types, Expendable Trust Funds	36,146,131	21,740,000	20,191,000	0.9598	41,157,923	0	5,795,286	125,030,340
TOTAL ALL FUNDS	XXXXXXXXXX	21,740,000	20,191,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2016

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	28,888,571	17,948,840	10,960,807	78,641	1,000,000	3,787,846	3,446,210	66,110,915
Community Dev Block Grant	SR	0	0	0	0	0	0	17,272	17,272
Comm Dev Blk Grant Entitlement	SR	76,476	39,528	244,953	300,000	0	0	0	660,957
Sparks Grants & Donations Fund	SR	0	0	0	0	0	0	528,942	528,942
Muni Court Admin Assessments	SR	0	0	932,867	0	0	0	327,622	1,260,489
Impact Fee Service Area #1	SR	0	0	120,100	0	0	80,500	515,234	715,834
Tourism Improvement District 1	SR	0	0	10,000	0	0	0	37,423	47,423
Parks & Recreation Fund	SR	2,201,378	607,491	644,005	30,000	0	0	13,979	3,496,853
Tourism and Marketing Fund	SR	0	0	224,000	0	0	0	57,015	281,015
Street Cut	SR	32,370	17,868	206,364	0	0	0	273,764	530,366
Stabilization Fund	SR	0	0	0	0	0	0	231,226	231,226
Road Fund	CP	1,106,762	686,363	1,358,398	3,720,000	0	0	2,254,264	9,125,787
Park & Recreation Project Fund	CP	241,817	125,091	781,185	440,000	0	0	967,257	2,555,350
Capital Projects	CP	0	0	374,170	1,980,000	0	204,624	442,944	3,001,738
Capital Facilities Fund	CP	0	0	125,035	120,000	0	0	275,126	520,161
Rec & Parks District 1	CP	0	0	20	50,000	0	0	319,287	369,307
Rec & Parks District 2	CP	0	0	250	225,000	0	0	770,348	995,598
Rec & Parks District 3	CP	0	0	200	225,000	0	0	757,746	982,946
Victorian Square Rm Tax CP Fund	CP	0	0	225,250	175,000	0	0	2,889,432	3,289,682
Local Improvement District #3	CP	0	0	1,148,785	0	0	0	(1)	1,148,784
Debt Service Gen Obligation	DS	0	0	13,835,063	0	0	0	15,324,635	29,159,698
TOTAL GOVERNMENTAL FUND									
TYPES AND EXPENDABLE TRUST FUNDS		32,547,374	19,425,181	31,191,452	7,343,641	1,000,000	4,072,970	29,449,725	125,030,343

* 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-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2016

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	23,234,537	24,988,980	3,044,839	1,097,059	80,500	3,913	269,924
Joint Treatment Plant	EN	26,293,565	33,022,635	6,998,890	100,000	0	0	169,820
Development Services Fund	EN	3,077,975	2,733,173	10,576	0	0	23,476	331,902
Motor Vehicle Maintenance	IS	3,670,683	3,716,922	64,000	9,116	589,993	1,000,000	(401,362)
Group Insurance Self- Insurance	IS	11,441,869	10,909,078	10,000	0	0	0	542,791
Worker's Comp Self-Insurance	IS	492,938	3,209,661	40,000	0	0	0	(2,676,723)
Municipal Self-Insurance	IS	415,693	1,204,295	8,000	0	0	0	(780,602)
TOTAL		68,627,260	79,784,741	10,176,305	1,206,175	670,493	1,027,388	(2,544,246)

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

** Include Depreciation

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED

Taxes

Property Taxes	18,428,557	19,595,000	20,191,000	20,191,000
Subtotal	18,428,557	19,595,000	20,191,000	20,191,000

Licenses and Permits

Business Licenses	5,306,070	5,545,847	5,773,115	5,773,115
Liquor Licenses	234,683	245,061	257,314	257,314
City Gaming Licenses	602,466	617,528	632,966	632,966
Franchise Fees				
Cable TV Franchise Fees	802,080	834,163	867,530	867,530
Electric Franchise Fees	1,558,410	1,600,000	1,632,000	1,632,000
Garbage Franchise Fees	651,768	1,094,969	1,149,718	1,149,718
Gas Franchise Fees	565,983	590,000	613,600	613,600
Right Of Way Fees TMWA	456,916	472,000	481,440	481,440
Nonbusiness Licenses and Permits				
Bicycle Licenses	4	0	0	0
Other Licenses and Permits	55,709	51,150	52,965	52,965
Subtotal	10,234,089	11,050,718	11,460,648	11,460,648

Intergovernmental Revenues

Federal Grants	61,953	0	0	0
State Shared Revenue				
Consolidated Taxes From State	19,356,294	20,500,000	21,740,000	21,740,000
State Distributive Fund	1,379,803	1,640,000	1,580,000	1,580,000
Other Local Gov't Shared Revenues				
County Gaming Licenses	479,430	527,373	580,110	580,110
Other	545,163	604,405	602,882	602,882
Subtotal	21,822,643	23,271,778	24,502,992	24,502,992

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Building and Zoning Fees	12,792	16,270	15,000	15,000
Other	2,694,698	2,461,731	2,397,905	2,409,655
Subtotal	2,707,490	2,478,001	2,412,905	2,424,655
Fines and Forfeits				
Fines-Court	647,653	567,000	567,000	567,000
Fines-Bail	14,254	13,500	13,500	13,500
Subtotal	661,907	580,500	580,500	580,500
Miscellaneous Revenue				
Interest Earned	54,658	30,000	40,000	40,000
Rents and Royalties	65,269	66,200	66,700	66,700
Other Miscellaneous	441,100	59,000	59,000	59,000
Subtotal	561,027	155,200	165,700	165,700
Subtotal Revenue All Sources	54,415,713	57,131,197	59,313,745	59,325,495
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Muni Crt Admin Assess 1208	0	7,500	0	0
T/I from Development Svcs 2201	352,000	704,000	0	0
T/I from Motor Vehicle 1702	0	0	1,000,000	1,000,000
Total Transfers In	352,000	711,500	1,000,000	1,000,000
Subtotal Other Financing Sources	352,000	711,500	1,000,000	1,000,000
Beginning Fund Balance	5,807,765	4,864,273	5,783,417	5,785,417
Residual Equity Transfers				
Total Beginning Fund Balance	5,807,765	4,864,273	5,783,417	5,785,417
Total Available Resources	60,575,478	62,706,970	66,097,162	66,110,912

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
LEGISLATIVE				
Salaries And Wages	245,565	245,595	245,205	245,205
Employee Benefits	141,814	152,337	169,500	169,500
Services and Supplies	8,747	3,672	3,672	3,672
Non-discretionary Services & Supplies	2,439	8,863	8,677	8,677
Department Subtotal	398,565	410,467	427,054	427,054
MAYOR				
Salaries And Wages	58,902	58,774	58,677	58,677
Employee Benefits	40,685	44,623	50,466	50,466
Services and Supplies	5,594	5,630	5,630	5,630
Non-discretionary Services & Supplies	710	1,660	1,661	1,661
Department Subtotal	105,891	110,687	116,434	116,434
MANAGEMENT SERVICES				
Salaries And Wages	1,628,681	1,412,281	1,534,061	1,534,061
Employee Benefits	1,487,525	1,559,620	1,944,189	1,944,189
Services and Supplies	747,745	975,717	1,205,594	1,179,026
Non-discretionary Services & Supplies	469,859	571,655	646,498	640,360
Department Subtotal	4,333,810	4,519,273	5,330,342	5,297,636
LEGAL				
Salaries And Wages	946,314	910,466	914,022	914,022
Employee Benefits	422,626	445,412	503,029	503,029
Services and Supplies	126,717	114,544	95,592	95,592
Non-discretionary Services & Supplies	2,304	5,907	6,000	6,000
Department Subtotal	1,497,961	1,476,329	1,518,643	1,518,643
FINANCIAL SERVICES				
Salaries And Wages	1,356,633	1,401,300	1,407,088	1,407,088
Employee Benefits	557,706	629,554	733,969	733,969
Services and Supplies	353,524	429,326	389,265	389,265
Non-discretionary Services & Supplies	130,131	193,580	201,000	201,000
Capital Outlay	46,684	0	0	0
Department Subtotal	2,444,678	2,653,760	2,731,322	2,731,322
COMMUNITY SERVICES				
Salaries And Wages	398,066	454,534	500,622	500,622
Employee Benefits	158,823	197,683	253,812	253,812
Services and Supplies	108,854	152,343	56,400	56,400
Non-discretionary Services & Supplies	11,601	15,649	19,638	19,638
Department Subtotal	677,344	820,209	830,472	830,472

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Salary and Wages	4,634,162	4,482,950	4,659,675	4,659,675
Employee Benefits	2,809,179	3,029,229	3,654,963	3,654,963
Services and Supplies	1,968,225	2,478,548	2,639,626	2,606,920
Capital Outlay	46,684	0	0	0
General Government Function Subtotal	9,458,250	9,990,727	10,954,264	10,921,558

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

Judicial

MUNICIPAL COURT

Salaries And Wages	1,077,155	1,099,634	1,137,534	1,150,534
Employee Benefits	579,290	622,915	731,413	731,413
Services and Supplies	150,725	162,274	162,274	162,274
Non-discretionary Services & Supplies	27,626	34,741	35,781	35,781
Department Subtotal	1,834,796	1,919,564	2,067,002	2,080,002

Salary and Wages	1,077,155	1,099,634	1,137,534	1,150,534
Employee Benefits	579,290	622,915	731,413	731,413
Services and Supplies	178,352	197,015	198,055	198,055
Judicial Function Subtotal	1,834,797	1,919,564	2,067,002	2,080,002

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
Public Safety				
POLICE				
Salaries And Wages	12,275,442	12,708,643	13,203,619	13,203,619
Employee Benefits	6,326,044	6,943,457	7,851,840	7,851,840
Services and Supplies	1,110,029	869,313	629,269	659,725
Non-discretionary Services & Supplies	1,319,740	1,720,181	1,856,418	1,856,418
Department Subtotal	21,031,255	22,241,594	23,541,146	23,571,602
FIRE				
Salaries And Wages	8,619,828	9,105,827	8,886,376	8,886,376
Employee Benefits	4,294,673	4,505,738	5,050,751	5,050,751
Services and Supplies	360,531	688,073	445,555	445,555
Non-discretionary Services & Supplies	1,345,894	1,328,794	911,500	911,500
Capital Outlay	37,430	60,348	60,348	60,348
Department Subtotal	14,658,356	15,688,780	15,354,530	15,354,530
COMMUNITY SERVICES				
Salaries And Wages	52,768	58,631	58,543	58,543
Employee Benefits	28,444	36,914	42,855	42,855
Services and Supplies	77,867	78,409	78,409	78,409
Non-discretionary Services & Supplies	1,123,599	1,191,773	1,245,616	1,245,616
Department Subtotal	1,282,678	1,365,727	1,425,423	1,425,423
Salary and Wages	20,948,038	21,873,101	22,148,538	22,148,538
Employee Benefits	10,649,161	11,486,109	12,945,446	12,945,446
Services and Supplies	5,337,660	5,876,543	5,166,767	5,197,223
Capital Outlay	37,430	60,348	60,348	60,348
Public Safety Function Subtotal	36,972,289	39,296,101	40,321,099	40,351,555

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) BUDGET YEAR ENDING 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED

Public Works

COMMUNITY SERVICES

Salaries And Wages	328,535	351,364	428,402	428,402
Employee Benefits	150,245	178,311	249,240	249,240
Services and Supplies	479,592	521,650	534,710	534,710
Non-discretionary Services & Supplies	307,516	342,180	347,924	347,924
Department Subtotal	1,265,888	1,393,505	1,560,276	1,560,276

Salary and Wages	328,535	351,364	428,402	428,402
Employee Benefits	150,245	178,311	249,240	249,240
Services and Supplies	787,108	863,830	882,635	882,635
Public Works Function Subtotal	1,265,888	1,393,505	1,560,277	1,560,277

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

Culture and Recreation

COMMUNITY SERVICES

Salaries And Wages	530,234	498,154	501,422	501,422
Employee Benefits	302,816	311,204	367,777	367,777
Services and Supplies	546,841	623,095	564,924	564,924
Non-discretionary Services & Supplies	1,220,308	1,198,378	1,301,353	1,301,353
Capital Outlay	0	0	18,293	18,293
Department Subtotal	2,600,199	2,630,831	2,753,769	2,753,769

Salary and Wages	530,234	498,154	501,422	501,422
Employee Benefits	302,816	311,204	367,777	367,777
Services and Supplies	1,767,149	1,821,473	1,866,276	1,866,276
Capital Outlay	0	0	18,293	18,293
Culture & Recreation Function Subtotal	2,600,199	2,630,831	2,753,768	2,753,768

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

Community Support

MANAGEMENT SERVICES

Services and Supplies	80,000	1,000	0	0
Non-discretionary Services & Supplies	92,133	187,824	209,697	209,697
Department Subtotal	172,133	188,824	209,697	209,697
Services and Supplies	172,133	188,824	209,697	209,697
<u>Cummunity Support Function Subtotal</u>	<u>172,133</u>	<u>188,824</u>	<u>209,697</u>	<u>209,697</u>

EXPENDITURES BY FUNCTION AND DEPARTMENT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
Page Function Summary				
10 General Government	9,458,249	9,990,727	10,954,264	10,921,558
12 Judicial	1,834,797	1,919,565	2,067,003	2,080,003
13 Public Safety	36,972,288	39,296,101	40,321,100	40,351,556
14 Public Works	1,265,888	1,393,505	1,560,276	1,560,276
15 Culture and Recreation	2,600,199	2,630,831	2,753,768	2,753,768
16 Community Support	172,133	188,824	209,697	209,697
Total Expenditures - All Functions	52,303,554	55,419,553	57,866,108	57,876,858
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	835,000	600,000	835,000	835,000
T/O to Debt Svc GO 1301	0	0	491,264	491,264
T/O to Capital Projects 1404	1,711,071	902,000	1,871,589	1,871,589
T/O to R/A 2 Revolving 3601	861,580	0	0	0
T/O to Motor Vehicle Maint 1702	0	0	589,993	589,993
Total Transfers Out	3,407,651	1,502,000	3,787,846	3,787,846
Total Expenditures and Other Uses	55,711,205	56,921,553	62,653,954	62,664,704
Total Ending Fund Balance	4,864,273	5,785,417	3,443,208	3,446,208
Total General Fund Commitments and Fund Balance	60,575,478	62,706,970	66,097,162	66,110,912

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) Budget Year Ending 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	46,034	60,000	0	0
Nevada Housing Division Reimbursement	0	20,481	0	0
Total Charges for Services	46,034	80,481	0	0
Total Revenue	46,034	80,481	0	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	17,271	17,272	17,271
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	17,271	17,272	17,271
Total Resources	46,034	97,752	17,272	17,271

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	28,763	80,481	0	0
Total Community Support Function	28,763	80,481	0	0
Total Expenditures	28,763	80,481	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>17,271</i>	<i>17,271</i>	<i>17,272</i>	<i>17,271</i>
Total Commitments and Fund Balance	46,034	97,752	17,272	17,271

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) Budget Year Ending 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	828,424	844,557	660,957	660,957
Total Intergovernmental Revenues	828,424	844,557	660,957	660,957
Total Revenue	828,424	844,557	660,957	660,957
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	828,424	844,557	660,957	660,957

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Salaries And Wages	64,910	59,425	76,476	76,476
Employee Benefits	26,501	25,094	39,529	39,529
Services and Supplies	113,286	61,440	145,810	145,810
Non-discretionary Services & Supplies	300,563	127,584	99,143	99,143
Capital Outlay	323,163	571,014	300,000	300,000
Total Community Support Function	828,424	844,557	660,957	660,957
Total Expenditures	828,424	844,557	660,957	660,957
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>0</i>	<i>0</i>	<i>(0)</i>	<i>(0)</i>
Total Commitments and Fund Balance	828,424	844,557	660,957	660,957

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Department Of Justice Grants	495,565	239,550	0	0
Department of E.P.A.	72,346	0	0	0
Department of Transportation	170,304	207,288	0	0
Department of Agriculture Forest Service	210	0	0	0
Fed Emerg Mgt Grant (FEMA)	16,707	463,559	0	0
Department of Homeland Security	17,382	0	0	0
St Grant Washoe County	0	35,530	0	0
Crime Forfeitures NRS 179	0	1,074	0	0
Drug Forfeitures	61,841	81,906	0	0
Federal Drug Forfeitures	452,654	472,612	0	0
St District Specialty Court Prog	21,786	21,744	0	0
Total Intergovernmental Revenues	1,308,796	1,523,262	0	0
<u>Charges for Services</u>				
Forfeiture Reimbursement	2,109	2,103	0	0
Total Charges for Services	2,109	2,103	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	93	66	0	0
Gifts & Bequests	104,518	45,801	0	0
Grant Match	66,369	79,718	0	0
Miscellaneous Revenue	35,952	17,608	0	0
Total Miscellaneous Revenue	206,931	143,193	0	0
Total Revenue	1,517,837	1,668,558	0	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from Parks & Rec 1221	2,302	0	0	0
Total Other Financing Sources	2,302	0	0	0
Beginning Fund Balance	525,568	528,479	528,942	528,942
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	525,568	528,479	528,942	528,942
Total Resources	2,045,706	2,197,037	528,942	528,942

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	75,101	2,103	0	0
Total General Government Function	75,101	2,103	0	0
<u>Judicial Function</u>				
Services and Supplies	22,314	21,744	0	0
Total Judicial Function	22,314	21,744	0	0
<u>Public Safety Function</u>				
Salaries And Wages	461,976	202,635	0	0
Employee Benefits	162,836	8,479	0	0
Services and Supplies	435,186	806,477	0	0
Non-discretionary Services & Supplies	7,456	19,950	0	0
Capital Outlay	257,522	521,770	0	0
Total Public Safety Function	1,324,976	1,559,310	0	0
<u>Culture and Recreation Function</u>				
Salaries And Wages	28,326	0	0	0
Employee Benefits	1,105	129	0	0
Services and Supplies	65,406	84,808	0	0
Total Culture and Recreation Function	94,837	84,938	0	0
Total Expenditures	1,517,227	1,668,095	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	528,479	528,942	528,942	528,942
Total Commitments and Fund Balance	2,045,706	2,197,037	528,942	528,942

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	204,491	180,000	180,000	180,000
Muni Court Admin Assessments	42,398	35,000	35,000	35,000
Muni Court Facility Admin Assess	58,419	55,000	55,000	55,000
Total Intergovernmental Revenues	305,308	270,000	270,000	270,000
Total Revenue	305,308	270,000	270,000	270,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	761,878	976,500	990,489	990,489
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	761,878	976,500	990,489	990,489
Total Resources	1,067,186	1,246,500	1,260,489	1,260,489

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) Budget Year Ending 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Services and Supplies	67,695	112,200	925,000	925,000
Non-discretionary Services & Supplies	7,151	7,151	7,867	7,867
Capital Outlay	15,840	129,160	0	0
Total Judicial Function	90,686	248,511	932,867	932,867
Total Expenditures	90,686	248,511	932,867	932,867
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	0	7,500	0	0
Total Other Uses	0	7,500	0	0
<i>Ending Fund Balance</i>	<i>976,500</i>	<i>990,489</i>	<i>327,622</i>	<i>327,622</i>
Total Commitments and Fund Balance	1,067,186	1,246,500	1,260,489	1,260,489

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Flood Control Fees	4,998	9,400	5,000	7,000
Parks Fees	19,189	90,000	69,000	90,000
Public Facility Fees	56,926	100,000	100,000	120,000
Sanitary Sewer Fee	37,520	70,000	80,500	80,500
Total Licenses and Permits	118,633	269,400	254,500	297,500
Miscellaneous Revenue				
Interest Earned	2,919	2,500	2,500	2,500
Total Miscellaneous Revenue	2,919	2,500	2,500	2,500
Total Revenue	121,551	271,900	257,000	300,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	287,017	313,934	381,434	415,834
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	287,017	313,934	381,434	415,834
Total Resources	408,568	585,834	638,434	715,834

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) Budget Year Ending 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety Function				
Non-discretionary Services & Supplies	56,998	100,000	100,000	120,000
Total Public Safety Function	56,998	100,000	100,000	120,000
Public Works Function				
Non-discretionary Services & Supplies	55	0	100	100
Total Public Works Function	55	0	100	100
Total Expenditures	57,053	100,000	100,100	120,100
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	37,581	70,000	80,500	80,500
Total Other Uses	37,581	70,000	80,500	80,500
<i>Ending Fund Balance</i>	<i>313,934</i>	<i>415,834</i>	<i>457,834</i>	<i>515,234</i>
Total Commitments and Fund Balance	408,568	585,834	638,434	715,834

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

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) Budget Year Ending 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	17	15	15	15
Total Miscellaneous Revenue	17	15	15	15
Total Revenue	17	15	15	15
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	62,769	57,393	47,408	47,408
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	62,769	57,393	47,408	47,408
Total Resources	62,786	57,408	47,423	47,423

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	5,393	10,000	10,000	10,000
Total Community Support Function	5,393	10,000	10,000	10,000
Total Expenditures	5,393	10,000	10,000	10,000
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>57,393</i>	<i>47,408</i>	<i>37,423</i>	<i>37,423</i>
Total Commitments and Fund Balance	62,786	57,408	47,423	47,423

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Franchise Fees	16,459	14,200	14,200	14,200
Miscellaneous Permits	0	4,000	4,000	4,000
Total Licenses and Permits	16,459	18,200	18,200	18,200
Charges for Services				
Facility Development Fee	25,770	25,000	25,000	25,000
Facility Reservation Fees	81,173	74,065	94,065	94,065
Non-resident Fee	4,920	6,000	0	0
Recreation Program Fees	2,192,250	2,067,931	2,174,675	2,174,675
Recreation Advertising Fees	24,561	20,000	20,000	20,000
External - Charge for Services	60,512	76,296	0	0
Administrative Service Charges	4,518	5,018	5,000	5,000
Special Events Receipts	214,382	236,938	245,231	249,509
Total Charges for Services	2,608,087	2,511,248	2,563,971	2,568,249
Miscellaneous Revenue				
Rebates	1,593	1,600	1,600	1,600
Cash Variations	(168)	(200)	(200)	(200)
Rental/Event Insurance	305	0	0	0
Contributions From Other Funds	0	10,000	0	0
Total Miscellaneous Revenue	1,730	11,400	1,400	1,400
Total Revenue	2,626,276	2,540,848	2,583,571	2,587,849
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	835,000	600,000	835,000	835,000
T/I from Tourism & Marketing Fund 1222	10,000	11,778	14,000	0
Total Other Financing Sources	845,000	611,778	849,000	835,000
Beginning Fund Balance	378,453	561,801	68,332	74,003
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	378,453	561,801	68,332	74,003
Total Resources	3,849,728	3,714,426	3,500,903	3,496,852

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	2,171,922	2,137,912	2,200,189	2,201,378
Employee Benefits	532,705	509,299	607,455	607,491
Services and Supplies	423,471	455,517	466,973	460,548
Non-discretionary Services & Supplies	138,436	145,340	183,457	183,457
Capital Outlay	19,093	392,354	30,000	30,000
Total Culture and Recreation Function	3,285,626	3,640,423	3,488,073	3,482,873
Total Expenditures	3,285,626	3,640,423	3,488,073	3,482,873
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Grants & Donations 1204	2,302	0	0	0
Total Other Uses	2,302	0	0	0
<i>Ending Fund Balance</i>	<i>561,801</i>	<i>74,003</i>	<i>12,830</i>	<i>13,979</i>
Total Commitments and Fund Balance	3,849,728	3,714,426	3,500,903	3,496,852

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	146,748	196,000	196,000	196,000
Total Taxes	146,748	196,000	196,000	196,000
Miscellaneous Revenue				
Interest Earned	80	60	75	75
Total Miscellaneous Revenue	80	60	75	75
Total Revenue	146,828	196,060	196,075	196,075
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	286,676	153,011	84,940	84,940
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	286,676	153,011	84,940	84,940
Total Resources	433,504	349,071	281,015	281,015

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

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/2014	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2015	(3) (4) Budget Year Ending 06/30/16	
			TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	270,493	256,329	224,000	224,000
Total Community Support Function	270,493	256,329	224,000	224,000
Total Expenditures	270,493	256,329	224,000	224,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	10,000	7,802	14,000	0
Total Other Uses	10,000	7,802	14,000	0
<i>Ending Fund Balance</i>	<i>153,011</i>	<i>84,940</i>	<i>43,015</i>	<i>57,015</i>
Total Commitments and Fund Balance	433,504	349,071	281,015	281,015

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Street Cut Permits	225,805	250,000	250,000	250,000
Total Licenses and Permits	225,805	250,000	250,000	250,000
Miscellaneous Revenue				
Interest Earned	99	60	60	60
Total Miscellaneous Revenue	99	60	60	60
Total Revenue	225,904	250,060	250,060	250,060
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	433,209	372,666	280,305	280,306
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	433,209	372,666	280,305	280,306
Total Resources	659,114	622,726	530,365	530,366

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	28,449	30,869	32,370	32,370
Employee Benefits	13,621	15,361	17,868	17,868
Services and Supplies	239,946	290,520	200,650	200,650
Non-discretionary Services & Supplies	4,432	5,671	5,714	5,714
Total Public Works Function	286,448	342,420	256,601	256,601
Total Expenditures	286,448	342,420	256,601	256,601
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>372,666</i>	<i>280,306</i>	<i>273,764</i>	<i>273,764</i>
Total Commitments and Fund Balance	659,114	622,726	530,365	530,366

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE	FINAL
			APPROVED	APPROVED
Miscellaneous Revenue				
Interest Earned	304	1,000	1,000	1,000
Total Miscellaneous Revenue	304	1,000	1,000	1,000
Total Revenue	304	1,000	1,000	1,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	228,922	229,225	230,226	230,225
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	228,922	229,225	230,226	230,225
Total Resources	229,225	230,225	231,226	231,225

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	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)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>229,225</i>	<i>230,225</i>	<i>231,226</i>	<i>231,225</i>
Total Commitments and Fund Balance	229,225	230,225	231,226	231,225

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	1,558,410	1,600,000	1,632,000	1,632,000
Gas Franchise Fees	565,983	590,000	613,600	613,600
Right Of Way Fees TMWA	685,376	695,650	709,810	709,810
Total Licenses and Permits	2,809,769	2,885,650	2,955,410	2,955,410
Intergovernmental Revenues				
County Gasoline Tax 1.cent	527,384	567,346	573,019	573,019
State Gasoline Tax 1.75 Cents	709,764	783,537	791,372	791,372
State Gasoline Tax 2.35 Cents	640,712	699,485	706,480	706,480
Misc From Other Govts	188,905	0	0	0
Total Intergovernmental Revenues	2,066,765	2,050,368	2,070,871	2,070,871
Charges for Services				
Bid Fees	10	0	0	0
Total Charges for Services	10	0	0	0
Miscellaneous Revenue				
Interest Earned	49,826	30,000	35,000	35,000
Recoveries/Reimbursements	15,270	0	0	0
Total Miscellaneous Revenue	65,096	30,000	35,000	35,000
Total Revenue	4,941,640	4,966,018	5,061,281	5,061,281
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,403,417	4,736,745	4,064,506	4,064,505
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,403,417	4,736,745	4,064,506	4,064,505
Total Resources	9,345,057	9,702,763	9,125,787	9,125,786

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Non-discretionary Services & Supplies	767	0	800	800
Total General Government Function	767	0	800	800
Public Safety Function				
Services and Supplies	59,577	0	0	0
Total Public Safety Function	59,577	0	0	0
Public Works Function				
Salaries And Wages	1,122,813	1,064,650	1,106,762	1,106,762
Employee Benefits	539,032	574,609	686,363	686,363
Services and Supplies	1,111,001	2,271,005	1,094,040	1,094,040
Non-discretionary Services & Supplies	214,244	269,205	263,558	263,558
Capital Outlay	1,560,879	1,458,789	3,720,000	3,720,000
Total Public Works Function	4,547,969	5,638,257	6,870,723	6,870,723
Total Expenditures	4,608,312	5,638,257	6,871,523	6,871,523
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>4,736,745</i>	<i>4,064,505</i>	<i>2,254,264</i>	<i>2,254,263</i>
Total Commitments and Fund Balance	9,345,057	9,702,763	9,125,787	9,125,786

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	779,205	800,000	816,000	816,000
Gas Franchise Fees	282,991	295,000	306,800	306,800
Concession Franchise Fees	108,329	91,663	99,996	99,996
Parks Fees	60,975	50,000	50,000	50,000
Total Licenses and Permits	1,231,500	1,236,663	1,272,796	1,272,796
Charges for Services				
Facility Reservation Fees	59,368	85,000	60,000	60,000
Recreation Advertising Fees	16,796	17,000	17,000	17,000
Total Charges for Services	76,164	102,000	77,000	77,000
Miscellaneous Revenue				
Interest Earned	6,968	8,500	6,500	6,500
Total Miscellaneous Revenue	6,968	8,500	6,500	6,500
Total Revenue	1,314,632	1,347,163	1,356,296	1,356,296
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,415,639	1,605,842	1,199,054	1,199,054
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,415,639	1,605,842	1,199,054	1,199,054
Total Resources	2,730,270	2,953,005	2,555,350	2,555,350

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Non-discretionary Services & Supplies	71	0	100	100
Total General Government Function	71	0	100	100
Culture and Recreation Function				
Salaries And Wages	247,798	236,497	241,817	241,817
Employee Benefits	106,785	109,052	125,091	125,091
Services and Supplies	343,581	709,015	765,800	765,800
Non-discretionary Services & Supplies	11,994	12,055	15,285	15,285
Capital Outlay	414,198	687,333	440,000	440,000
Total Culture and Recreation Function	1,124,357	1,753,952	1,587,993	1,587,993
Total Expenditures	1,124,428	1,753,952	1,588,093	1,588,093
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>1,605,842</i>	<i>1,199,054</i>	<i>967,257</i>	<i>967,257</i>
Total Commitments and Fund Balance	2,730,270	2,953,005	2,555,350	2,555,350

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	15,959	8,060	8,500	8,500
Rebates	506	0	0	0
Total Miscellaneous Revenue	16,465	8,060	8,500	8,500
Total Revenue	16,465	8,060	8,500	8,500
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,711,071	902,000	1,871,589	1,871,589
Total Other Financing Sources	1,711,071	902,000	1,871,589	1,871,589
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,560,988	3,058,069	1,121,649	1,121,649
Total Resources	5,288,524	3,968,129	3,001,738	3,001,738

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	386,662	537,805	245,920	245,920
Non-discretionary Services & Supplies	244	0	75,250	75,250
Capital Outlay	973,841	1,019,584	1,920,000	1,920,000
Total General Government Function	1,360,747	1,557,389	2,241,170	2,241,170
<u>Public Safety Function</u>				
Services and Supplies	37,898	157,749	0	0
Capital Outlay	38,305	200,000	60,000	60,000
Total Public Safety Function	76,203	357,749	60,000	60,000
<u>Public Works Function</u>				
Services and Supplies	439	8,965	39,000	39,000
Total Public Works Function	439	8,965	39,000	39,000
<u>Culture and Recreation Function</u>				
Services and Supplies	1,908	0	14,000	14,000
Capital Outlay	67,962	225,736	0	0
Total Culture and Recreation Function	69,870	225,736	14,000	14,000
Total Expenditures	1,507,260	2,149,840	2,354,170	2,354,170
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T) T/O to Debt Svc GO 1301	723,195	696,640	204,624	204,624
Total Other Uses	723,195	696,640	204,624	204,624
Ending Fund Balance	3,058,069	1,121,649	442,944	442,944
Total Commitments and Fund Balance	5,288,524	3,968,129	3,001,738	3,001,738

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Ad Valorem Taxes NRS 354.59815	169,426	171,338	176,478	176,478
Personal Property Taxes NRS 354.59815	10,283	10,283	10,283	10,283
Total Intergovernmental Revenues	179,709	181,621	186,761	186,761
Miscellaneous Revenue				
Interest Earned	2,236	2,000	2,000	2,000
Recoveries/Reimbursements	6,693	0	0	0
Total Miscellaneous Revenue	8,929	2,000	2,000	2,000
Total Revenue	188,638	183,621	188,761	188,761
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	306,602	326,532	331,400	331,400
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	306,602	326,532	331,400	331,400
Total Resources	495,240	510,153	520,161	520,161

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	126,310	104,140	40,000	40,000
Non-discretionary Services & Supplies	37	0	35	35
Capital Outlay	35,340	20,000	20,000	20,000
Total General Government Function	161,686	124,140	60,035	60,035
<u>Public Safety Function</u>				
Services and Supplies	0	50,000	85,000	85,000
Capital Outlay	0	0	100,000	100,000
Total Public Safety Function	0	50,000	185,000	185,000
<u>Culture and Recreation Function</u>				
Services and Supplies	7,021	4,613	0	0
Total Culture and Recreation Function	7,021	4,613	0	0
Total Expenditures	168,708	178,753	245,035	245,035
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>326,532</i>	<i>331,400</i>	<i>275,126</i>	<i>275,126</i>
Total Commitments and Fund Balance	495,240	510,153	520,161	520,161

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	65,000	75,000	86,000	86,000
Total Taxes	65,000	75,000	86,000	86,000
Miscellaneous Revenue				
Interest Earned	1,325	1,000	1,000	1,000
Total Miscellaneous Revenue	1,325	1,000	1,000	1,000
Total Revenue	66,325	76,000	87,000	87,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	288,724	256,306	282,307	282,306
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	288,724	256,306	282,307	282,306
Total Resources	355,049	332,306	369,307	369,306

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Non-discretionary Services & Supplies	20	0	20	20
Total General Government Function	20	0	20	20
Culture and Recreation Function				
Services and Supplies	98,723	50,000	0	0
Capital Outlay	0	0	50,000	50,000
Total Culture and Recreation Function	98,723	50,000	50,000	50,000
Total Expenditures	98,742	50,000	50,020	50,020
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>256,306</i>	<i>282,306</i>	<i>319,287</i>	<i>319,286</i>
Total Commitments and Fund Balance	355,049	332,306	369,307	369,306

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	122,000	108,571	111,829	111,829
Total Taxes	122,000	108,571	111,829	111,829
Miscellaneous Revenue				
Interest Earned	15,191	5,000	5,000	5,000
Total Miscellaneous Revenue	15,191	5,000	5,000	5,000
Total Revenue	137,191	113,571	116,829	116,829
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,150,212	1,010,198	878,769	878,769
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,150,212	1,010,198	878,769	878,769
Total Resources	1,287,403	1,123,769	995,598	995,598

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Non-discretionary Services & Supplies	194	0	250	250
Total General Government Function	194	0	250	250
Culture and Recreation Function				
Services and Supplies	15,573	25,000	0	0
Capital Outlay	261,438	220,000	225,000	225,000
Total Culture and Recreation Function	277,011	245,000	225,000	225,000
Total Expenditures	277,205	245,000	225,250	225,250
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>1,010,198</i>	<i>878,769</i>	<i>770,348</i>	<i>770,348</i>
Total Commitments and Fund Balance	1,287,403	1,123,769	995,598	995,598

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	141,000	152,055	156,616	156,616
Total Taxes	141,000	152,055	156,616	156,616
Miscellaneous Revenue				
Interest Earned	16,619	6,000	6,000	6,000
Total Miscellaneous Revenue	16,619	6,000	6,000	6,000
Total Revenue	157,619	158,055	162,616	162,616
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	914,873	1,033,312	820,330	820,330
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	914,873	1,033,312	820,330	820,330
Total Resources	1,072,492	1,191,367	982,946	982,946

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	11,444	0	0	0
Non-discretionary Services & Supplies	171	0	200	200
Total General Government Function	11,615	0	200	200
<u>Culture and Recreation Function</u>				
Services and Supplies	2,197	171,037	0	0
Capital Outlay	25,368	200,000	225,000	225,000
Total Culture and Recreation Function	27,565	371,037	225,000	225,000
Total Expenditures	39,180	371,037	225,200	225,200
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>1,033,312</i>	<i>820,330</i>	<i>757,746</i>	<i>757,746</i>
Total Commitments and Fund Balance	1,072,492	1,191,367	982,946	982,946

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	629,051	660,000	693,000	693,000
Total Taxes	629,051	660,000	693,000	693,000
Miscellaneous Revenue				
Interest Earned	17,992	12,000	12,000	12,000
Total Miscellaneous Revenue	17,992	12,000	12,000	12,000
Total Revenue	647,043	672,000	705,000	705,000
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,295,947	1,912,682	2,584,682	2,584,682
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,295,947	1,912,682	2,584,682	2,584,682
Total Resources	1,942,990	2,584,682	3,289,682	3,289,682

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 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Non-discretionary Services & Supplies	308	0	250	250
Total General Government Function	308	0	250	250
<u>Community Support Function</u>				
Services and Supplies	30,000	0	225,000	225,000
Capital Outlay	0	0	175,000	175,000
Total Community Support Function	30,000	0	400,000	400,000
Total Expenditures	30,308	0	400,250	400,250
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	1,912,682	2,584,682	2,889,432	2,889,432
Total Commitments and Fund Balance	1,942,990	2,584,682	3,289,682	3,289,682

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

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	327	425	425	425
Total Miscellaneous Revenue	327	425	425	425
Total Revenue	327	425	425	425
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,155,978	1,152,935	1,148,359	1,148,360
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,155,978	1,152,935	1,148,359	1,148,360
Total Resources	1,156,305	1,153,360	1,148,784	1,148,785

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

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	3,371	5,000	1,148,785	1,148,785
Total Community Support Function	3,371	5,000	1,148,785	1,148,785
Total Expenditures	3,371	5,000	1,148,785	1,148,785
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>1,152,935</i>	<i>1,148,360</i>	<i>(1)</i>	<i>(0)</i>
Total Commitments and Fund Balance	1,156,305	1,153,360	1,148,784	1,148,785

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

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
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	9,621,913	9,714,445	10,005,878	10,005,878
Contribution From Redevelopment Agency	0	0	0	0
Subtotal	9,621,913	9,714,445	10,005,878	10,005,878
<u>Miscellaneous Revenue</u>				
Interest Earned	4,503	3,100	3,100	3,100
Subtotal	4,503	3,100	3,100	3,100
<u>Special Assessments</u>				
Special Assessment Principal	6,414,661	856,370	889,597	889,597
Special Assessment Interest	1,760,573	945,415	912,188	912,188
Spec. Assess. Penalty/Prepay	127,563	(130,600)	0	0
Subtotal	8,302,797	1,671,185	1,801,785	1,801,785
Total All Revenue	17,929,213	11,388,730	11,810,763	11,810,763
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	491,264	491,264
T/I from Cap Project 1404	723,195	696,640	204,624	204,624
T/I from R/A Revolving 3401	303,141	292,010	291,695	291,695
T/I from R/A2 Revolving 3601	1,075,656	1,072,899	1,073,725	1,073,725
T/I from R/A 2 Bond Proceeds 3602	0	0	0	0
T/I from Sewer Operations 1630	4,066	3,917	3,913	3,913
T/I from Development Svcs 2201	24,397	23,501	23,476	23,476
Bond Proceeds	7,330,000	0	0	0
Subtotal Other Financing Sources	9,460,455	2,088,967	2,088,697	2,088,697
Beginning Fund Balance	16,315,033	22,081,752	15,260,238	15,260,238
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	16,315,033	22,081,752	15,260,238	15,260,238
Total Available Resources	43,704,701	35,559,449	29,159,698	29,159,698

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

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Type: 4 Revenue Bonds				
Principal	9,745,000	2,807,000	3,148,000	3,148,000
Interest	8,243,281	7,602,893	7,872,850	7,872,850
Fiscal Agent Charges	55,000	0	0	0
Transfers Out	0	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	18,043,281	10,409,893	11,020,850	11,020,850
TOTAL RESERVED (MEMO ONLY)	11,150,096	11,472,316	11,473,916	11,473,916
Type: 5 Medium-Term Financing				
Principal	915,000	950,000	990,000	990,000
Interest	160,656	122,899	83,725	83,725
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	1,075,656	1,072,899	1,073,725	1,073,725
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 8 Special Assessment Bonds				
Principal	970,000	7,565,000	765,000	765,000
Interest	1,534,012	1,251,419	975,488	975,488
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	2,504,012	8,816,419	1,740,488	1,740,488
TOTAL RESERVED (MEMO ONLY)	10,931,656	3,787,922	3,850,719	3,850,719
Ending Fund Balance				
Reserved	22,081,752	15,260,238	15,324,635	15,324,635
Unreserved	0	0	0	0
Total Ending Fund Balance	22,081,752	15,260,238	15,324,635	15,324,635
Total Commitments & Fund Balance	43,704,701	35,559,449	29,159,698	29,159,698

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	222,290	231,264	231,264	231,264
Charges for Services	20,987,063	22,988,148	22,853,252	22,853,252
Miscellaneous Revenue	0	150,021	150,021	150,021
Total Operating Revenue	21,209,353	23,369,433	23,234,537	23,234,537
Operating Expense				
Salaries And Wages	2,871,791	2,649,806	2,708,223	2,708,223
Employee Benefits	1,233,771	1,334,151	1,591,171	1,591,171
Services and Supplies	1,908,767	4,469,913	3,045,630	3,048,648
Non-discretionary Services & Supplies	8,326,800	9,594,095	9,563,435	9,563,435
Net loss from Truckee Meadows Water				
Reclamation Facility	2,076,151	2,003,619	2,003,619	2,003,619
Depreciation Expense	5,696,117	5,974,138	6,073,882	6,073,882
Total Operating Expense	22,113,397	26,025,723	24,985,960	24,988,978
Operating Income or (Loss)	(904,044)	(2,656,290)	(1,751,423)	(1,754,441)
Non-Operating Revenue				
Department of Energy	308,681	0	0	0
Misc From Other Govts	4,883,288	0	0	0
Flood Control Conn Fee - Res	65,200	77,440	81,280	81,280
Flood Control Conn Fee- Comm	6,252	9,506	5,543	5,543
Effluent Connection Fees	35,618	93,353	92,000	92,000
Sanitary Connection Fee-Res	1,339,665	1,640,683	1,760,328	1,760,328
Sanitary Connection Fee-Comm	128,591	201,278	120,042	120,042
Storm Connection Fee-Res	340,683	417,235	447,661	447,661
Storm Connection Fee-Comm	32,702	51,186	30,527	30,527
W/C Sewer Conn Fee-Res	117,978	230,338	224,720	224,720
W/C Sewer Conn Fee-Comm	95,324	25,949	51,898	51,898
Interest Earned	375,132	170,000	175,000	175,000
Non-Investment Interest Earned	60,522	55,840	55,840	55,840
Cash Variations	(89)	0	0	0
Contributions of Infrastructure/Assets	392,712	0	0	0
Miscellaneous Revenue	155,439	0	0	0
Total Non-Operating Revenue	8,337,698	2,972,808	3,044,839	3,044,839
Non-Operating Expense				
Bad Debt	31,598	0	0	0
Interest	1,293,826	1,229,248	1,097,059	1,097,059
Loss On Asset Disposal/Revaluation	6,067	0	0	0
Total Non-Operating Expense	1,331,491	1,229,248	1,097,059	1,097,059
Net Income Before Operating Transfers	6,102,162	(912,729)	196,357	193,339
Operating Transfers (Schedule T)				
IN	37,581	70,000	80,500	80,500
OUT	4,066	3,917	3,913	3,913
Net Operating Transfers	33,515	66,083	76,587	76,587
Net Income	6,135,677	(846,646)	272,944	269,926

City of Sparks

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

Form 19
11/20/2014

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	18,976,217	25,903,412	23,084,516	23,084,516
Cash paid to employees	(3,873,279)	(3,983,958)	(4,299,394)	(4,299,394)
Cash paid to suppliers	(13,946,690)	(16,139,008)	(12,609,065)	(12,612,083)
Cash paid to Truckee Meadows Water Reclamation Facility	(3,675,587)	(11,708,296)	(2,167,424)	(2,167,424)
Miscellaneous cash received/(paid)	123,752	205,861	205,861	205,861
a. Net cash provided by (or used for) operating activities	1,280,000	(5,721,989)	4,214,494	4,211,476

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	37,581	70,000	80,500	80,500
Operating transfers out	(4,066)	(3,917)	(3,913)	(3,913)
b. Net cash provided by (ore used for) noncapital financing activities	33,515	66,083	76,587	76,587

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(4,147,831)	(4,275,994)	(4,222,873)	(4,222,873)
Bond interest expense paid	(1,357,412)	(1,229,248)	(1,097,059)	(1,097,059)
Proceeds from sewer bonds and notes	0	0	25,000,000	25,000,000
Acquisition of capital assets	(8,857,879)	(10,725,767)	(26,983,568)	(26,983,568)
Cash contributions - other governments	4,883,288	0	0	0
Utility connection fees	2,477,132	2,746,968	2,813,999	2,813,999
c. Net cash provided by (or used for) capital and related financing activities	(7,002,702)	(13,484,041)	(4,489,501)	(4,489,501)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	435,653	170,000	175,000	175,000
Principal received on notes receivable	480,161			
d. Net cash provided by (or used in) investing activities	915,814	170,000	175,000	175,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,773,373)	(18,969,947)	(23,420)	(26,438)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	35,027,798	30,254,425	11,288,470	11,284,478
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	30,254,425	11,284,478	11,265,050	11,258,040

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	19,066,619	23,053,394	26,285,215	26,285,215
Miscellaneous Revenue	109,930	39,453	8,350	8,350
Total Operating Revenue	19,176,549	23,092,847	26,293,565	26,293,565
Operating Expense				
Salaries And Wages	3,744,234	3,857,150	4,181,885	4,188,785
Employee Benefits	1,549,241	1,766,907	2,113,873	2,113,873
Services and Supplies	11,305,506	14,234,206	16,826,129	16,826,129
Non-discretionary Services & Supplies	3,260,623	3,321,617	3,231,343	3,231,343
Depreciation Expense	5,747,138	6,362,196	6,562,504	6,662,504
Total Operating Expense	25,606,742	29,542,075	32,915,735	33,022,635
Operating Income or (Loss)	(6,430,193)	(6,449,228)	(6,622,170)	(6,729,070)
Non-Operating Revenue				
Capital Contributions From Reno	8,537,473	25,614,929	4,741,801	4,741,801
Capital Contributions From Sparks	3,913,016	11,708,296	2,167,424	2,167,424
Misc From Other Govts	0	25,586	26,465	26,465
Interest Earned	40,424	30,000	30,000	30,000
Local Grant Misc	149,835	0	0	0
Enterprise Fund Insurance Recoveries	533,220	0	0	0
Miscellaneous Revenue	0	40,293	33,200	33,200
Sale Of General Fixed Assets	0	15,290	0	0
Total Non-Operating Revenue	13,173,968	37,434,394	6,998,890	6,998,890
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	797,867	0	0	100,000
Total Non-Operating Expense	797,867	0	0	100,000
Net Income Before Operating Transfers	5,945,908	30,985,166	376,720	169,820
Operating Transfers (Schedule T)				
Net Income	5,945,908	30,985,166	376,720	169,820

City of Sparks

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

Form 19
11/20/2014

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Reimbursement from Reno/Sparks		22,740,653	25,943,376	25,943,376
Reimbursement from Reno/Sparks	16,219,101	22,740,653	25,943,376	25,943,376
Cash received from other services		418,073	409,854	409,854
Cash received from other services	460,070	418,073	409,854	409,854
Other cash receipts - insurance recovery	533,220	0	0	0
Cash paid to employees		(5,624,057)	(6,295,758)	(6,302,658)
Cash paid to employees	(5,109,452)	(5,624,057)	(6,295,758)	(6,302,658)
Cash paid to suppliers		(17,555,823)	(20,057,473)	(20,057,473)
Cash paid to suppliers	(14,417,749)	(17,555,823)	(20,057,473)	(20,057,473)
a. Net cash provided by (or used for) operating activities	(2,314,810)	(21,154)	(1)	(6,901)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	149,835	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond and capital lease obligation principal payments	0	0	0	0
Proceeds from sale of capital assets	0	15,290	0	0
Acquisition of capital assets	(12,450,488)	(2,024,734)	(2,019,225)	(2,019,225)
Contributions of capital	12,450,488	2,024,734	2,019,225	2,019,225
c. Net cash provided by (or used for) capital and related financing activities	0	15,290	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest earned on investments	40,428	30,000	30,000	30,000
d. Net cash provided by (or used in) investing activities	40,428	30,000	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,124,547)	24,136	29,999	23,099
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	5,735,824	3,611,277	3,656,567	3,635,413
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,611,277	3,635,413	3,686,566	3,658,512

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Licenses and Permits	1,196,905	1,397,554	1,560,079	1,560,079
Charges for Services	1,120,636	1,323,813	1,517,896	1,517,896
Total Operating Revenue	2,317,541	2,721,367	3,077,975	3,077,975
Operating Expense				
Salaries And Wages	733,299	991,554	1,202,726	1,202,726
Employee Benefits	382,143	436,465	677,194	677,194
Services and Supplies	99,208	742,172	572,383	572,383
Non-discretionary Services & Supplies	317,864	270,529	280,869	280,869
Total Operating Expense	1,532,513	2,440,720	2,733,173	2,733,173
Operating Income or (Loss)	785,029	280,648	344,802	344,802
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	100	75	79	79
Interest Earned	18,979	10,000	10,000	10,000
Cash Variations	0	0	0	0
Parcel Maps	8,640	0	0	0
Miscellaneous Revenue	228	473	497	497
Total Non-Operating Revenue	27,947	10,548	10,576	10,576
Net Income Before Operating Transfers	812,975	291,196	355,378	355,378
Operating Transfers (Schedule T)				
OUT	376,397	727,501	23,476	23,476
Net Operating Transfers	(376,397)	(727,501)	(23,476)	(23,476)
Net Income	436,578	(436,305)	331,902	331,902

City of Sparks

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

Form 19
11/20/2014

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2014	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	2,391,005	2,721,368	3,077,975	3,077,975
Cash paid to employees	(1,248,899)	(1,428,019)	(1,879,920)	(1,879,920)
Cash paid to suppliers	(404,695)	(1,012,702)	(853,253)	(853,253)
Miscellaneous cash received/(paid)	8,968	473	497	497
a. Net cash provided by (or used for) operating activities	746,379	281,120	345,299	345,299

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers out	(376,397)	(727,501)	(23,476)	(23,476)
b. Net cash provided by (ore used for) noncapital financing activities	(376,397)	(727,501)	(23,476)	(23,476)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments				
Proceeds from sewer bonds and notes	0	0		0
Acquisition of capital assets		0	(84,000)	(84,000)
Cash contributions - other governments	0	75	79	79
c. Net cash provided by (or used for) capital and related financing activities	0	75	(83,921)	(83,921)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	18,979	10,000	10,000	10,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	18,979	10,000	10,000	10,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	388,961	(436,306)	247,902	247,902
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,816,274	2,205,235	1,768,929	1,768,929
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,205,235	1,768,929	2,016,831	2,016,831

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	3,625,940	3,975,822	3,653,683	3,653,683
Miscellaneous Revenue	34,848	17,000	17,000	17,000
Total Operating Revenue	3,660,788	3,992,822	3,670,683	3,670,683
Operating Expense				
Salaries And Wages	515,726	528,872	545,044	545,044
Employee Benefits	254,976	291,583	337,905	337,905
Services and Supplies	554,945	574,286	568,835	568,835
Non-discretionary Services & Supplies	1,161,153	872,744	872,087	872,087
Depreciation Expense	1,139,905	1,369,618	1,393,050	1,393,050
Total Operating Expense	3,626,705	3,637,103	3,716,922	3,716,922
Operating Income or (Loss)	34,083	355,718	(46,239)	(46,239)
Non-Operating Revenue				
Department of Transportation	209,713	125,000	0	0
Interest Earned	36,150	14,000	14,000	14,000
Contributions From Other Funds	39,175	0	0	0
Sale Of General Fixed Assets	24,035	50,000	50,000	50,000
Gain On Sale/Revaluation Of Assets	(3,671)	0	0	0
Total Non-Operating Revenue	305,402	189,000	64,000	64,000
Non-Operating Expense				
Interest	61,406	35,861	9,116	9,116
Total Non-Operating Expense	61,406	35,861	9,116	9,116
Net Income Before Operating Transfers	278,079	508,857	8,645	8,645
Operating Transfers (Schedule T)				
IN	0	0	589,993	589,993
OUT	0	0	1,000,000	1,000,000
Net Operating Transfers	0	0	(410,007)	(410,007)
Net Income	278,079	508,857	(401,362)	(401,362)

City of Sparks

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

Form 19
11/20/2014

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	3,659,221	3,975,822	3,653,683	3,653,683
Cash paid to employees	(733,291)	(820,455)	(882,949)	(882,949)
Cash paid to suppliers	(1,652,911)	(1,447,030)	(1,440,923)	(1,440,923)
Miscellaneous cash received/(paid)		17,000	17,000	17,000
a. Net cash provided by (or used for) operating activities	1,273,019	1,725,337	1,346,811	1,346,811

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Subsidy from federal and state grants	0	125,000	0	0
Operating transfers in	0	0	589,993	589,993
Operating transfers out		0	(1,000,000)	(1,000,000)
b. Net cash provided by (ore used for) noncapital financing activities	0	125,000	(410,007)	(410,007)

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(547,660)	(573,205)	(171,670)	(171,670)
Bond interest expense paid	(61,406)	(35,861)	(9,116)	(9,116)
Proceeds from sale of capital assets	218,757	50,000	50,000	50,000
Acquisition of capital assets	(1,899,101)	(1,834,228)	(2,020,470)	(2,020,470)
c. Net cash provided by (or used for) capital and related financing activities	(2,289,410)	(2,393,294)	(2,151,256)	(2,151,256)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	36,150	14,000	14,000	14,000
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	36,150	14,000	14,000	14,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(980,241)	(528,957)	(1,200,452)	(1,200,452)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,109,371	2,129,130	1,600,173	1,600,173
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,129,130	1,600,173	399,721	399,721

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	6,893,780	8,830,868	11,440,869	11,440,869
Miscellaneous Revenue	10,479	1,000	1,000	1,000
Total Operating Revenue	6,904,259	8,831,868	11,441,869	11,441,869
Operating Expense				
Services and Supplies	8,776,008	9,860,172	10,768,594	10,768,594
Non-discretionary Services & Supplies	165,808	151,555	140,484	140,484
Total Operating Expense	8,941,816	10,011,727	10,909,078	10,909,078
Operating Income or (Loss)	(2,037,557)	(1,179,859)	532,791	532,791
Non-Operating Revenue				
Interest Earned	42,513	10,000	10,000	10,000
Total Non-Operating Revenue	42,513	10,000	10,000	10,000
Net Income Before Operating Transfers	(1,995,044)	(1,169,859)	542,791	542,791
Operating Transfers (Schedule T)				
Net Income	(1,995,044)	(1,169,859)	542,791	542,791

City of Sparks

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

Form 19
11/20/2014

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	6,692,919	8,834,321	11,440,869	11,440,869
Cash paid to employees		0	0	0
Cash paid to suppliers	(8,847,638)	(10,011,727)	(10,909,078)	(10,909,078)
Cash received from reimbursements of Insurance claims	10,479	153,377	0	0
Miscellaneous cash received/(paid)	0	1,000	1,000	1,000
a. Net cash provided by (or used for) operating activities	(2,144,240)	(1,023,029)	532,791	532,791

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	42,513	10,000	10,000	10,000
d. Net cash provided by (or used in) investing activities	42,513	10,000	10,000	10,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,101,727)	(1,013,029)	542,791	542,791
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	3,657,792	1,556,065	543,036	543,036
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,556,065	543,036	1,085,827	1,085,827

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
<u>Operating Revenue</u>				
Charges for Services	450,015	475,458	492,938	492,938
Total Operating Revenue	450,015	475,458	492,938	492,938
<u>Operating Expense</u>				
Services and Supplies	3,666,548	3,290,940	3,150,994	3,150,994
Non-discretionary Services & Supplies	104,949	78,452	58,667	58,667
Total Operating Expense	3,771,497	3,369,392	3,209,661	3,209,661
Operating Income or (Loss)	(3,321,482)	(2,893,934)	(2,716,723)	(2,716,723)
<u>Non-Operating Revenue</u>				
Interest Earned	77,447	40,000	40,000	40,000
Total Non-Operating Revenue	77,447	40,000	40,000	40,000
Net Income Before Operating Transfers	(3,244,035)	(2,853,934)	(2,676,723)	(2,676,723)
Operating Transfers (Schedule T)				
Net Income	(3,244,035)	(2,853,934)	(2,676,723)	(2,676,723)

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Worker's Comp Self-Insurance (1704)

Form 19
11/20/2014

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	404,366	521,107	492,938	492,938
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(1,034,822)	(3,369,392)	(3,209,661)	(3,209,661)
Cash received from reimbursements of Insurance claims	0	0	0	0
a. Net cash provided by (or used for) operating activities	(630,456)	(2,848,285)	(2,716,723)	(2,716,723)

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	77,447	40,000	40,000	40,000
d. Net cash provided by (or used in) investing activities	77,447	40,000	40,000	40,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(553,009)	(2,808,285)	(2,676,723)	(2,676,723)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,493,109	5,940,100	3,131,815	3,131,815
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	5,940,100	3,131,815	455,092	455,092

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	238,418	250,527	345,693	345,693
Miscellaneous Revenue	255,834	414,871	70,000	70,000
Total Operating Revenue	494,252	665,398	415,693	415,693
Operating Expense				
Services and Supplies	957,998	1,019,362	1,204,295	1,204,295
Non-discretionary Services & Supplies	338	0	0	0
Total Operating Expense	958,336	1,019,362	1,204,295	1,204,295
Operating Income or (Loss)	(464,084)	(353,964)	(788,602)	(788,602)
Non-Operating Revenue				
Interest Earned	24,345	8,000	8,000	8,000
Total Non-Operating Revenue	24,345	8,000	8,000	8,000
Non-Operating Expense				
Fixed Asset Trans To Other Funds	29,638	0	0	0
Total Non-Operating Expense	29,638	0	0	0
Net Income Before Operating Transfers	(469,377)	(345,964)	(780,602)	(780,602)
Operating Transfers (Schedule T)				
Net Income	(469,377)	(345,964)	(780,602)	(780,602)

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Municipal Self-Insurance (1707)

Form 19
11/20/2014

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/16	
	ACTUAL PRIOR YEAR ENDING 06/30/2014	ESTIMATED CURRENT YEAR ENDING 06/30/2015	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	238,418	250,527	345,693	345,693
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(933,479)	(1,019,362)	(1,204,295)	(1,204,295)
Cash received from reimbursements of Insurance claims	265,915	0	0	0
Miscellaneous cash received/(paid)		414,871	70,000	70,000
a. Net cash provided by (or used for) operating activities	(429,146)	(353,964)	(788,602)	(788,602)

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:

Acquisition of capital assets	(29,638)	(334,871)	0	0
c. Net cash provided by (or used for) capital and related financing activities	(29,638)	(334,871)	0	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	24,345	8,000	8,000	8,000
d. Net cash provided by (or used in) investing activities	24,345	8,000	8,000	8,000
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(434,439)	(680,835)	(780,602)	(780,602)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,097,617	1,663,178	982,343	982,343
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,663,178	982,343	201,741	201,741

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 07/01/2015	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2016		(11) (9) + (10) TOTAL
								INTEREST	PRINCIPAL	
								PAYABLE	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%	75,235,000	5,039,000	2,420,000	7,459,000
- Subordinate Sales Tax Anticipation Series A	4	20	36,600,000	07/02/2008	06/15/2028	5.75%	32,716,045 ¹	2,546,878	0	2,546,878
- Consolidated Tax Series 2011	4	6	4,180,000	05/12/2011	05/01/2018	3.05%	2,175,000	61,000	705,000	766,000
- Consolidated Tax Series 2014	4	12	7,330,000	05/29/2014	05/01/2026	3.09%	7,313,000	225,972	23,000	248,972
Total Type 4 Revenue Bonds			131,400,000				117,439,045	7,872,850	3,148,000	11,020,850
<u>Type 5 Medium-Term Financing</u>										
- General Obligation Limited Tax Series 2007A	5	10	7,090,000	03/29/2007	03/01/2017	3.78%	1,640,000	61,992	805,000	866,992
- General Obligation Limited Tax Series 2007B	5	10	1,315,000	03/29/2007	03/01/2017	5.65%	385,000	21,733	185,000	206,733
Total Type 5 Medium-Term Financing			8,405,000				2,025,000	83,725	990,000	1,073,725
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	20	26,120,000	07/02/2008	09/01/2027	6.50-6.75%	15,020,000 ²	975,488	765,000	1,740,488
Total Type 8 Special Assessment Bonds			26,120,000				15,020,000	975,488	765,000	1,740,488
Total Debt Service General Obligation Fund 1301			165,925,000				134,484,045	8,932,062	4,903,000	13,835,062

SCHEDULE C-1 - INDEBTEDNESS

¹ This beginning outstanding balance 07/01/2015 differs from figures derived in the FY2013/2014 CAFR due to the fact that the City does not expect pledged revenues to be sufficient to make full principal and interest payments in FY16. The CAFR represents the payment that would be required if revenues were sufficient. 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 on the C-1 as payable in FY2015/2016. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

² On May 2014, an assessment prepayment was received from Olympia Gaming which resulted in a mandatory bond call on September 1, 2014 reducing the outstanding balance. for fiscal year 2014/2015. Additionally, the City does not expect any further prepayment assessments resulting in further bond calls.

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 07/01/2015	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2016		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Motor Vehicle Maintenance Fund 1702										
<u>Type 6 Medium-Term Financing - Lease Purchase</u>										
- Fire Equipment Lease 2006	6	9 YRS	1,263,900	07/20/2006	08/18/2015	5.31%	171,670	9,116	171,670	180,786
Total Type 6 Medium-Term Financing - Lease Purchase			1,263,900				171,670	9,116	171,670	180,786
TOTAL MOTOR VEHICLE MAINT FUND 1707			1,263,900				171,670	9,116	171,670	180,786

SCHEDULE C-1 - INDEBTEDNESS

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

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2015	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2016		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Sewer Fund 16XX										
Type 2 G.O. Revenue Supported Bonds										
- State Revolving Fund (SRF) Bonds 1995 (NE Interceptor-1631)	2	20	4,700,000	09/01/1995	07/01/2015	3.83%	181,831	3,478	181,831	185,308
- SRF Bonds 1996 (Effluent Pipeline-1651)	2	20	6,814,489	05/15/1996	07/01/2016	3.66%	752,772	23,062	497,280	520,342
- SRF Bonds 2000 (Denitrification Plant-1631)	2	20	3,070,670	10/11/1999	01/01/2020	3.71%	1,086,657	38,462	201,654	240,116
- SRF Bonds 2001 (Effluent Pipeline-1651)	2	20	7,038,807	09/10/2001	07/01/2021	3.14%	3,137,824	95,006	442,396	537,402
- SRF Bonds 2002 (NW Interceptor-1631)	2	20	3,082,361	06/27/2002	01/01/2022	3.25%	1,254,965	39,020	162,603	201,623
- SRF Bonds 2003 (Effluent Pipeline-1651)	2	20	8,243,494	11/14/2003	01/01/2024	3.05%	4,649,090	138,112	486,935	625,047
- SRF Bonds 2005 (Vista/Prater Interceptor-1631)	2	20	4,091,227	04/01/2005	01/01/2025	2.88%	2,476,889	69,813	217,037	286,850
- SRF Bonds 2005 (Sparks/Sun Valley Interceptor-1631)	2	20	5,160,261	09/28/2005	07/01/2025	2.66%	3,303,161	86,037	276,598	362,635
- SRF Bonds 2006 (Sparks/Sun Valley Interceptor Ph. II-1631)	2	20	13,385,606	09/09/2006	07/01/2026	2.69%	9,480,724	250,031	713,813	963,843
- City of Reno Water Pollution SRF Bonds 2004 & 2005 (Sparks' share of TMWRF expansion-1631)	2	17	12,029,831	04/09/2004	01/01/2024	2.76%	7,057,710	189,730	701,105	890,835
- SRF Bonds 2010 (Sparks/Sun Valley Interceptor Ph. III-1631)	2	20	4,772,645	08/27/2009	07/01/2029	2.78%	3,936,273	107,689	223,901	331,590
- SRF Bonds 2010A (Sparks/Sun Valley Interceptor Ph. IV-1631)	2	20	2,509,299	08/27/2009	07/01/2029	2.78%	2,069,562	56,619	117,720	174,339
Total Type 2 G.O. Revenue Supported Bonds			74,898,690				39,387,457	1,097,059	4,222,873	5,319,931
TOTAL SEWER FUND 16XX			74,898,690				39,387,457	1,097,059	4,222,873	5,319,931

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2015-2016

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		835,000
			0	T/O to Debt Svc GO 1301		491,264
			0	T/O to Capital Projects 1404		1,871,589
			0	T/O to Motor Vehicle Maint 1702		589,993
Subtotal			1,000,000			3,787,846
Special Revenue	T/I from General Fund 1101		835,000			0
			0	T/O to Sewer Capital 1631		80,500
Subtotal			835,000			80,500
Capital Projects	T/I from General Fund 1101		1,871,589			0
			0	T/O to Debt Svc GO 1301		204,624
Subtotal			1,871,589			204,624
Debt Service	T/I from General Fund 1101		491,264			0
	T/I from Cap Project 1404		204,624			0
	T/I from Sewer Operations 1630		3,913			0
	T/I from Development Svcs 2201		23,476			0
	T/I from R/A Revolving 3401		291,695			0
	T/I from R/A2 Revolving 3601		1,073,725			0
Subtotal			2,088,697			0

Transfer Schedule for Fiscal Year 2015-2016

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210		80,500			0
			0	T/O to Debt Svc GO 1301		27,388
Subtotal			80,500			27,388
Internal Services	T/I from General Fund 1101		589,993			0
			0	T/O to General Fund 1101		1,000,000
Subtotal			589,993			1,000,000
Total Transfers			6,465,779			5,100,359

FY16 Note: Transfers in do not match transfers out due to the fact that transfers in include \$291,695 from Redevelopment Area 1 and \$1,073,725 from Redevelopment Area 2, the budgets for which are filed under separate documents. The transfers in will not match the transfers out by these same figure in the Redevelopment Agency (Areas 1 & 2) Budget documents.

Proof of Publication to be attached when available